

# **APPENDICES**



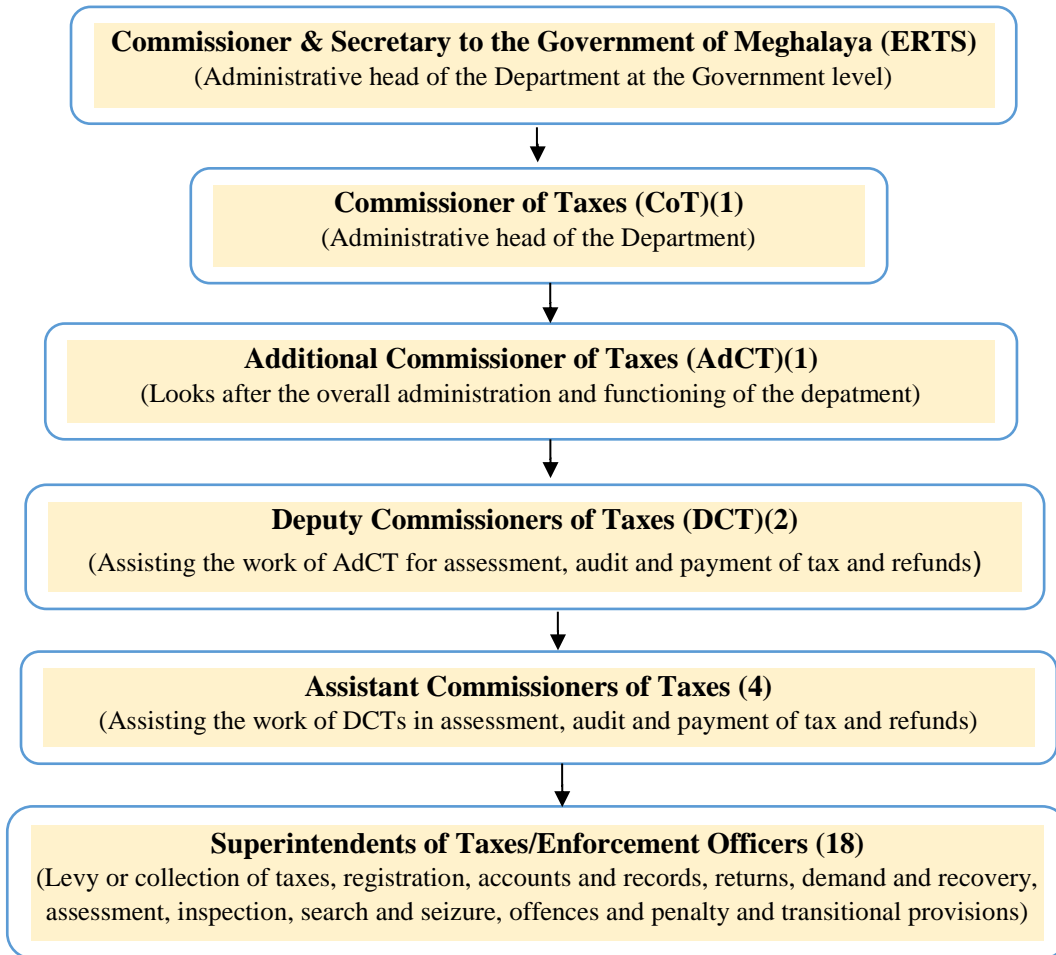
**Appendix – 1.2.1**  
**Details of Return filing (GSTR-1 and GSTR-3B)**  
*(Reference: Paragraph 1.2.2.1)*

Return Type	GSTR-1			GSTR-3B				
	Months	Due for filing	Return filed	Return filing per cent	Due for filing	Returns filed as on the last day of the report period	Return filing per cent	Returns filed by due date
April 2020	26610	1298	4.88	26610	5563	20.91	Data not available	Data not available
May 2020	26470	2547	9.62	26470	10977	41.47		
June 2020	25760	6347	24.64	25760	10416	40.43		
July 2020	25696	3113	12.11	25696	10619	41.33		
August 2020	25913	3605	13.91	25913	15072	58.16		
September 2020	25659	8368	32.61	25659	16025	62.45		
October 2020	26031	5267	20.23	26031	16476	63.29		
November 2020	26186	4391	16.77	26186	17195	65.66		
December 2020	26317	10570	40.16	26317	19596	74.46		
January 2021	16878	9925	58.80	16878	12287	72.80		
February 2021	16504	9900	59.99	16504	12342	74.78		
March 2021	25358	17900	70.59	25358	21642	85.35		
April 2021	16562	10938	66.04	16562	13016	78.59		
May 2021	16582	10843	65.40	16580	12946	78.08		
June 2021	25396	18025	70.98	25396	21541	84.82		
July 2021	16475	10850	65.86	16475	12823	77.83		
August 2021	16675	10974	65.81	16675	13067	78.36		
September 2021	25656	18539	72.26	25656	22198	86.52		
October 2021	15844	10700	67.53	15844	12568	79.32		
November 2021	16081	10892	67.73	16081	12756	79.32		
December 2021	26317	19178	72.87	26317	22551	85.69		
January 2022	15987	10748	67.23	15987	12583	78.71		
February 2022	16133	10917	67.67	16133	12756	79.07		
March 2022	26642	19442	72.98	26642	22792	85.55		

**Appendix – 2.3.1**

**Organisational set-up of the Goods and Services Tax Department, Government of Meghalaya**

*(Reference: Paragraph 2.3.1)*



**Appendix 2.3.2**  
**Circle-wise position of unverified transitional credit claims under GST**  
*(Reference: Paragraph 2.3.6.1)*

<b>Circle No./Name</b>	<b>No. of total claims</b>	<b>No. of verified claims</b>	<b>No. of Un-verified claims (%)</b>
Circle-I, Shillong	19	0	19 (100)
Circle-II, Shillong	10	1	9
Circle-III, Shillong	12	1	11
Circle-IV, Shillong	13	0	13
Circle- V, Shillong	25	0	25
Circle -VI, Shillong	17	10	7
Circle -VII, Shillong	15	0	15
Circle- VIII, Shillong	21	5	16
Jowai	18	0	18
Khliehriat	15	2	13
Nongpoh	67	0	67
Nongstoin	2	0	2
Tura Circle-I	11	0	11
Tura Circle-II	1	0	1
Williamnagar	4	0	4
<b>Total</b>	<b>250</b>	<b>19</b>	<b>231</b>

Appendix 2.3.3

Excess claim of transitional credits against the available balance as per assessment/scrutiny

(Reference: Paragraph 2.3.7.1)

