

## Appendix 2.1

*(Refer Paragraph 2.3.2)*

## Statement showing loss of Excise Duty due to allowing excess transit loss of ENA

*(Qty. in LPL)*

Name of the District	Name of the manufacturing Unit	Year	Advised Qty.	Received Qty.	Wastage shown	Qty. of permissible wastage	Qty. of Excess wastage	Rate of ED per LPL	Excise Duty realisable
Dhenkanal	M/s Shakti Maltare & Lemonade	2017-18	294000	290394.72	3605.28	2100.00	1505.28	389.00	585554
Dhenkanal	M/s Shakti Maltare & Lemonade	2019-20	67280	66884.73	395.27	336.40	58.87	501.00	29494
	<b>TOTAL:</b>		<b>361280</b>	<b>357279.45</b>	<b>4000.55</b>	<b>2436.40</b>	<b>1564.15</b>		<b>615048</b>

*(Source: Records of manufacturing units)*

**Appendix 2.2**  
**(Refer Paragraph 2.3.9)**

**Statement showing non-reconciliation of inter-depot transfer of liquor stock**

Permit Id.	Permit No.	Permit date	Name of the Depot	Transit route	Date up to which permit valid	Name of the Suppliers	Time lapse (in months)
38854	OSBC / 5540 / 2017-2018	21-06-2017	Berhampur	Khurda-BERHAMPUR	24-06-2017	Jagajit Industries Ltd.	55
39602	OSBC / 6288 / 2017-2018	07-07-2017	Berhampur	Angul-Berhampur	13-07-2017	United Breweries Ltd.	55
40419	OSBC / 7105 / 2017-2018	22-07-2017	Berhampur	Rayagada-Berhampur	27-07-2017	SABMiller India Limited	54
40494	OSBC / 7180 / 2017-2018	24-07-2017	Sambalpur	Nirgundi-Sambalpur	28-07-2017	Pernod Ricard India (P) Ltd.	54
42928	OSBC / 9614 / 2017-2018	07-09-2017	Balasore	Nirgundi-Balasore	11-09-2017	Bacardi India (P) Ltd.	53
43256	OSBC / 9942 / 2017-2018	13-09-2017	Rayagada	Nirgundi-Rayagada	18-09-2017	United Spirits Limited	52
43256	OSBC / 9942 / 2017-2018	13-09-2017	Rayagada	Nirgundi-Rayagada	18-09-2017	United Spirits Limited	52
43261	OSBC / 9947 / 2017-2018	13-09-2017	Sambalpur	Nirgundi-Sambalpur	18-09-2017	United Spirits Limited	52
35244	OSBC / 1930 / 2017-2018	03-05-2017	Sambalpur	Bolangir-Sambalpur	06-05-2017	SABMiller India Limited	57
46618	OSBC / 13304 / 2017-2018	18-11-2017	Jajpur	Angul-Chandikhol	22-11-2017	Pernod Ricard India (P) Ltd.	50
47717	OSBC / 14403 / 2017-2018	11-12-2017	Khurda	Rayagada-Khurda	15-12-2017	Pernod Ricard India (P) Ltd.	49
50640	OSBC / 17326 / 2017-2018	30-01-2018	Balasore	Nirgundi-Balasore	02-02-2018	Bacardi India (P) Ltd.	48
51558	OSBC / 18244 / 2017-2018	16-02-2018	Sambalpur	Angul-Sambalpur	20-02-2018	Bacardi India (P) Ltd.	47
53619	OSBC / 19327 / 2017-2018	28-02-2018	Angul	Nirgundi-Angul	06-03-2018	Pernod Ricard India (P) Ltd.	47
53621	OSBC / 19329 / 2017-2018	28-02-2018	Berhampur	Nirgundi-Berhampur	06-03-2018	Bhutan Brewery Pvt. Ltd.	47
65454	OSBC / 8318 / 2018-2019	26-07-2018	Nirgundi	Khurda-Nirgundi	30-07-2018	United Breweries Ltd.	42
72479	OSBC / 15343 / 2018-2019	20-11-2018	Berhampur	Nirgundi-Berhampur	24-11-2018	SABMiller India Limited	38
73207	OSBC / 16071 / 2018-2019	03-12-2018	Rayagada	Berhampur-Rayagada	07-12-2018	SABMiller India Limited	37
74229	OSBC / 17093 / 2018-2019	19-12-2018	Khurda	Berhampur-Khurda	22-12-2018	Bhutan Brewery Pvt. Ltd.	37
74834	OSBC / 17698 / 2018-2019	29-12-2018	Berhampur	Sambalpur-Berhampur	03-01-2019	United Breweries Ltd.	37
75142	OSBC / 18006 / 2018-2019	05-01-2019	Khurda	Nirgundi-Khurda	09-01-2019	United Breweries Ltd.	36
78571	OSBC / 21435 / 2018-2019	25-02-2019	Sambalpur	Angul-Sambalpur	28-02-2019	Denzong Breweries Pvt. Ltd.	35
66749	OSBC / 9613 / 2018-2019	14-08-2018	Berhampur	Nirgundi-Berhampur	18-08-2018	Grover Zampa Vineyards Ltd	41
66750	OSBC / 9614 / 2018-2019	14-08-2018	Berhampur	Nirgundi-Berhampur	18-08-2018	Grover Zampa Vineyards Ltd	41
72419	OSBC / 15283 / 2018-2019	19-11-2018	Sambalpur	Bolangir-Sambalpur	22-11-2018	Pernod Ricard India (P) Ltd.	38
72841	OSBC / 15705 / 2018-2019	27-11-2018	Bolangir	Sambalpur-Bolangir	30-11-2018	ADS Spirits Pvt. Ltd.	38
75143	OSBC / 18007 / 2018-2019	05-01-2019	Khurda	Balasore-Khurda	09-01-2019	Bacardi India (P) Ltd.	36
76878	OSBC / 19742 / 2018-2019	02-02-2019	Khurda	Berhampur-Khurda	06-02-2019	Bacardi India (P) Ltd.	35

Permit Id.	Permit No.	Permit date	Name of the Depot	Transit route	Date up to which permit valid	Name of the Suppliers	Time lapse (in months)
78752	OSBC / 21616 / 2018-2019	28-02-2019	Nirgundi	Sambalpur-Nirgundi	05-03-2019	Bacardi India (P) Ltd.	35
78753	OSBC / 21617 / 2018-2019	28-02-2019	Bolangir	Sambalpur-Bolangir	05-03-2019	Bacardi India (P) Ltd.	35
78754	OSBC / 21618 / 2018-2019	28-02-2019	Bolangir	Sambalpur-Bolangir	05-03-2019	Bacardi India (P) Ltd.	35
78755	OSBC / 21619 / 2018-2019	28-02-2019	Angul	Sambalpur-Angul	05-03-2019	Bacardi India (P) Ltd.	35
82471	OSBC / 891 / 2019-2020	15-04-2019	Khurda	Rayagada-Khurda	19-04-2019	Bacardi India (P) Ltd.	33
82473	OSBC / 893 / 2019-2020	15-04-2019	Khurda	Bolangir-Khurda	19-04-2019	Bacardi India (P) Ltd.	33
83030	OSBC / 1450 / 2019-2020	22-04-2019	Nirgundi	Bolangir-Nirgundi	26-04-2019	Carlsberg India Pvt. Ltd.	33
83031	OSBC / 1451 / 2019-2020	22-04-2019	Nirgundi	Bolangir-Nirgundi	26-04-2019	Carlsberg India Pvt. Ltd.	33
86756	OSBC / 5176 / 2019-2020	06-06-2019	Sambalpur	Bolangir-Sambalpur	10-06-2019	Pernod Ricard India (P) Ltd.	31
89635	OSBC / 8055 / 2019-2020	15-07-2019	Berhampur	Sambalpur-Berhampur	19-07-2019	United Breweries Ltd.	30
91883	OSBC / 10303 / 2019-2020	22-08-2019	Sambalpur	Angul-Sambalpur	27-08-2019	Shakti Maltare and Lemonade Pvt. Ltd.	29
91884	OSBC / 10304 / 2019-2020	22-08-2019	Sambalpur	Angul-Sambalpur	27-08-2019	Shakti Maltare and Lemonade Pvt. Ltd.	29
93953	OSBC / 12373 / 2019-2020	24-09-2019	Khurda	Sambalpur-Khurda	28-09-2019	United Breweries Ltd.	28
98607	OSBC / 17027 / 2019-2020	17-12-2019	Jajpur	Nirgundi-Chandikhol	19-12-2019	ABD Pvt. Ltd	25
98707	OSBC / 17127 / 2019-2020	19-12-2019	Rayagada	Sambalpur-Rayagada	24-12-2019	ABD Pvt. Ltd	25
105522	OSBC / 23942 / 2019-2020	13-03-2020	Rayagada	Sambalpur-Rayagada	20-03-2020	ABInbev India Ltd.	22
105523	OSBC / 23943 / 2019-2020	13-03-2020	Rayagada	Sambalpur-Rayagada	20-03-2020	ABInbev India Ltd.	22
105946	OSBC / 24366 / 2019-2020	16-03-2020	Balasore	Sambalpur-Balasore	20-03-2020	ABInbev India Ltd.	22
105947	OSBC / 24367 / 2019-2020	16-03-2020	Balasore	Rayagada-Balasore	20-03-2020	Crown Beers India Pvt Ltd.	22
105948	OSBC / 24368 / 2019-2020	16-03-2020	Angul	Sambalpur-Angul	19-03-2020	Crown Beers India Pvt Ltd.	22
106511	OSBC / 24931 / 2019-2020	20-03-2020	Khurda	Nirgundi-Khurda	25-03-2020	Radico Khaitan Limited	22
106543	OSBC / 24963 / 2019-2020	20-03-2020	Rayagada	Chandikhol-Rayagada	26-03-2020	ABInbev India Ltd.	22
106544	OSBC / 24964 / 2019-2020	20-03-2020	Rayagada	Chandikhol-Rayagada	26-03-2020	ABInbev India Ltd.	22

(Source: Database of OSBCL)

## Appendix 3.1.1

(Refer Paragraph 3.1.6.1)

## Delay in acknowledgement of Refund applications by Commissionerate of CT &amp; GST, Odisha, Cuttack

Sl. No.	Name of the CT&GST Circle	PRE-AUTOMATION DETAILS				POST -AUTOMATION DETAILS			
		Total No. of Refund cases processed	No. of refund cases examined by the Audit	No. of refund cases in which delay in acknowledgement noticed	Range of delay	Total No of Refund cases processed	No. of refund cases examined by Audit	Total No. of refund cases in which delay in acknowledgement noticed	Range of delay
1	Cuttack-II, Cuttack	203	10	7	NA	154	17	0	NA
2	Bhubaneswar-I, Bhubaneswar	213	14	12	30 to 94 days	37	3	0	NA
3	Bhubaneswar-II, Bhubaneswar	110	7	2	84 -154 days	150	10	0	NA
4	Cuttack-I Central, Cuttack	90	1	0		89	1	0	NA
5	Jatni	87	3	0		35	7	0	NA
6	Jagatsinghpur at Paradeep	81	10	0		58	4	0	NA
7	Bhadrak	57	0	0		7	1	0	NA
8	Dhenkanal	48	2	0		14	0	0	NA
9	Balasore	206	10	0		141	9	0	NA
10	Jajpur	138	10	0		36	1	0	NA
11	Sambalpur-I	30	1	0		15	4	0	NA
12	Sambalpur-II	33	5	0		13	6	0	NA
13	Bargarh	75	2	0		24	3	0	NA
14	Jharsuguda	84	5	0		69	8	0	NA
15	Sundergarh	23	2	0		9	0	0	NA
16	Bhanjanagar	33	4	0		7	1	0	NA
17	Angul	53	3	0	0	21	9	5	16 to 45
18	Bhubaneswar-III	200	29	8	3 to 333	55	14	5	2 to 4
19	Bhubaneswar-IV	39	3	0	0	44	3	2	8 to 16
20	Boudh	7	0	0	0	8	2	2	40 to 126

Sl. No.	Name of the CT&GST Circle	PRE-AUTOMATION DETAILS				POST -AUTOMATION DETAILS			
		Total No. of Refund cases processed	No. of refund cases examined by the Audit	No. of refund cases in which delay in acknowledgment noticed	Range of delay	Total No of Refund cases processed	No. of refund cases examined by Audit	Total No. of refund cases in which delay in acknowledgment noticed	Range of delay
21	Cuttack-1-East	30	3	1	43	5	0	0	0
22	Cuttack-I City	0	0	0	0	16	2	2	9 to 12
23	Cuttack-1-WEST	0	0	0	0	11	3	1	10
24	Ganjam-I	64	1	0	0	13	0	0	0
25	Ganjam-II	28	1	0	0	5	4	1	13
26	Kalahandi	29	3	0	0	1	1	0	0
27	Kantabanji	19	2	0	0	9	1	1	1
28	Kendrapara	23	2	0	0	6	2	0	0
29	Keonjhar	44	2	0	0	44	5	0	0
30	Koraput	36	2	0	0	36	0	0	0
31	Mayurbhanj	31	0	0	0	31	2	1	32
32	Nayagarh	22	0	0	0	22	1	0	0
33	Nuapara	19	1	0	0	19	2	0	0
34	Puri	27	3	0	0	27	1	0	0
	<b>Total</b>	<b>2182</b>	<b>141</b>	<b>30</b>	<b>3 days to 333 days</b>	<b>1231</b>	<b>127</b>	<b>20</b>	<b>1 to 126 days</b>

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<b>Refund cases processed</b>	<b>No of cases Audit observed</b>	<b>Range of delay</b>
Pre= 2182	Pre= 30	Pre= 3 to 333
Post= 1231	Post= 20	Post=1 to 126
<b>total = 3413</b>	<b>Total = 50</b>	Final=1 to 333

**Appendix 3.1.2**

*(Refer Paragraph 3.1.6.2)*

**Refund Applications not disposed within time (Interest due-paid/not paid) in Commissionerate of CT & GST, Odisha, Cuttack**

Sl.No	Name of the CT&GST Circle	Total No. of refund applications processed	No. of refund applications examined by the Audit	No. of refund cases in which audit objections noticed	Period of delay	Interest due paid	Interest due not paid	Reasons for delay
	<b>Pre-automation</b>							
1	Cuttack-II, Cuttack	203	10	2	26 to 59 days	0	394439	not furnished
2	Bhubaneswar-III	200	29	4	20 to 115	0	1705861	Due to delay in submission of application
	<b>Total</b>	<b>403</b>	<b>39</b>	<b>6</b>	<b>20 days to 115 days</b>		<b>2100300</b>	
	<b>Post-automation</b>							
3	Bhubaneswar-III	55	14	7	19 to 57	0	292519	Due to technical glitches
4	Bhubaneswar-IV	44	3	1	26 days	0	4223	Outbreak of pandemic COVID-19
5	Ganjam-II	5	4	1	23	0	17	Continuation of Lockdown due to Lockdown
6	Kendrapara	6	2	1	10	0	14901	Due to Covid-19 pandemic
7	Keonjhar	44	5	1	13	0	1696	Due to covid
8	Nuapara	19	2	1	14	0	413	No specific reason
	<b>Total</b>	<b>173</b>	<b>30</b>	<b>12</b>	<b>10 to 57 days</b>	<b>0</b>	<b>313769</b>	

Total Circles involved= 8

Cuttack-II =2 cases, Bhubaneswar-III = 11 cases, Bhubaneswar-IV = 1 case, Ganjam-II=1 case, Kendrapara = 1case, Keonjhar =1 case, Nuapara = 1 case.

Range of delay = 10 to 115 days

in 34 Circle cases processed = 3413, in these 8 circles cases processed = 576

in 34 Circle Audit checked refund cases = 268 and in these 8 circles audit checked = 69

Total audit observation in these 8 circles= 18

Total interest not paid = 2414069 = 0.24 crore

**Appendix 3.1.3**

*(Refer Paragraph 3.1.6.3)*

**Delay in sanction of Provisional Refunds**

Sl. No.	Name of Auditee Unit (Division)	Total		Grand Total	Cases examined Pre+Post	No. of observation made Pre+Post	Delay in days
		Pre	Post				
1	Cuttack-II	0	11	11	1	0	0
2	Cuttack-I Central	2	2	4	0	0	0
3	Bhubaneswar-I	37	23	60	7	0	0
4	Bhubaneswar-II	17	5	22	2	0	0
5	Jatni	10	0	10	1	0	0
6	Jagatsinghpur	6	18	24	1	0	0
7	Bhadrak	0	0	0	0	0	0
8	Dhenkanal	0	5	5	0	0	0
9	Balasore	45	39	84	16	0	0
10	Jajpur	9	13	22	4	0	0
11	Sambalpur-I	5	3	8	2	0	0
12	Sambalpur-II	19	7	26	8	0	0
13	Bargarh	8	13	21	2	0	0
14	Jharsuguda	29	17	46	4	0	0
15	Sundergarh	0	0	0	0	0	0
16	Bhanjanagar	0	0	0	0	0	0
17	Angul	2	11	13	0	0	0
18	Bhubaneswar-III	78	25	103	36	7	3 to 50 days
19	Bhubaneswar-IV	2	0	2	0	0	0
20	Boudh	0	0	0	0	0	0
21	Cuttack-1-East	1	0	1	0	0	0
22	Cuttack-I City	0	0	0	0	0	0
23	Cuttack-1-WEST	0	0	0	0	0	0
24	Ganjam-I	2	0	2	0	0	0
25	Ganjam-II	0	0	0	0	0	0



Sl. No.	Name of Auditee Unit (Division)	Total		Grand Total	Cases examined Pre+Post	No. of observation made Pre+Post	Delay in days
		Pre	Post				
26	Kalahandi	0	0	0	0	0	0
27	Kantabanji	0	0	0	0	0	0
28	Kendrapara	0	0	0	0	0	0
29	Keonjhar	1	5	6	0	0	0
30	Koraput	0	0	0	0	0	0
31	Mayurbhanj	0	0	0	0	0	0
32	Nayagarh	0	0	0	0	0	0
33	Nuapara	0	0	0	0	0	0
34	Puri	0	0	0	0	0	0
	<b>TOTAL</b>	<b>273</b>	<b>197</b>	<b>470</b>	<b>84</b>	<b>7</b>	<b>3 to 50 days</b>

**34 Circles**

Refund Cases processed = 470

cases checked = 84

Audit observation made = 7

Delay in sanction of Prov. Refunds = 3 to 50 days

**Appendix 3.1.4**

*(Refer Paragraph 3.1.6.4)*

**Irregular allowance of refund of inverted duty structure in CT & GST  
Commissionerate, Cuttack**

Sl. No.	Name of the CT&GST Circle	Total No. of pre-automation refund cases on account of inverted duty structure processed	No. of refund cases examined by Audit from the sample	No. of refund cases in which audit objections noticed	Irregular refund granted		
					IGST	CGST	SGST
1	Cuttack-II,Cuttack	89	8	1	0	0	11976
2	Bhubaneswar-III	19	7	0	0	0	0
3	Puri	1	1	0	0	0	0
4	Cuttack-I-West	2	0	0	0	0	0
5	Bhubaneswar-III	4	3	0	0	0	0
6	Bhubaneswar-IV	3	2	0	0	0	0
7	Cuttack-ICity	6	2	0	0	0	0
8	Cuttack-I-West	1	1	0	0	0	0
9	Mayurbhanj	2	1	0	0	0	0
10	Puri	3	0	0		0	0
	<b>Total</b>	<b>130</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11976</b>

