



**Report of the
Comptroller and Auditor General of India
Compliance Audit
for the year ended March 2021
(Departments of Excise, Finance and Revenue &
Disaster Management)**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



**Government of Odisha
Compliance Audit Observations
*Report No.5 of the year 2022***

**Report of the
Comptroller and Auditor General of India
Compliance Audit Report**

for the year ended March 2021

**(Departments of Excise, Finance and Revenue
& Disaster Management)**

Government of Odisha

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Preface

This Report for the year ended March 2021 has been prepared for submission to the Governor of Odisha under Article 151 of the Constitution of India for being laid before the State Legislature.

The Report contains significant results of the Compliance Audits of the Departments of Excise, Finance and Revenue & Disaster Management.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2020-21 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports. Instances relating to the period subsequent to 2020-21 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Chapter 1: Overview

1.1 Introduction

This Report covers matters arising out of the Compliance Audit of Excise, Finance and Revenue & Disaster Management Departments. The primary purpose of this Report is to bring to the notice of the Legislature the important results of audit. The findings of audit are expected to enable the Executive to take corrective action as also to frame policies and directives that will lead to improved financial management of the organisations contributing to better governance.

The Report has been organised in following chapters:

Chapter 1: Significant Audit observations included in this Audit Report.

Chapter 2: Detailed Compliance Audit on “Regulation of Supply Chain Management of liquor products in the State”.

Chapter 3: Compliance Audit on (i) Processing of Refunds under GST and (ii) Transitional Credits under GST

Chapter 4: Draft Paragraphs.

1.2 Significant Audit Observations in this Report

The present Report contains three Detailed Compliance Audit Paragraphs and two Draft Paragraphs arising out of Compliance Audit. The significant observations contained in this Report are discussed in brief in the following paragraphs.

1.2.1 Regulation of Supply Chain Management of liquor products in the State

The administration of State Excise is governed by the Odisha Excise Act, 2008 and the Odisha Excise Rules, 2017 that regulate the sale, production and supply of liquor products. Government of Odisha (GoO) established the Odisha State Beverages Corporation Limited (OSBCL) as a company under the Companies Act, 1956 in November 2000. The objectives of establishing OSBCL was to provide transparency in distribution and supply system of Indian Made Foreign Liquor (IMFL), Foreign Made Foreign Liquor (FMFL), Beer and Country Liquor (CL) in addition to exercising control over quality of the same. Examination of Supply Chain Management of liquor products in the State revealed the following:

- Extra Neutral Alcohol (ENA) is the primary raw material for manufacturing IMFL, which is to be monitored effectively to reduce the scope for excess manufacture of IMFL without declaration of excise. Audit, however, noted that:
 - In respect of 4,52,990.72 London Proof Litre (LPL) ENA procured by two manufacturing units during 2017-21, no reference of the pass issued by the District Excise Officers (DEOs) for such procurement had been recorded in the ENA Stock Registers maintained by the Excise Officers-in-charge of

the liquor manufacturers. Thus, Excise Duty (ED) of ₹ 6.60 crore on the ENA consignments received and utilised for the manufacture of liquor could not be levied.

- In respect of nine passes involving 3,61,280 LPL of ENA, only 3,57,279.45 LPL of ENA were recorded as received and stored at the spirit tanks of the manufacturing units. Thus, 4,000.55 LPL of ENA was recorded as wastage against 2,436.40 LPL, worked out in audit considering the days of transit and the permissible wastage. Thus, the manufacturing units were liable to pay excise duty on balance 1,564.15 LPL amounting to ₹ 6.15 lakh, which had not been imposed.
- Actual quantity of ENA received and transit loss occurred were not being assessed through check and measurements. Physical verification of stock of ENA with M/s United Spirits Limited by the Deputy Superintendent of Excise, Berhampur on 7 January 2020 revealed 34,419.344 LPL ENA against the recorded stock of NIL in the ENA Account of the unit. The Excise Commissioner imposed (March 2020) excise duty and penalty amounting to ₹ 1.80 lakh and ₹ 0.50 lakh respectively.
- In the warehouses of three IMFL and one beer manufacturing units, 69,708.46 LPL IMFL and 62,342.80 BL beer bottled during January 2002 to March 2020 were lying in stock as of March 2021 *i.e.*, beyond the stipulated period of three months. However, ED and fine amounting to ₹ 1.19 crore had been imposed against due of ₹ 6.33 crore.
- Two manufacturing units despatched 85,110.78 LPL beyond the permitted quantity illegally. This also resulted in loss of excise revenue of ₹ 4.02 crore. On being pointed out in audit, ED amounting to ₹ 66.72 lakh was recovered from one manufacturing unit.
- There were lapses in assessing actual quantity of transit loss as well as unaccounted ENA, which are used in production of IMFL and Country Liquor. In addition, there were instances of despatch of IMFL by manufacturers without Permit. Thus, the actual production quantity of IMFL was suspected to be not recorded. However, in all the 11 sample manufacturing units, the concerned Excise OIC certified the production figures as reported by the manufacturing units without verifying the same.
- There were deficiencies in the functionalities of the EALs. EALs do not contain adequate functionality for Excise Department personnel to scan the EAL/ QR Code therein to obtain detailed data on exact routing of the liquor product through the supply chain.
- On comparison of the number of bottles despatched by five manufacturing units with EALs reported to have been utilised by them revealed 27.74 lakh EALs which had not been accounted for.
- EAL balances at the end of each year in respect of 17 operating suppliers had not been declared by the Excise OIC. The other 12

operating suppliers had declared less numbers of EALs with them by 38.59 lakh. Further, 2.70 lakh EALs were lying with nine non-operating suppliers of IMFL since 21 to 45 months.

- Extra-hour operations charges of ₹ 1.61 crore remained unrealised as of January 2022 from one manufacturing unit.
- Establishment charges amounting to ₹ 1.42 crore had not been demanded from 9 sample units.
- Non-availability of Excise Officers in required number contributed to lapses in management of supply chain.
- The job of monitoring procurement and usage of raw material to monitoring production and despatch of IMFL/ beer as well accounting of EALs of more than one manufacturing unit were given to a single Excise Officer. As a result, the nature and extent of vigilance intended to be exercised in the Odisha Excise Rules could not be exercised

1.2.2 Processing of Refunds under GST

Timely refund mechanism constitutes a crucial component of tax administration, as it facilitates trade through release of blocked funds for working capital, expansion and modernization of existing business. The provisions pertaining to refunds contained in the GST laws aim to streamline and standardize the refund procedures under the GST regime. Audit, however, noticed the following deficiencies:

- In 50 out of the test checked 268 refund cases, the delays in issue of acknowledgement ranged from 1 to 333 days. This resulted in non-observance of the provisions of Rule 90 of OGST Rules, 2017.
- In 18 refund cases, there were delays in sanction of refunds ranging from 10 to 115 days. This resulted in non-observance of the provisions of Rule 92 of OGST Rules, 2017.
- No post audit had been conducted in case of test checked 268 refund cases.

1.2.3 Transitional Credits under GST

Allowance of credit of taxes paid on inputs, input services and capital goods for set-off against the output tax liability is one of the key features of GST. Audit, however, noticed the following:

- In 44 CT & GST Circles, transitional credit claims of 2,177 cases (62 *per cent*) had been verified out of the total 3,510 cases identified by the Commissioner of CT & GST. Out of these 2,177 cases which had been verified, recovery measures had been initiated in 171 cases, amounting to ₹ 9.28 crore.
- Although the Central Board of Indirect Taxes and Customs had issued guidance that Officers have to verify the SGST credit of the taxpayers allotted to Central jurisdictions, the Commercial Tax Department, Government of Odisha had not issued any enabling Notification as required under Section 6(1) of the GST Act, specifying the proper

officers to undertake this verification process of transitional credit.

- Audit noticed that in 129 cases across 31 CT & GST Circles, taxpayers had carried forward excess transitional credits of ₹ 86.36 crore under Table-5C/7B of TRAN-1, compared to Nil/lower closing balance in the legacy return.
- In 15 cases across 11 CT & GST Circles, taxpayers had claimed transitional credits of ₹ 8.98 crore even when the returns required under the previously existing laws, had not been filed for the previous six months preceding the appointed day.
- Audit noticed that in 15 cases across five CT & GST Circles, taxpayers had carried forward excess transitional credits of ₹ 4.41 crore in TRAN-1, even though there were no sales transactions and no output tax during the previous nine months.
- In respect of 116 cases in 28 CT & GST Circles involving irregular/excess transitional credit of ₹ 68.28 crore, interest amounting to ₹ 60.69 crore had not been levied on taxpayers, on account of due reversal or due payment of irregular credit claimed by them.

Chapter 2

Detailed Compliance Audit

on

Regulation of Supply Chain Management of liquor products in the State

EXCISE DEPARTMENT

Chapter 2: Regulation of Supply Chain Management of liquor products in the State

The Constitution of India, vide Entry No.51 of List II of Article 246, vests the power to levy duty on alcoholic liquor for human consumption and narcotics, with the States. The scope of Excise Administration in the States, covers liquor products such as Indian Made Foreign Liquor¹ (IMFL), Foreign Made Foreign Liquor² (FMFL), Beer³, Country Liquor⁴ (CL), *etc.* The objectives of the Excise Department are to control the manufacture, storage, transportation, distribution and sale of liquor product through Government channels, prohibiting the sale of spurious liquor, prevention of illicit distillation and clandestine trade in non-duty paid liquor through Excise Intelligence and Enforcement measures.

The administration of State Excise is governed by the Odisha Excise Act, 2008 and the Odisha Excise Rules, 2017 that regulate the sale, production and supply of liquor products. The Excise Department is headed by a Secretary, who is assisted by an Excise Commissioner (EC). The EC is assisted by three Deputy Commissioners of Excise (Northern, Central and Southern Division), Superintendents of Excise (SEs), Deputy Superintendents of Excise (DSEs), Inspectors of Excise (IEs), Sub-Inspectors of Excise (SIs) and Excise Constables. Besides, Government of Odisha (GoO) established the Odisha State Beverages Corporation Limited (OSBCL) as a company under the Companies Act, 1956 in November 2000.

The Excise Department, Government of Odisha is responsible for formulation of Rules and policies and exercises supervision and administrative control over the Excise Commissioner and OSBCL.

The Excise Commissioner is responsible for enforcement of Rules, to ensure the prevention of manufacture and trade of illicit liquor and to protect the financial interest of the State Government through collection of excise revenue. The enforcement of Rules and other executive instructions is carried out through the field formations under the Excise Commissioner-consisting of District Excise Offices and Officers posted in charge of:

¹ Liquor produced, manufactured or compounded in India as may be declared by the State Government to be Indian Made Foreign Liquor

² Every liquor imported into India, other than IMFL and country liquor and such other intoxicants as may be declared by State Government to be foreign liquor

³ Any liquor prepared from malt or grain as may be specified by the State Government

⁴ All liquor produced or manufactured in India other than foreign liquor and IMFL and such other intoxicants as may be declared by the State Government to be country liquor

- Liquor manufacturing units and Distilleries;
- OSBCL Depots; and
- Supervision of liquor retail outlets in each District.

OSBCL has been granted the exclusive rights for wholesale trade of liquor products in Odisha. This means that all liquor manufacturers have to mandatorily supply liquor products intended for sale in Odisha to the Depots of OSBCL, and that all liquor retailers have to mandatorily purchase liquor products intended for sale in Odisha from the Depots of OSBCL. OSBCL therefore functions as a channelising entity for the legal supply chain for liquor products in Odisha. Any liquor product that is manufactured/ traded outside this legal supply chain is not permitted to be sold. This supply chain is the mechanism by which the sale of illicit (unfit for human consumption) and non-duty paid liquor is prevented.

Therefore, Supply Chain Management is the responsibility of OSBCL. Regulation of Supply Chain Management is the responsibility of the Excise Commissioner. Overall supervision and administrative control over both OSBCL and Excise Commissioner is exercised by the Excise Department.

Audit, covering the period 2017-21, was conducted during July to December 2021 with a view to ascertain whether:

- Excise Officers posted at liquor manufacturing units are functioning in compliance with the Excise Rules.
- Internal controls have been adopted to monitor the supply chain of liquor products and safeguard them from manufacturing to retail point in compliance with the Excise Rules.
- Enforcement Wing of the Excise Department is functioning in compliance with the Excise Rules.

Audit examined related records of the Excise Department, Excise Commissioner, six (20 *per cent*) of the 31 District Excise Offices⁵ (DEO) and 11 Excise Inspectors posted at manufacturing units⁶ located under the jurisdiction of these six DEOs as well as records of OSBCL.

2.1 Revenue and Operations

State excise is a major source of revenue for the State and contributed between 11.54 *per cent* and 13.91 *per cent* of 'Own Tax revenue' of the State during 2017-21. The targets for excise revenue collections are worked out annually by the State Excise Department based on the amount collected in the previous year. The details of excise revenue collected in comparison to the targets set for the years 2017-21, are shown in the table below:

⁵ Berhampur, Bolangir, Cuttack, Dhenkanal, Ganjam (Chhatrapur) and Khurda, selected on sampling basis

⁶ M/s Aska Co-operative Sugar Industries Ltd., Aska, M/s Denzong Breweries, Khurda, M/s Fortune Spirits Ltd., Gopalpur, M/s Kwaliti Bottlers (P) Ltd., Janla, Khurda, M/s Maikal Breweries Ltd., Bolangir, M/s Oriental Bottling Pvt., Ltd., Khurda, M/s Shakti Maltware & Lemonade Pvt. Ltd., Dhenkanal, M/s Som Distilleries & Breweries Pvt. Ltd., Cuttack, M/s Trinath Smart Pack Pvt. Ltd., Khurda, M/s United Breweries, Khurda and M/s United Spirits Ltd., Gopalpur

Table 2.1: Target vis-à-vis actual collection of excise revenue during 2017-21

Year	Target	Collection	Growth rate of revenue collected over the previous year (in per cent)
	Rupees in crore		
2016-17	3,300.00	2,786.25	-
2017-18	3,600.00	3,221.03	15.60
2018-19	3,800.00	3,925.41	21.87
2019-20	4,600.00	4,495.52	14.52
2020-21	5,250.00	4,053.51	(-)9.83

(Source: Information furnished by the Excise Commissioner)

Excise Duty (ED), Value Added Tax (VAT), Tax Collected at Source (TCS), Excise Adhesive Label Fee, license fee from manufacturer and retailer, etc., of IMFL, Beer and CL constitute the major sources of excise revenue. Year-wise volume sales of these liquor products during 2017-21 are shown in the table below:

Table 2.2: Quantity of liquor products sold to retailers during 2017-21

Year	IMFL (in lakh LPL ⁷)	Beer (in lakh BL ⁸)	Country Liquor (in lakh LPL)
2017-18	460.74	708.79	105.77
2018-19	528.92	867.53	95.56
2019-20	532.35	935.79	78.62
2020-21	406.21	471.11	48.89

(Source: Data furnished by OSBCL)

2.2 Regulatory framework

2.2.1 Procurement and transportation of Extra Neutral Alcohol

Basic raw materials for manufacture of alcoholic liquor and finished products are regulated under the Odisha Excise Rules (OER), 2017. Extra Neutral Alcohol (ENA) is the basic raw material for manufacture of IMFL and CL. As per the provisions of OER, a manufacturer of IMFL/ CL is to apply for permission from the concerned DEO, termed as pass, to get ENA transported (within the State) or imported (from outside the State) from the manufacturers of ENA. The pass issued by the DEO bears the quantity of ENA to be transported/ imported and the validity period of the pass. Upon arrival of the ENA at the premises of the manufacturing unit, the same is measured by the Excise Officer-in-Charge (OIC) of the manufacturing unit to assess actual quantity of ENA received and quantity of transit loss. Transit loss of 0.5 per cent up to five days and thereafter at the rate of 0.1 per cent per day is allowed on transportation of ENA. Apart from the above, production wastage at the rate of 2 per cent is also allowed.

Thus, monitoring of the quantity of ENA procured/ utilised by the manufacturers against permits issued by the OIC attached to the manufacturing units is important not only for ensuring legal use of ENAs also for checking against evasion of ED.

⁷ London Proof Litre or “LP” or simply “Proof” means the strength of liquor as ascertained by means of the Sykes’s hydrometer or any other instrument prescribed for the purpose by the Commissioner.