Sl. No.	Name of Dealer	GSTIN	Circle	TIN No	Transitional credit availed (₹)	Transitional credit available as per last MVAT Return (₹)	Transitional credit allowed Due demand as per Assessment order (₹)	Excess credit carried forwarded (6-9) (₹)	Date of credit in ECL	Trans Credit utilised	Trans Credit utilisation date	Date up to which interest has been calculated*	No of days delay (13-12)	Interest payable @ 18% annum (11*0.18* delay in years) (₹)	Total payable amount (11+15) (₹)	Excess transitional credit recovered	Interest paid	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1	Print Xpress	17AHPPS5823DIZ2	II	17021011078	791997	791997	759835	32162	02-12-2017	32162	22-01-2018	30-09-2021	1347	21364	53526	32162	29564	Excess Transitional Credit utilised is fully recovered along with interest
2	M/s M. Kharkrang Automobile	17AIMP2218CIZL	III	17030059024	2032455	2032455	0	2032455	27-12-2017	2032455	16-07-2018	28-02-2022	1323	1326052	3358507	2032455	0	Excess Transitional Credit utilised is fully recovered but recovery of interest is pending
3	V. Khongsit	17AJLPK1474AIZG	III	17030184057	3730555	3730555	3495843	234712	30-10-2017	234712	30-04-2021	28-02-2022	304	35188	269900	234712	223780	Excess Transitional Credit utilised is fully recovered along with interest
4	BKL Hardware	17ADTPA5136HIZI	IV	17041963078	20157	20157	16256	3901	19-12-2017	3901	19-12-2017	31-01-2022	1504	2893	6794	1951	1725	The taxpayer has made partial payment. However, the dealer is liable to pay the balance of ₹ 0.02 lakh as tax and interest of ₹0.01 lakh.
5	Tara Chand Jasarasarta	17ADIPJ2228EIZV	IV	17040868045	259445	259445	6	259439	26-12-2017	180200	22-07-2018	31-01-2022	1289	164918	424357	0	0	Full liability pending

Sl. No.	Name of Dealer	GSTIN	Circle	TIN No	Transitional credit availed (₹)	Transitional credit available as per last MVAT Return (₹)	Transitional credit allowed as per Demand Assessment order (₹)	Excess credit carried forwarded (6-9) (₹)	Date of credit in ECL	Trans Credit utilised	Trans Credit utilisation date	Date up to which interest has been calculated*	No of days delay (13-12)	Interest payable @ 18% per annum (11*0.18* delay in years) (₹)	Total payable amount (11+15) (₹)	Excess transitional credit recovered	Interest paid	Remarks	
6	K.B. Venture	17AAKCS0740E1ZK	V	17050483073	1290729	1290729	665165	625564	19-11-2017	625564	11-12-2021	28-02-2022	79	24371	649935	26173	26641	The taxpayer has made partial payment. However, the dealer is liable to pay the remaining balance of ₹ 5.99 lakh as tax	
7	M/s Banti Agarwala	17AEZPA6570Q1ZJ	V	17050456010	1543918	1543918	1406108	137810	26-12-2017	137810.31	20-11-2018	28-02-2022	1196	81282	219092	137810	128946	Transitional Credit utilised is fully recovered along with interest	
8	M/s Dixit Enterprise	17AEA PD332A1ZG	VI	17060258034	39392	39392	3182	36210	09-09-2017	36210	20-04-2019	31-10-2021	925	16518	52728	0	0	Full liability pending	
9	Jerry Kharchandy	17DHIPK1175A2ZM	VII	17070716012	642586	642586	280490	362096	16-10-2017	362096	19-04-2019	30-09-2021	895	159818	521914	0	0	Full liability pending	
10	Rainbow Electricals	17ACN PB3823D1ZZ	Tura-I	17110090038	2302342	2305342	-11248360	13550702	27-12-2017	13550702	22-01-2018	30-09-2021	1347	9001379	22552081	0	0	Full liability pending	
11	Omega Electricals	17ABQP C9646R1ZN	Tura-I	17110036009	7892.37	7892.37	-17230	25122	05-10-2017	25122.37	19-10-2017	30-09-2021	1442	17865	42987	0	0	Full liability pending	
12	NCC Limited	17AAAACN7335C1ZQ	VII	17111529053	0	5621937	-10292355	10292355	17-10-2017	10292355	17-10-2017	30-09-2021	1444	7329285	17621640	0	0	Full liability pending	
13	BSC-C&C 'JV'	17AADFB8115G2ZO	Ri Bhoi	17130243069	10870293	10870293	7391421	3478872	20-10-2017	0	NA	NA				1739436	0	The taxpayer has made partial payment. However, the dealer is liable to pay the remaining balance of ₹ 17.39 lakh as tax	
<b>Total</b>																<b>45773461</b>	<b>4204699</b>	<b>410656</b>	
														<b>18180932</b>	<b>45773461</b>	<b>410656</b>			

\*Interest is calculated upto date of reply from the department or submission of inspection report by the field party whichever is later.

**Appendix 2.3.3(A)**

**Excess claim of transitional credit on the assessed/ scrutinised cases**

*(Reference: Paragraph 2.3.7.1)*

Sl. No.	Dealer's Name	Circle	Excess credit availed (₹)	Amount recovered as tax (₹)	Amount recovered as interest (₹)	Department's reply
1	M/s Print Xpress	II	32162	32162	29564	The ST stated (September 2021) that the dealer admitted the excess claim of transitional credit and paid the tax in full along with interest.
2	M/s M. Kharkrang Automobile	III	2032455	2032455	0	The ST stated (February 2022) that although the dealer's registration was cancelled due to his death, the taxpayers for the dealer have deposited the wrongly availed transitional input tax credit. The ST further stated that interest is not leviable on ineligible ITC which was availed but not utilised.
3	M/s V. Khongsit	III	234712	234712	223780	The ST stated (February 2022) that the dealer has paid the tax and interest in Form DRC-03.
4	M/s BKL Hardware	IV	3901	1951	1725	The ST stated (January 2022) that the case records of the dealer have been verified and he has made payment in Form DRC-03. However, Audit observed that the payment is partial, and the dealer is liable to pay the remaining balance of ₹ 0.02 lakh as tax and interest of ₹ 0.02 lakh.
5	M/s Tara Chand Jasrasaria	IV	259439	0	0	The ST stated (January 2022) that digital demand notice had been issued to the dealer in Form DRC-01 on the GST portal. Further reply has not been intimated.
6	M/s K.B. Ventures	V	625564	26173	26641	The ST stated (February 2022) that the dealer had voluntarily paid tax of ₹ 0.26 lakh and interest of ₹ 0.27 lakh in February 2022. However, Audit observes that this payment is partial and full amount needs to be recovered.
7	M/s Banti Agarwala	V	137810	137810	128946	The ST stated (February 2022) that tax and interest has been recovered in full from the dealer.
8	M/s Dixit Enterprise	VI	36210	0	0	The ST stated (October 2021) that the dealer has been informed to reverse the excess ITC claimed by him and further intimation will be given after payment is made.
9	M/s Jerry Kharchandy	VII	362096	0	0	Till date (December 2022) no reply has been furnished by the Department.
10	M/s Rainbow Electricals	Tura Circle I	13550702	0	0	
11	M/s Omega Electricals	Tura Circle I	25122	0	0	
12	M/s NCC Limited	VII	10292355	0	0	
13	M/s BSC-C&C 'JV'	Ri Bhoi	3478872	1739436	0	The ACT <sup>78</sup> , Circle XIII stated (March 2022) that the dealer was issued a demand notice for ₹ 0.35 crore to which he complied but due to the defects of the GST system the amount was credited equally between CGST and SGST heads instead of being credited wholly to SGST head. The reply is not tenable as it is the responsibility of the Taxation Department to communicate with the GST authorities in order to rectify the error.
			<b>31071400</b>	<b>4204699</b>	<b>410656</b>	

<sup>78</sup> Assistant Commissioner of Taxes.