## Appendix 3.1.5

(Refer Paragraph 3.1.6.5)

## Delay/ non-conduct of post audit refund claims

Sl. No.	Name of the CT&GST Circle	PRE-AUTOMATION DETAILS		POST-AUTOMATION DETAILS	
		Total No. of Refund cases processed	No. of refund cases examined by the Audit	Total No of Refund cases processed	No. of refund cases examined by Audit
1	Cuttack-II, Cuttack	203	10	154	17
2	Bhubaneswar-I, Bhubaneswar	213	14	37	3
3	Bhubaneswar-II, Bhubaneswar	110	7	150	10
4	Cuttack-I Central, Cuttack	90	1	89	1
5	Jatni	87	3	35	7
6	Jagatsinghpur, Paradeep	81	10	58	4
7	Bhadrak	57	0	7	1
8	Dhenkanal	48	2	14	0
9	Balasore	206	10	141	9
10	Jajpur	138	10	36	1
11	Sambalpur-I	30	1	15	4
12	Sambalpur-II	33	5	13	6
13	Bargarh	75	2	24	3
14	Jharsuguda	84	5	69	8
15	Sundergarh	23	2	9	0
16	Bhanjanagar	33	4	7	1
17	Angul	53	3	21	9
18	Bhubaneswar-III	200	29	55	14
19	Bhubaneswar-IV	39	3	44	3
20	Boudh	7	0	8	2
21	Cuttack-1-East	30	3	5	0
22	Cuttack-I City	0	0	16	2
23	Cuttack-1-WEST	0	0	11	3
24	Ganjam-I	64	1	13	0
25	Ganjam-II	28	1	5	4
26	Kalahandi	29	3	1	1
27	Kantabanji	19	2	9	1
28	Kendrapara	23	2	6	2
29	Keonjhar	44	2	44	5
30	Koraput	36	2	36	0
31	Mayurbhanj	31	0	31	2
32	Nayagarh	22	0	22	1
33	Nuapara	19	1	19	2
34	Puri	27	3	27	1
	<b>Total</b>	<b>2182</b>	<b>141</b>	<b>1231</b>	<b>127</b>

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Refund cases processed

No of  
cases  
Audit  
checkedPre= 2182  
Post= 1231  
Total = 3413Pre= 141  
post= 127  
Total= 268

Appendix 3.1.6

(Refer Paragraph 3.1.7.1)

Issue of refund communication within stipulated seven working days

Sl. No.	Name of the CT & GST Circle	Name of the Taxpayer	Nature/Category of refund	GSTIN	ARN	ARN date	Date of filing Refund Application in case of manual filing	Date of order in Form GST RFD-06/04	Refund amount claimed				Refund amount sanctioned				Total Refund amount sanctioned		
									IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS	Total		
1	Cuttack-II	M/S GAYATRI CONSULTANT	EXBCL	21AFYPN1572M1ZW	AA210119009165Q	14-01-2019	14-01-2019	31-01-2019	346000	0	0	0	346000	0	0	0	0	346000	
		khiroda chandra rana	EXBCL	21AHKPR3120R1Z4	AA210219020705N	28-02-2019	28-02-2019	13-03-2019	0	50000		0	0	50000	0	0	0	50000	
		M/S. OPEC UDYOG PVT. LTD .	INVITC	21AAACO9913B1ZY	AA210619009327C	22-06-2019	22-06-2019	29-06-2019	1823995	0	0	0	1823995	0	0	0	0	1823995	
		M/S. OPEC UDYOG PVT. LTD .	INVITC	21AAACO9913B1ZY	AA210819002185H	04-08-2019	04-08-2019	31-08-2019	1243316	253234	253234	0	1243316	253234	253234	0	0	0	1749784
		M/S S.S ENTERPRISES	INVITC	21ABXFS0616G1Z7	AA210919007767W	13-09-2019	13-09-2019	15-10-2019	217770	0	0	0	217770	0	0	0	0	0	217770
		M/S.MAA SARALA FLYASH BRICKS .	INVITC	21AKHPB7775Q1ZP	AA2110180264010	02-02-2019	02-02-2019	14-02-2019	100000	600000	600000	0	100000	600000	600000	0	0	0	1300000

Sl. No.	Name of the CT & GST Circle	Name of the Taxpayer	Nature/Category of refund	GSTIN	ARN	ARN date	Date of filing Refund Application in case of manual filing	Date of order in Form GST RFD-06/04	Refund amount claimed				Refund amount sanctioned				Total Refund amount sanctioned
									IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS	Total
		APAR INDUSTRIES LIMITED .	INVITC	21AAACG1840M1ZX	AA211118194030S	31-12-2018	31-12-2018	27-03-2019	0	17036609	17036609	0	0	17036609	0	0	34073218
2	Cuttack-I Central	BISWA & JIT MULTI COMPLEX PRIVATE LIMITED	EXBCL	21AADCB8772G1ZR	AA211118011101B	26-11-2018	26-11-2018	24-12-2018	0	0	0	88037	0	0	0	88037	88037
3	BBSR-I	SHAHI EXPORTS PRIVATE LIMITED	EXPWOP	21AAJCS1175L1ZA	AA210119224516K	19-03-2019	19-03-2019	15-07-2019	8551303	0	0	0	3942135	0	0	0	3942135
		JSL LIFESTYLE LIMITED	EXBCL	21AAFCA5161Q1ZK	AA210219012477I	18-02-2019	18-02-2019	25-04-2019	0	1265698	1265698	0	0	1265698	0	0	2531396
		SHAHI EXPORTS PRIVATE LIMITED	EXPWOP	21AAJCS1175L1ZA	AA210319318162O	09-05-2019	09-05-2019	27-08-2019	5985723	0	0	0	5004249	0	0	0	5004249
		GUPTA POWER INFRASTRUCTURE LIMITED	EXBCL	21AAACG9210B1ZG	AA2107190026677	05-07-2019	05-07-2019	20-07-2019	3000000	1000000	1000000	0	3000000	1000000	1000000	0	0

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									IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS	
		SHAHI EXPORTS PRIVATE LIMITED	EXPWOP	21AAJCS1175L1ZA	AA210719018118C	30-07-2019	30-07-2019	19-10-2019	7328275	0	0	0	4398883	0	0	0	4398883
		TPL-SSGIPL JOINT VENTURE	EXBCL	21AAGAT0852Q1Z8	AA2108190072678	13-08-2019	13-08-2019	31-12-2019	0	2385521	2385521	0	2385521	2385521	0	4771042	
		FALCON MARINE EXPORTS LTD	EXPWOP	21AAACF4396D1Z0	AA210918028056A	29-01-2019	29-01-2019	16-09-2019	2337304	20376125	20376125	0	2337304	63225	15963225	0	34263754
		FALCON MARINE EXPORTS LTD	EXPWOP	21AAACF4396D1Z0	AA211218403186N	12-06-2019	12-06-2019	23-03-2019	17099386	8795955	8795955	0	17099386	879595	8795955	0	34691296
4	BBSR-II	RUSSULA AUTOMATION ENGINEERING SOLUTIONS INDIA PVT. LTD.	EXPWOP	21AADCR9935M1ZZ	AA210119245574D	02-05-2019	02/05/2019	25-07-2019	0	15600	15600	0	0	14295	14295	0	28590
		GANPATI BIOTECH	EXBCL	21AIRPR7841R1ZA	AA211018008786E	26-10-2018	26/10/2018	29-03-2019	0	0	0	94583	0	0	0	94583	94583

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									IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS	Total
		RUSSULA AUTOMATION ENGINEERING SOLUTIONS INDIA PVT. LTD.	EXPWOP	21AADCR9935M1ZZ	AA2110180420018	28-03-2019	08/04/2019	29-04-2019	9000	20670	20670	0	0	10717	10717	0	21434
		TOKYO ELECTRIC POWER SERVICES CO LTD PROJECT OFFICE	ANYOTH	21AAGCT8349E1ZD	AA211118011566N	27-11-2018	21/12/2018	21-12-2018	1151935	0	0	0	1151935	0	0	0	1151935
		P.K.PANIGRAHI&ASSOCIATES	EXBCL	21AELPP7551G2ZE	AA2112180014114	03-12-2018	02/02/2019	05-02-2019	0	0	0	14175	0	0	0	14175	14175
5	Jatni	SHRI BALAJI INCENSE INDUSTRIES	INVITC	21ABMPA5266D1Z5	AA2102192439092	19-05-2019	19-05-2019	13-06-2019	2095730	0	0	0	1884541	0	0	0	1884541
		SHRI BALAJI INCENSE INDUSTRIES	INVITC	21ABMPA5266D1Z5	AA210319340792B	27-05-2019	27-05-2019	13-06-2019	3671727	0	0	0	3524193	0	0	0	3524193
		OCEANIC POLYMERS	INVITC	21AACFO1330R1ZE	AA211217016632R	28-03-2019	28-03-2019	04-11-2019	45892	58754	63893	0	36775	50715	55854	0	143344

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									IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS	Total	
6	Jagatsinghpur	M/s-INDIAN FARMERS FERTILISERS CO-OP.LTD	INVITC	21AAAAI050M2Z6	AA210119244386D	27-04-2019	02.05.2019	15.05.2019	87922903	11176524	11176524	0	81383807	11176524	11176524	0	103736855	
		M/s-INDIAN FARMERS FERTILISERS CO-OP.LTD	INVITC	21AAAAI050M2Z6	AA210219241711N	10-05-2019	22.05.2019	20.06.2019	102689171	16946797	16946797		93962817	16946797	16946797		127856411	
		M/s-INDIAN FARMERS FERTILISERS CO-OP.LTD	INVITC	21AAAAI050M2Z6	AA2103193288636	17-05-2019	22.05.2019	20.06.2019	172213614	0	0	0	170385669	0	0	0	170385669	
		M/S MAA KANDHEISUNI TRADERS	ANYOTH	21CKRPM3858H1ZT	AA2107180098719	21-01-2019	21.01.2019			0	163950	163950	68644	0	0	0	0	0
		M/s-INDIAN FARMERS FERTILISERS CO-OP.LTD	INVITC	21AAAAI050M2Z6	AA210719002181R	04-07-2019	04.07.2019	01.08.2019		11783755	0	0	0	7589546	0	0	0	7589546
		M/s-INDIAN FARMERS FERTILISERS CO-OP.LTD	INVITC	21AAAAI050M2Z6	AA2107190065584	11-07-2019	11.07.2019	26.07.2019		200194509	261129	261129	0	192890828	261129	261129	0	193413086
		IFFCO	INVITC	21AAAAI050M2Z6	AA210919003592B	07-09-2019	07.09.2019	17.10.2019		74329565	0	0	0	65898964	0	0	0	65898964



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									IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS	Total
7	Dhenkanal	M/S SUNIL CONSTRUCTION	EXBCL	21AOVPS2242B1Z5	AA210119015695F	24-01-2019	26.08.2019	18.09.2019	424100	0	0	0	424100	0	0	0	424100
		DEEPAK KUMAR DASH	EXBCL	21AGCPD4190N1ZK	AA211218007862J	11-12-2018	11.12.2018	06.02.2019	929584	0	0	0	929584	0	0	0	929584
8	Balasore	ALASHORE MARINE EXPORTS PRIVATE LIMITED	EXPWOP	21AALCA2704R1ZL	AA210118007295P	21-02-2019	21.02.2019	03.06.2019	727254	641867	641867	0	187001	178393	178393	0	543787
		ALASHORE MARINE EXPORTS PRIVATE LIMITED	EXPWOP	21AALCA2704R1ZL	AA210218008004I	21-02-2019	21.02.2019	03.06.2019	638332	1210194	1210194	0	281905	104397	104397	0	490699
		M/S HARI MARINE PVT LTD.	EXPWOP	21AADCH4253L1ZQ	AA210318019030I	05-03-2019	05.03.2019	09.05.2019	230667	628237	628237	0	2051393	466436	466436	0	2984265
		M/s Neelam Rubbers	SEZWP	21ACXPC6705D1ZW	AA210318036429B	17-05-2019	17.05.2019	16.11.2019	267639	0	0	0	267639	0	0	0	267639

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									IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS	
		ALASHORE MARINE EXPORTS PRIVATE LIMITED	EXPWOP	21AALCA2704R1ZL	AA210619011300Y	25-06-2019	25.06.2019	04.12.2019	1251109	284862	284862	0	844530	103241	103241	0	1051012
		ALASHORE MARINE EXPORTS PRIVATE LIMITED	EXPWOP	21AALCA2704R1ZL	AA210919005271J	10-09-2019	10.09.2019	04.12.2019	3234590	729578	729578	0	2148582	315916	315916	0	2780414
		B-ONE BUSINESS HOUSE PRIVATE LIMITED	EXPWOP	21AAF035Q1ZWB	AA210919013024M	21-09-2019	21.09.2019	03.12.2019	775673	503403	503406	0	170216	205934	205934	0	582084
		ALASHORE MARINE EXPORTS PRIVATE LIMITED	EXPWOP	21AALCA2704R1ZL	AA211017003576Q	17-02-2019	17.02.2019	31.05.2019	1959418	511902	511902	0	870686	307697	307697	0	1486080
		ALASHORE MARINE EXPORTS PRIVATE LIMITED	EXPWOP	21AALCA2704R1ZL	AA2112170115203	19-02-2019	19.02.2019	31.05.2019	1544357	381369	381369	0	525272	342281	342281	0	1209834

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									IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS		Total
9	Jajpur	M/S OMM SRI ABHIRAM MARBLE HOUSE	EXBCL	21AULPM5954A1ZU	AA2101190081122	12-01-2019	19.02.2019	28.02.2019	168480	0	0	0	168480	0	0	0	168480	
		M/S. JINDAL STAINLESS LIMITED	EXPWOP	21AABCJ1969M1ZF	AA210219218496A	30-03-2019	04.04.2019	13.06.2019	0	0	0	16898553	0	0	0	16898553	16898553	
		M/S. JINDAL STAINLESS LIMITED	EXPWOP	21AABCJ1969M1ZF	AA2103193543395	10-06-2019	11.06.2019	31.07.2019	0	0	0	7624248	0	0	0	7624248	7624248	
		AL FARAZ ENTERPRISES	EXBCL	21AISP6874H1ZR	AA2107190047376	09-07-2019	15.07.2019	08.08.2019	0	107505	0	0	0	107505	0	0	0	107505
		M/S. JINDAL STAINLESS LIMITED	EXPWOP	21AABCJ1969M1ZF	AA210919009101O	16-09-2019	17.09.2019	16.11.2019	0	0	0	17367936	0	0	0	17367936	17367936	
		M/s. PREMCO RAIL ENGINEERS LIMITED	EXBCL	21AACCP9014E1ZX	AA211118006824M	17-11-2018	14.03.2019	30.03.2019	0	32134	32134	0	0	0	32134	32134	0	64268
		M/S. JINDAL STAINLESS LIMITED	EXPWOP	21AABCJ1969M1ZF	AA211118146003X	20-12-2018	16.12.2018	16.02.2019	0	0	0	3016311	0	0	0	3016311	3016311	

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									IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS	Total
		M/S OMM SRI ABHIRAM MARBLE HOUSE	EXBCL	21AULPM5954A1ZU	AA211218011760T	17-12-2018	19.02.2019	28.02.2019	0	37731	37731	0	0	37731	37731	0	75462
10	Sambalpur-I	Samleswari Enterprises	EXBCL	21AATPA4256B1Z8	AA2103190138769	25-03-2019			0	8434	8434	0	0	8434	8434	0	16868
11	Sambalpur-II	SHYAM METALICS AND ENERGY LTD	EXPWOP	21AAHCS5842A1ZT	AA210719001735D	03-07-2019	03.07.2019	16.09.2019	0	0	0	65931790	0	0	0	65921345	65921345
		HIMADRI SPECIALITY CHEMICAL LIMITED	SEZWOP	21AAACH7475H1ZO	AA210819013604E	22-08-2019	22.08.2019	18.10.2019	17717159	0	0	0	17717159	0	0	0	17717159
		HIMADRI SPECIALITY CHEMICAL LIMITED	SEZWOP	21AAACH7475H1ZO	AA2109190119535	19-09-2019	19.09.2019	14.11.2019	7447578	0	0	0	7447578	0	0	0	7447578
		HIMADRI SPECIALITY CHEMICAL LIMITED	SEZWOP	21AAACH7475H1ZO	AA210919011966Y	19-09-2019	19.09.2019	14.11.2019	5879096	0	0	0	5879096	0	0	0	5879096
		HINDUSTAN ENGINEERING WORKS	EXBCL	21CTPPB5728L1ZI	AA211118007470W	19-11-2018	19.11.2018	20.04.2019	0	22283	22283	0	0	22283	22283	0	44566

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									IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS	
12	Bargarh	M/S SHREE SHYAM AGRO PRODUCTS.	INVITC	21ACVPA6967F1ZG	AA210919003117H	06-09-2019	06.09.2019	31.10.2019	113470	0	0	0	113470	0	0	0	113470
		M/S SHREE SHYAM AGRO PRODUCTS.	INVITC	21ACVPA6967F1ZG	AA210919003660G	07-09-2019	07.09.2019	31.10.2019	217478	0	0	0	217478	0	0	0	217478
13	Jharsuguda	M/S UNISEVEN ENGINEERING & INFRASTRUCTURE PVT LIMITED	SEZWP	21AAACU9083G1ZD	AA2102192472969	01-06-2019	01.06.2019	20.07.2019	2779920	0	0	0	2779920	0	0	0	2779920
		RUNAYA REFINING LLP	SEZWOP	21AAVFR5217M1ZS	AA210319319633E	10-05-2019	10.05.2019		6458586	0	0	0	6458586	0	0	0	6458586
		GAUTAM CEMENT WORKS	EXBCL	21AAEFG2396M1ZA	AA2107190124794	22-07-2019	22.07.2019	30.08.2019	753220	0	0	0	753220	0	0	0	753220
		RUNAYA REFINING LLP	SEZWOP	21AAVFR5217M1ZS	AA210919013111R	21-09-2019	21.09.2019		12203461	0	0	0	12203461	0	0	0	12203461
		M/S CRAFT & COMMERCE PVT. LTD	SEZWOP	21AACCC2654F1Z8	AA2111172129789	15-11-2018	15.11.2018	31.01.2019	529463	0	0	0	529463	0	0	0	529463

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									IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS	
14	Sundergarh	Kailash Kumar Agrawal	ANYOTH	21AAIHK5014N1ZB	AA2108190109851	19-08-2019	19.08.2019	15.10.2019	0	0	0	108639	0	0	0	108639	108639
15	Bhanjaragar	M/S. MANOJ KUMAR ROUT	EXBCL	21ACCP7428P1Z7	AA210319009852F	17-03-2019	17.03.2019	18.10.2019	0	13700	13700	0	0	13700	13700	0	27400
		M/S. RABINDRA TRADERS	EXBCL	21ALYPP8192K1Z7	AA2105190009578	02-05-2019	02.05.2019	15.10.2019	176009	0	0	0	176009	0	0	0	176009
		SAROJ KUMAR MAHARANA	EXBCL	21AXMPM9366N1ZQ	AA2108190155664	26-08-2019	26.08.2019	25.10.2019	0	100000	100000	0	0	100000	100000	0	200000
		BHIKARI BEHERA	EXBCL	21CKJPB3892G1ZC	AA211118005791O	15-11-2018	15.11.2018		0	16525	16525	0	0	16525	16525	0	33050
16	Angul	RAMESH CHANDRA DAS	EXBCL	21BSDPD7784E1ZY	AA210619011963A	26-06-2019	26-06-2019	29-06-2019	0	24559	24559	0	0	24559	24559	0	49118
17	Bhubaneswar-III	NATIONAL ALUMINIUM CO. LTD.	EXPWOP	21AAACN7449M1Z9	AA210219244133Q	20-05-2019	01-08-2019	07-01-2020	0	0	0	65959879	0	0	0	65959879	65959879
		RELIANCE JIO INFOCOMM LIMITED	EXPWP	21AABCI6363G1ZV	AA210318020309N	12-03-2019	12-03-2019	31-05-2019	5422	0	0	0	5422	0	0	0	5422