⁸ Bulk Litre

2.2.2 Production, storage and despatch of IMFL/ beer/ country liquor

After the finished products are bottled, the bottles are affixed with the Excise Adhesive Label (EAL) and stored at the bonded warehouse of the concerned manufacturing unit. The entire procedure is carried out under the supervision of OIC posted to the unit. OSBCL places purchase orders (PO) for supply of liquor with the manufacturers as per its requirement. On the basis of the PO, the supplier deposits ED, import fee and other applicable fees with OSBCL. In turn, OSBCL remits the amounts to the Government account while applying for permits for lifting liquor stock from the warehouses of the manufacturers. DEO, Khurda is the centralised DEO Office which issues transit passes for movement of liquor products within the State of Odisha. It is responsible for issue of permits for lifting of liquor stock to OSBCL. On the basis of permits, OSBCL issues despatch notes to the manufacturers and stock received at depots of OSBCL are recorded in Goods Received Note (GRN). OSBCL issues liquor stocks to the licenced retailers on realisation of VAT, TCS, profit margin of the Corporation, etc., along with issue price of liquor (inclusive of ED). After conclusion of the retail sale transaction, OSBCL refunds ED, import fee and other fees along with the cost of the liquor to the manufacturers.

The role of OIC is critical in monitoring quantity of liquor manufactured, supplied and ultimately sold to retailers, besides quantity of liquor stock that remain unsold and requires disposal for non-consumptive purposes.

Audit findings including lapses noticed in discharging of functions by OICs as assigned to them in supply chain management are discussed in the following paragraphs.

2.3 Control lapses

2.3.1 Non-accountal of procured ENA and loss of revenue

Extra Neutral Alcohol (ENA, also called Spirit) is the primary raw material for manufacturing IMFL. The process of transport, storage and utilisation of ENA has to be monitored effectively to reduce the scope for excess manufacture of IMFL without declaration to the Excise authorities and for this purpose, relevant provisions have been included in the Odisha Excise Rules.

As per Rule 91 of the Odisha Excise Rules, 2017, an allowance at a rate not exceeding in any case the appropriate maximum specified as below shall be made for loss in transit by leakage or evaporation of ENA which is transported or exported by land in metal vessels only under bond. The period of transit shall include the date of arrival in the receiving warehouse but not the day of dispatch:

- For a journey of not greater duration than 5 days: 0.5 *per cent*; and
- For a journey of duration exceeding 5 but not exceeding 20 days: 0.1 *per cent* per day of journey.

If the report of the officer, by whom a consignment of spirit transported or exported has been gauged and proved on arrival at its destination, shows that wastage to a greater extent than the appropriate allowance specified above has occurred, the warehouse keeper on receipt of an intimation to the effect from

the said officer shall pay forthwith duty at the highest rate for the time being in force on Country Spirit, as per Rule 91 (2), *ibid*.

Audit noticed that no reference of the pass issued by the DEOs for such procurement had been recorded in the ENA Stock Registers maintained by the OIC of the liquor manufacturers in respect of 4,52,990.72 LPL of ENA procured by two manufacturing units⁹ during 2017-21. The OIC of the manufacturing units also did not cross verify the actual consignments received with the corresponding passes issued, if any. Thus, Excise Duty on the ENA consignments received and utilised for the manufacture of liquor could not be levied. As a result, Government revenue of ₹ 6.60 crore towards ED, calculated at the highest rate of ED applicable for the brands manufactured by the unit, on 4,52,990.72 LPL ENA could not be realised. It also indicated lapse on the part of the concerned OIC in monitoring actual receipt of ENA by the manufacturing units against passes issued, if any.

For import/ transport of spirit, the SEs had only issued passes but not taken any follow up action. They had neither effectively monitored the movement of consignments nor ensured periodic reconciliation to detect unutilised passes and in case of significant/ unusual number of unutilised passes, they did not ensure periodic physical inspections to detect the potential under reporting of ENA stored at manufacturing units.

Thus, Audit was unable to derive assurance that the OIC and DEOs concerned were effectively monitoring the transport, storage and receipt of the primary raw material for manufacture of IMFL.

The Department stated (April 2022) that ED on excess quantity of ENA should be charged at the highest rate for the time being in force on country spirit not on the IMFL, as considered in audit. It was added that two permits issued to M/s Shakti Maltare and Lemonade, Dhenkanal had not been executed by the unit and demand notice had been issued (March 2022) to M/s Aska Co-operative Sugar Industries Limited for deposit of ED on the excess quantity of ENA.

The reply on calculation of ED on excess quantity is not tenable because country spirit is plain spirit made from materials like crude or unrevised sugar, molasses, *etc.* which is the primary raw material used for preparation of IMFL. As the spirit was meant for preparation of IMFL, the rate of duty ED should be calculated on the basis of the highest rate of the brand manufactured by the respective units, as per Rule 91 (2). The statement in case of M/s Shakti Maltare and Lemonade, Dhenkanal that two permits had not been executed was not tenable, since the permits in question had neither been cancelled by the SE, Dhenkanal nor the amount deposited had been adjusted subsequently.

2.3.2 Loss of Excise Duty due to excess transit loss allowed

Audit examined ENA Stock accounts and Pass Issue Registers pertaining to seven IMFL manufacturing units and noticed that 435 import/ transport passes for ENA were issued by the DEOs in favour of one unit¹⁰ during 2017-21. In

⁹ Shakti Maltare and Lemonade, Dhenkanal (1,41,010.80 LPL) and Aska Co-operative Sugar Industries Limited (4,18,970.72)

¹⁰ M/s Shakti Maltare & Lemonade Dhenkanal

respect of nine passes involving 3,61,280 LPL of ENA, 3,57,279.45 LPL of ENA only was recorded as received and stored in the spirit tanks of the units. Thus, 4,000.55 LPL of ENA was recorded as wastage. The transit time involved in transportation of the spirit ranged from one to ten days and the permissible wastage worked out to 2,436.40 LPL as per OER, 2017. Thus, the manufacturing units were liable to pay excise duty on balance 1,564.15 LPL amounting to ₹ 6.15 lakh (**Appendix 2.1**). The concerned OICs had, however, not worked out the permissible transit wastage and raised demand against the excess quantity of transit wastage as of December 2021.

On being pointed out in audit, records like Production Register, Despatch Register, Outward Register, IMFL Stock account, *etc.*, for the year 2019-20 and 2020-21 of M/s Shakti Maltare & Lemonade, Dhenkanal were seized and were under the custody of the local Police authorities.

The Department stated (April 2022) that Demand Notices had been issued (April 2022) to M/s Shakti Maltare & Lemonade for deposit of dues towards excess transit wastage as pointed out by Audit.

2.3.3 Physical verification not conducted

As per Rule 91 of the Odisha Excise Rules, 2017, an allowance at a rate not exceeding in any case the appropriate maximum specified as below shall be made for loss in transit by leakage or evaporation of ENA which is transported or exported by land in metal vessels only under bond. The period of transit shall include the date of arrival in the receiving warehouse but not the day of dispatch:

- For a journey of not greater duration than 5 days: 0.5 *per cent*; and
- For a journey of duration exceeding 5 but not exceeding 20 days: 0.1 *per cent* per day of journey.

Audit observed that the transit losses as reported by the manufacturing units were accepted by the Excise OIC without assessing the actual transit loss that may have occurred leading to loss of potential excise revenue. Further, reporting of more than the actual transit losses, though within the maximum permissible limit, to evade Excise Duty cannot be ruled out as evident from the following instance.

- Physical verification of stock of ENA with M/s United Spirits Limited (USL) by the Deputy Superintendent of Excise, Berhampur on 7 January 2020 revealed the existence of 34,419.344 LPL ENA against the recorded stock of NIL in the ENA Account of the unit. The Excise Commissioner imposed (March 2020) an excise duty and penalty amounting to ₹ 1.80 lakh and ₹ 0.50 lakh respectively.

Thus, due to absence of checks and measurement of actual quantity of ENA received and transit loss, the manufacturing units were by default availing maximum permissible transit loss by understating quantities of ENA in their accounts.

The Department stated (April 2022) that M/s USL had deposited (April 2020) the dues towards ED and penalty amounting to ₹ 1.80 lakh and ₹ 0.50 lakh respectively. The Department also stated that all manufacturing units would be

directed to install mass flow meters and radar level transmitters, to enable quick physical verification of stock of ENA at their premises.

2.3.4 Non-realisation of Excise Duty and fines towards retention of liquor products for extended periods

Rule 98 stipulates that the licensee shall remove all bottled IMFL, wine and beer from an approved store-room within three months after it is bottled. If the bottles are not removed within three months and the Excise Commissioner is satisfied that the stocks are fit for human consumption, extension of further three months can be allowed for removal of the bottles. Rule 99(3) prescribes that the OIC shall maintain a separate register in Form XXI and keep a record of the stock received (at the bonded warehouse of the manufacturer) in the consignment showing quality of each brand along with place of import, batch number, year of manufacture and date of receipt and disposal. As per Rule 99 (7) (b), if any liquor stock stored at the manufacturing unit deteriorates in quality due to leakage, sedimentation, damage to container or becomes unfit for human consumption due to long storage, the licensee shall be liable to pay fine equal to the duty payable to the State Government on the stock so spoiled along with ten *per cent* of excess over the amount so payable.

Audit examined records and registers maintained by the OICs of the 11 test-checked manufacturing units for the period from 2017-18 to 2020-21. In the warehouses of three IMFL¹¹ and one beer manufacturing units¹², 69,708.46 LPL IMFL and 62,342.80 BL beer bottled during January 2002 to March 2020 were lying in stock as of March 2021.

As per Rule 99 (7) (b), ED and fine amounting to ₹ 6.33 crore¹³ was to be imposed on the manufacturing units, as worked out in audit. Out of this, ED and fine of ₹ 1.19 crore only had been imposed (21 November 2012) on two manufacturing units¹⁴. Both these units had challenged the penalty amount in the Orissa High Court in December 2013 and February 2014 and the matter was sub-judice as of January 2022. No demand notice had been raised in case of the other two manufacturing units as of January 2022. Thus, failure to impose ED and fine on expired IMFL and beer resulted in non-realisation of Government revenue amounting to ₹ 5.14 crore¹⁵.

The Department stated (April 2022) that:

- In case of M/s Kwaliti Bottling Ltd., steps were being taken for realisation of ED and destruction of liquor products which were unfit for human consumption, after conducting chemical examination.
- In case of M/s Maikal Breweries Ltd., the matter was sub-judice as pointed out by Audit and was being pursued in the Hon'ble Supreme Court of India.

¹¹ M/s Fortune Spirits Ltd., M/s Kwaliti Bottling Ltd. and M/s United Spirits Ltd.

¹² M/s Maikal Breweries Ltd.

¹³ M/s Fortune Spirits Ltd. (₹ 3.08 crore), M/s Kwaliti Bottling Ltd. (₹ 0.80 crore), M/s United Spirits Ltd. (₹ 1.71 crore) and M/s Maikal Breweries Ltd. (₹ 0.74 crore)

¹⁴ M/s Kwaliti Bottling Ltd. (₹ 0.47 crore) and M/s Maikal Breweries Ltd. (₹ 0.72 crore)

¹⁵ ED and fine amounting to ₹ 1.19 crore being sub-judice has been ignored

- In case of M/s Fortune Spirits Ltd., Demand Notice had been issued (April 2022) for deposit of dues as pointed out by Audit.

The Department did not furnish responses to the Audit observation on M/s United Spirits Ltd.

2.3.5 *Unauthorised despatch of liquor products from the manufacturing units*

As per Rule 39, ED is imposed on (a) spirit whether imported under bond or not and stored in a warehouse; (b) foreign liquor stored in a warehouse; (c) IMFL or country spirit manufactured in a distillery and stored in a distillery or warehouse. Also, as per Rule 40, ED is to be paid before removal of IMFL or beer from a distillery or warehouse. Rule 98 envisages that no IMFL, Wine or Beer shall be removed or sold from a warehouse or store room except under a pass granted by the Officer-in-charge.

Audit noticed that two out of the 11 test-checked manufacturing units despatched liquor products without paying Excise Duty during 2017-21 as discussed below:

- **M/s Shakti Maltare and Lemonade Private Limited, Dhenkanal:** It was noticed that closing stock of 8,449.38 LPL IMFL at the end of 2019-20 had not been carried forward as opening stock of 2020-21. On being pointed out in audit (13 September 2021), the quantity was shown as despatched during November 2020 against two permits¹⁶ issued by Superintendent of Excise, Khurda. However, it was seen that ED amounting to ₹ 66.72 lakh had not been deposited. Further, the copies of the said permits were not furnished to Audit by the manufacturing unit. From the database of OSBCL, Audit found that these permits had been issued to another manufacturing unit (M/s United Breweries Limited, Khurda) on 11 November 2020.

It is apparent from the above that the manufacturing unit had resorted to illegal means while despatching IMFL. The Excise OIC of the manufacturing unit is the custodian of the IMFL products stored in the warehouse awaiting despatch. Thus, despatch of IMFL without permits raises doubt on the complicity of the Excise OIC of the manufacturing unit in such unauthorised activity. On being pointed out by Audit, ED amounting to ₹ 66.72 lakh as well as penalty and fine of ₹ 22.80 lakh were recovered (27 September 2021 and March 2022) from the manufacturing unit. The fact, however, remains that lifting of IMFL stock without depositing ED and issue of permits to lift the stock indicates lack of internal control mechanism in regulating movement of IMFL as also the involvement of the Excise OIC of the manufacturing unit.

- **M/s Trinath Smart Pac Pvt. Ltd.:** In March 2018, the manufacturing unit despatched 1,08,372.6 LPL of IMFL against six permits¹⁷, even though the permits had been issued for transport of only 31,711.2 LPL. However, ED was paid on the permitted quantity of 31,711.20 LPL only. Thus, 76,661.40 LPL IMFL was despatched illegally without Permit and also without paying ED. Audit scrutiny revealed that although the actual quantity

¹⁶ Permit numbers 5673/20-21 and 5674/20-21

¹⁷ Permit Numbers 18832, 21403, 19620, 19621, 19733 and 21382

despatched, which was more than the permitted quantity, was recorded in the despatch register of the manufacturing unit against six permits, the Excise OIC had signed against four entries and had not put his signature in respect of two entries in the Production and Despatch Register. This indicated either negligence or deliberate complicity on the part of the Excise OIC of the manufacturing unit which resulted in loss of revenue amounting to ₹ 3.35 crore.

The Department stated (April 2022) that 1,55,096.1 LPL IMFL had been despatched from the unit against 30 permits in March 2018, and hence there was no irregularity. The response was not convincing since not specific on the reasons for excess quantity despatched against six permits pointed out in audit. In these six permits, quantities recorded in Production and Despatch Registers were higher than the quantity permitted in each case.

2.3.6 Liquor supplied by manufacturers but not received by OSBCL

Audit reviewed the Registers and records maintained at the 11 test-checked manufacturing units for the period 2017-18 to 2020-21 and noticed that goods received at OSBCL depots are recorded through Goods Received Note (GRN) on the basis of which transactions with the suppliers are settled. Audit noticed that the vehicle carrying a consignment of 5,629.50 LPL rum supplied by one manufacturer viz., M/s Trinath Smart Pac Pvt. Ltd., Khurda on 20 December 2018 to OSBCL reportedly met with an accident during transit and was therefore not received by OSBCL. However, the manufacturing unit did not furnish a copy of the FIR lodged with the Police in support of the accident despite repeated reminders by OSBCL. Another consignment of 9,360 BL beer supplied by M/s United Breweries Ltd. (UBL), Nadia under despatch number 4552 dated 28 May 2018¹⁸ had not been received at OSBCL depots as of October 2021 i.e., even after a lapse of 40 months.

In the absence of reasons for non-receipt of supplied liquor bottles which had already been affixed with Excise Adhesive Labels, illegal sale of these liquor stock by bypassing the approved supply chain route cannot be ruled out. This is also indicative of the lack of a systemic internal control. There was no periodic reconciliation between the quantities of bottles/ cans dispatched from the manufacturing units and the quantities of bottles/ cans received at OSBCL Depots. Such a systemic internal control was envisaged in the form of maintaining EAL Accounts from manufacturing to retail point under Rule 158 of the Odisha Excise Rules. There has thus been material and significant non-compliance with the provisions of Rule 158.

The Department, in reply, furnished (April 2022) a copy of the FIR lodged on the accident in case of M/s Trinath Smart Pac Pvt. Ltd with the Police. The Department also stated that OSBCL had requested (4 December 2018) for cancellation of permit issued in favour of M/s UBL (it was not made clear if the permit had been cancelled or not). The reply is not convincing since attempt to cancel a permit in December 2018 against which despatch had been made six months earlier i.e., in May 2018 did not serve any purpose.

