

APPENDIX-I
Non-realisation of revenue due to concealment of quantity of consumed excise material and interest thereon
(Reference Para No. 2.3)

| Types of Excise material | Financial Year | Unit | Consumption as per ITR | Consumption as per Excise Department | Difference (Column 4-Column 5) | Minimum percentage ¹ | Quantity of FS ² (88% of TRS) (In quintal) (Column 6 x Column 7/100 x 88/100) | Quantity of Alcohol ³ in AL For Molasses and Malt [{(Column 8 x 52.5) . For the rest Items {(Column 6 x Column 7/100)}]}] | Quantity of alcohol in BL ⁴ (42.8 % v/v) (Column 9/42.8 x 100) | Quantity of alcohol in BL (42.8 % v/v) after allowing storage wastage of 0.4 per cent ⁵ (Column 10 x 99.6%) | Consideration Fee rate as per BL | Excise revenue involved (₹ in lakh) (Column 11 x Column 12) | Due Date of Payment | Period of Delay in Month upto 30.06.20 | Due interest upto 30.06.20 (₹ in lakh) {(Column 13*1.5%) x Column 15} | Total (₹ in lakh) (Column 13+Column 16) |
|--------------------------|----------------|---------|------------------------|--------------------------------------|--------------------------------|---------------------------------|--|--|---|--|----------------------------------|---|---------------------|--|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| Molasses | 2014-15 | Quintal | 970382 | 955960 | 14422 | 40.80 | 5178.07 | 271848.93 | 635161.05 | 632620.41 | 288 | 1821.95 | 31-03-2015 | 63 | 1721.74 | 3543.69 |
| Molasses | 2015-16 | Quintal | 1170100 | 1154520 | 15580 | 42.30 | 5799.50 | 304473.71 | 711387.17 | 708541.62 | 332 | 2352.36 | 31-03-2016 | 51 | 1799.55 | 4151.91 |
| Molasses | 2016-17 | Quintal | 1248841 | 1176292 | 72549 | 40.90 | 26111.84 | 1370871.39 | 3202970.55 | 3190158.67 | 400 | 12760.63 | 31-03-2017 | 39 | 7464.97 | 20225.61 |
| Malt | 2014-15 | Quintal | 25720 | 24762 | 958 | 57.60 | 485.64 | 25496.19 | 59570.54 | 59332.26 | 288 | 170.88 | 31-03-2015 | 63 | 161.48 | 332.36 |
| Malt | 2016-17 | Quintal | 96760 | 96758 | 2 | 57.60 | 0.91 | 47.90 | 111.92 | 111.47 | 400 | 0.45 | 31-03-2017 | 39 | 0.26 | 0.71 |
| ENA/Grain Spirit | 2013-14 | B/L | 39662275 | 28280745 | 11381530 | 94.00 | Not required | 10698638.63 | 24996819.23 | 24896831.96 | 250 | 62242.08 | 31-03-2014 | 75 | 70022.34 | 132264.42 |
| ENA/Grain Spirit | 2014-15 | B/L | 35542661 | 35425165 | 117496 | 94.00 | Not required | 110446.15 | 258051.74 | 257019.54 | 288 | 740.22 | 31-03-2015 | 63 | 699.5 | 1439.72 |
| RS | 2014-15 | B/L | 165591 | 164543 | 1048 | 93.00 | Not required | 974.64 | 2277.20 | 2268.09 | 288 | 6.53 | 31-03-2014 | 75 | 7.35 | 13.88 |
| ENA/Grain Sprit/RS | 2015-16 | B/L | 33577543 | 33459382 | 118161 | 94.00 | Not required | 111071.39 | 259512.59 | 258474.54 | 332 | 858.14 | 31-03-2016 | 51 | 656.47 | 1514.61 |
| ENA/Grain Sprit/RS | 2016-17 | B/L | 36399843 | 36319442 | 80401 | 94.00 | Not required | 75576.62 | 176580.89 | 175874.57 | 400 | 703.5 | 31-03-2017 | 39 | 411.55 | 1115.04 |
| Malt Spirit | 2014-15 | B/L | 37352 | 37187 | 165 | 61.00 | Not required | 100.73 | 235.35 | 234.41 | 288 | 0.68 | 31-03-2015 | 63 | 0.64 | 1.31 |
| Malt Spirit | 2015-16 | B/L | 21998 | 21861 | 137 | 65.00 | Not required | 89.05 | 208.06 | 207.23 | 332 | 0.69 | 31-03-2016 | 51 | 0.53 | 1.21 |
| Total | | | 148919066 | 137116617 | 11802449 | | | 12969635.33 | 30302886.28 | 30181674.74 | | 81658.11 | | | 82946.38 | 164604.47 |

Source: Information available on the basis of Audit findings.

¹ TRS/Alcohol Present in Molasses/Malt/ ENA/Grain Spirit/RS/Malt Spirit.

² As per the Excise Commissioner Circular of 24 May 1995 a minimum 88 per cent Fermentable Sugar (FS) is present in Total Reducing Sugar (TRS).

³ Rule 710 of Uttar Pradesh Excise Manual provides that minimum 52.5 Alcoholic Litre (AL) of alcohol is produced in one quintal of fermentable sugar.

⁴ Consideration Fee on any kind of deficiencies is applicable in bulk litre (BL) having strength of 42.8 per cent V/v (vol by vol).

⁵ Rule 813 of Uttar Pradesh Excise Manual provides that a maximum 0.4 per cent wastage is admissible in any kind of deficiencies of Rectified Spirit.

APPENDIX-II

**Failure to cancel the settlement of shops and forfeiture of basic licence fee (BLF)/license fee (LF) and security deposit
(Reference Para No. 2.4)**

| (Amount in ₹) | | | | | | | | | | | | |
|---------------------------|------------------|---------|----------------|--------------|----------------------|---------------------------------------|--|--|---|--|---|---------------------------------------|
| Sl. No. | Name of the unit | Year | Type of shops | No. of shops | No. of shops checked | No. of shops in which objection found | Period of late deposit of BLF/LF in days | Period of late deposit of Security Deposit in days | Overall Period of late deposit of BLF/LF and Security Deposit in days | Basic License Fee/License Fee required to be forfeited | Security Deposit required to be forfeited | Total Amount required to be forfeited |
| Delay upto 15 days | | | | | | | | | | | | |
| 1 | DEO Agra | 2018-19 | Country Liquor | 316 | 162 | 29 | 01 to 09 | 01 to 15 | 01 to 15 | 3192566 | 0 | 3192566 |
| | | 2018-19 | Foreign Liquor | 224 | 142 | 31 | 03 to 09 | 06 to 13 | 03 to 13 | 4336500 | 0 | 4336500 |
| | | 2018-19 | Beer | 202 | 120 | 34 | 03 to 09 | 02 to 14 | 02 to 14 | 2282000 | 0 | 2282000 |
| 2 | DEO Aligarh | 2018-19 | Foreign Liquor | 102 | 48 | 02 | 06 | 09 | 06 to 09 | 648500 | 0 | 648500 |
| | | 2018-19 | Beer | 105 | 56 | 03 | 06 | 12 | 06 to 12 | 372000 | 0 | 372000 |
| | | 2018-19 | Model Shop | 11 | 09 | 01 | 06 | 09 | 06 to 09 | 467000 | 0 | 467000 |
| 3 | DEO Allahabad | 2018-19 | Country Liquor | 421 | 120 | 18 | 08 to 09 | 03 to 09 | 03 to 09 | 2974405 | 457000 | 3431405 |
| | | 2018-19 | Foreign Liquor | 197 | 90 | 12 | 01 to 09 | 04 to 15 | 01 to 15 | 1487000 | 5000 | 1492000 |
| | | 2018-19 | Beer | 173 | 88 | 29 | 01 to 09 | 02 to 15 | 01 to 15 | 1270500 | 1500 | 1272000 |
| 4 | DEO Bareilly | 2018-19 | Country Liquor | 357 | 69 | 06 | 01 to 09 | 05 to 09 | 01 to 09 | 486632 | 0 | 486632 |
| | | 2018-19 | Foreign Liquor | 89 | 41 | 05 | 06 to 09 | 03 to 12 | 06 to 12 | 419000 | 0 | 419000 |
| | | 2018-19 | Beer | 71 | 21 | 01 | 04 | 10 | 04 to 10 | 8500 | 0 | 8500 |
| | | 2018-19 | Model Shop | 09 | 06 | 01 | 09 | 09 | 09 | 177500 | 0 | 177500 |
| 5 | DEO Bulandshahar | 2018-19 | Country Liquor | 203 | 53 | 03 | 02 to 09 | 05 to 13 | 02 to 13 | 1540706 | 600000 | 2140706 |
| | | 2018-19 | Foreign Liquor | 93 | 35 | 03 | 06 to 08 | 10 to 13 | 06 to 13 | 898000 | 0 | 898000 |
| | | 2018-19 | Beer | 102 | 38 | 02 | 06 | 05 to 09 | 05 to 09 | 144000 | 0 | 144000 |
| 6 | DEO Ghazipur | 2018-19 | Country Liquor | 206 | 125 | 03 | 04 to 09 | 07 to 15 | 04 to 15 | 2085675 | 0 | 2085675 |
| | | 2018-19 | Foreign Liquor | 82 | 42 | 09 | 01 to 09 | 07 to 15 | 01 to 15 | 3091000 | 0 | 3091000 |
| | | 2018-19 | Beer | 72 | 32 | 02 | 09 | 15 | 09 to 15 | 146000 | 0 | 146000 |

| (Amount in ₹) | | | | | | | | | | | | |
|--|-------------------|---------|----------------|--------------|----------------------|---------------------------------------|--|--|---|--|---|---------------------------------------|
| Sl. No. | Name of the unit | Year | Type of shops | No. of shops | No. of shops checked | No. of shops in which objection found | Period of late deposit of BLF/LF in days | Period of late deposit of Security Deposit in days | Overall Period of late deposit of BLF/LF and Security Deposit in days | Basic License Fee/License Fee required to be forfeited | Security Deposit required to be forfeited | Total Amount required to be forfeited |
| 7 | DEO Gorakhpur | 2017-18 | Country Liquor | 280 | 61 | 01 | 14 | 12 | 12 to 14 | 305375 | 531006 | 836381 |
| | | 2018-19 | Foreign Liquor | 115 | 27 | 01 | 13 | 07 | 07 to 13 | 290000 | 0 | 290000 |
| | | 2018-19 | Beer | 107 | 28 | 01 | 0 | 14 | 14 | 680000 | 0 | 680000 |
| 8 | DEO Muzaffarnagar | 2018-19 | Country Liquor | 161 | 59 | 04 | 01 to 09 | 07 to 11 | 01 to 11 | 829577 | 0 | 829577 |
| | | 2018-19 | Foreign Liquor | 67 | 29 | 03 | 09 | 07 to 09 | 07 to 09 | 391000 | 0 | 391000 |
| | | 2018-19 | Beer | 63 | 22 | 04 | 05 to 09 | 04 to 08 | 04 to 08 | 238500 | 0 | 238500 |
| 9 | DEO Shahjahanpur | 2018-19 | Country Liquor | 188 | 35 | 02 | 03 to 06 | 13 | 03 to 13 | 36960 | 0 | 36960 |
| | | 2018-19 | Foreign Liquor | 55 | 30 | 15 | 03 to 13 | 06 to 11 | 03 to 13 | 3320000 | 0 | 3320000 |
| Total | | | | 4071 | 1588 | 225 | | | 01 to 15 | 32118896 | 1594506 | 33713402 |
| Delay between 16 days and 30 days | | | | | | | | | | | | |
| * | DEO Agra | 2018-19 | Country Liquor | 0 | 0 | 07 | 08 to 09 | 16 to 30 | upto 30 | 1052351 | 0 | 1052351 |
| | | 2018-19 | Foreign Liquor | 0 | 0 | 05 | 08 to 09 | 16 to 28 | upto 28 | 1095500 | 0 | 1095500 |
| | | 2018-19 | Beer | 0 | 0 | 03 | 06 to 09 | 16 to 28 | upto 28 | 325000 | 0 | 325000 |
| * | DEO Aligarh | 2018-19 | Foreign Liquor | 0 | 0 | 05 | 08 to 09 | 23 to 30 | upto 30 | 1217500 | 0 | 1217500 |
| * | DEO Allahabad | 2018-19 | Country Liquor | 0 | 0 | 06 | 08 to 09 | 02 to 25 | upto 25 | 1322194 | 0 | 1322194 |
| | | 2018-19 | Foreign Liquor | 0 | 0 | 17 | 01 to 09 | 16 to 24 | upto 24 | 1041500 | 0 | 1041500 |
| | | 2018-19 | Beer | 0 | 0 | 11 | 05 to 09 | 16 to 29 | upto 29 | 309000 | 0 | 309000 |
| * | DEO Bareilly | 2018-19 | Country Liquor | 0 | 0 | 06 | 09 | 20 | upto 20 | 179795 | 0 | 179795 |
| | | 2018-19 | Beer | 0 | 0 | 01 | 08 | 27 | upto 27 | 39000 | 0 | 39000 |
| * | DEO Bulandshahar | 2018-19 | Country Liquor | 0 | 0 | 02 | 02 to 08 | 16 to 18 | upto 18 | 320747 | 0 | 320747 |
| | | 2018-19 | Foreign Liquor | 0 | 0 | 02 | 08 to 09 | 10 to 16 | upto 16 | 432500 | 0 | 432500 |
| | | 2018-19 | Beer | 0 | 0 | 01 | 08 | 22 | upto 22 | 30500 | 0 | 30500 |
| * | DEO Ghazipur | 2018-19 | Country Liquor | 0 | 0 | 05 | 03 to 09 | 22 to 30 | upto 30 | 1534438 | 200000 | 1734438 |
| | | 2018-19 | Foreign Liquor | 0 | 0 | 05 | 01 to 09 | 21 to 30 | upto 30 | 512500 | 0 | 512500 |
| | | 2018-19 | Beer | 0 | 0 | 11 | 01 to 09 | 22 to 30 | upto 30 | 1126500 | 0 | 1126500 |

