Appendices & Glossary

Appendix-1.1 (Reference to paragraph 1.9.1, page 9)

Department-wise details of IRs

(₹ in crore)

Sl. No.	Name of the Department	Nature of Receipt	Number of outstanding Inspection Reports	Number of outstanding Audit Observations	Money Value Involved
1	Revenue	Commercial Taxes	322	4,059	3,071.41
		State Excise	80	398	37.99
		Land Revenue	233	1,829	731.94
		Stamps and Registration Fees	400	2,483	437.59
		Endowment	34	317	NA
2	Transport, Roads and Buildings	Taxes on Motor Vehicles	52	712	130.97
3	Industries and Commerce	Mines and Minerals	50	373	8.89
4	Energy	Taxes and Duties on Electricity	20	83	221.36
		Total	1,191	10,254	4,640.15

Source: Records of Office of Accountant General (Audit), Telangana

Appendix-1.2 (Reference to paragraph 1.9.7, page 12)

Analysis of the mechanism for dealing with the issues raised by Audit

Year of Report/ Name of the Performance Audit	Details of recommendations
2013-14 Public service delivery including functioning of IT services (CFST) in Transport Department	 Introducing deadlines for remitting the revenue into Government account and fixing responsibility in the case of delay. Fixing reasonable time limits for disposal of VCRs and seized vehicles. Putting in place a project management structure for change management of CFST and for better control over procurement of IT/ IT related services. Incorporating necessary validation controls in the system data and cleaning of vehicle registration database for efficient business delivery to stakeholders. Drawing up Business Continuity and Disaster Recovery plans to avoid inconvenience to the users. The backup server may also be maintained in a geographically distant location.

Year of Report/ Name of the Performance Audit	Details of recommendations
2016-17 Performance Audit on "Enforcement activities of Transport Department including implementation of High Security Registration Plates"	 Mechanisms for co-ordination between the Transport and Police Departments needs to be instituted at the stages of planning and implementation of enforcement activities; The implementation of e-VCR mobile solution be expedited for use by enforcement officials; Provisions on enhancement of fees on Compounding of second and subsequent offences needs to be in place to deter repeated offences. Time limit may be prescribed for the finalisation of Vehicle Check Reports to avoid pendency as well as blockage of revenue; The Department should be equipped with breath analysers, mobile interceptors, speed guns etc., for effective enforcement activities. HSRP project may be implemented effectively to ensure uniform
	registration plates with security features

Status: Explanatory notes from Government is awaited in respect of both the Performance Audits

Appendix-4.1 (Reference to paragraph 4.4, page 47)

Short levy of duties and fees due to misclassification of transactions in registered documents

Registering Authority	No. of cases	Details of Transactions	Documents registered as	Documents actual classification	Stamp Duty and Fee short levied
1	2	3	4	5	6
Sub Registrar, Miryalguda	1	Gift given to brother's daughter	Settlement in favour of family	Gift in favour of others	2.72
Sub Registrar Maheswaram	1	Property settled in favour of bother's daughter	Settlement in favour of family	Settlement in favour of others	0.84
Sub Registrar, L B Nagar	1	Property settled in favour of daughter-in-law	Settlement in favour of family	Settlement in favour of others	1.43
Sub Registrar, Saroornagar	1	Property given for development	Builder's Contract Agreement'	Construction Agreement	0.67
Sub Registrar, Kapra	1	Share of property released	Settlement	Release	0.86
Sub Registrar, Mancherial	1	Property gifted to nephew	Gift in favour of family	Gift in favour of others	0.91
Sub Registrar, Malkajgiri	2	Property gifted to nephew	Gift in favour of family	Gift in favour of others	2.30
Sub Registrar, Narayanpet	1	Releasing of rights in a settlement deed	Settlement deed	Release deed	0.81