¹⁸ Permit No.4175 dated 19 May 2018

2.3.7 Absence of EVC/ internal controls to validate EVCs received from other States

Excise Duty on export sale is imposed by the competent authority of the importing State. As per Rule 10 of Odisha Excise Rules, 2017 read with proviso 25.3 to 25.6 of the Supply Chain Management Policy, 2020 of OSBCL, No Objection Certificate (NOC) from OSBCL is to be obtained for sale of IMFL/ beer outside the State. After obtaining NOC, the exporter has to deposit the excise duty with the Excise Authority of the importing State for obtaining permit for export of beer. The exporter has to obtain acknowledgement for receipt of stock in the importing State in the shape of Excise Verification Certificate (EVC) from the Excise Authority of the importing State. The EVC is to be submitted to the Excise OIC of the concerned exporting unit. Further, as per proviso 25.7 of the Supply Chain Management Policy, the manufacturer/ supplier shall have to submit a copy of the EVC of the previous exported consignments attested by the concerned Excise OIC to OSBCL to be eligible for getting NOC for export sale.

Audit reviewed 851 export sales transactions that took place during the period from 2017-18 to 2020-21 at four out of 11 test-checked manufacturing units¹⁹ and noticed that in 42 cases, EVCs had not been received by the Excise OIC of the exporting manufacturing units. Further, in 34 out of the 42 cases, quantity of liquor exported was also not available on record. In case of the remaining eight cases, 77,640 BL beer was found to have been exported to five States²⁰.

It was seen that United Breweries Pvt. Limited, Khurda was permitted by OSBCL to export 10,200 BL beer to Assam on 7 November 2021. The exporter had not submitted EVC. Despite non-submission of EVC for this export sale, OSBCL issued NOCs subsequently for export sales of 14,400 BL beer on 31 March 2021. Similarly, OSBCL had granted NOC to two other suppliers for export sale despite non-submission of EVC for earlier export sales by them.

Thus, OSBCL by granting of NOC without submission of EVCs in respect of previous export sales had violated the provisions/ stipulations made in the Supply Chain Management Policy, 2020. Since the bottles had been affixed with EALs and as there was no evidence of EVC for actual export, the possibility of the said liquor stock being sold within the State instead of being exported to another State cannot be ruled out.

The Department stated (April 2022) that the Export Passes had been issued by the District Excise Offices on the basis of NOC issued by OSBCL and that certain EVCs had not been received due to Covid-19 related restrictions. OSBCL stated (March 2022) through a document authenticated by a Consultant hired by the Company that all NOCs had been issued after verifying that EVCs had been received. The assertion of OSBCL is not convincing since in one instant, the OIC of the concerned export unit²¹ stated

¹⁹ M/s Denzong Breweries Ltd., M/s United Breweries Ltd., M/s Trinath Smart Pack Ltd. and M/s Maikal Breweries Ltd.

²⁰ Assam, Arunachal Pradesh, Puducherry, Maharashtra, Jharkhand

²¹ M/s Denzong Breweries Limited, Khurda

(7 April 2022) to Audit of not receiving EVCs against the beer exported to Puducherry.

2.3.8 Non-monitoring of actual production of liquor

ENA is the primary raw material used for production of IMFL and Country Liquor. As discussed in **Paragraphs 2.3.2 and 2.3.3**, there were lapses in assessing actual quantity of transit loss of ENA and detection of quantity of ENA in excess of book stock. Besides, Audit also noticed use of unaccounted ENA in production of IMFL and Country Liquor as was evident from instances of despatch of IMFL by manufacturers without Permit and non-receipt of IMFL purportedly despatched by manufacturers (**Paragraph 2.3.6**). Thus, monitoring mechanism in place to monitor utilisation of ENA and actual quantity of production of IMFL was not efficient. Control lapses on this account as noticed during audit are discussed below:

As per Rule 71 (1) (a) and 107 (1) of Odisha Excise Rules, 2017, each beer manufacturing unit should maintain a register for showing the quantity of beer manufactured, cleared, kept in store and duty levied in the brewery in Form XVI(a) and Brewing Book in form XXII respectively. In respect of IMFL, no such format was, however, prescribed in the Odisha Excise Rules. As per Rule 46 of Odisha Excise Rules, 2017 the Excise Officer shall inspect such Registers at the end of each day's work and shall produce them for inspection by his official superiors to derive assurance on the veracity of quantum of production of liquor products from the manufacturing units.

Audit reviewed the Registers and records maintained at the 11 test-checked manufacturing units (Beer: 4 and IMFL: 7) during 2017-18 to 2020-21 and found the following:

- In all the 11 manufacturing units, the concerned Excise OIC certified the production figures as reported by the manufacturing units without verifying the same. One of the major reasons for non-verification of actual production was absence of a full time Excise OIC attached to the manufacturing units. Observations on shortfall in manpower at the level of the OIC to keep a watch on production are discussed in **Paragraph 2.6.1**.
- Due to shortage of manpower and full time officers not being posted to manufacturing units, the certification of production was carried out on the basis of figures reported by Management in all the 11 units. Entries related to production details were to be made manually in the Production Register and certified by the Excise OIC on the basis of personal observation of the number of cartons/ bottles presented each day for inspection, during his/ her presence at the manufacturing unit, after attending to additional charges.

In the absence of full time Excise OIC, system generated production figures were not insisted upon for ascertaining actual quantity of production. Only one manufacturing unit²² out of 11 had made the system generated production figure available to the concerned Excise OIC.

²² M/s United Breweries Ltd., Khurda

In view of the above, Audit was unable to derive assurance that the quantum of production reported and certified in the Production Registers by the manufacturing units were accurate and not under-stated which would result in evasion of ED.

The Department stated (April 2022) that CCTV cameras had been installed in some areas such as godown and the main entrance of the manufacturing units, but that they were now being instructed (April 2022) to install CCTV cameras to cover the production and bottling lines, blending vat section, ENA unloading point, etc. Further, full time Officers-in-charge had been posted (August 2021) to each manufacturing unit, and that the accuracy of entries made in the Production Register was not in doubt due to the monitoring of volume of ENA received and monitoring of the processes of reduction, blending, wastage and production at each unit.

The response from the Department was not tenable, since:

- No reasons were furnished as to why the key internal control of cross verification of production figures reported to Excise with system generated production figures could not be adopted.
- There were severe lapses noticed in the effectiveness of monitoring of the volume of ENA and the production process at the unit.
- All units had not installed CCTV cameras and were being instructed to carry out the installation at key areas to cover the production line, even in April 2022.
- The order for posting full time Officers in charge to each manufacturing unit itself specified that additional charges may be assigned to such Officers, based on the vacancy position in the District.

2.3.9 Deficiencies in storage and documentation controls at OSBCL Depots

OSBCL maintains nine Depots²³ in the State for receipt, storage and sale of liquor products. Audit reviewed operations at three Depots (Khurda, Berhampur and Balasore) and noticed the following deficiencies:

Table 2.3: Deficiencies in depot operations

Nature of deficiencies	Gist of deficiencies
Non-fixation of norms for breakage, sedimentation, etc.	No norms for breakage, sedimentation (spoilage) and pilferage of stocks during storage and transportation have been adopted by the Company. Shortage of 16,394 cases and breakage of 1.27 lakh cases in transit was recorded during 2017-2021, with revenue implication of ₹ 12.11 crore towards VAT and TCS. During export sales, 829.97 LPL IMFL and 17,196.96 BL Beer were reported as wasted during transit between 2017-18 and 2020-21 on which ED leviable was ₹ 19.34 lakh as worked out by Audit. Since there were no norms in place for wastage, the same were allowed.
Improper maintenance of Stock Receipt	The Stock Receipt Register was being maintained without recording the permit number against which stocks have been

²³ Angul, Balasore, Berhampur, Bolangir, Chandikhol, Cuttack, Khurda, Rayagada and Sambalpur

Nature of deficiencies	Gist of deficiencies
Register	received. The Register maintained by the Depot Assistant was not being verified at regular intervals either by the Branch Manager or the Assistant Manager of the Depot.
Non-checking of authenticity of EALs affixed on bottles	Absence of any sample-based verification of authenticity of Excise Adhesive Labels affixed on liquor products, with Batch Number, EAL Serial Numbers was noticed. The cases received at the Depots did not mention the EAL numbers of the liquor product contained in them.
Non-monitoring of Permits and EALs issued	OSBCL did not have any system in place to cross verify number of Permits and EALs issued during a particular year with corresponding stock entry to ensure that all EAL affixed liquor products despatched from the suppliers' premises actually reached the Depots.
Inaction against employees accused of theft of liquor stock	Theft cases involving liquor stock worth ₹ 1.71 crore were reported in four godowns²⁴ (Rayagada, Sambalpur, Balasore and Berhampur) during 2017-21. FIRs were filed only in case of Balasore and Berhampur depots. In respect of Balasore Depot, insurance claim amounting to ₹ 7.22 lakh was realised against value of theft of ₹ 7.91 lakh. In case of Berhampur, employees of OSBCL were accused of theft and the matter was sub-judice as of January 2022. No FIRs were filed in Rayagada and Sambalpur Depots. It was seen that an amount of ₹ 2.70 lakh against theft value of ₹ 12.32 lakh and ₹ 12.37 lakh against theft value of ₹ 12.66 lakh respectively were recovered. The accused included employees of OSBCL. Despite involvement of employees of OSBCL, no departmental disciplinary proceedings were initiated against them as of January 2022.
Non-imposition of penalty for delayed receipt of beer stock	As per proviso 14.1 of Supply Chain Management Policy of OSBCL, penalty at a rate of 50 <i>per cent</i> of offer prices shall be levied in case beer sourced from within the State is received beyond 60 days of the date of manufacture and 75 days in case it is sourced from outside the State. During 2017-21, penalty on account of delay in delivery of beer worked out to ₹ 5.79 crore. As against this, only ₹ 4.08 crore was imposed and realised due to incorrect calculation of penalty. Thus, there was short recovery of penalty amounting to ₹ 1.71 crore.
Non-reconciliation of inter-depot transfer quantities	As per proviso 17 of the Supply Chain Management Policy, 2020, inter-depot transfer of liquor stock can be effected taking into account requirement of stock at different locations either by OSBCL or on the basis of request of the concerned manufacturer/ supplier. The policy further envisages that the Excise OIC of the source depot shall issue despatch permit and the Excise OIC at the receiving depot shall issue EVC on receipt of the stock. During 2017-20, 51 inter-depot permits were issued for transfer of 10,939.52 LPL IMFL and 1,28,550 BL beer. However, no confirmation of receipt of stock at the destination depots had been received in the form of EVCs even after lapse of 22 to 57

²⁴ Rayagada (₹ 12.32 lakh), Sambalpur (₹ 12.66 lakh), Balasore (₹ 7.91 lakh) and Berhampur (₹ 138.56 lakh)

Nature of deficiencies	Gist of deficiencies
	months from the date of issue of permits as of 31 December 2021 (Appendix 2.2). Thus, it could not be ascertained in audit whether the said liquor stock had been sold through the approved supply-chain route.

(Source: Audit analysis of records of test-checked units)

The Department endorsed (April 2022) the response from OSBCL Management, which stated (March 2022) that:

- The Excise Department had been requested (June 2015) to fix norms for breakage during transit and storage.
- It was not practically feasible to maintain the Stock Register manually due to the high volume of liquor products being received and dispatched from the OSBCL Depots.
- OSBCL did not maintain any separate records of verification of authenticity of EALs on products received at its Depots, since it was the responsibility of the Excise OICs posted at the manufacturing units and the OSBCL Depots.
- Steps would be taken to realise penalty amounts from suppliers who had delayed the dispatch of products.
- Documentation was being gathered to review the status of Inter-Depot permits pointed out by Audit.

The response from the Department was not tenable, since it only highlighted the importance of adoption of scan-based (of EAL/ bar-coding on cases of liquor products) track and trace system to:

- Enter the details of the stock received and dispatched from OSBCL Depots into the software application with EAL Accounts module, in view of the high volume of liquor products
- Conduct of verification of authenticity of EALs affixed on liquor products on sample basis, with details of such verification being stored for assurance that the stock of liquor products moving through the OSBCL Depots was duty-paid only.

2.4 Regulation of Excise Adhesive Labels

In order to regulate movement of liquor stock from manufactures/ suppliers to retailers, Rule 158 provided for affixing Excise Adhesive Labels (EALs²⁵) on IMFL, beer and country liquor bottles. The rule also provides that the EALs shall be kept in safe custody of an Excise Officer to be appointed by the State Government for distribution to the Distillery officers or Officers-in-charge of Distilleries, Bottling Plant or Breweries operating inside the State of Odisha. In case of liquor products imported from outside the State, the EALs shall be kept with an Excise Officer posted in the Registered Office of OSBCL who shall distribute the EALs to the suppliers from outside the State. The Excise OIC in charge of the manufacturing units shall maintain detailed account of the EALs received, issued, used and damaged and certify that EALs have been

²⁵ EAL is a paper based hologram with high-end security features such as unique serial number, 2D bar code and State logo

affixed on the bottles, or such other container and arrange to write the EAL serial numbers outside the sealed cartons or receptacles. The rule further envisages that the EALs account shall be maintained in such a manner that it shall allow tracking of individual EALs from the manufacturing point to the retail point.

The objective of using hologram based EAL with security features is to identify fake/ duplicate EALs affixed on liquor bottles at retail points. Scanning of EAL through specifically designed mobile applications should provide details with regard to payment of excise duty and other taxes, source of supply, permit/ despatch number and date, depot details, retailer details, date of sale, etc. Thus, the officials of the Excise Department, through EALs, should be able to gather detailed information of movement of the liquor product from the manufacturing unit till the actual sale to the consumer. Such a track and trace functionality has been implemented by other State Excise Departments, including those of Government of Punjab, Government of Uttar Pradesh and Government of Tamil Nadu.

Audit noticed that the Superintendent of Excise (SE), Khurda has been designated as the Excise Officer responsible for safe custody and issue of EALs. It was also noticed that the Excise Department procured EALs from M/s India Security Press, Nashik on the basis of an agreement executed on 27 January 2018.

The following deficiencies were noticed in the functionalities of the EALs procured.

2.4.1 Deficiencies in implementing track and trace functionality for movement of liquor products through the legal supply chain regulated by Excise Department

An agreement was executed between the Excise Commissioner, Odisha and M/s India Security Press (ISP), Nasik on 27 January 2018 for supply of paper based hologram Excise Adhesive Labels (EALs) till the end of financial year 2019-20.

Audit reviewed the proposal to procure EALs from M/s ISP, Nasik and noticed that there were provisions for internal controls and high level security features for the EALs, such as unique serial number, bar code and storage of EAL numbers affixed on each liquor bottle in a database to be maintained by the Excise Department.

These internal controls would in turn, provide functionalities of track and trace of liquor products and for spot verification of genuineness of the affixed EAL by Excise Department personnel as well as members of the public through SMS, smart phone application and a web portal, thereby complying with the requirements of Rule 158 of the Odisha Excise Rules. Such a track and trace functionality has been implemented by other State Excise Departments, including those of Government of Punjab, Government of Uttar Pradesh and Government of Tamil Nadu.

However, the functionality for track and trace of liquor products, through an accounting mechanism for recording EALs affixed and monitoring movement from manufacturing to retail point had not been implemented by the Excise

Department, Government of Odisha or OSBCL, as of March 2021, resulting in non-compliance with Rule 158 of the Odisha Excise Rules 2017.

Non-compliance with Rule 158 constitutes a very material risk to Government revenue, since track and trace of liquor products through the legal supply chain is not enabled. The Excise Department has no distinct information system or database of its own and relies on the OSBCL information system and database. The following risks had been identified by OSBCL, which were intended to be mitigated using the mechanism of EAL accounting, to enable track and trace liquor products-

- a. Fake/ duplicate EALs being affixed on liquor products at retail points
- b. EALs reported as damaged, but actually utilised
- c. Non-affixing of EALs on liquor products

EAL accounting from manufacturing to retail point would enable-

1. End consumer (member of the public) to scan and obtain, through a mobile application, confirmation that the liquor bottle at retail point is duty paid and has been sourced through the legal supply chain of the Excise Department.
2. Excise Department personnel to scan and obtain, through a mobile application, the exact routing of the liquor product through the supply chain-
 - a. Permit Number, Date of Permit;
 - b. Name of manufacturing point, Despatch Number, Date of Dispatch;
 - c. Name of OSBCL Depot, GRN/ DRN Number, date of receipt at Depot;
 - d. Date of inter-Depot transfer, GRN/ DRN Number at destination;
 - e. Name of retailer, Invoice Number, date of sale to retailer;

In addition, Excise personnel would also be able to scan and obtain the status of payment of Government dues payable on the liquor products (ED, VAT and TCS) which are selected for random tests at retail point or in transit within the State, as part of effective enforcement functions. The number of EALs which have to be subject to random tests on daily/ monthly/ annual basis as part of enforcement could also be decided by the Excise Department/ Commissioner as targets and actual achievements against them could be monitored, to further improve the monitoring and enforcement mechanism of the Department.