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									IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS	Total
		M/S.SREERAGAM EXPORTS PRIVATE LIMITED	EXPWOP	21AAPCS7682C1Z7	AA2103182952838	28-08-2018	28-08-2018	19-02-2019	1592224	463412	463412	0	1592224	463412	463412	0	2519048
		GEO-CHEM LABORATORIES P LTD	SEZWP	21AAACG1884B1Z8	AA210318313914G	31-10-2018	31-10-2018	14-10-2019	61800	0	0	0	61800	0	0	0	61800
		NATIONAL ALUMINIUM CO. LTD.	EXPWOP	21AAACN7449M1Z9	AA210518191001P	24-08-2018	24-08-2018	08-01-2019	0	0	0	1.259E+09	0	0	0	1259122078	1259122078
		M/S.SREERAGAM EXPORTS PRIVATE LIMITED	EXPWOP	21AAPCS7682C1Z7	AA210518210781J	27-12-2018	27-12-2018	17-01-2019	1169096	513248	513248	0	1169096	513248	513248	0	2195592
		ADITI SOLAR PRIVATE LIMITED	INVITC	21AAICA7380A1Z5	AA210619009417B	22-06-2019	22-Jun-19	17-07-2019	3597682	0	0	0	3597682	0	0	0	3597682
		ENTERPRIS SYSTEM SOLUTION PRIVATE LIMITED	EXPWP	21AAACE9579R1ZX	AA210717003190V	27-02-2019	27-Feb-19	12-04-2019	2933448	0	0	0	2933448	0	0	0	2933448

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									IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS	Total
		M/S.SREERAGAM EXPORTS PRIVATE LIMITED	EXPWOP	21AAPCS7682C1Z7	AA210718028560F	18-05-2019	18-05-2019	17-06-2019	1085501	807485	807485	0	1085501	807485	807485	0	2700471
		NATIONAL ALUMINIUM CO. LTD.	EXPWOP	21AAACN7449M1Z9	AA210718192474Z	27-09-2018	27-09-2018	08-12-2019	0	0	0	176109711	0	0	0	17610971	17610971
		NATIONAL ALUMINIUM CO. LTD.	EXPWOP	21AAACN7449M1Z9	AA210719007958V	15-07-2019	15-07-2019	25-07-2019	0	0	0	22531738	0	0	0	22531738	22531738
		IRC Agrochemicals Private Limited	INVITC	21AAECI6388L1Z8	AA210719010972A	19-07-2019	19-Jul-19	12-12-2019	51756245	0	0	0	51756245	0	0	0	51756245
		M/S.SREERAGAM EXPORTS PRIVATE LIMITED	EXPWOP	21AAPCS7682C1Z7	AA210719016887V	27-07-2019	27-07-2019	19-08-2019	820467	471109	471109	0	820467	471109	471109	0	1762685
		M/S.SREERAGAM EXPORTS PRIVATE LIMITED	EXPWOP	21AAPCS7682C1Z7	AA210719017433F	29-07-2019	29-07-2019	19-08-2019	1170724	570195	570195	0	1170724	570195	570195	0	231114
		TECH MAHINDRA LIMITED	EXPWOP	21AAACM3484F1ZU	AA210818003164M	02-01-2019	17-01-2019	03-04-2019	4590238	276639	276639	0	4590238	276639	276639	0	5143516



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									IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS	Total
		IRC Agrochemicals Private Limited	INVITC	21AAECI6388L1Z8	AA210818016060R	08-02-2019	08-02-2019	03-04-2019	65945768	0	0	0	65945768	0	0	0	65945768
		M/S.SREERAGAM EXPORTS PRIVATE LIMITED	EXPWOP	21AAPCS7682C1Z7	AA210818032326D	20-05-2019	20-05-2019	17-06-2019	1178930	463127	463127	0	1178930	463127	463127	0	2105184
		NATIONAL ALUMINIUM CO. LTD.	EXPWOP	21AAACN7449M1Z9	AA210818181389R	01-10-2018	01-10-2018	08-01-2019	0	0	0	86013518	0	0	0	8601352	8601352
		M/S BHAGIRATHI METAL INDUSTRIES PRIVATE LIMITED	INVITC	21AABCB1788L1ZO	AA210819007001U	12-08-2019	13-08-2019	17-09-2019	3290735	899871	899871	0	3290735	899871	899871	0	5090477
		ADITI SOLAR PRIVATE LIMITED	EXBCL	21AAICA7380A1Z5	AA210819013208E	22-08-2019	07-Sep-19	19-09-2019	0	2471369	242692	0	0	2471369	242692	0	4898291
		TECH MAHINDRA LIMITED	EXPWOP	21AAACM3484F1ZU	AA210918028744I	30-01-2019	26.03-2019	04-12-2019	6057053	0	0	0	6057053	0	0	0	6057053

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Sl. No.	Name of the CT & GST Circle	Name of the Taxpayer	Nature/Category of refund	GSTIN	ARN	ARN date	Date of filing Refund Application in case of manual filing	Date of order in Form GST RFD-06/04	Refund amount claimed				Refund amount sanctioned				Total Refund amount sanctioned
									IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS	Total
		M/S BHAGIRATHI METAL INDUSTRIES PRIVATE LIMITED	INVITC	21AABCB1788L1ZO	AA2109180308437	02-02-2019	02-02-2019	06-01-2019	3562201	1092737	1092737	0	3562201	1092737	1092737	0	5747675
		NATIONAL ALUMINIUM CO. LTD.	EXPWOP	21AAACN7449M1Z9	AA210918296476M	06-11-2018	08-11-2018	12-05-2018	0	0	0	159311723	0	0	0	159311723	159311723
		ADITI SOLAR PRIVATE LIMITED	INVITC	21AAICA7380A1Z5	AA211018036199F	08-03-2019	13-03-2019	16-04-2019	4390287	0	0	0	4390287	0	0	0	4390287
		IRC Agrochemicals Private Limited	INVITC	21AAECI6388L1Z8	AA211018037281T	13-03-2019	13-03-2019	04-03-2019	7387699	8676545	8676545	0	7387699	8676545	8676545	0	24740789
		ODISHA URBAN INFRASTRUCTURE DEVELOPMENT FUND	ANYOTH	21AAATO3393E1ZV	AA211118033289F	07-12-2018	07-12-2018	15-12/2018	852419	2805	2805	0	852419	2805	2805	0	858029
		Semtech Advanced Systems India Private Limited	EXPWOP	21AAFCA8387E1ZR	AA211217294977R	26-11-2018	13-03-2019	31-03-2019	801220	471410	471410	0	801220	471410	471410	0	1744040

Sl. No.	Name of the CT & GST Circle	Name of the Taxpayer	Nature/Category of refund	GSTIN	ARN	ARN date	Date of filing Refund Application in case of manual filing	Date of order in Form GST RFD-06/04	Refund amount claimed				Refund amount sanctioned				Total Refund amount sanctioned
									IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS	Total
18	Bhubaneswar-IV	NEXT ALTITUDE MANAGMENT SERVICES PRIVATE LIMITED	EXBCL	21AAECN9424A1ZZ	AA210219015903K	22-02-2019	10-Jun-19	26-Jun-19	0	0	0	15000	0	0	0	150000	150000
		ITL-KEC JV	EXBCL	21AABA14183N1ZM	AA210819011330R	20-08-2019	28-Aug-19	20-Aug-19	0	2548856	2548856	0	0	2548856	2548856	0	5097712
19	Cuttack-I East	PAPA MOBILE & MOBILE	EXBCL	21AIEPR4508G1ZK	AA211018006927G	20-10-2018	20-10-2018	17-12-2018	0	11388	11385	0	0	11388	11385	0	22773
20	Ganjam-I	VASU DRESSES	EXBCL	21CAEPK9058C1ZZ	AA210219014228N	21-Feb-19	21-Feb-19	28-Feb-19	0	55350	108850	0	0	55350	108850	0	164200
21	Ganjam-II	K9 HOME APPLIANCE	EXBCL	21BNVPR1172F1ZW	AA2107190009938	02-07-2019	02-07-2019	22-Aug-19	0	740	740	0	0	740	740	0	1480
22	Kantabnaji	Giridharilal Agrawal	EXBCL	21ABRPA7789C1ZM	AA210419010390U	18 April 2019	18 April 2019	25-Apr-19	0	24000	24000	0	0	24000	24000	0	48000
		Giridharilal Agrawal	EXBCL	21ABRPA7789C1ZM	AA210619011473J	26 June 2019	26 June 2019	27-Jun-19	0	29800	29800	0	0	29800	29800	0	59600

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Sl. No.	Name of the CT & GST Circle	Name of the Taxpayer	Nature/Category of refund	GSTIN	ARN	ARN date	Date of filing Refund Application in case of manual filing	Date of order in Form GST RFD-06/04	Refund amount claimed				Refund amount sanctioned				Total Refund amount sanctioned
									IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS	
23	Kendrapara	SEW-TTIPL JOINT VENTURE	EXBCL	21AAJAS4830Q1Z4	AA210819001998V	03-08-2019	03-08-2019	05-11-2019	0	870867	870867	0	0	870867	870867	0	1741734
		DEBASIS SAMAL	EXBCL	21APKPS3108L1ZU	AA211218002635P	04-12-2018	28-12-2018	28-12-2018	39026	0	0	0	39026	0	0	0	39026
24	Keonjhar	M/s. Sethi Traders	EXBCL	21EBCPS2242M1ZO	AA2102190198468	27-02-2019	27-02-2019	11-03-2019	0	20000	20000	0	0	20000	20000	0	40000
		M/S GANAPATI TRADERS	ANYOTH	21AQEPP7694P1Z2	AA2109182554632	29-10-2018	29-10-2018	16-11-2018	0	22500	22500	0	0	22500	22500	0	450000
25	Koraput	GAURAV KUMAR	EXBCL	21DEKPK4791D1ZK	AA210919015102O	24-Sep-19	24-Sep-19	24-Oct-19	0	73000	43000	0	0	73000	43000	0	116000
26	Nuapada	G G SAREE & GARMENTS	EXBCL	21ABPPA2646C1ZA	AA210819001645C	03-08-2019	23-09-2019	26-Sep-19	0	3600	3600	0	0	3600	3600	0	2974156047
<b>TOTAL</b>													<b>910655126</b>	<b>108240138</b>	<b>108066822</b>	<b>410985784</b>	<b>1537947870</b>

15+11=26 circles      108 cases=153.79 CRORES

**Circle wise Details of cases checked**

1	Angul	1	18	Puri	0
2	Bhubaneswar-III	27	19	Cuttack-II	7
3	Bhubaneswar-IV	2	20	Cuttack-I Central	1
4	Boudh	0	21	Bhubaneswar-I	8
5	Cuttack-1-East	1	22	Bhubaneswar-II	5
6	Cuttack-I City	0	23	Jatni	3
7	Cuttack-1-WEST	0	24	Jagatsinghpur	6
8	Ganjam-I	1	25	Bhadrak	0
9	Ganjam-II	1	26	Dhenkanal	2
10	Kalahandi	0	27	Balasore	9
11	Kantabanji	2	28	Jajpur	8
12	Kendrapara	2	29	Sambalpur-I	1
13	Keonjhar	2	30	Sambalpur-II	5
14	Koraput	1	31	Bargarh	2
15	Mayurbhanj	0	32	Jharsuguda	5
16	Nayagarh	0	33	Sundergarh	1
17	Nuapara	1	34	Bhanjanagar	4
				<b>TOTAL</b>	<b>108</b>

**Appendix 3.1.7**

(Refer Paragraph 3.1.7.2)

**Sanction of refund on account of unutilised ITC of zero rated supplies with reference to the balance available in the Electronics Credit ledger**

Sl. No.	Name of the CT&GST Circle	Pre-cases	Pre-cases	Post-cases	Post-cases
		Total No. of zero rated* refund applications processed	No. of refund applications examined by Audit from the sample	Total No. of zero rated* refund applications processed	No. of refund applications examined by Audit from the sample
1	Cuttack-II	0	0	11	1
2	Cuttack-I Central	2	0	2	0
3	Bhubaneswar-I	37	6	23	1
4	Bhubaneswar-II	17	2	5	0
5	Jatni	10	0	0	1
6	Jagatsinghpur at Paradeep	6	0	18	1
7	Bhadrak	0	0	0	0
8	Dhenkanal	0	0	5	0
9	Balasore	45	9	39	7
10	Jajpur	9	4	13	0
11	Sambalpur-I	5	0	3	2
12	Sambalpur-II	19	4	7	4
13	Bargarh	8	0	13	2
14	Jharsuguda	29	4	17	0
15	Sundergarh	0	0	0	0
16	Bhanjanagar	0	0	0	0
17	Angul	2	0	11	0
18	Bhubaneswar-III	78	20	25	16
19	Bhubaneswar-IV	2	0	0	0
20	Boudh	0	0	0	0
21	Cuttack-I East	1	0	0	0
22	Cuttack-I city	0	0	0	0
23	Cuttack-I West	0	0	0	0
24	Ganjam-I,Berhampur	2	0	0	0
25	Ganjam-II,Berhampur	0	0	0	0
26	Kalahandi	0	0	0	0
27	Kantabanji	0	0	0	0
28	Kendrapara	0	0	0	0
29	Keonjhar	1	0	5	0
30	Koraput at Jeypore	0	0	0	0
31	Mayurbhanj at Baripada	0	0	0	0
32	Naygarth	0	0	0	0
33	Nuapara	0	0	0	0
34	Puri	0	0	0	0
	<b>34 circles</b>	<b>273</b>	<b>49</b>	<b>197</b>	<b>35</b>

Zero rated Cases  
Processed

$$273+197= 470$$

Zero rated cases  
checked

$$49+35=84$$

**Appendix 3.1.8**  
(Refer Paragraph 3.1.7.3)

**Verification to prevent allowance of IGST and CGST refund, when drawback allowed at higher rate**

Sl. No.	Name of the CT&GST Circle	PRE-CASES	PRE-CASES	POST CASES	POST CASES
		Total No. of zero rated* refund applications processed	No. of refund applications examined by Audit from the sample	Total No. of zero rated* refund applications processed	No. of refund applications examined by Audit from the sample
1	Cuttack-II	0	0	11	1
2	Cuttack-I Central	2	0	2	0
3	Bhubaneswar-I	37	6	23	1
4	Bhubaneswar-II	17	2	5	0
5	Jatni	10	0	0	1
6	Jagatsinghpur at Paradeep	6	0	18	1
7	Bhadrak	0	0	0	0
8	Dhenkanal	0	0	5	0
9	Balasore	45	9	39	7
10	Jajpur	9	4	13	0
11	Sambalpur-I	5	0	3	2
12	Sambalpur-II	19	4	7	4
13	Bargarh	8	0	13	2
14	Jharsuguda	29	4	17	0
15	Sundergarh	0	0	0	0
16	Bhanjanagar	0	0	0	0
17	Angul	2	0	11	0
18	Bhubaneswar-III	78	20	25	16
19	Bhubaneswar-IV	2	0	0	0
20	Boudh	0	0	0	0
21	Cuttack-I East	1	0	0	0
22	Cuttack-I city	0	0	0	0
23	Cuttack-I West	0	0	0	0
24	Ganjam-I,Berhampur	2	0	0	0
25	Ganjam-II, Berhampur	0	0	0	0
26	Kalahandi	0	0	0	0
27	Kantabanji	0	0	0	0
28	Kendrapara	0	0	0	0
29	Keonjhar	1	0	5	0
30	Koraput at Jeypore	0	0	0	0
31	Mayurbhanj at Baripada	0	0	0	0
32	Naygarth	0	0	0	0
33	Nuapara	0	0	0	0
34	Puri	0	0	0	0
	<b>Total 34 circles</b>	<b>273</b>	<b>49</b>	<b>197</b>	<b>35</b>

PRE-CASES checked            49  
 POST CASES checked        35  
**TOTAL**                            **84**

Zero rated cases processed  
 Pre-cases                        273  
 Post-cases                       197  
**TOTAL**                            **470**

**Appendix 3.1.9**

*(Refer Paragraph 3.1.7.4)*

**Verification to prevent allowance of refund due to inclusion of export invoices to pre GST period**

Sl. No.	Name of the CT&GST Circle	PRE-CASES	PRE-CASES
		Total No. of zero rated* refund applications processed	No. of refund applications examined by Audit from the sample
1	Cuttack-II	0	0
2	Cuttack-I Central	2	0
3	Bhubaneswar-I	37	6
4	Bhubaneswar-II	17	2
5	Jatni	10	0
6	Jagatsinghpur at Paradeep	6	0
7	Bhadrak	0	0
8	Dhenkanal	0	0
9	Balasore	45	9
10	Jajpur	9	4
11	Sambalpur-I	5	0
12	Sambalpur-II	19	4
13	Bargarh	8	0
14	Jharsuguda	29	4
15	Sundergarh	0	0
16	Bhanjanagar	0	0
17	Angul	2	0
18	Bhubaneswar-III	78	20
19	Bhubaneswar-IV	2	0
20	Boudh	0	0
21	Cuttack-I East	1	0
22	Cuttack-I city	0	0
23	Cuttack-I West	0	0
24	Ganjam-I,Berhampur	2	0
25	Ganjam-II,Berhampur	0	0
26	Kalahandi	0	0
27	Kantabanji	0	0
28	Kendrapara	0	0
29	Keonjhar	1	0
30	Koraput at Jeypore	0	0
31	Mayurbhanj at Baripada	0	0
32	Naygarh	0	0
33	Nuapara	0	0
34	Puri	0	0
	<b>Total 34 circles</b>	<b>273</b>	<b>49</b>

PRE-CASES checked

49

Zero rated cases  
processed

Pre-cases =49



## Appendix 3.1.10

(Refer Paragraph 3.1.7.5)

## Verification to prevent refund on amount included as ITC on Capital Goods

Sl. No.	Name of the CT&GST Circle	PRE-CASES	PRE-CASES	POST CASES	POST CASES
		Total No. of zero rated* refund applications processed	No. of refund applications examined by Audit from the sample	Total No. of zero rated* refund applications processed	No. of refund applications examined by Audit from the sample
1	Cuttack-II	0	0	11	1
2	Cuttack-I Central	2	0	2	0
3	Bhubaneswar-I	37	6	23	1
4	Bhubaneswar-II	17	2	5	0
5	Jatni	10	0	0	1
6	Jagatsinghpur at Paradeep	6	0	18	1
7	Bhadrak	0	0	0	0
8	Dhenkanal	0	0	5	0
9	Balasore	45	9	39	7
10	Jajpur	9	4	13	0
11	Sambalpur-I	5	0	3	2
12	Sambalpur-II	19	4	7	4
13	Bargarh	8	0	13	2
14	Jharsuguda	29	4	17	0
15	Sundergarh	0	0	0	0
16	Bhanjanagar	0	0	0	0
17	Angul	2	0	11	0
18	Bhubaneswar-III	78	20	25	16
19	Bhubaneswar-IV	2	0	0	0
20	Boudh	0	0	0	0
21	Cuttack-I East	1	0	0	0
22	Cuttack-I city	0	0	0	0
23	Cuttack-I West	0	0	0	0
24	Ganjam-I,Berhampur	2	0	0	0
25	Ganjam-II,Berhampur	0	0	0	0
26	Kalahandi	0	0	0	0
27	Kantabanji	0	0	0	0
28	Kendrapara	0	0	0	0
29	Keonjhar	1	0	5	0
30	Koraput at Jeypore	0	0	0	0
31	Mayurbhanj	0	0	0	0
32	Naygarh	0	0	0	0
33	Nuapara	0	0	0	0
34	Puri	0	0	0	0
	<b>Total 34 circles</b>	<b>273</b>	<b>49</b>	<b>197</b>	<b>35</b>