Audit Report (Revenue Sector) for the year ended 31 March 2019

| (Amount in ₹) | | | | | | | | | | | | |
|--------------------------------|-------------------|---------|----------------|--------------|----------------------|---------------------------------------|--|--|---|--|---|---------------------------------------|
| Sl. No. | Name of the unit | Year | Type of shops | No. of shops | No. of shops checked | No. of shops in which objection found | Period of late deposit of BLF/LF in days | Period of late deposit of Security Deposit in days | Overall Period of late deposit of BLF/LF and Security Deposit in days | Basic License Fee/License Fee required to be forfeited | Security Deposit required to be forfeited | Total Amount required to be forfeited |
| * | DEO Gorakhpur | 2017-18 | Country Liquor | 0 | 0 | 02 | 17 to 20 | 12 to 17 | upto 20 | 0 | 278800 | 278800 |
| | | 2018-19 | Country Liquor | 280 | 49 | 03 | 16 to 27 | 22 to 30 | upto 30 | 350919 | 0 | 350919 |
| | | 2018-19 | Foreign Liquor | 0 | 0 | 05 | 14 to 22 | 12 to 30 | upto 30 | 1618000 | 0 | 1618000 |
| | | 2018-19 | Beer | 0 | 0 | 05 | 13 to 28 | 15 to 25 | upto 28 | 308500 | 0 | 308500 |
| | | 2018-19 | Model Shop | 12 | 12 | 03 | 18 to 30 | 16 to 24 | upto 30 | 837000 | 0 | 837000 |
| * | DEO Muzaffarnagar | 2018-19 | Country Liquor | 0 | 0 | 05 | 09 | 04 to 24 | upto 24 | 988546 | 0 | 988546 |
| | | 2018-19 | Beer | 0 | 0 | 01 | 09 | 04 to 24 | upto 24 | 74000 | 0 | 74000 |
| 10 | DEO Saharanpur | 2018-19 | Country Liquor | 153 | 125 | 01 | 04 | 22 | upto 22 | 19959 | 0 | 19959 |
| * | DEO Shahjahanpur | 2018-19 | Country Liquor | 0 | 0 | 04 | 06 to 09 | 18 to 29 | upto 29 | 497750 | 0 | 497750 |
| | | 2018-19 | Foreign Liquor | 0 | 0 | 02 | 09 | 16 to 22 | upto 22 | 128500 | 0 | 128500 |
| Total | | | | 445 | 186 | 118 | | | upto 30 | 15362199 | 478800 | 15840999 |
| Delay more than 30 days | | | | | | | | | | | | |
| * | DEO Agra | 2018-19 | Country Liquor | 0 | 0 | 08 | 08 to 179 | 06 to 158 | upto 179 | 2075169 | 0 | 2075169 |
| | | 2018-19 | Foreign Liquor | 0 | 0 | 04 | 07 to 09 | 71 to 171 | upto 171 | 220000 | 0 | 220000 |
| | | 2018-19 | Beer | 0 | 0 | 03 | 06 to 08 | 41 to 98 | upto 98 | 252000 | 0 | 252000 |
| * | DEO Alighrah | 2018-19 | Country Liquor | 224 | 58 | 03 | 08 | 31 to 58 | upto 58 | 429406 | 0 | 429406 |
| | | 2018-19 | Foreign Liquor | 0 | 0 | 05 | 08 | 31 to 60 | upto 60 | 1517000 | 0 | 1517000 |
| | | 2018-19 | Beer | 0 | 0 | 04 | 08 | 33 to 46 | upto 46 | 241500 | 0 | 241500 |
| | | 2018-19 | Model Shop | 0 | 0 | 01 | 08 | 31 | upto 31 | 467000 | 0 | 467000 |
| * | DEO Allahabad | 2017-18 | Country Liquor | 421 | 86 | 55 | 09 to 272 | 02 to 274 | upto 274 | 9182175 | 42510070 | 51692245 |
| | | 2018-19 | Country Liquor | 0 | 0 | 09 | 01 to 275 | 07 to 126 | upto 275 | 2568624 | 457000 | 3025624 |
| | | 2018-19 | Foreign Liquor | 0 | 0 | 01 | 08 | 65 | upto 65 | 38000 | 0 | 38000 |
| | | 2018-19 | Beer | 0 | 0 | 07 | 01 to 09 | 56 to 139 | upto 139 | 429500 | 0 | 429500 |

| (Amount in ₹) | | | | | | | | | | | | |
|--------------------|-------------------|---------|----------------|--------------|----------------------|---------------------------------------|--|--|---|--|---|---------------------------------------|
| Sl. No. | Name of the unit | Year | Type of shops | No. of shops | No. of shops checked | No. of shops in which objection found | Period of late deposit of BLF/LF in days | Period of late deposit of Security Deposit in days | Overall Period of late deposit of BLF/LF and Security Deposit in days | Basic License Fee/License Fee required to be forfeited | Security Deposit required to be forfeited | Total Amount required to be forfeited |
| * | DEO Bareilly | 2018-19 | Country Liquor | 0 | 0 | 04 | 09 to 46 | 20 to 120 | upto 120 | 967206 | 0 | 967206 |
| | | 2018-19 | Foreign Liquor | 0 | 0 | 02 | 01 to 09 | 38 to 71 | upto 71 | 620500 | 0 | 620500 |
| | | 2018-19 | Model Shop | 0 | 0 | 01 | 04 | 66 | upto 66 | 177500 | 0 | 177500 |
| * | DEO Bulandshahar | 2018-19 | Country Liquor | 0 | 0 | 01 | 0 to 0 | 0 to 51 | upto 51 | 3316320 | 0 | 3316320 |
| | | 2018-19 | Beer | 0 | 0 | 01 | 08 to 28 | 31 | upto 31 | 7000 | 0 | 7000 |
| * | DEO Ghazipur | 2017-18 | Country Liquor | 205 | 55 | 15 | 05 to 49 | 105 to 138 | upto 138 | 1096000 | 18818263 | 19914263 |
| | | 2018-19 | Country Liquor | 0 | 0 | 10 | 01 to 09 | 09 to 142 | upto 142 | 3263201 | 0 | 3263201 |
| | | 2018-19 | Foreign Liquor | 0 | 0 | 01 | 06 | 114 | upto 114 | 499950 | 0 | 499950 |
| | | 2018-19 | Beer | 0 | 0 | 04 | 01 to 09 | 15 to 142 | upto 142 | 38500 | 0 | 38500 |
| * | DEO Gorakhpur | 2017-18 | Country Liquor | 0 | 0 | 07 | 17 to 214 | 12 to 131 | upto 214 | 0 | 4885626 | 4885626 |
| | | 2018-19 | Country Liquor | 0 | 0 | 15 | 14 to 34 | 07 to 151 | upto 151 | 2290882 | 0 | 2290882 |
| | | 2018-19 | Beer | 0 | 0 | 05 | 35 | 17 to 24 | upto 35 | 227000 | 0 | 227000 |
| | | 2018-19 | Model Shop | 0 | 0 | 05 | 18 to 37 | 17 to 154 | upto 154 | 1472500 | 0 | 1472500 |
| * | DEO Muzaffarnagar | 2018-19 | Country Liquor | 0 | 0 | 05 | 06 to 09 | 04 to 42 | upto 42 | 1788393 | 0 | 1788393 |
| * | DEO Saharanpur | 2018-19 | Country Liquor | 0 | 0 | 05 | 02 to 92 | 33 to 61 | upto 92 | 1276961 | 60268 | 1337229 |
| * | DEO Shahjahanpur | 2018-19 | Country Liquor | 0 | 0 | 14 | 01 to 150 | 10 to 219 | upto 219 | 1404796 | 0 | 1404796 |
| | | 2018-19 | Foreign Liquor | 0 | 0 | 01 | 03 | 37 | upto 37 | 334500 | 0 | 334500 |
| | | 2018-19 | Model Shop | 01 | 01 | 01 | 03 | 169 | upto 169 | 467000 | 0 | 467000 |
| Total | | | | 851 | 200 | 197 | | | upto 275 | 36668583 | 66731227 | 103399810 |
| Grand Total | | | | 5367 | 1974 | 540 | 1 to 275 | 1 to 274 | 1 to 275 | 84149678 | 68804533 | 152954211 |

Source: Information available on the basis of Audit findings.

APPENDIX-III
Loss of additional consideration fee due to anomaly in the Excise Policy 2018-19
(Reference Para No. 2.5)

| (Amount in ₹) | | | | | | | | | | | | | | | |
|---------------|--|------------------|-----------------|----------------|------------------|--------------------------------|---------------------|-------------------|------------------------------------|--------------------------------|--------------------------------------|------------------------------|--|--------------------------------|---|
| Sl. No. | Name of Brand | Category of IMFL | Observed by the | Capacity in ml | EDP (per bottle) | Consideration fee (per bottle) | Wholesalers' margin | Retailers' margin | MRP without rounding off (6+7+8+9) | MRP rounded to next ten rupees | Additional consideration fee (11-10) | Net consideration fee (7+12) | Short levy of additional consideration fee (per 180 ml bottle) | Quantity despatched in bottles | Additional consideration fee short levied (14 X 15) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 1 | McDowell's No.1 Platinum Deluxe Whisky | Regular | Department | 750 | 141.30 | 377.28 | 7.96 | 89.13 | 615.67 | 620 | 4.33 | 381.61 | | | |
| | | | | 180 | 36.08 | 90.55 | 1.91 | 21.39 | 149.93 | 150 | 0.07 | 90.62 | | | |
| | | | Audit | 180 | 34.63 | 90.55 | 1.91 | 21.39 | 148.48 | 150 | 1.52 | 92.07 | 1.45 | 11,84,784 | 17,17,937 |
| 2 | McDowell's No.1 Select Whisky | Medium | Department | 750 | 82.69 | 327.81 | 6.32 | 76.54 | 493.36 | 500 | 6.64 | 334.45 | | | |
| | | | | 180 | 21.42 | 78.67 | 1.52 | 18.37 | 119.98 | 120 | 0.02 | 78.69 | | | |
| | | | Audit | 180 | 20.57 | 78.67 | 1.52 | 18.37 | 119.12 | 120 | 0.88 | 79.55 | 0.86 | 2,00,29,872 | 1,72,25,690 |
| 3 | Royal Challenge Classic Premium Whisky | Medium | Department | 750 | 122.57 | 360.51 | 7.43 | 84.51 | 575.02 | 580 | 4.98 | 365.48 | | | |
| | | | | 180 | 31.39 | 86.52 | 1.78 | 20.28 | 139.97 | 140 | 0.03 | 86.55 | | | |
| | | | Audit | 180 | 30.14 | 86.52 | 1.78 | 20.28 | 138.73 | 140 | 1.27 | 87.80 | 1.24 | 1,07,24,352 | 1,32,98,196 |
| 4 | Signature Rare Aged Whisky | Regular | Department | 750 | 189.47 | 417.26 | 9.31 | 93.95 | 709.99 | 710 | 0.01 | 417.27 | | | |
| | | | | 180 | 48.12 | 100.14 | 2.23 | 22.55 | 173.04 | 180 | 6.96 | 107.10 | | | |
| | | | Audit | 180 | 46.19 | 100.14 | 2.23 | 22.55 | 171.12 | 180 | 8.88 | 109.03 | 1.92 | 4,39,632 | 8,44,093 |
| 5 | Signature Premium Grain Whisky | Regular | Department | 750 | 234.40 | 454.55 | 10.56 | 98.44 | 797.95 | 800 | 2.05 | 456.60 | | | |
| | | | | 180 | 59.35 | 109.09 | 2.53 | 23.63 | 194.60 | 200 | 5.40 | 114.49 | | | |
| | | | Audit | 180 | 56.98 | 109.09 | 2.53 | 23.63 | 192.22 | 200 | 7.78 | 116.87 | 2.37 | 8,33,664 | 19,75,784 |
| 6 | Antiquity Blue Ultra Premium Whisky | Regular | Department | 750 | 250.00 | 467.50 | 11.00 | 100.00 | 828.50 | 830 | 1.50 | 469.00 | | | |
| | | | | 180 | 63.25 | 112.20 | 2.64 | 24.00 | 202.09 | 210 | 7.91 | 120.11 | | | |
| | | | Audit | 180 | 60.72 | 112.20 | 2.64 | 24.00 | 199.56 | 210 | 10.44 | 122.64 | 2.53 | 14,01,648 | 35,46,169 |

| (Amount in ₹) | | | | | | | | | | | | | | | |
|---------------|--|------------------|-----------------|----------------|------------------|--------------------------------|---------------------|-------------------|------------------------------------|--------------------------------|--------------------------------------|------------------------------|--|--------------------------------|---|
| Sl. No. | Name of Brand | Category of IMFL | Observed by the | Capacity in ml | EDP (per bottle) | Consideration fee (per bottle) | Wholesalers' margin | Retailers' margin | MRP without rounding off (6+7+8+9) | MRP rounded to next ten rupees | Additional consideration fee (11-10) | Net consideration fee (7+12) | Short levy of additional consideration fee (per 180 ml bottle) | Quantity despatched in bottles | Additional consideration fee short levied (14 X 15) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 7 | Captain Morgan Select-The Original Rum | Medium | Department | 750 | 122.57 | 360.51 | 7.43 | 84.51 | 575.02 | 580 | 4.98 | 365.48 | | | |
| | | | | 180 | 31.39 | 86.52 | 1.78 | 20.28 | 139.97 | 140 | 0.03 | 86.55 | | | |
| | | | Audit | 180 | 30.14 | 86.52 | 1.78 | 20.28 | 138.73 | 140 | 1.27 | 87.80 | 1.24 | 12,13,824 | 15,05,142 |
| Total | | | | | | | | | | | | | 0.86 to 2.53 | 3,58,27,776 | 4,01,13,012 |

Source: Information available on the basis of Audit findings.