**Appendix 2.3.4**  
**Excess claim of transitional credits against the available balance as per last MVAT return**  
**(Reference: Paragraph 2.3.7.2)**

Sl. No.	Name of Dealer	GSTIN	Circle	TIN No	Transitional credit availed (₹)	Transitional credit available as per last MVAT Return (₹)	Excess credit carried forwarded (6-8) (₹)	Date of credit in ECL	Trans Credit utilised	Trans Credit utilisation date	Date up to which interest has been calculated*	No of days delay (12-11)	Interest payable @ 18% per annum (10*0.18*delay in years) (₹)	Total payable amount (10+14) (₹)	Excess transitional credit recovered	Interest paid	Remarks													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18													
1	Gupta Constructions	17AGNPG9480D1Z5	IV	17040130049	6981141	6663301	317840	27-12-2017	317840	25-11-2020	31-01-2022	432	67713	385553	317840	279421	Excess Transitional Credit utilised is fully recovered along with interest													
2	Nishant Agarwala & Sons	17AAHHN0703N1Z4	V	17051206014	250	0	250	27-12-2017	250	17-01-2018	28-02-2022	1503	185	435	250	234														
3	M/s Deb Enterprise	17ABEPV1367J1ZA	VII	17070093078	307487	0	307487	27-12-2017	307487	23-06-2018	30-09-2021	1195	181207	488694	0	0	Full liability pending													
4	Vikash Saw cum veneer Mills Pvt Ltd.	17AAACC0609B1ZV	Ri Bhoi	17080605065	376400	0	376400	11-11-2017	376400	22-01-2018	30-09-2021	1347	250033	626433	0	0	Full liability pending													
5	BSCPLInfrastructure Ltd.	17AAACB8316K1ZM	Tura-I	17130316013	7159451	5969226	1190225	29-10-2017	1190225	16-04-2018	30-09-2021	1263	741331	1931556	0	0	Full liability pending													
<b>Total</b>														<b>14824729</b>	<b>12632527</b>	<b>2192202</b>		<b>2192202</b>				<b>2192202</b>				<b>1240469</b>	<b>3432671</b>	<b>318090</b>	<b>279655</b>	

\*Interest is calculated up to date of reply from the department or submission of inspection report by the field party whichever is later.

**Appendix 2.3.4(A)**  
**Transitional credit claim over and above the last MVAT returns**  
*(Reference: Paragraph 2.3.7.2)*

Sl. No.	Dealer's Name	Circle	Excess credit availed (₹)	Amount recovered as tax (₹)	Amount recovered as interest (₹)	Department's reply
1	M/s Gupta Constructions	IV	317840	317840	279421	The ST stated (January 2022) that the dealer's case record is being verified and he has paid tax and interest in full through Form DRC-03 in January 2022.
2	M/s Nishant Agarwala & Sons	V	250	250	234	The ST stated (February 2022) that the dealer has paid the tax and interest in full through Form DRC-03 in November 2021.
3	M/s Deb Enterprise	VII	307487	0	0	Till date (December 2022) no reply has been furnished by the Department.
4	M/s Vikash Saw cum Veneer Mills Pvt Ltd.	Ri Bhoi	376400	0	0	
5	M/s BSCPL Infrastructure Ltd.	Tura Circle I	1190225	0	0	
<b>Total</b>			<b>2192202</b>	<b>318090</b>	<b>279655</b>	

**Appendix 2.3.5**  
**Claim of transitional credits without filing the six-monthly returns**  
**(Reference: Paragraph 2.3.7.3)**

Sl No.	Name of Dealer	GSTIN	Circle	TIN No	Transitional credit availed (₹)	Whether last 6 months returns filed	Transitional credit allowed as per last MVAT Return/ Assessment order (₹)	Excess credit carried forwarded (6-8) (₹)	Date of credit in ECL	Date up to which interest has been calculated	No of days delay (10-9)	Interest payable @ 18% per annum (9*0.18* delay in years) (₹)	Total payable amount (9+13) (₹)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	M/s Meghalaya Tyres	17AFVPK2075FZ25	I	17010537018	439092	Return not filed for Q.E. 06/17 03/17	0	439092	12-27-17	9-30-21	1373	297307	736399
2	Surendra Prasad	17AFUPP3399G1ZN	VI	17040567054	1898781	No return filed since registration (2005)	0	1898781	12-27-17	9-30-21	1373	1285657	3184438
3	Kapoor & Co.	17ADXP9311N1ZQ	VI	17060774094	1479774	Return not filed for Q.E. 06/17	0	1479774	12-27-17	9-30-21	1373	1001949	2481723
4	M/s Hindustan Petroleum Corporation Ltd.	17AAACH1118B2ZC	VI	17130083019	780440	Return not filed for Q.E. 06/17 & 03/17	0	780440	10-16-17	9-30-21	1445	556144	1336584
5	Japee Projects Ltd.	17AAACJ6782F1ZF	XIII	17130406029	442193	Return not filed for Q.E. 06/17	0	442193	9-6-17	9-30-21	1485	323831	766024
6	Byrnihat A. Warjri Fuel Stop	17AANPW1996N1ZJ	Ri Bhoi	17092517053	58485	Return not filed for Q.E. 06/17	0	58485	12-26-17	9-30-21	1374	39629	98114
<b>Total</b>								<b>5098765</b>				<b>3504516</b>	<b>8603281</b>

Appendix 2.3.5(A)

Claim of transitional credit without filing the last six months' returns

(Reference: Paragraph 2.3.7.3)

Sl. No.	Dealer's Name	Circle	Excess credit availed (₹)	Amount recovered as tax (₹)	Amount recovered as interest (₹)	Department's reply
1	M/s Meghalaya Tyres	I	439092	0	0	Till date (December 2022) no reply has been furnished by the Department.
2	M/s Surendra Prasad	VI	1898781	0	0	The ST stated (October 2021) that the case records of the dealer are not available within the Circle. However, the reply is not tenable as the dealer is registered in Circle VI in the GST regime.
3	M/s Kapoor & Co.	VI	1479774	770000	0	The ST stated (October 2021) that the case records of the dealer are under scrutiny, but his actual transitional credit cannot be determined. Meanwhile, the dealer has made a voluntary payment of ₹ 7.70 lakh in Form DRC-03 and Audit will be intimated upon completion of scrutiny.
4	M/s Hindustan Petroleum Corporation Ltd.	VI	780440	0	0	The ST stated (October 2021) that the case records of the dealer are not available within his Circle. However, the reply is not tenable as the dealer is registered under Circle VI in the GST regime.
5	M/s Japee Projects Ltd.	XIII	442193	0	0	Till date (December 2022) no reply has been furnished by the Department.
6	M/s Byrnihat A. Warjri Fuel Stop	Ri Bhoi	58485	0	0	The ST stated (October 2021) that showcause notice was served to the dealer. Till date (December 2022) no report of compliance was received from the ST.
			<b>5098765</b>	<b>770000</b>	<b>0</b>	

**Appendix 2.3.6**  
**Transitional credit claim without prescribed supporting documents**  
*(Reference: Paragraph 2.3.7.4)*

