

APPENDICES

Appendix I

(Referred to in paragraph 2.4)

Details of Units and Period for which assessed cases were provided

Sl. No.	Units	Cases assessed during these year(s) were provided	Total Years
1	DCCT Bhopal I	2018-19	1
2	ACCT Bhopal I	2018-19	1
3	ACCT Bhopal V	2018-19	1
4	ACCT Bhopal VI	2018-19	1
5	ACCT Indore Division I	2018-19	1
6	ACCT Guna	2018-19	1
7	ACCT Indore III	2018-19	1
8	ACCT Gwalior II	2018-19	1
9	ACCT Indore IX	2018-19	1
10	ACCT Indore X	2018-19	1
11	CTO Indore I	2018-19	1
12	ACCT Indore Division II	2018-19	1
13	ACCT Jabalpur I	2018-19	1
14	ACCT Jabalpur II	2018-19	1
15	ACCT Morena	2018-19	1
16	ACCT Sagar I	2018-19	1
17	ACCT Satna I	2018-19	1
18	ACCT Pithampur	2018-19	1
19	CTO Betul	2018-19	1
20	CTO Damoh	2018-19	1
21	CTO Gwalior IV	2018-19	1
22	CTO Indore VIII	2018-19	1

23	CTO Neemuch	2018-19	1
24	CTO Rewa	2018-19	1
25	CTO Satna II	2018-19	1
26	DCCT Indore II	2017-19	2
27	ACCT Khandwa	2017-19	2
28	CTO Ashok Nagar	2017-19	2
29	CTO Sehore	2017-19	2
30	DCCT Jabalpur II	2016-19	3
31	ACCT Katni I	2016-19	3
32	CTO Sagar	2016-19	3

2016-19	03 Units
2017-19	04 Units
2018-19	25 Units

Appendix II
(Referred to in paragraph 2.6)
Incorrect Determination of Turnover

(Amount in ₹)

Appendix II (A) Incorrect Determination of Turnover in Regular Assessed Cases									
Sl. No.	Name of auditee unit Dealer	Period of assessment	GTO/ Quantity as per books/ records	GTO/ Quantity determined by the AA	Under determination of taxable turnover/ Quantity	Rate of tax applicable (% or per cum)	Amount of short realisation	Audit Observations	Reply of Assessing Authority
1	<u>ACCT Bhopal V</u> M/s Jaycee Tele Services TIN - 23594005935 Case No. CS0000000975839	2015-16	11,22,99,820	11,12,74,753	10,25,073	5	48,813 Penalty 1,46,439 1,95,252	The AA determined less GTO against the sale certified in audited accounts.	The AA stated that action would be taken after verification.
2	<u>ACCT Bhopal V</u> M/s Sameer Music Center TIN – 23894001211 Case No. CS0000000975106	2015-16	4,34,68,211	4,31,98,211	2,70,000	1.5	4,050 Penalty 12,150 16,200	The AA determined less GTO due to non-inclusion of sale value of old car ₹ 2,70,000 in GTO.	The AA accepted audit observation.
3	<u>ACCT Bhopal V</u> M/s Mohit Health Care Products TIN – 23174007233 Case No. CS0000000971382	2015-16	3,59,99,888	3,25,84,887	34,15,001	5	1,62,620 Penalty 4,87,860 6,50,480	The AA determined GTO ₹ 3,25,84,887 against the turnover of ₹ 3,58,37,268 as certified in the return of the dealer.	The AA replied that GTO was determined as per books of accounts. Reply is not acceptable because as per detail of the returns submitted, The dealer collected tax amounting to ₹ 18,69,144, however, the AA

									assessed less tax of ₹ 17,06,524, without valid reasons and the difference was also not reconciled.
4	<u>ACCT Bhopal V</u> M/s GTL Infrastructure Ltd. TIN – 23631204068 Case No. 417/2016	2015-16	2,06,71,498	64,50,676	1,42,20,822	14	19,90,915 Penalty 59,72,745 79,63,660	Audited accounts were not submitted and purchases were more than sales. The AA determined GTO in VAT case ₹ 64,45,676 but it was actually worked out to ₹ 2,06,71,498 as per purchase records.	The AA did not provide any specific reply.
5	<u>ACCT Bhopal VI</u> M/s Metro Builders and Developers TIN – 23649065745 Case No. 448/2016	2015-16	1,63,26,117	1,49,11,744	14,14,373	5 (10,38,822) and 14 (3,75,551)	1,04,518 Penalty 3,13,554 4,18,072	The AA added eight <i>per cent</i> profit in purchase value instead of 21 <i>per cent</i> as per audited accounts, hence less Taxable Turn Over (TTO) was determined.	The AA stated that action would be taken after verification.
6	<u>ACCT Bhopal VI</u> M/s Virasha Infrastructure TIN – 23149003909 Case No. 306/2016	2015-16	3,23,64,203	3,09,06,266	14,57,937	5 (7,52,780) and 14 (7,05,157)	1,36,361 Penalty 4,09,083 5,45,444	The AA added 10 <i>per cent</i> profit in purchase value instead of 16.99 <i>per cent</i> as per audited accounts, hence less TTO was determined.	The AA stated that action would be taken after verification.

7	<u>ACCT Bhopal VI</u> M/s Krishna Infrastructure TIN – 23889077749 Case No. 657/2016	2015-16	1,27,32,397	1,20,39,859	6,92,538	5 (4,81,647) and 14 (2,10,891)	53,607 Penalty 1,60,821 2,14,428	The AA added eight <i>per cent</i> profit in purchase value instead of 15.85 <i>per cent</i> as per audited accounts, hence less TTO determined.	The AA stated that action would be taken after verification.
8	<u>ACCT Bhopal VI</u> M/s Chawla Associates TIN – 23889154864 Case No. CS00000001101201	2015-16	1,61,86,317	1,23,09,163	38,77,154	5 (26,91,013) and 14 (11,86,141)	3,00,610 Penalty 9,01,830 12,02,440	The AA assessed less sale value of material transferred in execution of work contract against the material purchase value certified in case file.	The AA stated that action would be taken after verification.
9	<u>ACCT Bhopal VI</u> M/s Ashok Kumar Raiyzada TIN – 23843803989 Case No. 80/2016	2015-16	2,84,63,034	2,59,85,811	24,77,223	5	1,23,861 Penalty 3,71,583 4,95,444	The AA determined less TTO after more deduction was allowed on account of transportation expenses against the expenses certified in audited accounts.	The AA stated that action would be taken after verification.
10	<u>ACCT Indore IX</u> M/s Alliance Enterprises TIN – 23610904834 Case No. CS0000000977773	2015-16	14,32,26,584	10,68,32,041	3,63,94,543	5	18,19,727	As per VATIS report, the dealer purchased goods from out of state amounting to ₹ 13,93,52,660 but purchase amount was found to be	The AA stated that action would be taken after verification.

								₹ 10,43,30,967 in the audited accounts. Therefore, after adding 3.92 per cent profit, the GTO should be ₹ 14,32,26,584.	
11	<u>ACCT Indore IX</u> M/s R.V. Infrastructure Engineer Pvt. Ltd. TIN – 23530904199 Case No. CS000000090702	2015-16	2,35,79,611	2,17,52,839	18,26,772	5	91,339	The AA assessed less sale value of material transferred in execution of work contract against the material value certified in the audited accounts.	The AA stated that action would be taken after verification.
			2400 cum	874 cum	1560 cum	₹ 35 per cum	53,410	The AA assessed less quantity of <i>Gitti</i> against the royalty certified in the audited accounts.	
12	<u>ACCT Indore IX</u> M/s Bansal Pipe Industries TIN – 23179011181 Case No. CS0000000912969	2015-16	3,95,95,022	3,82,20,749	13,74,273	14	1,92,398 Penalty 5,77,194 7,69,592	The AA determined less GTO due to non-inclusion of sale value of Plant and Machinery in the GTO.	The AA stated that action would be taken after verification.
13	<u>DCCT Indore II</u> M/s Rajratan Global Wire Ltd. TIN – 23571001468 Case No. 123/2016	2015-16	2,37,00,89,331	2,36,47,14,090	53,75,241	14	7,52,533	The AA determined less GTO due to non – inclusion of sale value of Plant and Machinery of ₹ 53,75,241 in the GTO.	The AA stated that action would be taken after verification.

14	<u>DCCT Indore II</u> M/s Life star pharma Pvt. Ltd. TIN – 23981103917 Case No. CS0000000813810	2015-16	2,63,52,24,400	2,63,46,21,109	6,03,291	5	30,165 Penalty 90,495 1,20,660	The AA deducted excess amount of sales return.	The AA replied that amount of sales return was also included in the sales of 2015-16 which was returned in next year 2016-17, within 6 months. The reply was not acceptable because no documentary evidence was provided to audit regarding sales returns and excess deductions which were considered against the facts and figures shown in the audited accounts.
15	<u>DCCT Indore II</u> M/s Devidayal Harikishan TIN – 23870501753 Case No. CS00000001067031	2016-17	1,28,00,64,452	1,27,99,88,669	75,783	1.5	1,137 Penalty 3,411 4,548	The AA determined less GTO due to non-inclusion of sale value of old motor car in GTO.	The AA stated that action would be taken after verification.
16	<u>DCCT Indore II</u> M/s Avantika Gas Ltd. TIN – 23661104190 Case No. CS0000000813869	2015-16	1,41,98,79,663	1,41,61,28,628	37,51,035	5	1,87,551 Penalty 5,62,653 7,50,204	The AA determined less GTO due to non-inclusion of value of tender fees, extra pipe charges and liquidated damage.	The AA stated that action would be taken after verification.
17	<u>ACCT Jabalpur I</u> M/s Simplex Engineering Corporation TIN – 23395800933	2015-16	2,73,40,579	2,51,56,929	21,83,650	5	1,09,183 Penalty 3,27,549 4,36,732	The AA determined less GTO due to excess deduction of labour expenses.	The AA replied that 40 per cent deduction in respect of labour expenses was allowed as per law

	Case No. CS00000001023216								and after verification of record of assessee. The reply of AA was not acceptable because as per the audited accounts, labour expenditure was certified as ₹ 53,17,525 (₹ 8,89,684 + 44,27,841) and the AA also did not provide the details of labour expenditure along with reply.
18	<u>ACCT Katni I</u> M/s K3 Automobiles TIN – 23759074852 Case No. CS0000000806358	2015-16	13,53,82,768	13,40,94,149	12,88,619	15	1,93,293 Penalty 5,79,879 7,73,172	The AA determined less GTO due to non-inclusion of extended warranty/AMC sale of ₹ 12,88,619 in the GTO.	The AA stated that action would be taken after verification.
19	<u>ACCT Katni I</u> M/s Electro Minerals India TIN – 23696207198 Case No. CS0000000806375	2015-16	10,49,50,855	10,43,50,855	6,00,000	1.5	9,000 Penalty 27,000 36,000	The AA determined less GTO due to non-inclusion of sale value of old car ₹ 6,00,000 in the GTO.	The AA stated that action would be taken after verification.

20	<u>ACCT Satna I</u> M/s Atul Kurliya Contractor TIN – 23437004778 Case No. CS0000000855213	2015-16	4,70,03,248	4,51,05,645	18,97,603	14 (7,78,972) and 5 (11,18,631)	1,64,988	The AA determined less GTO due to non-incorporation of sale value of fixed assets (Generator, Machine, Mixture-Machine, Shutting plates and Welding Machine) of ₹ 18,97,603 in the GTO.	The AA replied that the audit worked out the GTO on the basis of gross receipts, while sale value of materials and labour were both included in gross receipts. The dealer incorporated gross profit in deemed sale price on the basis of consumption of material.
			1,19,73,583	1,11,36,107	8,37,476	14 (6,14,656) and 5 (2,22,820)	86,094	The AA added 7.99 per cent gross profit in purchase value instead of 16.12 per cent as per audited accounts.	The reply of AA was not acceptable because the ratio of gross profit of material and labour was not mentioned separately in the audited accounts.
21	<u>CTO Satna II</u> M/s Gaurav Hosiery TIN – 23519142000 Case No. CS0000000949661	2015-16	1,46,86,358	1,20,28,861	26,57,497	5	1,32,875 Penalty 3,98,625 5,31,500	The AA determined less GTO due to improper consideration of opening stock in audited accounts for the year 2015-16 where ₹ 26,02,510 should also to be included in GTO.	The AA stated that action would be taken after verification.
22	<u>CTO Satna II</u> M/s S.N.B. 2000 TIN – 23757102378	2015-16	6,80,60,592	6,45,31,543	35,29,049	5 (30,58,537) and	2,18,799	The AA allowed irregular deduction under section 2(x)(iii).	The AA stated that action would be taken after verification.

	Case No. CS0000000949293					14 (4,70,512)			
23	<u>CTO Satna II</u> M/s Yogendra Shukla Contractor TIN – 23037103938 Case No. CS0000000953499	2015-16	5,14,76,352	4,82,85,534	31,90,818	5	1,59,541 Penalty 4,78,623 6,38,164	The AA allowed irregular deduction in respect of sub-contract to un-registered dealer.	The AA stated that action would be taken after verification.
24	<u>ACCT Pithampur</u> M/s Sharad Constructions Sez Pvt. Ltd. TIN – 23911604621 Case No. CS00000001136462	2016-17	2,33,09,240	2,10,28,994	22,80,246	5	1,14,012 Penalty 3,42,036 4,56,048	The AA did not work out GTO as per the requisite of purchase plus gross profit.	The AA stated that action would be taken after verification.
25	<u>ACCT Pithampur</u> M/s Neeta Builders TIN – 23391603840 Case No. CS0000000872258	2015-16	3,95,90,879	3,36,91,278	58,99,601	5	2,94,980 Penalty 8,84,940 11,79,920	The AA did not work out GTO as per record of the dealer submitted with returns.	The AA replied that value of opening stock had not been included in sale value and there was not any calculation mistake in determination of sale value. The reply of AA was not acceptable because sale value was not determined properly.
26	<u>ACCT Pithampur</u> M/s Ranol Lubricants Pvt. Ltd. TIN – 23899092104 Case No. CS0000000892445	2015-16	74,44,628	65,15,689	9,28,939	14	1,30,051 Penalty 3,90,153 5,20,204	The AA allowed irregular deduction under section 2(x)(iii).	The AA stated that action would be taken after verification.

27	<u>ACCT Pithampur</u> M/s Revol Tech Auto Engineering Pvt. Ltd. TIN – 23751604709 Case No. CS0000000879898	2015-16	42,62,34,285	42,50,49,090	11,85,195	14	1,65,927 Penalty 4,97,781 6,63,708	The AA determined less GTO due to non-inclusion of sale value of fixed assets of ₹ 11,85,195 in the GTO.	The AA stated that action would be taken after verification.
28	<u>ACCT Pithampur</u> M/s Krupanidhi Construction Dhamnod TIN – 23111704680 Case No. CS00000095120999	2015-16	13,627.84	0	13,627.84	₹ 35 per cum	4,76,974 Penalty 14,30,922 19,07,896	The AA allowed irregular deduction in respect of tax paid sale value of metal.	The AA stated that action would be taken after verification.
			10,25,75,993	10,24,53,493	1,22,500	5	6,125 Penalty 18,375 24,500	The AA did not incorporate the sale value of empty cement bags in GTO.	
29	<u>CTO Gwalior IV</u> M/s N.S. Fuel Station TIN – 23385405130 Case No. CS00000001038131	2015-16	6,12,98,711	6,09,46,581	3,52,130	27 (1,70,227) and 31 (1,81,904)	1,02,351 Penalty 3,07,053 4,09,404	The AA did not work out GTO as per audited accounts.	The AA stated that action would be taken after verification.
30	<u>CTO Ashok Nagar</u> M/s Vardhman Agencies TIN – 23105004286 Case No. CS00000001100204	2016-17	1,32,36,655	1,14,55,695	17,80,960	5 (32,936) and 14 (17,48,024)	2,16,238	The AA levied tax of ₹ 13,93,983 instead of leviable ₹ 16,10,221.	The AA stated that action would be taken after verification.
31	<u>CTO Ashok Nagar</u> M/s Lalchand Ashok Kumar TIN – 23915000688 Case No. CS00000001126816	2016-17	3,50,42,879	3,44,45,211	5,97,668	14 (2,08,492) and 5 (3,89,176 + ₹ 39,999)	84,135 2,52,405 3,36,540	The AA allowed irregular deduction of ₹ 44,136 under section 2(x)(iii) and tax of ₹ 39,999 due to	The AA stated that action would be taken after verification.

								mistake in calculation of assessment order.	
32	<u>CTO Ashok Nagar</u> M/s Seth Tractors TIN – 23585003440 Case No. CS0000000919007	2015-16	7,87,81,557	7,78,48,953	9,32,604	5	46,630 Penalty 1,39,890 1,86,520	The AA did not include warranty claim in GTO as depicted in audited accounts.	The AA stated that action would be taken after verification.
33	<u>CTO Ashok Nagar</u> M/s Kartik Trading Co. TIN – 23879105298 Case No. CS0000000918344	2015-16	1,18,88,547	1,15,84,654	3,03,893	1.5	4,558 Penalty 13,674 18,232	The AA did not include sale value of old vehicle in GTO.	The AA stated that action would be taken after verification.
34	<u>CTO Neemuch</u> M/s Rajendra Singh Chandrawat TIN – 23833302068 Case No. CS00000001111715	2015-16	6,790 Cum	447 Cum	6,343 Cum	₹ 35 per cum	2,22,013 Penalty 6,66,039 8,88,052	The AA allowed irregular deduction in respect of tax paid purchase value of metal while the selling dealer did not show sale to the purchasing dealer as per Report No. 75.	The AA stated that action would be taken after verification.
35	<u>CTO Neemuch</u> M/s Piorotek Work Space TIN – 23909074837 Case No. CS0000000993154	2016-17	92,95,770	29,07,915	63,87,855	05	3,19,392 Penalty 9,58,178 12,77,570	The AA determined GTO as ₹ 94,30,617 while GTO should be ₹ 1,54,92,950 on the basis of two <i>per cent</i> TDS amounting to ₹ 3,09,859 and after deducting 40 per cent labour expenses, the taxable turnover	The AA stated that action would be taken after verification.

								should be ₹ 92,95,770.	
36	<u>CTO Neemuch</u> M/s Vardhman India TIN – 23709083005 Case No. CS0000000993159	2016-17	1,89,75,280	1,84,00,000	5,75,280	1.5	8,629 Penalty 25,887 34,516	The AA determined less GTO due to non-inclusion of sale value of furniture in the GTO.	The AA stated that action would be taken after verification.
37	<u>CTO Rewa</u> M/s Pankaj Singh and Company TIN – 23356904912 Case No. CS0000000847893	2015-16	2,38,45,303	1,41,22,275	97,23,028	14	13,61,224	The AA determined less GTO due to non-inclusion of sale value of Plant and Machinery in the GTO.	The AA stated that action would be taken after verification.
38	<u>CTO Rewa</u> M/s K.D.S. Construction Company TIN – 23646905771 Case No. CS00000001007655	2015-16	2,61,98,264	2,00,00,000	61,98,264	-----	2,42,863	The AA determined less GTO due to non-submission of the audited accounts by the dealer and gross receipt was ₹ 2,61,98,264 as per receipt statement, hence GTO should be ₹ 2,61,98,264 and VAT will workout to ₹ 9,56,863 instead of ₹ 7,14,000.	The AA stated that action would be taken after verification.
39	<u>CTO Rewa</u> M/s Sneh Homes TIN – 23829072905 Case No. CS00000001068849	2015-16	47,53,120	32,31,451	15,21,669 (2,263)	₹ 35 Per cum	79,205	The AA determined less GTO due to non-inclusion of sale value of Sand/Metal as per proposal.	The AA replied that base of audit observation is found incorrect. Reply of the AA is not acceptable

										because as per proposal/working sheet the AA did not incorporate sale value of Sand/Metal in GTO.
40	<u>CTO Betul</u> M/s Vinod Kumar Sahu TIN – 23184702087 Case No. CS00000001106885	2015-16	1,14,29,407	91,79,407	22,50,000	5	1,12,500 Penalty 3,37,500 4,50,000	The AA determined less GTO due to non-inclusion of sale value of Hydraulic Excavator in the GTO.	The AA stated that action would be taken after verification.	
			9,376 Cum	2,535 Cum	6,841 Cum	₹ 35 per cum	2,39,435 Penalty 7,18,305 9,57,740	The AA determined less quantity of Sand and Metal against payment of royalty amounting to ₹ 9,37,582 @ ₹ 100 per cum.	The AA replied that amount of royalty according to audited accounts was deducted by the Government Department in advance against the road side earth which was used by the dealer during construction. After completion of the contract work, amount of royalty was refunded by the Department. The reply of AA was not acceptable because amount of royalty had been deducted by the Department against quantity of Sand and Metal which was	

									used in construction works.
41	<u>CTO Betul</u> M/s L.P. Nayak Medical Agency TIN – 23264705535 Case No. CS00000001106879	2015-16	2,99,20,723	2,86,98,264	12,22,459	5	58,212 Penalty 1,74,636 2,32,848	The AA allowed irregular deduction under section 2(x)(iii).	The AA stated that action would be taken after verification.
42	<u>CTO Betul</u> M/s Nathuram Agrawal TIN – 23454701696 Case No. CS0000000986729	2015-16	1,55,56,790	1,49,91,790	5,65,000	14	79,100 Penalty 2,37,300 3,16,400	The AA determined less GTO due to non-inclusion of sale value of Plant and Machinery in the GTO.	The AA stated that action would be taken after verification.
43	<u>CTO Betul</u> M/s Lalit Kumar Agrawal TIN – 23184703542 Case No. CS0000000988078	2015-16	4,526 Cum	346 Cum	4,180 Cum	₹ 35 per cum	1,46,300 Penalty 4,38,900 5,85,200	The AA determined less quantity of Sand and Metal against payment of royalty amounting to ₹ 4,52,607 @ ₹ 100 per cum.	The AA replied that amount of royalty according to audited account was deducted by the Government Department in advance against the road side earth which was used by the dealer during construction. After completion of the contract work, amount of royalty was refunded by the department. The reply of AA was not acceptable because amount of royalty had been deducted by the

									department against quantity of Sand and Metal which was used in construction works.
44	<u>CTO Betul</u> M/s Ashok Kumar Agrawal TIN – 23104702131 Case No. CS0000000987672	2015-16	4,349 Cum	1,890 Cum	2,459 Cum	₹ 35 Per cum	86,065 Penalty 2,58,195 3,44,260	The AA determined less quantity of Sand and Metal against payment of royalty amounting to ₹ 4,34,991 @ ₹ 100 per cum.	The AA replied that amount of royalty according to audited account was deducted by the Government Department in advance against the road side earth which was used by the dealer during construction. After completion of the contract work amount of royalty was refunded by the department. The reply of AA was not acceptable because amount of royalty had been deducted by the department against quantity of Sand and Metal which was used in construction works.
45	<u>CTO Betul</u> M/s Vishal Enterprises TIN – 23534704077 Case No. CS0000000110559	2015-16	3,03,31,689	3,01,44,841	1,86,848	14	22,946 Penalty 68,838 91,784	The AA determined less GTO against turnover certified in the audited accounts.	The AA stated that action would be taken after verification.

46	<u>CTO Sagar</u> M/s Upkar Polymers TIN – 23779049339 Case No. CS0000000722382	2014-15	1,13,96,093	1,09,58,353	4,37,740	13	56,906 Penalty 1,70,718 2,27,624	The AA determined less GTO due to non-inclusion of sale value of Plant and Machinery in the GTO.	The AA stated that action would be taken after verification.
47	<u>CTO Sagar</u> M/s Upkar Polymers TIN – 23779049339 Case No. CS00000001045314	2015-16	2,05,50,712	1,96,30,656	9,20,056	14	1,28,808 Penalty 3,86,424 5,15,232	The AA determined less GTO due to non-inclusion of sale value of Plant and Machinery in the GTO.	The AA stated that action would be taken after verification.
48	<u>ACCT Gwalior II</u> M/s VVC Real Infra Pvt. Ltd. TIN – 23825006412 Case No. CS0000000839761	2015-16	47,08,91,090	46,02,53,510	1,06,37,580	14 (90,40,911) and 1.5 (15,96,669)	12,89,677 Penalty 38,69,031 51,58,708	The AA determined less GTO due to non-inclusion of sale value of Plant and Machinery and Vehicle in the GTO.	The AA stated that action would be taken after verification.
49	<u>ACCT Gwalior II</u> M/s Fairdeal Transformers and Switchgears Pvt. Ltd. TIN – 23545002783 Case No. CS0000000838738	2015-16	11,91,51,412	11,88,39,400	3,12,012	1.5	4,680 Penalty 14,040 18,720	The AA determined less GTO due to non-inclusion of sale value of Vehicle in the GTO.	The AA stated that action would be taken after verification.
50	<u>CTO Damoh</u> M/s Om Samridhi Filling Station TIN – 23569018805 Case No. 311/2016	2015-16	3,70,33,357	3,46,97,363	23,35,994	5	1,16,800 Penalty 3,50,400 4,67,200	The AA determined less GTO due to non-inclusion of sale value of JCB in the GTO.	The AA stated that action would be taken after verification.