Audit reviewed the functionalities and internal controls adopted by the Excise Department and OSBCL to fulfil the requirements of Rule 158 of the Odisha Excise Rules and noticed that-

- EALs do not contain adequate functionality for end liquor consumers to scan the EAL/ QR Code therein and derive assurance/ satisfy themselves that the contents of the liquor bottle are fit for human consumption, the

liquor product is duty paid and has been sourced through the legal supply chain of the Excise Department.

- EALs do not contain adequate functionality for Excise Department personnel to scan the EAL/ QR Code therein and derive assurance on the exact routing of the liquor product through the supply chain- Permit Number; name of manufacturing point, Dispatch Number, date of Dispatch; name of OSBCL Depot, Goods Received Note Number, date of receipt at Depot; date of inter-Depot transfer, GRN Number at destination; name of retailer, Invoice Number, date of sale to retailer- as well as derive assurance that dues payable such as ED, Margin, VAT, TCS, *etc.*, have been correctly paid on the liquor product being inspected by them. Such a track and trace functionality would enable immediate detection of liquor products which have been supplied outside the legal supply chain regulated by the Excise Department, since only those products which had moved through all the touch points in the legal supply chain- manufacturing unit to OSBCL Depot to retailer would have a full history that could be transparently viewed by the Enforcement Wing of the Excise Commission.
- Neither adequate functionality in the design of the EAL to enable quick track and trace of liquor products as per above two use cases nor suitable mobile applications for users had been developed by the Excise Department, in consultation with all stakeholders, including the manufacturer of the EALs, OSBCL and the Enforcement Wing personnel in the Excise Commission, who would find the track and trace functionality (to view the full origin and source of each liquor product inspected at retail point) very useful in their regular work. Such mobile applications have been developed and are in use by the Excise Department, Government of Andhra Pradesh.
- To enable track and trace through the supply chain, the Depots of OSBCL would have to scan the EALs affixed on individual liquor products or scan the bar code affixed on the outer case cover of the case containing the liquor products, on receiving the products. However, there was neither provision for bar-coding the contents of each case either on dispatch from manufacturing units or scanning the bar-code of the case or individual EALs on receipt at the Depots of the Odisha State Beverages Corporation Limited.
- In the software application used by OSBCL to monitor the movement of liquor products through the supply chain, the EAL Accounting Module was to be implemented by NIC by June 2014. However, this Module has not yet been implemented (December 2021) even after 7 years from scheduled completion date. Non-implementation of EAL Accounting constitutes a very material risk to Government revenue, since track and trace of liquor products through the legal supply chain is not enabled. The Excise Department has no distinct information system of its own and would be reliant on the OSBCL information system, when implemented, to derive assurance on adequacy of accounting for Excise Adhesive Labels.

Audit is of the view that such non-compliance with Rule 158 is a significant violation of the Odisha Excise Rules, which not only has the potential for material losses to Government, but also the potential for material adverse impact on public health.

Out of the EALs issued to suppliers, if unutilised EALs (*i.e.*, not used for supply through the legal supply chain) are diverted for use within the State and affixed on liquor products on which no Excise Duty has been paid, there would be no means for the enforcement formations of the Excise Department to distinguish such EAL affixed products at the retail point. As a result, there is avoidable scope for not only Government revenue to be adversely impacted, but also for spurious/ illicit liquor to be affixed with such diverted EALs and sold to unsuspecting citizens.

It is precisely due to the above reasons that the internal control for EAL account maintenance from manufacturing to retail point in the form of the clauses in Rule 158 of the Odisha Excise Rules have been adopted, since the EALs have been rightfully recognised as vital products having inherent economic value. Instances of unaccounted EAL are discussed in the following paragraphs.

The Department stated (April 2022) that three teams had been deputed to other States during 2021-22 to study the track and trace system implemented in those States, so that the same could be implemented in Odisha State. Steps would also be taken to digitalise all manufacturing units to monitor production and issue of liquor bottle, use of EAL.

The response from the Department was not tenable, since the machinery and equipment used in the production process is already being monitored through a Supervisory Control and Data Acquisition (SCADA) system and/ or Enterprise Resource Planning (ERP) software in each manufacturing unit. Each unit requires SCADA and/ or ERP, to ensure:

- Industrial safety during manufacture (emergency stoppages, monitoring of automated processes to control temperature, pressure, speed of production, *etc.*)
- Quality control over the beverages (to ensure fitness for human consumption of the end product).
- Planning and monitoring by Management over core business functions such as procurement (of raw materials such as grains, barley, *etc.* and inputs such as bottles, caps, EALs), production (target outputs and timings of shifts), materials management (inventory, warehousing), cost management (to track profit margins) and accounting (preparation of trial balance, financial statements, identification of tax liabilities).

Despite the availability of such system generated production records for each production shift (number of empty bottles, cans, caps, brand labels and EALs issued in each production shift are being monitored through counters installed on the production line), cross verification of such system generated production figures with the production figures reported to Excise is not being carried out.

2.4.2 Discrepancies in EAL accounts

There were 58 manufacturing units²⁶ of IMFL, beer and country liquor during 2017-21 which were issued EALs. Accounts of EAL as noted from the EAL register maintained by the SE, Khurda for the four years from 2017-18 to 2020-21 are summarised in the table below:

Table.2.4: Receipt and issue of EALs during 2017-21

Year	Opening Balance	Received	Issued to Parties	Closing Balance
<i>(Figures are in lakh)</i>				
2017-18	974.60	5,100.00	4,896.80	1,177.80
2018-19	1177.80	5,485.20	5,383.60	1,279.40
2019-20	1279.40	5,078.00	5,947.40	410.00
2020-21	410.00	3,550.00	3,254.20	705.80
Total		19,213.20	19,482.00	

(Source: Records of SE, Khurda)

Audit noticed that the Odisha Excise Rules is silent on the periodicity of closure and attestation of entries in EAL registers maintained by SE Khurda or OIC of manufacturing units and no orders and directives in this regard have been issued by the Excise Commissioner. It was found that the EAL registers were being attested and closed annually. The register, however, did not record manufacturing unit-wise details like opening balance, utilisation, damage and closing balance of EALs. Thus, SE, Khurda, despite being designated as custodian of EALs, was not in a position to cross-verify the number of EALs utilised by each manufacturer/ manufacturing unit. Audit also noticed unaccounted EALs as well as non-preparation of EAL accounts in case of manufacturing units located in Odisha as well as suppliers from outside the State, as discussed in the following paragraphs.

The Department, accepting (April 2022) the audit observations, stated to have started maintaining EAL Register recording details such as, opening balance, utilisation, damage and closing balance of EALs for each manufacturing unit.

2.4.3 Under reporting of EAL balance in respect of manufacturers located in Odisha

Audit compared the number of bottles despatched by five manufacturing units with EALs reported to have been utilised by them and found that 27.74 lakh EALs had not been accounted for, as shown in the table below:

Table 2.5: Statement showing utilisation of EAL vis-à-vis liquor bottles despatched during 2017-21

<i>(Figures in lakh)</i>							
Manufacturer	Opening balance	Issue	Damage	Closing balance	Utilisation	Bottles despatched	Un-accounted
	(1)	(2)	(3)	(4)	(5) (1+2-3-4)	(6)	(5-6)
USL, Gopalpur	71.62	3267.8	5.22	42.05	3292.15	3290.53	1.62
ASCIL, Aska	31.09	2685.2	0	44.24	2672.05	2670.75	1.3
Maikal Breweries, Bolangir	3.94	16.8	0	0.72	20.02	16.77	3.25

²⁶ Located in Odisha: 20 and outside Odisha: 38

Manufacturer	Opening balance	Issue	Damage	Closing balance	Utilisation	Bottles despatched	Un-accounted
	(1)	(2)	(3)	(4)	(5) (1+2-3-4)	(6)	(5-6)
Som Distilleries, Cuttack	0	252	0	8.66	243.34	227.04	16.3
UBL, Khurda	44.84	3210	0	63.25	3191.59	3186.32	5.27
Total	151.49	9431.8	5.22	158.92	9419.15	9391.41	27.74

(Source: Records of SE, Khurda, database of OSBCL and records of manufacturing units)

It can be seen that 27.74 lakh EALs had remained unaccounted for as of March 2021. During the period 2017-21, physical verification of EALs had been conducted only once, on 31 December 2020 while handing over of charge of Excise Inspector in charge of EALs to a new incumbent. During the physical verification, one lakh EALs were found missing. An FIR was lodged with the police on 3 February 2021 and further developments are awaited (January 2022). The Odisha Excise Rules, 2017 are deficient to the extent that they do not provide for conduct of regular physical verification of EALs.

- Opening balance of EALs with the Excise OIC of M/s ACSIL on 1 April 2018 was 32.58 lakh. Audit noticed that 749.80 lakh EALs had been issued to the Excise OICs during 2018-19. During the same period, EALs were affixed on 776.25 lakh bottles produced by M/s ACSIL. Thus, the closing balance of EAL as on 31 March 2019 was 6.13 lakh as worked out by Audit. However, the Excise OIC reported closing balance of 10.19 lakh EALs on the same date. Thus, there was excess of 4.06 lakh EALs which had not been reconciled.

Again, against the closing book balance of 26.04 lakh EALs as of 31 March 2020, 34.69 lakh EALs had been taken as opening book balance on 1 April 2020, indicating that 8.65 lakh EALs had not been reconciled with reference to the number of bottles produced and EALs affixed. Non-accountal of EALs may result in EALs being misused and consequential loss of excise revenue.

The Department stated (April 2022) that detailed analysis would be carried out for reconciliation between physical and book balance of EALs at the unit. The Department also stated that (April 2022) a separate EAL godown had been established (March 2022) with a dedicated Excise Officer in charge along with a clear Standard Operating Procedure, to more effectively monitor the issue of EALs in future.

2.4.4 Under reporting of EAL balance in respect of suppliers from outside Odisha

Out of 38 suppliers located outside the State, nine suppliers were not-operating as of December 2021. Audit examined EAL accounts of outside suppliers for the period 2017-21 and found the following:

- The EALs in respect of suppliers outside the State were under the custody of Excise OIC posted at OSBCL. The OIC issues EALs to the suppliers on the basis of the requisitions made by the OSBCL. Rule 158 (k) requires the Excise OIC to maintain EAL account showing EALs received, issued, used and damaged. However, the Excise Rules, 2017 is silent about

rendering EAL accounts by the Excise OIC or by the suppliers. In the absence of EAL Accounts, if the Excise OIC had at least declared the number of EALs utilised at the manufacturing unit to OSBCL, OSBCL could have verified the number of products actually received at its Depots. Such an internal control was missing, and would have been resolved if EAL Accounts had been maintained

- During 2017-21, EAL balances at the end of each year in respect of 17 operating suppliers had not been verified by the concerned Excise OICs of these suppliers since the post had remained vacant during 2017-21. The closing balance of EALs with the OICs as of 31 March 2021 should have been 126.38 lakh as calculated by Audit.
- The other 12 operating suppliers reported closing balances of 22.47 lakh EALs as of 31 March 2021 to SE, Khurda. However, on comparison of their opening balance, EALs issued, damage and bottles supplied by them, the aggregate closing balance of EALs worked out to be 61.06 lakh. Thus, the suppliers had declared less closing balance of EALs by 38.59 lakh.
- In case of nine non-operating suppliers, EAL available with them at the beginning of 2017-18 were not found in the EAL register maintained by SE, Khurda. Four suppliers had not been issued any EALs during 2017-21 nor had they furnished balance of EALs with them. The remaining five did not renew their registration for supply during 2017-20 and became non-operative. In the absence of opening balance figure of EALs with them, Audit compared EALs issued to them with bottles supplied by them and found that 2.70 lakh EALs were lying with them since 21 to 45 months.

Audit noticed that no Excise Officer had been posted at OSBCL to exclusively monitor issue of EALs to manufacturing units located outside the State. It was observed that EAL accounts were not being maintained properly as a result of which 38.59 lakh EALs remained unaccounted for in respect of eight manufacturing units as of March 2021. Similarly, no action had been taken to prepare EAL accounts in respect of 17 manufacturing units. Lack of a full-time officer compromised vital internal controls to ensure that EALs are not misused. Non-maintenance of EAL accounts coupled with unaccounted EALs gives rise to the risk of misuse of EAL facilitating proliferation of illicit liquor as well as loss of excise revenue. The Excise Department had not deployed its officers to conduct physical verification of the EAL stock actually retained in the custody of such external units outside Odisha, even though all the units were not reporting basic information such as the closing balances of EALs.

The Department admitted (April 2022) that no Excise Officer had been posted at OSBCL and that no one had been deployed outside the State to conduct physical verification of EAL stock retained by external manufacturing units. However, the Department stated that one post of Deputy Superintendent of Excise and one post of Inspector of Excise had been created (March 2021) at OSBCL to monitor the EALs issued to manufacturing units located outside Odisha, and that these posts would be filled soon.

2.5 Other revenue losses

2.5.1 *Non-realisation of extra-hour operation cost*

Rule 79 envisages, *inter alia*, that operations in the manufacturing units shall be stopped on Sundays and other public holidays. Besides, no Excise Officer or any of his employees need to be on duty for more than eight hours per day. In case a manufacturing unit functions more than one shift, additional Excise staff shall be posted and the cost at a rate of ₹ 3,000 per hour towards such additional staff shall be borne by the said unit. Further, the overtime fee to be charged from the unit for each hour of overtime work done shall be one-fifth of a day's pay of the officer concerned.

Audit examined records related to extra-hour operations and additional production shifts at the 11 test-checked liquor manufacturing units and noticed that:

- M/s ACSIL, operated for 6,351 hours beyond the scheduled hours during the period 2017-21. Hence, the manufacturing unit was liable to pay ₹ 1.91 crore as charges towards extra operation hours. Against this, only ₹ 30 lakh had been realised from the unit by the Superintendent of Excise. Thus, extra-hour operations charges amounting to ₹ 1.61 crore remained unrealised as of January 2022.
- M/s ACSIL also had to pay overtime fees amounting to ₹ 26.98 lakh towards these 6,351 extra-hours of operation beyond the scheduled hours for five Excise Officers and two Excise Constables posted at ACSIL during the period 2017-21. However, no demand for the same had been raised as of January 2022 by the Superintendent of Excise. Thus, overtime fees of ₹ 26.98 lakh remained unrealised from the manufacturing unit.

The total amount to be realised from ACSIL was, therefore, ₹ 1.88 crore towards charges for extra-hour operations and overtime fees for deployment of Excise staff for additional production shifts.

The Department stated (April 2022) that the unit had been directed (February 2022) to deposit ₹ 1.88 crore towards charges for extra-hour operations and overtime fees, as pointed out in audit.

2.5.2 *Non-realisation of establishment cost towards deployment of Excise Officers and staff at manufacturing units*

As per Rule 92 (1) (3) and 93 read with instructions of the Excise Department (25 February 2015), establishment cost towards deployment of Excise Officers and staff shall be recovered from the distillery, bottling unit and brewery concerned. In case an Excise officer is posted in charge of supervision of more than one unit at a time in addition to his other assigned duties in the execution establishment, the establishment cost may be equally shared by the concerned units, with the aggregate cost payable by them not exceeding 50 per cent of the full cost of such staff.

Audit examination of the records relating to reimbursement of establishment cost revealed that out of 11 liquor manufacturing units²⁷, four OSBC Depots²⁸ and one distillery unit²⁹ functioning under six DEO³⁰, 38 Excise Offices and 10 Excise Constables had been posted in four liquor manufacturing unit³¹, four OSBC depots and one distillery for supervision of operations during the years 2017-21. An amount of ₹ 1.42 crore was paid to them during this period against pay and allowance. However, the DEOs had not raised demand for the reimbursement of this establishment cost from the concerned units under their jurisdiction as of December 2021.

The Department stated (April 2022) that

- One unit (M/s USL, Gopalpur) had deposited (February 2022) the establishment cost.
- Two units (M/s Fortune Spirits Ltd., Gopalpur and M/s ACSIL, Aska) had been demanded (January and February 2022) to deposit the establishment cost.
- One unit (M/s Shakti Sugars Ltd., Dhenkanal) had appealed against demand raised for establishment cost by approaching the Hon'ble High Court of Odisha.

No reply was furnished in case of one beer manufacturing unit (M/s Maikal Brewery, Bolangir) and four OSBC Depots.

2.5.3 Loss of Government revenue due to issue of military canteen licence to defence civil organisations

Under the Annual Excise Policy for the years 2017-18 to 2020-21, Excise duty on IMFL and Beer meant for military canteens was fixed lower than that imposed for civil consumption. The licences of military canteens were to be renewed on payment of annual licence fee.