- Notes:
- (1) As per the Excise Policy, EDP of 180 ml bottle is calculated after adding ₹ three to the EDP of 750 ml bottle.
 - (2) Consideration Fee (per 750 ml bottle) - Regular- ₹ 260+83 per cent of EDP
Medium- ₹ 260+82 per cent of EDP
 - (3) Wholesalers' margin - Regular/Medium- ₹ 4+2.80 per cent of EDP
 - (4) Retailers' margin - Regular- ₹ 75+10 per cent of EDP
Medium- ₹ 60+20 per cent of EDP

APPENDIX-IV
Application of incorrect rate of tax
(Reference Para No. 3.4)

| | | | | | | | | (₹ in lakh) |
|---------|-------------------------|-------------------|--|--|----------------|---------------------------------|-------------------------------|------------------|
| Sl. No. | Name of the unit | Number of dealers | Assessment year (month and year of assessment) | Name of the commodity | Value of goods | Rate of tax leviable (per cent) | Rate of tax levied (per cent) | Tax short levied |
| 1 | DC Sec. 19 CT Agra | 1 | 2015-16 (November 2017) | Halogen lamps | 36.07 | 14 | 5 | 3.25 |
| 2 | JC (CC) CT I Ghaziabad | 1 | 2014-15 (April 2017) | Old Plant and machinery, Office equipment, Furniture and fixture | 172.83 | 5 | 0 | 8.64 |
| 3 | DC Sec. 1 CT Ghaziabad | 1 | 2015-16 (March 2018) | AC remote, Audio video lead | 34.54 | 14 | 5 | 3.11 |
| 4 | DC Sec. 5 CT Ghaziabad | 1 | 2014-15 (February 2018) | Metal label | 31.51 | 14 | 5 | 2.84 |
| | | 1 | 2014-15 (May 2017) | Poultry equipment | 30.15 | 14 | 5 | 2.71 |
| | | 1 | 2014-15 (November 2017) | Adhesive | 1,576.28 | 14 | 5 | 141.87 |
| 5 | DC Sec. 18 CT Ghaziabad | 1 | 2014-15 (March 2018) | Wood | 31.27 | 14 | 5 | 2.81 |
| | | 1 | 2013-14 (March 2018) | Diesel engine parts | 20.24 | 14 | 5 | 1.82 |
| | | | 2014-15 (March 2018) | Diesel engine parts | 17.37 | 14 | 5 | 1.56 |

| | | | | | | | | (₹ in lakh) |
|--------------|--------------------------|-------------------|--|---|-----------------|---------------------------------|-------------------------------|------------------|
| Sl. No. | Name of the unit | Number of dealers | Assessment year (month and year of assessment) | Name of the commodity | Value of goods | Rate of tax leviable (per cent) | Rate of tax levied (per cent) | Tax short levied |
| 6 | DC Sec. 29 CT Kanpur | 1 | 2014-15 (July 2017) | Old vehicles | 24.69 | 5 | 0 | 1.23 |
| | | | 2015-16 (September 2017) | Old vehicles | 37.11 | 5 | 0 | 1.86 |
| 7 | DC Sec. 12 CT Lucknow | 1 | 2014-15 (January 2018) | Marketing material planner, School bag, CD, DVD | 88.49 | 5 | 0 | 4.42 |
| 8 | DC Sec. 21 CT Lucknow | 1 | 2014-15 (December 2017) | Mobile accessories | 32.98 | 14 | 5 | 2.97 |
| 9 | JC (CC) CT Muzaffarnagar | 1 | 2014-15 (March 2018) | Dust tobacco, Nicotine gum, Talcum powder | 144.79 | 14 | 5 | 13.03 |
| 10 | DC Sec. 8 CT Varanasi | 1 | 2014-15 (March 2018) | E-Rickshaw | 16.67 | 14 | 5 | 1.50 |
| | | | 2015-16 (March 2018) | E-Rickshaw | 12.15 | 14.5 | 5 | 1.15 |
| Total | | 13 | | | 2,307.14 | | | 194.77 |

Source: Information available on the basis of Audit findings.

APPENDIX-V
Irregular concession allowed on goods purchased against Form 'C'
(Reference Para No. 3.5)

| (₹ in lakh) | | | | | | | | |
|--------------|----------------------------|-------------------|--|--|--------------------|------------------------|-------------------------------------|------------------|
| Sl. No. | Name of the unit | Number of dealers | Assessment year (month and year of assessment) | Name of commodity not covered by registration certificate | Amount of purchase | Rate of tax (per cent) | Rate of penalty leviable (per cent) | Penalty leviable |
| 1 | DC Sec. 7 CT Allahabad | 1 | 2011.-12 (July 2014) | Tyre and Tube | 20.07 | 13.5 | 20.25 | 4.06 |
| 2 | JC(CC) CT Range B GB Nagar | 1 | 2014-15 (August 2017) | M S Office | 18.59 | 5 | 7.5 | 1.39 |
| | | | 2015-16 (February 2018) | Split AC, CCTV, Tower AC, Mobile terminal | 17.76 | 14 | 21 | 3.73 |
| | | 1 | 2014-15 (May 2017) | Adhesive, Battery | 23.60 | 14 | 21 | 4.96 |
| | | | 2015-16 (November 2017) | Adhesive | 1.41 | 14.5 | 21.75 | 0.31 |
| 3 | DC Sec. 2 CT G B Nagar | 1 | 2014-15 (February 2018) | Building material | 16.23 | 5 | 7.5 | 1.22 |
| 4 | DC Sec. 9 CT Ghaziabad | 1 | 2014-15 (August 2017) | Paver | 20.53 | 14 | 21 | 4.31 |
| 5 | DC Sec. 5 CT Kanpur | 1 | 2014-15 (December 2017) | Plywood | 13.00 | 14 | 21 | 2.73 |
| 6 | DC Sec. 18 CT Lucknow | 1 | 2014-15 (March 2018) | 63 KVA T/F, Electrical Items, HBL Cell 110 V-200 AH Battery Set, Exide make battery | 757.90 | 14 | 21 | 159.16 |
| | | | | Hand held computers (CMRI), TVN 02 3PH 110 V 1A, 145 KV 40KA 1250A, SF6, Circuit breaker, SF-6 Gas, Meters, 33 KV CT, 120 KV Lightening arrester | 334.70 | 5 | 7.5 | 25.10 |
| 7 | JC(CC) CT Muzaffarnagar | 1 | 2013-14 (September 2017) | Fuel device, Gassifier, Air conditioner, Cooling tower | 70.32 | 14 | 21 | 14.77 |
| 8 | DC Sec. 1 CT Noida | 1 | 2014-15 (February 2018) | Granular activated carbon | 23.33 | 5 | 7.5 | 1.75 |
| | | | | Glass for calibration, Rain hood and Square duct | 2.14 | 14 | 21 | 0.45 |
| 9 | DC Sec. 14 Noida | 1 | 2014-15 (March 2017) | Computer chairs, Fixtures, Security Systems, DG Sets, and AHU | 112.54 | 14 | 21 | 23.63 |
| Total | | 10 | | | 1,432.12 | | | 247.57 |

Source: Information available on the basis of Audit findings.

APPENDIX-VI
Inadmissible ITC allowed to dealers
(Reference Para No. 3.6)

| | | | | | | | (₹ in lakh) |
|---------|-------------------------------------|-------------------|--|-----------------------------------|--|---------------------------------|-------------------|
| Sl. No. | Name of the unit | Number of dealers | Assessment year (month and year of assessment) | Amount of ITC irregularly allowed | Reason for disallowance | Period of interest (days) | Interest leviable |
| 1 | JC (CC) CT Agra | 1 | 2015-16 (May 2017) | 146.16 | Purchase by the dealer was not verified | 01.10.2015 to 05.03.2019 (1252) | 75.20 |
| 2 | DC Sec. CT Secundrabad Bulandshahar | 1 | 2014-15 (February 2018) | 7.01 | ITC claimed on purchase of exempted goods | 01.10.2014 to 22.02.2019 (1606) | 4.63 |
| 3 | DC Sec. 4 CT Ghaziabad | 1 | 2014-15 (March 2018) | 75.84 | Sale price was less than purchase price | 01.10.2014 to 10.10.2018 (1471) | 45.85 |
| 4 | DC Sec. 9 CT Ghaziabad | 1 | 2014-15 (March 2018) | 0.74 | ITC claimed on manufacture of exempted goods | 01.10.2014 to 02.03.2019 (1614) | 0.49 |
| 5 | DC Sec. 15 CT Ghaziabad | 1 | 2014-15 (February 2018) | 6.87 | Excess claim of ITC | 01.10.2014 to 29.03.2019 (1641) | 4.63 |
| 6 | DC Sec. 17 CT Ghaziabad | 1 | 2013-14 (November 2016) | 1.33 | ITC claimed on manufacture of exempted goods | 01.10.2013 to 24.10.2018 (1850) | 1.01 |
| | | | 2014-15 (February 2018) | 1.61 | ITC claimed on manufacture of exempted goods | 01.10.2014 to 24.10.2018 (1485) | 0.98 |
| 7 | JC (CC) CT Jhansi | 1 | 2014-15 (March 2018) | 5.05 | Excess claim of ITC | 01.10.2014 to 15.11.2018 (1507) | 3.13 |
| 8 | DC Sec. 28 CT Kanpur | 1 | 2014-15 (January 2018) | 3.68 | Sale price was less than purchase price | 01.10.2014 to 22.09.2018 (1453) | 2.20 |
| 9 | DC Sec. 1 CT Lucknow | 1 | 2014-15 (March 2018) | 1.99 | Excess claim of ITC | 01.10.2014 to 04.10.2018 (1465) | 1.20 |
| 10 | DC Sec. 2 CT Lucknow | 1 | 2014-15 (May 2017) | 1.49 | Sale price was less than purchase price | 01.10.2014 to 08.02.2019 (1592) | 0.97 |
| | | | 2015-16 (March 2018) | 1.39 | Sale price was less than purchase price | 01.10.2015 to 08.02.2019 (1227) | 0.70 |

| | | | | | | | (₹ in lakh) |
|--------------|------------------------------------|-------------------|--|-----------------------------------|--|---------------------------------|-------------------|
| Sl. No. | Name of the unit | Number of dealers | Assessment year (month and year of assessment) | Amount of ITC irregularly allowed | Reason for disallowance | Period of interest (days) | Interest leviable |
| 11 | DC Sec. 9 CT Lucknow | 1 | 2014-15 (February 2018) | 1.87 | ITC claimed on manufacture of exempted goods | 01.10.2014 to 17.10.2018 (1478) | 1.14 |
| 12 | DC Sec. 22 CT Lucknow | 1 | 2014-15 (March 2018) | 3.59 | ITC claimed on capital goods adjusted in the same year | 01.10.2014 to 28.03.2019 (1640) | 2.42 |
| 13 | JC (CC) CT Muzaffarnagar | 1 | 2014-15 (December 2017) | 5.86 | ITC claimed on higher rate | 01.10.2014 to 15.12.2018 (1537) | 3.70 |
| 14 | DC Sec. 2 CT Noida | 1 | 2013-14 (May 2017) | 3.91 | ITC claimed on manufacture of exempted goods | 01.10.2013 to 05.02.2019 (1954) | 3.14 |
| | | | 2014-15 (January 2018) | 1.38 | ITC claimed on manufacture of exempted goods | 01.10.2014 to 05.02.2019 (1589) | 0.90 |
| 15 | DC Sec. 3 CT Noida | 1 | 2014-15 (January 2018) | 12.00 | Excess claim of brought forward ITC | 01.10.2014 to 20.02.2019 (1604) | 7.91 |
| 16 | DC Sec. 2 CT Raebareli | 1 | 2014-15 (February 2018) | 1.63 | RITC not done on closing stock of cycle parts | 27.09.2014 to 03.10.2018 (1468) | 0.98 |
| 17 | JC (CC) II CT Varanasi (Sonbhadra) | 1 | 2014-15 (January 2018) | 2.42 | ITC claimed on capital goods adjusted in the same year | 01.10.2014 to 21.02.2019 (1605) | 1.60 |
| 18 | DC Sec. 8 CT Varanasi | 1 | 2014-15 (March 2018) | 1.86 | Excess claim of ITC | 01.10.2014 to 25.03.2019 (1637) | 1.25 |
| Total | | 18 | | 287.68 | | | 164.03 |

Source: Information available on the basis of Audit findings.

APPENDIX-VII
Delayed deposit of tax deducted at source
(Reference Para No. 3.7)

| (₹ in lakh) | | | | | | |
|--------------|---------------------------|-------------------|--|---------------|---------------------------|------------------|
| Sl. No. | Name of the unit | Number of dealers | Assessment year (month and year of assessment) | Amount of tax | Period of delay (in days) | Penalty leviable |
| 1 | DC Sec. 1 CT Allahabad | 1 | 2014-15 (February 2018) | 1.74 | 05 | 3.48 |
| 2 | DC Sec. 3 CT Allahabad | 1 | 2015-16 (January 2018) | 1.28 | 06 | 2.56 |
| 3 | DC Sec. 1 CT Aligarh | 1 | 2014-15 (February 2018) | 5.57 | 06 to 56 | 11.14 |
| | | 1 | 2014-15 (March 2018) | 407.41 | 05 to 72 | 814.82 |
| 4 | DC Sec. 3 CT Bulandshahar | 1 | 2013-14 (February 2017) | 13.92 | 05 to 50 | 27.84 |
| 5 | DC Sec. 12 CT Ghaziabad | 1 | 2014-15 (March 2018) | 40.47 | 05 to 09 | 80.94 |
| 6 | DC Sec. 15 CT Ghaziabad | 1 | 2014-15 (March 2018) | 2.92 | 19 to 25 | 5.84 |
| 7 | DC Sec. 16 CT Ghaziabad | 1 | 2014-15 (June 2017) | 61.67 | 07 to 35 | 123.34 |
| | | 1 | 2014-15 (March 2018) | 6.02 | 25 to 56 | 12.04 |
| | | 1 | 2014-15 (January 2018) | 3.78 | 35 | 7.56 |
| 8 | DC Sec. 19 CT Ghaziabad | 1 | 2014-15 (March 2018) | 5.11 | 26 to 60 | 10.22 |
| | | 1 | 2014-15 (March 2018) | 2.23 | 09 | 4.46 |
| 9 | DC Sec. 22 CT Kanpur | 1 | 2014-15 (July 2017) | 6.06 | 07 to 10 | 12.12 |
| 10 | DC Sec. 14 CT Lucknow | 1 | 2014-15 (March 2018) | 2.94 | 08 to 169 | 5.88 |
| 11 | DC Sec. 18 CT Lucknow | 1 | 2014-15 (March 2018) | 33.46 | 09 to 301 | 66.92 |
| | | 1 | 2014-15 (December 2017) | 28.85 | 72 to 102 | 57.70 |
| 12 | DC Sec. 20 CT Lucknow | 1 | 2014-15 (March 2018) | 11.13 | 06 to 147 | 22.26 |
| | | 1 | 2014-15 (October 2017) | 3.99 | 120 to 212 | 7.98 |
| | | 1 | 2014-15 (November 2017) | 15.48 | 09 to 41 | 30.96 |
| 13 | DC Sec. 7 CT Meerut | 1 | 2014-15 (March 2018) | 45.93 | 08 to 36 | 91.86 |
| 14 | DC Sec. 10 CT Meerut | 1 | 2014-15 (January 2018) | 1.30 | 09 | 2.60 |
| | | 1 | 2014-15 (December 2017) | 3.75 | 10 to 15 | 7.50 |
| | | 1 | 2013-14 (October 2016) | 19.63 | 08 | 39.26 |
| 15 | DC Sec. 10 CT Noida | 1 | 2014-15 (March 2018) | 3.85 | 08 | 7.70 |
| 16 | DC Sec. 14 CT Noida | 1 | 2014-15 (October 2017) | 86.03 | 61 | 172.06 |
| Total | | 25 | | 814.52 | | 1,629.04 |

Source: Information available on the basis of Audit findings.