Sl. No	Name of Dealer	GSTIN	Circle	TIN No.	Transitional credit availed (₹)	ITC availed as per MVAT Return from October 2016 to June 2017 (₹)	Invoices available for the period (₹)	Excess ITC need to be reversed under GST (7-6) (₹)
1	2	3	4	5	6	7	8	9
1	Balaji Hardware	17ACOPG0308H1ZV	VI	17060061027	59063	5369912	0	5369912
2	M/s Balaji Steels	17ACOPG0276C1ZU	VI	17060445264	89983	3927156	0	3927156
3	Gulraj Construtions	17AAAAG1740P1ZB	VI	17130511080	638330	412057	0	412057
4	M/s Sanna Enterprise	17AWWWPG9797N1Z2	VI	17130358014	943870	943870	0	943870
5	RGS Construction	17AAIFR3238H1Z4	VII	17070426079	9799982	2276538	0	2276538
6	M/s Eddy Construction	17AXNPD3167H1ZD	VII	17070267096	1449984	126594	0	126594
7	Simplex Projects Ltd	17AADCS8598R1Z4	VII	17130284003	13319890	1205617	300662	904955
8	M/s G. Enterprise	17BAMPG9545H1ZB	VIII	17080857071	75089	293219	0	293219
9	N K Trading Company	17AAEFN1761B1ZO	VIII	17130059060	18761309	3303092	0	3303092
10	Shivani Ispat Rolling Mills Pvt. Ltd.	17AAAFCS3465B1ZJ	Ri Bhoi	17090075058	122472	2848324	0	2848324
11	Amit Enterprise	17ACBPPB4739J1ZP	Tura-I	17110063072	94919	3694616	0	3694616
12	Berwal Construction	17AABFB7014N1ZG	Tura-I	17112807028	423742	529054	0	529054
13	Hallidayganj Service Station	17AOPN0103M1ZV	Tura-I	17111769031	31331.78	78563.92	0	78563.92
14	M/s Manoj Enterprise	17ACBPPB4738K1ZO	Tura-I	17110097022	1492946	310576	0	310576
15	S.M Filling Centre	17AMFPP6693R1ZX	Tura-I	1711676008	22410.83	26057.88	0	26057.88
16	Mahabir Store	17AACFM7300D1ZS	Tura-I	17110229059	457274	4174916	0	4174916
<b>Total</b>					<b>47782596</b>	<b>29520163</b>	<b>300662</b>	<b>29219501</b>

**Appendix 2.3.6(A)**

**Excess carry forward of transitional credit of Input Tax Credit (ITC) without invoices**

*(Reference: Paragraph 2.3.7.4)*

Sl. No.	Dealer's Name	Circle	Excess carry forward (₹)	Amount recovered as tax (₹)	Amount recovered as interest (₹)	Department's reply
1	M/s Balaji Hardware	VI	59063	0	0	The ST stated (October 2021) that the dealers had requested time to submit the invoices as the same had been surrendered to the Income Tax Department, Guwahati.
2	M/s Balaji Steels	VI	89983	0	0	
3	M/s Gulraj Constructions	VI	638330	0	0	The ST stated that the case records of these dealers are not available within the Circle. The reply of the ST is not acceptable as the dealers were actually found registered in Circle VI under the GST regime.
4	M/s Sanna Enterprise	VI	943870	0	0	
5	M/s RGS Construction	VII	9799982	0	0	Till date (December 2022) no reply has been furnished by the Department.
6	M/s Simplex Projects Ltd	VII	13319890	0	0	The ST stated (April 2022) that the dealer is not registered within his Circle. However, the reply is not tenable as the dealer was found to be registered under Circle VII in the GST regime.
7	M/s S.G. Enterprise	VIII	75089	0	0	The ST stated (January 2022) that the dealer has submitted TDS challan in respect of his transitional credit claim and the local purchase statement was also furnished for his ITC availed amounting to ₹ 2.93 lakh. However, till date (September 2022) neither the TDS challan nor the actual invoices were furnished to Audit and hence both ITC and TDS claims could not be verified.
8	M/s N K Trading Company	VIII	18761309	0	0	The ST stated (January 2022) that the taxpayer is not registered within the Circle and his case records will be verified after obtaining the same from the Non-Resident Circle (Circle XIII).
9	M/s Shivani Ispat Rolling Mills Pvt. Ltd.	Ri Bhoi	122472	0	0	The ST stated (October 2021) that notice has been served to the dealer for production of documents. However no further reply was furnished (December 2022).
10	M/s Amit Enterprise	Tura Circle I	94919	0	0	Till date (December 2022) no reply has been furnished by the Department.
11	M/s Beriwal Construction	Tura Circle I	423742	0	0	
12	M/s Hallidayganj Service Station	Tura Circle I	31332	0	0	
13	M/s Manoj Enterprise	Tura Circle I	1492946	0	0	
14	M/s S.M Filling Centre	Tura Circle I	22411	0	0	
15	M/s Mahabir Store	Tura Circle I	457274	0	0	
16	M/s Eddy Construction	Tura Circle I	1449984	0	0	The ST stated (April 2022) that the excess amount of TDS claimed by the dealer was Nil. However, Audit observes that for the quarters ending 09/2016 to 06/2017 the ITC claimed is ₹ 1.27 lakh whereas the amount allowed as ITC is ₹ 1.20 lakh. Hence, there is an excess claim of ITC amounting to ₹ 0.07 lakh that needs to be reversed by the dealer along with applicable interest.
			<b>47782596</b>	<b>0</b>	<b>0</b>	

**Appendix 2.3.7**  
**Excess carried forward of transitional credits without certificate of tax deduction at source (TDS)/challans**  
*(Reference: Paragraph 2.3.7.5)*

Sl. No	Name of Dealer	GSTIN	Circle	TIN No.	Transitional credit availed (₹)	TDS claimed for last two/ three quarters (₹)	TDS certificate/ challans available for last three/two quarters (₹)	Excess ITC need to be reversed under GST (7-8) (₹)
1	2	3	4	5	6	7	8	9
1	Shree Hari Industries	17AAGFS1546M1ZV	III	17030370026	2179778	3417313	468621	2948692
2	Vinayak Enterprise	17AHBPA1514D1ZA	VI	17061539036	640350	838043	687877	150166
3	Gulraj Construtions	17AAAFG1740P1ZB	VI	17130511080	638330	1809271	0	1809271
4	M/s Sanna Enterprise	17AWWPG9797N1Z2	VI	17130358014	943870	1027267	0	1027267
5	M/s M.L Consortium	7ABCPL6388B2ZN	VII	17070433063	1013260	2462318	1734728	727590
6	M/s K B Singh Associates	17AMHPS6578C1ZN	VIII	17081461090	671234	20699	0	20699
7	Neccon Power and Infra Ltd.	17AABCN1603J3ZP	VIII	17130480040	2041116	4227782	0	4227782
8	N K Trading Company	17AAEFN1761B1ZO	VIII	17130059060	18761309	3912934	2206157	1706777
9	Place Makers	17AZLPS8656C1ZU	XIII	17130429018	754885	1645573	0	1645573
10	Unique Structures and Power Ltd	17AAACU4655Q1ZP	XIII	17130504096	169633	132060	0	132060
11	Amit Enterprise	17ACBPB4739J1ZP	Tura-I	17110063072	94919	614213	21600	592613
12	Beriwal Construction	17AABFB7014N1ZG	Tura-I	17112807028	423742	2294407	0	2294407
13	Singhania Offset Press	17AHSPT7258R2ZW	II	17020073068	347024	62455	56455	6000
<b>Total</b>					<b>28679450</b>	<b>22464335</b>	<b>5175438</b>	<b>17288897</b>