Registering Authority	No. of cases	Details of Transactions	Documents registered as	Documents actual classification	Stamp Duty and Fee short levied
1	2	3	4	5	6
Sub Registrar, Maredpally	1	Developer given the power to sell in addition to development of property	Development Agreement	Development cum General Power of Attorney	0.54
Sub-Registrar, Nakrekal	4	Property sold for consideration to Vendee and power of attorney given to Vendee	General Power of Attorney	General Power of Attorney with consideration	4.23
Sub Registrar, Uppal	1	Agreement concluded for construction of building	Builders Contract Agreement	Construction Agreement	0.54
Sub Registrar, Sircilla	2	Scheduled property mortgaged with present and future rights, advantages, privileges, title and interest transferred	Mortgage without possession	Mortgage with possession	1.86
DR, Warangal	2	Simple mortgage misclassified as Deposit of Title Deed	Deposit of Title Deed	Simple Mortgage	1.35
District Registrar, Rangareddy	4	Court Decree of others registered as partition deed/ settlement in favour of brother-in- law/ Developer have sale power	Partition Deed/ Settlement in favour of family/ Development Agreement	Court Decree/ Settlement in favour of others/ Development cum General Power of Attorney	147.57
	23				166.63

Appendix-4.2 (Reference to paragraph 4.6, page 48)

Non-levy of duties on documents involving distinct matters

Registering Authority	No. of cases	Distinct Matter	Short levy	Remarks
1	2	3	4	5
SR. Mahabubabad	01	Release in partition deed	0.83	Three sisters relinquished their share in ancestral property in favour of their brother, which is a distinct matter of 'Release' in Partition deed.
SR. Shamirpet	01	Cash conveyance in sale	5.52	Sale proceeds of agricultural land was transferred by the Vendor to a consenting party outside the purview of Sale deed which is a distinct matter of conveyance in sale deed.
SR. Secunderabad	1	Release in Partition deed	1.39	As per will, two properties are to be partitioned equally between two parties, however, one party received excess share which is a distinct matter of Release in partition deed.

Registering Authority	No. of cases	Distinct Matter	Short levy	Remarks
SR. Quthbullapur	1	Cash conveyance in sale	10.80	Sale proceeds of a property was transferred by the Vendee to the consenting parties/assignees to borrower bank instead of Vendor which is a distinct matter of conveyance in sale deed.
SR. Maheswaram	1	Cash conveyance in sale deed	1.00	Share of sale proceeds agricultural land was given by the Vendor to consenting parties which is a distinct matter of conveyance in sale deed.
SR Mancherial	1	Cash conveyance in sale deed.	2.52	Share of sale proceeds agricultural land of Vendor 1 was paid to Vendor 3 owing to earlier agreement between them which is a distinct matter of conveyance in Sale deed
SR. Shankarpally	2	Release in Sale deed	2.92	Sale proceeds were received by 3 out of 5 vendors on sale of Agricultural land (inherited property) which is a distinct matter of Release in Sale deed.
SR. Golconda	1	Cash conveyance in DGPA	2.40	The developer paid ₹80.00 lakh to owner (non-reimbursable) which is outside the scope of Development cum General Power of Attorney(DGPA)
SR Gajwel	1	Cash conveyance in Sale deed	0.82	One out of three vendors received excess consideration on sale of Agricultural land.
SR, Warangal Fort	1	Cash conveyance in Reconstitution of Partnership deed	4.57	While executing a Reconstitution of partnership deed, the retiring partners received ₹10.00 lakh from the firm which is a distinct matter of cash conveyance.
DR. Ranga Reddy	1	Distinct matter of conveyance in Sale deed.	2.00	Part amount of sale proceeds of land was paid to a consenting party which is a distinct matter of conveyance in sale deed.
	1	Cash conveyance in DGPA deed	34.04	A plinth area of 42,550 sft was given to a party who is not a part of the Development cum General Power of Attorney (DGPA) which is a distinct matter of conveyance in DGPA.
DR. Medak	2	Cash conveyance in Sale deed.	6.07	Agricultural land was sold by vendors, however the consideration was not received as per agreed ratio of their shares. The excess amount received by some vendors is treated as distinct matter of cash conveyance in sale deed.
	15		74.88	

Appendix-4.3 (Reference to paragraph 4.7, page 49) Short levy of duties due to non-adoption of valuation instructions in respect of rural properties

