
Appendices & Glossary

Appendix 1.1
(Reference to paragraph 1.9.1, Page 10)

Department-wise details of IRs

Sl. No.	Name of the Department	Nature of receipts	No. of outstanding IRs	Number of outstanding Paragraphs	(₹ in crore)
					Money value involved
1.	Revenue	Value Added Tax and Central Sales Tax	1,682	8,095	1,726
		State Excise Duty	268	814	172
		Land Revenue	1,044	3,653	258
		Stamp Duty and Registration Fee	1,763	6,288	298
2.	Transport, Roads and Buildings	Taxes on Vehicles	263	1,637	1,529
3.	Industries and Commerce	Mines and Minerals	300	1,375	263
4.	Energy	Taxes and duties on Electricity	47	106	749
5.	Endowments	--	72	841	47
Total			5,439	22,809	5,042

Source: Records of Office of Accountant General (Audit), Andhra Pradesh

Appendix 1.2
(Reference to paragraph 1.9.7, Page 12)

Status of Audit recommendations relating to Reports tabled in 2011-12

Performance Audit on Functioning of Prohibition and Excise Department Recommendations	Status of implementation of recommendations
Monitor closely the manufacture of RS by the State distilleries commensurate with the licensed capacity.	No progress
Make it mandatory for the distilleries to commence production within the validity period of application for license and frame suitable penal provisions to encourage timely commencement of production.	No progress
Expedite the process of introducing bar coding system.	Fully implemented
Factor in the sales potential of the sales outlets while determining their upset prices based on the material lifted by them in the previous cycles or introducing a system of charging additional license fee for the goods lifted by the outlets beyond specified limits.	Fully implemented
Computerise the entire process of dispatch of liquor bottles from the distilleries to the marketing depots and to the sales outlets in order to trace and track their movement using their identification numbers so as to prevent and monitor unauthorised sales.	Partially implemented
Carry out a State wide review of the liquor shops operating near the educational/ religious institutes and hospitals ignoring the distance limits prescribed in the Act. Enforce condition of grant of license strictly to ensure that outlets are not permitted near educational/ religious institutions.	No progress
Introduce a system of recording the complaints in a register, which may be monitored by a responsible officer for their timely disposal.	Fully implemented
Strengthen the border check posts in the districts which are proven to be vulnerable to illicit distillation, with competent excise staff with better communication facilities for the purpose of handling excise offences.	Partially implemented
Frame a training policy that makes training a compulsory requirement for all the officers and the Enforcement staff at periodical intervals. Review the curriculum followed at the State Excise Academy to make it contemporary and to include sessions on topics like Communication and Analysis of criminal evidence to equip the Enforcement staff in meeting the challenges of changing crime scenario.	Partially implemented

Explanatory notes from Government has not been received.

Appendix 4.1
(Reference to paragraph 4.5.2, Page 54)

Short levy of duties due to adoption incorrect rate of market value etc.

(₹ in lakh)

S.No	Name of the Office	Document No./Nature of Instrument	Nature of under valuation	MV of Property	Duties and Fee leviable (Rate)	Duties and Fee levied	Short levied
1	SR Kovvuru	2492/2017- Sale deed	MV of Rs. 4.50 lakh per acre adopted instead of Rs. 6 lakh per acre.	68.46	5.13 (@7.5%)	3.85	1.28
2	SR Yemmiganuru	7994/2017- Sale Deed	Property undervalued due to adoption of less constructed area by 3600 sft.	98.32	8.12 (@7.5%)	6.45	1.67
3	SR Sajjapuram	2711/2015- Sale Deed	Lesser MV adopted as against MV fixed in form-IV of MV Guidelines Register.	34.22	2.57 (@7.5%)	1.44	1.13
4	SR Sajjapuram	3251/2015- Sale Deed	-do-	17.77	1.33 (@7.5%)	0.42	0.90
5	SR Sattenapalli	7954/2017- DGPA	Nearest Door No. mentioned instead of exact door No.	705.32	7.05 (@1%)	5.61	1.44
6	SR Sattenapalli	4119/2016- DGPA	Property undervalued by adopting less construction area.	1,032.16	10.32 (@1%)	9.44	0.88
7	SR Mandapeta	1124/2017- DGPA	Property undervalued by adopting less construction area.	939.06	9.39 (@1%)	8.74	0.65
8	SR Ganapavaram	2148/2017- Sale Deed	Adoption of lesser market value than the value declared by the party.	228.75	17.16 (@7.5%)	4.12	13.04
9	DR Rajamahendravaram	8321/2017- Gift Deed in favour of family member	Property undervalued by adopting lesser construction area.	142.46	4.98 (@3.5%)	4.30	0.68