**Appendix 2.3.7 (A)**

**Transitional credit claim without supporting TDS certificates/ TDS challans**

*(Reference: Paragraph 2.3.7.5)*

Sl. No.	Dealer's Name	Circle	Excess credit availed (₹)	Amount recovered as tax (₹)	Amount recovered as interest (₹)	Department's reply
1	M/s Shree Hari Industries	III	2948692	0	0	The ST stated (February 2022) that the dealer had furnished all the local purchase invoices and enclosed photocopies of the same.
2	M/s Vinayak Enterprise	VI	159742	0	0	The ST stated (October 2021) that the case records of the dealer were verified, and they tallied with the TDS claimed. However, Audit verified the documents furnished by the ST and found that TDS claim of ₹ 1.50 lakh is irregular and needs to be recovered along with interest leviable.
3	M/s Gulraj Constructions	VI	1809271	0	0	The ST stated that the case records of these dealers are not available within the Circle. The reply of the ST is not acceptable as the dealers were actually found registered in Circle VI under the GST regime.
4	M/s Sanna Enterprise	VI	1027267	0	0	
5	M/s M.L Consortium	VII	727590	0	0	Till date (December 2022) no reply has been furnished by the Department.
6	M/s K B Singh Associates	VIII	20699	0	0	
7	M/s Necon Power and Infra Ltd.	VIII	4227782	0	0	The ST stated that the case records of these dealers are not available within the Circle. The reply of the ST is not acceptable as the dealers were actually found registered in Circle VIII under the GST regime.
8	M/s N K Trading Company	VIII	1706777	0	0	
9	M/s Place Makers	XIII	1645573	0	0	The ACT, Circle XIII stated (March 2022) that the dealer has been issued necessary notice calling for submission of TDS challans.
10	M/s Unique Structures and Power Ltd	XIII	132060	0	0	Till date (December 2022) no reply has been furnished by the Department.
11	M/s Amit Enterprise	Tura Circle I	592613	0	0	
12	M/s Beriwal Construction	Tura Circle I	2294407	0	0	
13	M/s Singhania Offset Press	II	6000	6667	6427	The ST stated (July 2021) that the dealer had complied to the showcause notice and made full payment of wrongly availed transitional credit amounting to tax of ₹ 0.07 lakh and interest of ₹ 0.06 lakh.
			<b>28679450</b>	<b>6667</b>	<b>6427</b>	



Appendix 2.3.8

Non-furnishing of declaration forms resulted in excess carried over of transitional credits

{Reference: Paragraph 2.3.7.6(A)}

Sl. No	Name of Dealer	GSTIN	Circle	TIN	Transitional credit availed (₹)	Inter-state sales as per CST Return for the period April 2015 to June 2017 (₹)	Inter-state sales for which C Forms available (₹)	Inter-state sales for which C Forms not available (₹)	Differential tax liability on the non-furnishing of C forms (@ 3% (₹*0.03) (₹)	Date of credit in ECL	Date upto which interest has been calculated	No of days delay (11-10)	Interest Payable @ 18% per annum (14*0.18*delay in years) (₹)	Total payable amount (9+13) (₹)
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Jaguar Steel Works	17ABWP16894N1ZE	II	17021404025	64	4985202	0	4985202	149556	12-27-17	9-30-21	1373	101264	250820
2	M/s SM Polypack Star Cement Meghalaya Limited	17AAQFS0029K1ZX	II	17020068024	3460004	61711727	8655217	53056510	1591695	08-26-17	9-30-21	1496	1174279	2765974
3	Star Cement Limited	17AAECM7979B1Z7	Khliehriat	17150100036	0	3566042989	0	3566042989	106981290	12-27-17	9-30-21	1373	72436592	179417881
4	Star Cement Limited	17AACC1465A1Z8	Khliehriat	17150095089	0	926302071	0	926302071	27789062	12-23-17	9-30-21	1377	18870677	46659739
5	Megha Technical and Engineers Pvt. Ltd.	17AADCM5410C1Z0	Khliehriat	17150063079	0	31301148	0	31301148	939034	12-27-17	9-30-21	1373	635816	1574851
6	Umadut Industries Ltd	17AAACU7999M1ZC	Ri Bhoi	17090299051	0	115608271	0	115608271	3468248	08-24-17	9-30-21	1498	2562133	6030381
7	Anabond Ltd	17AACA4158Q1Z9	Ri Bhoi	17090076048	0	934271855	0	934271855	28028156	12-20-17	9-30-21	1380	19074504	47102659
8	NTL Steels	17AAHFN9904F1Z4	Ri Bhoi	17091592255	0	1396657452	1270268774	126388678	3791660	09-06-17	9-30-21	1485	2776742	6568402
9	Shyam Century Ferrous Pvt. Ltd.	17AAPCS6873B2ZY	Ri Bhoi	17090023066	0	1647550549	0	1647550549	49426516	12-27-17	9-30-21	1373	33466491	82893008
10	Sriram Wire Products (Meghalaya)	17ABQFS4597K1Z6	Ri Bhoi	17091212015	0	26563784	0	26563784	796914	09-20-17	9-30-21	1471	578101	1375014
11	Jai Maa Coal Pvt. Ltd	17AACCCJ9492N2ZQ	Ri Bhoi	17092315002	0	5964607	0	5964607	178938	12-27-17	9-30-21	1373	121158	300097
12	Umadut Industries	17ACRFJ7702P1ZW	Ri Bhoi	17090040041	0	37003313	0	37003313	1110099	08-26-17	9-30-21	1496	818980	1929079
<b>Total</b>													<b>152616735</b>	<b>376867904</b>
										<b>224251169</b>				
										<b>7475038977</b>				
										<b>1278923991</b>				
										<b>8753962968</b>				
										<b>3460068</b>				

**Appendix 2.3.8(A)**  
**Non-submission of declaration ‘C’ Forms**  
*{Reference: Paragraph 2.3.7.6(A)}*

Sl. No.	Dealer's Name	Circle	Differential tax liability (₹)	Amount recovered as tax (₹)	Amount recovered as interest (₹)	Department's reply
1	M/s Jaguar Steel Works	II	149556	0	0	The ST stated (September 2021) that scrutiny of the MVAT returns of the dealers is in progress and outcome will be intimated to Audit.
2	M/s SM Polypack	II	1591695	0	0	
3	M/s Star Cement Meghalaya Limited	Khliehriat	106981290	0	0	The ST stated (February 2022) that assessment of these dealers is ongoing.
4	M/s Star Cement Limited	Khliehriat	27789062	0	0	
5	M/s Megha Technical and Engineers Pvt. Ltd.	Khliehriat	939034	0	0	
6	M/s Umadut Industries Ltd	Ri Bhoi	3468248	0	0	The ST stated (October 2021) that the dealer has been subjected to assessment/scrutiny and notices/ reminders have been served to him for production of his accounts.
7	M/s Anabond Ltd	Ri Bhoi	28028156	0	0	The ST stated (October 2021) that the turnover of the dealer under the CST Act was ₹ 93.56 crore of which ₹ 93.27 crore was assessed at two <i>per cent</i> and ₹ 0.21 crore assessed at 14.50 <i>per cent</i> . The remaining ₹ 0.08 crore was assessed at zero <i>per cent</i> . However, the ST's reply is not tenable as C forms have not been provided to support interstate sales by the dealer.
8	M/s NTL Steels	Ri Bhoi	3791660	0	0	The ST stated (October 2021) that this unit is eligible under the Meghalaya Industries (Tax Remission) Scheme 2006 and that assessment was completed. However, the ST's reply is not acceptable as C forms have not been provided to support interstate sales of the dealer.
9	M/s Shyam Century Ferrous Pvt. Ltd.	Ri Bhoi	49426516	0	0	The ST stated (October 2021) that the dealer has been subjected to assessment/scrutiny and notices/ reminders have been served to him for production of his accounts.
10	M/s Sriram Wire Products (Meghalaya)	Ri Bhoi	796914	0	0	The ST stated (October 2021) that this unit is eligible under the Meghalaya Industries (Tax Remission) Scheme 2006 and that assessment was completed. However, the ST's reply is not acceptable as C forms have not been provided to support interstate sales of the dealer.
11	M/s Jai Maa Coal Pvt. Ltd	Ri Bhoi	178938	0	0	The ST stated (October 2021) that the dealer has been subjected to assessment/scrutiny and notices/ reminders have been served to him for production of his accounts.
12	M/s Umadut Industries	Ri Bhoi	1110099	0	0	
<b>Total</b>			<b>224251168</b>	<b>0</b>	<b>0</b>	