51	<u>CTO Damoh</u> M/s Amit Traders TIN – 23507603860 Case No. CS00000001003214	2015-16	7,66,56,363	7,61,56,363	5,00,000	1.5	7,500 Penalty 22,500 30,000	The AA determined less GTO due to non-inclusion of sale value of Vehicle in the GTO.	The AA stated that action would be taken after verification.
52	<u>ACCT Indore III</u> M/s Malwa Infracon Pvt. Ltd. TIN – 23659158670 Case No. CS00000001037532	2015-16	3,80,76,822	3,13,68,531	67,08,291	5	3,35,414 Penalty 10,06,242 13,41,656	The AA determined less GTO against the turnover certified in audited accounts.	The AA stated that action would be taken after verification.
53	<u>ACCT Indore III</u> M/s Swastik Traders TIN – 23370601453 Case No. CS000000096139	2015-16	9,53,00,316	9,34,93,046	18,07,270	15 (14,108) 14 (7,61,363) and 5 (10,31,799)	1,60,297 Penalty 4,80,891 6,41,188	The AA added 10 per cent profit in purchase value instead of 12.90 per cent as per audited account, hence less TTO was determined.	The AA stated that action would be taken after verification.
			48,444 Cum	15,919 Cum (14,303 tax paid+1,616 URD)	32,525 Cum	₹ 35 per cum	11,38,375 Penalty 34,15,125 45,53,500	The AA assessed less GTO due to short quantity of Gitti against the royalty certified in the audited accounts.	The AA stated that action would be taken after verification.
54	<u>ACCT Indore III</u> M/s Govardhan Traders TIN – 23470203795 Case No. CS00000001089893	2015-16	1,38,02,119	1,12,13,519	25,88,600	5	1,29,430 Penalty 3,88,290 5,17,720	The AA determined less GTO against the turnover certified in audited accounts.	The AA stated that action would be taken after verification.
55	<u>ACCT Indore III</u> M/s D.R. Agrawal Infrastructure Pvt. Ltd. TIN – 23159009825	2015-16	7,21,49,837	7,10,23,117	11,26,720	5	56,336 Penalty 1,69,008 2,25,344	The AA allowed excess deduction in respect of tax paid sale as per	The AA stated that action would be taken after verification.

	Case No. CS0000000782662							dealer calculation sheet.	
56	<u>ACCT Indore III</u> M/s Deep Jyoti Traders TIN – 23941104715 Case No. CS00000001093006	2015-16	1,28,82,055	1,21,54,405	7,27,650	5	34,650 Penalty 1,03,950 1,38,600	The AA determined less GTO against the turnover certified in audited accounts.	The AA stated that action would be taken after verification.
57	<u>ACCT Indore III</u> M/s Shubham Real Infra. Pvt. Ltd. TIN – 23179078790 Case No. CS00000001024208	2015-16	2,68,19,807	2,60,60,500	7,59,307	5	37,965 Penalty 1,13,895 1,51,860	The AA determined less GTO due to non-inclusion of amount of extra work in the GTO.	The AA stated that action would be taken after verification.
58	<u>ACCT Indore III</u> M/s Pawan Infra and Sai Mega INC TIN – 23169037178 Case No. CS00000001076456	2015-16	1,63,01,251	1,44,03,806	18,97,445	1.5	28,461 Penalty 85,383 1,13,844	The AA determined less GTO due to non-inclusion of sale value of Tipper in the GTO.	The AA stated that action would be taken after verification.
59	<u>ACCT Indore III</u> M/s Mahalaxmi Traders TIN – 23679131411 Case No. CS00000001093438	2015-16	1,36,52,496	1,35,16,036	1,36,460	14	19,104 Penalty 57,312 76,416	The AA determined less GTO due to 14 per cent VAT charged on ₹ 1,18,56,172 instead of ₹ 1,19,92,632.	The AA stated that action would be taken after verification.
60	<u>ACCT Indore III</u> M/s Welkin Builders Infrastructure Limited TIN – 23719065447 Case No. CS00000001026732	2015-16	23,870 Cum	19,412 Cum	4,458 Cum	₹ 35 per cum	1,56,030 Penalty 4,68,090 6,24,120	The AA assessed less quantity of Gitti and sand against the royalty certified in the audited accounts.	The AA replied that amount of royalty in respect of Gitti was included in the purchase bill and the authority of MPRRDA should refund the amount of royalty after production of no objection certificate

									<p>which was issued by the Mineral Resources Department. Further, the amount of royalty had been refunded by the MPRRDA in next year. As the royalty was already included in purchase bill, hence further levy of tax was against the provision.</p> <p>The reply of AA was not acceptable because the details of purchase, royalty payment and amount of refund was not produced to audit.</p>
61	<p><u>ACCT Sagar</u> M/s Rajendra Singh Bagga TIN – 23487603095 Case No. CS00000001063435</p>	2016-17	25,032 Cum	6,301 Cum	18,731 Cum	₹ 35 per cum	<p>6,55,585 Penalty 19,66,755 26,22,340</p>	<p>The AA assessed less quantity of <i>Gitti</i> and sand against the royalty certified by the authority of concerning Department.</p>	<p>The AA replied that deferent types of deduction were made by the concerning Department during payment of civil and labour contract works. Many Court decisions are available in respect of royalty- as per judgment of the Supreme Court in the case of State of Haryana V/s Gujarat Ambuja (2005) 6 SCC 499/142 STC 1, SC held that entry tax</p>

									<p>paid is to be included in the cost price while royalty which is not a part of purchase price, cannot be included. Further, royalty is an expenditure like other expenditure which was shown in the profit and loss account for adjustment purpose and the royalty is not directly related with purchase and sale.</p> <p>The reply was not acceptable because the Audit Observation is not related with the amount of royalty which was included in the cost of purchase price. The Audit Observation is based on Section 9 (a) of MPVAT act, in respect of consumption of Sand and Gitti which were used in construction works and which was taxable.</p>
62	<p><u>ACCT Sagar</u> M/s Rajendra Singh Bagga TIN – 23487603095</p>	04/2017-06/2017	4,078 Cum	0 Cum	4,078 Cum	₹ 35 per cum	<p>1,42,730 Penalty 4,28,190 5,70,920</p>	<p>The AA assessed less quantity of <i>Gitti</i> and sand against the royalty</p>	<p>The AA replied that deferent types of deduction as were made by the</p>

	<p>Case No. CS00000001063435</p>							<p>certified by the authority of concerning department. The AA allowed irregular deduction in respect of tax paid sale value of Sand and Metal while as per Report 75 and 76, the dealer purchased Sand and Metal from the un-registered dealer.</p>	<p>concerning Department during payment of civil and labour contract works. Many Court decisions are available in respect of royalty- as per judgment of the Supreme Court in the case of State of Haryana V/s Gujarat Ambuja (2005) 6 SCC 499/142 STC 1, SC held the entry tax paid is to be included in the cost price while royalty which is not a part of purchase price, cannot be included. Further, royalty is an expenditure like other expenditure which was shown in the profit and loss account for adjustment purpose and the royalty is not directly related with purchase and sale.</p> <p>The reply was not acceptable because the Audit Observation is not related with the amount of royalty which was included</p>
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									in the cost of purchase price. The Audit Observation is based on Section 9 (a) of MPVAT act, in respect of consumption of Sand and <i>Gitti</i> which were used in construction works and which was taxable.
63	<u>ACCT Sagar</u> M/s Global Engineering and Construction TIN – 23617602199 Case No. 200/2016	2015-16	71,793 Cum	14,762 Cum	57,031 Cum	₹ 35 per cum	19,96,085 Penalty 59,88,255 79,84,340	The AA assessed less quantity of <i>Gitti</i> and sand during assessment against the royalty shown as certified by the assessing authority of concerning department.	The AA replied that different types of deduction were made by the concerning Department during payment of civil and labour contract works. Many Court decisions are available in respect of royalty- as per the judgment of the Supreme Court in the case of State of Haryana V/s Gujarat Ambuja (2005) 6 SCC 499/142 STC 1, SC held the entry tax paid is to be included in the cost price while royalty which is not a part of purchase price, cannot be included. Further, royalty is an expenditure like other expenditure which was shown in

									the profit and loss account to adjustment purpose and the royalty is not directly related with purchase and sale. The reply was not acceptable because the Audit Observation is not related with the amount of royalty which was included in the cost of purchase price. The audit observation is based on Section 9 (a) of MPVAT act, in respect of consumption of Sand and <i>Gitti</i> which were used in construction works and which was taxable.
64	ACCT Sagar M/s K.L.D. Creation Infrastructure TIN – 23439141717 Case No. 74/2016	2015-16	20,76,97,035	15,62,06,976	3,44,98,339	5	17,24,916 Penalty 51,74,748 68,99,664	The AA determined less GTO due to irregular deduction allowed in respect of next year's transaction. Hence, after 33 per cent deduction allowed in respect of labour as per assessment order and five per cent VAT levied.	The AA replied that tax levied in next year 2016-17 on the basis of T.D.S and certificate of the Chartered Accountant concerned. The reply of the AA was not acceptable because The AA deduction allowed 33 per cent in respect of labour on the basis of gross receipt as per audited accounts.

65	<u>ACCT Sagar</u> M/s Shree Krishna Sons TIN – 23159050565 Case No. CS00000001063223	2016-17	7,19,59,054	7,15,65,418	3,93,636	27	83,686 Penalty 2,51,058 3,34,744	The AA determined less GTO due to non-inclusion of purchase price of three purchase bills in the total purchase as per audited accounts. Hence, after addition of the amount of ET and profit in the cost price of the above three purchase bills, GTO had been determined by the audit.	The AA stated that action would be taken after verification.
66	<u>ACCT Guna</u> M/s Sudarshan Goyal TIN – 23355003130 Case No. CS0000000873745	2015-16	3,06,62,862	1,75,91,786	1,30,71,076	5	6,53,554 Penalty 19,60,661 26,14,215	The AA determined GTO on the basis of purchase amount plus profit but AA determined less GTO due to non-submission of evidence in respect of Sub-contract expenditure of ₹ 2,17,85,127 as per audited accounts. Hence, after deduction of 40 per cent in respect of labour expense, five per cent VAT should be levied.	The AA stated that action would be taken after verification.

67	<u>ACCT Guna</u> M/s R.K. Enterprises TIN – 23675004509 Case No. CS0000000728795	2014-15	61,12,053	58,07,643	3,04,410	13	39,573 Penalty 1,18,719 1,58,292	The AA determined less GTO due to less taxable amount shown in the assessment order. Hence, after addition of gross profit in the purchase price, 13 per cent VAT should be levied.	The AA stated that action would be taken after verification.
68	<u>ACCT Guna</u> M/s Devendra Singh Raghuvanshi TIN – 23355004197 Case No. CS0000000868781	2015-16	1,98,39,887	1,86,17,621	12,22,266	14 (3,40,035) and 5 (8,82,231)	91,717 Penalty 2,75,151 3,66,868	The AA added 10 per cent profit in purchase value instead of 27.82 per cent as per audited account, hence, less TTO was determined.	The AA stated that action would be taken after verification.
69	<u>ACCT Morena</u> M/s Akrati Technimont Ltd TIN – 23619018897 Case No. CS00000001009562	2015-16	16,71,55,042	15,26,64,149	1,44,90,893	5	7,24,544 Penalty 21,73,632 28,98,176	The AA determined less GTO due to less amount in respect of out of state purchase, as per the account of Form 49, being included in the GTO.	The AA stated that action would be taken after verification.
70	<u>ACCT Morena</u> M/s Yadav Construction Company TIN – 23185604381 Case No. CS00000001095567	2015-16	69,81,771	46,73,427	23,08,344	14 (6,43,835) and 5 (16,64,509)	1,73,362 Penalty 5,20,086 6,93,448	The AA determined less GTO due to non-inclusion of sale value against out of state purchase amount of Bitumen and also because of less	The AA stated that action would be taken after verification.

								sale value of Cement included in the GTO.	
71	<u>ACCT Indore I</u> M/s C.K. Asati TIN – 23741401645 Case No. CS00000001072588	2016-17	15,29,36,807	14,87,96,630	41,40,177	5 (24,39,296) 14 (17,00,001) and 15 (880)	3,60,096 Penalty 10,80,288 14,40,384	The AA added 10 <i>per cent</i> profit in purchase value instead of 13.25 <i>per cent</i> as per audited accounts, hence less TTO was determined.	The AA replied that amount of labour charges included in contract receipt and gross profit ratio in respect of labour was more than materials, Further, 10 <i>per cent</i> gross profit should be included in the purchase amount as per decision of the court. The reply of the AA was not acceptable because gross profit as per the audited accounts should be included in the purchase amount.
72	<u>ACCT Indore I</u> M/s C.K. Asati TIN – 23741401645 Case No. CS0000000941511	2015-16	10,51,72,501	10,35,06,766	16,65,735	5 (10,65,123) and 14 (6,00,612)	1,37,342 Penalty 4,12,026 5,49,368	The AA added 10 <i>per cent</i> profit in purchase value instead of 11.84 <i>per cent</i> as per audited accounts, hence less TTO was determined.	The AA replied that amount of labour charges included in contract receipt and gross profit ratio in respect of labour was more than materials, Further, 10 <i>per cent</i> gross profit should be included in the purchase amount as per decision of the court. The reply of the AA was not acceptable because gross profit

									as per the audited accounts should be included in the purchase amount.
73	<u>ACCT Jabalpur II</u> M/s South Eastern Coal Field Ltd. TIN – 23827200940 Case No. CS0000000604050	2014-15	12,60,70,81,613	12,58,84,27,640	1,86,53,973	13	24,25,016 Penalty 72,75,048 97,00,064	The AA determined less GTO due to less amount of sale value of Plant and Machinery included in the GTO.	The AA stated that action would be taken after verification.
Total					26,18,50,944 and 1,54,096.80 Cum	Tax Penalty Total	2,46,55,884 5,87,08,417 8,33,64,301		

Appendix II (B)
Incorrect Determination of Turnover in Deemed Assessed Cases

1	<u>ACCT Bhopal I</u> M/s Hari Om Agencies TIN - 23023903768 Case No. Deemed	2016-17	3,32,61,898	2,73,79,124	58,82,774	14	7,22,446 Penalty 21,67,338 28,89,784	The AA determined less Gross Turn Over (GTO) against the turnover certified in audited accounts.	The AA stated that action would be taken after verification.
2	<u>ACCT Bhopal I</u> M/s Bharat Associate TIN - 23379142693 Case No. Deemed	2016-17	1,92,16,126	1,42,99,185	49,16,941	5	2,34,140 Penalty 7,02,420 9,36,560	The AA determined less GTO against the turnover certified in audited accounts.	The AA stated that action would be taken after verification.
3	<u>ACCT Bhopal I</u> M/s Market Man TIN - 23589037524 Case No. Deemed	2016-17	4,53,54,861	4,12,42,281	41,12,580	5	1,95,837 Penalty 5,87,511 7,83,348	The AA determined less GTO against the turnover certified in audited accounts.	The AA stated that action would be taken after verification.

4	<u>ACCT Bhopal I</u> M/s D.K. Insulation Industries TIN - 23093600168 Case No. Deemed	2016-17	3,41,26,937	3,28,19,775	13,07,162	14	1,83,003 Penalty 5,49,009 7,32,012	The AA determined less GTO due to non-inclusion of sale value of Plant and Machinery.	The AA stated that action would be taken after verification.
5	<u>ACCT Bhopal V</u> M/s Tanishka Electricals TIN - 23639170700 Case No. Deemed	2016-17	4,85,53,564	3,25,30,893	1,60,22,671	14	19,67,696 Penalty 59,03,088 78,70,784	The AA determined less GTO against the turnover certified in audited accounts.	The AA stated that action would be taken after verification.
6	<u>CTO Sehore</u> M/s Balaji Motors Tin – 23244502816 Case No. Deemed	2015-16	5,47,34,730	5,17,00,777	30,33,953	1.5	45,509 Penalty 1,36,527 1,82,036	The AA determined less GTO due to non-inclusion of sale of old motor car in GTO.	The AA stated that action would be taken after verification.
7	<u>ACCT Indore IX</u> M/s Spot Graphics TIN – 23180905701 Case No. Deemed	2016-17	1,62,53,611	1,37,42,371	25,11,240	5	1,25,562 Penalty 3,76,686 5,02,248	The sale of job work not included in turnover and less tax assessed by the AA against collection of tax amount as certified in the audited accounts.	The AA stated that action would be taken after verification.
8	<u>CTO Indore VIII</u> M/s Krishna Bearing House TIN – 23890802927 Case No. Deemed	2016-17	3,55,34,625	3,45,32,833	10,01,792	5	47,704 Penalty 1,47,112 1,94,816	The AA determined less GTO against turnover certified in the audited accounts.	The AA stated that action would be taken after verification.
9	<u>CTO Indore VIII</u> M/s Chemila Sales TIN – 23810801031 Case No. Deemed	2016-17	1,54,00,666	1,48,19,666	5,81,000	1.5	8,715 Penalty 26,145 34,860	The AA determined less GTO due to non-inclusion of sale	The AA stated that action would be taken after verification.

								value of old car of ₹ 5,81,000 in the GTO.	
10	<u>CTO Indore VIII</u> M/s Indore Electric Company TIN – 23300800196 Case No. Deemed	2016-17	7,39,44,038	7,35,51,235	3,92,803	1.5	5,892 Penalty 17,676 23,568	The AA determined less GTO due to non-inclusion of sale value of old car ₹ 3,92,803 in the GTO.	The AA stated that action would be taken after verification.
11	<u>CTO Ashok Nagar</u> M/s Vardhman Agencies TIN – 23105004286 Case No. Deemed	2015-16	1,12,01,826	1,07,65,273	4,36,553	14 (5,45,997) and 5 (- 1,09,444)	61,840	The AA levied tax of ₹ 12,42,680 instead of leviable ₹ 13,04,520.	The AA stated that action would be taken after verification.
12	<u>CTO Ashok Nagar</u> M/s Rohit Traders TIN – 23705002986 Case No. Deemed	2015-16	10,23,81,822	10,21,71,549	2,10,273	1.5	3,154 Penalty 9,462 12,616	The AA did not include sale value of old vehicle in GTO.	The AA stated that action would be taken after verification.
13	<u>CTO Ashok Nagar</u> M/s Shiv Traders TIN – 23515005661 Case No. Deemed	2016-17	2,21,63,662	2,19,48,662	2,15,000	1.5	3,225 Penalty 9,675 12,900	The AA did not include sale value of old vehicle in GTO.	The AA stated that action would be taken after verification.
14	<u>CTO Neemuch</u> M/s Kanhaiya Hajarimal TIN – 23953300159 Case No. Deemed	2016-17	4,84,52,320	4,54,52,640	29,99,680	05	1,49,984 Penalty 4,49,952 5,99,936	The AA allowed irregular deduction under section 2(x)(iii).	The AA stated that action would be taken after verification.
15	<u>CTO Neemuch</u> M/s Hariom Agencies TIN – 23413302008 Case No. Deemed	2016-17	2,98,68,534	2,86,12,797	12,55,737	05	62,786 Penalty 1,88,358 2,51,144	The AA determined less GTO against the turnover certified in the audited accounts	The AA stated that action would be taken after verification.
16	<u>CTO Neemuch</u> M/s Manglam Agreegek TIN – 23513303408	2016-17	20,826 Cum	20,154 Cum	672 Cum	₹ 35 Per cum	23,520 Penalty 70,560 94,080	The AA determined less GTO due to determination of	The AA stated that action would be taken after verification.

	Case No. Deemed							less quantity of sold metal as per audited accounts.	
17	<u>CTO Betul</u> M/s Balaji Super Bajar TIN – 23819173398 Case No. Deemed	2016-17	2,50,60,205	2,45,50,205	5,10,000	5 (25,000) and 14 (4,85,000)	69,150 Penalty 2,07,450 2,76,600	The AA levied tax of ₹ 12,34,034 instead of leviable ₹ 13,03,184.	The AA stated that action would be taken after verification.
18	<u>CTO Betul</u> M/s Malwa Hardware TIN – 23944700117 Case No. Deemed	2016-17	4,86,07,675	3,69,17,338	1,16,90,337	5	5,84,516 Penalty 17,53,548 23,38,064	The AA determined less GTO against turnover certified in the audited accounts.	The AA stated that action would be taken after verification.
19	<u>CTO Sagar</u> M/s Om Stone Crasher TIN – 23927505562 Case No. Deemed	2014-15	2,69,92,838	2,58,92,838	11,00,000	13	1,43,000 Penalty 4,29,000 5,72,000	The AA determined less GTO due to non-inclusion of sale value of Plant and Machinery in the GTO.	The AA stated that action would be taken after verification.
20	<u>CTO Sagar</u> M/s Shree Dev Gopalji Trading Company TIN – 23167502779 Case No. Deemed	2014-15	2,57,52,608	2,42,70,880	14,81,728	13	1,92,625 Penalty 5,77,875 7,70,500	The AA determined less GTO due to non-inclusion of sale value of Plant and Machinery in the GTO.	The AA stated that action would be taken after verification.
21	<u>ACCT Guna</u> M/s Dev Industries TIN – 23735006510 Case No. Deemed	2016-17	2,00,00,000	1,83,45,143	16,84,358	14	2,35,810 Penalty 7,07,431 9,43,241	The AA determined less GTO due to non-inclusion of sale value of Plant and Machinery ₹ 16,84,358 in GTO.	The AA stated that action would be taken after verification.

22	<u>ACCT Guna</u> M/s Siddharth Tractors and Motors TIN – 23609046834 Case No. Deemed	2016-17	13,47,45,122	13,18,00,399	29,44,723	5	1,47,236 Penalty 4,41,708 5,88,944	The AA determined less GTO due to less purchase amount shown in the audited accounts against the amount of Form-49. Hence, after addition of gross profit in the purchase price, five <i>per cent</i> VAT should be levied.	The AA stated that action would be taken after verification.
23	<u>CTO Ashok Nagar</u> M/s Vikas Agro Industries TIN – 23975004050 Case No. Deemed	2016-17	2,78,34,155	2,70,39,585	7,94,570	5	37,837 Penalty 1,13,511 1,51,348	The AA determined less GTO against the turnover certified in audited accounts.	The AA stated that action would be taken after verification.
				Total	6,50,85,875 and 672 Cum	Tax Penalty Total	52,51,195 1,55,72,042 2,08,23,237		
				Grand Total (A)+(B)	32,69,36,819 and 1,54,768.80 Cum	Tax Penalty Total	2,99,07,079 7,42,80,459 10,41,87,530		

Appendix III
(Referred to in paragraph 2.7)
Application of incorrect rate of tax

(Amount in ₹)

Appendix III (A) Application of incorrect rate of tax in Regular Assessed Cases							
Sl. No.	Name of the Auditee Unit Dealer	Period of assessment	Commodity/ Taxable Turnover on which incorrect rate applied (₹)	Rate of tax applicable/ Applied Rate (%)	Amount of Short levy of tax/Penalty	Audit Observations	Reply of the Department
1	<u>ACCT Bhopal VI</u> M/s Manchukonda Prakasham Industries India Pvt. Ltd. TIN – 23289041337 Case No. 395/2016	2015-16	PACC Poles/ 3,84,17,687	$\frac{14}{5}$	34,57,592 Pen. 1,03,72,776 1,38,30,368	The AA levied tax at the rate of five <i>per cent</i> , while it was leviable at the rate of 14 <i>per cent</i> .	The AA stated that action would be taken after verification.
2	<u>ACCT Bhopal VI</u> M/s Anvar Khan, Contractor TIN – 23643706420 Case No. CS0000000865271	2015-16	Wall Putty/ 3,36,490	$\frac{14}{13}$	3,365 Pen. 10,095 13,460	The AA levied tax at the rate of 13 <i>per cent</i> , while it was leviable at the rate of 14 <i>per cent</i> .	The AA stated that action would be taken after verification.
3	<u>ACCT Indore IX</u> M/s Ratan Ayurvedic Sansthan Pvt. Ltd. TIN – 23710904391 Case No. 368/2016	2015-16	Cosmetics/ 1,02,26,461	$\frac{14}{0}$	14,31,705 Pen. 42,95,115 57,26,820	The AA allowed excess deduction of stock transfer and central sales.	The AA stated that action would be taken after verification.
4	<u>DCCT Indore II</u> M/s Simtrad Overseas Pvt. Ltd. TIN – 23121004383 Case No. 175/2016	2015-16	Chemicals/ 2,35,000	$\frac{14}{5}$	21,150	The AA levied tax at the rate of five <i>per cent</i> , however, the dealer collected tax at the rate of 14 <i>per cent</i> .	The AA stated that action would be taken after verification.