Sl. No.	Registering Authority	No. of cases	Value of the property charged in the document	Value of the Property actually chargeable	Total duties leviable (at 1.5/5/6 per cent)	Duties actually levied	Short levy of Duties	Remarks
1	2	3	4	5	6	7	8	9
1	SR Registrar, Abdullapur	1	106.56	193.75	11.63	6.39	5.24	The property is surrounded by land in Survey No. 115 holding a higher value as per Form-IV. Hence, higher value is to be adopted for computing chargeable value.
2	Sub Registrar, Kalwakurthy	1	19.90	240.79	14.45	1.20	13.25	The property is surrounded by land in Survey No. 768 holding a higher value as per Form IV. Hence, higher value is to be adopted for computing chargeable value.
3	Sub Registrar, Ghatkesar	2	125.70	191.90	9.59	6.29	3.30	The property is surrounded by land in Survey No's. 22 & 414 holding a higher value as per Form-IV. Hence, higher value is to be adopted for computing chargeable value.
4	Sub Registrar, Wardhannapet	1	14.00	48.40	2.90	0.84	2.06	The property is surrounded by land in Survey No. 403/A holding a higher value as per Form-IV. Hence, higher value is to be adopted for computing chargeable value.
5	Sub Registrar, Qutubullapur	1	81.00	101.25	6.08	4.86	1.22	The property is surrounded by land in Survey No. 483 holding a higher value as per Form-IV. Hence, higher value is to be adopted for computing chargeable value.
6	Sub Registrar, Wanaparthy	2	26.30	74.81	4.49	1.58	2.91	The property is surrounded by land in Survey No's. 20, 24 & 441 holding a higher value as per Form-IV. Hence, higher value is to be adopted for computing chargeable value.

Sl. No.	Registering Authority	No. of cases	Value of the property charged in the document	Value of the Property actually chargeable	Total duties leviable (at 1.5/5/6 per cent)	Duties actually levied	Short levy of Duties	Remarks
7	Sub Registrar, Makthal	1	9.00	18.00	1.08	0.54	0.54	The property is surrounded by land in Survey No. 91 holding a higher value as per Form-IV. Hence, higher value is to be adopted for computing chargeable value.
8	Sub Registrar Gandipet	1	300.00	350.00	5.25	4.50	0.75	The property is surrounded by land in Survey No's 107 & 108 holding a higher value as per Form-IV. Hence, higher value is to be adopted for computing chargeable value.
9	District Registrar Nalgonda	2	53.95	129.03	7.74	3.24	4.50	The property is surrounded by land in Survey No's. 202 & 579 holding a higher value as per in Form-IV. Hence, higher value is to be adopted for computing chargeable value.
10	District Registrar, Rangareddy	1	250.00	726.00	43.56	15.00	28.56	The property is surrounded by land in Survey No. 305 holding a higher value as per Form-IV. Hence, higher value is to be adopted for computing chargeable value.
11	District Registrar, Karimnagar	2	4.40	15.40	0.92	0.26	0. 66	The property is surrounded by land in Survey No. 28 holding a higher value as per Form-IV. Hence, higher value is to be adopted for computing chargeable value.
	Total	15	990.81	2089.33	107.69	44.70	62.99	

Appendix-4.4 (Reference to paragraph 4.8, page 49)

Short levy of duties in registered documents

Sl.	Registering	No of	Duties	Duties	Short	Remarks
No	Authority	cases	leviable	actually levied	levy	
1	2	3	4	5	6	7
1	SR. Atmakur	1	2.45	0.64	1.81	Short levy of Stamp duty in gift deed
2	SR. Bibinagar	12	4.50	2.40	2.10	Short levy of duties due to non-levy of Transfer duty and short levy of stamp duty.
3	SR. Bowenpally	1	9.77	8.90	0.87	Short levy of duties due to incorrect calculation of sq. yards, 90 sq yards were not considered for arriving chargeable value.
4	SR. Farooqnagar	1	1.80	0.60	1.20	Short levy of duties.
5	SR. Gadwal	1	6.16	5.60	0.56	Short levy of duties due to adoption of lesser of consideration value.
6	SR. Gandipet	2	10.40	1.90	8.50	Duties not levied on consideration amount
7	SR. Golconda	2	6.48	3.69	2.79	Short levy of duties due to transfer of terrace rights and misclassification of gift deed as family instead of others.
8	SR. Kalwakurthy	1	7.36	6.75	0.61	Short levy of duties.
9	SR. Kamareddy	1	1.96	0.18	1.78	Short levy of Stamp duty due to absence of endorsement of payment.
10	SR. Ibrahimpatnam	1	4.18	0.83	3.35	Short levy of Stamp duty on Agreement cum General Power of Attorney (AGPA)
11	SR. Maheswaram	4	2.62	0.62	2.00	Short levy of duties in gift deed, incorrect computation of Average Annual Rent and non-levy of Transfer duty.
12	SR. Maredpally	2	4.88	2.94	1.94	Short levy of duties in gift deed
13	SR. Quthbullapur	3	38.85	33.98	4.87	Short levy of duties due to adoption of lesser market value and incorrect computation of Average Annual Rent.
14	SR. L.B. Nagar	1	0.70	0.15	0.55	Short levy of Registration fee.
15	SR Saroornagar	1	51.50	46.36	5.14	Short levy of duties due to adoption of lesser chargeable value.
16	SR. Shamshabad	3	8.20	3.74	4.46	Short levy of duties due to non-levy of Stamp duty on improvements made in two lease deeds and short levy of Stamp duty.
17	SR. Secunderabad	1	5.53	4.55	0.98	Short levy of duties due in gift deed.

