

TABLE OF CONTENTS

	Reference	
	<i>Para</i>	<i>Page</i>
Preface		v
Chapter 1: Overview		
Introduction	1.1	1
Significant Audit Observations in this Report	1.2	1-4
Excise Department		
Chapter 2: Regulation of Supply Chain Management of liquor products in the State	2.1	5-33
Finance Department		
Chapter 3: Goods & Services Tax		
Processing of Refunds under GST	3.1	35-40
Transitional Credits under GST	3.2	41-49
Revenue & Disaster Management Department		
Chapter 4: Draft Paragraphs		
Short levy of Stamp Duty and Registration Fee on Minor Mineral lease deeds	4.1	51
Unauthorised exemption of Stamp Duty	4.2	51-52

Appendices			
Appendix No.	Subject	Paragraph	Page
2.1	Statement showing loss of Excise Duty due to allowing excess transit loss of ENA	2.3.2	53
2.2	Statement showing non-reconciliation of inter-depot transfer of liquor stock	2.3.9	54-55
3.1.1	Delay in acknowledgement of Refund applications by Commissionerate of CT & GST, Odisha, Cuttack	3.1.6.1	56-57
3.1.2	Refund Applications not disposed within time (Interest due-paid/not paid) in Commissionerate of CT & GST, Odisha, Cuttack	3.1.6.2	58-59
3.1.3	Delay in sanction of Provisional Refunds	3.1.6.3	60-61
3.1.4	Irregular allowance of refund of inverted duty structure in CT & GST Commissionerate, Cuttack	3.1.6.4	62
3.1.5	Delay/ non-conduct of post audit refund claims	3.1.6.5	63
3.1.6	Issue of refund communication within stipulated seven working days	3.1.7.1	64-81

Appendices			
Appendix No.	Subject	Paragraph	Page
3.1.7	Sanction of refund on account of unutilised ITC of zero rated supplies with reference to the balance available in the Electronics Credit ledger	3.1.7.2	82
3.1.8	Verification to prevent allowance of IGST and CGST refund, when drawback allowed at higher rate	3.1.7.3	83
3.1.9	Verification to prevent allowance of refund due to inclusion of export invoices to pre GST period	3.1.7.4	84
3.1.10	Verification to prevent refund on amount included as ITC on Capital Goods	3.1.7.5	85
3.1.11	Verification to prevent excess allowance of refund due to omission to exclude debit notes	3.1.7.6	86
3.1.12	Verification to prevent excess allowance of refund due considering invoice value in place of FOB value	3.1.7.7	87
3.1.13	Verification to prevent irregular grant of provisional refund	3.1.7.8	88
3.2.1	Circle wise break up of TRAN-1 data (Based on Risk Parameters)	3.2.1.6	89
3.2.2	Excess Credit Carried Forward in TRAN-1	3.2.4.1	90
3.2.2 (A)	Excess Credit Carried Forward in TRAN-1 (Details of Taxpayers)	3.2.4.1	91-98
3.2.3	Ineligible transitional Credit Carried Forward without filling legacy return	3.2.4.2	99
3.2.3 (A)	Irregular carried forward transitional credits without filling legacy returns	3.2.4.2	100
3.2.4	Ineligible transitional credit carried forward having no output tax	3.2.4.3	101
3.2.4 (A)	Ineligible Transitional Credit Carried Forward having no output tax	3.2.4.3	102-103
3.2.5	Incorrect transitional credit carried forward	3.2.4.4	104
3.2.5 (A)	Incorrect Transitional Credit carried forward	3.2.4.4	105
3.2.6	Ineligible transitional credit carried forward without submission of statutory declaration forms	3.2.4.5	106
3.2.6 (A)	Ineligible transitional credit carried forward without submission of statutory declaration forms	3.2.4.5	107

Appendices			
Appendix No.	Subject	Paragraph	Page
3.2.7	Interest on irregular/excess claim of transitional credit	3.2.4.6	108-109
3.2.7 (A)	Interest on irregular/excess claim of transitional credit	3.2.4.6	110-115
3.2.8	25 per cent growth in ITC during the last 09 months	3.2.4.7	116-117
3.2.8 (A)	25 per cent growth in ITC during the last nine months (Oct 2016-Jun 2017)	3.2.4.7	118-126
4.1	Statement showing short realisation of SD and RF on lease deeds	4.1	127
--	Glossary	--	129