5	<u>ACCT Jabalpur I</u> M/s Triumph Devcon and Trading Pvt. Ltd. TIN – 23499156746 Case No. CS00000001308037	2016-17	Plant and Machinery/ 44,12,281	<u>14</u> 1.5	5,51,535 Pen. 16,54,605 22,06,140	The AA levied tax at the rate of 1.5 <i>per cent</i> on Plant and Machinery, while it was leviable at the rate of 14 <i>per cent</i> .	The AA stated that action would be taken after verification.
6	<u>ACCT Katni I</u> M/s R.K. Motors TIN – 23179052115 Case No. CS0000000806938	2015-16	Three Wheelers/ 49,30,044	<u>15</u> 14	49,300 Pen. 1,47,900 1,97,200	The AA levied tax at the rate of 14 <i>per cent</i> , while it was leviable at the rate of 15 <i>per cent</i> .	The AA stated that action would be taken after verification.
7	<u>ACCT Pithampur</u> M/s Premium Plast Pvt. Ltd. TIN – 23819053506 Case No. CS000000088092	2015-16	Auto Parts/ 22,18,480	<u>14</u> 13	22,185 Pen. 66,555 88,740	The AA levied tax at the rate of 13 <i>per cent</i> , while it was leviable at the rate of 14 <i>per cent</i> .	The AA stated that action would be taken after verification.
8	<u>ACCT Pithampur</u> M/s Ranol Lubricants Pvt. Ltd. TIN – 23899092104 Case No. CS000000089245	2015-16	Coolants/ 17,79,676	<u>14</u> 5	1,60,171	The AA levied tax at the rate of five <i>per cent</i> , while it was leviable at the rate of 14 <i>per cent</i> .	The AA stated that action would be taken after verification.
9	<u>CTO Ashok Nagar</u> M/s Deep Om Builders TIN – 23089026710 Case No. 418/2016	2014-15	<u>Muram</u> 28,39,306	<u>5</u> 20 Cum	1,23,793 Pen. 3,71,379 4,95,172	The AA levied tax at the rate of ₹ 20 per cubic meter, while it was leviable at the rate of five <i>per cent</i> .	The AA stated that action would be taken after verification.
10	<u>CTO Ashok Nagar</u> M/s Rajesh Kumar Jain TIN – 23525007062 Case No. CS0000000918162	2015-16	Cement, Paver block/ 25,02,221	<u>14</u> 5	2,25,200	The AA levied tax at the rate of five <i>per cent</i> , while it was leviable at the rate of 14 <i>per cent</i> .	The AA stated that action would be taken after verification.
11	<u>ACCT Jabalpur II</u> M/s Jayshree Automobiles	2015-16	Petrol, Diesel/ -	-	71,691	The AA levied tax of ₹ 13,02,392 instead of leviable ₹ 13,74,083.	The AA stated that action would be taken after verification.

	TIN – 23737201426 Case No. CS00000001077785						
12	<u>CTO Neemuch</u> M/s Jitendra Goyal and Co. TIN – 23393203079 Case No. CS0000000983952	2015-16	22,00,000	$\frac{14}{05}$	1,98,000 Pen. 5,94,000 7,92,000	The AA levied tax at the rate of five <i>per cent</i> , while it was leviable at the rate of 14 <i>per cent</i> .	The AA stated that action would be taken after verification.
13	<u>CTO Rewa</u> M/s Anmol Auto Agencies TIN – 23646904510 Case No. CS0000000847601	2015-16	Two Wheelers/ 1,14,88,429	$\frac{15}{14}$	1,14,884 Pen. 3,44,652 4,59,536	The AA levied tax at the rate of 14 <i>per cent</i> , while it was leviable at the rate of 15 <i>per cent</i> .	The AA stated that action would be taken after verification.
14	<u>CTO Rewa</u> M/s Satnam Commercial Pvt. Ltd. TIN – 23759001132 Case No. CS0000000225003	2015-16	Three Wheelers/ 25,49,148	$\frac{15}{14}$	25,491 Pen. 76,473 1,01,964	The AA levied tax at the rate of 14 <i>per cent</i> , while it was leviable at the rate of 15 <i>per cent</i> .	The AA stated that action would be taken after verification.
15	<u>CTO Rewa</u> M/s Tharmex Chemical TIN – 23306901205 Case No. CS0000000844451	2015-16	Water Tanker/ 21,69,720	$\frac{14}{05}$	1,95,275	The AA levied tax at the rate of five <i>per cent</i> , while it was leviable at the rate of 14 <i>per cent</i> .	The AA stated that action would be taken after verification.
16	<u>CTO Sagar</u> M/s Sagar Bone Mills TIN – 23167500160 Case No. CS0000000733625	2014-15	Bone/ 12,56,669	$\frac{13}{05}$	1,00,534 Pen. 3,01,602 4,02,136	The AA levied tax at the rate of five <i>per cent</i> , while it was leviable at the rate of 13 <i>per cent</i> .	The AA stated that action would be taken after verification.
17	<u>CTO Sagar</u> M/s Diamond Agro Industries TIN – 23787504766 Case No. CS00000001093179	2015-16	Rock Phosphate/ 2,70,000	$\frac{14}{05}$	24,300 Pen. 72,900 97,200	The AA levied tax at the rate of five <i>per cent</i> , while it was leviable at the rate of 14 <i>per cent</i> .	The AA stated that action would be taken after verification.

18	<u>ACCT Gwalior II</u> M/s VVC Real Infra Pvt. Ltd. TIN – 23825006412 Case No. CS0000000839761	2015-16	Cement/ 46,77,758	<u>14</u> 05	4,20,998 Pen. 12,62,994 16,83,992	The AA levied tax at the rate of five <i>per cent</i> , while it was leviable at the rate of 14 <i>per cent</i> .	The AA stated that action would be taken after verification.
19	<u>CTO Damoh</u> M/s Sing Construction Company TIN – 23479002033 Case No. 295/2016	2015-16	Cement/ 6,94,341	<u>14</u> 05	62,491 Pen. 1,87,473 2,49,964	The AA levied tax at the rate of five <i>per cent</i> , while it was leviable at the rate of 14 <i>per cent</i> .	The AA stated that action would be taken after verification.
20	<u>ACCT Indore III</u> M/s Malwa Construction Company TIN – 23089079478 Case No. CS00000001076699	2015-16	66,06,177	<u>14</u> 05	5,94,556 Pen. 17,83,668 23,78,224	The AA levied tax at the rate of five <i>per cent</i> , while it was leviable at the rate of 14 <i>per cent</i> .	The AA stated that action would be taken after verification.
21	<u>ACCT Sagar</u> M/s Har Govind Gupta TIN – 23087702352 Case No. CS00000001045662	2016-17	45,45,29,398	<u>5</u> 1	1,81,81,176	As per provision under section 11(A) sub-section (2) read with rule 8-A(4) of MPVAT act, “the amount to be paid in lump sum by way of composition shall be determined with specified rates.” As per audited accounts, the dealer consumed material amounting to ₹ 22,93,27,935 in construction works while as per the statement of Form 4B the dealer showed nil purchases within state. Hence, VAT should be levied at five <i>per cent</i> as per provision.	The AA stated that action would be taken after verification.
22	<u>ACCT Guna</u> M/s Anurag Enterprises TIN – 23799063402 Case No. CS0000000742739	2014-15	DG Sets Kota Stone and Glass/ 48,70,587	<u>13</u> 5	3,89,647 Pen. 11,68,941 15,58,588	The AA levied tax at the rate of five <i>per cent</i> on DG Sets, Kota Stone and Glass while it was taxable at the rate of 13 <i>per cent</i> .	The AA stated that action would be taken after verification.

23	<u>ACCT Guna</u> M/s Lodha Spun Pipe TIN – 23059110618 Case No. CS00000001038380	2015-16	RCC Poles/ 2,17,800	$\frac{14}{5}$	19,602 Pen. 58,806 78,408	The AA levied tax at the rate of five <i>per cent</i> on RCC Poles while it was taxable at the rate of 14 <i>per cent</i> .	The AA stated that action would be taken after verification.
24	<u>ACCT Morena</u> M/s Engipress Industries Ltd. TIN – 23475501159 Case No. CS0000000834038	2015-16	<u>Sleeper</u> 29,15,703	$\frac{14}{13}$	29,158 Pen. 87,474 1,16,632	The AA levied tax at the rate of 13 <i>per cent</i> on Sleeper while it was taxable at the rate of 14 <i>per cent</i> .	The AA stated that action would be taken after verification.
25	<u>CTO Indore I</u> M/s Chashmita Engineer Pvt. Ltd. TIN – 23449152871 Case No. CS0000000807562	2015-16	Electrical Panel, Distribution Board/ 55,12,980	$\frac{14}{5}$	4,96,168	The AA levied tax at the rate of five <i>per cent</i> on Electrical Panel and Distribution Board while it was taxable at the rate of 14 <i>per cent</i> .	The AA stated that action would be taken after verification.
			Total	Tax Penalty Total	2,69,69,966 2,28,57,407 4,98,27,373		

Appendix III (B)

Application of incorrect rate of tax in Deemed Assessed Cases

1	<u>CTO Sehore</u> M/s Mahindra Tyres TIN – 23749090761 Case No. Deemed	2015-16	Tyres/ 42,03,008	$\frac{15}{5}$	3,48,075 Pen. 10,44,225 13,92,300	The AA calculated tax at the rate of five <i>per cent</i> , but material was taxable at the rate of 15 <i>per cent</i> .	The AA stated that action would be taken after verification.
2	<u>CTO Sehore</u> M/s Mukesh Kumar Verma, Contractor TIN – 23864503251 Case No. Deemed	2016-17	Cement/ 1,03,11,316	$\frac{14}{5}$	9,28,018 Pen. 27,84,054 37,12,072	The AA levied tax at the rate of five <i>per cent</i> , while it was leviable at the rate of 14 <i>per cent</i> .	The AA stated that action would be taken after verification.

3	<u>ACCT Jabalpur I</u> M/s Dheeraj Electric Company TIN – 23389020181 Case No. Deemed	2016-17	PSCC Pole/ 1,47,24,470	<u>14</u> 5	13,25,202 Pen. 39,75,607 53,00,809	The AA levied tax at the rate of five <i>per cent</i> on PSCC Poles, while it was leviable at the rate of 14 <i>per cent</i> .	The AA stated that action would be taken after verification.
4	<u>ACCT Guna</u> M/s Shri Bajrang Pole Manufacturing Company TIN – 23129022244 Case No. Deemed	2016-17	RCC Poles/ 1,35,08,820	<u>14</u> 5	12,15,794 Pen. 36,47,382 48,63,176	The AA levied tax at the rate of five <i>per cent</i> on RCC Poles while it was taxable at the rate of 14 <i>per cent</i> .	The AA stated that action would be taken after verification.
5	<u>ACCT Guna</u> M/s Balaji Pole Factory TIN – 23405006255Case No. Deemed	2016-17	RCC Poles/ 1,26,41,231	<u>14</u> 5	11,37,711 Pen. 34,13,133 45,50,844	The AA levied tax at the rate of five <i>per cent</i> on RCC Poles while it was taxable at the rate of 14 <i>per cent</i> .	The AA stated that action would be taken after verification.
			Total	Tax Penalty Total	49,54,800 1,48,64,401 1,98,19,201		
			Grand Total (A)+(B)	Tax Penalty Total	3,19,24,766 3,77,21,808 6,96,46,574		

Appendix IV
(Referred to in paragraph 2.8)
Short levy of tax/grant of irregular concession under Central Sales Tax Act

(Amount in ₹)

Appendix IV (A)							
Short levy of tax/grant of irregular concession under Central Sales Tax Act in Regular Assessed cases							
Sl. No.	<u>Name of the Auditee Unit Dealer</u>	Period of assessment	<u>Name of Commodity Turnover (₹)</u>	<u>Rate of tax applicable</u> Rate of tax applied (per cent)	Amount of short levy of tax/Penalty/ Total	Audit Observation	Reply of the Assessing Authority(AA)/ Audit Comments
1	<u>ACCT Jabalpur I</u> M/s Commercial Motor Sales Pvt. Ltd. TIN – 23109005368 Case No. CS00000001096458	2015-16	<u>Motor Vehicles</u> 66,13,374	<u>14 & 15</u> 0	9,32,559 Pen. 27,97,677 37,30,236	The AA accepted blank Form 'F' and allowed deduction of stock transfer of ₹ 66,13,374. This resulted in non-levy of tax on ₹ 59,44,690 at the rate of 14 per cent and on ₹ 6,68,684 at the rate of 15 per cent.	The AA replied that due to non-availability of sufficient space for requisite information on the face of form, required information was filled up by the concerned dealer at back side of the form. Reply was not acceptable as under the provisions of section 8 of CST act, read with rule 12 of CST(R&T),the concerned dealer was required to sign at Form 'F' and also at the annexures of the forms.
2	<u>DCCT Indore II</u> M/s State Trading Cooperation of India Ltd. TIN – 23211001763 Case No. CS00000001046376	2016-17	<u>Brass</u> 7,60,104	<u>2</u> 0	15,202 Pen. 45,606 60,808	The AA allowed irregular deduction of tax during the calculation of tax, which was not included in sale value.	The AA stated that action will be taken after verification.

3	<u>ACCT Indore IX</u> M/s Lalit Enterprises TIN – 23210904084 Case No. CS0000000926156	2015-16	Electrical Goods/ 33,22,140	<u>2</u> 0	66,443 Pen. 1,99,329 2,65,772	The AA allowed deduction in respect of Form 'E1' and 'C' sale under section 6(2) of CST act. However, dealer collected central tax on such sale.	The AA stated that action will be taken after verification.
4	<u>ACCT Indore IX</u> M/s Rachna Textile India Ltd. TIN – 23980900023 Case No. CS0000000919445	2015-16	Yarn/ 33,14,364	<u>2</u> 0	66,287 Pen. 1,98,861 2,65,148	The AA allowed excess deduction in respect of Form 'E1' and 'C' sale.	The AA stated that action will be taken after verification.
5	<u>CTOSatna II</u> M/s Pateriya Explosive TIN – 23749068160 Case No. CS0000000973573	2015-16	Explosive/ 1,27,09,157	<u>14</u> 0	26,68,923	The AA did not impose penalty at the rate of one and half times of tax amount against misuse of Form 'C' under section 10 (d).	The AA stated that action would be taken after verification.
6	<u>ACCT Pithampur</u> M/s Torrent Pharmaceuticals Ltd. TIN – 23081603671 Case No. CS0000000879856	2015-16	Medicine and Skin Cream/ 49,47,921	<u>5</u> 0	2,47,396 Pen. 7,42,188 9,89,584	The AA allowed deduction in respect of transit sale during 2015-16, while transaction was relating to the period 2016-17.	The AA stated that action would be taken after verification.
7	<u>CTO Sagar</u> M/s Sharda Enterprises TIN – 23907400425 Case No. CS00000001041014	2015-16	Tendupatta/ 17,99,615	<u>2</u> 0	35,992 Pen. 1,07,976 1,43,968	The AA allowed deduction in respect of Form 'E1' and 'C' sale under section 6(2) of CST act. However, dealer collected central tax on such sale.	The AA stated that action would be taken after verification.

8	<u>CTO Sagar</u> M/s Sagar Bone Mills TIN – 23167500160 Case No. CS0000000733626	2014-15	Bone/ 2,75,491	<u>13</u> 5	22,039 Pen. 66,117 88,156	The AA levied CST @ five <i>per cent</i> instead of leviable 13 <i>per cent</i> against interstate sale without supporting declaration in Form 'C'.	The AA stated that action would be taken after verification.
9	<u>CTO Sagar</u> M/s Diamond Agro Industries TIN – 23787504766 Case No. CS00000001093180	2015-16	Rock Phosphate/ 26,17,381	<u>14</u> 5	2,35,564 Pen. 7,06,692 9,42,256	The AA levied CST @ five <i>per cent</i> instead of leviable 14 <i>per cent</i> against interstate sale without supporting declaration in Form 'C'.	The AA stated that action would be taken after verification.
10	<u>ACCT Morena</u> M/s Rakhi Traders TIN – 23765604062 Case No. CS00000001014945	2015-16	Cereals, Oil Seeds and Pulses/ 24,53,275	<u>5</u> 0	1,22,664 Pen. 3,67,991 4,90,655	The AA allowed deduction in respect of export without proof (Form 'H', bill of landing, supply order, invoice and shipping bill etc.).	The AA stated that action will be taken after verification.
11	<u>ACCT Indore I</u> M/s Jaina Marketing TIN – 23430104489 Case No. CS00000001054868	2015-16	Mobile Handset, Accessories and Software/ 16,50,318	<u>14</u> 0	2,31,045 Pen. 6,93,135 9,24,180	The AA allowed deduction of stock transfer, which were not supported by declaration in Form 'F'.	The AA stated that action will be taken after verification.
12	<u>ACCT Indore I</u> M/s Nilesh Kumar Suresh Chandra TIN – 3471401066 Case No. CS0000000882338	2015-16	Bardana/ 21,12,394	<u>5</u> 2	63,372 Pen. 1,90,116 2,53,488	The AA levied CST at two <i>per cent</i> instead of leviable five <i>per cent</i> against interstate sale without supporting declaration Form 'C'.	The AA stated that action will be taken after verification.
			Total	Tax Penalty Total	20,38,563 87,84,611 1,08,23,174		

Appendix IV (B)							
Short levy of tax/grant of irregular concession under Central Sales Tax Act in Deemed Cases.							
1	CTO Sehore M/s Hoshiyar Singh Veer Singh TIN – 23374500853 Case No. Deemed	2016-17	Oil & Chemicals/ 14,95,42,833	<u>5</u> 0	74,77,142	The AA allowed deduction of stock transfer, which were not supported by declaration in Form 'F'.	The AA stated that action will be taken after verification.
			Total	Tax	74,77,142		
				Total	74,77,142		
			Grand Total (A)+(B)	Tax	95,15,705		
				Penalty	87,84,611		
				Total	1,83,00,316		

Appendix V
(Referred to in paragraph 2.9)
Entry tax (ET) was not levied/short levied

(Amount in ₹)

Appendix V(A)							
Entry tax (ET) was not levied/short levied in Regular Assessed Cases							
Sl. No.	Name of the Auditee Unit Dealer	Period of assessment	Commodity /TTO (₹)	Rate of tax applicable Applied Rate (per cent)	Amount of non/short levy of tax Penalty/Total	Audit Observation	Reply of the AA/ Audit Comments
1	<u>ACCT Bhopal</u> M/s Andeep Steel TIN – 23963600805 Case No. CS0000000898764	2015-16	Iron and Steel/ 2,16,73,740	<u>2</u> 1	2,16,737 Penalty 6,50,211 8,66,948	The AA levied ET at the rate of one <i>per cent</i> on purchase of Iron and Steel instead of leviable two <i>per cent</i> .	The AA stated that action would be taken after verification.
2	<u>ACCT Bhopal</u> M/s Rohit Steel & Profile Industries TIN – 23033602626 Case No.35/2016	2015-16	Iron and Steel/ 3,40,360	<u>2</u> 0	6,807 Penalty 20,421 27,228	The AA did not levy ET on Iron and Steel.	The AA stated that action would be taken after verification.
3	<u>ACCT Bhopal V</u> M/s GTL Infrastructure Ltd. TIN – 23631204068 Case No. 417/2016	2015-16	Electrical Goods/ 10,04,139	<u>2</u> 0	20,083 Penalty 60,249 80,332	The AA determined short turnover against the out of state purchase certified as per VATIS data.	The AA replied that the dealer cancelled form 49 amounting to ₹ 2,37,43,540. The reply of the AA was not acceptable as out of state purchase, as mentioned in Audit Observation, was based on current VATIS data.

4	<p><u>ACCT Bhopal VI</u> M/s PK Global Power Pvt. Ltd. TIN – 23603602749 Case No. CS0000000941229</p>	2015-16	Transformer / 19,25,22,949	<u>1</u> 0	19,25,229 Penalty 38,50,458 57,75,687	<p>As per section 7 of the ET act, every registered dealer who manufactures any goods in a local area shall, on sale of such local goods to any other registered dealer, issue to him a bill after recording the statement - “Local goods for Bhopal, entry tax not paid”. As per section 7 (5) of ET Act, if registered dealer failed to make the above statement, it shall be presumed that he has facilitated the evasion of ET and unless the contrary is proved by him, he shall be liable to pay penalty which shall not be less than two times of ET payable It was noticed that the dealer was a manufacturer of transformer and he was issued sale invoice without mentioning the above statement, therefore, facilitating the evasion of entry tax on the local goods so sold. The AA levied entry tax without verification of above facts.</p>	The AA stated that action would be taken after verification.
5	<p><u>ACCT Indore IX</u> M/s Supremo Tubes Pvt. Ltd. TIN – 23190905647 Case No. CS0000000798510 & CS0000001065669</p>	2015-16 2016-17	Pipe/ 15,25,00,140 & 11,42,10,607	<u>1</u> 0	26,67,107 Penalty 53,34,214 80,01,321	<p>As per section 7 of the ET act, every registered dealer who manufactures any goods in a local area shall, on sale of such local goods to any other registered dealer, issue to him a bill after recording the statement- “Local goods for Indore, entry tax not paid”. As per section 7 (5) of ET Act, if registered dealer failed to make</p>	The AA stated that action would be taken after verification.

						the above statement, it shall be presumed that he has facilitated the evasion of ET and unless the contrary is proved by him, he shall be liable to pay penalty which shall not be less than two times of ET payable. It was noticed that the dealer was a manufacturer of pipe and he was issued sale invoice without mentioning the above statement, therefore, facilitating the evasion of entry tax on the local goods so sold. The AA levied entry tax without verification of above facts.	
6	<u>DCCT Indore II</u> M/s Simtrade Overseas Pvt. Ltd. TIN – 23121004383 Case No. CS00000001023479	2015-16	Chemicals, acid and Plastic Granules/ 55,21,725	<u>1</u> 0	55,217 Penalty 1,65,651 2,20,868	The AA determined less turnover due to non-inclusion of expenditure in respect of dock and duty charges, which were certified as per audited accounts.	The AA stated that action would be taken after verification.
7	<u>DCCT Indore II</u> M/s Devidayal Harikishan TIN – 23870501753 Case No. CS00000001067035	2016-17	Iron and Steel/ 22,60,601	<u>2</u> 0	45,212 Penalty 1,35,636 1,80,848	The AA determined less turnover due to non-inclusion of expenses in respect of <i>hammali</i> , transportation and unloading charges, as certified in audited accounts.	The AA replied that the dealer purchased all goods from selling dealer on <i>godown</i> delivery, therefore direct expenditure is not part of purchase value. Reply of the AA was not acceptable as all the above expenditure were certified by the Auditor as direct expenses, and these were also a part of purchase. Moreover, the AA concerned did not provide any supporting documents i.e. bill, bilti, etc.in support of the reply.

8	<u>CTO Sehore</u> M/s Teknic India TIN – 23384503612 Case No. CS0000000944584	2015-16	Electronic goods/ 1,12,83,295	<u>2</u> 1	1,12,853 Penalty 2,25,706 3,38,559	The AA levied ET at the rate of one <i>per cent</i> on purchase of Electronic Goods instead of leviable two <i>per cent</i> .	The AA stated that action would be taken after verification.
9	<u>ACCT Katni I</u> M/s Alloyed Minerals Industries Pvt. Ltd. TIN – 23856203812 Case No. CS0000000621703	2014-15	Coal/ 6,79,61,104	<u>3</u> 2	6,79,611	The AA levied ET at the rate of two <i>per cent</i> on purchase of coal instead of leviable three <i>per cent</i> .	The AA stated that action would be taken after verification.
10	<u>ACCT Katni I</u> M/s Alloyed Minerals Industries Pvt. Ltd. TIN – 23856203812 Case No. CS0000000830966	2015-16	Coal/ 2,94,66,953	<u>3</u> 2	2,94,670	The AA levied ET at the rate of two <i>per cent</i> on purchase of coal instead of leviable three <i>per cent</i> .	The AA stated that action would be taken after verification.
11	<u>ACCT Katni I</u> M/s Shri Kamal Lime Industries Pvt. Ltd. TIN – 23716204277 Case No. CS0000000806311	2015-16	Limestone/ 82,08,922	<u>2.5</u> 1	1,23,134 Penalty 3,69,402 4,92,536	The AA levied ET at the rate of one <i>per cent</i> instead of leviable two and half <i>per cent</i> on purchase of lime stone, which was used in production of lime and taxable purchase was also under determined.	The AA stated that action would be taken after verification.
			Limestone/ 8,16,014	<u>2.5</u> 0	20,400 Penalty 61,200 81,600		
12	<u>ACCT Katni I</u> M/s Shri Kamal Lime Industries Pvt. Ltd. TIN – 23716204277 Case No. CS0000000597257	2014-15	Limestone/ 36,68,695	<u>2.5</u> 1	55,031 Penalty 1,65,093 2,20,124	The AA levied ET at the rate of one <i>per cent</i> instead of leviable two & half <i>per cent</i> on purchase of lime stone which was used in production of lime.	The AA stated that action would be taken after verification.