Sl. No	Registering Authority	No of cases	Duties leviable	Duties actually levied	Short levy	Remarks
18	SR. Shamirpet	5	2.70	2.19	0.51	Short levy of duties due to adoption of lesser chargeable value while computing Average Annual Rent.
19	SR, Uppal	1	0.70	0.02	0.68	Short levy of duties.
20	DR. Hyderabad (South)	4	0.80	0.04	0.76	Short levy of Registration fee.
21	DR. Karimnagar	1	4.65	3.14	1.51	Short levy of duties on consideration amount.
22	DR Khammam	4	0.57	0	0.57	Short levy of duties due to non-consideration of stilt/parking area.
23	DR Mahabubnagar	6	4.73	2.75	1.98	Transfer duty was short/non-collected and adoption of lesser market value.
24	DR. Medak	4	45.07	38.20	6.87	Short levy of duties in gift deed
25	D.R. Nizamabad	2	3.08	1.09	1.99	Short levy of Stamp Duty was due adoption of lesser market value.
	Total	65	229.64	171.26	58.38	

Appendix-4.5 (Reference to paragraph 4.9, page 50)

Short realisation of duties due to undervaluation of properties in registered documents

Sl. No.	Registering Authority	No. of cases	Reasons for undervaluation	Duties and fee leviable	Duties and fee levied	Short levy of Duties and Fee
1	2	3	4	5	6	7
1	DR (S), Hyderabad	1	Non adoption of higher market value as per Form II for arriving at the chargeable value of the property sold.	18.66	18.00	0.66
2	DR, Medak	1	Adoption of lesser consideration value than that of previous transaction for arriving at the chargeable value of the property sold.	21.69	21.03	0.66
3	DR Khammam	2	Adoption of lesser market value as per Form I while arriving at the chargeable value of the properties sold.	11.55	6.82	4.73
4	DR Nizamabad	4	Adoption of lesser market value as per Form I while arriving at the chargeable value of the properties sold.	11.74	5.71	6.03
5	SR, Abdullapur	2	Adoption of lesser market value as per Form I while arriving at the chargeable value of the properties sold.	18.57	14.98	3.59
6	SR, Mahabubabad	4	Non inclusion of built up area and adoption of lesser market value while arriving at the chargeable value of the properties sold.	7.97	4.68	3.29
7	SR, Miryalguda,	2	Non adoption of higher market value as per Form II while arriving at the chargeable value of the properties sold.	2.00	1.44	0.56

Sl. No.	Registering Authority	No. of cases	Reasons for undervaluation	Duties and fee leviable	Duties and fee levied	Short levy of Duties and Fee
8	SR, Charminar	3	Non adoption of higher market value as per Form II while arriving at the chargeable value of the properties sold.	11.04	7.18	3.86
9	SR, Chikkadpally	1	Adoption of lesser market value as per Form I while arriving at the chargeable value of the property while executing a Development cum General Power of Attorney.	2.82	2.02	0.80
10	SR, Gandipet	1	Adoption of lesser consideration value than that of previous transaction for arriving at the chargeable value of the property sold.	2.64	2.10	0.54
11	SR, Warangal Rural	2	Adoption of lesser market value as per Form I while arriving at the chargeable value of the properties sold.	7.79	4.00	3.79
12	SR, Kodad	5	Adoption of lesser consideration value than that of previous transaction while arriving at the chargeable value of the property sold. Non adoption of higher market value while arriving at the chargeable value of the properties sold.	16.47	13.14	3.33
13	SR, Farooqnagar	1	Non adoption of higher market value as per Form II while arriving at the chargeable value of the property sold.	4.35	2.61	1.74
14	SR, Ghatkesar	2	Non adoption of higher market value as per Form II and Form IV while arriving at the chargeable value of the properties sold/General Power of Attorney executed.	3.07	1.81	1.26
15	SR, Serilingampally,	1	Adoption of lesser consideration value than that of previous transaction while arriving at the chargeable value of the property sold.	2.44	1.50	0.94
16	SR, Kalwakurthy	2	Non adoption of higher market value as per Form II while arriving at the chargeable value of the property sold.	3.19	1.49	1.70
17	SR, Rajendranagar	1	Non adoption of higher market value as per Form II while arriving at the chargeable value of the Gift deed executed.	1.63	0.90	0.73
18	SR, Secunderabad	1	Non adoption of higher market value as per Form II while arriving at the chargeable value of the property sold.	28.66	25.33	3.33
19	SR, Uppal	3	Non adoption of higher market value as per Form II while arriving at the chargeable value of the properties sold and gift deed executed.	4.25	2.35	1.90