PRE-CASES checked 49

Zero rated cases processed

POST CASES checked 35

Pre-cases 273

**TOTAL 84**

Post-cases 197

**TOTAL 470**

**Appendix 3.1.11**  
**(Refer Paragraph 3.1.7.6)**

**Verification to prevent excess allowance of refund due to omission to exclude debit notes**

Sl. No.	Name of the CT&GST Circle	PRE-CASES	PRE-CASES	POST CASES	POST CASES
		Total No. of zero rated* refund applications processed	No. of refund applications examined by Audit from the sample	Total No. of zero rated* refund applications processed	No. of refund applications examined by Audit from the sample
1	Cuttack-II	0	0	11	1
2	Cuttack-I Central	2	0	2	0
3	Bhubaneswar-I	37	6	23	1
4	Bhubaneswar-II	17	2	5	0
5	Jatni	10	0	0	1
6	Jagatsinghpur at Paradeep	6	0	18	1
7	Bhadrak	0	0	0	0
8	Dhenkanal	0	0	5	0
9	Balasore	45	9	39	7
10	Jajpur	9	4	13	0
11	Sambalpur-I	5	0	3	2
12	Sambalpur-II	19	4	7	4
13	Bargarh	8	0	13	2
14	Jharsuguda	29	4	17	0
15	Sundergarh	0	0	0	0
16	Bhanjanagar	0	0	0	0
17	Angul	2	0	11	0
18	Bhubaneswar-III	78	20	25	16
19	Bhubaneswar-IV	2	0	0	0
20	Boudh	0	0	0	0
21	Cuttack-I East	1	0	0	0
22	Cuttack-I city	0	0	0	0
23	Cuttack-I West	0	0	0	0
24	Ganjam-I,Berhampur	2	0	0	0
25	Ganjam-II,Berhampur	0	0	0	0
26	Kalahandi	0	0	0	0
27	Kantabanji	0	0	0	0
28	Kendrapara	0	0	0	0
29	Keonjhar	1	0	5	0
30	Koraput at Jeypore	0	0	0	0
31	Mayurbhanj at Baripada	0	0	0	0
32	Naygarh	0	0	0	0
33	Nuapara	0	0	0	0
34	Puri	0	0	0	0
	<b>34 circles</b>	<b>273</b>	<b>49</b>	<b>197</b>	<b>35</b>

PRE-CASES checked 49

Zero rated cases processed

POST CASES checked 35

Pre-cases 273

**TOTAL 84**

Post-cases 197

**TOTAL 470**

## Appendix 3.1.12

(Refer Paragraph 3.1.7.7)

## Verification to prevent excess allowance of refund due considering invoice value in place of FOB value

Sl. No.	Name of the CT&GST Circle	Pre-Cases	Post-cases	Pre-cases	Pre-cases	Post-cases	Post-cases
		Total No. of Refund cases processed	Total No of Refund cases processed	Total No. of zero rated* refund applications processed	No. of refund applications examined by Audit from the sample	Total No. of zero rated* refund applications processed	No. of refund applications examined by Audit from the sample
1	Cuttack-II	203	154	0	0	11	1
2	Cuttack-I Central	213	37	2	0	2	0
3	Bhubaneswar-I	110	150	37	6	23	1
4	Bhubaneswar-II	90	89	17	2	5	0
5	Jatni	87	35	10	0	0	1
6	Jagatsinghpur at paradeep	81	58	6	0	18	1
7	Bhadrak	57	7	0	0	0	0
8	Dhenkanal	48	14	0	0	5	0
9	Balasore	206	141	45	9	39	7
10	Jajpur	138	36	9	4	13	0
11	Sambalpur-I	30	15	5	0	3	2
12	Sambalpur-II	33	13	19	4	7	4
13	Bargarh	75	24	8	0	13	2
14	Jharsuguda	84	69	29	4	17	0
15	Sundergarh	23	9	0	0	0	0
16	Bhanjanagar	33	7	0	0	0	0
17	Angul	53	21	2	0	11	0
18	Bhubaneswar-III	200	55	78	20	25	16
19	Bhubaneswar-IV	39	44	2	0	0	0
20	Boudh	7	8	0	0	0	0
21	Cuttack-I East	30	5	1	0	0	0
22	Cuttack-I city	0	16	0	0	0	0
23	Cuttack-I West	0	11	0	0	0	0
24	Ganjam-I at Berhampur	64	13	2	0	0	0
25	Ganjam-II at Berhampur	28	5	0	0	0	0
26	Kalahandi	29	1	0	0	0	0
27	Kantabanji	19	9	0	0	0	0
28	Kendrapara	23	6	0	0	0	0
29	Keonjhar	44	44	1	0	5	0
30	Koraput at Jeypore	36	36	0	0	0	0
31	Mayurbhanj at Baripada	31	31	0	0	0	0
32	Naygarh	22	22	0	0	0	0
33	Nuapara	19	19	0	0	0	0
34	Puri	27	27	0	0	0	0
	<b>34 circles</b>	<b>2182</b>	<b>1231</b>	<b>273</b>	<b>49</b>	<b>197</b>	<b>35</b>

**Total cases processed**

Pre-cases = 2182

Post-cases = 1231

**TOTAL =3413****Zero rated cases processed**

Pre-cases

Post-cases

**TOTAL****Cases checked**

Pre-cases = 49

Post cases =35

**TOTAL= 84**

**Appendix 3.1.13**  
(Refer Paragraph 3.1.7.8)

**Verification to prevent irregular grant of provisional refund**

Sl. No.	Name of the CT&GST Circle	PRE-CASES	PRE-CASES	POST CASES	POST CASES
		No. of zero rated* refund applications processed	No. of refund applications examined by Audit from the sample	No. of zero rated* refund applications processed	No. of refund applications examined by Audit from the sample
1	Cuttack-II	0	0	11	1
2	Cuttack-I Central	2	0	2	0
3	Bhubaneswar-I	37	6	23	1
4	Bhubaneswar-II	17	2	5	0
5	Jatni	10	0	0	1
6	Jagatsinghpur at Paradeep	6	0	18	1
7	Bhadrak	0	0	0	0
8	Dhenkanal	0	0	5	0
9	Balasore	45	9	39	7
10	Jajpur	9	4	13	0
11	Sambalpur-I	5	0	3	2
12	Sambalpur-II	19	4	7	4
13	Bargarh	8	0	13	2
14	Jharsuguda	29	4	17	0
15	Sundergarh	0	0	0	0
16	Bhanjanagar	0	0	0	0
17	Angul	2	0	11	0
18	Bhubaneswar-III	78	20	25	16
19	Bhubaneswar-IV	2	0	0	0
20	Boudh	0	0	0	0
21	Cuttack-I East	1	0	0	0
22	Cuttack-I city	0	0	0	0
23	Cuttack-I West	0	0	0	0
24	Ganjam-I,Berhampur	2	0	0	0
25	Ganjam-II,Berhampur	0	0	0	0
26	Kalahandi	0	0	0	0
27	Kantabanji	0	0	0	0
28	Kendrapara	0	0	0	0
29	Keonjhar	1	0	5	0
30	Koraput,Jeypore	0	0	0	0
31	Mayurbhanj at Baripada	0	0	0	0
32	Naygarh	0	0	0	0
33	Nuapara	0	0	0	0
34	Puri	0	0	0	0
	<b>34 circles</b>	<b>273</b>	<b>49</b>	<b>197</b>	<b>35</b>

**Zero rated cases processed**  
Pre-cases = 273  
Post-cases =197  
**TOTAL =470**

**Cases checked**  
Pre-cases = 49  
Post cases =35  
**TOTAL= 84**

**Appendix 3.2.1**  
(Refer Paragraph 3.2.1.6)  
**Circle wise break up of TRAN-1 data (Based on Risk Parameters)**

Sl. No.	Name of the CT & GST Circle	25% Growth in ITC	Closing Balance	Non-Filer	Remaining 567 cases	Total
1	Angul	3	3	2	15	23
2	Balasore	3	1	0	18	22
3	Barbil	3	0	0	15	18
4	Bargarh	5	0	1	15	21
5	Bhanjanagar	2	0	0	3	5
6	Bhadrak	0	0	0	12	12
7	BBSR-I	2	0	1	32	35
8	BBSR-II	7	2	1	35	45
9	BBSR-III	3	2	1	26	32
10	BBSR-IV	4	0	0	35	39
11	Bolangir	1	1	0	18	20
12	Boudh	0	0	0	3	3
13	CTC-I Central	2	0	0	16	18
14	CTC-I City	6	0	1	13	20
15	CTC-I West	2	0	0	9	11
16	CTC-I East	0	1	1	6	8
17	Cuttack-II	5	1	0	23	29
18	Dhenkanal	0	2	0	5	7
19	Deogarh	0	0	0	1	1
20	Ganjam-I	2	0	0	15	17
21	Ganjam-II	0	1	0	12	13
22	Gajapati	0	0	0	1	1
23	Jagatsinghpur	1	2	1	15	19
24	Jajpur	9	4	1	20	34
25	Jatni	1	0	1	10	12
26	Jharsuguda	1	2	0	16	19
27	Kalahandi	0	0	0	9	9
28	Kantabanji	0	0	0	4	4
29	Kendrapara	0	1	0	4	5
30	Keonjhar	3	2	0	10	15
31	Koraput	0	0	1	14	15
32	Mayurbhanj	1	0	0	7	8
33	Malkangiri	0	0	0	2	2
34	Nayagarh	0	0	0	6	6
35	Nuapada	0	0	1	4	5
36	Nabarangpur	0	0	0	2	2
37	Puri	0	0	0	1	1
38	Rayagada	2	0	0	3	5
39	Rourkela-I	1	0	0	39	40
40	Rourkela-II	8	7	0	47	62
41	Sambalpur-I	2	0	0	15	17
42	Sambalpur-II	4	2	0	6	12
43	Sundargarh	0	0	0	3	3
44	Sonepur	0	0	0	2	2
	<b>Total</b>	<b>83</b>	<b>34</b>	<b>13</b>	<b>567</b>	<b>697</b>

**Appendix 3.2.2**  
**(Refer Paragraph 3.2.4.1)**  
**Excess Credit Carried Forward in TRAN-1**

Sl. No.	CT & GST Circle	TRAN-1 data selected/ verified by Audit	No. of Taxpayers	No. of data on which objection raised	Money Value (Rs. in lakh)
1	Angul	23	21	4	730.05
2	Balasore	22	22	4	185.10
3	Barbil	18	18	3	28.65
4	Bargarh	21	20	7	27.31
5	Bhanjanagar	5	4	1	4.95
6	Bhadrak	12	12	0	0
7	Bhubaneswar-I	35	33	6	85.85
8	Bhubaneswar-II	45	42	13	3527.93
9	Bhubaneswar-III	32	29	9	1916.05
10	Bhubaneswar-IV	39	37	8	142.83
11	Bolangir	20	20	5	59.31
12	Boudh	3	3	2	1.15
13	Cuttack-I Central	18	16	2	3.77
14	Cuttack-I City	20	17	3	4.51
15	Cuttack-I West	11	11	2	3.03
16	Cuttack-I East	8	8	2	5.36
17	Cuttack-II	29	25	4	28.05
18	Dhenkanal	7	7	5	145.09
19	Deogarh	1	1	0	0
20	Ganjam-I	17	15	4	8.41
21	Ganjam-II	13	13	2	197.57
22	Gajapati	1	1	0	0
23	Jagatsinghpur	19	18	0	0
24	Jajpur	34	33	8	781.11
25	Jatni	12	11	0	0
26	Jharsuguda	19	18	10	357.80
27	Kalahandi	9	9	0	0
28	Kantabanji	4	4	2	21.95
29	Kendrapara	5	5	1	263.56
30	Keonjhar	15	12	2	12.88
31	Koraput	15	15	4	23.33
32	Mayurbhanj	8	8	2	2.51
33	Malkangiri	2	2	1	0
34	Nayagarh	6	6	1	9.64
35	Nuapada	5	5	0	0
36	Nabarangpur	2	2	0	0
37	Puri	1	1	0	0
38	Rayagada	5	5	0	0
39	Rourkela-I	40	39	2	7.71
40	Rourkela-II	62	58	6	26.47
41	Sambalpur-I	17	15	8	20.27
42	Sambalpur-II	12	10	0	0
43	Sundargarh	3	3	1	4.18
44	Sonepur	2	2	0	0
	<b>Total</b>	<b>697</b>	<b>656</b>	<b>134</b>	<b>8636.38</b>

**Appendix 3.2.2 (A)**  
**(Refer Paragraph 3.2.4.1)**  
**Excess Credit Carried Forward in TRAN-1 (Details of Taxpayers)**

Sl. No.	CT & GST Circle	TRADE Name of the Tax payer	GSTIN	TIN	ITC CB as on June-2017	ITC C/F through TRAN-1	Excess ITC C/F in TRAN-1	Round ed off (Rs.in lakh)
1	Angul	Jindal Steel & Power Limited	21AAACJ7097D1ZS	21172000530	106015957	146499493	40483536	
2		Power Plant Engineers Limited	21AADCP3971H1ZK	21653500177	1444377	31533143	30088766	
3		M/s K.R. Enterprises	21AAHFK8058R1ZQ	21781307857	740720	1159445	418725	
4		M/s Jaypee Distributors	21AAXPA8742L1ZC	21601303106	661351	2675438	2014087	
		<b>Total (04 Taxpayers)</b>					<b>73005114</b>	<b>730.05</b>
5	Balasore	Ganapathi Steel Traders	21AAHPF0984H1Z0	21463801418	114836	2626316	2511480	
6		Bansi Automotive Tyres Pvt. Ltd.	21AABCB3287E1Z5	21961506123	1091116	1091405	289	
7		Kalinga Coal Distributers	21AAEFK5801H1ZT	21231501529	627694	1255386	627692	
8		Nava Yuga Engineering Co Ltd.	21AAACN7396R1ZT	21391503381	0	15370439	15370439	
		<b>Total (04 Taxpayers)</b>					<b>18509900</b>	<b>185.10</b>
9	Badbil	Mahima Enterprises	21AFNPM713H1ZF	21631403242	11712	697007	685295	
10		Chamong Tee Exports Pvt. Ltd	21AABCC3553E1ZB	21386001131	2641310	3349213	707903	
11		Grewal Associates P Ltd	21AABCG3980H1ZU	21191400186	8018281	9490414	1472133	
		<b>Total (03 Taxpayers)</b>					<b>2865331</b>	<b>28.65</b>
12	Bargarh	ACC Limited, Bargarh Cement Works	21AAACT1507C1Z9	21851700329	0	1322633	1322633	
13		M/s Kalpana Enterprises And Kwality Building Materials	21ADIPP9480C1ZK	21411700668	686256	866536	180280	
14		M/s Choudhary Store	21ABHPC8840J1ZT	21371700399	72655	592307	519652	
15		Jagadamba Automobiles	21ARCPP9556H1ZM	21204402864	235624	471250	235626	
16		BPJP Associates	21AAPFB9344P1ZW	21634402288	271629	276449	4820	

Sl. No.	CT & GST Circle	TRADE Name of the Tax payer	GSTIN	TIN	ITC CB as on June-2017	ITC C/F through TRAN-1	Excess ITC C/F in TRAN-1	Round ed off (Rs.in lakh)
17		M/s Mahadeo Lal Pradeep Kumar Lath	21AACFM0810E1Z8	21461700786	30671	223956	193285	
18		M/s Sankar Agencies	21AAPPL8035R1Z3	21901701126	60487	334826	274339	
		<b>Total (07 Taxpayers)</b>					<b>2730635</b>	<b>27.31</b>
19	<b>Bhanja nagar</b>	M/s Radha Krushna Sahu	21CHGPS5964Q1ZJ	21055100134	634138	1129252	<b>495114</b>	
		<b>Total (01 Taxpayer)</b>					<b>495114</b>	<b>4.95</b>
20	<b>Bhubaneswar-I</b>	BKD Acharya (JV)	21AACAB8251D1ZC	21742605060	15004983	18789965	3784982	
21		Shivam Condev Private Limited	21AATCS1852Q1ZQ	21113000633	0	2883444	2883444	
22		Rent Alpha Private Limited	21AAGCR6775C1ZH	21952603150	2083637	2089161	5524	
23		KNK Construction Private Limited	21AACCK8057G1ZP	21555504446	0	1676509	1676509	
24		Powerkia	21AMEPS5963Q1ZD	21941102614	110252	296779	186527	
25		Hewlett Packard Financial Services (India) Pvt. Ltd.	21AABCC5967C1Z1	21932700258	66371	114742	48371	
		<b>Total (06 Taxpayers)</b>					<b>8585357</b>	<b>85.85</b>
26	<b>Bhubaneswar-II</b>	M/s Capital Enterprises	21AAOPA1368F1Z6	21071106245	4687969	11286469	6598500	
27		Larsen and Toubro - Infrastructure Vertical	21AAACL0140P4ZS	21302000022	2830159	235960112	233129953	
28		East Coast Constructions And Industries Limited	21AAACE1662P1ZP	21291120577	0	106776366	106776366	
29		M/s Rentworks India Private Limited	21AABCR8889C1ZB	21511111338	5033966	5083966	50000	
30		Bekem Infra Projects Private Limited	21AADCB5671Q1ZE	21692702233	0	3083722	3083722	
31		Kone Elevator India Private Limited	21AAACK2567P1ZD	21291106512	0	1006824	1006824	