Audit noticed that the Joint Director, Canteen Services, Integrated Headquarter of Ministry of Defence (MoD), New Delhi had clarified (July 2017) that defence-civil establishments³² are not entitled to sell liquor. A list of defence-civil unit run canteens had also been notified, which included Sr. Quality Assurance Establishment (Armaments), Badmal. Despite this, DEO Bolangir issued military canteen licences on 31 March 2018 and 29 March 2019 to the above mentioned establishment. Audit noticed that during 2018-19 and 2019-20, the establishment lifted 18,555.25 LPL IMFL and 93.60 BL Beer from the depots of OSBCL depositing ED at subsidised rate *i.e.*, 70 per cent of the applicable ED resulting in loss of revenue.

²⁷ Aska Co-operative Sugar Industries Ltd, Denzong Brewery, Fortune Spirit, Kwaliti Bottling, Maikal Brewery, Oriental Bottling, Shakti Maltare & Lemonade, SOM Brewery, Trinath Smart Pack, United Brewery and United Spirit Gopalpur

²⁸ OSBC Depot Nirgundi Cuttack, OSBC Depot Bolangir, OSBC Depot Kanishi Ganjam and OSBC Depot Khurda

²⁹ Shakti Sugar Ltd., Dhenkanal

³⁰ Berhampur, Bolangir, Cuttack, Dhenkanal, Ganjam (Chhatrapur) and Khurda

³¹ ACSIL (Aska), Maikal Brewery (Bolangir), Fortune Spirit (Gopalpur) and United Spirit (Gopalpur)

³² Defence establishments with non-combatant officers and staff, such as Ordnance Factories

The Department stated (April 2022) that Demand Notice had been issued (April 2022) for deposit of differential ED of ₹ 75.35 lakhs by the unit, as pointed out by Audit.

2.5.4 Irregularities in maintenance of Sale Registers by retailers resulting in short-realisation of Special COVID Fee (SCF) from retail IMFL Off Shops

Excise Commissioner, Odisha had issued (November 1998) instructions that the DEOs shall ensure maintenance of Stock and Sales Registers by retailers, specifying type-wise, brand-wise and size-wise details. Excise Department, Government of Odisha had notified (23 May 2020) levy of Special COVID Fee (SCF) on all FMFL, IMFL, Beer, etc. This Fee was to be levied to enhance the revenue receipts of the State Government so as to meet expenses arising on account of response measures to manage the COVID-19 pandemic outbreak. The Excise Commissioner had also issued (26 May 2020) instructions to deposit the amount of SCF on the unsold stock remaining with the licensees of the IMFL Off and ON shops as on 24 March 2020 (date of lockdown imposed as response to COVID-19 pandemic outbreak). It was also clarified (01 June 2020) that while verifying the stock remaining with the retailers, the last lifting of stock from OSBCL Depots and the daily average sales of the retailer was to be taken into account.

Audit test checked Sales Registers of 31 liquor retail shops under the jurisdiction of five DEOs³³ and noticed that:

- The price of the liquor products varied across brands and across size of the bottles/ cans.
- Brand-wise Sales Registers had not been maintained by the retailers. It was, therefore, not possible to calculate the exact amount of SCF to be levied on each retailer based on the closing stock as on 24 March 2020.
- Software applications, backed by mandatory use of Department-issued Point of Sale machines at retailers, have been implemented by several State Governments including Delhi and Punjab. The Excise Department, Government of Odisha has not implemented any software application which is mandatory for licensed retailers to install and update their stock positions on a daily basis. As a result, there is no real-time information available with the Department on the quantum of stock and sales at each retail outlet.
- Due to the imposition of lockdown on 24 March 2020, the retailers had remained closed up to 24 May 2020. The closing balance from the Sale Registers as of 24 March 2020, i.e., two months earlier, had not been collected, prior to the reopening of the retailers.
- In case of the 31 test-checked retailers, there were significant corrections, over-writing and changes made to the entries recorded in the Sales Registers for the month of March 2020. The impact of such corrections, over-writing and changes made was that the closing balances recorded as of 24 March 2020 were negligible in these cases.

³³ Berhampur, Bolangir, Cuttack, Dhenkanal and Khurda

- Physical stock verification at the retailers was stated to have been carried out on 25 May 2020 and SCF was realised on the basis of the physical stock available on that date.

Manipulation of Sales Registers by retailers to evade realisation and deposit of SCF needs to be investigated. In the absence of brand-wise Sale Registers or a software to record daily stock and sales at retail outlets, the Department was compelled to levy SCF on the basis of physical verification carried out after 2 months *i.e.*, on 25 May 2020 leading to potential loss of revenue.

2.6 Monitoring and enforcement

Monitoring of compliance of liquor manufacturing units and traders with Excise Rules as well as enforcement require adequate human resources. Since the principal function of the Excise Officers and staff in the Excise Department is monitoring and enforcement, adequacy of required human resources is an essential requirement. Audit analysed the availability of human resources and noticed the following:

2.6.1 Absence of full-time Excise Officers posted at manufacturing units

As per Rule 93 of Odisha Excise Rules, the Excise Commissioner shall determine and appoint the Excise Officer and staff necessary for proper supervision of the operation carried on in each warehouse or store room to monitor aspects related to production, storage and dispatch of liquor products from the premises of the manufacturing unit. Audit reviewed the posting details of Excise Officers in the 11 test-checked manufacturing units during 2017-18 to 2020-21 and noticed that in 10 units, no full time and exclusive Excise Officers were posted for periods ranging between 3 to 48 months.

Further, as against the sanctioned strength of 297 Excise Officers to conduct enforcement activities in four test-checked districts for each year, only 246, 242, 231 and 243 were in position at the end of 2017-18, 2018-19, 2019-20 and 2020-21 respectively.

Audit observed that non-filling up of Excise OIC posts for long durations and assigning the responsibility to other officers as additional charge placed significant additional responsibility on these Officers. As a result, the Excise Officers posted at the manufacturing units could not discharge their supervisory functions efficiently, thereby weakening the internal control mechanism at these units.

The Department stated (April 2022) that:

- Proposal had been prepared (February 2022) for creation of 545 posts of Excise Officers to address the shortage of personnel to effectively monitor the supply chain for liquor products.
- Steps had been taken for recruitment of 87 Sub-Inspectors of Excise and 392 Excise Constables during 2021-22.

2.6.2 Deficiencies in posting of key personnel and tenures of personnel in key posts related to regulation of the supply chain

As per Rule 158 of Odisha Excise Rule, 2017 read with the Notification of Board of Revenue dated 1 February 2002, the Superintendent of Excise, Khurda shall keep the printed EALs in his safe custody for distribution to OIC of Distilleries, Bottling Plants/ Breweries operating inside the State and the Commissioner shall appoint an officer of the rank of Inspector of Excise (Inspector) in OSBCL for receipt and distribution of EALs for IMFL and Beer imported from outside the State. OSBCL, in each case of import permit, shall present the permit to the Inspector with a requisition for issue of required number of EALs to ensure that no bottle/ can is received without affixture of EAL and taken to depots of the OSBCL. Audit noticed that no full time Excise Officer had been posted at OSBCL to monitor issue of EALs to manufacturing units located outside the State. Lack of a full time officer compromised the exercise of vital internal controls to ensure that EALs are not misused.

The Department stated (April 2022) that one post of Deputy Superintendent of Excise and one post of Inspector of Excise had been created (March 2021) at OSBCL to monitor the EALs issued to manufacturing units located outside Odisha, and that these posts would be filled soon.

2.7 Functioning of Enforcement Wing of Excise Department

2.7.1 Internal controls to detect illicit manufacture and trade of non-duty paid liquor products

In the absence of track and trace functionality in the EALs, as discussed in **Paragraph 2.4.1**, the Enforcement Wing was not in a position to insist on maintenance of records and periodic submission of returns from field formations on:

- Total number of retail sale points to be inspected and actually inspected;
- Total number of liquor products subjected to inspection at each retail point;
- Number of liquor products found during inspections without EALs affixed on them;
- Number of liquor products found during inspections with invalid/ fake EALs affixed on them;
- Out of liquor products with genuine EALs affixed, number of liquor products found to not have a full history of source of origin (no recorded history of having been routed through OSBCL Depots, therefore potential evasion of Excise Duty and VAT);
- Out of liquor products with genuine EALs affixed, number of liquor products found to not have a full history of source of origin (recorded history of having been routed through OSBCL Depots but no recorded sale at Depot to retailer, therefore potential evasion of VAT).

If the track and trace functionality had been implemented, each instance of such detection at retail points would enable the Excise Department to fix responsibility on the manufacturing unit or OSBCL Depot concerned, from

where the diversion of liquor products from the legal supply chain may have taken place.

The Department stated (April 2022) that:

- Three teams had been deputed to other States during 2021-22 to study the track and trace system implemented in those States, so that the same could be implemented in Odisha State.
- All District Excise Officers had been pressed upon to conduct regular inspections of retail outlets and strong steps are taken when fake EALs or sale of liquor products without EALs are detected.
- Enforcement Cell had been created at the Excise Commission to monitor the enforcement activities centrally.
- Mobile Squads had been sensitised for strengthening enforcement activities.

2.7.2 *Deficiencies in inspection of retailers and manufacturing units by excise authorities*

To check the clandestine sale of non-duty paid IMFL and to augment excise revenue, the Government (December 1998 and March 2021) and Excise Commissioner (February 2018), instructed the Superintendents of Excise (SEs) and Excise Deputy Commissioners (EDCs) to inspect the excise shops and manufacturing units as per the following norms:

Table 2.6: Norms for inspection of excise shops and manufacturing units

Excise officer	Norms for inspection		
	IMFL 'Off'/'ON' shop	CS shops	Bottling units and Distilleries
EDC	As many as possible in every inspection	As many as possible in every inspection	Once in a quarter
SE	Once in two months	Once in a quarter	Once in a month
DSE	Once in a quarter	Once in a quarter	--
IE	Once in a month	Once in a month	--
SIE	Once in a fortnight	Once in a fortnight	--

(Source: Instructions of the Excise Commissioner)

On scrutiny of records related to inspection of 1,834 liquor shops furnished by the Officer-in-Charge of Excise Stations functioning under the jurisdiction of six DEOs³⁴ during the years 2017-21, Audit noticed that:

- The Excise Officers had to conduct 83,133 inspections against 1,834 liquor shops as per the norms. However, the Excise Officers conducted only 7,129 inspections during the years 2017-21, resulting in short fall of 76,004 inspections. The percentage of inspection actually carried out was only 8.6 per cent of the target for conducting inspection.
- Retailers had not maintained Brand-wise Sale Registers. Therefore, utility of the inspections carried out was doubtful in the absence of such basic documentation and track and trace functionality for liquor products.

³⁴ Berhampur, Bolangir, Cuttack, Dhenkanal, Ganjam (Chhatrapur) and Khurda

- The Excise Officers who conducted the inspections at retailer premises did not submit Inspection Report and did not maintain Tour Diaries.

Audit also noticed that the eleven test-checked liquor manufacturing units³⁵ functioning under the jurisdiction of the selected six DEOs had also not been inspected by the concerned DEOs during 2017-21, against the norm of monthly inspections by DEO and quarterly inspections by the Deputy Excise Commissioner.

The Department stated (April 2022) that fresh guidelines for inspections had been issued (July 2021) and that all District Excise Offices were now ensuring compliance with these guidelines. The Department also stated that all possible steps are being taken to revamp monitoring and internal control system to prevent loss of excise revenue.

The fact, however, remained that the shortfall in inspections and capacity to carry out effective supervision in compliance with the fresh guidelines will be only be addressed once the newly recruited personnel have completed their training period and have been posted to the field formations.

2.8 Conclusion

Audit noticed several deficiencies in complying with the provisions of the Odisha Excise Rules, 2017 with regard to management of supply chain of liquor products in the State. Though procurement and use of raw material used for manufacturing India Made Foreign Liquor (IMFL) *i.e.*, Extra Neutral Alcohol (ENA) is regulated under the Odisha Excise Rules to monitor production and supply of IMFL, accounting of ENA was not done properly. No assurance regarding the actual quantity of IMFL produced by the manufacturers and its utilisation could be provided as transit loss was allowed beyond the norms and physical verification of ENA stock with the manufacturers was not conducted. The Excise Officers attached to the manufacturing units did not monitor daily production but accepted the production report furnished by the manufacturing units. Thus, under reporting of production by the manufacturing units and diversion for illegal sale could not be ruled out as instances of despatch of liquor products without permit issued by the Excise Authorities and non-receipt of liquor stock, purportedly despatched by the manufacturing units, by OSBCL were noticed. In export sale of liquor products, irregularities in issue of permits for export were also noticed.

Excise Adhesive Labels (EALs), conceived to be a check measure to identify liquor products infiltrated to the supply chain through illegal means, lacked requisite security features due to which it was not possible for the Excise Officers to detect the same through EALs affixed on liquor bottles. Further, Odisha State Beverages Corporation Limited (OSBCL) had not developed an appropriate computerised system to monitor supply and dispatch of liquor products as well as EALs. Control over usage of EAL was almost absent since there was no account in respect of 27.74 lakh EALs and no information on

³⁵ Aska Co-operative Sugar Industries Ltd., Denzong Breweries, Fortune Spirits Ltd., Kwaliti Bottlers (P) Ltd., Maikal Breweries Ltd., Oriental Bottling Pvt. Ltd., Shakti Maltware & Lemonade Pvt Ltd, Som Distilleries & Breweries Pvt. Ltd., Trinath Smart Pack Pvt. Ltd., United Breweries, and United Spirits Ltd.

status of 41.29 lakh EALs issued to the suppliers including 2.70 lakh EALs supplied to the suppliers from outside the State who had discontinued their transactions with OSBCL.

Another major reason for mismanagement of the supply chain of liquor products in the State was shortage of Excise Officers. The responsibility of monitoring procurement and usage of raw material to monitoring production and despatch of IMFL/ beer as well accounting of EALs of more than one manufacturing unit were given to a single Excise Officer.

2.9 Recommendations

The Department may consider adopting the following measures:

- Review of norms fixed for transit loss of ENA and strict monitoring of procurement and usage of ENA.
- Discontinue the practice of accepting production figures as reported by the manufacturing units and make submission of system generated production figures by the manufacturing units mandatory.
- Implement mandatory Point of Sale machines at retail outlets and a software application to monitor the stock and sale position at retail level to ensure effective and real time monitoring of the end point of the supply chain for liquor products.
- Develop and use appropriate computer applications so that manufacturing details, supply details, duty paid status, *etc.*, can be ascertained through scanning EAL.
- Conduct periodic physical verifications of ENA, liquor products and EALs and rendering accounts thereof.
- OSCBL to monitor production and supply of liquor products as envisaged in the Excise Rules.
- Revamp the monitoring and internal control system.

Chapter 3

Compliance Audit on

- ✓ **Processing of Refunds under GST**
- ✓ **Transitional Credits under GST**

Finance Department

Chapter 3: Goods & Services Tax

3.1 Processing of Refunds under GST**3.1.1 Introduction**

Timely refund mechanism constitutes a crucial component of tax administration, as it facilitates trade through release of blocked funds for working capital, expansion and modernisation of existing business. The provisions pertaining to refunds contained in the GST laws aim to streamline and standardise the refund procedures under the GST regime.

Some of the aspects related to the refund mechanism, which are vital from the perspective of compliance and adequacy of internal controls include the following:

- Refund application was filed within a period of two years from the relevant date.
- Acknowledgements were issued within fifteen days.
- Refund application had all the supporting documents attached with it.
- Refund of unutilised Input Tax Credit (ITC) has been allowed in case of supply of services.
- Tax officer has performed all the checks before sanctioning the refund claim.
- Refund claim was disposed off within the time limit of 60 days.
- Interest has been paid due to belated disposal of refund claim and the reasons for delay were recorded.

All the processes from submission of applications to processing thereof have been implemented electronically on the GST portal with effect from 26 September 2019 (Automation of Refund Process). Prior to this date, off-line processing of refund applications had been carried out.

Accordingly, the circulars issued earlier laying down the guidelines for manual submission and processing of refund claims have either been superseded or modified. A fresh set of guidelines have been issued for electronic submission and processing of refund claims vide Master Circular No.125/44/2019-GST dated 18 November 2019.

3.1.2 Audit Objectives

Audit of Refund cases under GST regime was conducted to assess whether:

- (i) Provisions of the Acts, Rules, Notifications, Circulars, *etc.* issued in relation to grant of refund have been complied with.
- (ii) Systems and processes adopted to ensure compliance by taxpayers are effective.