13	ACCT Katni I M/s Dabar India Ltd. TIN – 23306203678 Case No. CS0000000621686	2014-15	Fire Fighting/ 7,60,557	<u>2</u> 0	15,211 Penalty 45,633 60,844	The AA did not include out of state purchase amount in gross purchase amount.	The AA stated that action would be taken after verification.
			Membrane, Water walls/ 5,30,400	<u>2</u> 0	10,608 Penalty 31,824 42,432		
			Limestone/ 1,42,626	<u>10</u> 0	14,263 Penalty 42,789 57,052		
			Woven Sack/ 2,17,023	<u>5</u> 0	10,851 Penalty 32,553 43,404		
14	ACCT Satna I M/s Arun Singh TIN – 23097002540 Case No. CS0000000898462	2015-16	Plant and Machinery/ 37,83,436	<u>2</u> 0	75,669 Penalty 2,27,007 3,02,676	The AA did not include out of state purchase amount of Plant and Machinery in the gross purchase amount.	The AA stated that action would be taken after verification.
15	ACCT Satna I M/s Agrawal Trading Company TIN –23057005181 Case No. CS00000001247774	2016-17	PVC Pipe/ 56,94,854	<u>1</u> 0	56,949 Penalty 1,70,847 2,27,796	The AA allowed deduction in respect of ET paid while as per purchase invoices, the purchase was taxable.	The AA stated that action would be taken after verification.
16	ACCT Satna I M/s S.R.B.H. Engineering	2015-16	Elevator/ 30,30,034	<u>2</u> 1	30,300 Penalty 90,900 1,21,200	The AA levied ET at the rate of one <i>per cent</i> instead of leviable two <i>per cent</i> on purchase of Elevator.	The AA stated that action would be taken after verification

	TIN – 81909000115 Case No. 1534/2016		Transformer / 21,57,535	<u>1</u> 0	21,575 Penalty 64,725 86,300	The AA allowed deduction in respect of ET paid, while as per purchase invoices, the purchase was taxable.	The AA stated that action would be taken after verification.
17	<u>ACCT Satna I</u> M/s Rojer Power Technologies Pvt. Ltd. TIN – 23039034572 Case No. CS0000000907416	2015-16	PP Bags/ 52,45,689	<u>1</u> 0	52,456	The AA allowed excess deduction in respect of raw material.	The AA replied that the dealer received raw material from his head office and he sold bags after production. He was entitled for exemption against raw materials. The reply of AA was not acceptable because he received PP bags instead of raw materials.
18	<u>CTO Satna II</u> M/s Vankalya Engineering Associates TIN – 23839118300 Case No. CS0000000967864	2015-16	Plant and Machinery/ 15,03,786	<u>2</u> 1	15,038 Penalty 45,114 60,152	The AA levied ET at the rate of one <i>per cent</i> on purchase of Plant and Machinery instead of leviable two <i>per cent</i> .	The AA stated that action would be taken after verification
			Plant and Machinery/ 7,27,260	<u>2</u> 0	14,545 Penalty 43,635 58,180	The AA did not include out of state purchase amount in the gross purchase amount.	The AA stated that action would be taken after verification.
19	<u>CTO Ashok Nagar</u> M/s Girraj Construction TIN – 23915005441 Case No. 462/2016	2015-16	Iron and Steel/ 80,00,000	<u>2</u> 0	1,60,000 Penalty 4,80,000 6,40,000	The AA allowed irregular deduction in respect of ET paid Purchase.	The AA stated that action would be taken after verification.
20	<u>CTO Ashok Nagar</u> M/s Bagulya Sortex TIN – 23509087681 Case No.433/2016	2015-16	Sortex Machine/ 91,15,768	<u>2</u> 1	91,157 Penalty 27,471 3,64,628	The AA levied ET at the rate of one <i>per cent</i> on purchase of Sortex Machine instead of leviable two <i>per cent</i> .	The AA stated that action would be taken after verification.
21	<u>CTO Neemuch</u>	2015-16	Cement/	<u>2</u>	1,09,571	The AA allowed deduction in respect of tax paid purchase	The AA stated that action would be taken after verification.

	M/s Jitendra Goyal and Co. TIN – 23393203079 Case No.915/2016		54,78,561	0	Penalty 3,28,713 4,38,284	while as per invoice purchase was taxable.	
22	<u>CTO Neemuch</u> M/s Rajendras Singh Chandrawat TIN – 23833302068 Case No. CS00000001111715	2015-16	Gitti/ 58,49,695	<u>1</u> 0	58,497 Penalty 1,75,491 2,33,988	The AA allowed irregular deduction in respect of tax paid purchase value of metal while the selling dealer did not show sale to the purchasing dealer as per Report No. 75.	The AA stated that action would be taken after verification.
23	<u>CTO Neemuch</u> M/s Piorotek Work Space TIN – 23909074837 Case No. CS0000000993154	2015-16	Electricals goods/ 63,87,853	<u>1</u> 0	63,878 Penalty 1,91,634 2,55,512	The AA determined GTO of ₹ 17,00,000 while GTO should be ₹ 63,87,855 as per Tax Deduction at Source (TDS) certificate.	The AA stated that action would be taken after verification.
24	<u>CTO Neemuch</u> M/s Durga Oil Mill TIN – 23253300350 Case No. 1388/2016	2015-16	<u>Edible oil</u> 2,04,12,990	<u>1</u> 0	2,04,129 Penalty 6,12,387 8,16,516	The AA allowed deduction in respect of tax paid purchase of ₹ 2,45,93,000 while as per Report No. 75, the dealer had purchased only ₹ 41,80,018 from the registered dealer of Madhya Pradesh.	The AA replied that deduction had been allowed after verification of the list of tax paid purchase, invoices and books of account. The reply of the AA was not acceptable because as per Report No. 75, the dealer had purchased only ₹ 41,80,018 from the registered dealer.
25	<u>CTO Neemuch</u> M/s Chetak Crasher TIN – 23053203363 Case No. CS0000000993124	2015-16	Gitti/ 1,16,12,807	<u>1</u> 0	1,16,128 Penalty 2,32,256 3,48,384	As per section 7 of the ET act, every registered dealer who manufactures any goods in a local area shall, on sale of such local goods to any other registered dealer, issue to him a bill after recording the statement- “Local goods for Neemuch, entry tax not paid”.	The AA stated that action would be taken after verification.

						As per section 7 (5) of ET Act, if registered dealer failed to make the above statement it shall be presumed that he has facilitated the evasion of ET and unless the contrary is proved by him, he shall be liable to pay penalty which shall not less than two times of ET payable. It was noticed that the dealer was a manufacturer of Metal and he was issued sale invoice without mentioning the above statement, therefore, facilitating the evasion of entry tax on the local goods so sold. The AA levied entry tax without verification of above facts.	
26	<u>CTO Neemuch</u> M/s Vinayak Traders TIN – 23979094133 Case No. CS0000000941615	2015-16	Lignite Coal/ 2,46,63,451	<u>3</u> 1	4,95,711 Penalty 14,87,133 19,82,844	The AA levied ET at the rate of one <i>per cent</i> instead of leviable three <i>per cent</i> on purchase of Coal and the AA also determined less GTO due to non-including of amounting ₹ 2,44,193 in respect of direct expenditure.	The AA stated that purchased material was Lignite which was taxable @ one <i>per cent</i> . The reply of the AA was not acceptable because the purchased material was Coal which was certified from the enclosed form 49 with the assessment case file.
27	<u>CTO Neemuch</u> M/s Raj and Company TIN –23933300946 Case No. CS00000001103510	2015-16	<i>Tilhan and Jadi Butil</i> 12,28,000	<u>1</u> 0	12,280 Penalty 36,840 49,120	The AA allowed deduction amounting to ₹ 1,12,28,000 in respect of out of state sale while it was certified that out of state sale was only ₹ 1,00,00,000 as per VAT and Central case file.	The AA stated that action would be taken after verification.

28	<u>CTO Rewa</u> M/s Pankaj Singh and Company TIN – 23356904912 Case No. CS0000000847894	2015-16	Explosive/ 23,45,878	<u>2</u> 1	23,459	The AA levied ET at the rate of one <i>per cent</i> instead of two <i>per cent</i> on purchase and use of explosive and the AA also determined less GTO due to non-inclusion of purchase amount of machinery.	The AA stated that action would be taken after verification.
			Machinery/ 1,04,75,508	<u>1</u> 0	1,04,755	The AA determined less GTO due to non-inclusion of purchase value of the Plant and Machinery in the GTO.	The AA stated that action would be taken after verification.
29	<u>CTO Betul</u> M/s Y Shri Niwas Rao TIN – 23024705667 Case No. CS00000001106665	2015-16	Bitumen, Sand and Metal/ 20,13,616	<u>1</u> 0	20,136 Penalty 60,408 80,544	The AA determined less GTO due to non-inclusion of purchase value of the Bitumen, Sand and Metal in the GTO.	The AA stated that action would be taken after verification.
30	<u>CTO Sagar</u> M/s Diamond Agro Industries TIN – 23787504766 Case No. CS00000001093181	2015-16	Rock Phosphate/ 24,28,284	<u>1</u> 0	24,283 Penalty 72,849 97,132	The AA allowed deduction against inter-State sale of raw material while dealer had sold finish goods after production.	The AA stated that action would be taken after verification.
31	<u>ACCT Gwalior II</u> M/s VVC Real Infra Pvt. Ltd. TIN – 23825006412 Case No. CS0000000839761	2015-16	Sand and Aggregate/ 92,49,306	<u>1</u> 0	92,493 2,77,479 3,69,972	The AA determined less GTO due to non-inclusion of purchase value of the Emulsion, Sand and Aggregate in the GTO.	The AA stated that action would be taken after verification.
32	<u>ACCT Gwalior II</u> M/s Gagan Motors	2015-16	Two Wheelers and Auto Parts/	<u>2</u> 0	91,774 Penalty 2,75,322 3,67,096	The AA determined less GTO due to non-inclusion of direct expenditure in respect of purchase in the GTO	The AA replied that material had been purchased on the - for supply basis. The reply of AA was not acceptable because transportation

	TIN – 23795003179 Case No. CS0000000839735		45,88,696				charges and insurance charges shown in the trading accounts as direct expenditure.
33	<u>ACCT Gwalior II</u> M/s Mahendra Traders TIN – 23694802056 Case No. 168/2017	2016-17	Steel Tube/ 7,79,379	<u>2</u> 1	77,937	The AA levied ET at one <i>per cent</i> instead of leviable two <i>per cent</i> on the purchase of Steel Tube.	The AA stated that action would be taken after verification.
34	<u>ACCT Gwalior II</u> M/s Shahayadra Industries Ltd. TIN – 23021101729 Case No. CS0000000961587	2015-16	Cement sheet/ 2,01,80,911	<u>2</u> 1	2,01,809 Penalty 6,05,427 8,07,236	The AA levied ET at the rate of one <i>per cent</i> on purchase of Cement sheet instead of leviable two <i>per cent</i> .	The AA stated that action would be taken after verification.
35	<u>ACCT Indore III</u> M/s Rachna Infrastructure TIN – 23709019276 Case No. CS00000001026750	2015-16	LDO/ 15,14,100	<u>10</u> 2	1,21,128 Penalty 3,63,384 4,84,512	The AA levied ET at the rate of two <i>per cent</i> on purchase of LDO instead of 10 <i>per cent</i> .	The AA stated that action would be taken after verification.
		2015-16	Explosive/ 10,01,246	<u>2</u> 0	20,025 Penalty 60,075 80,100	The AA allowed deduction in respect of tax paid purchase of explosive which was against the provision because as per provision, final consumer was liable to pay ET.	The AA stated that action would be taken after verification.
36	<u>ACCT Indore III</u> M/s Govardhan Traders TIN – 23470203795 Case No. CS00000001089893	2015-16	Tiles and Sanitary/ 16,43,300	<u>1</u> 0	16,433 Penalty 49,299 65,732	The AA determined less gross purchase against the certified audited accounts.	The AA stated that action would be taken after verification.

37	<u>ACCT Indore III</u> M/s Prabhakar Earth Moving TIN – 23719038093 Case No. CS0000000961601	2015-16/ 42,04,027	<u>1</u> 0	42,040 Penalty 1,26,120 1,68,160	The AA determined less gross purchase against the certified audited accounts.	The AA stated that action would be taken after verification.
38	<u>ACCT Indore III</u> M/s Atriwal Construction TIN – 23469077306 Case No. CS00000001028828	2015-16	Loading and Unloading expenditure/ 3,14,800	<u>1</u> 0	3,148 Penalty 9,444 12,592	The AA determined less gross purchase due to non-inclusion of loading and unloading expenditure in the gross purchase.	The AA stated that action would be taken after verification.
39	<u>ACCT Indore II</u> M/s Satguru Cement TIN – 23690602247 Case No. CS00000001040116	2016-17	HDPP Bags/ 1,16,85,041	<u>2</u> 1	1,16,850	The AA levied ET at the rate of one <i>per cent</i> on purchase of packing material HDPE/ PP Bags instead of two <i>per cent</i> .	The AA stated that action would be taken after verification.
40	<u>ACCT Indore II</u> M/s Accurator Sales Agency TIN – 23280400664 Case No. CS0000000853733	2015-16	Cardboard and Paper/ 55,27,873	<u>1</u> 0	55,278 Penalty 1,65,834 2,21,112	The AA allowed irregular deduction in respect of local goods while purchased material entered in local area from out of District.	The AA stated that action would be taken after verification.
41	<u>ACCT Sagar</u> M/s Rajendra Singh Bagga TIN – 23487603095 Case No. CS00000001052018	04/2017- 06/2017	<i>Gitti</i> / 28,54,600	<u>1</u> 0	28,546 Penalty 85,638 1,14,184	The AA did not levy ET on unregistered purchase of Sand and <i>Gitti</i> .	The AA was not offered any specific reply.

42	<u>ACCT Guna</u> M/s R.K. Enterprises TIN – 23675004506 Case No. CS0000000728796	2014-15	-/ 5,31,655	<u>2</u> 0	10,633 Penalty 31,899 42,532	The AA determined less gross purchase against the amount shown in account of Form-49.	The AA stated that action would be taken after verification.
43	<u>ACCT Guna</u> M/s Tilak Marketing TIN – 23775005615 Case No. CS0000000732381	2014-15	<i>Tendupatta/</i> 11,55,625	<u>2</u> 0	23,113 Penalty 69,339 92,452	The AA allowed irregular deduction in respect of tax paid purchase of <i>Tendupatta</i> .	The AA stated that action would be taken after verification.
			<i>Bidi/</i> 9,39,432	<u>2.5</u> 0	23,486 Penalty 70,458 93,944	The AA determined less gross purchase of tax paid sale of <i>Bidi</i> as per accounts.	
44	<u>ACCT Guna</u> M/s Lodha Steel Pipe TIN – 23059110618 Case No. CS00000001038381	2015-16	Plant & Machinery/ 4,87,000	<u>1</u> 0	4,870 Penalty 14,610 19,480	The AA determined less gross purchase due to non- inclusion of out of state purchase amount of Plant & Machinery.	The AA stated that action would be taken after verification.
45	<u>ACCT Guna</u> M/s Akрати Technimont Ltd. TIN – 23619018897 Case No. CS00000001009563	2014-15	-/ 1,22,19,322	<u>1</u> 0	1,22,193 Penalty 3,66,579 4,88,772	The AA determined less gross purchase due to less out of state purchase amount included in the gross purchase against the amount shown in Form 49.	The AA stated that action would be taken after verification.
46	<u>ACCT Morena</u> M/s R.S.K Constracts TIN – 2339028819	2015-16	Plant & Machinery/ 36,62,100	<u>2</u> 0	73,242 Penalty 2,19,726 2,92,968	The AA determined less gross purchase due to non- inclusion of out of State transferred Plant and Machinery.	The AA stated that action would be taken after verification.

	Case No. CS00000001009543		Cement/ 2,90,160	$\frac{1}{0}$	2,902 Penalty 8,706 11,602	The AA did not levy ET at one <i>per cent</i> on Cement instead of two <i>per cent</i> .	
47	<u>ACCT Morena</u> M/s Siddhivinayak Polypack Pvt. Ltd. TIN – 23309058213 Case No. CS00000001109067	2016-17	Resin/ 2,49,59,665	$\frac{1}{0}$	2,49,597 Penalty 7,48,791 9,98,388	The AA allowed deduction on the basis of exemption certificate while the dealer purchased such material which was not eligible for exemption.	The AA stated that action would be taken after verification.
48	<u>ACCT Morena</u> M/s Magnum Steel Ltd. TIN – 23335501721 Case No. CS0000000834067	2015-16	Coal/ 6,49,780	$\frac{3}{1}$	12,996 Penalty 38988 51,984	The AA levied ET at one <i>per cent</i> on Coal instead of leviable three <i>per cent</i> .	The AA stated that action would be taken after verification.
49	<u>ACCT Morena</u> M/s Yadav Construction Company TIN – 23185604381 Case No. CS00000001095574	2015-16	Bitumen/ 15,13,190	$\frac{1}{0}$	15,132 Penalty 45,396 60,528	The AA determined less gross purchase due to non-inclusion of out of State purchased amount of Bitumen in the gross purchase.	The AA stated that action would be taken after verification.
50	<u>ACCT Indore X</u> M/s Omega Manufacturing Company Pvt. Ltd. TIN – 23941003738 Case No. CS00000001145369	2016-17	Winding Wire and Steel Tube/ 50,75,180	$\frac{2}{0}$	1,01,504	The AA allowed deduction in respect of ET paid while as per purchase invoices, the purchase was taxable.	The AA stated that action would be taken after verification.

51	<u>ACCT Indore X</u> M/s Mahalaxmi Electricals TIN – 23031303435 Case No. CS0000000840652	2015-16	Electricals Goods/ 77,67,471	<u>1</u> 0	77,675	The AA allowed deduction in respect of ET paid while as per purchase invoices, the purchase was taxable.	The AA stated that action would be taken after verification.
52	<u>CTO Indore I</u> M/s Chasmita Engineering Pvt. Ltd. TIN – 23449152871 Case No. CS0000000807562	2015-16	Electricals Goods/ 47,75,711	<u>2</u> 1	47,757	The AA levied ET at one <i>per cent</i> on Electricals Goods (Flame proof/weather proof electrical fittings, public addressing system) instead of leviable two <i>per cent</i> .	The AA stated that action would be taken after verification.
53	<u>CTO Indore I</u> M/s Willium Industries Pvt. Ltd. TIN – 23570105285 Case No. CS00000001043070	2015-16	PP Bags/ 20,67,443	<u>5</u> 1	82,698 Penalty 2,48,094 3,30,792	The AA levied ET at one <i>per cent</i> on PP Bags instead of leviable five <i>per cent</i> .	The AA stated that action would be taken after verification.
54	<u>CTO Indore I</u> M/s Lloyd Insulations India Pvt. Ltd. TIN – 23050101400 Case No. CS00000001038200	2015-16	HDPE Bags/ 11,41,299	<u>5</u> 1	45,652 Penalty 1,36,956 1,82,608	The AA levied ET at one <i>per cent</i> on HDPE Bags instead of leviable five <i>per cent</i> .	The AA stated that action would be taken after verification.
55	<u>CTO Indore I</u> M/s M.P. Bombay Petro Point TIN – 23839151280 Case No. CS00000001038760	2015-16	Generator and Tanker/ 19,20,000	<u>2</u> 0	38,400 Penalty 1,15,200 1,53,600	The AA determined less gross purchase due to non-inclusion of purchase amount of Generator and Tanker in the gross purchase.	The AA stated that action would be taken after verification.
			Total	Tax Penalty Total	98,22,851 1,96,71,214 2,94,94,065		

Appendix V (B)							
Entry tax (ET) was not levied/short levied in Deemed Assessed Cases							
1	<u>ACCT Bhopal V</u> M/s Green Surfer Pvt. Ltd. TIN – 23989159995 Case No. Deemed	2016-17	Electrical item and packing material/ 2,08,26,036	$\frac{1}{0}$	2,08,260 Penalty 6,24,780 8,33,040	The AA allowed exemption on the purchase of electrical item and packing material which was used in manufacturing on the basis of irregular exemption certificate.	The AA stated that action would be taken after verification.
2	<u>CTO Satna II</u> M/s Sun Enterprises TIN – 230277101963 Case No. Deemed	2016-17	Electronics Goods/ 16,54,505	$\frac{2}{1}$	16,545 Penalty 49,362 65,816	The AA levied ET at the rate of one <i>per cent</i> on purchase of electronics goods instead of leviable two <i>per cent</i> .	The AA stated that action would be taken after verification.
3	<u>ACCT Khandwa</u> M/s Nayan Agro Ltd. TIN – 23812004607 Case No. Deemed	2016-17	HDPP Bags/ 11,35,818	$\frac{5}{1}$	45,433 Penalty 1,36,299 1,81,732	The AA levied ET at the rate of one <i>per cent</i> on out of state purchase of packing material HDPE/PP Bags instead of five <i>per cent</i> .	The AA stated that action would be taken after verification.
4	<u>ACCT Khandwa</u> M/s Nayan Agro Ltd. TIN – 23812004607 Case No. Deemed	2014-15	HDPP Bags/ 13,76,527	$\frac{5}{2}$	41,295 Penalty 1,23,885 1,65,180	The AA levied ET at the rate of two <i>per cent</i> on out of state purchase of packing material HDPE/ PP Bags instead of five <i>per cent</i> .	The AA stated that action would be taken after verification.
			Total	Tax Penalty Total	3,11,533 9,34,326 12,45,759		
			Grand Total (A)+(B)	Tax Penalty Total	1,01,34,384 2,06,05,540 3,07,39,924		

Appendix VI
(Referred to in paragraph 2.10 (a))
Allowance of Input Tax Rebate without proper verification

(Amount in ₹)

Appendix VI (A)					
Allowance of Input Tax Rebate without proper verification in Regular assessed cases					
Sl. No.	Name of the Auditee Unit Dealer	Period of assessment	ITR allowed by the AA Amount of ITR as per Report 75	Amount of excess grant of ITR	Reply of the Assessing Authority(AA)/ Audit Comments
1	ACCT Bhopal I M/s Maruti Sales and Services TIN – 23503602513 Case No. 33/2015-16	2015-16	<u>3,95,572</u> 2,77,088	1,18,484	The AA replied that the VAT cases were disposed off under deemed scheme notification dated 02-08-2018 and there was no condition & restriction specified in the scheme to reject the deemed application on the basis of any shortfall or mismatch of ITR according to Report No. 75-76 and the AA also replied that according to the decision of the Honorable High Court, Delhi in case of M/s Arise India Ltd. V/s the Commissioner of Trade and Tax, Delhi WP (C) 21062/2015 dated 26.10.2017, if any irregularity is found on the side of seller, then the tax should be recovered from the concerned seller and on the basis of irregularity of seller, the credit to purchasing dealer should not be disallowed. Reply of the AA was not acceptable because the dealer has claimed excess ITR against the provision under section 14 (6-A) read with Rule 9-A and the AA concerned allowed ITR without verification and did not initiate any action to recover amount of tax against selling dealer as per the decision of the Honorable High Court, Delhi.
2	ACCT Bhopal I M/s Krishna Engineering Co. TIN – 23353602256 Case No. CS0000000917569	2015-16	<u>20,25,350</u> 19,39,559	85,791	The AA stated that action would be taken after verification.

3	<u>ACCT Indore IX</u> M/s Omala Infrastructure TIN – 23749088045 Case No. CS0000000931304	2015-16	<u>12,35,722</u> 2,42,648	9,93,074	Out of 14 cases, in 12 cases the AA stated that action would be taken after verification and in remaining two cases no specific reply has been given.	
4	<u>ACCT Indore IX</u> M/s Vijay Agencies TIN – 23300900494 Case No. CS0000000904397	2015-16	<u>14,44,115</u> 14,34,570	9,545		
5	<u>ACCT Indore IX</u> M/s R.V. Infrastructure Engineers Pvt. Ltd. TIN – 23530904199 Case No. CS0000000907052	2015-16	<u>9,30,904</u> 4,47,110	4,83,794		
6	<u>ACCT Indore IX</u> M/s Unique Drugs House TIN – 23890900412 Case No. CS0000000916122	2015-16	<u>2,73,850</u> 2,26,676	47,174		
7	<u>ACCT Indore IX</u> M/s Indian Traders TIN – 23080902264 Case No. CS0000000916128	2015-16	<u>46,33,267</u> 45,29,347	1,03,920		
8	<u>ACCT Indore IX</u> M/s M. P. Pharma TIN – 23770901739 Case No. CS0000000914958	2015-16	<u>2,54,239</u> 2,16,580	37,659		
9	<u>DCCT Indore II</u> M/s Punjab Jewelers TIN – 23740400023 Case No. CS0000000808896	2015-16	<u>88,58,014</u> 47,52,090	41,05,924		The AA replied that ITR was allowed after verification of purchase ledger, bill and payment to seller.
10	<u>DCCT Indore II</u> M/s Silver Gold Point TIN – 23650400994 Case No. 178/2017	2016-17	<u>6,14,94,382</u> 6,13,12,084	1,82,298		Reply of the AA was not acceptable as the dealer had claimed excess ITR against the provision under section 14 (6-A) read with the Rule 9-A and as per circular no. 147/2014-15/30/fifteen/667 dated 21 August 2014, the concerning AAs allowed ITR without proper action.
11	<u>DCCT Indore II</u> M/s M.M Patanwala TIN – 23980500577 Case No. 177/2017	2016-17	<u>2,41,24,963</u> 2,38,24,359	3,00,604		

12	<u>DCCT Indore II</u> M/s Superton Electronics TIN – 23211004091 Case No. 198/2016	2016-17	<u>76,65,409</u> 60,81,356	15,84,053	
13	<u>DCCT Indore II</u> M/s V.H.D. Distributors TIN – 23579075743 Case No. 177/2016	2016-17	<u>2,53,86,615</u> 2,50,10,872	3,75,743	
14	<u>DCCT Indore II</u> M/s N.R.K. Iron and Steel TIN – 23720203706 Case No. CS0000000808449	2015-16	<u>2,92,41,040</u> 2,89,38,335	3,02,705	
15	<u>DCCT Indore II</u> M/s Somya Vehicles Pvt. Ltd. TIN – 23899196185 Case No. CS00000001058762	2016-17	<u>9,88,88,439</u> 9,74,08,637	14,79,802	
16	<u>DCCT Indore II</u> M/s Ad Menam Packaging TIN – 23411001459 Case No. 126/2016	2015-16	<u>88,60,604</u> 87,54,829	1,05,775	
17	<u>ACCT Bhopal V</u> M/s Perfect Power System TIN – 23464002369 Case No. 249/2016	2015-16	<u>18,73,063</u> 15,42,593	3,30,470	The AA stated that action would be taken after verification.
18	<u>ACCT Bhopal VI</u> M/s Metro Builders and Developers TIN – 23649065745 Case No. 448/2016	2015-16	<u>7,83,691</u> 5,32,386	2,51,305	The AA stated that action would be taken after verification.
19	<u>ACCT Bhopal VI</u> M/s Sadhana Steel TIN – 23883704154 Case No. 17/2017	2016-17	<u>84,92,736</u> 80,56,123	4,36,613	The AA stated that action would be taken after verification.
20	<u>ACCT Bhopal VI</u> M/s Virasha Infrastructure TIN – 23149003909 Case No. 306/2016	2015-16	<u>16,76,253</u> 12,50,900	4,25,353	The AA stated that action would be taken after verification.