## Appendix 2.3.9

## Non-furnishing of declaration 'F' forms resulted in unpaid tax liability under VAT

*{Reference: Paragraph 2.3.7.6(B)}*

Sl. No	Name of Dealer	GSTIN	Circle	TIN	Transitional credit availed (₹)	Stock transfer as per CST Return for the period April 2015 to June 2017 (₹)	Inter-state Stock transfer for which F Forms available (₹)	Inter-state stock transfer for which F Forms not available (10-11) (₹)	Differential tax liability on the nonfurnishing of F form (@ 5% (8*0.05) (₹)	Date of credit in ECL	Date upto which interest has been calculated	No of days delay (11-10)	Interest Payable @ 18% per annum (9*0.18*delay in years) (₹)	Total payable amount (9+13) (₹)
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Vodafone Mobile Services Limited	17AAAACS4457Q1ZR	VIII	17136423004	0	265878411	0	265878411	13293920.55	8-25-2017	9-30-2021	1497	9814191	23108112
2	Star Cement Meghalaya Limited	17AAECM7979B1Z7	Khliehriat	17150100036	0	936999598	0	936999598	46849979.9	12-27-2017	9-30-2021	1373	31721929	78571909
3	Star Cement Limited	17AACCC1465A1Z8	Khliehriat	17150095089	0	1376287854	0	1376287854	68814392.7	12-23-2017	9-30-2021	1377	46729686	115544079
4	Megha Technical and Engineers Pvt. Ltd.	17AADCM5410C1Z0	Khliehriat	17150063079	0	5235314	0	5235314	261765.7	12-27-2017	9-30-2021	1373	177240	439006
5	Adhunik Cement Limited	17AAFCA1128F1Z5	Jowai	17100773014	0	501804784	0	501804784	25090239.2	8-28-2017	9-30-2021	1494	18485663	43575903
6	Shyam Century Ferrous Pvt. Ltd.	17AAPCS6873B2ZY	Ri Bhoi	17090023066	0	369408384	0	369408384	18470419.2	12-27-2017	9-30-2021	1373	12506245	30976664
7	Umadut Industries	17ACRPI7702P1ZW	Ri Bhoi	17090040041	0	41681554	0	41681554	2084077.7	8-26-2017	9-30-2021	1496	1537535	3621613
<b>Total</b>													<b>120972490</b>	<b>295837285</b>

**Appendix 2.3.9(A)**  
**Non-submission of declaration ‘F’ Forms**  
*{Reference: Paragraph 2.3.7.6(B)}*

Sl. No.	Dealer’s Name	Circle	Differential tax liability (₹)	Amount recovered as tax (₹)	Amount recovered as interest (₹)	Department’s reply
1	Vodafone Mobile Services Limited	VIII	13293921	0	0	Till date (December 2022) no reply has been furnished by the Department.
2	Star Cement Meghalaya Limited	Khliehriat	46849980	0	0	The ST stated (February 2022) that assessment of the dealers is ongoing.
3	Star Cement Limited	Khliehriat	68814393	0	0	
4	Megha Technical and Engineers Pvt. Ltd.	Khliehriat	261766	0	0	
5	Adhunik Cement Limited	Jowai	25090239	0	0	Till date (December 2022) no reply has been furnished by the Department.
6	Shyam Century Ferrous Pvt. Ltd.	Ri Bhoi	18470419	0	0	The ST stated (October 2021) that the dealer has been subjected to assessment/ scrutiny and notices/ reminders have been served to him for production of his accounts.
7	Umadut Industries	Ri Bhoi	2084078	0	0	
<b>Total</b>			<b>174864796</b>	<b>0</b>	<b>0</b>	

**Appendix 2.3.10**  
**Excess carry forward of Transitional Credit on stock in transit**  
*(Reference: Paragraph 2.3.7.7)*

Sl. No	Name of Dealer	GSTIN	Circle	TIN no.	Transitional credit claimed in table 7B (₹)	Date of credit in ECL	Date upto which interest has been calculated	No of days delay (7-6)	Interest Payable @ 18% per annum (5*0.18* delay in years) (₹)	Total payable amount (5+9) (₹)
	<b>1</b>	<b>2</b>	<b>4</b>	<b>3</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
1	M/s HLL Lifecare Limited (Amrit Pharmacy)	17AAAACH5598K1Z2	Circle-VIII	17130452007	1459	12-6-17	9-30-21	1394	1003	2462
2	M/s. ESS BEE Enterprise	17AGVPM1348L1ZR	Circle-VIII	17081072023	515299	9-11-17	9-30-21	1480	376098	891397
3	Meghalaya Cement Ltd.	17AADCM8079P1ZM	Khliehriat	17100004075	108911	8-27-17	9-30-21	1495	80296	189207
4	East Jaintia Filling Station	17BYVPS0389G1ZN	Khliehriat	17151322042	1446	8-30-17	9-30-21	1492	1064	2510
5	Genemi Enterprise	17ARVPB6277G1ZC	Circle-VIII	17080389046	3647	10-11-17	9-30-21	1450	2608	6255
<b>Total</b>					<b>630762</b>				<b>461068</b>	<b>1091830</b>

**Appendix 2.3.10(A)**

**Transitional credit claims on stock in transit without supporting documents**

*(Reference: Paragraph 2.3.7.7)*

Sl. No.	Dealer's Name	Circle	Excess credit availed (₹)	Amount recovered as tax (₹)	Amount recovered as interest (₹)	Department's reply
1	M/s HLL Lifecare Limited (Amrit Pharmacy)	VIII	1459	0	0	The ST stated (January 2022) that the case record of the dealer is being requisitioned from the Non-Resident Circle.
2	M/s. ESS BEE Enterprise	VIII	515299	515299	0	The ST stated (January 2022) that the dealer has reversed the entire amount of inadmissible claim.
3	M/s Meghalaya Cement Ltd.	Khliehriat	108911	0	0	The ST stated (February 2022) that the dealer's records are being examined.
4	M/s East Jaintia Filling Station	Khliehriat	1446	0	0	The ST stated (February 2022) that the dealer has paid the tax and interest voluntarily. However, no proof of payment of the same was furnished by the ST.
5	M/s Genemi Enterprise	VIII	3647	0	0	Till date (December 2022) no reply has been furnished by the Department.
<b>Total</b>			<b>630762</b>	<b>515299</b>	<b>0</b>	

**Appendix 2.3.11**  
**Irregular claim of transitional credit of stock on ineligible goods**  
*(Reference: Paragraph 2.3.7.8)*