SI No		No. of cases	Reasons for undervaluation	Duties and fee leviable	Duties and fee levied	Short levy of Duties and Fee
20	SR , Suryapet	2	Adoption of lesser market value than that of previous transaction while arriving at the chargeable value of the property sold.	2.76	1.72	1.04
21	SR, Sathupally	1	Non adoption of higher market value while arriving at the chargeable value of the property sold.	3.48	0.48	3.00
22	SR, Bibinagar	1	Adoption of acreage rate instead of square yard rate which was adopted in the previous transaction while arriving at the chargeable value of the property sold.	3.97	1.13	2.84
23	SR, Armoor	1	Adoption of acreage rate instead of square yard rate which was adopted in the previous transaction while arriving at the chargeable value of the property sold.	0.93	0.07	0.86
24	SR, Kollapur	3	Non adoption of higher market value as per Form II while arriving at the chargeable value of the property sold.	4.05	2.53	1.52
		47		195.72	143.02	52.70

Appendix-7.1 (Reference to paragraph 7.3.3.1, page 63)

Mineral Concession Applications

Sl. No.	District	No. of applications pending as on 31.3.2019	No. of applications pending with Tahsildar for want of NOC	No. of cases pending with ADMG	No. of proposals pending with the DMG/ DDMG
1	Vikarabad	520	423	97	0
2	Nalgonda	105	78	0	27
3	Nizamabad	341	244	26	71
4	Nagarkurnool	75	63	0	12
5	Bhadradri Kothagudem	33	31	02	0
6	Khammam	135	120	15	0
7	Peddapalli	421	371	50	0
8	Mancherial	05	02	01	02
9	Mahabubnagar	234	109	06	119
10	Wanaparthy	196	186	10	0
11	Jangaon	120	63	23	34
12	Rajanna Sircilla	51	25	16	10
13	Jogulamba Gadwal	44	44	0	0
14	Karimnagar	414	397	17	0
15	Warangal (Urban)	60	60	0	0
	Total	2754	2216	263	275

Appendix-7.2 (Reference to paragraph 7.3.3.2 page 64)

Mineral Revenue Assessments

Name of the Office	Year	No. of MRAs to be received	No. of MRAs received	No. of MRAs approved	No. of MRAs to be approved
DDMG,	2016-17	1,566	803	6	1,560
Hyderabad	2017-18	1,610	877	6	1,604
	2018-19	1,766	386	7	1,759
DDMG,	2016-17	2,181	1,136	1,136	1,045
Warangal	2017-18	2,277	1,234	1,234	1,043
	2018-19	2,234	552	552	1,682
DDMG,	2016-17	527	307	299	228
Nizamabad	2017-18	544	276	266	278
	2018-19	564	27	27	537
	Total	13,269	5,598	3,533	9,736

Appendix-7.3 (Reference to paragraph 7.3.3.3, page 64)

Delay in preparation of DCB Registers

Sl. No.	District	Delay in no. of days for the year 2016-17	Delay in no. of days for the year 2017-18	Delay in no. of days for the year 2018-19
1	Nalgonda	70	107	57
2	Nizamabad	98	45	39
3	Warangal (Urban)	0	41	65
4	Khammam	181	55	62
5	Peddapalli	215	189	69
6	Rangareddy	610	245	62
7	Mancherial	125	82	58
8	Mahabubnagar	89	114	36
9	Vikarabad	194	62	57
10	Jogulamba Gadwal	630	219	57
11	Jangaon	29	79	0
12	Bhadradri Kothagudem	174	102	31
13	Karimnagar	283	86	74
14	Rajanna Sircilla	121	39	26