- (iii) Internal controls adopted to measure the performance of Departmental officials in disposing the refund applications are adequate.

3.1.3 Audit Scope

Audit test checked and examined selected Refund records for the period from July 2017 to July 2020, under Section 16 of C&AG's DPC Act, 1971.

The Office of the CAG of India obtained pan-India refund data from GSTN and a sample of refund cases for State GST in Odisha was selected, for detailed examination by the Office of the AG (Audit I), Odisha.

Accordingly, Audit examined the selected sample of 268 cases covering 34 Circles¹ under the Commissionerate of CT & GST, Odisha, Cuttack.

3.1.4 Audit Criteria

The audit criteria adopted were:

- Relevant provisions of the Act for SGST/ IGST.
- Notifications/ Circulars issued by the Commissioner of CT & GST, Odisha.
- Judgements of Hon'ble Supreme Court/ High Court/ Tribunal.

3.1.5 Audit Methodology

The methodology adopted for this audit assignment was as follows:

- Entry Conference held with CT & GST Commissioner.
- Scrutiny of Refund records, i.e. both hard copies and soft copies and analysis of extracted data.
- Analysis of Refunds under GST through the backend system of GST Portal.
- Cross check of export data with ICE-GATE data.
- Study and application of press clippings/ internal audit reports/ vigilance reports/ public complaints, if any.
- Interaction with GST Departmental officials.
- Issue of Audit Requisitions and Audit Queries, discussion of Audit Observations with Heads of Offices.

Audit findings

3.1.6 Irregularities in processing of refunds

During scrutiny of records following irregularities were noticed:

¹ Angul, Balasore, Bargarh, Bhadrak, Bhanjanagar, Bhubaneswar-I, Bhubaneswar-II, Bhubaneswar-III, Bhubaneswar-IV, Boudh, Cuttack-I-City, Cuttack-I-East, Cuttack-I-West, Cuttack-I-Central, Cuttack-II, Dhenkanal, Ganjam-I, Ganjam-II, Jagatsinghpur, Jajpur, Jatni, Jharsuguda, Kalahandi, Kantabanji, Kendrapara, Keonjhar, Koraput, Mayurbhanj, Nayagarh, Nuapara, Puri, Sambalpur-I, Sambalpur-II and Sundargarh Circle

3.1.6.1 Acknowledgements not issued within time

Rule 90 (1) and (2) of Odisha Goods and Services Tax (OGST) Rules, 2017 stipulates that where the application relates to a claim of refund from the Electronics Cash Ledger (ECL), an acknowledgement in Form GST RFD-02 shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period *i.e.* 60 days specified for processing of refund application. For the application related to refund other than ECL, the application shall be forwarded to the proper officer within a period of 15 days of filling of the said application. An acknowledgement in Form GST RFD-02 shall be made available to the applicant within 15 days through the common portal. The acknowledgement shall clearly indicate the date of filling claim and the time period *i.e.* 60 days specified for processing the refund.

Out of the 268 refund cases examined, it was noticed that in 50 refund cases there were delays in issue of acknowledgement ranging from 1 to 333 days (**Appendix 3.1.1**). This resulted in non-observance of the provisions of Rule 90 of OGST Rules, 2017.

On this being pointed out, the Commissioners of the concerned GST Circles stated that the delays in issue of acknowledgement were due to submission of incomplete set of supporting documents by the applicants, lack of familiarity on the part of the Departmental personnel with the portal and the COVID-19 outbreak (from March 2020 onwards). Response to these Audit Observations from the Office of the GST Commissioner, Odisha is awaited.

As evident from the reply, the Departmental personnel were not fully familiar with the portal and therefore, they need to be trained as soon as possible.

3.1.6.2 Refund orders not sanctioned in time

Rule 92 of the OGST Rules, 2017 stipulate that upon submission of refund application, the officer shall carry out the examination process. He shall examine if the refund claim amount is due and payable to the applicant and then he shall make an order in Form GST RFD-06 sanctioning the amount of refund to which the applicant is entitled, within 60 days of receipt of application. He should also mention therein the amount, if any, refunded to him on a provisional basis in case of zero-rated supply.

Out of the 268 refund cases examined, it was noticed that in 18 refund cases there were delays in sanction of refunds ranging from 10 to 115 days (**Appendix 3.1.2**). This resulted in non-observance of the provisions of Rule 92 of OGST Rules, 2017.

On this being pointed out, the Commissioners of the concerned GST Circles stated that the delays in sanction of refund orders were due to submission of incomplete set of supporting documents by the applicants and the COVID-19 outbreak (from March 2020 onwards). Response to these Audit Observations from the Office of the GST Commissioner, Odisha is awaited.

Audit also verified that the delay was not attributable to the Department.

3.1.6.3 Provisional refund on account of zero-rated supply not sanctioned within time

Rule 91(1) & (2) of OGST Rules, 2017 provide that provisional refund on account of zero rate supply shall be granted, subject to the condition that the person claiming refund has, during any period of five years immediately preceding the tax period to which the claim for refund relates, not been prosecuted for any offence under the Act or under an existing law where the amount of tax evaded exceeds ₹ 2.5 crore.

The proper officer, after scrutiny of the claim and the evidence submitted in support thereof and on being *prima facie* satisfied that the amount claimed as refund under Sub-Rule (1) is due to the applicant in accordance with the provisions of sub-section (6) of Section 54, shall make an order in FORM GST RFD-04, sanctioning the amount of refund due to the said applicant on a provisional basis within a period not exceeding seven days from the date of acknowledgement under sub rule (1) or sub rule (2) of Rule 90.

Out of the 84 refund cases examined (on account of zero-rated supply of goods or services or both till July 2020), it was noticed that in seven refund cases, there were delays in sanction of provisional refunds ranging from 3 to 50 days (**Appendix 3.1.3**). This resulted in non-observance of the provisions of Rule 91(2) of OGST Rules 2017.

On this being pointed out, the Commissioners of concerned GST Circles stated that the delays in sanction of provisional refund orders were due to submission of incomplete set of supporting documents by the applicants, lack of familiarity on the part of the Departmental personnel with the portal and the COVID-19 outbreak (from March 2020 onwards). Response to these Audit Observations from the Office of the GST Commissioner, Odisha is awaited.

As evident from the reply, the Departmental personnel were not fully familiar with the portal and therefore, they need to be trained as soon as possible.

3.1.6.4 Irregular allowance of refund due to inverted duty structure

As per section 54 (3) of the OGST Act 2017, a registered person may claim refund of any unutilised Input Tax Credit (ITC) at the end of any tax period where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (*i.e.* Inverted Duty Structure). Further, Rule 89(5) of the OGST Rules 2017 prescribes the formula for maximum refund of unutilised ITC on account of inverted duty structure. As per the Rule, net ITC includes the input tax credit availed only on inputs during the relevant period and does not include credit availed on input services.

Out of the 25 refund cases examined (on account of inverted duty structure), it was noticed that in one refund case, while granting refund the Department had considered ITC availed on input services. This was irregular and resulted in inadmissible allowance of refund to the tune of ₹ 11,976 (**Appendix 3.1.4**).

On this being pointed out, the Commissioner of CT & GST stated that as a result of audit, the taxpayer had paid back ₹ 11,976 on 01 July 2021 and the copy of DRC 03 had been submitted in support.

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

The CBEC circular No 17/17/2017-GST dated 15/11/2017 elaborately laid down the procedure for manual processing of refunds of zero rated supplies. The circular *inter alia*, stipulated that the pre-audit of manually processed refund applications is not required till separate detailed guidelines are issued by Board, irrespective of the amount involved. However, it was clarified that the post audit of refund order shall be continued as per the extant guidelines.

Out of the 268 refund cases examined, no post audit had been conducted (**Appendix 3.1.5**).

On this being pointed out, the concerned head of the GST Circles stated that the Commissioner of CT & GST, Odisha is the competent authority to take a decision on this issue. Reply/ response from Commissioner CT&GST was not received.

The post audit of refund order is an important tool of internal control and is required to be conducted in compliance of the above mentioned circular.

3.1.7 Status of compliance on other matters

During scrutiny of records the following ‘Good Practices’ also were noticed:

- 3.1.7.1 Out of 108 refund sanction orders communicated to Central Tax Authority by the CT & GST State Circle Authorities, pertaining to the financial year 2017-18 (till September 2019), it was noticed that in all 108 cases, the Department had adhered to the timeline of seven working days (Section 54 and Rule 91 of CGST Act and Rules, respectively) for issuing a communication to the concerned counterpart tax authority for the purpose of payment of the relevant sanctioned amount of Refund (**Appendix 3.1.6**).
- 3.1.7.2 Out of the 84 refund cases (on account of zero rated supply of goods or services) examined, it was noticed that in all the 84 refund cases (**Appendix 3.1.7**), the Department had allowed refunds with reference to balances in electronic credit ledger at the time of filing of application, in compliance with the Provisions of Section 54 (3) of the CGST Act, 2017 and Rule 89 (3) and 89 (4) of the CGST Rules, 2017.
- 3.1.7.3 Out of the 84 refund cases (on account of zero rated supply of goods or services) examined, it was noticed that there were no irregularities in processing of IGST and CGST refunds (**Appendix 3.1.8**), when drawback had been allowed at a higher rate.
- 3.1.7.4 Out of 49 refund cases (on account of zero rated supply of goods or services or both processed till 25 September 2019) examined, it was noticed that in all the 49 refund cases (**Appendix 3.1.9**), the turnover of zero rated supply of services did not include any invoices that had been issued prior to the appointed date. The non-inclusion was in compliance with Section 142 (4) of the CGST Act, 2017 and Rule 89 (4) of the CGST Rules, 2017.
- 3.1.7.5 Out of the 84 refund cases (on account of zero rated supply of goods or services) examined, it was noticed that in all 84 cases the refund

amount did not include ITC on Capital goods (**Appendix 3.1.10**). The non-inclusion was in accordance with Section 54 of the CGST Act, 2017 and Rule 89 (4) of the CGST Rules, 2017.

- 3.1.7.6** Out of the 84 refund cases (on account of zero rated supply of goods or services) examined, it was noticed that in all 84 refund cases (**Appendix 3.1.11**), there was no excess allowance of refund due to omission to exclude debit notes. The exclusion of debit notes from calculation of total refund was in accordance with Section 54 (3) of the CGST Act, 2017 and Rule 89 (4) of the CGST Rules, 2017.
- 3.1.7.7** Out of the 84 refund cases (on account of zero rated supply of goods or services) examined, it was noticed that in all these 84 cases (**Appendix 3.1.12**), the Department had sanctioned refunds for zero-rated supplies as per Shipping bill (FOB) value of the supplies, in compliance with the clarification at Paragraph 9.1 of the Circular No. 37/11/2018-GST dated 15 March 2018.
- 3.1.7.8** Out of the 84 refund cases (on account of zero rated supply of goods or services) examined, it was noticed that in all the 84 refund cases (**Appendix 3.1.13**), the Department had correctly sanctioned provisional refunds on account of zero rated supply of goods and/or services and not in other categories.

3.2 Transitional Credits under GST

3.2.1 Introduction

Introduction of Goods and Services Tax (GST) was a significant reform in the indirect tax sector in our country, which replaced multiple taxes levied and collected by the Centre and States. Allowance of credit of taxes paid on inputs, input services and capital goods for set-off against the output tax liability is one of the key features of GST. This will avoid the cascading effect of taxes and ensure uninterrupted flow of credit from the seller to buyer. To ensure the flow of input tax from the existing laws into the GST regime, “Transitional Provisions for input tax” were included in the GST Act to provide for entitlement and manner of claiming input tax in respect of appropriate taxes or duties paid under existing laws.

3.2.1.1 *Transitional provision for Input Tax*

Section 140 of Odisha Goods and Service Tax (OGST) Act, 2017 enables the taxpayers to carry forward the Input Tax Credit (ITC) available under Odisha Value Added Tax (OVAT) Act, 2004 to the GST regime. This Section read with Rule 117 of OGST Rules, 2017 prescribes elaborate procedures in this regard. Under the transitional arrangement, the closing balance of VAT credit available in the returns filed under the OVAT Act for the month/ quarter immediately preceding the appointed day, can be taken as credit in the electronic credit ledger by filling a declaration in TRAN-1. The registered taxpayer shall be eligible to take credit under the following circumstances, namely:

- i) The said amount of credit is admissible as input tax credit under the existing Act.
- ii) The taxpayer must have furnished all the returns required under the existing Act for the period of six months immediately preceding the appointed date.

It is also provided in the Act that credit as is attributable to any claim related to Section 3, Sub section (3) of Section 5, Section 6, Section 6A or Sub section (8) of Section 8 of the Central Sales Tax Act, 1956 which is not substantiated in the manner and within the period, prescribed in the Rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 shall not be eligible to be credited to the electronics credit ledger.

3.2.1.2 *Audit Objectives*

The Audit of Transitional Credit was taken up with the following objectives seeking assurance on:

- i) Whether the mechanism envisaged by the Department for selection and verification of transitional credit claims was adequate and effective.
- ii) Whether the transitional credits carried over by the taxpayers into GST regime were valid and admissible.

3.2.1.3 Audit Scope

The audit scope comprised test check and cross verification of transitional credits carried forward through TRAN-1 filed by the taxpayers from 01 July 2017 to 31 March 2020 with the returns filed under OVAT Act and CST Act uploaded into the VAT Information System (VATIS) for the period from October 2016 to June 2017 and assessment records under OVAT and CST Act for the relevant period on sample basis for the period from July 2017 to March 2020, under Section 16 of C&AG's DPC Act, 1971.

3.2.1.4 Audit Criteria

The audit criteria adopted for the audit were:

- Section 140 of OGST Act, 2017 read with Rule 117 of OGST Rules,
- Notifications/ Circulars/ Instructions issued by the Commissioner of CT & GST, Odisha.

3.2.1.5 Audit Methodology

Audit has been conducted in accordance with the applicable auditing standards of C&AG. The following methodology was adopted for attaining audit objectives with reference to audit criteria:

- Scrutiny and analysis of TRAN-1 data through the backend system of GST Portal and cross verification with returns under OVAT/ CST Act uploaded into the VATIS.
- Scrutiny of assessment records under OVAT/ CST Act from October 2016 to June 2017.
- Interaction with auditee officials.
- Issue of Audit Memos and discussion of audit findings with Head of Office.

3.2.1.6 Sample and Coverage

A total of 697 cases across 44 CT & GST Circles in Odisha were selected for verification, based on the following risk parameters:

- i) Taxpayers who have claimed excess transitional credit under Table 5C/7B i.e., more than the balance available in the return filed for the period immediately preceding the appointed day,
- ii) Taxpayers whose input tax credit shows a growth of more than 25 *per cent* in the last nine months immediately preceding the appointed day,
- iii) Taxpayers who have carried forward the transitional credit without filing returns under the existing Act for the last six months immediately preceding the appointed day.

The Circle wise list of data is given in **Appendix 3.2.1**.

3.2.2 Audit Observations

The audit findings are categorised into two broad areas - systemic issues and compliance issues, based on the objectives of audit. While systemic issues address the adequacy and effectiveness of the verification mechanism, the compliance issues address the deviations from the provisions of the Act/ Rules in individual cases. The audit of transitional credits was primarily carried out from the verification of records maintained by the jurisdictional Circles and accessing the return data uploaded into the VATIS.

3.2.3 Systemic issues

The systemic issues incorporate a review of the applicable provisions for the verification mechanism envisaged by the department and an examination of the efficiency of the recovery process.

3.2.3.1 *Verification mechanism envisaged by the Department*

Besides the statutory requirements prescribed under both Legacy as well as GST laws, the Commissioner of Commercial Tax & GST, Odisha had specified a dealer-wise work sheet to be used by the verifying team constituted to check the admissibility of the transitional credit and excess SGST claim carried forward. Further, the Commissioner had issued a guidance circular providing general directions to be observed by the verifying team during the verification of the transitional credit claims. The Commissioner on the basis of the report submitted by its Economic Intelligence Wing, had identified 3,510 cases in 45 CT & GST Circles, where transitional credit claims were in excess of ₹ 1,000 and excess SGST claims were in excess of ₹ 50,000. The verification process was to be completed by 31 May 2018 and a compiled report was to be submitted to the Commissionerate.

Audit noticed that in 44 CT & GST Circles, transitional credit claims of 2,177 cases (62 *per cent*) had been verified out of the total 3,510 cases identified by the Commissioner of CT & GST. Out of these 2,177 cases which had been verified, recovery cases amounted to ₹ 72.43 crore. Recovery measures had been initiated in 171 cases, amounting to ₹ 9.28 crore.