Sl No.	Name of Dealer	GSTIN	TIN no	Circle	Transitional credit claim in table 7C (₹)	Date of credit in ECL	Date upto which interest has been calculated	No of days delay (7-6)	Interest Payable @18% per annum (5*0.18* delay in years) (₹)	Total payable amount (5+9) (₹)
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
1	M/s Jain Trading Agency	17ALAPS8990C1ZS	17051021035	V	94273	07-09-2017	9-30-21	1484	68993	163266
2	M/s Surana Essentials Pvt. Ltd	17AAHCS0820Q1Z1	17050462024	V	82442	08-09-2017	9-30-21	1483	60293	142735
3	M/s BSCPL Infrastructure Ltd	17AAACB8316K1ZM	17130316013	Tura Circle I	188699	29-10-2017	9-30-21	1432	133258	321957
4	M/s Mahabir Prasad Agarwala	17ACBPA7420P1ZM	17160468075	Tura Circle II	344914	29-12-2017	9-30-21	1371	233200	578114
5	M/s Surana Agencies	17AGBPS9691L1ZJ	17050465031	V	44060	09-08-2017	9-30-21	1513	32875	76935
6	M/s BSC JV	17AADFB8115G2ZO	17130243069	XIII	77288	20-10-2017	9-30-21	1441	54923	132211
7	M/s Megh Motors	17AEQPJ9267E1Z0	17040059045	IV	230486	26-12-2017	9-30-21	1374	156175	386661
8	M/s L & T LTD	17AAACL0140P2ZJ	17130460058	XIII	579170	27-12-2017	9-30-21	1373	392154	971324
	<b>Total</b>				<b>1641332</b>				<b>1131870</b>	<b>2773202</b>

**Appendix 2.3.11(A)**

**Irregular claim of transitional credit of stock on ineligible goods**

*(Reference: Paragraph 2.3.7.8)*

Sl. No.	Dealer's Name	Circle	Excess credit availed (₹)	Amount recovered as tax (₹)	Amount recovered as interest (₹)	Department's reply
1	M/s Jain Trading Agency	V	94273	94273	95771	The ST stated (February 2022) that tax and interest have been recovered from the dealer in full through Form DRC-03.
2	M/s Surana Essentials Pvt. Ltd	V	82442	27983	28409	The ST stated (February 2022) that tax of ₹ 0.28 lakh and interest of ₹ 0.28 lakh have been recovered from the dealer. However, Audit observes that since the payment is partial, the balance amount of tax and interest may be recovered from the dealer.
3	M/s BSCPL Infrastructure Ltd	Tura Circle I	188699	0	0	Till date (December 2022) no reply has been furnished by the Department.
4	M/s Mahabir Prasad Agarwala	Tura Circle II	344914	0	0	
5	M/s Surana Agencies	V	44060	44060	44731	The ST stated (February 2022) that tax and interest have been recovered from the dealer in full through Form DRC-03.
6	M/s BSC JV C & C	XIII	77288	0	0	The ST stated (March 2022) that the dealer refused to comply with the showcause notice issued against him.
7	M/s Megh Motors	IV	230486	230486	206718	The ST stated (January 2022) that the dealer's case records were verified and consequently he has made voluntary payment of the full amount of tax and interest in Form DRC-03.
8	M/s L & T Ltd.	XIII	579170	0	0	The ST stated that (March 2022) that the dealer has been directed to furnish all invoices for verification..
			<b>1641332</b>	<b>396802</b>	<b>375629</b>	



## Appendix – 3.4.1

## Statement showing issuance of retail permits during invalid period of licence

(Reference: Paragraph 3.4)

Sl. No.	Name of IMFL Retailer	Year	Due date	Date of Payment	Period of delay in days	Quantity of liquor in cases	Category
1	M/s Aunty's	2020-21	31-03-2020	22-05-2020	52	2,325	IMFL, BIO, Beer, Wine and Beer
2	M/s B.T.	2020-21	31-03-2020	03-06-2020	64	102	
3	M/s D.K.	2020-21	31-03-2020	20-05-2020	50	681	
4	M/s Diamond Dujo	2020-21	31-03-2020	20-05-2020	50	7,057	
5	M/s El Paso	2020-21	31-03-2020	29-05-2020	59	439	
6	M/s Evergreen	2020-21	31-03-2020	10-05-2020	40	4,172	
7	M/s Golden Drizzle	2020-21	31-03-2020	01-06-2020	62	52	
8	M/s Iatreilang	2020-21	31-03-2020	27-05-2020	57	568	
9	M/s KT	2020-21	31-03-2020	22-07-2020	113		
10	M/s Marshall	2020-21	31-03-2020	15-05-2020	45	586	
11	M/s NM	2020-21	31-03-2020	14-05-2020	44	372	
12	M/s Orion	2020-21	31-03-2020	20-05-2020	50	2,962	
13	M/s Provisions and Necessities	2020-21	31-03-2020	14-05-2020	44	523	
14	M/s RN	2020-21	31-03-2020	14-05-2020	44	653	
15	M/s SRS	2020-21	31-03-2020	20-05-2020	50	3,144	
16	M/s Silli	2020-21	31-03-2020	15-05-2020	45	7,938	
17	M/s Star	2020-21	31-03-2020	29-05-2020	59	587	
18	M/s Sylwan	2020-21	31-03-2020	18-05-2020	48	2,852	
19	M/s Varunette	2020-21	31-03-2020	12-05-2020	42	2,944	
20	M/s Vineyard	2020-21	31-03-2020	01-06-2020	62	2,459	
<b>Total</b>						<b>40,416</b>	

**Appendix – 3.4.2**

**Statement showing delayed realisation of revenue from IMFL retail licensees during the year 2020-21 under the ACE, Shillong**

*(Reference: Paragraph 3.4)*

Year: 2019-20						
Sl. No.	Name of IMFL Retailer	Year	Rate (₹)	Due date	Date of Payment	Period of delay in days
1	M/s B.D.	2019-20	150000	31-03-2019	16-03-2020	351
2	M/s B.T	2019-20	150000	31-03-2019	03-03-2020	338
3	M/s H.P	2019-20	150000	31-03-2019	17-02-2020	323
4	M/s S.I.	2019-20	150000	31-03-2019	15-01-2020	290
5	M/s J. Sylliang	2019-20	150000	31-03-2019	20-09-2019	173
6	M/s Amy	2019-20	150000	31-03-2019	12-07-2019	103
7	M/s Posh	2019-20	150000	31-03-2019	11-06-2019	72
8	M/s Hill Pine	2019-20	150000	31-03-2019	04-06-2019	65
9	M/s 19-Piscine	2019-20	150000	31-03-2019	20-05-2019	50
10	M/s Soannes	2019-20	150000	31-03-2019	24-04-2019	24
11	M/s Ki	2019-20	150000	31-03-2019	03-04-2019	3
12	M/s Vineyard	2019-20	150000	31-03-2019	03-04-2019	3
13	M/s Hot Stop	2019-20	150000	31-03-2019	02-04-2019	2
14	M/s Royal	2019-20	150000	31-03-2019	02-04-2019	2

## Appendix – 3.4.2 (A)

Statement showing delayed realisation of revenue from IMFL licensees during the year 2020-21 under the ACE, Shillong

(Reference: Paragraph 3.4)