21	<u>ACCT Bhopal VI</u> M/s Shree Krishna Infrastructure TIN – 23889077749 Case No. 657/2016	2015-16	<u>5,53,783</u> 3,02,371	2,51,412	The AA stated that action would be taken after verification.
22	<u>ACCT Bhopal VI</u> M/s N C R Corporations India Pvt. Ltd. TIN – 23544005623 Case No. 239/2016	2015-16	<u>21,60,336</u> 9,96,338	11,63,998	The AA stated that action would be taken after verification.
23	<u>ACCT Bhopal VI</u> M/s Sami Traders TIN – 23233705627 Case No. 51/2016	2015-16	<u>67,24,842</u> 67,00,408	24,434	The AA stated that action would be taken after verification.
24	<u>ACCT Bhopal VI</u> M/s Kirti Constructions TIN – 23129024378 Case No. 249/2016	2015-16	<u>2,69,500</u> 2,36,735	32,765	The AA stated that action would be taken after verification.
25	<u>ACCT Bhopal VI</u> M/s Vinod Kumar Gupta TIN – 23843601938 Case No. CS00000009774434	2015-16	<u>2,64,303</u> 1,51,620	1,12,683	The AA stated that action would be taken after verification.
26	<u>ACCT Bhopal VI</u> M/s Ashok Kumar Rayzada TIN – 23843803989 Case No. 80/2016	2015-16	<u>16,87,827</u> 12,69,507	4,18,320	The AA stated that action would be taken after verification.
27	<u>ACCT Bhopal VI</u> M/s Udeniya Metal and Construction TIN – 23829067570 Case No. CS00000001005140	2015-16	<u>4,55,887</u> 2,30,926	2,24,961	The AA stated that action would be taken after verification.
28	<u>ACCT Bhopal VI</u> M/s New Tech Infrastructure TIN – 23949070759 Case No. 480/2016	2015-16	<u>99,395</u> 9,960	89,435	The AA stated that action would be taken after verification.

29	<u>ACCT Jabalpur I</u> M/s R Pateriya TIN – 23665804034 Case No. CS00000001025126	2015-16	<u>21,24,866</u> 20,44,553	80,313	The AA replied that ITR allowed after verification of purchase ledger, bill and payment to seller.
30	<u>ACCT Jabalpur I</u> M/s Simplex Engineering Corporation TIN – 23395800933 Case No. CS00000001023216	2015-16	<u>7,91,894</u> 6,74,730	1,17,164	Reply of the AA was not acceptable because the dealer had claimed excess ITR against the provision under section 14 (6-A) read with Rule 9-A and the AA concerned allowed ITR without verification.
31	<u>ACCT Jabalpur I</u> M/s Abhishek Agency TIN – 23469115233 Case No. CS00000001025869	2015-16	<u>5,93,226</u> 5,28,361	64,865	The AA stated that action would be taken after verification.
32	<u>ACCT Katni I</u> M/s J.M.D. Minerals TIN – 23206206934 Case No. CS0000000406395	2013-14	<u>4,38,623</u> 1,22,186	3,16,437	The AA stated that action would be taken after verification.
33	<u>ACCT Katni I</u> M/s Electro Minerals India TIN – 23696207198 Case No. CS0000000806375	2015-16	<u>5,74,177</u> 3,44,817	2,29,360	The AA stated that action would be taken after verification.
34	<u>ACCT Katni I</u> M/s Generation M TIN – 23737005486 Case No. CS0000000907193	2015-16	<u>64,96,371</u> 49,42,029	15,54,342	The AA replied that Report No. 75-76 mismatched because selling dealers did not show details of sale in VAT returns. Reply of the AA was not acceptable because the dealer had claimed excess ITR against the provision under section 14 (6-A) read with Rule 9-A and the AA concerned allowed ITR without verification.
35	<u>ACCT Satna I</u> M/s Loya Enterprises TIN – 23847003825 Case No. CS00000001309882	2016-17	<u>27,97,618</u> 25,97,447	2,00,171	The AA stated that action would be taken after verification.
36	<u>ACCT Satna I</u> M/s Om Medical Hall TIN – 23497004551 Case No. CS00000001302514	2016-17	<u>4,89,915</u> 3,06,797	1,83,118	The AA stated that action would be taken after verification.

37	<u>ACCT Pithampur</u> M/s Bhagyesh Agrawal Infrastructure TIN – 23049091219 Case No. CS0000000904045	2015-16	<u>4,36,294</u> 1,85,736	2,50,558	The AA replied that according to the judicial decision in the case of M/s Pooja Textile, Indore V/s the Commissioner of Commercial Tax, MP (2014) 2450157 MP, ITR should be allowed after verification of bill, cash memo, invoice etc. Reply of the AA was not acceptable because the dealer had claimed excess ITR against the provision under section 14 (6-A) read with Rule 9-A and the AA concerned allowed ITR without verification.
38	<u>CTO Gwalior IV</u> M/s Prem Medical Agency TIN – 23395404106 Case No. CS00000001024735	2015-16	<u>8,41,745</u> 7,16,679	1,25,066	The AA stated that action would be taken after verification.
39	<u>CTO Ashok Nagar</u> M/s Deep Om Builders TIN – 23089026710 Case No. 418/2016	2014-15	<u>15,38,770</u> 13,35,121	2,03,649	The AA stated that action would be taken after verification.
40	<u>CTO Ashok Nagar</u> M/s Deep Om Builders Partner Shiv Ram Singh Raghuwanshi TIN – 23039078998 Case No. CS0000000918311	2015-16	<u>1,65,616</u> 67,575	98,041	The AA stated that action would be taken after verification.
41	<u>CTO Ashok Nagar</u> M/s Teetu Hardware TIN – 23095004340 Case No. CS0000000918596	2015-16	<u>8,70,322</u> 7,59,632	1,10,690	The AA stated that action would be taken after verification.
42	<u>CTO Ashok Nagar</u> M/s Anya Enterprises TIN – 23839065241 Case No. CS00000001128480	2016-17	<u>13,35,059</u> 12,31,079	1,03,980	The AA stated that action would be taken after verification.
43	<u>CTO Ashok Nagar</u> M/s Anil and Company TIN – 23135003348 Case No. CS0000000918990	2015-16	<u>20,01,513</u> 18,87,094	1,14,419	The AA stated that action would be taken after verification.
44	<u>CTO Ashok Nagar</u> M/s Ashok Gautam Contractor TIN – 23979040104 Case No. CS0000000960414	2015-16	<u>1,47,371</u> 24,014	1,23,357	The AA stated that action would be taken after verification.

45	CTO Ashok Nagar M/s R.R Goyal Auto Mobiles Prop. Ramesh Chand Goyal (Jain) TIN – 23935007273 Case No. CS00000001241124	2016-17	<u>14,93,820</u> 12,46,192	2,47,628	The AA stated that action would be taken after verification.
46	CTO Ashok Nagar M/s Laxmi Enterprises TIN – 23875004105 Case No. CS0000000918545	2015-16	<u>10,94,374</u> 8,85,813	2,08,561	The AA stated that action would be taken after verification.
47	CTO Ashok Nagar M/s Babulal Sumat Kumar TIN – 23315000824 Case No. CS0000000917613	2015-16	<u>32,73,997</u> 15,76,986	16,97,011	The AA stated that action would be taken after verification.
48	CTO Ashok Nagar M/s Jagannath Singh Yadav Contractors TIN – 23975007445 Case No. CS0000000918243	2015-16	<u>1,51,914</u> 0	1,51,914	The AA stated that action would be taken after verification.
49	CTO Ashok Nagar M/s Vijay Steels TIN – 23225004802 Case No. CS0000000918633	2015-16	<u>35,62,793</u> 33,74,830	1,87,963	The AA stated that action would be taken after verification.
50	CTO Ashok Nagar M/s Bharill and Company Prop Sanjeev Kumar Jain TIN – 23909004027 Case No. CS00000001017297	2015-16	<u>1,46,256</u> 51,037	95,219	The AA stated that action would be taken after verification.
51	CTO Ashok Nagar M/s Ravindra Singh Raghuwanshi TIN – 23825004084 Case No. 1644/2017	2015-16	<u>3,61,178</u> 1,22,187	2,38,991	The AA stated that action would be taken after verification.
52	ACCT Jabalpur II M/s Shree Jee Traders TIN – 23689128015 Case No. 25/2017	2016-17	<u>1,44,60,825</u> 1,37,31,563	7,29,262	The AA stated that action would be taken after verification.

53	<u>CTO Neemuch</u> M/s Rajendra Singh Chandrawat TIN – 23833302068 Case No. CS00000001111715	2015-16	<u>20,67,060</u> 18,93,548	1,73,512	The AA stated that action would be taken after verification.
54	<u>CTO Betul</u> M/s Balaji Infratech TIN – 23764706036 Case No. CS000000988478	2015-16	<u>12,49,379</u> 84,552	11,64,827	The AA replied that ITR was allowed after verification of purchase ledger, bill and payment to the seller. The AA also replied that according to Report No. 75-76, due to mistake of selling dealer, sale had been shown in Form C instead of Form B. The AA also replied that according to the decision of the Honorable High Court, Delhi in case of M/s Arise India Ltd. V/s the Commissioner of Trade and Tax, Delhi WP (C) 21062/2015 dated 26 October 2017, if any irregularity is found on the side of seller, then the tax should be recovered from the concerned seller and on the basis of irregularity of seller, the credit to purchasing dealer should not be disallowed.
55	<u>CTO Betul</u> M/s Vinod Kumar Sahu TIN – 23184702087 Case No. CS0000001106885	2015-16	<u>3,93,600</u> 2,69,113	1,24,487	
56	<u>CTO Betul</u> M/s Nathuram Agrawal TIN – 23454701696 Case No. CS0000000986729	2015-16	<u>4,51,971</u> 3,12,690	1,39,281	
57	<u>CTO Betul</u> M/s Lalit Kumar Agrawal TIN – 23184703542 Case No. CS000000988078	2015-16	<u>23,23,761</u> 6,99,513	16,24,248	Reply of the AA was not acceptable because the dealer has claimed excess ITR against the provision under section 14 (6-A), read with Rule 9-A and the AA concerned allowed ITR without verification. The AA also did not provide any evidence in respect of mistake of the selling dealer and did not initiate any action to recover amount of tax against selling dealer as per the decision of the Honorable High Court, Delhi.
58	<u>CTO Betul</u> M/s Ashok Kumar Agrawal TIN – 23104702131 Case No. CS000000987672	2015-16	<u>13,03,897</u> 5,33,127	7,70,770	
59	<u>CTO Betul</u> M/s Mamta General Stores TIN – 23784702727 Case No. CS000000987983	2015-16	<u>9,46,187</u> 4,02,711	5,43,476	
60	<u>CTO Betul</u> M/s Agrawal Electricals TIN – 23694705444 Case No. CS0000001106876	2015-16	<u>9,99,527</u> 8,03,661	1,95,866	
61	<u>CTO Betul</u> M/s Vishal Agency TIN – 23964702143 Case No. CS000000986510	2015-16	<u>16,72,679</u> 12,71,043	4,01,636	

62	<u>CTO Betul</u> M/s Yog Engineers and Builders TIN – 23934702499 Case No. CS000000987966	2015-16	<u>10,84,662</u> 5,19,436	5,65,226	
63	<u>CTO Betul</u> M/s Avdesh Singh TIN – 23674700896 Case No. CS00000001102398	2015-16	<u>5,11,399</u> 1,08,148	4,03,251	
64	<u>CTO Damoh</u> M/s Damoh Infrastructure TIN – 23679018503 Case No. CS00000001108958	2016-17	<u>6,81,455</u> 4,80,409	2,01,046	The AA stated that action would be taken after verification.
65	<u>ACCT Indore III</u> M/s Mahadev Tiles and Sanitary TIN – 23639026073 Case No. CS0000000961237	2015-16	<u>5,21,136</u> 4,53,259	67,877	The AA stated that action would be taken after verification.
66	<u>ACCT Guna</u> M/s Sudarshan Goyal TIN – 23355003130 Case No. CS0000000873745	2015-16	<u>12,86,193</u> 10,16,563	2,69,630	The AA stated that action would be taken after verification.
67	<u>ACCT Guna</u> M/s Narendra Electronics TIN – 23155005956 Case No. CS0000000792192	2014-15	<u>7,16,891</u> 5,20,924	1,95,967	The AA replied that ITR was allowed on the real transaction basis and as per the rule. Due to any technical mistake by the concerning seller, if required data was not shown at portal, then the ITR had been allowed after obtaining the bill and necessary certificate, etc. as per the decision of the Honorable High Court and Supreme Court.
68	<u>ACCT Guna</u> M/s Pooja Hardware Store TIN – 23285003896 Case No. CS0000000728741	2014-15	<u>3,37,345</u> 1,46,994	1,90,351	
69	<u>ACCT Guna</u> M/s Agrawal Sanitary and Pipe Guna Prop Sunita Agrawal TIN – 23069019340 Case No. CS0000000732780	2014-15	<u>2,13,088</u> 92,495	1,20,593	Reply of the AA was not acceptable because the dealer has claimed excess ITR against the provision under section 14 (6-A), read with Rule 9-A and the AA concerned allowed ITR without verification.
70	<u>ACCT Guna</u> M/s Sachin Steel Center TIN – 23465001760	2014-15	<u>2,07,614</u> 1,74,327	33,287	

	Case No. CS0000000728674				
71	<u>ACCT Guna</u> M/s Sanjay Surgical and Medicose TIN – 23495003344 Case No. CS0000000737658	2014-15	<u>2,72,968</u> 1,76,319	96,649	
72	<u>ACCT Guna</u> M/s Balaji Markenting TIN – 23609092715 Case No. CS0000000737961	2014-15	<u>1,02,359</u> 45,534	56,825	
73	<u>ACCT Guna</u> M/s Khitij Enterprises TIN – 23455005209 Case No. CS0000000732358	2014-15	<u>7,16,360</u> 3,70,382	3,45,978	
74	<u>ACCT Morena</u> M/s R.S.K Constracts TIN – 23339028819 Case No. CS00000001009542	2015-16	<u>10,88,622</u> 9,29,162	1,59,460	The AA stated that action would be taken after verification.
75	<u>ACCT Morena</u> M/s Magnum Steel Ltd. TIN – 23335501721 Case No. CS0000000834065	2015-16	<u>1,02,92,162</u> 85,55,839	17,36,323	The AA stated that action would be taken after verification.
76	<u>ACCT Morena</u> M/s Uma Gauan House TIN – 23175602980 Case No. 1110/2016	2015-16	<u>2,21,108</u> 1,88,256	32,852	The AA stated that action would be taken after verification.
77	<u>ACCT Morena</u> M/s Sadhna Medical Agency TIN – 23685603 Case No. 1163/2016	2015-16	<u>2,82,590</u> 2,37,159	45,431	The AA stated that action would be taken after verification.
78	<u>ACCT Morena</u> M/s Ambika Sales Agency TIN – 23115501454 Case No. 1318/2016	2015-16	<u>88,697</u> 65,349	23,348	The AA stated that action would be taken after verification.
79	<u>ACCT Morena</u> M/s Shree Ambey Poly Bag TIN – 23029126335 Case No. 1032/2016	2015-16	<u>56,013</u> 18,458	37,555	The AA stated that action would be taken after verification.

80	<u>ACCT Morena</u> M/s Magnum Steels Light TIN – 23565504262 Case No. 1719/2017	2016-17	<u>3,06,865</u> 2,98,271	8,594	The AA stated that action would be taken after verification.
81	<u>ACCT Morena</u> M/s Shri Balaji Enterprises TIN – 23535605110 Case No. 893/2015	2015-16	<u>2,58,113</u> 2,14,849	43,264	The AA stated that action would be taken after verification.
82	<u>ACCT Morena</u> M/s Jay Bajrang Traders TIN – 23489043839 Case No. 926/2017	2016-17	<u>4,13,575</u> 3,89,853	23,722	The AA stated that action would be taken after verification.
83	<u>ACCT Morena</u> M/s Jaydeep Upadhyay TIN – 23879004127 Case No. CS00000001370546	2016-17	<u>4,46,174</u> 2,92,007	1,54,167	The AA stated that action would be taken after verification.
84	<u>ACCT Morena</u> M/s Yadav Construction Company TIN – 23185604381 Case No. CS00000001095567	2015-16	<u>4,32,328</u> 56,731	3,75,597	The AA stated that action would be taken after verification.
85	<u>ACCT Indore X</u> M/s Saftyplus Protection Pvt. Ltd. TIN – 23889050298 Case No. CS0000000839279	2015-16	<u>27,97,643</u> 27,33,401	64,242	The AA replied that ITR was allowed after verification of books of accounts and invoices. Reply of AA was not acceptable because the dealer has claimed excess ITR against the provision under Section 14 (6-A), read with Rule 9-A and the AA concerned allowed ITR without verification.
86	<u>ACCT Indore X</u> M/s Anand Agency TIN – 23911000796 Case No. CS0000000814957	2015-16	<u>7,56,053</u> 7,45,529	10,524	
87	<u>ACCT Indore X</u> M/s Shree Balaji Agencies TIN – 23200102336 Case No. CS0000000840349	2015-16	<u>40,30,818</u> 36,29,217	4,01,601	
88	<u>ACCT Indore X</u> M/s JR Marketing TIN – 23499104463 Case No. -	2015-16	<u>19,94,432</u> 19,80,369	14,063	

89	<u>ACCT Indore X</u> M/s Bandi Enterprises TIN – 23061003543 Case No. CS0000000840749	2015-16	<u>97,73,306</u> 97,52,569	20,737	
90	<u>ACCT Indore X</u> M/s Prakash Radio and Watch Company TIN – 23051000105 Case No. CS0000000839211	2015-16	<u>94,35,858</u> 92,00,874	2,34,984	
91	<u>ACCT Indore X</u> M/s New Agrawal Marketing TIN – 23621003429 Case No. CS0000000840643	2015-16	<u>13,51,641</u> 12,18,444	1,33,197	
92	<u>ACCT Indore X</u> M/s Cubix International TIN – 23909070375 Case No. CS0000000808706	2015-16	<u>67,51,294</u> 64,42,394	3,08,900	
93	<u>ACCT Indore X</u> M/s Deepak Traders TIN – 23181004447 Case No. CS0000000808758	2015-16	<u>65,79,126</u> 65,22,926	56,200	
94	<u>ACCT Indore X</u> M/s S.A.I Brushes Pvt. Ltd. TIN – 23651002588 Case No. CS0000000776290	2015-16	<u>2,31,80,656</u> 2,23,63,759	8,16,897	
95	<u>ACCT Indore X</u> M/s Shree N.M Electricals Ltd. TIN – 23781003923 Case No. CS0000000808763	2015-16	<u>56,01,863</u> 54,16,871	1,84,992	
96	<u>CTO Indore I</u> M/s Baba Electronics TIN – 23269150949 Case No. CS0000000807560	2015-16	<u>30,63,482</u> 29,06,694	1,56,788	The AA stated that action will be taken after verification.
97	<u>CTO Indore I</u> M/s Patidar Oil Mill TIN – 23549065755 Case No. CS00000001043188	2015-16	<u>5,94,113</u> 4,68,467	1,25,646	The AA stated that action will be taken after verification.

98	<u>CTO Indore I</u> M/s S. S. B. Engineering TIN – 23119023215 Case No. CS00000001043135	2015-16	<u>6,84,015</u> 4,78,705	2,05,310	The AA stated that action will be taken after verification.
99	<u>CTO Indore I</u> M/s Anjana Retail Infra Pvt. Ltd. TIN – 23419153650 Case No. CS0000000807568	2015-16	<u>6,42,620</u> 5,19,192	1,23,428	The AA stated that action will be taken after verification.
100	<u>CTO Indore I</u> M/s Pyrol Fuel Industries Pvt. Ltd. TIN – 23889127122 Case No. CS0000000824037	2015-16	<u>15,61,669</u> 9,22,798	6,38,871	The AA stated that action will be taken after verification.
101	<u>CTO Indore I</u> M/s Shri Ganpati Industries TIN – 23110103986 Case No. CS00000001042595	2015-16	<u>3,75,221</u> 2,24,896	1,50,325	The AA stated that action will be taken after verification.
		Total	<u>45,80,62,222</u> 42,25,80,244	3,54,81,978	

Appendix VI (B)

Allowance of Input Tax Rebate without proper verification in Deemed assessed cases

1	<u>ACCT Bhopal I</u> M/s Battery Power System TIN – 23279044539 Case No. Deemed	2016-17	<u>14,67,568</u> 11,00,450	3,67,118	The AA replied that the VAT cases were disposed off under deemed scheme notification dated 02-08-2018 and there was no condition & restriction specified in the scheme to reject the deemed application on the basis of any shortfall or mismatch of ITR according to Report No. 75-76 and the AA also replied that according to the decision of the Honorable High Court, Delhi in case of M/s Arise India Ltd. V/s the Commissioner of Trade and Tax, Delhi WP (C) 21062/2015 dated 26.10.2017, if any irregularity is found on the side of seller, then the tax should be recovered from the concerned seller and on the basis of irregularity of seller, the credit to purchasing dealer should not be disallowed.
2	<u>ACCT Bhopal I</u> M/s Remi Industrial Product TIN – 23353602062 Case No. Deemed	2016-17	<u>19,55,341</u> 18,55,440	99,901	
3	<u>ACCT Bhopal I</u> M/s Bharat Industries TIN – 23419060724 Case No. Deemed	2016-17	<u>3,49,733</u> 2,61,253	88,480	
4	<u>ACCT Bhopal I</u> M/s Patel Electricals TIN – 23643606025	2016-17	<u>32,96,869</u> 32,43,845	53,024	

	Case No. Deemed				Reply of the AA was not acceptable because the dealer has claimed excess ITR against the provision under section 14 (6-A) read with Rule 9-A and the AA concerned allowed ITR without verification and did not initiate any action to recover amount of tax against selling dealer as per the decision of the Honorable High Court, Delhi.
5	<u>ACCT Bhopal I</u> M/s Tek Pro Marketing TIN – 23773606390 Case No. Deemed	2016-17	<u>72,42,097</u> 70,82,645	1,59,452	
6	<u>ACCT Bhopal I</u> M/s Binary Enterprises TIN – 23553606996 Case No. Deemed	2016-17	<u>12,27,657</u> 12,04,263	23,394	
7	<u>ACCT Bhopal I</u> M/s Arasha Engineering TIN – 23533606134 Case No. Deemed	2016-17	<u>19,97,747</u> 16,69,595	3,28,152	
8	<u>ACCT Bhopal I</u> M/s Shree Kushal Fabricators TIN – 23923600148 Case No. Deemed	2016-17	<u>13,97,233</u> 13,88,530	8,703	
9	<u>ACCT Bhopal I</u> M/s Sams Investment India Ltd. TIN – 23819140127 Case No. Deemed	2016-17	<u>11,08,030</u> 9,84,151	1,23,879	
10	<u>ACCT Bhopal I</u> M/s Jay Ambey Kirana and John TIN – 23619036745 Case No. Deemed	2016-17	<u>59,65,950</u> 58,63,375	1,02,575	
11	<u>ACCT Bhopal I</u> M/s Hariom Agencies TIN – 23023903768 Case No. Deemed	2016-17	<u>20,94,550</u> 12,97,522	7,97,028	
12	<u>ACCT Bhopal I</u> M/s Bharat Associate TIN – 23379142693 Case No. Deemed	2016-17	<u>1,265</u> 0	1,265	
13	<u>ACCT Bhopal I</u> M/s Ashok Electricals TIN – 23379142693	2016-17	<u>3,16,415</u> 2,98,154	18,261	

	Case No. Deemed				
14	<u>ACCT Bhopal I</u> M/s Shri Sai Traders TIN – 23283606999 Case No. Deemed	2016-17	<u>1,74,190</u> 76,524	97,666	
15	<u>ACCT Bhopal I</u> M/s Dilip Traders TIN – 23663600388 Case No. Deemed	2016-17	<u>16,14,748</u> 13,34,044	2,80,704	
16	<u>ACCT Bhopal I</u> M/s Shree Krishna Enterprises TIN – 23663600388 Case No. Deemed	2016-17	<u>75,25,601</u> 68,98,190	6,27,411	
17	<u>ACCT Bhopal I</u> M/s Kanha Agency TIN – 23249095758 Case No. Deemed	2016-17	<u>3,95,819</u> 3,92,154	3,665	
18	<u>ACCT Bhopal I</u> M/s Lucky Electricals TIN – 23339001368 Case No. Deemed	2016-17	<u>17,63,144</u> 14,42,902	3,20,242	
19	<u>ACCT Indore IX</u> M/s Goldmine Vyapar Pvt. Ltd. TIN – 23190905550 Case No. Deemed	2016-17	<u>13,20,988</u> 11,67,282	1,53,706	The AA stated that action will be taken after verification.
20	<u>ACCT Indore IX</u> M/s Fly Motors TIN – 23440903715 Case No. Deemed	2016-17	<u>64,44,356</u> 59,61,546	4,82,810	The AA stated that action will be taken after verification.
21	<u>ACCT Indore IX</u> M/s Rahul Marketing TIN – 23259088967 Case No. Deemed	2016-17	<u>3,88,004</u> 1,67,187	2,20,817	The AA stated that action will be taken after verification.
22	<u>ACCT Indore IX</u> M/s Asian Paints Agency TIN – 23460901182 Case No. Deemed	2016-17	<u>1,39,76,520</u> 1,38,32,145	1,44,375	The AA stated that action will be taken after verification.