Sl. No.	CT & GST Circle	TRADE Name of the Tax payer	GSTIN	TIN	ITC CB as on June-2017	ITC C/F through TRAN-1	Excess ITC C/F in TRAN-1	Round ed off (Rs.in lakh)
32		Sparsh Hospitals And Critical Care Private Limited	21AAKCS8540C1ZL	21694301278	1585975	1982451	396476	
33		M/s Tirumala Traders	21AEGPN0396C1ZX	21132702541	0	577874	577874	
34		M/s Trimurti	21ACXPS7867A1Z5	21111106223	0	90856	90856	
35		Konark Equipment Sales And Service	21AAGFK1829B1ZZ	21731104621	0	622247	622247	
36		M/s Odyssey Advanced Telematics Systems	21ADIPR5262J1ZF	21731106173	425002	448742	23740	
37		Regency	21AAHFR3864N1ZV	21381104862	0	265195	265195	
38		HCL Services Limited-Karvy Innotech Ltd.	21AADCH0303D1ZO	21515601953	0	170760	170760	
		<b>Total (13 Taxpayers)</b>					<b>352792513</b>	<b>3527.93</b>
39		Arss Infrastructure Projects Limited	21AADCA4203D1ZO	21671104945	0	6982585	6982585	
40		Katira Construction Limited	21AACCK5024D1ZA	21225505452	0	1482574	1482574	
41		Surendra KumarBeura	21AGTPB1174H1ZO	21051111397	289334	1334098	1044764	
42	<b>Bhubaneswar-III</b>	Lord Gupteswar Project Pvt Ltd	21AACCL7042C1Z5	21385503812	0	580804	580804	
43		Prabhudutta Pradhan	21AOZPP6337A1ZU	21301117322	13374	392015	378641	
44		Oppo Mobiles Odisha Private Limited	21AACCO2574L1ZG	21725505177	0	5786612	5786612	
45		Kunal Structure India Pvt. Ltd.	21AACCK7952Q1Z2	21725503819	0	50121734	50121734	
46		Bgr Energy Systems Limited	21AABCG2202J1ZC	21925502351	23596936	105087409	81490473	
47		Reliance Corporate It Park Limited	21AABCD7169H1ZS	21925501381	276420	44012940	43736520	
			<b>Total (09 Taxpayers)</b>					<b>191604707</b>
48	<b>Bhubaneswar-</b>	Asva Power Systems India Pvt. Ltd.	21AAJCA2971Q1ZC	21735603675	0	860000	860000	
49		RKD Construction Pvt Ltd.	21AABCR1816R1ZB	21171108324	0	9547940	9547940	

Sl. No.	CT & GST Circle	TRADE Name of the Tax payer	GSTIN	TIN	ITC CB as on June-2017	ITC C/F through TRAN-1	Excess ITC C/F in TRAN-1	Round ed off (Rs.in lakh)
50	IV	Fourth Dimension Solutions Limited	21AABCF7508A1ZD	21165603940	7184474	7189944	5470	
51		M/s Johnson lifts private ltd.	21AAACJ0838Q1ZI	21661905734	0	1503363	1503363	
52		Intercontinental Infrastructure Company	21AAFFI8486F1ZB	21335604768	0	1411720	1411720	
53		M/s A.K. Tyres	21AHJPS7391C1ZA	21821108888	0	584060	584060	
54		M/s Modern Winding and Electricals	21AALFM6559M1ZS	21655601391	0	343246	343246	
55		M/s Thyssen Krupp Industries India Pvt Ltd.	21AAACK1947K1ZP	21871300678	175199	202250	27051	
		<b>Total (08 Taxpayers)</b>					<b>14282850</b>	<b>142.83</b>
56	Bolangir	Brilliant Developers	21AAPFB6531J1ZH	21204601520	0	451313	451313	
57		Prahallad Sarangi	21ASGPS9692G1ZA	21981801380	0	984214	984214	
58		Alok RanjanBedbak	21AGHPB9590K1Z9	21541804241	0	1077499	1077499	
59		Bhakta Ram Purohit	21AKMPP8430B1ZF	21651803841	0	1605560	1605560	
60		LalmohanPanda	21ACFPP7041K1ZN	21601803723	0	1812240	1812240	
		<b>Total (05 Taxpayers)</b>					<b>5930826</b>	<b>59.31</b>
61	Boudh	Jagadish Prasad Agrawal	21ABZPA8060G1ZO	21711900129	0	91150	91150	
62		Maa Sarala Cloth House	21AALFM6359H1Z5	21221900557	0	24043	24043	
		<b>Total (02 Taxpayers)</b>					<b>115193</b>	<b>1.15</b>
63	Cuttack -I Central	Ramesh Chandra Patra	21AGIPP3180A1ZX	21741201470	0	352814	352814	
64		Anup Health Care	21AALFA5847L1Z9	21171201250	0	24104	24104	
		<b>Total (02 Taxpayers)</b>					<b>376918</b>	<b>3.77</b>
65	Cuttack -I City	Kharvel Trading Co	21AAOPC5167G1ZX	21231204515	730002	819102	89100	
66		Aditya Impex and Technologies	21AASPH0140G1Z9	21571204231	0	153836	153836	

Sl. No.	CT & GST Circle	TRADE Name of the Tax payer	GSTIN	TIN	ITC CB as on June-2017	ITC C/F through TRAN-1	Excess ITC C/F in TRAN-1	Round ed off (Rs.in lakh)
67		Akhilesh Agencies	21AGVPS3319P1ZP	21745700136	0	208168	208168	
		<b>Total (03 Taxpayers)</b>					<b>451104</b>	<b>4.51</b>
68	<b>Cuttack -I West</b>	Rakhee Associates	21FGDPS1950K1ZB	21363201140	225593	254043	28450	
69		Jaysree Electrical	21ABEPB1038L1Z9	21071202760	373205	648078	274873	
		<b>Total (02 Taxpayers)</b>					<b>303323</b>	<b>3.03</b>
70	<b>Cuttack -I East</b>	Motovec	21AAOFM7268E1Z6	21211210249	0	425411	425411	
71		Gayatri Agency	21AEPPB6148F1ZS	21281202208	0	110905	110905	
		<b>Total (02 Taxpayers)</b>					<b>536316</b>	<b>5.36</b>
72	<b>Cuttack -II</b>	M/s Madhusmita Infrastructure (P) Ltd	21AAGCM1118A1ZF	21583300250	0	1725568	1725568	
73		M/S SHREE BALAJI COAL Traders Ltd	21AAHCS6005R1Z5	21151300298	723568	1335192	611624	
74		Pathak Machines Industries	21AAOFP1228M1Z6	21493303743	0	158285	158285	
75		M/s Green Waves Private Limited	21AABCG1145Q1ZQ	21441300381	138561	447701	309140	
		<b>Total (04 Taxpayers)</b>					<b>2804617</b>	<b>28.05</b>
76	<b>Dhenkanal</b>	Thermax Instrumentation Ltd	21AACCT1032C1ZB	21882100098	0	2320269	2320269	
77		Tirupathi Earth and Project works Pvt Ltd	21AADCT3250F1ZW	21915801747	0	1440932	1440932	
78		G.Parameswar Rao M/s Bramhani Devi Stone crusher and Hi-Tech Nursery & Farm	21ACJPR3862L2Z9	21731305314	0	618479	618479	
79		TATA Steel Ltd	21AAACB1247M1Z1	21911301917	81258489	89688778	8430289	
80		Nava Bharat Ventures Ltd	21AAACN7327C1Z1	21301302107	54580790	56279525	1698735	
		<b>Total (05 Taxpayers)</b>					<b>14508704</b>	<b>145.09</b>
81	<b>Ganja m-I</b>	Priyambada	21AASFP1516G1ZG	21234903222	711410	1218762	507352	
82		Laxmi Syndicate Pvt. Ltd.	21AACCL0951G1Z1	21654900857	472962	522962	50000	

Sl. No.	CT & GST Circle	TRADE Name of the Tax payer	GSTIN	TIN	ITC CB as on June-2017	ITC C/F through TRAN-1	Excess ITC C/F in TRAN-1	Round ed off (Rs.in lakh)
83		Hindustan Trading Co	21AACFH1206P1ZQ	21101900125	0	276389	276389	
84		Subudhi Hardware	21BBOPS7930P1ZW	21634900189	141674	148964	7290	
		<b>Total (04 Taxpayers)</b>					<b>841031</b>	<b>8.41</b>
85	<b>Ganja m-II</b>	Indian Rare Earth Ltd	21AAACI2799F1ZQ	21431900962	0	19589762	19589762	
86		Sri Bhubaneswari Enterprises	21BCSPR3277H1Z8	21071907950	0	167036	167036	
		<b>Total (02 Taxpayers)</b>					<b>19756798</b>	<b>197.57</b>
87	<b>Jajpur</b>	Jindal Stainless Steelway Limited	21AABCJ4346C1Z7	21693602296	9052020	9084319	32299	
88		M/s Kalinga Ferro Ispat Pvt. Ltd.	21AACCK5533D1Z4	21341402868	846108	1235953	389845	
89		Das Engineering And Construction	21AAKFD7051L2ZE	21363603593	0	910546	910546	
90		M/s Electro Traders	21AZBPS0967N1Z2	21453601167	486393	932797	446404	
91		M/s Jindal Stainless Limited	21AABCJ1969M1ZF	21511400980	43590224	49314150	5723926	
92		M/s Visa Bao Limited	21AACCV6970H1ZA	21063600460	757405	1185264	427859	
93		Tata Steel Limited	21AAACT2803M1Z N	21681400935	0	69860337	69860337	
94		M/S Maithan Ispat Ltd	21AADCM7360B1Z0	21561402068	25186610	25506416	319806	
		<b>Total (08 Taxpayers)</b>					<b>78111022</b>	<b>781.11</b>
95	<b>Jharsug uda</b>	M/S Vedanta Limited	21AACCS7101B1Z8	21311400799	86638327	103349040	16710713	
96		Soma Enterprise Limited	21AACCS8242F1ZO	21104501374	0	8443628	8443628	
97		M/S Konark Traders	21AAMFK1068Q1ZZ	21204500737	4381876	8763752	4381876	
98		VFPL Asipl JV Company	21AABAV0191P2ZC	21434502696	0	1897494	1897494	
99		M/S Subash Chandra Dhol	21ACOPD2181K1ZR	21131707806	1776162	1820838	44676	
100		M/S Aastha Constructions	21BGIPS9938J1ZS	21124500490	698728	1375115	676387	
101		C S Construction	21AAGPN5236R2ZC	21114502193	0	1299619	1299619	
102		DEE VEE Projects Limited	21AAECD4619B1ZC	21354502449	0	1128437	1128437	

Sl. No.	CT & GST Circle	TRADE Name of the Tax payer	GSTIN	TIN	ITC CB as on June-2017	ITC C/F through TRAN-1	Excess ITC C/F in TRAN-1	Round off (Rs.in lakh)
103		M/S Steag Energy Services (India) Private Limited.	21AAFCS1399L1Z4	21114500350	0	812724	812724	
104		M/S Edac Engineering Limited	21AABCS0321G1Z7	21981803708	0	384876	384876	
		<b>Total (10 Taxpayers)</b>					<b>35780430</b>	<b>357.80</b>
105	<b>Kantab anji</b>	Bijaya Kumar Agrawal	21AAUPA6422G1Z1	21321800579	0	1928623	1928623	
106		Hemraj Jain	21ALWPJ5904D1Z8	21434700091	713307	979955	266648	
		<b>Total (02 Taxpayers)</b>					<b>2195271</b>	<b>21.95</b>
107	<b>Kendr apara</b>	ABS Engineering and Developers	21ADBPR9995H1Z3	21211301720	- 20681803	5674211	26356014	
		<b>Total (01 Taxpayer)</b>					<b>26356014</b>	<b>263.56</b>
108	<b>Keonjhar</b>	Samal Auto India PVT Ltd	21AAKCS5489A1ZF	21961404758	0	854240	854240	
109		Kashvi Power & Steel Pvt Ltd.	21AADCK7990H1ZE	21933700231	1624250	2058507	434257	
		<b>Total (02 Taxpayers)</b>					<b>1288497</b>	<b>12.88</b>
110	<b>Koraput</b>	Ananta Enterprises	21AMZPP0945J1ZL	21951602886	0	519799	519799	
111		Gayatri Projects Ltd	21AAACG8040K1ZV	21171601084	0	296517	296517	
112		Supreme Sales	21AAEFS2858Q1ZR	21111600050	0	222925	222925	
113		Koraput Home Needs	21AAPFK6021N1Z7	21861601141	0	1294345	1294345	
		<b>Total (04 Taxpayers)</b>					<b>2333586</b>	<b>23.33</b>
114	<b>Mayurbhanj</b>	Keyal Agency	21AAOPA2606E1ZH	21051503859	89514	319816	230302	
115		Sri Ram Furniture and Tyres	21AJFPP7370J1Z2	21821510856	105711	126154	20443	
		<b>Total (02 Taxpayers)</b>					<b>250745</b>	<b>2.51</b>
116	<b>Nayagarh</b>	M/S. Sanjibani Traders	21AHQPN7557G1Z0	21386900515	12591	976970	964379	
		<b>Total (01 Taxpayer)</b>					<b>964379</b>	<b>9.64</b>
117	<b>Rourke</b>	SS Steelloy P Ltd	21AAOCS4323B1ZU	21875300376	0	640694	640694	

Sl. No.	CT & GST Circle	TRADE Name of the Tax payer	GSTIN	TIN	ITC CB as on June-2017	ITC C/F through TRAN-1	Excess ITC C/F in TRAN-1	Round ed off (Rs.in lakh)
118	<b>la-I</b>	Kapildeo Prasad	21AADFK6119R1Z4	21022002407	0	130357	130357	
		<b>Total (02 Taxpayers)</b>					<b>771051</b>	<b>7.71</b>
119	<b>Rourke la-II</b>	Bajrang Bali Sponge And Power Ltd (Kalinga Sponge Iron Ltd)	21AACCK1552A1ZF	21592000008	831537	1303086	471549	
120		Basu Industrial Engineering Consultancy Pvt. Ltd	21AACCB5698J1ZI	21932005738	371315	519871	148556	
121		Adhunik Metaliks Limited	21AABCN5676P1Z1	21472000074	18331379	18355532	24153	
122		Jai Balaji Jyoti Steels Ltd	21AABCJ2488H1ZQ	21682000007	24970998	25053374	82376	
123		Trident fabricators pvt ltd.	21AACCT1555G1ZR	21612004750	1942838	3310989	1368151	
124		U.S.S. Construction	21AABFU5681Q1ZP	21265400864	0	551814	551814	
		<b>Total (06 Taxpayers)</b>					<b>2646599</b>	<b>26.47</b>
125	<b>Sambal pur-I</b>	NTPC GE Power Services Private Limited	21AABCN3558J2ZJ	21751303266	1994054 0	19411989	528551	
126		M/s L N Metalics Ltd	21AAACL4468J1ZK	21591703382	2542070	1646047	896023	
127		M/S power max (india) pvt. Ltd.	21AABCP9559R1ZP	21131708194	1575969	1009719	566250	
128		Poddar Distributor	21AJJPP5487E1Z3	21051703970	36044	0	36044	
		<b>Total (08 Taxpayers)</b>					<b>2026868</b>	<b>20.27</b>
129	<b>Sunder garh</b>	Parida Brothers	21AAGFP8293E1Z8	21682003402	0	417517	417517	
		<b>Total (01 Taxpayer)</b>					<b>417517</b>	<b>4.18</b>
		<b>Grand Total ( Total 31 Circles)-129 Taxpayers</b>						<b>8636.38</b>

**Appendix 3.2.3**  
(Refer Paragraph 3.2.4.2)

**Ineligible transitional Credit Carried Forward without filling legacy return**

Sl. No.	CT & GST Circle	TRAN-1 data selected/ verified by Audit	No. of Taxpayers	No. of data on which objection raised	Money Value (Rs. in lakh)
1	Angul	23	21	0	0
2	Balasore	22	22	0	0
3	Barbil	18	18	0	0
4	Bargarh	21	20	1	2.11
5	Bhanjanagar	5	4	0	0
6	Bhadrak	12	12	0	0
7	Bhubaneswar-I	35	33	3	431.76
8	Bhubaneswar-II	45	42	1	30.82
9	Bhubaneswar-III	32	29	1	8.69
10	Bhubaneswar-IV	39	37	0	0
11	Bolangir	20	20	1	7.97
12	Boudh	3	3	0	0
13	Cuttack-I Central	18	16	1	0
14	Cuttack-I City	20	17	0	0
15	Cuttack-I West	11	11	0	0
16	Cuttack-I East	8	8	1	0
17	Cuttack-II	29	25	1	1.30
18	Dhenkanal	7	7	0	0
19	Deogarh	1	1	0	0
20	Ganjam-I	17	15	0	0
21	Ganjam-II	13	13	0	0
22	Gajapati	1	1	0	0
23	Jagatsinghpur	19	18	1	400.43
24	Jajpur	34	33	0	0
25	Jatni	12	11	2	6.20
26	Jharsuguda	19	18	1	3.64
27	Kalahandi	9	9	0	0
28	Kantabanji	4	4	0	0
29	Kendrapara	5	5	0	0
30	Keonjhar	15	12	0	0
31	Koraput	15	15	0	0
32	Mayurbhanj	8	8	0	0
33	Malkangiri	2	2	0	0
34	Nayagarh	6	6	1	1.75
35	Nuapada	5	5	2	3.60
36	Nabarangpur	2	2	0	0
37	Puri	1	1	0	0
38	Rayagada	5	5	0	0
39	Rourkela-I	40	39	0	0
40	Rourkela-II	62	58	0	0
41	Sambalpur-I	17	15	0	0
42	Sambalpur-II	12	10	0	0
43	Sundargarh	3	3	0	0
44	Sonepur	2	2	0	0
	<b>Total</b>	<b>697</b>	<b>656</b>	<b>17</b>	<b>898.27</b>

**Appendix 3.2.3 (A)**  
**(Refer Paragraph 3.2.4.2)**

**Irregular carried forward transitional credits without filling legacy returns**

Sl. No.	CT & GST Circle	TRADE NAME OF THE TAX PAYER	GSTIN	TIN	Month/Quarter for which return not filed	Transitional credit C/F through TRAN-1	Rounded off
1	Bargarh	MAHALAXMI AUTO	21ABCFM8209Q1Z0	21354402539	Jan17 - Mar17	211410	2.11
2	Bhubaneswar-I	Icomm Tele Limited	21AAECA1326Q1ZU	21361112439	Jan17 - Jun17	40489341	
3		Forte Furniture Products India Pvt. Ltd	21AADCF0368E1Z7	21162607416	Jan17 - Jun17	337845	
4		Aster Private Limited	21AACCA5469L1ZM	21901111851	Jan17 - Jun17	2348977	
		<b>Total ( Bhubaneswar-I)</b>				43176163	431.76
5	Bhubaneswar-II	BUILDERS CONSORTIUM PRIVATE LIMITED	21AAECB7251P1ZJ	21522701599	Jan17 - Mar17	3081916	30.82
6	Bhubaneswar-III	Sasmita Bhuyan	21AXRPB0967B1ZW	21435507034	Jan17 - Mar17	868616	8.69
7	Bolangir	Laxmi Narayan Traders	21ABOPC7896D1ZL	21021801229	Apr17-Jun17	796915	7.97
8	Cuttack-II	M/S NAVYA MOTORS	21AANFN6348M1ZU	21743305788	Jan17 - Mar17	129667	1.30
9	Jagatsinghpur	SMARTCHEM TECHNOLOGIES LIMITED	21AACCA5046P1ZP	21203405413	Jan17 - Mar17	40043087	400.43
10	Jatni	M/S KRISHNA BUILDER	21AFCPP1603F1Z7	21482903284	Jan17 - Mar17	517603	
11		SAHOO AGENCY	21AVXPS0739E1ZD	21571119162	Jan17 - Jun17	102657	
		<b>Total ( Jatni)</b>				620260	6.20
12	Jharsuguda	M/S NARAYAN TRADERS	21AEWPB4490D1ZO	21874501678	Jan17 - Mar17	363640	3.64
13	Nayagarh	M/S POONMAN ENTERPRISES	21BBPPS7758L2ZS	21106902609	Jan17 - Mar17	175157	1.75
14	Nuapada	Ambika Auto Mobiles	21ABBFA9040Q1ZE	21676300847	Jan17 - Jun17	207284	
15		Chandrakanth Singh takhur	21AHGPT5149L1Z1	21931806306	Jan17 - Jun17	152619	
		<b>Total (Nuapada)</b>				359903	3.60
		<b>Grand Total (11 Circles)-15 Taxpayers</b>				<b>89826734</b>	<b>898.27</b>