APPENDIX-VIII
Short levy of stamp duty due to limiting stamp duty to ₹ five lakh
(Reference Para No. 4.4)

| (Amount in ₹) | | | | | | | | | | |
|---------------|-------------------------------------|------------------|----------------------|---|---------------|------------------------------|-----------------|--------------------------------------|-----------------|--------------------------|
| Sl. No. | Name of the unit (Sub Registrar-SR) | Name of district | No. of deeds checked | No. of deeds in which the objection found | Type of deed | Deed no. & date of execution | Loan amount | Leviable stamp duty (@ 0.5 per cent) | Paid stamp duty | Difference of stamp duty |
| 1 | Greater Noida | G.B.Nagar | 670 | 01 | Mortgage deed | 34827/23.10.18 | 800000000 | 4000000 | 500000 | 3500000 |
| | | | | 01 | Mortgage deed | 32956/03.10.18 | 650000000 | 3250000 | 500000 | 2750000 |
| 2 | Noida I | | 440 | 07 | Mortgage deed | 6254/07.09.17 | 1200000000 | 6000000 | 500500 | 5499500 |
| | | | | | | 4737/13.07.17 | 1705000000 | 8525000 | 500500 | 8024500 |
| | | | | | | 5308/31.07.17 | 1750000000 | 8750000 | 1000000 | 7750000 |
| | | | | | | 4225/27.06.17 | 2900000000 | 14500000 | 500000 | 14000000 |
| | | | | | | 6597/22.09.17 | 900000000 | 4500000 | 500000 | 4000000 |
| | | | | | | 3496/01.05.18 | 1821500030 | 9107500 | 500500 | 8607000 |
| | | | | | | 3497/01.05.18 | 1821500030 | 9107500 | 500500 | 8607000 |
| 3 | Noida II | | 590 | 07 | Mortgage deed | 2759/18.04.18 | 350000000 | 1750000 | 500500 | 1249500 |
| | | 2758/18.04.18 | | | | 300000000 | 1500000 | 500500 | 999500 | |
| | | 668/03.02.18 | | | | 570000000 | 2850000 | 500000 | 2350000 | |
| | | 858/15.02.18 | | | | 440000000 | 2200000 | 500200 | 1699800 | |
| | | 3010/01.05.18 | | | | 1821500030 | 9107500 | 500500 | 8607000 | |
| | | 7436/10.11.17 | | | | 500000000 | 2500000 | 500300 | 1999700 | |
| | | 7512/15.11.17 | | | | 1514007696 | 7570038 | 500000 | 7070038 | |
| 4 | Noida III | 770 | 01 | Mortgage deed | 4967/08.10.18 | 400000000 | 2000000 | 500000 | 1500000 | |
| Total | | | 2470 | 17 | | 19443507786 | 97217538 | 9004000 | 88213538 | |

Source: Information available on the basis of Audit findings.

APPENDIX-IX
Residential land valued at agricultural rate
(Reference Para No. 4.5)

| (Amount in ₹) | | | | | | | | | | | | | | | | | | | | | |
|---------------|-------------------------------------|------------------|----------------------|---------------------------------------|------------------------------|---|--|--|----------------------|--|--|--|--|-------------------------------|---------------------|-----------------------|---|-----------------|------------------------|---------------------------------------|------------|
| Sl. No. | Name of the unit (Sub Registrar-SR) | Name of district | No. of deeds checked | No. of deeds in which objection found | Deed No. & date of execution | Earlier executed deed no. & date of execution for same <i>gata/khasra</i> no. | Difference in no. of days between the execution of two deeds | <i>Gata / Khasra</i> No. | Land sold (In Sq. M) | Value of the property on which stamp duty levied | Rate on which property was required to be valued (In Sq Metre) | Value of the property on which stamp duty was required to be imposed | Total value of the property rounded to next thousands on which stamp duty was required to be imposed | Rate of stamp duty applicable | Leviable Stamp Duty | Due Reis-tration fees | Leviable stamp duty and registra-tion fee | Stamp duty paid | Registra-tion fee paid | Paid stamp duty and registra-tion fee | Difference |
| 1 | Sadar II | Agra | 470 | 1 | 57/02.01.2019 | 9843/29.12.17 | 369 | 26 | 1038 | 1506000 | 5000 | 5190000 | 5190000 | 7 | 363300 | 20000 | 383300 | 105500 | 20000 | 125500 | 257800 |
| 2 | Sadar III | | 230 | 1 | 1652/22.02.2019 | 9108/23.01.18 | 395 | 408 | 2766 | 5214000 | 6500 | 17979000 | 17979000 | 6 & 7 | 1248530 | 20000 | 1268530 | 355000 | 20000 | 375000 | 893530 |
| | | | 270 | 1 | 8185/18.09.2018 | 230/11.01.18 | 250 | 585 | 2000 | 3200000 | 5300 | 10600000 | 10600000 | 6 & 7 | 732000 | 20000 | 752000 | 214000 | 20000 | 234000 | 518000 |
| 3 | Sadar II | Aligarh | 388 | 1 | 8019/29.12.2017 | 13881/19.12.12 | 1836 | 10 | 557.4 | 1732000 | 18000 | 10033200 | 10033200 | 7 | 702324 | 20000 | 722324 | 116000 | 20000 | 136000 | 586324 |
| 4 | Sadar III | | 390 | 1 | 3121/17.06.2017 | 505/13.02.17 | 123 | 91mi | 1390 | 3944000 | 8000 | 11120000 | 11120000 | 6 & 7 | 768400 | 20000 | 788400 | 266200 | 20000 | 286200 | 502200 |
| | | | 400 | 1 | 3218/23.06.2017 | 763/02.03.17 | 113 | 70 | 1305 | 2610000 | 7000 | 9135000 | 9135000 | 7 | 639450 | 20000 | 659450 | 182800 | 20000 | 202800 | 456650 |
| 5 | Phoolpur | Allahabad | 2607 | 1 | 2357/13.03.18 | 1029/13.02.17 | 394 | 1506/1507/ 1510/1511/ 1514/1518/ 1519/1521/ 1522/1523/ 1524/1509/ 1516/ 1517/1520 | 6840 | 7730000 | 6000 | 41040000 | 41040000 | 6 & 7 | 2862800 | 20000 | 2882800 | 531100 | 20000 | 551100 | 2331700 |
| | | | 0 | 1 | 7627/14.08.18 | 1796/1797/ 1798/ 21.03.17 | 511 | 1119 mi | 6676 | 5989000 | 6000 | 40056000 | 40056000 | 7 | 2803920 | 20000 | 2823920 | 419300 | 20000 | 439300 | 2384620 |
| | | | 0 | 1 | 8854/21.12.17 | 7224/13.10.17 | 69 | 152 | 2622 | 3886000 | 7000 | 18354000 | 18354000 | 5 | 917700 | 20000 | 937700 | 195000 | 20000 | 215000 | 722700 |
| | | | 0 | 1 | 7771/28.08.18 | 7224/13.10.17 | 319 | 152 | 1710 | 3300000 | 7000 | 11970000 | 11970000 | 5 | 598500 | 20000 | 618500 | 165000 | 20000 | 185000 | 433500 |
| | | | 0 | 1 | 8215/28.08.18 | 6620, 6621/17.07.18 | 397 | 653mi, 654mi | 1008 | 4291000 | 9500 | 9576000 | 9576000 | 6 & 7 | 660320 | 20000 | 680320 | 290500 | 20000 | 310500 | 369820 |

Audit Report (Revenue Sector) for the year ended 31 March 2019

| (Amount in ₹) | | | | | | | | | | | | | | | | | | | | | |
|---------------|-------------------------------------|------------------|----------------------|---------------------------------------|------------------------------|---|--|--------------------------|----------------------|--|--|--|--|-------------------------------|----------------------|-----------------------|--|-----------------|------------------------|---------------------------------------|------------|
| Sl. No. | Name of the unit (Sub Registrar-SR) | Name of district | No. of deeds checked | No. of deeds in which objection found | Deed No. & date of execution | Earlier executed deed no. & date of execution for same <i>gata/khasra</i> no. | Difference in no. of days between the execution of two deeds | <i>Gata / Khasra</i> No. | Land sold (In Sq. M) | Value of the property on which stamp duty levied | Rate on which property was required to be valued (In Sq Metre) | Value of the property on which stamp duty was required to be imposed | Total value of the property rounded to next thousands on which stamp duty was required to be imposed | Rate of stamp duty applicable | Leviabale Stamp Duty | Due Reis-tration fees | Leviabale stamp duty and registra-tion fee | Stamp duty paid | Registra-tion fee paid | Paid stamp duty and registra-tion fee | Difference |
| 6 | Sadar I | | 290 | 1 | 4338/10-10-2017 | 5945/25.10.16 | 350 | 885 | 2966 | 3060000 | 5300 | 15719800 | 15719800 | 6 & 7 | 1090386 | 20000 | 1110386 | 204200 | 20000 | 224200 | 886186 |
| | | | 295 | 1 | 4840/13.09.2018 | 2791/26.05.16 | 502 | 377 | 3775 | 1977125 | 3060 | 11551500 | 11551500 | 6 & 7 | 798605 | 20000 | 818605 | 138500 | 20000 | 158500 | 660105 |
| | | | 280 | 1 | 4093/03.07.2018 | 4703/16.11.17 | 229 | 339/339k | 1713.60 | 1615830 | 3740 | 6408864 | 6408864 | 6 & 7 | 438620 | 20000 | 458620.48 | 113500 | 20000 | 133500 | 325120.48 |
| 7 | Sadar II | | 307 | 1 | 4992/02.11.2017 | 7322/09.09.16 | 419 | 892 | 4400 | 7742000 | 4900 | 21560000 | 21560000 | 7 | 1509200 | 20000 | 1529200 | 428673 | 20000 | 448673 | 1080527 |
| | | | 397 | 1 | 1721/24.03.2018 | 5102/5103/5104/ 16.06.16 2664/03.07.17 | 281 | 562 Mi | 2500 | 5640000 | 4700 | 11750000 | 11750000 | 7 | 822500 | 20000 | 842500 | 394800 | 20000 | 414800 | 427700 |
| 8 | Sadar | Azamgarh | 1105 | 1 | 2218/12.04.2017 | 3145/24.05.16 1880/24.03.17 | 19 | 435 | 1360.2 | 3925000 | 6000 | 8161200 | 8161200 | 7 | 571284 | 20000 | 591284 | 274750 | 20000 | 294750 | 296534 |
| 9 | Sadar | Barabanki | 1460 | 1 | 10628/05.06.2018 | 10672/23.01.17 | 518 | 363mi | 9000 | 7238000 | 2700 | 24300000 | 24300000 | 5 | 1215000 | 20000 | 1235000 | 365000 | 20000 | 385000 | 850000 |
| 10 | Sadar I | Bareilly | 732 | 1 | 695/17.01.2019 | 3607/28.03.18 | 326 | 306 | 4673 | 8426000 | 5000 | 23365000 | 23365000 | 7 | 1635550 | 20000 | 1655550 | 590000 | 20000 | 610000 | 1045550 |
| | | | 550 | 1 | 11783/26.10.2018 | 832/24.07.18 | 94 | 991, 994 and 995 | 1399 | 4120000 | 5000 | 6995000 | 6995000 | 7 | 489650 | 20000 | 509650 | 238400 | 20000 | 258400 | 251250 |
| 11 | Sadar | Basti | 972 | 1 | 6471/24.11.2017 | 5981/03.11.17 6179/13.11.17 | 21, 11 | 70A 70B | 1403.3 | 1684000 | 8000 | 11226400 | 11226400 | 5 | 561320 | 20000 | 581320 | 84200 | 20000 | 104200 | 477120 |
| 12 | Dadri | | 360 | 1 | 12528/26.06.2018 | 16504/17.10.16 | 252 | 336 | 1568 | 3136000 | 6000 | 9408000 | 9408000 | 5 | 470400 | 20000 | 490400 | 156800 | 20000 | 176800 | 313600 |
| 13 | Greater Noida | G.B.Nagar | 440 | 1 | 20693/13.07.2017 | 4261/07.02.14 | 1252 | 117b,117n | 8430 | 10882000 | 5800 | 48894000 | 48894000 | 5 | 2444700 | 20000 | 2464700 | 544100 | 20000 | 564100 | 1900600 |
| | | | 390 | 1 | 11959/09.05.2017 | 22286/10.08.16 | 282 | 458 | 6323 | 8200000 | 5000 | 31615000 | 31615000 | 7 | 2213050 | 20000 | 2233050 | 575200 | 20000 | 595200 | 1637850 |
| | | | 300 | 1 | 19141/30.06.2017 | 2846/06.02.15 | 875 | 779mi | 1505 | 2095000 | 12500 | 18812500 | 18812500 | 5 | 940625 | 20000 | 960625 | 105000 | 20000 | 125000 | 835625 |
| 14 | Noida I | | 359 | 1 | 4531/02.06.2018 | 2676/04.04.18 | 59 | 879/2 | 5060 | 13500000 | 13000 | 65780000 | 65780000 | 5 | 3289000 | 20000 | 3309000 | 675000 | 20000 | 695000 | 2614000 |
| | | | 385 | 1 | 4528/02.06.2018 | 2676/04.04.18 | 59 | 879/2 | 2320 | 6200000 | 13000 | 30160000 | 30160000 | 4 & 5 | 1498000 | 20000 | 1518000 | 300100 | 20000 | 320100 | 1197900 |
| | | | 390 | 1 | 4530/02.06.2018 | 2676/04.04.18 | 59 | 879/2 | 1686 | 4452000 | 13000 | 21918000 | 21918000 | 5 | 1095900 | 20000 | 1115900 | 222600 | 20000 | 242600 | 873300 |
| | | | 400 | 1 | 4529/02.06.2018 | 2676/04.04.18 | 59 | 879/2 | 1054 | 2800000 | 13000 | 13702000 | 13702000 | 5 | 685100 | 20000 | 705100 | 140100 | 20000 | 160100 | 545000 |