Appendix-7.4

(Reference to paragraph 7.3.3.4, page 65)

Variation in balances in DCB Registers

(figures in ₹)

Name of the Mineral	Closing balance 2016-17	Opening balance 2017-18	Closing balance 2017-18	Opening balance 2018-19
Name of the District: Rang	areddy			
Quartz & Feldspar	13,34,617	16,11,924	7,25,405	8,17,487
Stone & Metal and Gravel	(-)13,04,96,137	(-)13,00,99,951	(-)17,19,19,570	(-)6,37,97,830
Granite	(-)46,28,771	(-)47,08,702	(-)62,28,426	(-)60,07,211
Name of the District: Maha	abubnagar			
Quartz	1,96,563	3,45,123		
Quartz & Feldspar	3,54,157	3,62,907		
Stone & Metal and Gravel	(-)75,97,039	(-)74,29,412		
Granite	(-)43,54,765	(-)48,80,389		
Name of the District: Bhad	radri Kothagudem			
Quartz	(-)28,568	(-)30,606	(-)64,331	(-)35,821
Stone & Metal	9,95,227	5,93,206	10,87,709	8,56,719
Stone, Metal & Gravel	1,60,186	4,13,378	6,51,105	5,28,661
Garnet			(-)2,54,608	(-)3,01,126
Feldspar			1,51,489	6,22,648
Gravel			(-)1,33,645	11,860
Marble			(-)52,48,767	(-)52,48,772
Name of the District: Khan	nmam			
Black Granite	(-)2,68,89,680	(-)3,59,17,588	(-)4,34,32,113	(-)3,01,34,131
Stone & Metal	13,87,328	13,27,172	10,25,371	30,64,388
31 Minor minerals	49,26,416	47,84,042	14,26,293	14,02,495
Name of the District: Wara	ngal (Urban)			
Minor minerals	43,00,342	53,94,895	1,44,07,363	92,44,332

Appendix-7.5
(Reference to paragraph 7.3.4.2(i), page 67)

Non-collection of Mineral Revenue Arrears by ADs

Sl. No.	District	Demand (₹)	Collection (₹)	Balance (₹)
1	Vikarabad	73,40,95,724	73,09,82,832	31,12,892
2	Nalgonda	7,91,02,890	2,82,62,898	5,08,39,992
3	Nizamabad	4,22,41,260	3,24,47,647	97,93,613
4	Bhadradri Kothagudem	2,29,13,614	90,22,789	1,38,90,825
5	Warangal (Urban)	13,32,43,670	12,75,75,062	56,68,608
6	Mahabubnagar	6,05,85,986	4,45,27,624	1,60,58,362
7	Khammam	28,68,77,346	18,52,67,853	10,16,09,493
8	Rangareddy	28,92,31,158	19,02,10,060	9,90,21,098
9	Peddapalli	8,95,99,094	6,01,10,587	2,94,88,507
10	Wanaparthy	3,87,79,177	73,72,071	3,14,07,106
	Total	177,66,69,919	141,57,79,423	36,08,90,496

Appendix-7.6 (Reference to paragraph 7.3.4.2 (ii), page 68)

Non-collection of Mineral Revenue Arrears detected by V&E Department

Sl. No.	District	No. of cases	Balance (₹)
1	Vikarabad	22	11,92,50,490
2	Nalgonda	31	6,73,55,044
3	Nagarkurnool	3	5,51,97,232
4	Nizamabad	37	31,90,92,286
5	Bhadradri Kothagudem	4	1,11,83,280
6	Warangal (Urban)	38	8,96,61,227
7	Peddapalli	23	27,76,44,025
8	Jangaon	7	2,87,34,568
9	Mahabubnagar	8	16,87,61,348
10	Rangareddy	123	25,24,18,758
11	Wanaparthy	3	8,10,19,775
12	Jogulamba Gadwal	6	1,68,54,047
13	Mancherial	7	46,06,71,000
14	Khammam	61	11,30,97,992
15	Rajanna Sircilla	5	16,67,85,581
16	Karimnagar	45	1,77,95,284
	Total	423	224,55,21,937