23	<u>ACCT Indore IX</u> M/s Mirash InfoTech Pvt. Ltd. TIN – 23960904981 Case No. Deemed	2016-17	<u>7,11,847</u> 5,39,385	1,72,462	The AA stated that action will be taken after verification.
24	<u>ACCT Indore IX</u> M/s Kailash Chandra Ashok Kumar TIN – 23720901039 Case No. Deemed	2016-17	<u>20,32,994</u> 20,09,335	23,659	The AA stated that action will be taken after verification.
25	<u>ACCT Indore IX</u> M/s Baba Shyam K Enterprises TIN – 23270905506 Case No. Deemed	2016-17	<u>44,26,995</u> 44,10,622	16,373	The AA stated that action will be taken after verification.
26	<u>ACCT Indore IX</u> M/s Gaurav Medical Stores TIN – 23570905438 Case No. Deemed	2016-17	<u>8,79,711</u> 6,36,874	2,42,837	The AA stated that action will be taken after verification.
27	<u>ACCT Bhopal V</u> M/s Maa Bhawani Electrical TIN – 23489005718 Case No. Deemed	2016-17	<u>9,92,405</u> 8,81,792	1,10,613	The AA replied that all the concerned dealers had submitted purchase & sale list along with returns as per provision and there is no provision in MPVAT act that ITR would be disallowed on the basis of mismatch in Report No. 75 in VATIS Module.
28	<u>ACCT Bhopal V</u> M/s Vanshika TIN – 23809029742 Case No. Deemed	2016-17	<u>1,37,995</u> 93,735	44,260	The reply was not acceptable because Report No. 75-76 of dealers concerned was generated from VATIS Module and it was analyzed that the ITR claimed and accordingly allowed, was more than the tax paid on sales.
29	<u>ACCT Bhopal V</u> M/s Sunup Auto Pack TIN – 23069039710 Case No. Deemed	2016-17	<u>63,194</u> 56,882	6,312	
30	<u>ACCT Bhopal V</u> M/s Florikan Enterprises TIN – 23354003448 Case No. Deemed	2016-17	<u>6,69,523</u> 6,41,865	27,658	
31	<u>ACCT Bhopal V</u> M/s Galaxy Digital TIN – 23554006733 Case No. Deemed	2016-17	<u>18,32,659</u> 17,89,717	42,942	

32	<u>ACCT Bhopal V</u> M/s Anjali Enterprises TIN – 23294006488 Case No. Deemed	2016-17	<u>11,72,201</u> 11,16,046	56,155	
33	<u>ACCT Bhopal V</u> M/s Agrawal Medical Hub TIN – 23949186674 Case No. Deemed	2016-17	<u>12,24,384</u> 1,76,268	10,48,116	
34	<u>ACCT Bhopal V</u> M/s Sagar Gaire Fast Food Centre TIN – 23934005845 Case No. Deemed	2016-17	<u>19,11,497</u> 16,24,875	2,86,622	
35	<u>ACCT Bhopal V</u> M/s Sahay Enterprises TIN – 23544002228 Case No. Deemed	2016-17	<u>41,78,889</u> 41,55,488	23,401	
36	<u>ACCT Bhopal V</u> M/s Manik Motors TIN – 23264006650 Case No. Deemed	2016-17	<u>59,31,252</u> 59,21,211	10,041	
37	<u>ACCT Bhopal VI</u> M/s Jagdish Traders TIN – 23193903917 Case No. Deemed	2016-17	<u>1,91,132</u> 1,80,802	10,330	The AA stated that action would be taken after verification.
38	<u>ACCT Bhopal VI</u> M/s S.K. Construction TIN – 23503704169 Case No. Deemed	2016-17	<u>5,35,552</u> 3,65,136	1,70,416	The AA stated that action would be taken after verification.
39	<u>ACCT Bhopal VI</u> M/s S.K. Traders TIN – 23403600919 Case No. Deemed	2016-17	<u>18,25,985</u> 15,95,380	2,30,605	The AA stated that action would be taken after verification.
40	<u>ACCT Bhopal VI</u> M/s Balaji Sales TIN – 23579002217 Case No. Deemed	2016-17	<u>34,31,306</u> 33,57,462	73,844	The AA stated that action would be taken after verification.

41	<u>ACCT Bhopal VI</u> M/s Concreto TIN – 23453904356 Case No. Deemed	2016-17	<u>11,38,233</u> 2,88,598	8,49,636	The AA stated that action would be taken after verification.
42	<u>ACCT Bhopal VI</u> M/s Tirupati Builders TIN – 23259147749 Case No. Deemed	2016-17	<u>8,41,240</u> 7,16,282	1,24,958	The AA stated that action would be taken after verification.
43	<u>ACCT Bhopal VI</u> M/s Global Mega Venture TIN – 23524007089 Case No. Deemed	2016-17	<u>19,42,712</u> 16,32,407	3,10,305	The AA stated that action would be taken after verification.
44	<u>ACCT Bhopal VI</u> M/s Western Colonisers TIN – 23589114154 Case No. Deemed	2016-17	<u>42,94,634</u> 40,47,518	2,47,116	The AA stated that action would be taken after verification.
45	<u>ACCT Jabalpur I</u> M/s Amar Jyoti Logistic TIN – 23267167836 Case No. Deemed	2016-17	<u>76,06,392</u> 73,14,630	2,91,762	The AA replied that the cases were disposed off under deemed scheme notification dated 02 August 2018 and there was no requirement of any verification of mismatch of ITR according to Report No. 75-76. Reply of the AA was not acceptable because the dealer had claimed excess ITR against the provision under section 14 (6-A) read with Rule 9-A and the AA concerned allowed ITR without verification.
46	<u>ACCT Jabalpur I</u> M/s Erore Motor Pvt. Ltd. TIN – 23285807832 Case No. Deemed	2016-17	<u>1,03,16,579</u> 93,27,132	9,89,447	The AA replied that the cases were disposed off under deemed scheme notification dated 02 August 2018 and there was no requirement of any verification of mismatch of ITR according to Report No. 75.
47	<u>ACCT Jabalpur I</u> M/s Jain Traders TIN – 23925803503 Case No. Deemed	2016-17	<u>6,26,649</u> 6,18,619	8,030	Reply of the AA was not acceptable because the dealer had claimed excess ITR against the provision under section 14 (6-A) read with Rule 9-A and the AA concerned allowed ITR without verification.
48	<u>ACCT Jabalpur I</u> M/s Jain Sales Corporation TIN – 23775806544 Case No. Deemed	2016-17	<u>5,76,743</u> 5,57,159	19,584	

49	<u>ACCT Jabalpur I</u> M/s Vishal Dutta TIN – 23405809415 Case No. Deemed	2016-17	<u>2,84,54,202</u> 2,70,56,308	13,97,894	
50	<u>ACCT Jabalpur I</u> M/s Frontier Logistic TIN – 23089034955 Case No. Deemed	2016-17	<u>1,69,96,057</u> 1,63,28,166	6,67,891	
51	<u>ACCT Jabalpur I</u> M/s Satpuda Indane Gas TIN – 23215808210 Case No. Deemed	2016-17	<u>6,99,572</u> 1,16,806	5,82,766	
52	<u>ACCT Jabalpur I</u> M/s Tanya Indane Gas Agencies TIN – 23575808206 Case No. Deemed	2016-17	<u>13,07,002</u> 8,54,322	4,52,680	
53	<u>ACCT Jabalpur I</u> M/s Dynamic Designer Company TIN – 23805804345 Case No. Deemed	2016-17	<u>36,16,981</u> 32,93,641	3,23,340	
54	<u>CTO Sehore</u> M/s Balaji Motors TIN – 23244502816 Case No. Deemed	2015-16	<u>62,52,552</u> 61,40,480	1,12,072	The AA stated that action would be taken after verification.
55	<u>CTO Sehore</u> M/s Mukesh Kumar Verma TIN – 23864503251 Case No. Deemed	2016-17	<u>13,40,067</u> 5,55,614	7,84,453	The AA stated that action would be taken after verification.
56	<u>CTO Sehore</u> M/s Vijay Stone Crasher TIN – 23079088597 Case No. Deemed	2015-16	<u>16,21,451</u> 226	16,21,225	The AA stated that action would be taken after verification.
57	<u>CTO Sehore</u> M/s Dharmendra Automobiles TIN – 23419188667 Case No. Deemed	2016-17	<u>15,71,830</u> 13,94,627	1,77,203	The AA stated that action would be taken after verification.

58	<u>CTO Sehore</u> M/s Patidar Hardware TIN – 23924501860 Case No. Deemed	2016-17	<u>7,08,746</u> 6,89,128	19,618	The AA stated that action would be taken after verification.
59	<u>CTO Sehore</u> M/s Shrinath Agency TIN – 23784503877 Case No. Deemed	2016-17	<u>16,28,878</u> 16,08,881	19,997	The AA stated that action would be taken after verification.
60	<u>CTO Sehore</u> M/s Rajesh Traders TIN – 23424502620 Case No. Deemed	2016-17	<u>4,40,726</u> 4,25,268	15,458	The AA stated that action would be taken after verification.
61	<u>CTO Sehore</u> M/s Chandak Motors TIN – 23469153742 Case No. Deemed	2016-17	<u>11,17,594</u> 10,65,532	52,062	The AA stated that action would be taken after verification.
62	<u>CTO Sehore</u> M/s Gulab Chand Sahu Traders TIN – 23114501966 Case No. Deemed	2015-16	<u>6,42,014</u> 6,33,580	8,434	The AA stated that action would be taken after verification.
63	<u>CTO Sehore</u> M/s Sisodiya Traders TIN – 23949110529 Case No. Deemed	2016-17	<u>36,36,736</u> 32,81,929	3,54,807	The AA stated that action would be taken after verification.
64	<u>CTO Sehore</u> M/s Uttam Sales Agencies TIN – 23694501259 Case No. Deemed	2016-17	<u>21,19,546</u> 16,46,049	4,73,497	The AA stated that action would be taken after verification.
65	<u>CTO Sehore</u> M/s Tirupati Automobile TIN – 23789028289 Case No. Deemed	2015-16	<u>13,78,525</u> 13,35,009	43,516	The AA stated that action would be taken after verification.
66	<u>CTO Indore VIII</u> M/s Khanuja Enterprises TIN – 23900800642 Case No. Deemed	2016-17	<u>33,41,976</u> 30,88,787	2,53,189	The AA stated that action would be taken after verification.

67	<u>CTO Indore VIII</u> M/s N.K. Traders TIN – 23810800837 Case No. Deemed	2016-17	<u>20,76,148</u> 19,01,598	1,74,550	The AA stated that action would be taken after verification.
68	<u>CTO Indore VIII</u> M/s Khandelwal Agro Agencies TIN – 23650803253 Case No. Deemed	2016-17	<u>14,24,909</u> 13,18,615	1,06,294	The AA stated that action would be taken after verification.
69	<u>CTO Gwalior IV</u> M/s Naveen Traders TIN – 23645400525 Case No. Deemed	2016-17	<u>38,75,276</u> 28,99,088	9,76,188	The AA stated that action would be taken after verification.
70	<u>CTO Ashok Nagar</u> M/s Mahavir Tea Company TIN – 23365003076 Case No. Deemed	2015-16	<u>27,68,007</u> 21,55,566	6,12,441	The AA stated that action would be taken after verification.
71	<u>CTO Ashok Nagar</u> M/s Jaina Motors TIN – 23365007538 Case No. Deemed	2015-16	<u>24,68,704</u> 22,21,091	2,47,613	The AA stated that action would be taken after verification.
72	<u>DCCT Bhopal I</u> M/s M.P. State Electronic Dev Corp Ltd. TIN – 23154000745 Case No. Deemed	2016-17	<u>5,29,71,186</u> 4,86,97,314	42,73,872	The AA replied that the VAT cases were disposed off under deemed scheme notification dated 02 August 2018 and there was no condition & restriction specified in the scheme to reject the deemed application on the basis of any shortfall or mismatch of ITR according to Report No. 75-76.
73	<u>DCCT Bhopal I</u> M/s Sigma Heavy Engineering Industries Pvt. Ltd. TIN – 23863600181 Case No. Deemed	2015-16	<u>1,95,48,089</u> 1,89,08,806	6,39,283	Reply of the AA was not acceptable because the dealer has claimed excess ITR against the provision under section 14 (6-A) read with Rule 9-A and the AA concerned allowed ITR without verification.
74	<u>DCCT Bhopal I</u> M/s Topaz Products Pvt. Ltd. TIN – 23393803024 Case No. Deemed	2016-17	<u>2,07,73,525</u> 2,02,23,035	5,50,490	

75	<u>CTO Betul</u> M/s Nirmal Kirana Store TIN – 23024703824 Case No. Deemed	2015-16	<u>2,94,940</u> 75,672	2,19,268	
76	<u>CTO Sagar</u> M/s New Manoj Oil Agency TIN – 23987403776 Case No. Deemed	2014-15	<u>59,61,312</u> 57,06,948	2,54,364	The AA replied that the VAT cases were disposed off under deemed scheme notification dated 30 May 2016 and there was no condition & restriction specified in the scheme to reject the deemed application on the basis of any shortfall or mismatch of ITR according to Report No. 75-76. Reply of the AA was not acceptable because the dealer has claimed excess ITR against the provision under section 14 (6-A), read with Rule 9-A and the AA concerned allowed ITR without verification.
77	<u>CTO Sagar</u> M/s Anil and Company TIN – 23377502421 Case No. Deemed	2014-15	<u>48,80,679</u> 47,51,040	1,29,639	
78	<u>CTO Sagar</u> M/s Sagar Auto and Electronics TIN – 23247402049 Case No. Deemed	2014-15	<u>16,92,176</u> 16,44,148	48,028	
79	<u>CTO Sagar</u> M/s Rai Tyre TIN – 23869018678 Case No. Deemed	2014-15	<u>12,93,873</u> 11,81,903	1,11,970	
80	<u>CTO Sagar</u> M/s Samridhi Traders TIN – 23057503373 Case No. Deemed	2014-15	<u>13,89,110</u> 11,55,940	2,33,170	
81	<u>CTO Sagar</u> M/s Abhishek Enterprises TIN – 23567502559 Case No. Deemed	2014-15	<u>13,59,249</u> 11,43,752	2,15,497	
82	<u>CTO Sagar</u> M/s Aadarsh Tyre House TIN – 23677402249 Case No. Deemed	2014-15	<u>67,53,295</u> 66,57,222	96,073	
83	<u>ACCT Gwalior II</u> M/s Shree Krishna Krishi Clinic TIN – 23619018703 Case No. Deemed	2016-17	<u>74,58,857</u> 64,56,164	10,02,693	

					deemed application on the basis of any shortfall or mismatch of ITR according to Report No. 75-76.
					Reply of the AA was not acceptable because the dealer has claimed excess ITR against the provision under section 14 (6-A), read with Rule 9-A and the AA concerned allowed ITR without verification.
		Total	<u>33,53,80,318</u> <u>30,81,88,672</u>	2,71,91,646	
		Grand Total (A)+(B)	<u>79,34,42,540</u> <u>73,07,68,916</u>	6,26,73,624	

Appendix VII
(Referred to in paragraph 2.10 (b))
Allowance of excess input credit against provision

(Amount in ₹)

Appendix VII (A) Allowance of excess input credit against provision in Regular assessed cases							
Sl. No.	Name of the Auditee Unit Dealer	Period of assessment	Commodity	ITR allowed by the AA/ITR as per books of accounts	Excess grant of ITR, Penalty/ Total	Audit observation	Reply of the AA/ Audit Comments
1	ACCT Bhopal I M/s Highway Diesel TIN – 23503601058 Case No. 24/2016	2015-16	Diesel, Petrol	<u>3,78,62,491</u> 3,78,19,512	42,979 Penalty 1,28,937 1,71,916	The AA allowed ITR on value of shortage of diesel and petrol, which was against the provisions of section 14(1) (1AC) of MPVAT Act.	The AA stated that action would be taken after verification.
2	ACCT Bhopal VI M/s Maruti Construction TIN – 23309148132 Case No. CS00000001052554	2015-16	Plant and Machinery	<u>27,51,965</u> 23,65,800	3,86,165 Penalty 11,58,495 15,44,660	The AA allowed ITR in respect of Plant and Machinery, which is against the provisions of section 14(6) (vi) of MPVAT Act and notification no. A-3-95-05-1-V (28) dated 17 August 2007.	The AA stated that action would be taken after verification.
3	DCCT Indore II M/s Roka Bathroom Product Pvt. Ltd TIN – 23621303547 Case No. 149/2016	2014-15	Sanitary ware, Wash Basin, and Toilet Seats	<u>3,15,78,417</u> 3,11,93,762	3,84,655 Penalty 11,53,965 15,38,620	The AA allowed excess ITR due to the ratio of stock transfer calculated as 40.40 <i>per cent</i> instead of 41.25 <i>per cent</i> .	The AA stated that action would be taken after verification.
4	DCCT Indore II M/s H and R Jonson Pvt. Ltd. TIN – 23870901878 Case No. 246/2016	2015-16	Tiles	<u>1,34,17,340</u> 1,31,47,974	2,69,366	The AA allowed excess ITR due to the ratio of stock transfer calculated as 39.52 <i>per</i>	The AA stated that action would be taken after verification.

						cent instead of 40.80 per cent.	
5	<u>DCCT Indore II</u> M/s Roka Bathroom Product Pvt. Ltd. TIN – 23621303547 Case No. 118/2017	2016-17	Sanitary ware, Wash Basin, and Toilet Seats	<u>1,21,27,080</u> 1,20,30,549	96,531 Penalty 2,89,593 3,86,124	The AA allowed excess ITR due to reversal of ITR calculated at ₹ 65,47,675 instead of ₹ 66,44,206.	The AA stated that action would be taken after verification.
6	<u>DCCT Indore II</u> M/s Aristo Pharmaceuticals Pvt. Ltd. TIN – 23541101734 Case No. 151/2016	2015-16	Medicines	<u>1,89,57,847</u> 1,88,39,119	1,18,728	The AA allowed excess ITR due to reversal of ITR calculated at ₹ 9,959 instead of ₹ 1,28,686.	The AA stated that action would be taken after verification.
7	<u>DCCT Indore II</u> M/s Shantinath Steel TIN – 23641402379 Case No. 149/2016	2016-17	Iron and Steel	<u>2,61,57,877</u> 2,60,37,340	1,20,537 Penalty 3,61,611 4,82,148	The AA allowed irregular ITR on out of state purchase.	The AA stated that action would be taken after verification.
8	<u>DCCT Indore II</u> M/s P D Goyal Trade and Investment Ltd. TIN – 23680400541 Case No. 169/2016	2015-16	Plant and Machinery	<u>10,07,19,246</u> 10,06,64,965	54,281 Penalty 1,62,843 2,17,124	The AA allowed ITR in respect of Plant and Machinery, which is against the provisions of section 14(6) (vi) of MPVAT Act and notification no. A-3-95-05-1-V (28) dated 17 August 2007.	The AA stated that action would be taken after verification.
9	<u>ACCT Jabalpur I</u> M/s Apple Enterprises TIN – 23109017396 Case No. CS00000001023540	2015-16	IT product	<u>12,23,179</u> 3,87,940	8,35,239 Penalty 25,05,717 33,40,956	The AA allowed excess ITR on purchase value of ₹ 2,40,10,119 against the purchase value of ₹ 73,05,332 as depicted in the audited accounts .	The AA stated that action would be taken after verification.
10	<u>ACCT Jabalpur I</u> M/s Vinod and Associates	2016-17	Cement	<u>5,21,563</u> 1,88,242	3,33,321 Penalty 9,99,963	The AA allowed ITR ₹ 3,33,321 on such purchases where	The AA stated that action would be taken after verification.

	TIN – 23475808261 Case No. CS00000001305342				13,33,284	selling dealer had not shown sale of goods to the assessee in his return and has also not mentioned TIN in invoice.	
11	<u>ACCT Jabalpur I</u> M/s Rashmi Watch Company TIN – 23495803982 Case No. CS00000001020580	2015-16	Watch	<u>12,98,648</u> 12,28,242	70,406 Penalty 2,11,218 2,81,624	The AA allowed excess ITR on purchase value of ₹ 92,76,058 against the purchase value of ₹ 87,73,159 as depicted in the audited accounts. .	The AA stated that action would be taken after verification.
12	<u>ACCT Jabalpur I</u> M/s R.K. Namdeo TIN – 23359041039 Case No. CS00000001041887	2015-16	Electrical Goods	<u>1,88,198</u> 79,978	1,08,220 Penalty 3,24,660 4,32,880	The AA allowed irregular ITR on such purchases where selling dealer had not shown sale of goods in his return and had also not mentioned TIN at invoice.	The AA stated that action would be taken after verification.
13	<u>ACCT Bhopal V</u> M/s Annapurna Electronics TIN – 23639028013 Case No. 372/2016	2015-16	Electrical Goods, Battery, Invertors.	<u>8,37,664</u> 0	8,37,664 Penalty 25,12,992 33,50,656	The AA allowed irregular ITR on such purchases where selling dealer had not shown sale of goods in his return and also not mentioned TIN in invoice.	The AA stated that action would be taken after verification.
14	<u>CTO Indore VIII</u> M/s B.M. Traders TIN – 23930802420 Case No. CS0000000877116	2015-16	Packing Material	<u>1,60,210</u> 1,11,551	48,659 Penalty 1,45,977 1,94,636	The AA allowed excess ITR against purchasing amount of packing materials as shown in audit report.	The AA stated that action would be taken after verification.
15	<u>ACCT Satna I</u> M/s Ganesh Saw Mill	2015-16	Timber	<u>84,52,733</u> 71,75,370	12,77,363	The AA allowed ITR on wood which was sold, out of state. It is	The AA replied that the dealer sold the wood after purchasing from Forest Department and

	TIN – 23037001312 Case No. CS0000000883307					against the provisions of section 14 (1AE) MPVAT Act.	sawing it, hence the dealer is manufacturer. So provision of section 14 (1AE) was not applicable. The reply of AA was not acceptable because as per notification no. 76 dated 15 November 2006, sawing of timber was not a Manufacturing process.
16	<u>ACCT Satna I</u> M/s Gurudev Saw Mill TIN – 23437004875 Case No. CS0000000960588	2015-16	Timber	<u>7,08,486</u> 1,47,007	5,61,479	The AA allowed ITR on wood which was sold, out of state. It is against the provision of section 14 (1AE) of MPVAT Act.	The AA replied that the dealer sold the wood after purchasing from the Forest Department and sawing it, hence the dealer is manufacturer. So provision of section 14 (1AE) was not applicable. The reply of AA was not acceptable because as per notification no. 76 dated 15 November 2006 sawing of timber was not a Manufacturing process.
17	<u>ACCT Satna I</u> M/s Purushottam Bhai Patel and Company TIN – 23367005447 Case No. CS0000000861736	2015-16	Timber	<u>16,45,754</u> 13,56,419	2,89,335	The AA allowed ITR on wood which was sold, out of state. It is against the provisions of section 14 (1AE) of MPVAT Act.	The AA replied that the dealer sold the wood after purchase from Forest Department and sawing it, hence the dealer is manufacturer. So provisions of section 14 (1AE) was not applicable. The reply of AA was not acceptable because as per notification no. 76 dated 15 November 2006 sawing of timber was not a Manufacturing process.