| (Amount in ₹) | | | | | | | | | | | | | | | | | | | | | |
|---------------|-------------------------------------|------------------|----------------------|---------------------------------------|------------------------------|---|--|--------------------------|----------------------|--|--|--|--|-------------------------------|-------------------|----------------------|---|-----------------|------------------------|---------------------------------------|------------|
| Sl. No. | Name of the unit (Sub Registrar-SR) | Name of district | No. of deeds checked | No. of deeds in which objection found | Deed No. & date of execution | Earlier executed deed no. & date of execution for same <i>gata/khasra</i> no. | Difference in no. of days between the execution of two deeds | <i>Gata / Khasra</i> No. | Land sold (In Sq. M) | Value of the property on which stamp duty levied | Rate on which property was required to be valued (In Sq Metre) | Value of the property on which stamp duty was required to be imposed | Total value of the property rounded to next thousands on which stamp duty was required to be imposed | Rate of stamp duty applicable | Leviab Stamp Duty | Due Reistration fees | Leviab stamp duty and registra-tion fee | Stamp duty paid | Registra-tion fee paid | Paid stamp duty and registra-tion fee | Difference |
| 15 | Sadar I | | 240 | 1 | 3878/29.06.2017 | 1185/23.02.16 | 495 | 264 mi | 2488 | 8111000 | 8000 | 19904000 | 19904000 | 7 | 1393280 | 20000 | 1413280 | 568000 | 20000 | 588000 | 825280 |
| | | | 370 | 1 | 3875/29.06.2017 | 1185/23.02.16 | 495 | 264 mi | 1500 | 4890000 | 8000 | 12000000 | 12000000 | 7 | 840000 | 20000 | 860000 | 342500 | 20000 | 362500 | 497500 |
| | | | 340 | 1 | 801/21.02.2017 | 4802/29.07.15 | 573 | 293 mi | 2658 | 5445000 | 4600 | 12226800 | 12226800 | 6 & 7 | 845876 | 20000 | 865876 | 371200 | 20000 | 391200 | 474676 |
| | | | 300 | 1 | 800/21.02.2017 | 4802/29.07.15 | 573 | 293 mi | 1772 | 3630000 | 4600 | 8151200 | 8151200 | 6 & 7 | 560584 | 20000 | 580584 | 244100 | 20000 | 264100 | 316484 |
| 16 | Sadar II | Ghaziabad | 618 | 1 | 2954/07.04.2017 | 11494/24.10.16 | 165 | 1114 mi | 2300 | 8280000 | 7500 | 17250000 | 17250000 | 7 | 1207500 | 20000 | 1227500 | 579600 | 20000 | 599600 | 627900 |
| | | | 0 | 1 | 6168/30.06.2017 | 11494/24.10.16 | 249 | 1114 mi | 1630 | 5868000 | 7500 | 12225000 | 12225000 | 7 | 855750 | 20000 | 875750 | 410800 | 20000 | 430800 | 444950 |
| | | | 0 | 1 | 7575/11.08.2017 | 3486/24.04.17 | 109 | 108 mi | 1169 | 3500000 | 8000 | 9352000 | 9352000 | 7 | 654640 | 20000 | 674640 | 245000 | 20000 | 265000 | 409640 |
| | | | 0 | 1 | 7579/11.08.2017 | 3486/24.04.17 | 109 | 108 mi | 1168 | 3500000 | 8000 | 9344000 | 9344000 | 7 | 654080 | 20000 | 674080 | 245100 | 20000 | 265100 | 408980 |
| 17 | Sadar III | | 290 | 1 | 4462/28.07.2017 | 6170/24.08.16 | 336 | 963,963 mi | 1264 | 1898000 | 5500 | 6952000 | 6952000 | 7 | 486640 | 20000 | 506640 | 133000 | 20000 | 153000 | 353640 |
| 18 | Sadar V | Gaziabad | 290 | 1 | 1987/20.03.2018 | 2302/10.05.16 | 314 | 296 | 3320 | 3950000 | 4800 | 15936000 | 14265600 | 7 | 998592 | 20000 | 1018592 | 92000 | 20000 | 112000 | 906592 |
| | | | 310 | 1 | 107/06.01.2017 | 4267/03.08.15 | 522 | 398 | 1475 | 1328000 | 8200 | 12095000 | 12095000 | 7 | 846650 | 20000 | 866650 | 93000 | 20000 | 113000 | 753650 |
| | | | 240 | 1 | 5572/26.09.2017 | 5569/26.09.17 | 0 | 1135 Mi | 668.26 | 4277000 | 16500 | 11026290 | 11026300 | 7 | 771841 | 20000 | 791841 | 300000 | 20000 | 320000 | 471841 |
| 19 | Sadar | Gonda | 2256 | 1 | 3306/21.04.2017 | 13004/19.10.16 | 184 | 382 | 1460 | 741000 | 8000 | 11680000 | 11680000 | 4 & 5 | 574000 | 20000 | 594000 | 29650 | 14820 | 44470 | 549530 |
| | | | 0 | 1 | 7417/03.08.2017 | 7223/31.07.17 | 3 | 272 | 1150 | 1380000 | 5200 | 5980000 | 5980000 | 7 | 418600 | 20000 | 438600 | 96600 | 20000 | 116600 | 322000 |
| | | | 0 | 1 | 10883/21.11.2017 | 10481/09.11.17 | 12 | 397 | 2020 | 647000 | 3700 | 7474000 | 7474000 | 4 & 5 | 363700 | 20000 | 383700 | 26000 | 12940 | 38940 | 344760 |
| | | | 2256 | 1 | 11515/12.12.2017 | 10110/27.10.17 | 46 | 361 | 1690 | 484000 | 3850 | 6506500 | 6506500 | 5 | 325325 | 20000 | 345325 | 24200 | 9680 | 33880 | 311445 |
| 20 | Sadar I | Gorakhpur | 375 | 1 | 197/09.01.2019 | 158/09.01.18 | 366 | 318 b 1114g | 4270 | 4228000 | 7150 | 30530500 | 30530500 | 5 | 1526525 | 20000 | 1546525 | 211600 | 20000 | 231600 | 1314925 |
| | | | 375 | 1 | 8703/26.09.2018 | 8492/18.09.18 | 8 | 539 | 2510 | 3389000 | 8000 | 20080000 | 20080000 | 5 | 1004000 | 20000 | 1024000 | 170000 | 20000 | 190000 | 834000 |

Audit Report (Revenue Sector) for the year ended 31 March 2019

| (Amount in ₹) | | | | | | | | | | | | | | | | | | | | | |
|---------------|-------------------------------------|------------------|----------------------|---------------------------------------|------------------------------|---|--|--------------------------|----------------------|--|--|--|--|-------------------------------|----------------------|----------------------|---|-----------------|-----------------------|--------------------------------------|------------|
| Sl. No. | Name of the unit (Sub Registrar-SR) | Name of district | No. of deeds checked | No. of deeds in which objection found | Deed No. & date of execution | Earlier executed deed no. & date of execution for same <i>gata/khasra</i> no. | Difference in no. of days between the execution of two deeds | <i>Gata / Khasra</i> No. | Land sold (In Sq. M) | Value of the property on which stamp duty levied | Rate on which property was required to be valued (In Sq Metre) | Value of the property on which stamp duty was required to be imposed | Total value of the property rounded to next thousands on which stamp duty was required to be imposed | Rate of stamp duty applicable | Leviabale Stamp Duty | Due Reistration fees | Leviabale stamp duty and registration fee | Stamp duty paid | Registration fee paid | Paid stamp duty and registration fee | Difference |
| 21 | Sadar II | | 372 | 1 | 9290/07.08.2018 | 7420/28.06.18 | 40 | 372 | 2220 | 4995000 | 11000 | 24420000 | 24420000 | 7 | 1709400 | 20000 | 1729400 | 349700 | 20000 | 369700 | 1359700 |
| | | | 390 | 1 | 13399/26.11.2018 | 12572/02.11.18 | 24 | 765 MI | 930 | 4278000 | 11000 | 10230000 | 10230000 | 7 | 716100 | 20000 | 736100 | 299500 | 20000 | 319500 | 416600 |
| | | | 375 | 1 | 4694/03.05.2018 | 3589/04.04.18 | 29 | 872MI | 1178 | 8129000 | 11000 | 12958000 | 12958000 | 7 | 907060 | 20000 | 927060 | 569100 | 20000 | 589100 | 337960 |
| 22 | Sadar | Jaunpur | 1976 | 1 | 4773/13.06.2018 | 4588/07.06.18 | 6 | 110 | 2500 | 6625000 | 7200 | 18000000 | 18000000 | 7 | 1260000 | 20000 | 1280000 | 464000 | 20000 | 484000 | 796000 |
| 23 | Sadar II | | 1005 | 1 | 2298/17.04.2018 | 2037/06.04.18 | 11 | 93 | 1790 | 6239000 | 9500 | 17005000 | 17005000 | 7 | 1190350 | 20000 | 1210350 | 437000 | 20000 | 457000 | 753350 |
| | | | 0 | 1 | 3777/12.06.2018 | 997/20.02.18 | 112 | 499 jh | 3100 | 3761000 | 4200 | 13020000 | 13020000 | 7 | 911400 | 20000 | 931400 | 240250 | 20000 | 260250 | 671150 |
| | | | 0 | 1 | 1953/03.04.2018 | 997/20.02.18 | 42 | 499jh | 1550 | 1870000 | 4200 | 6510000 | 6510000 | 7 | 455700 | 20000 | 475700 | 119440 | 20000 | 139440 | 336260 |
| 24 | Sadar III | Kanpur Nagar | 883 | 1 | 10992/27.07.2018 | 10462/18.07.18 | 9 | 1548 | 2060 | 7880000 | 14000 | 28840000 | 28840000 | 7 | 2018800 | 20000 | 2038800 | 551600 | 20000 | 571600 | 1467200 |
| | | | 0 | 1 | 17865/18.12.2018 | 14454/15.10.18 | 64 | 717 | 2150 | 9200000 | 10000 | 21500000 | 21500000 | 7 | 1505000 | 20000 | 1525000 | 386760 | 20000 | 406760 | 1118240 |
| | | | 0 | 1 | 5443/17.04.2018 | 3088/28.02.18 | 48 | 629mi | 2150 | 7134000 | 10000 | 21500000 | 21500000 | 7 | 1505000 | 20000 | 1525000 | 500000 | 20000 | 520000 | 1005000 |
| | | | 0 | 1 | 11737/10.08.2018 | 11291/03.08.18 | 7 | 170/998 | 1160 | 4791000 | 12500 | 14500000 | 14500000 | 7 | 1015000 | 20000 | 1035000 | 158430 | 20000 | 178430 | 856570 |
| | | | 0 | 1 | 5665/21.04.2018 | 1576/01.02.18 | 80 | 202 | 3590 | 4883000 | 3000 | 10770000 | 10770000 | 7 | 753900 | 20000 | 773900 | 342000 | 20000 | 362000 | 411900 |
| 25 | Sadar I | Lucknow | 330 | 1 | 14245/25.09.2017 | 16660/31.08.16 | 400 | 497,498 | 14290 | 5716000 | 1800 | 25722000 | 25722000 | 7 | 1800540 | 20000 | 1820540 | 400500 | 20000 | 420500 | 1400040 |
| 26 | Sadar IV | | 270 | 1 | 9876/11.09.2017 | 2158/09.03.17 | 186 | 34mi | 1580 | 1896000 | 5200 | 8216000 | 8216000 | 7 | 575120 | 20000 | 595120 | 133000 | 20000 | 153000 | 442120 |
| 27 | Sadar V | | 400 | 1 | 9416/16.12.2017 | 1972/07.04.17 | 253 | 1413 | 2037 | 15308940 | 9900 | 20166300 | 20166300 | 7 | 1411641 | 20000 | 1431641 | 1072700 | 20000 | 1092700 | 338941 |
| 28 | Sadar I | Mathura | 724 | 1 | 3656/14.03.2018 | 9495/18.08.17 | 208 | 1140 | 2766 | 4150000 | 4800 | 13276800 | 13276800 | 7 | 929376 | 20000 | 949376 | 207700 | 20000 | 227700 | 721676 |
| | | | 820 | 1 | 17413/15.12.2018 | 6380/11.05.16 | 948 | 372 | 1200 | 1236000 | 4500 | 5400000 | 5400000 | 6 & 7 | 368000 | 20000 | 388000 | 76520 | 20000 | 96520 | 291480 |
| 29 | Sadar II | | 1423 | 1 | 6769/15.06.2018 | 8945/25.09.17 | 263 | 366 | 6070 | 13669000 | 6000 | 36420000 | 36420000 | 7 | 2549400 | 20000 | 2569400 | 673500 | 20000 | 693500 | 1875900 |
| | | | 0 | 1 | 4832/30.05.2017 | 730/28.01.17 | 122 | 375 | 7590 | 16100000 | 5000 | 37950000 | 37950000 | 7 | 2656500 | 20000 | 2676500 | 1127000 | 20000 | 1147000 | 1529500 |

| (Amount in ₹) | | | | | | | | | | | | | | | | | | | | | |
|---------------|-------------------------------------|------------------|----------------------|---------------------------------------|------------------------------|---|--|--------------------------|----------------------|--|--|--|--|-------------------------------|----------------------|-----------------------|--|-----------------|------------------------|---------------------------------------|------------|
| Sl. No. | Name of the unit (Sub Registrar-SR) | Name of district | No. of deeds checked | No. of deeds in which objection found | Deed No. & date of execution | Earlier executed deed no. & date of execution for same <i>gata/khasra</i> no. | Difference in no. of days between the execution of two deeds | <i>Gata / Khasra</i> No. | Land sold (In Sq. M) | Value of the property on which stamp duty levied | Rate on which property was required to be valued (In Sq Metre) | Value of the property on which stamp duty was required to be imposed | Total value of the property rounded to next thousands on which stamp duty was required to be imposed | Rate of stamp duty applicable | Leviabale Stamp Duty | Due Reis-tration fees | Leviabale stamp duty and registra-tion fee | Stamp duty paid | Registra-tion fee paid | Paid stamp duty and registra-tion fee | Difference |
| 30 | Sadar | Mau | 1624 | 1 | 1567/13.03.2018 | 1514/08.03.18 | 5 | 14 | 1701 | 5089000 | 5500 | 9355500 | 9355500 | 7 | 654885 | 20000 | 674885 | 356230 | 20000 | 376230 | 298655 |
| | | | 0 | 1 | 5293/02.11.2017 | 3559/28.07.17 | 97 | 1646 | 2690 | 2154000 | 4000 | 10760000 | 10760000 | 5 | 538000 | 20000 | 558000 | 107700 | 20000 | 127700 | 430300 |
| | | | 0 | 1 | 1677/20.04.2017 | 782/22.02.17 | 57 | 1757 | 2214 | 1994000 | 4000 | 8856000 | 8856000 | 5 | 442800 | 20000 | 462800 | 99700 | 20000 | 119700 | 343100 |
| 31 | Sadar I | Meerut | 411 | 1 | 7655/18.08.2018 | 2899/23.03.18 | 148 | 246 | 2010 | 3528000 | 7300 | 14673000 | 14673000 | 7 | 1027110 | 20000 | 1047110 | 247000 | 20000 | 267000 | 780110 |
| 32 | Sadar III | | 388 | 1 | 7496/01.09.2017 | 7871/15.07.16 | 413 | 823 | 2147 | 3006000 | 3900 | 8373300 | 8373300 | 7 | 586131 | 20000 | 606131 | 200500 | 20000 | 220500 | 385631 |
| 33 | Sadar II | Moradabad | 1276 | 1 | 6185/28.07.2018 | 6114/27.07.18 | 1 | 832 | 980 | 749000 | 4500 | 4410000 | 4410000 | 6 & 7 | 298700 | 20000 | 318700 | 45000 | 14980 | 59980 | 258720 |
| 34 | Sadar I | Varanasi | 854 | 1 | 3576/17.06.2017 | 5415/25.07.16 | 227 | 1046 | 3520 | 9970000 | 6500 | 22880000 | 22880000 | 7 | 1601600 | 20000 | 1621600 | 698000 | 20000 | 718000 | 903600 |
| 35 | Sadar IV | | 325 | 1 | 4180/03.11.2017 | 4087/30.10.17 | 4 | 682 | 3180 | 11517000 | 8000 | 25440000 | 25440000 | 7 | 1780800 | 20000 | 1800800 | 806200 | 20000 | 826200 | 974600 |
| | | | 370 | 1 | 3683/27.09.2017 | 731/10.02.16 | 505 | 128 | 1500 | 5930000 | 6500 | 9750000 | 9750000 | 7 | 682500 | 20000 | 702500 | 415100 | 20000 | 435100 | 267400 |
| Total | | | 36643 | 75 | | | | 203413.76 | 377438895 | | | 1254325264 | | | | 81744530 | | | 25130223 | 56614307 | |

Source: Information available on the basis of Audit findings.