(₹ in lakh)

S.No	Name of the Office	Document No./Nature of Instrument	Nature of under valuation	MV of Property	Duties and Fee leviable (Rate)	Duties and Fee levied	Short levied
10	SR Gajapathinagaram	2907/16-Sale deed	Adoption of lesser MV by not including charge on property under consideration.	42.14	3.16 (@7.5%)	2.63	0.53
11	SR Jangareddygudem	2090/2018-Sale Deed	Property undervalued by adopting lesser structural value.	90.76	6.81 (@7.5%)	6.30	0.51
12	SR Akiveedu	3784/2016-DGPA	Property undervalued by adopting lesser structural value.	226.97	2.47 (@1%+0.5%)	1.81	0.66
13	SR Tuni	2112/2017-Sale Deed, 2113/2017-Sale Deed	Property undervalued by adopting lesser MV as against the Value fixed in Basic Value Register.	56.63	4.25 (@7.5%)	2.83	1.42
14	SR, Nakkapalle	3500/2016 Sale deed	Market value of Rs.4 lakh per acre adopted instead of Rs.7 lakh per acre.	154.00	11.55(@7.5%)	6.60	4.95
15	SR, Nakkapalle	3525/2016 Sale deed	Market value of Rs.4 lakh per acre adopted instead of Rs.7 lakh per acre.	63.00	4.73(@7.5%)	2.70	2.03
16	SR, Piduguralla	5029/2017 Settlement deed	Market value of Rs.2000 per Sq Yard adopted instead of Rs.6000 per Sq Yard.	203.28	4.07(@2%)	1.36	2.71
			Total	4,103.30	103.08	68.60	34.48

Glossary

AA	: Assessing Authority
AC	: Assistant Commissioner
AP	: Andhra Pradesh
AP VAT	: Andhra Pradesh Value Added Tax
APEPDCL	: Andhra Pradesh Eastern Power Distribution Company Limited
APMVT Act	: Andhra Pradesh Motor Vehicle Taxation Act
APSBCL	: Andhra Pradesh State Beverages Corporation Limited
BSO	: Board's Standing Order
CFST	: Citizen Friendly Services in Transport Department
CIGRS	: Commissioner and Inspector General of Registration and Stamps
CMV Rules	Central Motor Vehicles Rules
CST	: Central Sales Tax
DCB	: Demand Collection and Balance
DIG	: Deputy Inspectors General
DMU	: Debt Management Unit
DOE	: Directorate of Enforcement
DOTD	: Deposit of Title Deeds
DR	: District Registrar
FC	: Fitness Certificate
FL	: Foreign Liquor
GO	: Government Order
GPA	: General Power of Attorney
GST	: Goods and Services Tax
HPFS	: Hedonic Path Finder System
IMFL	: Indian Made Foreign Liquor
IML	: Indian Made Liquor
IR	: Inspection Report
IS Act	: Indian Stamp Act
JC	: Joint Commissioner
LoI	: Letter of Intent
MRP	: Maximum Retail Price
MV	: Market Value

P&ES	: Prohibition and Excise Superintendent
R&T Rules	: Registration and Turnover Rules
RDO	: Revenue Divisional Officer
RTA	: Regional Transport Authority
RTO	: Regional Transport Officer
SCEC	: State Level Coordination cum Empowered Committee
SCN	: Show Cause Notice
SH	: State Highway
SHO	: Station House Officer
SR	: Sub-Registrar
TCS	: Tax Collected at Source
TOT	: Turnover Tax
TP	: Transfer of Property
VAT	: Value Added Tax

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