18	<u>ACCT Pithampur</u> M/s Ranol Lubricants Pvt. Ltd. TIN – 23899092104 Case No. CS0000000892445	2015-16	TMT Bars	<u>5,47,796</u> 5,02,482	45,314	The AA allowed ITR on the building construction material (TMT Bars). It is against the provisions of section 14 (6) (VI) MPVAT Act.	The AA stated that action would be taken after verification.
19	<u>CTO Gwalior IV</u> M/s Supreme Industries Ltd. TIN – 23829125770 Case No. CS00000001025943	2015-16	Plastic, Water Tank	<u>8,76,340</u> 6,61,630	2,14,710 Penalty 6,44,130 8,58,840	The AA allowed excess ITR due to the ratio of stock transfer calculated at nil <i>per cent</i> instead of 32.50 <i>per cent</i> .	The AA stated that action would be taken after verification.
20	<u>CTO Gwalior IV</u> M/s N.S. Fuel TIN – 23385405130 Case No. CS00000001038131	2015-16	Diesel and Petrol	<u>2,85,000</u> 2,31,000	54,000	The AA allowed excess ITR against Cess amount of purchase list.	The AA stated that action would be taken after verification.
21	<u>CTO Gwalior IV</u> M/s Kapoor Engineering Tools TIN – 23375101865 Case No. CS00000001013213	2015-16	Agriculture Equipments	<u>2,27,902</u> 2,07,365	20,537 Penalty 61,611 82,148	The AA allowed excess ITR due to non-reversal of ITR in respect of tax free production of Agricultural Instruments.	The AA stated that action would be taken after verification.
22	<u>CTO Gwalior IV</u> M/s Narsingh Das Harishchand TIN – 23195400433 Case No. CS00000001033464	2015-16	Ghee, Oil, Masala, Soyabean	<u>35,67,869</u> 35,49,331	18,538 Penalty 55,614 74,152	The AA allowed excess ITR of ₹ 35,67,869 instead of ₹ 35,49,331 as depicted in audited accounts.	The AA stated that action would be taken after verification.
23	<u>CTO Neemuch</u> M/s Ranveer Gurjar TIN – 23379137746 Case No. CS0000000983227	2015-16	<i>Tendu patta</i>	<u>11,66,800</u> 6,75,499	4,91,301	The AA allowed excess ITR due to non-reversal of ITR in respect of out of state sale of <i>Tendu patta</i> .	The AA stated that action would be taken after verification.

24	<u>CTO Rewa</u> M/s Mohammad Reyaz TIN – 23769105891 Case No. CS000000085102	2015-16	<i>Tendu patta</i>	<u>30,32,523</u> 19,10,490	11,22,033	The AA allowed excess ITR due to non-reversal of ITR in respect of out of state sale of <i>Tendu patta</i> .	The AA stated that action would be taken after verification.
25	<u>CTO Rewa</u> M/s Tharmex TIN – 23306901205 Case No. CS0000000844451	2015-16	Phynil, Cloth Pati and Fabrication, Solar System	<u>2,18,469</u> 1,97,476	20,993	The AA levied ITR four <i>per cent</i> instead of five <i>per cent</i> in respect of tax free sale.	The AA stated that action would be taken after verification.
26	<u>CTO Rewa</u> M/s Pankaj Refrigeration TIN – 23326902746 Case No. CS0000000846029	2015-16	Electronics goods	<u>1,27,19,122</u> 1,26,31,466	87,656	The AA allowed excess ITR against purchase amount as per the audited accounts.	The AA stated that action would be taken after verification.
27	<u>CTO Betul</u> M/s Laxmi Auto Agency TIN – 23914702219 Case No. CS0000000987692	2015-16	Tools, Lubricants and Motor Cycle	<u>30,44,722</u> 29,21,113	1,23,609	The AA allowed excess ITR against purchase amount as per the audited accounts.	The AA stated that action would be taken after verification.
28	<u>ACCT Gwalior II</u> M/s Jeevan Fertilizer TIN – 23455601565 Case No. CS0000000837737	2015-16	Pesticides	<u>9,28,662</u> 8,28,751	99,911 Penalty 2,99,733 3,99,644	The AA allowed excess ITR against purchase amount as per the audited accounts.	The AA stated that action would be taken after verification.
29	<u>CTO Sagar</u> M/s Upkar Polymers TIN – 23779049339 Case No. CS0000000722382	2014-15	Agriculture Equipments	<u>3,24,193</u> 2,79,117	45,076 Penalty 1,35,228 1,80,304	The AA allowed excess ITR due to non-reversal of ITR in respect of production and sale of tax free goods.	The AA stated that action would be taken after verification.

30	<u>CTO Sagar</u> M/s Upkar Polymers TIN – 23779049339 Case No. CS00000001045314	2015-16	Agriculture Equipments	<u>6,04,446</u> 3,68,932	2,35,514 Penalty 7,06,542 9,42,056	The AA allowed excess ITR due to non-reversal of ITR in respect of production and sale of tax free goods.	The AA stated that action would be taken after verification.
31	<u>CTO Sagar</u> M/s Chhabhaiya and Company TIN – 23627401452 Case No. CS00000001041111	2015-16	Timber	<u>7,68,795</u> 4,39,527	3,29,268 Penalty 9,87,804 13,17,072	The AA allowed excess ITR due to less reversal of ITR in respect of out of state sale of Timber.	The AA stated that action would be taken after verification.
32	<u>CTO Damoh</u> M/s Vaishnav Gift Stores TIN – 23537603310 Case No. 225/2016	2015-16	Mobile Phone, Accessories and Recharge	<u>43,64,590</u> 42,11,872	1,52,718	The AA allowed excess ITR against purchase amount as per the audited accounts.	The AA replied that all purchase amount shown in the audited accounts and allowed ITR was as per provision. The reply of AA was not acceptable because ITR was allowed on excess purchase amount in the assessment order against purchase amount of the audited accounts.
33	<u>ACCT Indore III</u> M/s Rachna Infrastructure TIN – 23709019276 Case No. CS00000001026749	2015-16	-	<u>20,32,510</u> 16,96,406	3,36,104	The AA allowed ITR in respect of plant and machinery which is against the provision under section 14(6) (vi) and notification no. A-3-95-05-1-V (28) dated 17 August 2007 of MPVAT act.	The AA stated that action would be taken after verification.
34	<u>ACCT Indore III</u> M/s Kesharimal Jain Chunawala and Company TIN – 23290501781 Case No. CS00000001037534	2015-16	Cement	<u>8,38,747</u> 6,93,673	1,45,074 Penalty 4,35,222 5,80,296	The AA allowed excess ITR on purchase value of ₹ 59,91,053 against the purchase value of ₹ 49,54,813 as per audited accounts.	The AA stated that action would be taken after verification.

35	<u>ACCT Indore III</u> M/s Omprakash Harakchand Mittal TIN – 23050400742 Case No. CS0000000961544	2015-16	-	<u>7,68,578</u> 6,74,344	94,234 Penalty 2,82,702 3,76,936	The AA allowed excess ITR on purchase as per audited accounts.	The AA stated that action would be taken after verification.
36	<u>ACCT Indore II</u> M/s Naminath Infrastructure TIN – 23420302423 Case No. CS0000000846900	2015-16	-	<u>58,53,189</u> 57,84,417	68,772 Penalty 2,06,316 2,75,088	The AA allowed excess ITR against the purchase from such dealer whose registration was cancelled.	The AA stated that action would be taken after verification.
37	<u>ACCT Guna</u> M/s Shri Ram Meena Automobiles TIN – 23955006001 Case No. CS0000000880034	2015-16	Petrol and Diesel	<u>1,53,87,959</u> 1,53,14,407	73,552	The AA allowed ITR on the value of shortage of diesel and petrol which is against the provision under section 14(1) (1AC) of MPVAT Act.	The AA stated that action would be taken after verification.
38	<u>DCCT Jabalpur II</u> M/s Narmada Sugar Pvt. Ltd. TIN – 23166402023 Case No. CS0000000600525	2014-15	Sugar	<u>16,87,036</u> 13,97,240	2,89,796	The AA allowed excess ITR due to reversal of ITR on calculated on ₹ 11,68,983 instead of ₹ 14,58,779.	The AA replied that the reversal of ITR had been done on the basis of production quantity of tax free and taxable product. The reply of AA was not acceptable because ITR should be reversed on the basis of value of tax free and taxable product as per provision under explanation clause of section 14 (a) (6) (ii).
39	<u>DCCT Jabalpur II</u> M/s Shakti Sugar Mill Pvt. Ltd. TIN – 23576403786 Case No. CS0000000600542	2014-15	Sugar	<u>6,14,453</u> 4,79,394	1,35,059	The AA allowed excess ITR due to reversal of ITR calculated at ₹ 5,08,094 instead of ₹ 6,43,153.	The AA replied that the reversal of ITR had been done on the basis of production quantity of tax free and taxable product. The reply of AA was not acceptable because ITR should be reversed on the basis of value

							of tax free and taxable product as per provision under explanation clause of section 14 (a) (6) (ii).
40	<u>ACCT Indore X</u> M/s Rayman Motors TIN – 23051001463 Case No. CS00000001099476	2016-17	Water Treatment Plant	<u>9,40,947</u> 9,19,197	21,750	The AA allowed ITR on purchase of Water Treatment Plant which is against the provision because the assessee is a dealer of two wheelers. It was also noticed that the amount of tax as capitalized by the dealer.	The AA stated that action would be taken after verification.
41	<u>ACCT Indore X</u> M/s Vicky Electronics TIN – 23561001522 Case No. CS0000000970352	2015-16	Electronics Goods	<u>1,17,52,131</u> 1,16,25,639	1,26,492	The AA allowed irregular ITR on such purchases where selling dealer had not mentioned TIN of purchasing dealer at the invoice.	The AA stated that action would be taken after verification.
42	<u>CTO Indore I</u> M/s Garg Enterprises TIN – 23630100596 Case No. CS00000001036877	2015-16	Plastic Tagari, Gamla and Packing Material	<u>3,47,919</u> 2,43,452	1,04,467	The AA allowed excess ITR due to reversal of ITR calculated at ₹ 71,826 instead of ₹ 1,76,293 in respect of production of tax free items.	The AA stated that action would be taken after verification.
43	<u>CTO Ashok Nagar</u> M/s Pankaj Sales TIN – 23025004524 Case No. CS0000000918621	2015-16	Kirana Item	<u>10,59,018</u> 10,18,626	40,392 Penalty 1,21,176 1,61,568	The AA allowed excess ITR on five <i>per cent</i> purchase as per audited accounts.	The AA stated that action would be taken after verification.
			Total	<u>33,25,68,414</u> 32,22,36,516	Tax 1,03,31,898 Penalty 1,38,92,349 Total 2,42,24,247		

Appendix VII (B)							
Allowance of excess input credit against provision in Deemed Assessed Cases							
1	<u>CTO Neemuch</u> M/s Vijay Khad Bhandar TIN – 23803301163 Case No. Deemed	2016-17	<i>Khad and Mobiles</i>	<u>15,49,510</u> 14,52,673	96,837	The AA allowed ITR of ₹ 15,49,510 instead of ₹ 14,52,673 as per audited accounts.	The AA stated that action would be taken after verification.
2	<u>CTO Sagar</u> M/s Bilani Traders TIN – 23527504327 Case No. Deemed	2014-15	<i>Tendu patta</i>	<u>11,89,230</u> 9,50,704	2,38,526 Penalty 7,15,578 9,54,104	The AA allowed excess ITR due to less reversal of ITR in respect of out of state sale of <i>Tendu patta</i> .	The AA stated that action would be taken after verification.
3	<u>CTO Damoh</u> M/s Anand Traders TIN – 23797601518 Case No. Deemed	2016-17	-	<u>47,79,207</u> 44,77,751	3,01,456	The AA allowed excess ITR due to non-reversal of ITR in respect of purchase return as per audited accounts.	The AA stated that action would be taken after verification.
4	<u>ACCT Indore II</u> M/s Gangwal Flour Food TIN – 23840602213 Case No. Deemed	2016-17	Capital goods	<u>61,942</u> 32,836	29,106	The AA granted excess ITR due to non-reversal of ITR on capital goods in respect of tax free production of <i>Aata, Besan and Daliya</i> .	The AA stated that action would be taken after verification.
5	<u>ACCT Guna</u> M/s Mahalaxmi Arra Machines TIN – 23725000259 Case No. Deemed	2016-17	Wood and Plywood	<u>8,62,336</u> 8,43,646	18,690 Penalty 56,070 74,760	The AA allowed excess ITR in respect of purchase from unregistered dealer.	The AA stated that action would be taken after verification.
6	<u>ACCT Guna</u> M/s Lucky Center TIN – 23355000317 Case No. Deemed	2016-17	Petrol and Diesel	<u>1,62,35,705</u> 1,61,73,886	61,819 Penalty 1,85,457 2,47,276	The AA allowed ITR on the value of shortage of diesel and petrol which is against the provision under section 14(1) (1AC) of MPVAT Act.	The AA stated that action would be taken after verification.

7	CTO Ashok Nagar M/s Suresh Kirana Bhandar TIN – 23645000982 Case No. Deemed	2016-17	Kirana Item	<u>30,61,834</u> 30,17,859	43,975 Penalty 1,31,925 1,75,900	The AA allowed excess ITR on 14 <i>per cent</i> gross purchase as per audited accounts.	The AA stated that action would be taken after verification.
			Total	<u>2,77,39,764</u> 2,69,49,355	Tax 7,90,409 Penalty 10,89,030 Total 18,79,439		
			Grand Total	<u>36,03,08,178</u> 34,91,85,871	Tax 1,11,22,307 Penalty 1,49,81,379 Total 2,61,03,686		

Appendix VIII
(Referred to in paragraph 2.12)
Claim and admittance of Input Tax Credit

(Amount in ₹)

Sl. No.	Name of unit	Total Cases	Selected Cases	No. of Cases objected	Amount Claimed in TRAN-1	Amount claimed in VAT return Form 10	Total Difference
1	ACCT Rewa	171	140	04	67,70,299	25,52,805	42,17,494
2	CTO Ashok Nagar	175	40	24	20,39,080	5,53,331	14,85,749
3	CTO Gwalior IV	365	135	07	10,21,030	2,19,520	8,01,510
4	CTO Satna II	152	80	03	1,41,59,175	1,39,58,288	2,00,887
5	CTO Indore VIII	107	69	02	1,36,900	0	1,36,900
6	ACCT Bhopal VI	225	76	01	3,15,000	0	3,15,000
7	CTO Neemuch	405	120	116	8,36,88,440	72,64,405	7,64,24,035
8	CTO Sehore	430	50	03	3,88,940	2,33,104	1,55,836
9	CTO Indore I	171	122	05	27,24,314	10,67,844	16,56,470
10	CTO Betul	159	60	54	59,13,820	4,32,453	54,81,367
11	CTO Damoh	160	40	07	31,62,330	4,11,510	27,50,820
12	CTO Guna	150	60	27	51,81,610	26,18,509	25,63,101
13	ACCT Morena	534	215	80	1,76,93,750	9,21,951	1,67,71,799
14	ACCT Indore X	499	54	06	9,17,443	4,91,264	4,26,179
15	CTO Sagar	266	105	30	59,69,830	44,93,395	14,76,435
Total		3,969	1,366	369	15,00,81,961	3,52,18,379	11,48,63,582

Appendix IX
(Referred to in paragraph 3.6)
Short levy of Stamp Duty and Registration Fees due to under valuation of properties

(Amount in ₹)

Sl. No.	Name of unit	Total No. of documents registered	No. of documents test checked	No. of cases of deviations/non-compliance	Registered value	Leviable	Levied	Difference	Total Amount
					Value as per Guideline	SD	SD	SD	
						RF	RF	RF	
1	SR Jabalpur II	35,810	837	13	10,30,32,701	1,00,35,604	93,17,939	7,17,665	7,79,205
					11,07,25,598	8,85,805	8,24,265	61,540	
2	SR Bhopal II	55,253	953	12	20,93,67,010	2,40,89,418	1,85,32,767	55,56,651	60,46,889
					27,08,39,230	21,66,715	16,76,477	4,90,238	
3	SR Harda	7,553	621	3	1,23,39,856	13,40,840	10,75,347	2,65,493	2,90,297
					1,58,25,229	1,26,602	1,01,798	24,804	
4	SR Ganjbasoda (Vidisha)	7,732	567	2	78,21,200	7,17,974	6,27,012	90,962	1,00,020
					90,16,164	72,129	63,071	9,058	
5	SR Betul	16,790	593	1	98,59,200	54,191	49,296	4,895	8,566
					1,08,38,100	40,643	36,972	3,671	
6	SR Dhar	18,696	670	1	36,13,845	1,17,148	36,139	81,009	1,41,765
					1,17,14,783	87,861	27,105	60,756	
7	SR Silwani (Raisen)	1,788	471	2	90,94,079	32,827	27,335	5,492	9,611
					1,42,35,508	24,621	20,502	4,119	
8	SR Raghurajnagar (Satna)	30,560	530	2	84,06,775	4,09,440	3,82,869	26,571	30,532
					89,02,030	71,216	67,255	3,961	
9	SR Bhind	16,818	528	1	45,37,440	4,05,756	2,94,935	1,10,821	1,24,461
					62,42,400	49,940	36,300	13,640	

10	SR Indore I	49,806	1,005	2	5,36,28,000	50,77,652	36,67,050	14,10,602	15,80,784
					7,49,00,700	5,99,206	4,29,024	1,70,182	
11	SR Badnawar (Dhar)	3,859	1,734	8	2,08,96,332	14,60,274	13,54,359	1,05,915	1,24,428
					3,21,01,055	1,85,685	1,67,172	18,513	
12	SR Shivpuri	13,836	664	1	1,01,72,700	10,59,203	9,66,407	92,796	1,00,610
					1,11,49,500	89,196	81,382	7,814	
13	SR Shajapur	11,672	560	4	2,73,91,910	29,57,146	21,48,984	8,08,162	8,81,031
					3,65,63,195	2,92,505	2,19,636	72,869	
14	SR Sohagpur (Shahdol)	11,307	450	1	79,14,300	6,77,459	6,72,716	4,743	5,189
					79,70,100	63,761	63,315	446	
15	SR Indore IV	31,667	793	6	10,76,29,160	2,05,94,584	93,20,338	1,12,74,246	1,22,87,517
					23,42,88,425	18,74,307	8,61,036	10,13,271	
16	SR Rajnagar (Chhatarpur)	4,699	378	3	67,54,673	4,44,990	3,65,727	79,263	94,913
					87,42,275	69,938	54,288	15,650	
17	SR Niwari	5,470	466	1	24,07,300	2,95,656	2,04,621	91,035	99,602
					34,78,300	27,826	19,259	8,567	
18	SR Indore II	36,928	545	4	4,45,60,012	44,04,641	33,67,941	10,36,700	11,55,788
					5,96,26,060	4,77,009	3,57,921	1,19,088	
19	SR Khandwa	18,354	490	1	41,41,800	4,51,035	2,69,217	1,81,818	2,04,195
					69,39,000	55,512	33,135	22,377	
20	SR Gwalior 1	24,994	684	6	6,00,55,355	66,13,467	51,40,748	14,72,719	16,15,692
					7,79,77,020	6,23,816	4,80,843	1,42,973	
21	SR Sidhi	17,165	453	3	74,50,788	6,23,659	5,34,304	89,355	99,872
					87,65,481	70,124	59,607	10,517	
22	SR Morena	24,858	562	2	97,10,505	11,03,788	6,31,185	4,72,603	5,30,770
					1,69,81,368	1,35,851	77,684	58,167	

23	SR Ratlam	28,372	526	17	19,74,16,000	2,96,75,854	1,85,56,620	1,11,19,234	1,20,61,329
					31,53,40,529	25,22,723	15,80,628	9,42,095	
24	SR Sagar	27,375	892	1	60,74,000	6,65,727	5,16,290	1,49,437	1,63,502
					78,32,084	62,657	48,592	14,065	
25	SR Dewas	28,245	633	1	41,38,200	3,13,814	2,68,983	44,831	50,348
					48,27,900	38,623	33,106	5,517	
26	SR Dharampuri	3,032	1,552	5	2,73,67,239	10,62,861	5,40,301	5,22,560	5,76,821
					3,53,30,440	1,33,526	79,265	54,261	
27	SR Nagda	8,194	764	2	24,27,000	1,62,851	1,41,270	21,581	34,148
					65,71,910	31,550	18,983	12,567	
28	SR Vijayraghawgarh	2,450	1,428	7	62,30,210	5,37,953	4,64,181	73,772	82,571
					73,30,409	58,644	49,845	8,799	
29	SR Saunsar (Chhindwara)	7,268	324	1	69,04,648	5,97,213	5,86,896	10,317	11,287
					70,26,040	56,208	55,238	970	
Total		5,57,440	21,203	113	98,13,42,238	11,59,83,025	8,00,61,778	3,59,21,247	3,92,91,742
					1,42,20,80,833	1,09,94,199	76,23,704	33,70,495	

Appendix X
(Referred to in paragraph 3.8)

Short realisation of Registration Fees on agreements relating to development of land

(Amount in ₹)

Sl. No.	Name of unit	No. of cases registered	No. of cases test checked	No. of cases objected	Registered value of entire developed land	Leviable registration fees	Levied registration fees	Difference
1	SR Bhopal II	1,086	220	17	83,15,70,179	66,52,561	33,26,285	33,26,276
2	SR Jabalpur II	1,393	223	9	24,61,96,950	19,69,576	9,84,709	9,84,867
3	SR Sonkachh (Dewas)	444	44	1	1,45,80,460	1,16,644	58,322	58,322
4	SR Badnawar (Dhar)	431	20	2	3,49,47,800	2,79,582	1,39,792	1,39,790
5	SR Khandwa	390	50	1	2,42,28,800	1,93,830	96,916	96,914
6	SR Indore I	786	69	5	11,70,71,660	9,36,573	4,68,287	4,68,286
Total		4,530	626	35	1,26,85,95,849	1,01,48,766	50,74,311	50,74,455

Appendix XI
(Referred to in paragraph 3.9)
Inadequate controls in software

(Amount in ₹)

Sl. No.	Name of unit	No. of cases registered	No. of cases test checked	No. of cases objected	Registered value	Leviable duty	Levied duty	Difference
1	SR Bhopal II	34,629	702	15	8,82,41,593	26,47,253	17,64,835	8,82,418
2	SR Jabalpur II	28,750	477	4	47,44,284	1,42,332	94,888	47,444
3	SR Ganjbasoda	7,006	307	2	12,80,690	38,421	25,615	12,806
4	SR Obedullaganj (Raisen)	5,415	490	1	12,50,000	37,500	25,000	12,500
5	SR Dhar	14,085	300	2	12,27,340	36,821	24,547	12,274
6	SR Indore IV	25,132	286	4	4,45,84,991	13,37,550	8,91,700	4,45,850
7	SR Sagar I	22,324	343	1	10,20,000	30,600	20,400	10,200
8	SR Indore II	27,983	455	5	1,61,12,179	4,83,365	3,22,244	1,61,121
9	SR Gwalior I	20,285	374	1	16,50,000	49,500	33,000	16,500
10	SR Indore I	34,113	589	2	46,04,000	1,38,120	92,080	46,040
11	SR Ratlam	20,982	272	7	38,23,124	1,14,694	76,462	38,232
Total		2,40,704	4,595	44	16,85,38,201	50,56,156	33,70,771	16,85,385

Appendix XII
(Referred to in paragraph 3.10)

Non-levy of duty/fee on whole amount of royalty payable or deliverable under lease agreement

(Amount in ₹)

Sl. No.	Name of unit	Total Registered cases	Total cases test checked	Objected cases	Name of lessee	Lease period/ Name of village and Survey no.	Name of minerals, total quantity	Total Royalty amount as per Mining plan	Stamp Duty / Registration Fees				Nature of observation
									Leviable	Levied	Short levied	Amount recoverable	
									(0.75%/75%)				
1	DMO Khargone	158	56	1	Rajesh Sharma	5.5.2016 to 04.5.2026 Village – Rajpura Khasra No. 76/1	Murrum (88,200 cum)	44,10,000 (8820 x 10x50)	33,075	6,615	26,460	46,305	Stamp duty has been charged on market value of land allotted to lessee instead of royalty payable in lease period.
									24,807	4,962	19,845		
2	DMO Chhatarpur	470	111	1	M/S Khajraho Infrastructure Pvt. Ltd.	4.10.2018 to 3.10.2028 Village- Kishanpura Survey no 546/1	Metal (17,00,000 cum)	17,00,00,000 (1,70,000x10 x100)	12,75,000	6,37,500	6,37,500	11,15,625	Royalty amount was not taken as per quantity of royalty payable during entire lease period as shown in approved mining plan
									9,56,250	4,78,125	4,78,125		
3	DMO Sagar	210	64	2	Pradeep Singh Thakur	16.5.16 to 15.5.26 village- Talchiri Khasra No. 365/1	Black Basalt Stone (Crusher Stone) (1,14,000 cum)	1,14,00,000 (11,400x10x100)	85,500	17,100	68,400	1,19,700	Royalty amount was not taken as per quantity of royalty payable during entire lease period as shown in approved mining plan
					M/s Tiwari Traders	16.12.16 to 15.12.36 village-	Granite (14,000cum)	1,40,00,000 (700x20x1,000)	1,05,000	75,000	30,000	52,500	Royalty amount was not taken as per quantity of