APPENDIX-X
Non-levy of stamp duty on Service Tax/GST amount on lease
(Reference Para No. 4.6.1)

| (Amount in ₹) | | | | | | | | | | | | | | | |
|---------------|-------------------------------------|------------------|----------------------|---------------------------------------|-----------------------------|-----------------|---|---------------------|---|-------------------------------------|---|---|---------------------|-----------------|------------|
| Sl. No. | Name of the unit (Sub Registrar-SR) | Name of district | No. of deeds checked | No. of deeds in which objection found | Deed No. /date of execution | Period of Lease | Rate of rent | Total consideration | Leviable S.Tax @ 14 per cent/ GST @ 18 per cent | Value for calculation of stamp duty | Refundable interest free security deposit | Total value for calculation of stamp duty | Leviable stamp duty | Stamp duty paid | Difference |
| 1 | Sadar I | Agra | 310 | 1 | 1868/11.06.18 | 21 | 1294565 per month with 15% increase in 3 year | 515760912 | 92836964 | 173885106 | 7767390 | 181652496 | 7266120 | 6263000 | 1003120 |
| | | | 212 | 1 | 2362/17.07.18 | 5 | 1258880 1st three years and 1409918 per month 4 and 5 years | 79157712 | 14248388 | 56043660 | 2244000 | 58287660 | 2331520 | 1944100 | 387420 |
| | | | 224 | 1 | 40/04.01.18 | 9 | 750000 per month with 15% increase in every 3 year | 93757500 | 16876350 | 49170600 | 3000000 | 52170600 | 2086840 | 1787000 | 299840 |
| 2 | Sadar III | | 310 | 1 | 0113/04.01.19 | 21 | 540000 per month with 15% increase in every 3 year | 215138556 | 38724940 | 72532428 | 0 | 72532428 | 2901297 | 2459000 | 442297 |
| 3 | Sadar I | Allahabad | 270 | 1 | 3987/25.09.17 | 12 | 1436300 per month with 15% increase in every 3 year | 258191487 | 46474468 | 126944150 | 4308900 | 131253050 | 5250122 | 4303500 | 946622 |
| 4 | Sadar II | Bareilly | 696 | 1 | 4077/20.04.18 | 4 | 1270784 per month fixed and 859648 increase in every year | 129955892 | 19823780 | 97466919 | 3924480 | 101391399 | 4055656 | 3461300 | 594356 |
| 5 | Modinagar | Ghaziabad | 560 | 1 | 2845/12.04.17 | 1 | 240000 per Year | 2880000 | 403200 | 3283200 | 0 | 3283200 | 131328 | 115200 | 16128 |
| | | | | 1 | 2846/12.04.17 | 1 | 240000 per Year | 2880000 | 403200 | 3283200 | 0 | 3283200 | 131328 | 115200 | 16128 |

| (Amount in ₹) | | | | | | | | | | | | | | | |
|---------------|-------------------------------------|------------------|----------------------|---------------------------------------|-----------------------------|-----------------|--|---------------------|---|-------------------------------------|---|---|---------------------|-----------------|------------|
| Sl. No. | Name of the unit (Sub Registrar-SR) | Name of district | No. of deeds checked | No. of deeds in which objection found | Deed No. /date of execution | Period of Lease | Rate of rent | Total consideration | Leviable S.Tax @ 14 per cent/ GST @ 18 per cent | Value for calculation of stamp duty | Refundable interest free security deposit | Total value for calculation of stamp duty | Leviable stamp duty | Stamp duty paid | Difference |
| | | | | 1 | 2847/12.04.17 | 1 | 144000 per Year | 1728000 | 241920 | 1969920 | 0 | 1969920 | 78797 | 69120 | 9677 |
| | | | | 1 | 5913/12.07.17 | 5 | 300000 per month | 18000000 | 3240000 | 12744000 | 0 | 12744000 | 509760 | 432000 | 77760 |
| | | | | 1 | 5914/12.07.17 | 5 | 300000 per month | 18000000 | 3240000 | 12744000 | 0 | 12744000 | 509760 | 432000 | 77760 |
| | | | | 1 | 7434/29.08.17 | 9 | 300000 per month with 10% increase in each 3 year | 39616200 | 7130916 | 20776496 | 0 | 20776496 | 831060 | 725000 | 106060 |
| | | | | 1 | 7679/05.09.17 | 5 | 1050000 per month | 63000000 | 11340000 | 44604000 | 6300000 | 50904000 | 2036160 | 1764000 | 272160 |
| | | | | 1 | 2755/06.03.18 | 6 | 1407100 per month with 5% increase after one year in each year | 114851664 | 20673300 | 90349976 | 3150000 | 93499976 | 3740000 | 3189000 | 551000 |
| 6 | Sadar II | Gorakhpur | 410 | 1 | 0228/08.01.19 | 10 | 798160 per month fixed | 95779200 | 17240256 | 45207784 | 0 | 45207784 | 1808311 | 1532600 | 275711 |
| 7 | Mohanlal-ganj | Lucknow | 300 | 1 | 1608/30.01.18 | 6 | 2639750 per month with 15% increase in every 3 year | 204316668 | 36777000 | 160729098 | 23757750 | 184486848 | 7379474 | 6430000 | 949474 |
| | | | 300 | 1 | 1609/30.01.18 | 6 | 2729300 per month with 15% increase in every 3 year | 211247820 | 38024608 | 166118620 | 24563700 | 190682320 | 7627293 | 6648000 | 979293 |
| 8 | Sadar I | | 300 | 1 | 12140/08.06.18 | 9 | 1001846 per month with 5% increase in each year | 132563040 | 23861347 | 69521948 | 6011073 | 75533021 | 3021321 | 2357000 | 664321 |

| (Amount in ₹) | | | | | | | | | | | | | | | |
|---------------|-------------------------------------|------------------|----------------------|---------------------------------------|-----------------------------|-----------------|---|---------------------|---|-------------------------------------|---|---|---------------------|-----------------|------------|
| Sl. No. | Name of the unit (Sub Registrar-SR) | Name of district | No. of deeds checked | No. of deeds in which objection found | Deed No. /date of execution | Period of Lease | Rate of rent | Total consideration | Leviable S.Tax @ 14 per cent/ GST @ 18 per cent | Value for calculation of stamp duty | Refundable interest free security deposit | Total value for calculation of stamp duty | Leviable stamp duty | Stamp duty paid | Difference |
| | | | 330 | 1 | 11778/02.06.18 | 5 | 1082830 per month with 15% increase in every 3 year | 69768000 | 12558240 | 49395744 | 2165660 | 51561404 | 2062456 | 1653000 | 409456 |
| | | | 330 | 1 | 14641/09.07.18 | 9 | 590000 per month with 15% increase in every 3 year | 73755900 | 13276062 | 38680872 | 1500000 | 40180872 | 1607235 | 1311000 | 296235 |
| | | | 311 | 1 | 14228/03.07.18 | 3 | 668800 per month with 5% increase in each year | 25300704 | 4554127 | 29854830 | 2006400 | 31861230 | 1274449 | 1012200 | 262249 |
| | | | 310 | 1 | 14640/09.07.18 | 20 | 1200000 per month with 15% increase in every 3 year | 407422260 | 73336007 | 120189565 | 4800000 | 124989565 | 4999583 | 4075000 | 924583 |
| 9 | Sadar II | | 298 | 1 | 6193/23.04.18 | 10 | 1750000 per month with 12% increase in every 2 year | 266819592 | 48027527 | 125938848 | 6202135 | 132140983 | 5285639 | 4009700 | 1275939 |
| | | | 310 | 1 | 12332/11.10.17 | 9 | 603360 per month with 5% increase in each year | 79835856 | 14370454 | 41869472 | 7240320 | 49109792 | 1964392 | 1420000 | 544392 |
| | | | 300 | 1 | 10344/03.07.18 | 9 | 696025 per month with 15% increase in every 3 year | 87010092 | 15661817 | 45631960 | 1575000 | 47206960 | 1888278 | 1547000 | 341278 |
| | | | 325 | 1 | 4143/20.03.18 | 10 | 392356 per month with 10% increase in each year | 75037740 | 13506793 | 35417812 | 2931708 | 38349520 | 1533980 | 1276000 | 257980 |

| (Amount in ₹) | | | | | | | | | | | | | | | |
|---------------|-------------------------------------|------------------|----------------------|---------------------------------------|-----------------------------|-----------------|--|---------------------|---|-------------------------------------|---|---|---------------------|-----------------|-----------------|
| Sl. No. | Name of the unit (Sub Registrar-SR) | Name of district | No. of deeds checked | No. of deeds in which objection found | Deed No. /date of execution | Period of Lease | Rate of rent | Total consideration | Leviable S.Tax @ 14 per cent/ GST @ 18 per cent | Value for calculation of stamp duty | Refundable interest free security deposit | Total value for calculation of stamp duty | Leviable stamp duty | Stamp duty paid | Difference |
| 10 | Sadar III | | 410 | 1 | 5793/28.09.18 | 18 | 1574580 per month with 15% increase in every 3 year | 496204560 | 89316820 | 162644825 | 9447480 | 172092305 | 6883692 | 5514000 | 1369692 |
| | | | 394 | 1 | 2443/23.04.18 | 10 | 1550000 per month for 2 year, 1736000 per month next 3 year, 1944320 per month next 3 year and last 2 year 2177638 | 221954832 | 39951870 | 104762680 | 2700000 | 107462680 | 4298507 | 3551400 | 747107 |
| 11 | Sadar IV | | 332 | 1 | 9881/11.09.17 | 9 | 766054 per month with 15% increase in every 3 year | 95764392 | 17237590 | 50223104 | 4596324 | 54819428 | 2192777 | 1886500 | 306277 |
| 12 | Sadar III | Varanasi | 395 | 1 | 1302/11.08.17 | 29 | 280000 per month with 15% increase in every 3 year | 192841416 | 34711455 | 47079900 | 0 | 47079900 | 1883196 | 1596000 | 287196 |
| Total | | | 7937 | 30 | | | | 4288539995 | 768069399 | 2059064717 | 127260612 | 2189257037 | 87570331 | 72878820 | 14691511 |

Source: Information available on the basis of audit findings

APPENDIX-XI
Short levy of stamp duty on mining lease deeds (Stamps and Registration Department)
(Reference Para No. 4.6.2 – 1st bullet)

| (Amount in ₹) | | | | | | | | | | | | |
|---------------|-------------------------------------|------------------|----------------------|---------------------------------------|-----------------------------|-------------------------------|---|---|--|--|-----------------|--------------------------|
| Sl. No. | Name of the unit (Sub Registrar-SR) | Name of district | No. of deeds checked | No. of deeds in which objection found | Deed No./ date of execution | Royalty payable in five years | Amount of contribution payable to DMF in five years | Total amount of royalty and contribution to DMF | Rounded to next thousand for calculation of stamp duty | Leviable stamp duty (@ 2 per cent/ 4 per cent) | Paid stamp duty | Short levy of stamp duty |
| 1 | Sadar III | Agra | 270 | 01 | 5244/20.06.18 | 50398824 | 5039882 | 55438706 | 55439000 | 2217560 | 2015960 | 201600 |
| 2 | Sadar II | Allahabad | 415 | 01 | 261/18.01.18 | 201468300 | 20146830 | 221615130 | 221616000 | 8864640 | 5164910 | 3699730 |
| 3 | Noida III | G. B. Nagar | 810 | 01 | 2364/17.05.18 | 498150519 | 49815052 | 547965571 | 547966000 | 10959320 | 9963100 | 996220 |
| 4 | Sadar V | Ghaziabad | 300 | 01 | 889/02.02.18 | 1045097882 | 104509788 | 1149607670 | 1149608000 | 22992160 | 12541180 | 10450980 |
| 5 | Sadar I | Gorakhpur | 810 | 01 | 2434/23.03.18 | 126680825 | 12668083 | 139348908 | 139349000 | 2786980 | 2533620 | 253360 |
| 6 | Sadar II | | 660 | 01 | 3308/26.03.18 | 100123640 | 10012364 | 110136004 | 110137000 | 2202740 | 2022980 | 179760 |
| 7 | Sadar I | Moradabad | 1276 | 01 | 6235/05.04.18 | 251043866 | 25104387 | 276148253 | 276149000 | 11045960 | 10298800 | 747160 |
| Total | | | 4541 | 07 | | 2272963856 | 227296386 | 2500260242 | 2500264000 | 61069360 | 44540550 | 16528810 |

Source: Information available on the basis of Audit findings.

APPENDIX-XII
Short levy of stamp duty on mining lease deeds (Mining Department)
(Reference Para No. 4.6.2 – 2nd bullet)

| (Amount in ₹) | | | | | | | | | | | |
|---------------|------------------|--------------------------|---------------------------|------------------------|-------------------------------------|---|---|--|--|------------------|--------------------------|
| Sl. No. | Name of the unit | Total No. of lease deeds | No. of lease test checked | No. of objection found | Total royalty payable in five years | Total amount of contribution payable to DMF in five years | Total amount of royalty and contribution to DMF | Rounded to next thousand for calculation of stamp duty | Leviable stamp duty (@ 2 per cent/ 4 per cent) | Stamp duty paid | Short levy of stamp duty |
| 1 | DMO Agra | 12 | 12 | 04 | 246283397 | 24628340 | 270911737 | 270913000 | 10836520 | 8689280 | 2147240 |
| 2 | DMO Baghpat | 05 | 05 | 05 | 2848647982 | 284864798 | 3133512780 | 3133525000 | 111004520 | 100913320 | 10091200 |
| 3 | DMO Banda | 29 | 01 | 01 | 2051313600 | 205131360 | 2256444960 | 2256445000 | 45128900 | 41026400 | 4102500 |
| 4 | DMO Etawah | 01 | 01 | 01 | 250913859 | 25091386 | 276005245 | 276006000 | 11040240 | 10036560 | 1003680 |
| 5 | DMO Firozabad | 04 | 04 | 04 | 287997227 | 28799723 | 316796950 | 316799000 | 7837340 | 7124330 | 713010 |
| 6 | DMO Jhansi | 13 | 13 | 13 | 8770012786 | 877001279 | 9647014065 | 9647021000 | 192940420 | 175400510 | 17539910 |
| 7 | DMO Mahoba | 104 | 46 | 11 | 1194306924 | 119430692 | 1313737616 | 1313744000 | 26274880 | 23891160 | 2383720 |
| 8 | DMO Mirzapur | 16 | 05 | 05 | 324180810 | 32418081 | 356598891 | 356602000 | 7132040 | 6485080 | 646960 |
| 9 | DMO Sonebhadra | 43 | 12 | 05 | 5581097653 | 558109765 | 6139207418 | 6139210000 | 202663380 | 192458320 | 10205060 |
| Total | | 227 | 99 | 49 | 21554754238 | 2155475424 | 23710229662 | 23710265000 | 614858240 | 566024960 | 48833280 |

Source: Information available on the basis of Audit findings.