3.2.3.2 *Follow up measures to recover ineligible claims*

As per Rule 121 of OGST Rules 2017, transitional credit wrongly availed and credited to the Electronics Credit Ledger may be recovered under Section 73 or Section 74 of the OGST Act, as the case may be. Further, the adequacy of the mechanism is determined by the outcome of the examination, continued follow up and initiation of recovery measures against the deviations detected to follow up the interest of revenue. Inordinate delays in initiation of recovery measures may potentially hamper the realisation of revenue due to the Government.

Although the Central Board of Indirect Taxes and Customs had issued guidance that Officers have to verify the SGST credit of the taxpayers allotted to Central jurisdictions, the Commercial Tax Department, Government of Odisha had not issued any enabling Notification as required under Section 6(1) of the GST Act, specifying the proper officers to undertake this

verification process of transitional credit, as has been done in the case of refunds.

Audit noted that taxpayers have migrated to central jurisdiction after availing transitional credit claims in excess of the closing balance in the last legacy return. The State GST Circle authorities expressed their inability to recover such excess credit claims, since such taxpayers were no longer accessible in the system. Therefore, Audit recommended that the matter be brought to the notice of the concerned Central Tax Authorities to verify the transitional credit claims and to initiate action for recovery, if found necessary, for recovery of the excess credit claims.

3.2.4 Compliance issues

The compliance issues pertain to the validity and admissibility of the transitional credits carried over by taxpayers into the GST regime.

Audit observed deficiencies across various categories in the transitional credits carried forward by the taxpayers under Section-140 of OGST Act 2017. These deficiencies were in the nature of:

1. Excess credit carried forward, compared to the balance in the legacy returns
2. Ineligible credit carried forward without filing returns for the previous six months
3. Credits accumulated and carried over without having output tax
4. Arithmetically incorrect credit carried over
5. Credits claimed without submission of the statutory declaration forms under CST Act
6. Interest to be levied on excess transitional credit carried forward.

Audit observed a total of 183 instances of non-compliance, out of the 697 cases audited, which constituted an error rate of 26 *per cent*. These instances of non-compliance are detailed in the following paragraphs.

3.2.4.1 *Excess Transitional Credit carried forward, compared to the closing balance in the last return*

As per Section 140(1) of OGST Act, 2017 on transitional provisions, a registered person, other than a person opting to pay tax under Section 10, shall be entitled to take, in his electronic credit ledger, credit of the amount of Value Added Tax (VAT) carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law in such manner as may be prescribed.

Provided that the registered person shall not be allowed to take credit in the following circumstances:

- i) Where the said amount is not admissible as ITC under this Act,

- ii) Where he has not furnished all the returns required under the existing law for the period of six months immediately preceding the appointed date.

Audit verified data related to 697 cases in 44 Circles and noticed that in 129 cases across 31 CT & GST Circles, taxpayers had carried forward excess transitional credits of ₹ 86.36 crore under Table-5C/7B of TRAN-1, compared to Nil/ lower closing balance in the legacy return.

The Circle wise details are listed in **Appendix 3.2.2** and **3.2.2 (A)**.

3.2.4.2 Ineligible transitional credit claimed without filing the legacy returns

As per Section 140(1) of OGST Act, 2017 on transitional provisions, a registered person, other than a person opting to pay tax under Section 10 shall be entitled to take, in his electronic credit ledger, credit of the amount of VAT carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law in such manner as may be prescribed.

Provided that the registered person shall not be allowed to take credit in the following circumstances:

- i) Where the said amount is not admissible as ITC under this Act,
- ii) Where he has not furnished all the returns required under the existing law for the period of six months immediately preceding the appointed date.

Transitional credits from the legacy returns are permissible only when the taxpayer has filed all relevant returns for the period of six months immediately preceding the appointed day.

Audit verified data related to 697 cases in 44 Circles and noticed that taxpayers in 15 cases across 11 CT & GST Circles had claimed transitional credits of ₹ 8.98 crore even when the returns required under the previously existing laws, had not been filed for the previous six months preceding the appointed day.

The Circle wise details are listed in **Appendix 3.2.3** and **3.2.3 (A)**.

3.2.4.3 Input tax credit carried forward without having output tax – lack of purchase invoices and verification thereof by tax authorities

As per Section 20 (3) of the OVAT Act, 2004, ITC shall be allowed for purchases made within the State from a registered dealer holding valid certificate of registration in respect of goods intended for the purpose of:

- i) Sale or resale by him in the State,
- ii) Use as inputs or as capital goods in the manufacturing of goods within the State,
- iii) Sale of goods subject to levy of tax at zero rate under Section 18,

- iv) For use as containers or materials for packing of goods, other than those exempt from tax under this Act, for sale or resale,
- v) Transfer of stock of taxable goods other than by way of sale to any place outside the State.

The above provisions of the Act clearly state that input tax credit on purchases of inputs would be admissible where there is a sale or resale of the inputs, or finished products manufactured by utilising the inputs, or sale in course of execution of works contract.

Audit verified data related to 697 cases in 44 Circles and noticed that in 15 cases across five CT & GST Circles, taxpayers had carried forward excess transitional credits of ₹ 4.41 crore in TRAN-1 even though there were no sales transactions and output tax during the previous nine months *i.e.*, from October 2016 to June 2017. If tax credit is carried forward in the absence of output tax, the purchase invoices would need to be verified by the jurisdictional authorities. If upon such demand by the jurisdictional authorities, the taxpayer is unable to produce the purchase invoices before the tax authority for verification, the credit carried in the TRAN-1 should be treated as irregular and should be disallowed.

The Circle wise details are listed in **Appendix 3.2.4** and **3.2.4 (A)**.

3.2.4.4 Incorrect transitional credit carried forward

As per Section 140(1) of OGST Act 2017 on transitional provisions, a registered person, other than a person opting to pay tax under Section 10 shall be entitled to take, in his electronic credit ledger, credit of the amount of VAT carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law in such manner as may be prescribed.

Provided that the registered person shall not be allowed to take credit in the following circumstances:

- i) Where the said amount is not admissible as ITC under this Act,
- ii) Where he has not furnished all the returns required under the existing law for the period of six months immediately preceding the appointed date.

Audit verified data related to 697 cases in 44 Circles and noticed that seven taxpayers in two CT & GST Circles had carried forward incorrect ITC of ₹ 38.83 lakh, due to erroneous calculation of Opening and Closing Balances.

The Circle wise details are listed in **Appendix 3.2.5** and **3.2.5 (A)**.

3.2.4.5 Ineligible credit availed without submission of statutory declaration forms

As per Section 140(1) of OGST Act, 2017, on transitional provisions, a registered person, other than a person opting to pay tax under Section 10 shall be entitled to take, in his electronic credit ledger, credit of the amount of VAT carried forward in the return relating to the period ending with the day

immediately preceding the appointed day, furnished by him under the existing law in such manner as may be prescribed.

Provided that the registered person shall not be allowed to take credit in the following circumstances:

- i) Where the said amount is not admissible as ITC under this Act,
- ii) Where he has not furnished all the returns required under the existing law for the period of six months immediately preceding the appointed date.

Provided further that so much of the said credit as is attributable to any claim related to Section 3, Sub section (3) of Section 5, Section 6, Section 6A or Sub section (8) of Section 8 of Central Sales Tax (CST) Act, 1956 which is not substantiated in the manner and within the period prescribed in Rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 shall not be eligible to be credited to the electronics credit ledger.

Provided also that an amount equivalent to the credit specified in the second proviso shall be refunded under existing law when the said claims are substantiated in the manner prescribed in Rule 12 of Central Sales Tax (Registration and Turnover) Rules, 1957.

Audit verified data related to 697 cases and their returns in 44 Circles to derive assurance that declaration forms in Form-C, Form-F and Form-H had been submitted in support of the sales transactions effected under CST Act, and noticed that 10 taxpayers had neither submitted the declarations in support of the concession availed nor had they been subject to assessment under the CST Act. As per the transitional provisions under OGST Act, in case of non-submission of declaration forms, the amount of concession availed on the sales transactions would be reduced from the transitional credit or demanded from the taxpayers. Therefore, the non-submission of declaration forms has resulted in ineligible transitional credit of ₹ 1.08 crore.

The Circle wise details are listed in **Appendix 3.2.6** and **3.2.6 (A)**.

3.2.4.6 Interest to be levied on irregular/ excess carried forward transitional credits

As per Section 50(3) of OGST Act, 2017, a taxable person who makes undue or excess claim of input tax credit under Sub Section (10) of Section 43 shall pay interest on such undue or excess claim, or such undue or excess reduction, as the case may be, at such rate not exceeding 24 *per cent*, as may be notified by the Government on the recommendation of the Council.

As per Rule 121 of OGST Rules, 2017, the amount credited under Sub Rule (3) of Rule 117 may be verified and proceedings under Section 73 or, as the case may be, initiated in respect of any credit wrongly availed, either wholly or partly.

Further, as per Notification No.11557 dated 04 August 2018, the Commissioner of CT & GST, Odisha strictly directed that any inadmissible/ excess transitional credit amount taken in TRAN-1 should be recovered with interest at the rate of 24 *per cent* as per Section 50 (3) of OGST Act.

Audit verified returns of 697 cases in 44 Circles and noticed that in respect of 116 cases in 28 CT & GST Circles involving irregular/ excess transitional credit of ₹ 68.28 crore, interest had not been levied on taxpayers, on account of due reversal or due payment of irregular credit claimed by them. The interest liability in these cases worked out to ₹ 60.69 crore.

At the instance of Audit, the assessee in the Malkangiri Circle returned the excess amount of Transitional Credit with interest.

The Circle wise details are listed in **Appendix 3.2.7** and **3.2.7 (A)**.

3.2.4.7 Growth in Input Tax Credit by more than 25 per cent during the last nine months

Audit verified data related to 83 cases in 26 Circles on the basis of a risk parameter, which was defined as follows:

“that the input tax credit grew more than 25 *per cent* in the return filed for the month of October 2016, compared to the input tax credit in the return filed during the last month/ quarter, prior to the appointed day for GST”.

Audit verified the returns in these 83 cases for the two months ending October 2016 and June 2017 along with the purchase invoices generated from VATIS. The Assessment Orders for taxpayers (those who had been assessed under Odisha VAT Act) were also verified. Audit was able to derive assurance on the claimed growth of input tax credit in case of 53 taxpayers. In case of the remaining 30 taxpayers, Audit referred these cases to the concerned Circle Tax Authorities for detailed verification.

The Circle wise details are listed in **Appendix 3.2.8** and **3.2.8 (A)**.

Recommendation: Verification of these 30 cases may be carried out and in case any impermissible purchases are detected, the corresponding input tax credit and transitional credit may be disallowed and demanded from the taxpayers.

3.2.5 Conclusion

The transitional credit is a one-time flow of input tax credit from the legacy regime into the GST regime and can be availed by the taxpayers migrating from the previous regime (TRAN-1) as well as newly registered taxpayers (TRAN-2) under GST. Audit verified a sample of 697 cases of transitional credit claims in 44 Circles, with a view to assess the adequacy of the verification mechanism adopted by the Department.

From a systemic perspective, Audit observed that though the Department identified 3,510 cases (in 45 Circles) for verification on priority basis in the year 2018-19, the exercise had not yet been completed (November 2021), with only 62 *per cent* cases (2177) verified as on date of Audit. Although the Central Board of Indirect Taxes and Customs had issued guidance that Officers have to verify the SGST credit of the taxpayers allotted to Central jurisdictions, the Commercial Tax Department had not issued any enabling Notification as required under Section 6(1) of the GST Act, specifying the proper officers to undertake this verification process of transitional credit, as has been done in case of refunds.

From the compliance perspective, Audit observed 183 instances of non-compliance out of the 697 cases selected for examination, constituting an error rate of 26 *per cent*. These non-compliance issues were related to the aspects such as carry forward of excess credit compared to the balance in the legacy returns, carry forward of ineligible credit without filing returns for the previous six months, carry forward of credit without having output tax, carry forward of credit with arithmetical errors, carry forward of credit without submission of statutory declaration forms and interest due on excess transitional credit carried forward.

After the receipt of Audit Observations, the concerned Circle Heads have provided assurance that they would verify/examine the instances of non-compliance and communicate the resulting outcomes. Formal responses to the Circle-wise Audit Observations from the concerned Circles, and to this consolidated Report from the Office of the CT & GST Commissioner, Odisha are awaited.

Chapter 4

Draft Paragraphs

Revenue & Disaster Management Department

4.1 Short levy of Stamp Duty and Registration Fee on Minor Mineral lease deeds

Section 27 of Indian Stamp Act, 1899 (Odisha Amendment), states that the consideration, (if any), the market value of the property and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein. Further, Article 35 (C) of Schedule I-A of the Act stipulates that, where the lease is granted for a fine or premium or for the money advanced in addition to rent reserved, Stamp Duty (SD) shall be payable as a conveyance for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease in addition to the duty which would have been payable on such lease, if no fine or premium had been paid or delivered. In accordance with this provision, SD on mining lease, was to be computed on the value of consideration which represents sum of preliminary expenses, security deposits, surface rent and dead rent or royalty whichever is higher, as per Steel and Mines Department notification dated 13 January 2012. SD and Registration Fee (RF) at a rate of five and two *per cent* respectively were to be levied on conveyance deeds.

On scrutiny of records (July 2019 and January 2021) in two Registration offices viz., District Sub-Registrar, Dhenkanal and Sub-Registrar, Baranga, Audit found that in seven deeds for lease of minor mineral quarries, value of consideration for the purpose of determining SD did not include security deposits amounting to ₹ 2.16 crore (**Appendix 4.1**). Consequently, there was short realisation of revenue of ₹ 15.09 lakh towards SD (₹ 10.78 lakh) and RF (₹ 4.31 lakh). Audit also found that in case of four deeds executed by the Sub-Registrar, Baranga, the facts and circumstances like payment of security deposit were not fully and truly set forth as required under Section 27 of Indian Stamp Act, 1899.

Both District Sub-Registrar, Dhenkanal and Sub-Registrar, Baranga accepted (July 2019 and January 2021) the audit observations and assured of issuing demand notices to the lessee concerned for realisation of deficit SD and RF.

The above matter has been reported (December 2021) to the Government; reply is awaited (March 2022).

4.2 Unauthorised exemption of Stamp Duty

As per Article 35 (c) read with Article 35 (a)(vi) of Schedule-I-A of Indian Stamp Act, 1899 (Odisha Amendment), where the lease is granted for a fine or premium or money advanced in addition to rent reserved, Stamp Duty (SD) shall be payable as a conveyance for a consideration equal to the amount or value of such fine or premium, or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered. Where the lease purports to

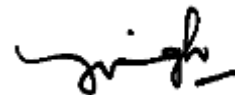
be for a term exceeding thirty years, but not exceeding one hundred years, same duty as a conveyance for a consideration equal to four times the amount or value of the average annual rent reserved, shall be charged. The SD shall be chargeable at the rate of 5 *per cent* for a consideration as per Article 23(b). Registration Fee (RF) shall also be payable at the rate of 2 *per cent* of the value on consideration for the purposes specified in Section 78 of the Registration Act, 1908. The State Government fully exempted (May 2019) SD in respect of deeds executed between Government and Odisha Industrial Infrastructure Development Corporation (IDCO) or Government/ IDCO and private estate developers for lease of land, based on the recommendations of the Managing Director, IDCO on the body of the instruments so presented for execution of the deed.

Audit test checked (October to November 2020) lease deeds in one Sub-Registrar (SR) office, Jatni and observed that in one case, the SR had registered (June 2019) a lease deed between IDCO and M/s Cohen International School for 90 years without levying SD and RF. Audit also found that the deed presented before the SR did not bear any recommendation of the Managing Director, IDCO for exemption of SD and RF as required under the order of Government of May 2019. As such, there was no authorisation for exemption of SD and RF. This resulted in non-levy of SD and RF amounting to ₹ 12.92 lakh.

The SR, Jatni accepted the audit observation and stated that the deficit amount would be realised by issuing demand notices.

The matter has been reported (January 2022) to Government; reply is awaited (March 2022).