						Adavan Sur. No. 470/1, 470/2			78,750	56,250	22,500		royalty payable during entire lease period, as shown in approved mining plan
4	DMO Ujjain	223	40	1	Smt. Asha Mehta	20.10.15 to 19.10.25 (10 yrs) Village Undasa Survey No., 820/2,3,8 818/1, 819/1/2	Metal (1,41,930 cum)	1,41,93,000 (14,193x100x10)	1,06,448	10,645	95,803	1,67,655	Stamp duty has been charged by SR on average royalty instead of royalty payable in entire lease period as per mining plan.
									79,836	7,984	71,852		
5	DMO Anuppur	173	39	2	Smt. Laxmidevi Khedia	26.11.15 to 25.11.25 (10 yrs) Village – Patna Khasra No. 8/1	Metal (36,470 cum)	36,47,000 (36,470x100)	27,353	2,684	24,669	42,938	Stamp duty has been charged by SR on average royalty instead of royalty payable in entire lease period as per mining plan.
									20,514	2,245	18,269		
					M/s Anand Minerals	25.11.16 to 24.11.26 (10 yrs) Village – Cholna Khasra No. 1851	Metal (3,37,800 cum)	3,37,80,000 (33,780x100x10)	2,53,350	58,575	1,94,775	3,40,856	Stamp duty is charged on average royalty instead of royalty payable in entire lease period as per mining plan.
									1,90,013	43,932	1,46,081		
6	DMO Bhopal	209	41	2	Paramjeet Singh Kalra	22.03.2018 to 21.03.2028 Village- Chandbad Kadim, Kh.no.345	Metal/ boulder 2,50,000	2,50,00,000 (25,000x10X100)	1,87,500	1,79,790	7,710	13,492	Stamp duty has been charged by SR on ₹ 2,39,72,000 instead of royalty ₹ 2,50,00,000 (25,000X100X10) payable
									1,40,625	1,34,843	5,782		
					Aashish Sharma	27.02.2016 to	Metal/ boulder	1,98,30,000	1,48,725	1,33,853	14,872	26,026	

						26.02.2026 Village- Badikhedi Kh.no.117, in two hectare	(1,98,300 cum)	(19,830x10x 100)	1,11,544	1,00,390	11,154		during entire lease period as per approved mining plan. And in case of Aashish Sharma, Stamp duty has been charged by SR on ₹ 1,78,47,000 instead of royalty ₹ 1,98,30,000 (19,830X100X1 0) payable during entire lease period as per approved mining plan.
7	DMO Rewa	194	49	2	Parichya Johari	9.12.15 to 8.12.25 Village- Harrai Kh 600	Metal/stone 3,44,000 cum	3,44,00,000 (34,400x10x 100)	2,58,000	81,448	1,76,552	3,08,966	Stamp Duty levied by SR on incorrect royalty amount, instead of royalty payable during entire lease period in both cases.
									1,93,500	61,086	1,32,414		
					Smt. Shyamwati Tiwari	17.11.15 to 16.11.25 Village Marha	Basalt Stone 1,68,150 cum	1,68,15,000 (16,815x10x 100)	1,26,113	33,630	92,483	1,61,844	
									94,584	25,223	69,361		
8	DMO Sidhi	91	34	4	Vijay Kr. Sharma	11.01.17 to 10.01.27 Village- Paipkhara, Khasra No. 103, 106 2.60 hact.	Metal 2,35,200 cum	2,35,20,000 (23,520x100x 10)	1,76,400	82,575	93,825	1,64,193	Royalty not assessed as per quantity given in approved mining plan for entire lease period.
									1,32,300	61,932	70,368		

					M/s Ramesh Stone Crusher (Nagendra Kr. Tiwari)	24.02.16 to 23.02.26 Village-Dhummadol Khasra No. 175 2.20 hact	Basalt Stone (3,07,538 cum)	3,07,53,800 (30,753.8x100x10)	2,30,654 1,72,990	8,063 6,048	2,22,591 1,66,942	3,89,533	In approved mining plan, average royalty of 30,753 cum per year was given, therefore, SD was to be levied on royalty of entire lease period.
					Raj Bahadur Singh	7.10.16 to 31.03.21 Villge-Dadri Kalan Khasra No. 66 3.140 hact.	Boulder. (1,02,900 cum)	1,02,90,000 (20,580x100x5)	77,175 57,881 1,33,594	42,117 31,588 13,328	35,058 26,293 1,20,266	61,351	In approved mining plan, average royalty of 20,580 cum per year was given, therefore, SD was to be levied on royalty of entire lease period.
					Ultratech Cement	15.01.27 to 14.01.57 Villge-Majagawan for 30 year, 362.680 hact.	Lime stone 8,10,00,000 tonne	7,29,00,00,000 (27,00,000x90x30)	5,46,75,000 4,10,06,250	2,74,90,800 2,06,19,100	2,71,84,200 2,03,87,150	4,75,71,350	In Mining plan for the period 2016-17 to 2018-19 production capacity was increased from 12,50,000 tpa. to 27,00,000 tpa, therefore, royalty was not assessed as per quantity of revised mining plan of entire extended lease period.
9	DMO Indore	202	25	2	Som Project Pvt. Ltd.	30.01.18 to 29.01.28 Villge-Rangwasa Khasra No. 131/1/1/2 4.00 hactare	Stone Crusher/ Gitti 5,00,000 cum	5,00,00,000 (50,000x100x10)	3,75,000 2,81,250	1,87,508 1,40,631	1,87,492 1,40,619	3,28,111	Royalty amount of five year quantity has been taken by SR instead of ten year quantity. 50,000

													cum was given in approved mining plan.
					Dinesh Patidar	23.01.17 to 22.01.27 Village-Gaulipalasiya Khasra No. 1300, 1302/1, 1301/3 & 1299 1.793 Hact.	Metal/Gitti 4,00,000 cum	4,00,00,000 (40,000x100x10)	3,00,000	1,12,508	1,87,492	3,28,111	Royalty amount has not been taken as per quantity of Mining Plan for entire lease period. Same quantity was also in DEIAA permission.
									2,25,000	84,381	1,40,619		
10	DMO Damoh	43	43	8	Dilmeet Singh Khanduja	23.05.17 to 22.05.22 Village Jamuniya, 1 Hectare	Stone 44,530 cum	44,53,000 (8,906x5x100)	33,398	1,508	31,890	55,807	In DEIAA and CTO permission, 8,550 Cum quantity per year of stone was given, whereas in approved Mining Plan, quantity of crusher stone was 8,906 Cum per year, and SR levied SD&RF on market value prescribed by Govt. i.e. ₹ 2,01,000, whereas as per rule 38(b) Stamp Duty on royalty of entire lease period was to be levied.
									25,048	1,131	23,917		
					Shri Dhulich and Babulal	17.08.18 to 16.05.28 Village-Gugrakalan, 2.050 Hact.	Stone 1,31,850 cum	1,31,85,000 (13185x10x100)	98,888	3,008	95,880	1,67,790	In DEIAA permission, 20,000 Cum quantity of stone was given,
									74,166	2,256	71,910		

													royalty of entire lease period, was to be levied.
					PVS Infra-structure	22.03.18 to 21.03.28 Village Sehajpur, 6 Hact.	Stone 6,30,000 cum	6,30,00,000 (63,000x10x100)	4,72,500 3,54,375	4,50,008 3,37,506	22,492 16,869	39,361	In approved mining plan, 63,000 cum per annum quantity of stone was given, therefore, Stamp Duty was to be levied on royalty of entire lease period. SR levied SD&RF on market value prescribed by Govt. i.e. ₹ 6,00,01,000, whereas as per rule 38(b), Stamp Duty on royalty of entire lease period was to be levied.
					Dhananjay Jain S/o Nanhelal Jain	23.01.2017 to 22.01.2022 Village Righai, 1 Hact.	Flag Stone 15,000 cum	45,00,000 (3,000x5x300)	33,750 25,313	1,500 1,125	32,250 24,188	56,438	In approved mining plan, 3,000 cum per annum quantity of flag stone was shown, therefore, Stamp Duty was to be levied on royalty of entire lease period.
					Jagdish Prasad Patel	26.09.17 to 25.09.27 Village Khareri, 2 Hact.	Stone 1,50,000 cum	1,50,00,000 (15,000x10x100)	1,12,500 84,375	6,008 4,506	1,06,492 79,869	1,86,361	In approved mining plan, 15,000 cum per annum quantity of stone was shown, therefore, Stamp Duty was to be levied on

														therefore, Stamp Duty was to be levied on royalty of entire lease period.
	Total	1,973	502	25						5,94,56,523	2,96,61,945	2,97,94,578	5,21,39,273	
										4,45,92,391	2,22,47,696	2,23,44,695		

Appendix XIII
(Referred to in paragraph 4.4)
Under-assessment of Diversion rent, Premium and Panchayat Upkar

(Amount in ₹)

Sl. No.	Unit Name	No. of Cases	Determined by Audit			Levied by Department			Difference			Sum (10+11+12)
			Diversion Rent	Premium	Cess on Diversion Rent	Diversion Rent	Premium	Cess on Diversion Rent	Diversion Rent (7-4)	Premium (8-5)	Cess on Diversion Rent (9-6)	
1	2	3	4	5	6	7	8	9	10	11	12	
1	Chhindwara	2	13,192	65,960	0	9,222	46,114	0	3,970	19,846	0	23,816
2	Sagar	16	4,00,213	20,01,064	74,956	2,66,774	13,33,874	49,317	1,33,439	6,67,190	25,639	8,26,268
3	Khargone	5	97,721	4,88,603	14,317	61,788	3,08,941	10,745	35,933	1,79,662	3,572	2,19,167
4	Rewa	10	25,649	1,28,243	0	8,897	44,488	0	16,752	83,755	0	1,00,507
5	Satna	28	6,12,830	30,64,151	1,34,699	4,56,097	22,85,304	1,21,567	1,56,733	7,78,847	13,132	9,48,712
6	Katni	20	1,99,911	9,99,557	27,191	1,11,360	5,63,853	16,165	88,551	4,35,704	11,026	5,35,281
7	Ratlam	33	3,83,865	19,95,426	67,807	2,44,387	11,75,127	33,513	1,39,478	8,20,299	34,294	9,94,071
8	Morena	7	2,50,174	12,52,242	0	1,06,998	5,32,167	0	1,43,176	7,20,075	0	8,63,251
9	Alirajpur	6	35,342	1,76,709	12,335	10,071	50,358	0	25,271	1,26,351	12,335	1,63,957
10	Indore	36	34,62,957	1,73,14,785	0	25,84,725	1,29,05,685	0	8,78,232	44,09,100	0	52,87,332
11	Gwalior	51	39,81,308	1,99,06,540	0	33,15,674	1,65,78,359	0	6,65,634	33,28,181	0	39,93,815
12	Guna	3	70,503	3,60,940	10,164	59,116	2,90,004	8,604	11,387	70,936	1,560	83,883
13	Mandsaur	54	9,33,090	49,63,850	78,394	6,57,878	31,66,697	1,15,651	2,75,212	17,97,153	(-) 37,257	20,35,108
14	Chhatarpur	1	38,851	1,94,256	19,426	18,516	92,580	9,258	20,335	1,01,676	10,168	1,32,179
15	Agar Malwa	50	2,85,206	14,26,028	13,756	88,746	4,28,623	6,268	1,96,460	9,97,405	7,488	12,01,353
16	Sehore	18	2,07,508	10,37,540	44,450	1,37,632	7,10,330	28,650	69,876	3,27,210	15,800	4,12,886
17	Ujjain	11	14,17,552	70,87,060	1,53,259	7,16,220	35,79,903	62,446	7,01,332	35,07,157	90,813	42,99,302

18	Bhopal	2	1,01,420	10,14,200	50,710	18,017	54,049	9,009	83,403	9,60,151	41,701	10,85,255
19	Shahdol	67	3,69,117	18,45,583	14,875	1,07,066	2,37,037	0	2,62,051	16,08,546	14,875	18,85,472
20	Umaria	8	36,622	1,83,111	9,202	12,541	57,378	4,162	24,081	1,25,733	5,040	1,54,854
21	Damoh	9	1,17,085	6,45,051	1,500	34,777	1,73,925	420	82,308	4,71,126	1,080	5,54,514
22	Mandla	3	10,116	50,581	2,105	8,915	44,110	0	1,201	6,471	2,105	9,777
23	Dewas	2	92,100	4,60,500	46,050	50,101	2,50,506	25,051	41,999	2,09,994	20,999	2,72,992
24	Vidisha	2	31,775	1,58,874	4,325	18,805	94,023	840	12,970	64,851	3,485	81,306
25	Sheopur	75	10,92,319	58,71,728	1,63,203	6,02,110	34,23,617	12,467	4,90,209	24,48,111	1,50,736	30,89,056
26	Panna	8	1,34,015	4,55,878	56,692	1,13,645	3,77,002	3,125	20,370	78,876	53,567	1,52,813
Total		527	1,44,00,441	7,31,48,460	9,99,416	98,20,078	4,88,04,054	5,17,258	45,80,363	2,43,44,406	4,82,158	2,94,06,927

Appendix XIV
(Referred to in paragraph 4.5)
Non-realisation of land revenue in diverted cases

(Amount in ₹)

Sl. No.	Name of Unit	Name	Case No.	Order Date	Outstanding Amount				
					Diversion Rent	Premium	Upkar	Penalty	Total
1	Guna	Dinesh Vyas	0328/A-2/2016-17	19.09.2017	39,120	1,95,600	0	0	2,34,720
2		Smt. Giriraj Bhargav	0440/A-2/2016-17	19.02.2018	4,476	22,382	2,238	22,382	51,478
3		Tarun Badhwa	145/A-2/2018-19	26.02.2019	8,62,940	0	0	0	8,62,940
4		Smt. Vidushi Badhwa	144/A-2/2018-19	26.02.2019	5,29,143	41,850	0	2,000	5,72,993
5	Satna	Rajkishor Tripathi	201/2014-15	12.02.2015	2,940	14,700	0	0	17,640
6		Smt. Rani Beti	214/2014-15	18.02.2015	700	3,485	0	0	4,185
7		Smt. Sapna Singh	259/2014-15	17.03.2015	320	1,590	0	0	1,910
8		Smt. Rannu Devi Pandey	687/2014-15	24.09.2015	4,958	24,790	0	0	29,748
9		Balendra Singh	372/2014-15	08.05.2015	3,313	16,565	1,657	0	21,535
10		Ms. Lord Krishna Builders	486/2014-15	06.07.2015	2,000	10,000	0	0	12,000
11		Mahendra Kumar Mishra	102/2014-15	19.12.2014	9,004	45,020	4,502	0	58,526
12		Jitin Kumar Rai	391/2014-15	-	1,993	4,968	497	0	7,458
13		Hem Lalwani, Chandrbhan Lalwani	189/2014-15	06.02.2015	1,542	7,710	771	0	10,023
14		Ashutosh Jayant	251/2015-16	28.01.2016	2,395	11,970	0	0	14,365
15		Smt. Santosh Devi Goyal	11/2015-16	28.10.2015	1,090	5,450	0	0	6,540
16		Suresh Kumar Goyal	12/2015-16	28.10.2015	1,421	7,102	0	0	8,523
17		Smt. Rama Goyal	13/2015-16	28.10.2015	1,484	7,420	0	0	8,904
18		Pushpraj Singh	50/2015-16	19.11.2016	365	1,810	0	0	2,175
19		Smt. Snehlata Gupta	56/2015-16	19.11.2015	410	2,045	0	0	2,455

20		Jagdish Prasad Kushwaha	106/2015-16	30.11.2015	265	1,320	0	0	1,585
21		Gopi Chand Banga	196/2015-16	28.01.2016	2,165	10,805	0	0	12,970
22		Sunil Kumar	817/2016-17	20.09.2017	910	4,540	0	0	5,450
23		Rajwant Jaiswal	846/2016-17	23.01.2018	3,795	18,975	0	0	22,770
24		Lt. Shanti Devi Pvt. Nyaya Trust	580/2017-18	24.06.2017	3,070	15,535	0	0	18,605
25		Manoj Kumar	641/2017-18	24.07.2017	4,000	20,000	0	0	24,000
26		Sushil Kumar	661/2017-18	27.07.2017	755	3,760	0	0	4,515
27		Sushil Kumar	660/2017-18	27.07.2017	845	4,210	0	0	5,055
28		Narayan Singh	477/2016-17	25.05.2017	1,765	2,485	0	0	4,250
29		Smt. Asha	632/2016-17	24.07.2017	1,220	6,100	0	0	7,320
30		Kiran Gupta	194/2015-16	22.08.2016	1,934	9,672	0	0	11,606
31		Saudan Singh	198/2015-16	26.08.2016	896	4,480	0	0	5,376
32		Smt. Kiran Suryavanshi	199/2015-16	26.08.2016	896	4,480	0	0	5,376
33		Hari Singh Yadav	201/2015-16	22.08.2016	3,458	17,287	1,729	0	22,474
34		Jyoti Goyal	203/2015-16	12.09.2016	60,601	3,03,006	0	0	3,63,607
35		Ashok Tiwari	204/2015-16	12.09.2016	913	4,563	0	0	5,476
36		Subhash Chandra Jain	207/2015-16	15.09.2016	6,237	31,185	0	0	37,422
37	Vidisha	Sunita Jain	208/2015-16	15.09.2016	2,352	11,760	0	0	14,112
38		Indu Dixit	209/2015-16	15.09.2016	3,906	19,530	0	0	23,436
39		Tarun Khatri	212/2015-16	16.09.2016	4,690	23,450	0	0	28,140
40		Gore Lal	213/2015-16	16.09.2016	896	4,480	0	0	5,376
41		Laxmi Narayan	214/2015-16	16.09.2016	2,198	10,988	0	0	13,186
42		Amit	220/2015-16	22.09.2016	15,102	75,512	7,551	0	98,165
43		Parvat Singh	05/2016-17	05.10.2016	1,254	6,272	0	12,544	20,070
44		Babu Lal	06/2016-17	10.10.2016	12,661	63,307	0	0	75,968

45	Vidya Pachauri	14/2016-17	05.11.2016	1,613	8,064	0	0	9,677
46	Kamla Bai Rathaur	23/2016-17	23.12.2016	1,299	6,496	0	0	7,795
47	Smt. Videsh Bai	24/2016-17	23.12.2016	1,299	6,496	0	0	7,795
48	Vishnu Prasad Lodhi	42/2016-17	16.02.2017	13,349	51,774	0	1,03,488	1,68,611
49	Savitri Bai Kushwaha	48/2016-17	17.02.2017	354	1,768	0	0	2,122
50	Guddi Bai	50/2016-17	17.02.2017	2,464	12,320	0	0	14,784
51	Netram Rathaur	71/2016-17	23.02.2017	2,262	11,312	0	0	13,574
52	Parvat Singh	77/2016-17	27.03.2017	3,492	17,459	1,746	0	22,697
53	Raj Bai Maina	78/2016-17	27.03.2017	1,680	8,399	840	0	10,919
54	Mehtab Singh	88/2016-17	06.04.2017	1,040	5,200	0	0	6,240
55	Mathura Prasad Kushwaha	121/2016-17	14.06.2017	910	4,550	0	0	5,460
56	Shailendra Singh Dangi	122/2016-17	14.06.2017	2,180	10,900	0	0	13,080
57	Sunanda Saxena	155/2016-17	14.08.2017	1,728	8,640	0	0	10,368
58	Phool Bai	156/2016-17	14.08.2017	1,095	5,472	0	0	6,567
59	Durgesh Das	267/2016-17	24.04.2018	203	1,008	0	0	1,211
60	Gajendra	268/2016-17	23.01.2018	138	684	0	912	1,734
61	Dalip Singh	277/2016-17	23.10.2017	69	348	0	464	881
62	Bharat Singh	91/2017-18	05.03.2018	34	168	17	0	219
63	Suraj Singh	92/2017-18	05.03.2018	29	141	15	0	185
64	Gopesh	94/2017-18	13.12.2017	270	448	135	896	1,749
65	Karan Singh	95/2017-18	13.12.2017	595	596	300	1,192	2,683
66	Munni Bai	96/2017-18	13.12.2017	360	224	184	448	1,216
67	Karan Singh	97/2017-18	13.12.2017	890	892	445	1,784	4,011
68	Lakhan Singh	98/2017-18	13.12.2017	592	595	300	1,192	2,682
69	Ram Babu	126/2017-18	28.02.2018	80	396	0	528	1,004

70		Manphool	128/2017-18	28.02.2018	150	246	0	328	724
71		Deepesh	168/2017-18	30.01.2018	2,193	10,967	1,097	0	14,257
72		Ajay	179/2017-18	10.01.2019	1,55,232	1,29,360	0	1,29,360	4,13,952
73		Machal Singh Gurjar	180/2017-18	20.03.2018	562	2,808	0	5,616	8,986
74		Rajesh Parashar	181/2017-18	19.09.2018	489	2,444	0	4,888	7,821
75		Mohan Raghuvanshi	182/2017-18	20.03.2019	520	2,600	0	5,200	8,320
76		Shanti Patwa	183/2017-18	20.03.2019	582	2,912	0	5,824	9,318
77		Rakesh Raghuvanshi	184/2017-18	19.09.2018	780	3,900	0	7,800	12,480
78		Raghvendra Tiwari	185/2017-18	19.09.2018	1,050	5,252	0	10,504	16,806
79		Mohan Sharma	188/2017-18	23.03.2018	582	2,912	0	5,824	9,318
80		Ram Singh Dangi	189/2017-18	20.03.2018	489	2,444	0	4,888	7,821
81		Babu Lal Teli	228/2017-18	10.04.2018	23,370	38,950	11,685	77,900	1,51,905
82		Himmat Singh Meena	255/2017-18	12.07.2018	2,260	11,300	1,130	0	14,690
83		Om Prakash Malviya	306/2017-18	16.07.2018	2,029	10,145	0	5,072	17,246
84	Sagar	Gulab S/o Jamuna Prasad	177/A-2/2016-17	27.07.2017	10,153	50,763	5,077	2,53,825	3,19,818
85		Babu Lal/Preetam Lal and Others	188/A-2/2016-17	29.09.2017	29,920	1,49,600	0	7,48,000	9,27,520
86		Ramdulari W/o Bhagwan Das	174/A-2/2016-17	27.10.2017	10,582	52,910	5,291	2,64,550	3,33,333
87		Gulab S/o Jamuna Prasad	178/A-2/2016-17	27.10.2017	4,004	20,020	2,002	1,00,100	1,26,126
88		Umesh Kumar S/o Chunni Lal Jain	175/A-2/2016-17	27.10.2017	11,440	57,200	5,720	2,86,000	3,60,360
89		Kailash S/o Shankar Lal	207/A-2/2016-17	23.01.2018	16,779	83,895	0	4,19,475	5,20,149
90		Narmada Prasad, Tulsi Ram	211/A-2/2016-17	29.09.2017	20,083	1,00,415	0	5,02,075	6,22,573
91		Ratan Lal S/o Dashrath Lal	181/A-2/2016-17	22.01.2017	18,161	90,805	54,484	9,08,050	10,71,500
92		Dhandhu S/o Devi	244/A-2/2016-17	28.10.2017	27,360	1,36,800	13,680	13,68,000	15,45,840

93	Rajrani W/o Mannu Lal	202/A-2/2016-17	29.09.2017	28,478	57,600	0	2,88,000	3,57,120
94	Jay Kumar S/o Jagdish Kumar	173/A-2/2016-17	22.01.2018	7,293	36,465	21,880	3,64,650	4,30,288
95	Narayan S/o Makhan Lal	204/A-2/2016-17	29.09.2017	12,888	64,440	0	3,22,200	3,99,528
96	Balram S/o Durga Prasad	242/A-2/2016-17	20.12.2017	8,056	40,280	4,028	4,02,800	4,55,164
97	Ram Prasad S/o Khilan	240/A-2/2016-17	28.10.2017	8,512	42,560	4,256	4,25,600	4,80,928
98	Bhola Ram S/o Ganesh	194/A-2/2016-17	29.09.2017	22,480	1,12,400	0	5,62,000	6,96,880
99	Jayshree W/o Naveen Bhai	243/A-2/2016-17	27.10.2017	9,120	45,600	4,560	4,56,000	5,15,280
100	Raj Kumar S/o Phool Chand	176/A-2/2016-17	27.10.2017	7,865	39,325	3,933	1,96,625	2,47,748
101	Kala Bai w/o Dhani Ram	230/A-2/2016-17	20.11.2017	36,816	1,84,080	0	9,20,400	11,41,296
102	Vijay Singh S/o Chhedi Singh	235/A-2/2016-17	20.12.2017	6,440	32,200	3,220	3,22,000	3,63,860
103	Pooran S/o Devi	187/A-2/2016-17	29.09.2017	27,920	1,39,600	0	6,98,000	8,65,520
104	Santosh Kumar S/o Kanchhedi Lal	231/A-2/2016-17	20.11.2017	21,060	1,05,300	0	5,26,500	6,52,860
105	Rukman Bai W/o Harishankar	196/A-2/2016-17	20.11.2017	15,390	76,950	0	3,84,750	4,77,090
106	Huti Lal S/o Govardhan	186/A-2/2016-17	23.07.2018	3,240	16,200	0	3,24,000	3,43,440
107	Onkar S/o Karori Lal	208/A-2/2016-17	29.09.2017	16,680	83,400	0	1,47,000	2,47,080
108	Vinod Kumar	197/A-2/2016-17	22.01.2017	15,960	79,800	0	3,99,000	4,94,760
109	Indira W/o Ramesh Kumar	203/A-2/2016-17	23.01.2018	10,896	54,480	0	2,72,400	3,37,776
110	Anand Shankar s/o Jagat Narayan	172/A-2/2016-17	22.01.2018	6,721	33,605	20,164	3,36,050	3,96,540
111	Laxmi Shankar s/o Dinannath	238/A-2/2016-17	18.12.2017	14,400	72,000	0	3,60,000	4,46,400
112	Sandeep S/o Narayan	95/A-2/2016-17	27.04.2018	7,600	38,000	0	95,000	1,40,600
113	Ram Singh S/o Dadu Prasad	485/A-2/2016-17	10.07.2018	384	1,920	1,152	19,200	22,656
Total				22,54,437	35,91,362	1,86,286	1,30,83,284	1,91,15,369