APPENDIX-XIII

**Non-adherence of the Constitutional provisions in connection with the creation of the District Mineral Foundation Trust (DMFT)
(Reference Para No. 5.3)**

| (Amount in ₹) | | | | | | | |
|---------------|------------------|------------------|----------------------|------------------|----------------------|------------------|----------------------|
| Sl. No. | Name of district | 2017-18 | | 2018-19 | | Total | |
| | | Amount deposited | Expenditure incurred | Amount deposited | Expenditure incurred | Amount deposited | Expenditure incurred |
| 1 | Agra | 6937462 | 0 | 790955 | 2887000 | 7728417 | 2887000 |
| 2 | Aligarh | 1883159 | 0 | 2022545 | 1864940 | 3905704 | 1864940 |
| 3 | Allahabad | 32588859 | 0 | 65300696 | 0 | 97889555 | 0 |
| 4 | Ambedkar Nagar | 23232486 | 2600000 | 9162044 | 0 | 32394530 | 2600000 |
| 5 | Amethi | 2758665 | 0 | 264873 | 1200000 | 3023538 | 1200000 |
| 6 | Amroha | 90642 | 0 | 5100321 | 0 | 5190963 | 0 |
| 7 | Auraiya | 5382261 | 0 | 3518916 | 0 | 8901176 | 0 |
| 8 | Azamgarh | 3892952 | 0 | 11554969 | 5401997 | 15447921 | 5401997 |
| 9 | Badaun | 5276407 | 0 | 2308783 | 0 | 7585190 | 0 |
| 10 | Bagpat | 3294616 | 0 | 10051316 | 98400 | 13345932 | 98400 |
| 11 | Bahraich | 11532156 | 0 | 9053451 | 1812000 | 20585607 | 1812000 |
| 12 | Ballia | 1269461 | 0 | 3359024 | 2947000 | 4628485 | 2947000 |
| 13 | Balrampur | 2953357 | 0 | 2940727 | 1373000 | 5894084 | 1373000 |
| 14 | Banda | 54928782 | 0 | 64679504 | 11982220 | 119608286 | 11982220 |
| 15 | Barabanki | 9199378 | 0 | 4797002 | 0 | 13996380 | 0 |
| 16 | Bareilly | 1642581 | 0 | 3399980 | 0 | 5042561 | 0 |
| 17 | Basti | 7843523 | 0 | 11530494 | 1508120 | 19374017 | 1508120 |
| 18 | Bijnor | 2721166 | 0 | 3258802 | 0 | 5979968 | 0 |
| 19 | Bulandsahar | 8447812 | 1500000 | 8062773 | 3200000 | 16510585 | 4700000 |
| 20 | Chandauli | 1032640 | 0 | 7265703 | 2214000 | 8298343 | 2214000 |
| 21 | Chitrakoot | 17288616 | 0 | 37602080 | 552000 | 54890696 | 552000 |
| 22 | Deoria | 951627 | 0 | 1531904 | 0 | 2483531 | 0 |
| 23 | Etah | 325293 | 0 | 485950 | 0 | 811243 | 0 |
| 24 | Etawah | 2489952 | 0 | 3508923 | 0 | 5998875 | 0 |
| 25 | Faizabad | 15086371 | 0 | 3226567 | 1692089 | 18312938 | 1692089 |

| (Amount in ₹) | | | | | | | |
|---------------|-------------------|------------------|----------------------|------------------|----------------------|------------------|----------------------|
| Sl. No. | Name of district | 2017-18 | | 2018-19 | | Total | |
| | | Amount deposited | Expenditure incurred | Amount deposited | Expenditure incurred | Amount deposited | Expenditure incurred |
| 26 | Farrukhabad | 5066218 | 708 | 1851629 | 1577899 | 6917847 | 1578607 |
| 27 | Fatehpur | 9167051 | 0 | 26591872 | 7200009 | 35758923 | 7200009 |
| 28 | Firozabad | 1748764 | 0 | 1267114 | 129500 | 3015878 | 129500 |
| 29 | Gautam Budh Nagar | 23971651 | 0 | 15938267 | 2376000 | 39909918 | 2376000 |
| 30 | Ghaziabad | 14501379 | 0 | 6956232 | 8556349 | 21457611 | 8556349 |
| 31 | Ghazipur | 1602765 | 0 | 3218176 | 0 | 4820941 | 0 |
| 32 | Gonda | 4931686 | 0 | 6009241 | 0 | 10940927 | 0 |
| 33 | Gorakhpur | 5473645 | 0 | 6902173 | 4956000 | 12375818 | 4956000 |
| 34 | Hamirpur | 5779113 | 0 | 104534905 | 1100000 | 110314018 | 1100000 |
| 35 | Hapur | 3352197 | 0 | 1376229 | 102250 | 4728426 | 102250 |
| 36 | Hardoi | 8213071 | 0 | 5434379 | 0 | 13647450 | 0 |
| 37 | Hathras | 1419652 | 0 | 1355131 | 102600 | 2774783 | 102600 |
| 38 | Jalaun | 3498619 | 0 | 70730034 | 9358693 | 74228653 | 9358693 |
| 39 | Jaunpur | 3524287 | 0 | 5184663 | 0 | 8708950 | 0 |
| 40 | Jhansi | 59086353 | 0 | 62677223 | 25757000 | 121763576 | 25757000 |
| 41 | Kannauj | 4094925 | 0 | 4189833 | 0 | 8284758 | 0 |
| 42 | Kanpur Dehat | 14460986 | 0 | 16723438 | 7822000 | 31184424 | 7822000 |
| 43 | Kanpur Nagar | 9857897 | 0 | 3195068 | 1187000 | 13052965 | 1187000 |
| 44 | Kasganj | 5326656 | 0 | 932172 | 3747525 | 6258828 | 3747525 |
| 45 | Kaushambi | 12829326 | 0 | 31929852 | 7700000 | 44759178 | 7700000 |
| 46 | Kushinagar | 2135034 | 0 | 2257331 | 0 | 4392365 | 0 |
| 47 | Lakhimpur Kheri | 2753104 | 0 | 3126784 | 0 | 5879888 | 0 |
| 48 | Lalitpur | 6505504 | 1195000 | 7810494 | 8608480 | 14315998 | 9803480 |
| 49 | Lucknow | 9448613 | 0 | 4561926 | 0 | 14010539 | 0 |
| 50 | Maharajganj | 3120361 | 0 | 1221397 | 500000 | 4341758 | 500000 |
| 51 | Mahoba | 127457309 | 0 | 169252457 | 65930600 | 296709766 | 65930600 |
| 52 | Mainpuri | 894346 | 120000 | 777693 | 0 | 1672039 | 120000 |
| 53 | Mathura | 4942795 | 0 | 1493678 | 2300527 | 6436473 | 2300527 |

| (Amount in ₹) | | | | | | | |
|---------------|--------------------|-------------------|----------------------|-------------------|----------------------|-------------------|----------------------|
| Sl. No. | Name of district | 2017-18 | | 2018-19 | | Total | |
| | | Amount deposited | Expenditure incurred | Amount deposited | Expenditure incurred | Amount deposited | Expenditure incurred |
| 54 | Mau | 0 | 0 | 503000 | 0 | 503000 | 0 |
| 55 | Meerut | 2626550 | 0 | 809783 | 0 | 3436333 | 0 |
| 56 | Mirzapur | 27249109 | 0 | 51692053 | 18137760 | 78941162 | 18137760 |
| 57 | Moradabad | 2706357 | 700000 | 1572668 | 1000000 | 4279025 | 1700000 |
| 58 | Muzaffarnagar | 2225102 | 0 | 2375337 | 0 | 4600439 | 0 |
| 59 | Pilibhit | 432946 | 0 | 5833803 | 0 | 6266749 | 0 |
| 60 | Pratapgarh | 1807463 | 0 | 3089249 | 0 | 4896712 | 0 |
| 61 | Raebareli | 3789698 | 96120 | 3136122 | 0 | 6925820 | 96120 |
| 62 | Rampur | 5330370 | 0 | 3413960 | 0 | 8744330 | 0 |
| 63 | Saharanpur | 7724508 | 0 | 5212544 | 5516000 | 12937052 | 5516000 |
| 64 | Sambhal | 1779671 | 0 | 2722622 | 0 | 4502293 | 0 |
| 65 | Sant Kabir Nagar | 4707407 | 0 | 11714448 | 0 | 16421855 | 0 |
| 66 | Sant Ravidas Nagar | 3799230 | 0 | 4166104 | 767250 | 7965334 | 767250 |
| 67 | Shahjahanpur | 8711687 | 0 | 6465943 | 0 | 15177630 | 0 |
| 68 | Shamli | 11493742 | 0 | 7181134 | 1002537 | 18674876 | 1002537 |
| 69 | Shravasti | 2914694 | 929 | 4242898 | 4733041 | 7157592 | 4733970 |
| 70 | Siddharthnagar | 1956328 | 0 | 7555957 | 3750000 | 9512285 | 3750000 |
| 71 | Sitapur | 7690694 | 0 | 11287726 | 3641000 | 18978420 | 3641000 |
| 72 | Sonebhadra-Coal | 2311684452 | 0 | 0 | 0 | 2311684452 | 0 |
| | Lime Stone | 167333520 | 0 | 45224696 | 0 | 212558216 | 0 |
| | Minor Mineral | 33299956 | 0 | 90571309 | 930956318 | 123871265 | 930956318 |
| 73 | Sultanpur | 5429360 | 0 | 958949 | 0 | 6388309 | 0 |
| 74 | Unnao | 5398170 | 0 | 3259583 | 0 | 8657753 | 0 |
| 75 | Varanasi | 8833113 | 0 | 1336168 | 0 | 10169281 | 0 |
| Total | | 3207137656 | 6212757 | 1116603748 | 1167249104 | 4323741404 | 1173461861 |

Source: Information available from Director, Geology and Mining.

APPENDIX-XIV
Failure of the State Government to amend Rules in respect of penalties for illegal mining
(Reference Para No. 5.4)

| (₹ in crore) | | | | | | | | |
|--------------|------------------|----------------------------|----------------------------|--------------------------|---------------------------|--|--|--|
| Sl. No. | Name of the unit | Name of the lease holder | Area of lease (in hectare) | Lease period (Five year) | Auction rate (₹ per cu.m) | Quantity for excavation per year (in cu.m) | Auction amount payable in a year (6*7) | Total auction amount payable during lease period |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1 | DMO Jhansi | M/s Sharad Enterprises | 8.90 | 19.02.18 to 18.02.23 | 497 | 90,000 | 4.47 | 27.31 |
| 2 | DMO Jhansi | M/s Betwa Trading Company | 20.29 | 08.02.18 to 07.02.23 | 1,011 | 2,03,000 | 20.52 | 125.30 |
| 3 | DMO Jhansi | M/s A D Agro Foods Pvt Ltd | 20.23 | 19.02.18 to 18.02.23 | 576 | 3,04,000 | 17.51 | 106.90 |
| 4 | DMO Jhansi | R S I Stone World Pvt Ltd | 21.04 | 19.02.18 to 18.02.23 | 513 | 2,11,000 | 10.82 | 66.08 |
| 5 | DMO Jhansi | Rising India | 14.16 | 20.02.18 to 19.02.23 | 1,101 | 85,000 | 9.36 | 57.13 |
| 6 | DMO Jhansi | Vikram Construction | 24.28 | 19.03.18 to 18.03.23 | 1,002 | 1,95,000 | 19.54 | 119.29 |
| 7 | DMO Jhansi | Vardaan Construction | 12.14 | 15.05.18 to 14.05.23 | 532 | 1,83,000 | 9.74 | 59.44 |
| 8 | DMO Jhansi | Ashish Yadav | 12.14 | 04.04.18 to 03.04.23 | 324 | 1,83,000 | 5.93 | 36.20 |
| 9 | DMO Jhansi | Kubernama Marbel Pvt Ltd | 14.16 | 14.05.18 to 13.05.23 | 911 | 71,000 | 6.47 | 39.49 |
| 10 | DMO Jhansi | Shailendra Yadav | 8.09 | 07.04.18 to 06.04.23 | 1,000 | 1,22,000 | 12.20 | 74.48 |
| 11 | DMO Jhansi | Mayank Tomar | 12.14 | 07.04.18 to 06.04.23 | 1,127 | 1,22,000 | 13.75 | 83.94 |
| 12 | DMO Sonebhadra | Akhilesh Paul | 12.14 | 23.03.18 to 22.02.23 | 1,068 | 2,43,000 | 25.95 | 158.45 |
| 13 | DMO Sonebhadra | Praveen Kumar | 12.14 | 02.04.18 to 01.04.23 | 1,067 | 2,43,000 | 25.93 | 158.29 |
| 14 | DMO Sonebhadra | Suraj Builders | 11.33 | 03.04.18 to 02.04.23 | 1,367 | 2,26,800 | 31.00 | 189.28 |

Source: Information available from auditee units.

Note: As per mining lease deeds the auction amount of subsequent years is increased by ten *per cent* from previous year.