**Appendix 3.2.4**  
**(Refer Paragraph 3.2.4.3)**  
**Ineligible transitional credit carried forward having no output tax**

Sl. No.	CT & GST Circle	TRAN-1 data selected/ verified by Audit	No. of Taxpayers	No. of Taxpayers carried forward ineligible credit having no output tax	Ineligible transitional credit carried forward (Rs. in lakh)
1	Angul	23	21	0	0
2	Balasore	22	22	0	0
3	Barbil	18	18	0	0
4	Bargarh	21	20	0	0
5	Bhanjanagar	5	4	0	0
6	Bhadrak	12	12	0	0
7	Bhubaneswar-I	35	33	1	19.69
8	Bhubaneswar-II	45	42	4	118.14
9	Bhubaneswar-III	32	29	0	0
10	Bhubaneswar-IV	39	37	0	0
11	Bolangir	20	20	0	0
12	Boudh	3	3	0	0
13	Cuttack-I Central	18	16	0	0
14	Cuttack-I City	20	17	0	0
15	Cuttack-I West	11	11	0	0
16	Cuttack-I East	8	8	0	0
17	Cuttack-II	29	25	0	0
18	Dhenkanal	7	7	0	0
19	Deogarh	1	1	0	0
20	Ganjam-I	17	15	0	0
21	Ganjam-II	13	13	0	0
22	Gajapati	1	1	0	0
23	Jagatsinghpur	19	18	0	0
24	Jajpur	34	33	0	0
25	Jatni	12	11	0	0
26	Jharsuguda	19	18	0	0
27	Kalahandi	9	9	0	0
28	Kantabanji	4	4	0	0
29	Kendrapara	5	5	0	0
30	Keonjhar	15	12	0	0
31	Koraput	15	15	0	0
32	Mayurbhanj	8	8	0	0
33	Malkangiri	2	2	0	0
34	Nayagarh	6	6	0	0
35	Nuapada	5	5	0	0
36	Nabarangpur	2	2	0	0
37	Puri	1	1	0	0
38	Rayagada	5	5	0	0
39	Rourkela-I	40	39	3	16.75
40	Rourkela-II	62	58	6	92.69
41	Sambalpur-I	17	15	1	194.12
42	Sambalpur-II	12	10	0	0
43	Sundargarh	3	3	0	0
44	Sonepur	2	2	0	0
	<b>Total</b>	<b>697</b>	<b>656</b>	<b>15</b>	<b>441.39</b>

**Appendix 3.2.4 (A)**  
**(Refer Paragraph 3.2.4.3)**

**Ineligible Transitional Credit Carried Forward having no output tax**

Sl. No.	CT & GST Circle	TRADE NAME OF THE TAX PAYER	GSTIN	TIN	Output Tax paid during Oct 2016 to Jun 2017	ITC C/F through TRAN-1	Ineligible ITC C/F	Round Off (Rs. in lakh)
1	Sambalpur-I	NTPC GE POWER SERVICES PRIVATE LIMITED	21AABCN3558J2ZJ	21751303266	0	19411989	19411989	
		<b>01 Taxpayer</b>					<b>19411989</b>	<b>194.12</b>
2	Bhubaneswar-I	M/s. Goodwill Developers	21AFZPJ9611G1Z8	21382605258	0	1968976	1968976	
		<b>01 Taxpayer</b>					<b>1968976</b>	<b>19.69</b>
3	Bhubaneswar-II	ALTRADE CONSTRUCTIONS PVT LTD	21AAICA6891Q1Z2	21665500942	0	5420622	5420622	
4		S J DEVELOPERS AND HOUSING PRIVATE LIMITED	21AAECA8702A1ZH	21362701784	0	4735931	4735931	
5		EMINENCE CORPORATION PRIVATE LTD.	21AAFCS9723G1ZF	21922701379	0	853288	853288	
6		BAITARANI RICE MILL	21AAQFB6960Q1ZT	21363702242	0	804468	804468	
		<b>04 Taxpayers</b>					<b>11814309</b>	<b>118.14</b>
7	Rourkela-I	SAHEJ REALCON PRIVATE LIMITED	21AAQCS2172L1Z4	21325301309	0	981494	981494	
8		TECHNOCULTURE BUILDING CENTRE PRIVATE LIMITED	21AABCT9952A1ZN	21065301549	0	535970	535970	
9		M/S JAI JAGGANATH	21AAMFJ3792J1Z3	21255301784	0	157999	157999	
		<b>03 Taxpayers</b>					<b>1675463</b>	<b>16.75</b>
10	Rourkela-II	PLUTO PLAZA	21AADCP6432F2ZT	21805402798	0	2656848	2656848	

Sl. No.	CT & GST Circle	TRADE NAME OF THE TAX PAYER	GSTIN	TIN	Output Tax paid during Oct 2016 to Jun 2017	ITC C/F through TRAN-1	Ineligible ITC C/F	Round Off (Rs. in lakh)
11		ZION STEEL LTD.	21AAACZ2641M1ZD	21922006665	0	2303600	2303600	
12		SIDDHI VINAYAK CASTINGS PRIVATE LIMITED	21AAICS5547F2ZF	21842003896	0	2137722	2137722	
13		M/S AUTO DISTRIBUTORS	21AAOFA9550B1ZR	21365402943	0	468291	468291	
14		BASU INDUSTRIAL ENGINEERING CONSULTANCY PVT. LTD	21AACCB5698J1ZI	21932005738	0	519871	371315	
15		B. R. CONSTRUCTION (RAJESH KUMAR GOND)	21AFEPG0859E1Z0	21862007668	0	1331129	1331129	
		<b>06 Taxpayers</b>					<b>9268905</b>	<b>92.69</b>
		<b>Grand Total (05 Circles)-15 Taxpayers</b>						<b>441.39</b>

**Appendix 3.2.5**  
**(Refer Paragraph 3.2.4.4)**  
**Incorrect transitional credit carried forward**

Sl. No.	CT & GST Circle	TRAN-1 data selected/ verified by Audit	No. of Taxpayers	No. of taxpayers Carried Forward incorrect credit	Amount of incorrect Credit Carried Forward (₹ in lakh)
1	Angul	23	21	0	0
2	Balasore	22	22	0	0
3	Barbil	18	18	0	0
4	Bargarh	21	20	0	0
5	Bhanjanagar	5	4	0	0
6	Bhadrak	12	12	0	0
7	Bhubaneswar-I	35	33	0	0
8	Bhubaneswar-II	45	42	0	0
9	Bhubaneswar-III	32	29	0	0
10	Bhubaneswar-IV	39	37	0	0
11	Bolangir	20	20	0	0
12	Boudh	3	3	0	0
13	Cuttack-I Central	18	16	0	0
14	Cuttack-I City	20	17	0	0
15	Cuttack-I West	11	11	0	0
16	Cuttack-I East	8	8	0	0
17	Cuttack-II	29	25	0	0
18	Dhenkanal	7	7	0	0
19	Deogarh	1	1	0	0
20	Ganjam-I	17	15	0	0
21	Ganjam-II	13	13	0	0
22	Gajapati	1	1	0	0
23	Jagatsinghpur	19	18	0	0
24	Jajpur	34	33	0	0
25	Jatni	12	11	0	0
26	Jharsuguda	19	18	0	0
27	Kalahandi	9	9	0	0
28	Kantabanji	4	4	0	0
29	Kendrapara	5	5	0	0
30	Keonjhar	15	12	0	0
31	Koraput	15	15	0	0
32	Mayurbhanj	8	8	0	0
33	Malkangiri	2	2	0	0
34	Nayagarh	6	6	0	0
35	Nuapada	5	5	0	0
36	Nabarangpur	2	2	0	0
37	Puri	1	1	0	0
38	Rayagada	5	5	0	0
39	Rourkela-I	40	39	4	26.19
40	Rourkela-II	62	58	3	12.64
41	Sambalpur-I	17	15	0	0
42	Sambalpur-II	12	10	0	0
43	Sundargarh	3	3	0	0
44	Sonepur	2	2	0	0
	<b>Total</b>	<b>697</b>	<b>656</b>	<b>7</b>	<b>38.83</b>

**Appendix 3.2.5 (A)**  
**(Refer Paragraph 3.2.4.4)**  
**Incorrect Transitional Credit carried forward**

Sl. No.	CT & GST Circle	TRADE NAME OF THE TAX PAYER	GSTIN	TIN	ITC CB as on June-2017 as per Return	ITC C/F through TRAN-1	ITC CB as on June-2017 as per Audit	Incorrect ITC C/F	Rounded off ( Rs. in lakh)
1	Rourkela-I	VIMAL ORGANICS LIMITED	21AAACV7698G1Z3	21615300616	3007342	3007342	665329	2342013	
2		SWASTIK ISPAT PRIVATE LIMITED	21AAHCS4565L1Z4	21672000255	1867863	1867863	1787933	79930	
3		MEGA CONCAST PVT. LTD.	21AAF6M6363A1ZZ	21272007944	239147	239147	191781	47366	
4		CHANDRASHEKHAR MOHAPATRA	21AZTPM2168D1ZE	21045300784	149793	149793	0	149793	
		<b>Total</b>						<b>2619102</b>	<b>26.19</b>
5	Rourkela-II	PRABHU SPONGE PVT LTD	21AACCP3985C1ZP	21352000043	2680712	2680712	2515421	165291	
6		STEEL CONSTRUCTION	21AANFS6471J1ZV	21762000448	1271866	1239482	150020	1089462	
7		BHAGWATI PROJECTS	21AALFB5897K1Z0	21545400904	864753	864753	855053	9700	
		<b>Total</b>						<b>1264453</b>	<b>12.64</b>
		<b>G. Total (02 Circles)-07 taxpayers</b>						<b>3883555</b>	<b>38.83</b>

**Appendix 3.2.6**  
*(Refer Paragraph 3.2.4.5)*

**Ineligible transitional credit carried forward without submission of statutory declaration forms**

Sl. No.	CT & GST Circle	Data selected for verification	No. of Taxpayers	No. of Taxpayers Carried Forward ineligible credit without submission of Statutory declaration forms	Ineligible credit carried forward
1	Angul	23	21	0	0
2	Balasore	22	22	0	0
3	Barbil	18	18	0	0
4	Bargarh	21	20	0	0
5	Bhanjanagar	5	4	0	0
6	Bhadrak	12	12	0	0
7	Bhubaneswar-I	35	33	0	0
8	Bhubaneswar-II	45	42	0	0
9	Bhubaneswar-III	32	29	0	0
10	Bhubaneswar-IV	39	37	0	0
11	Bolangir	20	20	0	0
12	Boudh	3	3	0	0
13	Cuttack-I Central	18	16	0	0
14	Cuttack-I City	20	17	0	0
15	Cuttack-I West	11	11	0	0
16	Cuttack-I East	8	8	0	0
17	Cuttack-II	29	25	0	0
18	Dhenkanal	7	7	0	0
19	Deogarh	1	1	0	0
20	Ganjam-I	17	15	0	0
21	Ganjam-II	13	13	0	0
22	Gajapati	1	1	0	0
23	Jagatsinghpur	19	18	0	0
24	Jajpur	34	33	0	0
25	Jatni	12	11	0	0
26	Jharsuguda	19	18	0	0
27	Kalahandi	9	9	0	0
28	Kantabanji	4	4	0	0
29	Kendrapara	5	5	0	0
30	Keonjhar	15	12	0	0
31	Koraput	15	15	0	0
32	Mayurbhanj	8	8	0	0
33	Malkangiri	2	2	0	0
34	Nayagarh	6	6	0	0
35	Nuapada	5	5	0	0
36	Nabarangpur	2	2	0	0
37	Puri	1	1	0	0
38	Rayagada	5	5	0	0
39	Rourkela-I	40	39	1	3.80
40	Rourkela-II	62	58	9	103.96
41	Sambalpur-I	17	15	0	0
42	Sambalpur-II	12	10	0	0
43	Sundargarh	3	3	0	0
44	Sonepur	2	2	0	0
	<b>Total</b>	<b>697</b>	<b>656</b>	<b>10</b>	<b>107.76</b>

**Appendix 3.2.6 (A)**  
**(Refer Paragraph 3.2.4.5)**

**Ineligible transitional credit carried forward without submission of statutory declaration forms**

Sl. No.	CT & GST Circle	TRADE NAME OF THE TAX PAYER	GSTIN	TIN	Sales turnover under CST Act from Oct 2016 to June 2017	Statutory declaration forms submitted in support of the concession availed	CST paid at concessional rate of 2%	Ineligible credit carried forward (Differential 3%)	Rounded off( Rs. in lakh)
1	Rourkela-I	PRAKASH ENGENERS MP LTD	21AABCP8966E1ZF	21412000980	12658607	NIL	253172	379758	
		<b>Total (01 Taxpayer)</b>						<b>379758</b>	<b>3.80</b>
2	Rourkela-II	EASTERN EQUIPMENT AND ENGINEERS PRIVATE LIMITED	21AACCE2539F1Z6	21485400355	22352466	NIL	447049	670574	
3		BALLURAM STEELS PVT. LTD.	21AACCB7253P1ZJ	21092007849	33749084	NIL	674982	1012473	
4		PRABHU SPONGE PVT LTD	21AACCP3985C1ZP	21352000043	113605908	NIL	2272118	3408177	
5		BEE PEE ROLLERS PRIVATE LIMITED	21AABCB3593P1ZH	21842000598	16445836	NIL	328917	493375	
6		BAID ENGINEERS P. LTD	21AAACB7218C1ZF	21762000254	55423616	NIL	1108472	1662708	
7		VASUNDHARA METALIKS PRIVATE LIMITED	21AABCV9568J1ZY	21752003897	85152251	NIL	1703045	2554568	
8		PIONEER INDUSTRIES	21AGVPM6814B1ZI	21182006393	4367689	NIL	87354	131031	
9		J. K. METALS	21AESPD2489J1ZA	21552002261	799090	NIL	15982	23973	
10		ARYA STEEL	21ADIPA5026F1ZB	21392003901	14627298	NIL	292546	438819	
			<b>Total (09 Taxpayer)</b>						<b>10395697</b>
		<b>Grand Total ( 02 Circles)-10 Taxpayers</b>						<b>10775455</b>	<b>107.76</b>

**Appendix 3.2.7**  
**(Refer Paragraph 3.2.4.6)**

**Interest on irregular/excess claim of transitional credit**

Sl. No.	CT & GST Circle	TRAN-1 data selected/ verified by Audit	No. of Taxpayers	No. of cases in which irregular/excess Transitional credit carried forward	Total amount of transitional credit carried forward in excess	Period upto which interest is to be levied ( in months)	Interest to be levied at the rate of 24% P.A (Rs. in lakh)
1	Angul	23	21	4	730.05	44-48	662.04
2	Balasore	22	22	4	185.10	44-46	169.54
3	Barbil	18	18	3	28.65	44-47	26.54
4	Bargarh	21	20	7	27.31	38-40	20.92
5	Bhanjanagar	5	4	1	4.95	39	3.86
6	Bhadrak	12	12	0	0	0	0
7	Bhubaneswar-I	35	33	0	0	0	0
8	Bhubaneswar-II	45	42	13	3527.93	42-46	3006.63
9	Bhubaneswar-III	32	29	0	0	0	0
10	Bhubaneswar-IV	39	37	8	142.83	42-46	128.86
11	Bolangir	20	20	5	59.31	45-46	53.57
12	Boudh	3	3	2	1.15	41	0.94
13	Cuttack-I Central	18	16	2	5.64	45-47	3.54
14	Cuttack-I City	20	17	3	4.51	42-43	3.81
15	Cuttack-I West	11	11	0	0	0	0
16	Cuttack-I East	8	8	0	0	0	0
17	Cuttack-II	29	25	3	26.46	42	22.23
18	Dhenkanal	7	7	5	145.09	45-49	139.29
19	Deogarh	1	1	0	0	0	0
20	Ganjam-I	17	15	4	8.41	38-42	6.74
21	Ganjam-II	13	13	2	169.38	38	154.14
22	Gajapati	1	1	0	0	0	0
23	Jagatsinghpur	19	18	1	400.43	43	344.37



Sl. No.	CT & GST Circle	TRAN-1 data selected/ verified by Audit	No. of Taxpayers	No. of cases in which irregular/excess Transitional credit carried forward	Total amount of transitional credit carried forward in excess	Period upto which interest is to be levied ( in months)	Interest to be levied at the rate of 24% P.A (Rs. in lakh)
24	Jajpur	34	33	8	781.11	44-48	688.76
25	Jatni	12	11	2	6.20	43-45	5.54
26	Jharsuguda	19	18	10	357.80	38-40	272.85
27	Kalahandi	9	9	0	0	0	0
28	Kantabanji	4	4	2	20.53	39-40	17.18
29	Kendrapara	5	5	1	53.88	48	253.02
30	Keonjhar	15	12	0	0	0	0
31	Koraput	15	15	4	23.33	39-42	19.56
32	Mayurbhanj	8	8	0	0	0	0
33	Malkangiri	2	2	0	0	0	0
34	Nayagarh	6	6	2	11.39	45-46	10.45
35	Nuapada	5	5	2	3.60	38-40	2.86
36	Nabarangpur	2	2	0	0	0	0
37	Puri	1	1	0	0	0	0
38	Rayagada	5	5	0	0	0	0
39	Rourkela-I	40	39	2	7.71	44-47	7.17
40	Rourkela-II	62	58	11	43.78	6-48	26.84
41	Sambalpur-I	17	15	4	22.94	37-40	15.23
42	Sambalpur-II	12	10	0	0	0	0
43	Sundargarh	3	3	1	4.17	41	3.42
44	Sonepur	2	2	0	0	0	0
	<b>Total (28 Circles)</b>	<b>697</b>	<b>656</b>	<b>116</b>	<b>6809.81</b>		<b>6068.64</b>