Appendix-7.7 (Reference to paragraph 7.3.4.2 (iii), page 68)

Non-collection of Mineral Revenue Arrears detected by Departmental Authorities

Sl. No.	District	No. of cases	Balance (₹)
1	Nagarkurnool	6	6,91,37,025
2	Nizamabad	26	14,52,29,442
3	Bhadradri Kothagudem	10	11,27,69,902
4	Warangal (Urban)	19	3,61,02,343
5	Peddapalli	59	9,95,23,910
6	Mancherial	5	1,56,00,000
7	Mahabubnagar	5	26,23,20,509
8	Jangaon	2	7,62,87,068
9	Wanaparthy	4	6,48,11,212
10	Jogulamba Gadwal	5	12,79,25,552
11	Khammam	113	12,56,11,884
12	Karimnagar	44	2,01,67,168
13	Vikarabad	24	36,13,13,138
14	Nalgonda	16	3,30,88,879
15	Rajanna Sircilla	1	2,07,375
	Total	339	155,00,95,407

Appendix-7.8 (Reference to paragraph 7.3.4.2 (iv), page 68)

Non-recovery of Mineral Revenue Arrears under Revenue Recovery Act, 1864

Sl. No.	District	No. of cases	Balance (in ₹)
1	Vikarabad	38	26,40,318
2	Nizamabad	33	38,13,854
3	Nalgonda	103	1,92,42,562
4	Bhadradri Kothagudem	35	18,58,933
5	Warangal (Urban)	48	91,65,617
6	Khammam	70	2,51,13,373
7	Peddapalli	9	5,69,947
8	Mancherial	48	62,31,687
9	Mahabubnagar	6	3,08,97,580
10	Jangaon	13	55,93,096
11	Karimnagar	38	1,31,40,229
12	Rajanna Sircilla	6	3,35,176
	Total	447	11,86,02,372

Glossary

AA : Assessing Authority

AC : Assistant Commissioner

BSO : Revenue Board's Standing Orders

CARD : Computer aided Administration of Registration Department

CCLA : Chief Commissioner of Land Administration

Central MV Act : Central Motor Vehicles Act, 1988

Central MV Rules : Central Motor Vehicles Rules, 1989

CF : Compounding Fee

CFST : Citizen Friendly Services in Transport Department

CGST : Central Goods and Services Tax

CIGRS : Commissioner and Inspector General of Registration and Stamps

CST : Central Sales Tax

DEPB : Duty Entitlement Pass Book

DOTD : Deposit of Title Deeds

DPEOs : District Prohibition and Excise Officers

DR : District Registrar

DTOs : District Transport Officers

FC : Fitness Certificate

GO : Government Order

GST : Goods and Services Tax

GSTIN : Goods and Services Tax Index Number

GSTR : Goods and Services Tax Return

GT : Green Tax

IDEA : Interactive Data Extraction and Analysis

IGST : Integrated Goods and Services Tax

IS Act : Indian Stamp Act

ITC : Input Tax Credit

JC : Joint Commissioner

JTC : Joint Transport Commissioner

KM : Kilo Meter

MSME : Micro, Small and Medium Enterprises

MV : Market Value

MV Act : Motor Vehicles Act, 1988

P&E : Prohibition and Excise

P&L Account : Profit and Loss Account

PAC : Public Accounts Committee

QT : Quarterly Tax

RAs : Registering Authorities

RC : Registration Certificate

RDOs : Revenue Divisional Officers

RF : Registration Fee

RFD Form : Refund Form

RTAs : Regional Transport Authorities

RTOs : Regional Transport Officers

SD : Stamp Duty

SEZ : Special Economic Zone

Sq. mt : Square meter

SR : Sub Registrar

SSI : Small Scale Industries

ST : State Tax

State MV Rules : Telangana Motor Vehicles Rules, 1989

State MV : Telangana Motor Vehicles Taxation Act, 1963

Taxation Act

State MV : Telangana Motor Vehicles Taxation Rules, 1963

Taxation Rules

STO : State Tax Officer

TC : Transport Commissioner

TD : Transfer Duty

TRAN Form : Transition Form

TSGST : Telangana State Goods and Services Tax

TSWAN : Telangana State Wide Area Network

VAT : Value Added Tax

VCRs : Vehicle Check Reports