APPENDIX-XV
Cost of minerals not realised from contractors for works executed without transit passes
(Reference Para No. 5.5)

| (Amount in ₹) | | | | | | | |
|---------------|------------------|--------------------|---------------------------|------------------------|-----------------------|---------------------|-----------------------|
| Sl. No. | Name of the unit | Total no. of cases | No. of cases test checked | No. of objection found | Period of royalty | Paid royalty | Due price of mineral |
| 1 | DMO Agra | 79 | 79 | 76 | 03/16 to 08/18 | 2,09,49,097 | 10,47,45,485 |
| 2 | DMO Aligarh | 65 | 65 | 04 | 03/18 to 06/18 | 72,79,512 | 3,63,97,560 |
| 3 | DMO Allahabad | 18 | 18 | 18 | 04/18 to 11/18 | 82,61,224 | 4,13,06,120 |
| 4 | DMO Bagpat | 139 | 139 | 139 | 9/16 to 9/18 | 73,53,187 | 3,67,65,935 |
| 5 | DMO Banda | 65 | 03 | 03 | 06/17 to 11/17 | 23,06,834 | 1,15,34,170 |
| 6 | DMO Bareilly | 36 | 36 | 36 | 11/15 to 01/19 | 38,89,516 | 1,94,47,580 |
| 7 | DMO Etawah | 170 | 170 | 28 | 5/16 to 11/17 | 15,80,328 | 79,01,640 |
| 8 | DMO Firozabad | 47 | 47 | 34 | 10/15 to 7/17 | 1,14,84,834 | 5,74,24,170 |
| 9 | DMO G.B.Nagar | 58 | 58 | 58 | 1/17 to 8/18 | 2,56,53,336 | 12,82,66,680 |
| 10 | DMO Ghaziabad | 74 | 74 | 73 | 11/15 to 8/18 | 2,19,13,591 | 10,95,67,955 |
| 11 | DMO Kannauj | 48 | 48 | 48 | 2/16 to 5/18 | 1,13,26,113 | 5,66,30,565 |
| 12 | DMO Lalitpur | 32 | 32 | 32 | 04/17 to 12/18 | 66,88,884 | 3,34,44,420 |
| 13 | DMO Lucknow | 174 | 174 | 172 | 06/16 to 12/18 | 2,94,55,463 | 14,72,77,315 |
| 14 | DMO Mahoba | 32 | 32 | 14 | 05/18 to 12/18 | 18,71,720 | 93,58,600 |
| 15 | DMO Mainpuri | 54 | 54 | 02 | 06/17 & 12/17 | 18,58,493 | 92,92,465 |
| 16 | DMO Mirzapur | 87 | 87 | 41 | 03/18 to 12/18 | 1,58,69,341 | 7,93,46,705 |
| 17 | DMO Sonebhadra | 14 | 14 | 14 | 2/16 to 5/18 | 2,94,83,567 | 14,74,17,835 |
| 18 | DMO Unnao | 112 | 112 | 112 | 8/16 to 10/18 | 2,64,76,771 | 13,23,83,855 |
| Total | | 1,304 | 1,242 | 904 | 10/15 to 01/19 | 23,37,01,811 | 1,16,85,09,055 |

Source: Information available on the basis of Audit findings.

APPENDIX-XVI
Royalty and permit application fees not realised from the brick kiln owners
(Reference Para No. 5.8)

| (Amount in ₹) | | | | | | | | | | | | |
|---------------|------------------|------------------------|-------------------------|---------------------------|------------------------|----------------------------|---------------------|------------------------------|-------------------|-----------------------------|---------------------------------|--|
| Sl. No. | Name of the unit | Category of brick kiln | Total no. of brick kiln | No. of cases test checked | No. of objection found | Period of royalty | Royalty due on soil | Royalty due on palothan soil | Total royalty due | Permit application fees due | Contribution to be made in DMFT | Total royalty, permit application fees and DMF due |
| 1 | DMO Agra | A | 58 | 58 | 23 | 2015-16& 2017-18 | 3717900 | 467910 | 4185810 | 46000 | 418581 | 4650391 |
| 2 | DMO Allahabad | B | 560 | 138 | 32 | 2017-18 | 3585600 | 358560 | 3944160 | 64000 | 394416 | 4402576 |
| | | | | | 56 | 2017-18 (DMF) | 0 | 0 | 0 | 0 | 716364 | 716364 |
| 3 | DMO Bagpat | A | 202 | 202 | 34 | 2016-17& 2017-18 | 7819200 | 781920 | 8601120 | 96000 | 860112 | 9557232 |
| 4 | DMO Bareilly | A | 205 | 90 | 8 | 2015-16 | 1306800 | 261360 | 1568160 | 16000 | 156816 | 1740976 |
| | | | | | 10 | 2016-17 | 2818800 | 281880 | 3100680 | 36000 | 310068 | 3446748 |
| | | | | | 20 | 2017-18 | 3186000 | 318600 | 3504600 | 40000 | 350460 | 3895060 |
| | | | | | 51 | 2017-18 (DMF) | 0 | 0 | 0 | 0 | 907038 | 907038 |
| 5 | DMO Etawah | A | 121 | 48 | 25 | 2017-18 | 4220100 | 422010 | 4642110 | 50000 | 464211 | 5156321 |
| 6 | DMO Firozabad | A | 140 | 140 | 15 | 2017-18 | 2405700 | 240570 | 2646270 | 30000 | 264627 | 2940897 |
| 7 | DMO G.B.Nagar | A | 61 | 61 | 55 | 2017-18 | 8761500 | 876150 | 9637650 | 110000 | 963765 | 10711415 |
| 8 | DMO Ghaziabad | A | 160 | 160 | 67 | 2017-18 | 10905300 | 1090530 | 11995830 | 134000 | 1199583 | 13329413 |
| 9 | DMO Kannauj | B | 242 | 105 | 25 | 2015-16, 2016-17 & 2017-18 | 5194800 | 630450 | 5825250 | 84000 | 582525 | 6491775 |
| 10 | DMO Mirzapur | C | 352 | 127 | 50 | 2017-18 | 4584600 | 458460 | 5043060 | 100000 | 504306 | 5647366 |
| | | | | | 40 | 2017-18 (DMF) | 0 | 0 | 0 | 0 | 399168 | 399168 |
| 11 | DMO Mainpuri | A | 177 | 45 | 18 | 2016-17 & 2017-18 | 2867400 | 286740 | 3154140 | 36000 | 315414 | 3505554 |
| 12 | DMO Unnao | B | 393 | 161 | 41 | 2015-16, 2016-17 & 2017-18 | 5434300 | 556120 | 5990420 | 90000 | 599042 | 6679462 |
| Total | | | 3126 | 1533 | 570 | | 66808000 | 7031260 | 73839260 | 932000 | 9406496 | 84177756 |

Source: Information available on the basis of Audit findings.

APPENDIX-XVII
Interest on belated payment was not charged (Lease)
(Reference Para No. 5.9 1st bullet)

| (Amount in ₹) | | | | | | | | | | | |
|---------------|------------------|--------------------|---------------------------|------------------------|--------------------------|--|---------------------------------|-------------------|--------------------|---------------|---------------------|
| Sl No | Name of the unit | Total no. of cases | No. of cases test checked | No. of objection found | Amount due and deposited | Period in which amount was due for payment | Period of deposit of due amount | Delay in days | Interest due | Interest paid | Interest chargeable |
| 1 | DMO Allahabad | 33 | 27 | 05 | 3,85,25,000 | 04/18 | 06/18 | 73 to 90 | 15,28,210 | 0 | 15,28,210 |
| 2 | DMO Bagpat | 05 | 05 | 03 | 7,50,58,654 | 4/18 | 05/18 to 06/18 | 52 to 79 | 27,71,150 | 0 | 27,71,150 |
| 3 | DMO Etawah | 01 | 01 | 01 | 1,02,74,765 | 07/18 | 08/18 to 10/18 | 39 to 92 | 2,57,069 | 0 | 2,57,069 |
| 4 | DMO Firozabad | 04 | 04 | 04 | 83,61,677 | 01/15 to 07/18 | 05/15 to 08/18 | 38 to 568 | 6,03,519 | 0 | 6,03,519 |
| 5 | DMO G.B. Nagar | 23 | 10 | 02 | 1,19,74,060 | 06/18 | 08/18 | 50 to 63 | 3,49,081 | 0 | 3,49,081 |
| 6 | DMO Jalaun | 06 | 06 | 02 | 22,75,500 | 10/11 to 10/16 | 10/15 to 11/16 | 15 to 1491 | 7,71,927 | 27,588 | 7,44,339 |
| 7 | DMO Jhansi | 27 | 07 | 03 | 10,95,60,125 | 05/11 to 07/18 | 11/15 to 09/18 | 19 to 1621 | 31,46,093 | 0 | 31,46,093 |
| 8 | DMO Kannauj | 05 | 05 | 05 | 2,07,69,000 | 03/18 to 10/18 | 01/18 to 07/18 | 32 to 92 | 5,55,968 | 0 | 5,55,968 |
| 9 | DMO Lalitpur | 08 | 05 | 05 | 47,71,260 | 04/18 to 10/18 | 06/18 to 02/19 | 72 to 212 | 3,00,354 | 0 | 3,00,354 |
| 10 | DMO Mirzapur | 16 | 10 | 05 | 59,25,000 | 07/18 to 10/18 | 10/18 to 01/19 | 92 to 106 | 3,18,070 | 0 | 3,18,070 |
| 11 | DMO Sonebhadra | 04 | 04 | 03 | 49,27,57,300 | 04/18 to 01/19 | 05/18 to 02/19 | 20 to 121 | 1,72,45,736 | 0 | 1,72,45,736 |
| Total | | 132 | 84 | 38 | 78,02,52,341 | 05/11 to 01/19 | 05/15 to 02/19 | 15 to 1621 | 2,78,47,177 | 27,588 | 2,78,19,589 |

Source: Information available on the basis of Audit findings.

APPENDIX-XVIII
Interest on belated payment was not charged (Brick Kiln)
(Reference Para No. 5.9 2nd bullet)

| (Amount in ₹) | | | | | | | | | | | |
|---------------|------------------|--------------------|---------------------------|------------------------|---|--|---------------------------------|--------------------|------------------|-----------------|---------------------|
| Sl. No. | Name of the unit | Total no. of cases | No. of cases test checked | No. of objection found | Royalty, palothan and application fee deposited | Period in which amount was due for payment | Period of deposit of due amount | Delay (in days) | Interest due | Interest paid | Interest chargeable |
| 1 | DMO Allahabad | 560 | 97 | 21 | 26,28,870 | 2017-18 | 04/18 to 12/18 | 186 to 429 | 4,28,464 | 0 | 4,28,464 |
| | | 560 | 100 | 61 | 80,50,280 | 2015-16 | 01/17 to 02/18 | 463 to 876 | 32,97,924 | 0 | 32,97,924 |
| | | 560 | 100 | 65 | 82,05,150 | 2016-17 | 04/17 to 03/18 | 184 to 537 | 17,10,910 | 0 | 17,10,910 |
| 2 | DMO Bagpat | 385 | 48 | 29 | 50,50,570 | 2016-17 & 2017-18 | 07/17 to 09/18 | 282 to 389 | 9,94,264 | 0 | 9,94,264 |
| 3 | DMO Bareilly | 225 | 78 | 23 | 39,69,370 | 2016-17 & 2017-18 | 04/17 to 12/18 | 184 to 447 | 7,16,279 | 1,05,128 | 6,11,151 |
| 4 | DMO Firozabad | 140 | 32 | 11 | 19,92,460 | 2016-17 & 2017-18 | 06/17 to 09/18 | 240 to 416 | 3,62,345 | 74,746 | 2,87,599 |
| 5 | DMO Ghaziabad | 160 | 67 | 31 | 57,09,050 | 2015-16 & 2017-18 | 04/16 to 09/18 | 188 to 777 | 9,77,191 | 99,344 | 8,77,847 |
| 6 | DMO Kannauj | 242 | 105 | 21 | 31,21,030 | 2013-14, 2016-17 & 2017-18 | 10/17 to 10/18 | 227 to 1897 | 7,28,210 | 3,62,121 | 3,66,089 |
| 7 | DMO Unnao | 195 | 83 | 19 | 25,47,920 | 2015-16, 2016-17 & 2017-18 | 04/17 to 07/18 | 188 to 762 | 4,39,192 | 0 | 4,39,192 |
| Total | | 3027 | 710 | 281 | 4,12,74,700 | 2013-14 & 2015-16 to 2017-18 | 04/16 to 12/18 | 184 to 1897 | 96,54,779 | 6,41,339 | 90,13,440 |

Source: Information available on the basis of Audit findings.

APPENDIX-XIX
Non-imposition of penalty on delayed payment of additional tax by UPSRTC buses
(Reference para No. 6.5.2)

| (Amount in ₹) | | | | | | | |
|---------------|------------------|-----------|--|---------------------------------------|---------------------------------------|------------------------------|--|
| Sl. No. | Name of the unit | | No of cases checked by the audit party | No. of cases in which objection found | Period (Penalty on Add. Tax leviable) | Delay in deposit (in months) | Total Amount of Penalty on delayed payment of Additional Tax |
| 1 | RTO | Allahabad | 745 | 745 | 07/17 to 06/18 | 1 to 3 | 78,11,279 |
| 2 | RTO | Bareilly | 661 | 661 | 11/17 to 01/18 | 1 | 16,12,800 |
| 3 | ARTO | Etawah | 136 | 136 | 10/17 to 10/18 | 1 to 2 | 14,37,810 |
| 4 | ARTO | Hardoi | 338 | 338 | 05/17 to 12/18 | 1 | 44,29,893 |
| 5 | RTO | Moradabad | 734 | 734 | 02/18 to 01/19 | 1 | 64,82,605 |
| 6 | ARTO | Raebareli | 455 | 455 | 08/17 to 07/18 | 2 to 3 | 1,31,83,748 |
| 7 | ARTO | Unnao | 57 | 57 | 10/17 to 11/18 | 1 | 6,87,953 |
| 8 | RTO | Varanasi | 526 | 526 | 08/17 to 02/19 | 1 | 89,82,193 |
| Total | | | 3,652 | 3,652 | | | 4,46,28,281 |

Source: Information available on the basis of Audit findings.

APPENDIX-XX
Authorisation of National Permit not renewed
(Reference para No. 6.6)

| (Amount in ₹) | | | | | | | | | | |
|---------------|------------------|--------------|---|---|--|---------------------------------|---------------|-------------------|-----------|--------------------|
| SI No. | Name of the unit | | Total no of vehicles covered with the National Permit | No of vehicles checked by the Audit Party | No. of Goods Vehicles in which objection found | Period of authorisation expired | Composite fee | Authorisation Fee | Total fee | Total revenue |
| 1 | RTO | Agra | 40,025 | 425 | 34 | 12/17 to 07/18 | 16,500 | 1,000 | 17,500 | 5,95,000 |
| 2 | RTO | Allahabad | 6,080 | 600 | 27 | 07/17 to 08/18 | 16,500 | 1,000 | 17,500 | 4,72,500 |
| 3 | RTO | Bareilly | 5,602 | 300 | 43 | 06/17 to 10/18 | 16,500 | 1,000 | 17,500 | 7,52,500 |
| 4 | RTO | Ghaziabad | 5,970 | 1,500 | 164 | 08/17 to 06/18 | 16,500 | 1,000 | 17,500 | 28,70,000 |
| 5 | RTO | Gorakhpur | 8,305 | 1,030 | 61 | 05/18 to 11/18 | 16,500 | 1,000 | 17,500 | 10,67,500 |
| 6 | RTO | Kanpur Nagar | 14,966 | 800 | 270 | 05/17 to 07/18 | 16,500 | 1,000 | 17,500 | 47,25,000 |
| 7 | RTO | Meerut | 10,914 | 846 | 102 | 02/18 to 01/19 | 16,500 | 1,000 | 17,500 | 17,85,000 |
| 8 | RTO | Varanasi | 12,051 | 583 | 77 | 05/17 to 07/18 | 16,500 | 1,000 | 17,500 | 13,47,500 |
| Total | | | 1,03,913 | 6,084 | 778 | | | | | 1,36,15,000 |

Source: Information available on the basis of Audit findings.