**Appendix 3.2.7 (A)**  
**(Refer Paragraph 3.2.4.6)**

**Interest on irregular/excess claim of transitional credit**

Sl. No.	CT & GST Circle	TRADE NAME OF THE TAX PAYER	GSTIN	TIN	Excess transitional credit carried forward	Period upto which interest is to be levied ( in months)	Interest to be levied at the rate of 24% P.A (₹ in lakh)	Rounded off
1	Angul	JINDAL STEEL & POWER LTD	21AAACJ7097D1ZS	21172000530	40483536	44	35625512	
2		POWER PLANT ENGINEERS LIMITED	21AADCP3971H1ZK	21653500177	30088766	47	28283440	
3		M/S K.R.ENTERPRISES	21AAHFK8058R1ZQ	21781307857	418725	48	401976	
4		M/S-JAYPEE DISTRIBUTORS	21AAXPA8742L1ZC	21601303106	2014087	47	1893242	
		<b>Total</b>			<b>73005114</b>		<b>66204170</b>	<b>662.04</b>
5	Balasore	Ganapathi Steel Traders	21AAHPF0984H1Z0	21463801418	2511480	45	2260332	
6		Bansi Automotive Tyres Pvt. Ltd.	21AABCB3287E1Z5	21961506123	289	45	260	
7		Kalinga Coal Distributers	21AAEFK5801H1ZT	21231501529	627692	44	552369	
8		Nava Yuga Engineering Co Ltd.	21AAACN7396R1ZT	21391503381	15370439	46	14140804	
		<b>Total</b>			<b>18509900</b>		<b>16953765</b>	<b>169.54</b>
9	Barbil	Mahima Enterprises	21AFNPM713H1ZF	21631403242	685295	44	603060	
10		Chamong Tee Exports Pvt. Ltd	21AABCC3553E1ZB	21386001131	707903	47	665429	
11		Grewal Associates P Ltd	21AABCG3980H1ZU	21191400186	1472133	44	1295477	
		<b>Total</b>			<b>2865331</b>		<b>2563966</b>	<b>25.64</b>
12	Bargarh	ACC LIMITED, BARGARH CEMENT WORKS	21AAACT1507C1Z9	21851700329	1322633	38	1005201	
13		M/S KALPANA ENTERPRISES AND KWALITY BUILDING MATERIALS	21ADIPP9480C1ZK	21411700668	180280	40	144224	
14		M/S CHOUDHARY STORE	21ABHPC8840J1ZT	21371700399	519652	38	394936	
15		JAGADAMBA AUTOMOBILES	21ARCPP9556H1ZM	21204402864	235626	40	188501	
16		BPJP ASSOCIATES	21AAPFB9344P1ZW	21634402288	4820	40	3856	
17		M/S MAHADEO LAL PRADEEP KUMAR LATH	21AACFM0810E1Z8	21461700786	193285	38	146897	
18	M/S SANKAR AGENCIES	21AAPPL8035R1Z3	21901701126	274339	38	208498		
		<b>Total</b>			<b>2730635</b>		<b>2092112</b>	<b>20.92</b>
19	Bhanjanagar	M/S. RADHA KRUSHNA SAHU	21CHGPS5964Q1ZJ	21055100134	495114	39	386189	
		<b>Total</b>			<b>495114</b>		<b>386189</b>	<b>3.86</b>

Sl. No.	CT & GST Circle	TRADE NAME OF THE TAX PAYER	GSTIN	TIN	Excess transitional credit carried forward	Period upto which interest is to be levied ( in months)	Interest to be levied at the rate of 24% P.A (₹ in lakh)	Rounded off
20	Bhubaneswar-II	M/S CAPITAL ENTERPRISES	21AAOPA1368F1Z6	21071106245	6598500	42	5542740	
21		Larsen and Toubro - Infrastructure Vertical	21AAACL0140P4ZS	21302000022	233129953	42	195829161	
22		EAST COAST CONSTRUCTIONS AND INDUSTRIES LIMITED	21AAACE1662P1ZP	21291120577	106776366	44	93963202	
23		M/S.RENTWORKS INDIA PRIVATE LIMITED	21AABCR8889C1ZB	21511111338	50000	46	46000	
24		BEKEM INFRA PROJECTS PRIVATE LIMITED	21AADCB5671Q1ZE	21692702233	3083722	42	2590326	
25		KONE ELEVATOR INDIA PRIVATE LIMITED	21AAACK2567P1ZD	21291106512	1006824	42	845732	
26		SPARSH HOSPITALS AND CRITICAL CARE PRIVATE LIMITED	21AAKCS8540C1ZL	21694301278	396476	42	333040	
27		M/S. TIRUMALA TRADERS	21AEGPN0396C1ZX	21132702541	577874	42	485414	
28		M/s-TRIMURTI	21ACXPS7867A1Z5	21111106223	90856	42	76319	
29		KONARK EQUIPMENT SALES AND SERVICE	21AAGFK1829B1ZZ	21731104621	622247	44	547577	
30		M/S ODYSSEY ADVANCED TELEMETICS SYSTEMS	21ADIPR5262J1ZF	21731106173	23740	45	21366	
31		HCL SERVICES LIMITED-KARVY INNOTECH LTD.	21AADCH0303D1ZO	21515601953	170760	42	143438	
32		REGENCY	21AAHFR3864N1ZV	21381104862	265195	45	238676	
		<b>Total</b>			<b>352792513</b>		<b>300662992</b>	<b>3006.63</b>
33	Bhubaneswar-IV	Asva Power Systems India Pvt. Ltd.	21AAJCA2971Q1ZC	21735603675	860000	44	756800	
34		RKD CONSTRUCTION PVT LTD.	21AABCR1816R1ZB	21171108324	9547940	46	8784105	
35		FOURTH DIMENSION SOLUTIONS LIMITED	21AABCF7508A1ZD	21165603940	5470	45	4923	
36		M/S. JOHNSON LIFTS PRIVATE LTD.	21AAACJ0838Q1ZI	21661905734	1503363	45	1353027	
37		INTERCONTINENTAL	21AAFFI8486F1ZB	21335604768	1411720	42	1185845	

Sl. No.	CT & GST Circle	TRADE NAME OF THE TAX PAYER	GSTIN	TIN	Excess transitional credit carried forward	Period upto which interest is to be levied ( in months)	Interest to be levied at the rate of 24% P.A (₹ in lakh)	Rounded off
		INFRASTRUCTURE COMPANY						
38		M/S. A.K. TYRES	21AHJPS7391C1ZA	21821108888	584060	42	490610	
39		M/S MODERN WINDING AND ELECTRICALS	21AALFM6559M1ZS	21655601391	343246	42	288327	
40		M/S THYSSEN KRUPP INDUSTRIES INDIA PVT LTD.	21AAACK1947K1ZP	21871300678	27051	42	22723	
		<b>Total</b>			<b>14282850</b>		<b>12886359</b>	<b>128.86</b>
41	Bolangir	Brilliant Developers	21AAPFB6531J1ZH	21204601520	451313	45	406182	
42		Prahallad Sarangi	21ASGPS9692G1ZA	21981801380	984214	46	905477	
43		Alok RanjanBedbak	21AGHPB9590K1Z9	21541804241	1077499	45	969749	
44		Bhakta Ram Purohit	21AKMPP8430B1ZF	21651803841	1605560	45	1445004	
45		LalmohanPanda	21ACFPP7041K1ZN	21601803723	1812240	45	1631016	
		<b>Total</b>			<b>5930826</b>		<b>5357428</b>	<b>53.57</b>
46	Boudh	Jagadish Prasad Agrawal	AA2110170155310	21711900129	91150	41	74743	
47		Maa Sarala Cloth House	21AALFM6359H1Z5	21221900557	24043	41	19730	
		<b>Total</b>			<b>115193</b>		<b>94473</b>	<b>0.94</b>
48	Cuttack-I Central	RAMESH CHANDRA PATRA	21AGIPP3180A1ZX	21741201470	352814	47	331645	
49		ANUP HEALTH CARE	21AALFA5847L1Z9	21171201250	24104	46	22176	
		<b>Total</b>			<b>376918</b>		<b>353821</b>	<b>3.54</b>
50	Cuttack-II	M/S MADHUSMITA INFRASTRUCTURE (P) LTD	21AAGCM1118A1ZF	21583300250	1725568	42	1449477	
51		M/S SHREE BALAJI COAL TRADERS LTD	21AAHCS6005R1Z5	21151300298	611624	42	513764	
52		M/S. GREEN WAVES PRIVATE LIMITED	21AABCG1145Q1ZQ	21441300381	309140	42	259678	
		<b>Total</b>			<b>2646332</b>		<b>2222919</b>	<b>22.23</b>
53	Cuttack-I City	Kharvel Trading Co	21AAOPC5167G1ZX	21231204515	89100	43	76626	
54		Aditya Impex and Technologies	21AASPH0140G1Z9	21571204231	153836	42	129222	
55		Akhilesh Agencies	21AGVPS3319P1ZP	21745700136	208168	42	174861	
		<b>Total</b>			<b>451104</b>		<b>380709</b>	<b>3.81</b>
56	Dhenkanal	Thermax Instrumentation Ltd	21AACCT1032C1ZB	21882100098	2320269	48	2227458	
57		Tirupathi Earth and Project works	21AADCT3250F1ZW	21915801747	1440932	47	1354476	

Sl. No.	CT & GST Circle	TRADE NAME OF THE TAX PAYER	GSTIN	TIN	Excess transitional credit carried forward	Period upto which interest is to be levied ( in months)	Interest to be levied at the rate of 24% P.A (₹ in lakh)	Rounded off
		Pvt Ltd						
58		M/s G.Parameswar Rao M/s Bramhani Devi Stone crusher and Hi-Tech Nursery & Farm	21ACJPR3862L2Z9	21731305314	618479	45	556631	
59		TATA Steel Ltd	21AAACB1247M1Z1	21911301917	8430289	49	8261683	
60		Nava Bharat Ventures Ltd	21AAACN7327C1Z1	21301302107	1698735	45	1528862	
		<b>Total</b>			<b>14508704</b>		<b>13929110</b>	<b>139.29</b>
61	Ganjam-I	Priyambada	21AASFP1516G1ZG	21234903222	507352	41	416029	
62		Laxmi Syndicate Pvt. Ltd.	21AACCL0951G1Z1	21654900857	50000	42	42000	
63		Hindustan Trading Co	21AACFH1206P1ZQ	21101900125	276389	38	210056	
64		Subudhi Hardware	21BBOPS7930P1ZW	21634900189	7290	40	5832	
		<b>Total</b>			<b>841031</b>		<b>673917</b>	<b>6.74</b>
65	Ganjam-II	Indian Rare Earth Ltd	21AAACI2799F1ZQ	21431900962	16771132	39	15280014	
66		Sri Bhubaneswari Enterprises	21BCSPR3277H1Z8	21071907950	167036	40	133629	
		<b>Total</b>			<b>16938168</b>		<b>15413643</b>	<b>154.14</b>
67	Jagatsinghpur	SMARTCHEM TECHNOLOGIES LIMITED	21AACCA5046P1ZP	21203405413	40043087	43	34437055	
		<b>Total</b>			<b>40043087</b>		<b>34437055</b>	<b>344.37</b>
68	Jajpur	JINDAL STAINLESS STEELWAY LIMITED	21AABCJ4346C1Z7	21693602296	32299	44	28423	
69		M/s.Kalinga Ferro Ispat Pvt. Ltd.	21AACCK5533D1Z4	21341402868	389845	48	374251	
70		DAS ENGINEERING AND CONSTRUCTION	21AAKFD7051L2ZE	21363603593	910546	48	874124	
71		M/S. ELECTRO TRADERS	21AZBPS0967N1Z2	21453601167	446404	44	392836	
72		M/S. JINDAL STAINLESS LIMITED	21AABCJ1969M1ZF	21511400980	5723926	44	5037055	
73		M/S. VISA BAO LIMITED	21AACCV6970H1ZA	21063600460	427859	48	410745	
74		TATA STEEL LIMITED	21AAACT2803M1ZN	21681400935	69860337	44	61477097	
75		M/S MAITHAN ISPAT LTD	21AADCM7360B1Z0	21561402068	319806	44	281429	
		<b>Total</b>			<b>78111022</b>		<b>68875959</b>	<b>688.76</b>
76	Jatni	M/S KRISHNA BUILDER	21AF CPP1603F1Z7	21482903284	517603	45	465843	
77		SAHOO AGENCY	21AVXPS0739E1ZD	21571119162	102657	43	88285	
		<b>Total</b>			<b>620260</b>		<b>554128</b>	<b>5.54</b>

Sl. No.	CT & GST Circle	TRADE NAME OF THE TAX PAYER	GSTIN	TIN	Excess transitional credit carried forward	Period upto which interest is to be levied ( in months)	Interest to be levied at the rate of 24% P.A (₹ in lakh)	Rounded off
78	Jharsuguda	M/S VEDANTA LIMITED	21AACCS7101B1Z8	21311400799	16710713	38	12700142	
79		SOMA ENTERPRISE LIMITED	21AACCS8242F1ZO	21104501374	8443628	38	6417157	
80		M/S KONARK TRADERS	21AAMFK1068Q1ZZ	21204500737	4381876	38	3330226	
81		VFPL ASIPL JV COMPANY	21AABAV0191P2ZC	21434502696	1897494	40	1517995	
82		M/S SUBASH CHANDRA DHOL	21ACOPD2181K1ZR	21131707806	44676	38	33954	
83		M/S AASTHA CONSTRUCTIONS	21BGIPS9938J1ZS	21124500490	676387	38	514054	
84		C S Construction	21AAGPN5236R2ZC	21114502193	1299619	38	987710	
85		DEE VEE PROJECTS LIMITED	21AAECD4619B1ZC	21354502449	1128437	38	857612	
86		M/S STEAG ENERGY SERVICES (INDIA) PRIVATE LIMITED.	21AAFCS1399L1Z4	21114500350	812724	39	633925	
87	M/S EDAC ENGINEERING LIMITED	21AABCS0321G1Z7	21981803708	384876	38	292506		
		<b>Total</b>			<b>35780430</b>		<b>27285281</b>	<b>272.85</b>
88	Kantabanji	Bijaya Kumar Agrawal	21AAUPA6422G1Z1	21321800579	1928623	39	1504326	
89		Hemraj Jain	21ALWPI5904D1Z8	21434700091	124731	40	213318	
		<b>Total</b>			<b>2053354</b>		<b>1717644</b>	<b>17.18</b>
90	Kendrapara	ABS Engineering and Developers	21ADBPR9995H1Z3	21211301720	26356014	48	25301773	
		<b>Total</b>			<b>26356014</b>		<b>25301773</b>	<b>253.02</b>
91	Koraput	Ananta Enterprises	21AMZPP0945J1ZL	21951602886	519799	40	415839	
92		Gayatri Projects Ltd	21AAACG8040K1ZV	21171601084	296517	41	243144	
93		Supreme Sales	21AAEFS2858Q1ZR	21111600050	222925	39	173882	
94		Koraput Home Needs	21AAPFK6021N1Z7	21861601141	1294345	42	1087250	
		<b>Total</b>			<b>2333586</b>		<b>1920115</b>	<b>19.2</b>
95	Nayagarh	M/S. SANJIBANI TRADERS	21AHQPN7557G1Z0	21386900515	964379	46	887229	
96		M/S POONMAN ENTERPRISES	21BBPPS7758L2ZS	21106902609	175157	45	157641	
		<b>Total</b>			<b>1139536</b>		<b>1044870</b>	<b>10.45</b>
97	Nuapada	Ambika Auto Mobiles	21ABBFA9040Q1ZE	21676300847	207284	38	157536	
98		Chandrakanth Singh Takhur	21AHGPT5149L1Z1	21931806306	152619	40	122095	
		<b>Total</b>			<b>359903</b>		<b>279631</b>	<b>2.8</b>
99	Rourkela-I	SS STEELLOY P LTD	21AAOCS4323B1ZU	21875300376	640694	47	602252	

Sl. No.	CT & GST Circle	TRADE NAME OF THE TAX PAYER	GSTIN	TIN	Excess transitional credit carried forward	Period upto which interest is to be levied ( in months)	Interest to be levied at the rate of 24% P.A (₹ in lakh)	Rounded off
100		KAPILDEO PRASAD	21AADFK6119R1Z4	21022002407	130357	44	114714	
		<b>Total</b>			<b>771051</b>		<b>716967</b>	<b>7.17</b>
101	Rourkela-II	BAID ENGINEERS P. LTD	21AAACB7218C1ZF	21762000254	21432	46	19717	
102		BAJRANG BALI SPONGE AND POWER LTD (KALINGA SPONGE IRON LTD)	21AACCK1552A1ZF	21592000008	471549	48	452687	
103		BASU INDUSTRIAL ENGINEERING CONSULTANCY PVT. LTD	21AACCB5698J1ZI	21932005738	148556	44	130729	
104		RANJIT KUMAR BHUYAN	21AFIPB7569N1Z5	21152004712	263205	11	57905	
105		ADHUNIK METALIKS LIMITED	21AABCN5676P1Z1	21472000074	24153	44	21255	
106		JAI BALAJI JYOTI STEELS LTD	21AABCJ2488H1ZQ	21682000007	82376	44	72491	
107		ARYA STEEL	21ADIPA5026F1ZB	21392003901	160985	13	41856	
108		TRIDENT FABRICATORS PVT LTD.	21AACCT1555G1ZR	21612004750	1368151	45	1231336	
109		SURAJ PRODUCTS LIMITED	21AAGCS1344G1ZT	21632000083	1127002	6	135240	
110		U.S.S. CONSTRUCTION	21AABFU5681Q1ZP	21265400864	551814	44	485596	
111	SATGURU METALS & POWER PRIVATE LIMITED	21AAMCS6889E1ZZ	21602007908	159400	11	35068		
		<b>Total</b>			<b>4378623</b>		<b>2683881</b>	<b>26.84</b>
112	Sambalpur-I	NTPC GE POWER SERVICES PRIVATE LIMITED	21AABCN3558J2ZJ	21751303266	528551	37	391128	
113		M/s L N METALLICS LTD	21AAACL4468J1ZK	21591703382	896023	37	663057	
114		M/S POWER MAX (INDIA) PVT. LTD.	21AABCP9559R1ZP	21131708194	566250	39	441675	
115		Poddar Distributor	21AJJPP5487E1Z3	21051703970	36044	37	26673	
		<b>Total</b>			<b>2026868</b>		<b>1522532</b>	<b>15.23</b>
116	Sundargarh	PARIDA BROTHERS	21AAGFP8293E1Z8	21682003402	417517	41	342364	
		<b>Total</b>			<b>417517</b>		<b>342364</b>	<b>3.42</b>
		<b>Grand Total (28 Circles)-116 taxpayers</b>						<b>6068.6</b>

**Appendix 3.2.8**  
**(Refer Paragraph 3.2.4.7)**  
**25 per cent growth in ITC during the last 09 months**

Sl. No.	CT & GST Circle	Data selected for verification	No. of Taxpayers	No. of Taxpayers selected under the parametre	Records verified	No. of Taxpayers referred to the department for further verification
1	Angul	23	21	3	Return, Purchase invoice and assessment order	0
2	Balasore	22	22	3	Return	2
3	Barbil	18	18	3	Return	3
4	Bargarh	21	20	5	Return and purchase invoice	0
5	Bhanjanagar	5	4	2	Return and purchase invoice	0
6	Bhadrak	12	12	0	NA	0
7	Bhubaneswar-I	35	33	2	Return	1
8	Bhubaneswar-II	45	42	7	Returns	6
9	Bhubaneswar-III	32	29	3	Return	3
10	Bhubaneswar-IV	39	37	4	Returns and assessment order	3
11	Bolangir	20	20	1	Return	1
12	Boudh	3	3	0	NA	0
13	Cuttack-I Central	18	16	2	Returns and assessment order	0
14	Cuttack-I City	20	17	6	Return	3
15	Cuttack-I West	11	11	2	Return	2
16	Cuttack-I East	8	8	0	NA	0
17	Cuttack-II	29	25	5	Return, Purchase invoice	3
18	Dhenkanal	7	7	0	NA	0
19	Deogarh	1	1	0	NA	0
20	Ganjam-I	17	15	2	Return	0
21	Ganjam-II	13	13	0	NA	0
22	Gajapati	1	1	0	NA	0
23	Jagatsinghpur	19	18	1	Return, purchase invoice	0
24	Jajpur	34	33	9	Return, Purchase invoice and	0