Bhubaneswar
The 11JUL 2022

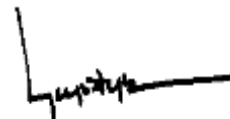


(RAJ KUMAR)

**Principal Accountant General (Audit-I)
Odisha**

Countersigned

New Delhi
The 25 JUL 2022



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

Appendices

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
	TOTAL:		361280	357279.45	4000.55	2436.40	1564.15		615048

(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 & 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
	Total	2182	141	30	3 days to 333 days	1231	127	20	1 to 126 days

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Refund cases processed

No of
cases
Audit
observedRange of
delay

Pre= 2182

Pre= 30

Pre= 3 to 333

Post= 1231

Post= 20

Post=1 to
126
Final=1 to
333**total = 3413****Total =
50**

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
	Pre-automation							
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
	Total	403	39	6	20 days to 115 days		2100300	
	Post-automation							
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
	Total	173	30	12	10 to 57 days	0	313769	

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	No. of observation made	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	No. of observation made	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
	TOTAL	273	197	470	84	7	3 to 50 days

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
	Total	130	25	0	0	0	11976

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
Total		2182	141	1231	127

34
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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	346000
		khiroda chandra rana	EXBCL	21AHKPR3120R1Z4	AA210219020705N	28-02-2019	28-02-2019	13-03-2019	0	50000		0	0	50000	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	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	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	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	1300000

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									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	17036609	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	21AAFC85161Q1ZK	AA210219012477I	18-02-2019	18-02-2019	25-04-2019	0	1265698	1265698	0	0	1265698	1265698	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	30000000	10000000	10000000	0	30000000	10000000	10000000	0	50000000

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									IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS	Total
		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	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	15963225	15963225	0	34263754
		FALCON MARINE EXPORTS LTD	EXPWOP	21AAACF4396D1Z0	AA211218403186N	12-06-2019	12-06-2019	23-03-2019	17099386	8795955	8795955	0	17099386	8795955	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	21AAAAI0050M2Z6	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	21AAAAI0050M2Z6	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	21AAAAI0050M2Z6	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	21AAAAI0050M2Z6	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	21AAAAI0050M2Z6	AA2107190065584	11-07-2019	11.07.2019	26.07.2019	200194509	261129	261129	0	192890828	261129	261129	0	193413086
		IFFCO	INVITC	21AAAAI0050M2Z6	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	AA2102180080041	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	AA2103180190301	05-03-2019	05.03.2019	09.05.2019	2306617	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	21AAFCB0035Q1ZW	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	SGS T	CESS	IGST	CG ST	SGST	CES S	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	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	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	3015904	3015904

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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	Total
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	Total
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	Bhanjanagar	M/S. MANOJ KUMAR ROUT	EXBCL	21ACCPR7428P1Z7	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	2311114
		TECH MAHINDRA LIMITED	EXPWOP	21AAACM3484F1ZU	AA210818003164M	02-01-2019	17-01-2019	03-04-2019	4590238	276639	276639	0	4590238	276639	276639	0	5143516

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
		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	2426922	0	4898291
		TECH MAHINDRA LIMITED	EXPWOP	21AAACM3484F1ZU	AA2109180287441	30-01-2019	26.03-2019	04-12-2019	6057053	0	0	0	6057053	0	0	0	6057053

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 MANAGEMENT SERVICES PRIVATE LIMITED	EXBCL	21AAECN9424A1ZZ	AA210219015903K	22-02-2019	10-Jun-19	26-Jun-19	0	0	0	150000	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	Total
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	225000	225000	0	0	225000	225000	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
TOTAL													910655126	108240138	108066822	410985784	1537947870

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
				TOTAL	108

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	Naygarh	0	0	0	0
33	Nuapara	0	0	0	0
34	Puri	0	0	0	0
34 circles		273	49	197	35

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	Naygarh	0	0	0	0
33	Nuapara	0	0	0	0
34	Puri	0	0	0	0
	Total 34 circles	273	49	197	35

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
Total 34 circles		273	49

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	Nayagarh	0	0	0	0
33	Nuapara	0	0	0	0
34	Puri	0	0	0	0
	Total 34 circles	273	49	197	35

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
	34 circles	273	49	197	35

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
	34 circles	2182	1231	273	49	197	35

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
	34 circles	273	49	197	35

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
	Total	83	34	13	567	697

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
	Total	697	656	134	8636.38

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	
		Total (04 Taxpayers)					73005114	730.05
5	Balasore	Ganapathi Steel Traders	21AAHPF0984H1Z0	21463801418	114836	2626316	2511480	
6		Bansi Automotive Tyres Pvt. Ltd.	21AABCB3287E1Z5	21961506123	1091116	1091405	289	
7		Kalinga Coal Distributors	21AAEFK5801H1ZT	21231501529	627694	1255386	627692	
8		Nava Yuga Engineering Co Ltd.	21AAACN7396R1ZT	21391503381	0	15370439	15370439	
		Total (04 Taxpayers)					18509900	185.10
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	
		Total (03 Taxpayers)					2865331	28.65
12	Bargarh	ACC Limited, Bargarh Cement Works	21AAACT1507C1Z9	21851700329	0	1322633	1322633	
13		M/s Kalpana Enterprises And Kwaliti 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	
		Total (07 Taxpayers)					2730635	27.31
19	Bhanja nagar	M/s Radha Krushna Sahu	21CHGPS5964Q1ZJ	21055100134	634138	1129252	495114	
		Total (01 Taxpayer)					495114	4.95
20	Bhubaneswar-I	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	
		Total (06 Taxpayers)					8585357	85.85
26	Bhubaneswar-II	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	
		Total (13 Taxpayers)					352792513	3527.93
39	Bhubaneswar-III	Arss Infrastructure Projects Limited	21AADCA4203D1ZO	21671104945	0	6982585	6982585	
40		Katira Construction Limited	21AACCK5024D1ZA	21225505452	0	1482574	1482574	
41		Surendra Kumar Beura	21AGTPB1174H1ZO	21051111397	289334	1334098	1044764	
42		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	
		Total (09 Taxpayers)					191604707	1916.05
48	Bhubaneswar-	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	
		Total (08 Taxpayers)					14282850	142.83
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	
		Total (05 Taxpayers)					5930826	59.31
61	Boudh	Jagadish Prasad Agrawal	21ABZPA8060G1ZO	21711900129	0	91150	91150	
62		Maa Sarala Cloth House	21AALFM6359H1Z5	21221900557	0	24043	24043	
		Total (02 Taxpayers)					115193	1.15
63	Cuttack -I Central	Ramesh Chandra Patra	21AGIPP3180A1ZX	21741201470	0	352814	352814	
64		Anup Health Care	21AALFA5847L1Z9	21171201250	0	24104	24104	
		Total (02 Taxpayers)					376918	3.77
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	
		Total (03 Taxpayers)					451104	4.51
68	Cuttack -I West	Rakhee Associates	21FGDPS1950K1ZB	21363201140	225593	254043	28450	
69		Jaysree Electrical	21ABEPB1038L1Z9	21071202760	373205	648078	274873	
		Total (02 Taxpayers)					303323	3.03
70	Cuttack -I East	Motovec	21AAOFM7268E1Z6	21211210249	0	425411	425411	
71		Gayatri Agency	21AEPPB6148F1ZS	21281202208	0	110905	110905	
		Total (02 Taxpayers)					536316	5.36
72	Cuttack -II	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	
		Total (04 Taxpayers)					2804617	28.05
76	Dhenkanal	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	
		Total (05 Taxpayers)					14508704	145.09
81	Ganjam-I	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	
		Total (04 Taxpayers)					841031	8.41
85	Ganja m-II	Indian Rare Earth Ltd	21AAACI2799F1ZQ	21431900962	0	19589762	19589762	
86		Sri Bhubaneswari Enterprises	21BCSPR3277H1Z8	21071907950	0	167036	167036	
		Total (02 Taxpayers)					19756798	197.57
87	Jajpur	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	
		Total (08 Taxpayers)					78111022	781.11
95	Jharsug uda	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 ed 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	
		Total (10 Taxpayers)					35780430	357.80
105	Kantab anji	Bijaya Kumar Agrawal	21AAUPA6422G1Z1	21321800579	0	1928623	1928623	
106		Hemraj Jain	21ALWPJ5904D1Z8	21434700091	713307	979955	266648	
		Total (02 Taxpayers)					2195271	21.95
107	Kendr apara	ABS Engineering and Developers	21ADBPR9995H1Z3	21211301720	- 20681803	5674211	26356014	
		Total (01 Taxpayer)					26356014	263.56
108	Keonjhar	Samal Auto India PVT Ltd	21AAKCS5489A1ZF	21961404758	0	854240	854240	
109		Kashvi Power & Steel Pvt Ltd.	21AADCK7990H1ZE	21933700231	1624250	2058507	434257	
		Total (02 Taxpayers)					1288497	12.88
110	Koraput	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	
		Total (04 Taxpayers)					2333586	23.33
114	Mayurbhanj	Keyal Agency	21AAOPA2606E1ZH	21051503859	89514	319816	230302	
115		Sri Ram Furniture and Tyres	21AJFPP7370J1Z2	21821510856	105711	126154	20443	
		Total (02 Taxpayers)					250745	2.51
116	Nayagarh	M/S. Sanjibani Traders	21AHQPN7557G1Z0	21386900515	12591	976970	964379	
		Total (01 Taxpayer)					964379	9.64
117	Rourke	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	la-I	Kapildeo Prasad	21AADFK6119R1Z4	21022002407	0	130357	130357	
		Total (02 Taxpayers)					771051	7.71
119	Rourke la-II	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	
		Total (06 Taxpayers)					2646599	26.47
125	Sambal pur-I	NTPC GE Power Services Private Limited	21AABCN3558J2ZJ	21751303266	19940540	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	
		Total (08 Taxpayers)					2026868	20.27
129	Sunder garh	Parida Brothers	21AAGFP8293E1Z8	21682003402	0	417517	417517	
		Total (01 Taxpayer)					417517	4.18
		Grand Total (Total 31 Circles)-129 Taxpayers						8636.38

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
	Total	697	656	17	898.27

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	
		Total (Bhubaneswar-I)				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	
		Total (Jatni)				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	
		Total (Nuapada)				359903	3.60
		Grand Total (11 Circles)-15 Taxpayers				89826734	898.27

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
	Total	697	656	15	441.39

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	
		01 Taxpayer					19411989	194.12
2	Bhubaneswar-I	M/s. Goodwill Developers	21AFZPJ9611G1Z8	21382605258	0	1968976	1968976	
		01 Taxpayer					1968976	19.69
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	
		04 Taxpayers					11814309	118.14
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	
		03 Taxpayers					1675463	16.75
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	
		06 Taxpayers					9268905	92.69
		Grand Total (05 Circles)-15 Taxpayers						441.39

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
	Total	697	656	7	38.83

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.	21AAFCM6363A1ZZ	21272007944	239147	239147	191781	47366	
4		CHANDRASHEKHAR MOHAPATRA	21AZTPM2168D1ZE	21045300784	149793	149793	0	149793	
		Total						2619102	26.19
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	
		Total						1264453	12.64
		G. Total (02 Circles)-07 taxpayers						3883555	38.83

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
	Total	697	656	10	107.76

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	
		Total (01 Taxpayer)						379758	3.80
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	
		Total (09 Taxpayer)						10395697	103.96
		Grand Total (02 Circles)-10 Taxpayers						10775455	107.76

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
	Total (28 Circles)	697	656	116	6809.81		6068.64

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	
		Total			73005114		66204170	662.04
5	Balasore	Ganapathi Steel Traders	21AAHPF0984H1Z0	21463801418	2511480	45	2260332	
6		Bansi Automotive Tyres Pvt. Ltd.	21AABCB3287E1Z5	21961506123	289	45	260	
7		Kalinga Coal Distributors	21AAEFK5801H1ZT	21231501529	627692	44	552369	
8		Nava Yuga Engineering Co Ltd.	21AAACN7396R1ZT	21391503381	15370439	46	14140804	
		Total			18509900		16953765	169.54
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	
		Total			2865331		2563966	25.64
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	
		Total			2730635		2092112	20.92
19	Bhanjanagar	M/S. RADHA KRUSHNA SAHU	21CHGPS5964Q1ZJ	21055100134	495114	39	386189	
		Total			495114		386189	3.86

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	
		Total			352792513		300662992	3006.63
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	
		Total			14282850		12886359	128.86
41		Brilliant Developers	21AAPFB6531J1ZH	21204601520	451313	45	406182	
42		Prahalad 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	
		Total			5930826		5357428	53.57
46		Jagadish Prasad Agrawal	AA2110170155310	21711900129	91150	41	74743	
47		Maa Sarala Cloth House	21AALFM6359H1Z5	21221900557	24043	41	19730	
		Total			115193		94473	0.94
48		RAMESH CHANDRA PATRA	21AGIPP3180A1ZX	21741201470	352814	47	331645	
49		ANUP HEALTH CARE	21AALFA5847L1Z9	21171201250	24104	46	22176	
		Total			376918		353821	3.54
50		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	
		Total			2646332		2222919	22.23
53		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	
		Total			451104		380709	3.81
56		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	
		Total			14508704		13929110	139.29
61		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	
		Total			841031		673917	6.74
65		Indian Rare Earth Ltd	21AAACI2799F1ZQ	21431900962	16771132	39	15280014	
66		Sri Bhubaneswari Enterprises	21BCSPR3277H1Z8	21071907950	167036	40	133629	
		Total			16938168		15413643	154.14
67	Jagatsinghpur	SMARTCHEM TECHNOLOGIES LIMITED	21AACCA5046P1ZP	21203405413	40043087	43	34437055	
		Total			40043087		34437055	344.37
68		JINDAL STAINLESS STEELWAY LIMITED	21AABCB4346C1Z7	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	21AABCB1969M1ZF	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	
		Total			78111022		68875959	688.76
76		M/S KRISHNA BUILDER	21AFCPP1603F1Z7	21482903284	517603	45	465843	
77		SAHOO AGENCY	21AVXPS0739E1ZD	21571119162	102657	43	88285	
		Total			620260		554128	5.54

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	
		Total			35780430		27285281	272.85
88	Kantabanji	Bijaya Kumar Agrawal	21AAUPA6422G1Z1	21321800579	1928623	39	1504326	
89		Hemraj Jain	21ALWPJ5904D1Z8	21434700091	124731	40	213318	
		Total			2053354		1717644	17.18
90	Kendrapara	ABS Engineering and Developers	21ADBPR9995H1Z3	21211301720	26356014	48	25301773	
		Total			26356014		25301773	253.02
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	
		Total			2333586		1920115	19.2
95	Nayagarh	M/S. SANJIBANI TRADERS	21AHQPN7557G1Z0	21386900515	964379	46	887229	
96		M/S POONMAN ENTERPRISES	21BBPPS7758L2ZS	21106902609	175157	45	157641	
		Total			1139536		1044870	10.45
97	Nuapada	Ambika Auto Mobiles	21ABBFA9040Q1ZE	21676300847	207284	38	157536	
98		Chandrakanth Singh Takhur	21AHGPT5149L1Z1	21931806306	152619	40	122095	
		Total			359903		279631	2.8
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	
		Total			771051		716967	7.17
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	21AABCB2488H1ZQ	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	
		Total			4378623		2683881	26.84
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	
		Total			2026868		1522532	15.23
116	Sundargarh	PARIDA BROTHERS	21AAGFP8293E1Z8	21682003402	417517	41	342364	
		Total			417517		342364	3.42
		Grand Total (28 Circles)-116 taxpayers						6068.6

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
	Total	697	656	83		30

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 incourse 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	21ADAPPP6434G1ZW	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
District Sub-Registrar, Dhenkanal													
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
Sub-Registrar, Baranga													
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
Total				2464.28	316.50	2680.78	134.03	53.61	123.25	49.30	10.78	4.31	15.09

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

GLOSSARY

Glossary of abbreviations

ACSIL	Aska Co-operative Sugar Industry Limited
AG	Accountant General
BL	Bulk Litre
CAG	Comptroller & Auditor General
CL	Country Liquor
CST	Central Sales Tax
CT & GST	Commercial Tax and Goods and Services Tax
DEO	District Excise Officer
EAL	Excise Adhesive Label
EC	Excise Commissioner
ECL	Electronics Cash Ledger
ED	Excise Duty
EDC	Excise Deputy Commissioners
ENA	Extra Neutral Alcohol
EVC	Excise Verification Certificate
FMFL	Foreign Made Foreign Liquor
GoI	Government of India
GoO	Government of Odisha
GRN	Goods Received Note
GST	Goods and Services Tax
IDCO	Odisha Industrial and Infrastructure Development Corporation
IMFL	Indian Made Foreign Liquor
ITC	Input Tax Credit
LPL	London Proof Litre
MoD	Ministry of Defence
NIC	National Informatics Centre
NOC	No Objection Certificate
OER	Odisha Excise Rules
OGST	Odisha Goods and Services Tax
OIC	Officer-in-Charge
OSBCL	Odisha State Beverages Corporation Limited
OVAT	Odisha Value Added Tax
RF	Registration Fee
SD	Stamp Duty
SE	Superintendent of Excise
SR	Sub-Registrar
TCS	Tax Collected at Source
VAT	Value Added Tax
VATIS	VAT Information System

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