Sl. No.	CT & GST Circle	Data selected for verification	No. of Taxpayers	No. of Taxpayers selected under the parametre	Records verified	No. of Taxpayers referred to the department for further verification
					assessment order	
25	Jatni	12	11	1	Return	1
26	Jharsuguda	19	18	1	Return, Assessment order	1
27	Kalahandi	9	9	0	NA	0
28	Kantabanji	4	4	0	NA	0
29	Kendrapara	5	5	0	NA	0
30	Keonjhar	15	12	3	Return	0
31	Koraput	15	15	0	NA	0
32	Mayurbhanj	8	8	1	Return	0
33	Malkangiri	2	2	0	NA	0
34	Nayagarh	6	6	0	NA	0
35	Nuapada	5	5	0	NA	0
36	Nabarangpur	2	2	0	NA	0
37	Puri	1	1	0	NA	0
38	Rayagada	5	5	2	Return, Assessment order, purchase invoice	0
39	Rourkela-I	40	39	1	Return, purchase invoice	1
40	Rourkela-II	62	58	8	Return, Assessment order, purchase invoice	0
41	Sambalpur-I	17	15	2	Return	0
42	Sambalpur-II	12	10	4	Return	0
43	Sundargarh	3	3	0	NA	0
44	Sonepur	2	2	0	NA	0
	<b>Total</b>	<b>697</b>	<b>656</b>	<b>83</b>		<b>30</b>

**Appendix 3.2.8 (A)**  
**(Refer Paragraph 3.2.4.7)**

**25 per cent growth in ITC during the last nine months (Oct 2016-Jun 2017)**

Sl. No .	CT & GST Circle	TRADE Name of the Taxpayer	GSTIN	TIN	% of growth in purchase	% of growth in ITC	% of growth in VAT sales	% of growth in output tax	Whether referred to the department for further verification
1	Angul	JINDAL STEEL & POWER LTD	21AAACJ7097D1ZS	21172000530	242	83	33	34	No, The taxpayer has been assessed under relevant Section.
2		M/S- GANESH ENTERPRISES	21AAVPT0677M2ZY	21961303005	116	116	173	173	No, The taxpayer has been assessed under relevant Section.
3		MECGALE PNEUMATICS PVT LTD	21AADCM7418C1ZZ	21663505264	1250	1946			No, The taxpayer has been assessed under relevant Section.
4	Bargarh	DEBESH MOTORS	21AKQPP9782J1ZD	21601705074	97	97	49	49	No, No major variation found in the purchase and sales.
5		M/s.Shri Krishna Solvent Extraction Private Ltd.	21AAGCS8521F1ZM	21841705039	93	60	68	54	No, No major variation found in the purchase and sales.
6		ADARSH MOTORS	21AHCPA2072M1ZU	21104400591	522	522	2317	2570	No, No major variation found in the purchase and sales.
7		M/S BALGOPAL FOOD PRODUCTS P. LTD	21AACCB7574P1ZB	21751705040	177	80	70	34	No, No major variation found in the purchase and sales.
8		M/S PATRA GENERAL STORE	21AMWPP4322N1ZL	21154400709	187	188	45	45	No, No major variation found in the purchase and sales.
9	Bhanjanagar	M/S. REBATI MOTOR	21AFQPA8149B1ZT	21791902316	65	65	35	35	No. The returns and purchase details verified and found correct
10		M/S. CHANDAN PRADHAN	21BMRPP0788A1Z2	21205100294	943	1091	183	260	No. The returns and purchase details verified and found

Sl. No .	CT & GST Circle	TRADE Name of the Taxpayer	GSTIN	TIN	% of growth in purchase	% of growth in ITC	% of growth in VAT sales	% of growth in output tax	Whether referred to the department for further verification
									correct
11	Bhubaneswar -II	M/s. C D ASSOCIATES	21AMVPS0747F1ZV	21201103118	1093	341	725	262	Yes, The taxpayer was dealing with MRP goods. The increase in purchase and ITC in the last quarter has been referred for further verification
12		M/S AMIT AGENCIES	21AAJPT4892Q1ZU	21711103080	1051	356	1093	264	There is no major variation in the growth of purchase and sales. Still the case has been referred for further verification.
13		ONE RX INDIA PRIVATE LIMITED	21AACCO2119H1Z0	21732702599	91840	91817	127	42	Yes, The taxpayer was dealing with MRP goods. Most of the sales were incurse of interstate sales. Still the case has been referred for further verification.
14		M/S CAPITAL ENTERPRISES	21AAOPA1368F1Z6	21071106245	103	511	59	27	The case has been referred for further verification.
15		Larsen and Toubro - Infrastructure Vertical	21AAACL0140P4ZS	21302000022	240	304	404	101	The case has been referred for further verification.
16		DHS ASSOCIATES	21AAAFD9524A1Z6	21801112585	40	26	35	104	There is no major variation in the growth of purchase and sales. No need of further verification.
17		VERTIV ENERGY PRIVATE LIMITED	21AAACT4033H1ZW	21651104762	803	803	-16	-29	There is a decrease in sales in comparison to increase in purchase. Referred for invoice level verification.

Sl. No .	CT & GST Circle	TRADE Name of the Taxpayer	GSTIN	TIN	% of growth in purchase	% of growth in ITC	% of growth in VAT sales	% of growth in output tax	Whether referred to the department for further verification
18	Bhubaneswar -IV	CELL ELECTRONICS MOBILE SHOPPE	21AGWPP8905D1Z6	21915600375	626	610	685	765	In previous months the dealer had inter state purchases. But in the last quarter the entire purchase was shown to be from inside the State. Referred for further verification.
19		Asva Power Systems India Pvt. Ltd.	21AAJCA2971Q1ZC	21735603675	458	534	218	193	There is no major variation in the growth of purchase and sales. No need of further verification.
20		RKD CONSTRUCTION PVT LTD.	21AABCR1816R1ZB	21171108324					The taxpayer is a works contractor and has been assessed under Odisha VAT Act for the relevant period with due verification of purchase and sales. No need for further verification.
21		SHREE OM DIGITAL PHOTO LAB	21AISPP3893J1ZN	21681120217	42	44	-40	-5	The case has been referred for further verification.
22	Cuttack-I Central	KAVERI AGENCIES	21AAJFK2304C1Z6	21281210841	1288	432	989	361	The taxpayer has been assessed for the tax period with detail verification of purchase and sales.
23		SRI LOKANATH VIDEO	21ABIFS1098K1ZZ	21701208573	276	358	197	227	No major variation in the purchase and sales. No need for further verification.
24	Cuttack-II	M/S AARTI STEELS LTD.	21AABCA4455D1ZC	21651300702	72	80	27	0	Sales are exclusively in course of inter state sales which is having a growth of 27 %. No

Sl. No .	CT & GST Circle	TRADE Name of the Taxpayer	GSTIN	TIN	% of growth in purchase	% of growth in ITC	% of growth in VAT sales	% of growth in output tax	Whether referred to the department for further verification
									major variation.
25		M/S.MAHAVIR AGENCIES .	21ABOPK8864D1ZJ	21561309239	158	85	92	94	Referred for further verification.
26		M/S LINGARAJ PHARMACUTICAL	21AAEFL2201Q1ZL	21611302179	1125	569	35	166	Referred for further verification.
27		M/s SEVEN ELEVEN INDIA	21ASKPM8099B1ZN	21243301989	170	152	189	177	No variation between purchase and sales. Not referred for further verification
28		MAGMA FOODS PVT.LTD.	21AAICM0905H1ZY	21343301934	615	624	-93	-40	There is a variation in purchase and sales. Referred for further verification.
29	Jagatsinghpur	M/S.ELCON SERVICES .	21ATJPS1456J1ZK	21981308717	1659	113	80	174	Sales are mostly in course of inter state sales. VAT paid inputs are utilised for sale in course of interstate sales and export. Complied by the Department.
30	Jajpur	TATA STEEL LIMITED	21AAACT2803M1ZN	21681400935	706	462	-21	-27	The taxpayer has been assessed for the tax period with detail verification of purchase and sales.No need of further verification.
31		BRAHMANI RIVER PELLETS LIMITED	21AACCB9418Q1ZE	21151119393	47	47	2011	2016	Sales are more than the inside purchase.The dealer does not relate to the concerned Circle.
32		M/S. VISA STEEL LIMITED	21AAACV9836E1ZF	21721401010	287	227	787	878	Sales are more than the inside purchase.The taxpayer has been assessed under Sec-42A of OVAT Act. No need for

Sl. No	CT & GST Circle	TRADE Name of the Taxpayer	GSTIN	TIN	% of growth in purchase	% of growth in ITC	% of growth in VAT sales	% of growth in output tax	Whether referred to the department for further verification
									further verification.
33		M/S NILACHALA ISPAT NIGAM LTD.	21AAACN9433B1Z0	21731400956	909	878	64	64	Inter State Sales are more than the inside sales. No need for further verification.
34		M/S. Banadurga Enterprisers	21AABFB3155G1Z4	21101404940	104	101	131	130	Increase in purchase has led to proportionate increase in sales also.
35		M/S MAITHAN ISPAT LTD	21AADCM7360B1Z0	21561402068	218	227	-74	-74	Overall sale has been increased even if there is a decrease in inside sales. No need of further verification.
36		RAJ ELECTRONICS PLAZA	21AATFR9795E1ZK	21593605455	57	57	90	90	Sales are more than the inside purchase. No need for further verification
37		M/S.Rohit Ferro Tech Limited	21AACCR1593A1ZZ	21651402067	2	22	26	147	Increase in sales are more than the increase in purchase.
38		M/s. Anand Exports	21AALFA4275A1Z0	21371402900	-76	-68	57	763	Purchase has been decreased but sale has been increased. Data erroneous
39	Jatni	MAHAMAYEE MOTORS	21AAZFM3127H1Z7	21722901794	2146	2146	1798	1798	Purchase has increased but sale is less. Referred for invoice level verification.
40	Jharsuguda	M/S VEDANTA LIMITED	21AACCS7101B1Z8	21311400799	105	180	-21	-21	Overall sale has been increased even if there is a decrease in inside sales. No need of further verification.
41	Rayagada	M/S. INDIAN METALS & FERRO ALLOYS LIMITED	21AAACI4818F1Z2	21171600599	240	480	616	596	The taxpayer has already been assessed under Sec-42A of OVAT Act. No need for further verification.

Sl. No .	CT & GST Circle	TRADE Name of the Taxpayer	GSTIN	TIN	% of growth in purchase	% of growth in ITC	% of growth in VAT sales	% of growth in output tax	Whether referred to the department for further verification
42		M/S J K PAPER LTD.	21AAACT6305N1ZG	21351600306	142	139	-10	-12	The taxpayer has already been assessed under Sec-42A of OVAT Act. No need for further verification.
43	Rourkela-I	VIKRAM PRIVATE LTD	21AABCV4695C1ZJ	21512004514	223	221	68	108	Increase in purchase has led to increase in sales. The invoice level verification has been made. No need for further verification.
44	Rourkela-II	ADHUNIK METALIKS LIMITED	21AABCN5676P1Z1	21472000074	112	166	68	34	The taxpayer has already been assessed under Sec-42A of OVAT Act. No need for further verification.
45		MAYOM STEELS LIMITED	21AAGCM0615C1ZB	21965400188	78	127	70	26	The invoice level verification has been made. No need for further verification.
46		JAI BALAJI JYOTI STEELS LTD	21AABCJ2488H1ZQ	21682000007	242	83	33	34	The details of purchase and ITC have been verified with invoices uploaded into the database. No need for further verification.
47		SAI RAM ENTERPRISES	21CHYPS3981F1ZR	21355402609	39	39	5	5	The taxpayer has already been assessed under Sec-42A of OVAT Act. No need for further verification.
48		OCL IRON AND STEEL LIMITED	21AAACO8611J1ZO	21362007458	68	100	84	183	The taxpayer has already been assessed under Sec-42A of OVAT Act. No need for further verification.
49		PRABHU SPONGE	21AACCP3985C1ZP	2135200004	849	810	112	355	The details of purchase and

Sl. No .	CT & GST Circle	TRADE Name of the Taxpayer	GSTIN	TIN	% of growth in purchase	% of growth in ITC	% of growth in VAT sales	% of growth in output tax	Whether referred to the department for further verification
		(P) LTD		3					ITC have been verified with invoices uploaded into the database. No need for further verification.
50		ARYA STEEL	21ADIPA5026F1ZB	21392003901	242	63	24	51	The details of purchase and ITC have been verified with invoices uploaded into the database. No need for further verification.
51		BHAGWATI PROJECTS	21AALFB5897K1Z0	21545400904	744	1231	0	0	The details of purchase and ITC have been verified with invoices uploaded into the database. No need for further verification.
52	Sambalpur-I	M/S SHREE MATESWARI ENTERPRISES	21AHWPG7919H1Z1	21901706364	73	120	20	64	Growth in Input Tax has resulted in growth in output tax. Not referred for verification.
53		M/s L N METALLICS LTD	21AAACL4468J1ZK	21591703382	25	53	0.166	96	Sales are more than the purchases. No need for further verification.
54	Sambalpur-II	M/S HINDALCO INDUSTRIES LIMITED	21AAACH1201R1ZZ	21601703134	42	57	99	1885	Sales are more than the purchases. No need for further verification.
55		M/S BHUSHAN POWER & STEEL LIMITED	21AAACB9760D1Z2	21241702847	106	185	29	40	Sales are more than the purchases. No need for further verification.
56		Viraj Steel & Energy Pvt. Ltd.	21AABCV8855C1ZH	21041705576	281	271	51	0	Sales are more than the purchases. No need for further verification.



Sl. No .	CT & GST Circle	TRADE Name of the Taxpayer	GSTIN	TIN	% of growth in purchase	% of growth in ITC	% of growth in VAT sales	% of growth in output tax	Whether referred to the department for further verification
57		Priti oil ltd.	21AACCP1257B1Z6	21211704658	11	47	0.203	-0.182	Sales are more than the purchases. No need for further verification.
58	Balasore	Jaganath Service Station & vaishnavi Marketing	21ACSPM3995N1ZS	21031503579	29	32	35	38	YES
59		Chandaneswar Distributor	21AHIPB9423H1ZN	21631507032	568	358	647	423	YES
60		Alom Extrusions Ltd	21AAACO3518N1ZK	21183800020	15	15	19	19	Growth in ITC justified on the basis of purchase
61	Barbil	Shri Jaganath Steels and power Ltd.	21AABCG0045K1ZS	21851402733	96	95	39	0	YES, CST sale. CST returns verified and found correct.
62		Arya Iron & steel Company Pvt Ltd	21AAECA8083G1ZV	21611402865	12	12	320	320	YES
63		Orissa Ferro Techs	21AABFO7910JIZH	21701405677	40	40	45	0	YES, CST sale. CST returns verified and found correct.
64	Bhubaneswar - I	Radha Krishna Agency	21ADAPP6434G1ZW	21471103115	2275	779	1922	667	Growth in ITC justified on the basis of purchase
65		BKD Acharya	21AACAB8251D1ZC	21742605060					
66	Bhubaneswar -III	Kunal structure	21AACCK7952Q1Z2	21725503819	96	87	-17	31	YES
67		Oppo Mobile	21AACCO2574LIZG	21725505177	155	147	94	94	YES
68		Reliance Corporate It Park Ltd	21AABCD7169H1ZS	21925501381	226	191	144	92	YES
69	Bolangir	ABLY Enterprises	21AGJPR5630E1ZN	21761800919	610	218	336	125	YES
70	Cuttack-I City	Gupta Distributors	21AANFG8486F1Z5	21715701074	100	102	125	127	Growth in ITC justified on the basis of purchase

Sl. No .	CT & GST Circle	TRADE Name of the Taxpayer	GSTIN	TIN	% of growth in purchase	% of growth in ITC	% of growth in VAT sales	% of growth in output tax	Whether referred to the department for further verification
71		ALD Automotive Pvt.Ltd	21AAFCA0924K1Z3	21261208233	0	0	83	83	No growth in ITC noticed
72		Kharavel Trading Co	21AAOPC5167G1ZX	21231204515	112	103	103	82	Growth in ITC justified on the basis of purchase
73		Kyal Agencies Pvt Ltd	21AAFCK2829R1Z7	20405502447	1493	539	916	392	YES
74		Kyal Agencies	21ABZPK7666C1ZC	21721202936	1870	707	1720	667	YES
75		Radheshyam Modi	21ACSPM3572F1ZK	21771203442	1515	577	922	368	YES
76	Cuttack I West	Aditya Medisales Limited	21AABCA9317J1ZW	21631203422	14	744	-21	521	YES
77		Patra Electronics	21AAHFP044N1ZB	21181201390	98	57	93	93	YES
78	Ganjam-I	Lakshmi Syndicate Pvt. Ltd	21AACCL0951G1Z1	21654900857	84	84	70	70	Growth in ITC justified on the basis of purchase
79		Raghumeera Agencies	21AAJFR3628J1Z7	21401907623	66	61	49	48	Growth in ITC justified on the basis of purchase
80	Keonjhar	Maa Tarini Motors	21AAZFM1468K1ZS	21273701079	145	145	54	54	YES
81		Kashvi Power & Steel Pvt. Ltd	21AADCK7990H1ZE	21933700231	507	507	1246	1246	YES
82		Samal Auto (India) Pvt. Ltd	21AAKCS5489A1ZF	21961404758	-23	-24	-23	-32	YES
83	Mayurbhanj	Susanta Pharmaceuticals	21AQEPP1446K1ZY	21151511176	3171	1119	1812	673	YES

**Appendix 4.1**  
**(Refer Paragraph 4.1)**

**Statement showing short realisation of SD and RF on lease deeds**

(₹ in lakh)

Sl. No.	Document ID and date	Name of the lessee	Purpose of lease	Consideration taken in the deed	Security Deposit (SD)	Consideration (H+I)	SD realisable (@5%)	RF realisable (@2 %)	SD realised	RF realised	SD Short realised (K-M)	RF Short realised (L-N)	Total short realisation (O+P)
A	B	C	E	H	I	J	K	L	M	N	O	P	Q
<b>District Sub-Registrar, Dhenkanal</b>													
1	501800310 31.01.2018	M/s RLR Mercantiles	Gengutia Barada Sand Quarry	475.21	104.22	579.43	28.97	11.59	23.76	9.50	5.21	2.08	7.30
2	501803284 12.10.2018	M/s Orison Minerals & Properties	Gunduraposi Laterite Stone Quarry-I	28.63	8.77	37.40	1.87	0.75	1.43	0.58	0.44	0.17	0.61
3	501803283 12.10.2018	M/s Orison Minerals & Properties	Gunduraposi Laterite Stone Quarry-II	28.13	8.88	37.01	1.85	0.74	1.41	0.56	0.44	0.18	0.62
<b>Sub-Registrar, Baranga</b>													
4	1831300848 18.09.2013	Bijay Kumar Pal	Kuakhai River sand, Naranpur (North)	178.01	18.00	196.01	9.80	3.92	8.90	3.56	0.90	0.36	1.26
5	1831400547 12.05.2014	Bijay Kumar Pal	Kathajodi River sand, Mundamuhan	141.78	14.10	155.88	7.79	3.12	7.09	2.84	0.70	0.28	0.99
6	1831500950 31.07.2015	Bijay Kumar Pal	Kuakhai River sand, Naranpur (North)	274.45	17.84	292.29	14.61	5.85	13.72	5.49	0.89	0.36	1.25
7	1831700634 31.05.2017	Sukanti Sahoo	Kuakhai River sand, Naranpur (North)	1338.07	44.69	1382.76	69.14	27.66	66.94	26.78	2.20	0.88	3.08
<b>Total</b>				<b>2464.28</b>	<b>316.50</b>	<b>2680.78</b>	<b>134.03</b>	<b>53.61</b>	<b>123.25</b>	<b>49.30</b>	<b>10.78</b>	<b>4.31</b>	<b>15.09</b>

(Source: Information and records furnished by District Sub-Registrar, Dhenkanal and Sub-Registrar Baranga)