Year: 2020-21						
Sl. No.	Name of IMFL Retailer	Year	Rate (₹)	Due date	Date of Payment	Period of delay in days
1	M/s Ban, Hat Thymmai, Pynursla	2020-21	150000	31-03-2020	Not paid	
2	M/s Plenty	2020-21	150000	31-03-2020	Not paid	
3	M/s Royal	2020-21	150000	31-03-2020	24-09-2020	177
4	M/s D.A.	2020-21	150000	31-03-2020	14-09-2020	167
5	M/s S. Syiemiong	2020-21	150000	31-03-2020	04-09-2020	157
6	M/s J. Sylliang	2020-21	150000	31-03-2020	02-09-2020	155
7	M/s Hill Pine	2020-21	150000	31-03-2020	01-09-2020	154
8	M/s Ki	2020-21	150000	31-03-2020	28-08-2020	150
9	M/s Prickles	2020-21	150000	31-03-2020	06-08-2020	128
10	M/s SL	2020-21	150000	31-03-2020	05-08-2020	127
11	M/s Shipara	2020-21	150000	31-03-2020	05-08-2020	127
12	M/s D & L	2020-21	150000	31-03-2020	03-08-2020	125
13	M/s HP	2020-21	150000	31-03-2020	29-07-2020	120
14	M/s KT	2020-21	150000	31-03-2020	22-07-2020	113
15	M/s LK	2020-21	150000	31-03-2020	22-07-2020	113
16	M/s Big Boss	2020-21	150000	31-03-2020	20-07-2020	111
17	M/s Friends	2020-21	150000	31-03-2020	20-07-2020	111
18	M/s C	2020-21	150000	31-03-2020	16-07-2020	107
19	M/s Fortune Star	2020-21	150000	31-03-2020	09-07-2020	100
20	M/s Soannes	2020-21	150000	31-03-2020	06-07-2020	97
21	M/s Diamond	2020-21	150000	31-03-2020	29-06-2020	90
22	M/s RW	2020-21	150000	31-03-2020	17-06-2020	78
23	M/s SK	2020-21	150000	31-03-2020	15-06-2020	76
24	M/s B.D.	2020-21	150000	31-03-2020	11-06-2020	72
25	M/s Hot Stop	2020-21	150000	31-03-2020	11-06-2020	72
26	M/s Amy	2020-21	150000	31-03-2020	11-06-2020	72
27	M/s 19-Piscine	2020-21	150000	31-03-2020	09-06-2020	70
28	M/s Hunjrut	2020-21	150000	31-03-2020	08-06-2020	69
29	M/s B.T.	2020-21	150000	31-03-2020	03-06-2020	64
30	M/s Golden Drizzle	2020-21	150000	31-03-2020	01-06-2020	62
31	M/s Vineyard	2020-21	150000	31-03-2020	01-06-2020	62
32	M/s El Paso	2020-21	150000	31-03-2020	29-05-2020	59
33	M/s Star	2020-21	150000	31-03-2020	29-05-2020	59
34	M/s Vintage	2020-21	150000	31-03-2020	27-05-2020	57
35	M/s Iatreilang	2020-21	150000	31-03-2020	27-05-2020	57
36	M/s Aunty's	2020-21	150000	31-03-2020	22-05-2020	52
37	M/s Brothers	2020-21	150000	31-03-2020	20-05-2020	50

Year: 2020-21						
Sl. No.	Name of IMFL Retailer	Year	Rate (₹)	Due date	Date of Payment	Period of delay in days
38	M/s D.K.	2020-21	150000	31-03-2020	20-05-2020	50
39	M/s Diamond Dujo	2020-21	150000	31-03-2020	20-05-2020	50
40	M/s Esskay	2020-21	150000	31-03-2020	20-05-2020	50
41	M/s Orion	2020-21	150000	31-03-2020	20-05-2020	50
42	M/s SRS	2020-21	150000	31-03-2020	20-05-2020	50
43	M/s SS	2020-21	150000	31-03-2020	18-05-2020	48
44	M/s Sylwan	2020-21	150000	31-03-2020	18-05-2020	48
45	M/s Marshall	2020-21	150000	31-03-2020	15-05-2020	45
46	M/s Silli	2020-21	150000	31-03-2020	15-05-2020	45
47	M/s Haka	2020-21	150000	31-03-2020	14-05-2020	44
48	M/s NM	2020-21	150000	31-03-2020	14-05-2020	44
49	M/s Posh	2020-21	150000	31-03-2020	14-05-2020	44
50	M/s Provisions and Necessities	2020-21	150000	31-03-2020	14-05-2020	44
51	M/s RN	2020-21	150000	31-03-2020	14-05-2020	44
52	M/s Varunette	2020-21	150000	31-03-2020	12-05-2020	42
53	M/s Evergreen	2020-21	150000	31-03-2020	10-05-2020	40

**Appendix – 3.4.3**

**Statement showing delayed realisation of revenue from bar licensees during  
2019-20 under the ACE, Shillong**

*(Reference: Paragraph 3.4)*

<b>Sl. No.</b>	<b>Name of Bar Licensees</b>	<b>Year</b>	<b>Rate (₹)</b>	<b>Due date</b>	<b>Date of Payment</b>	<b>Period of delay in days</b>
1	M/s Lake View Inn	2019-20	150000	31-03-2019	28-02-2020	334
2	M/s Windermere	2019-20	75000	31-03-2019	21-06-2019	82
3	M/s Platinum Bar	2019-20	75000	31-03-2019	02-04-2019	2
4	M/s Balwinder's	2019-20	75000	31-03-2019	01-04-2019	1
5	M/s Mehfil	2019-20	75000	31-03-2019	01-04-2019	1

**Appendix – 3.4.3 (A)**

**Statement showing delayed realisation of revenue from bar licensees during  
2020-21 under the ACE, Shillong**

*(Reference: Paragraph 3.4)*

Sl. No.	Name of Bar Licensees	Year	Rate (₹)	Due date	Date of Payment	Period of delay in days
1	M/s Orchid, Polo	2020-21	75000	31-03-2020	Not paid	
2	M/s Balwinder's	2020-21	75000	31-03-2020	30-03-2021	364
3	M/s Mehfil Bar	2020-21	75000	31-03-2020	25-03-2021	359
4	M/s Maggie's	2020-21	75000	31-03-2020	25-02-2021	331
5	M/s Loft	2020-21	75000	31-03-2020	30-01-2021	305
6	M/s Tango	2020-21	75000	31-03-2020	21-01-2021	296
7	M/s Lake View Inn	2020-21	150000	31-03-2020	12-01-2021	287
8	M/s Windermere	2020-21	75000	31-03-2020	07-01-2021	282
9	M/s Boss	2020-21	75000	31-03-2020	17-12-2020	261
10	M/s Platinum Bar	2020-21	75000	31-03-2020	04-12-2020	248
11	M/s Heiga	2020-21	150000	31-03-2020	01-12-2020	245
12	M/s Aqua	2020-21	75000	31-03-2020	30-11-2020	244
13	M/s Bottoms Up	2020-21	75000	31-03-2020	30-11-2020	244
14	M/s Serene Bar	2020-21	75000	31-03-2020	30-11-2020	244
15	M/s Blueberry Inn	2020-21	150000	31-03-2020	26-11-2020	240
16	M/s Heritage Club Additional Bar	2020-21	150000	31-03-2020	26-11-2020	240
17	M/s Heritage Club	2020-21	150000	31-03-2020	26-11-2020	240
18	M/s Tripura Castle	2020-21	150000	31-03-2020	26-11-2020	240
19	M/s Déjà Vu	2020-21	150000	31-03-2020	20-11-2020	234
20	M/s Glass House, Alpine Continental	2020-21	150000	31-03-2020	20-11-2020	234
21	M/s Aperitifs	2020-21	75000	31-03-2020	22-10-2020	205
22	M/s Yalana Hotel	2020-21	75000	31-03-2020	22-10-2020	205
23	M/s Klong, Poinisuk	2020-21	150000	31-03-2020	09-10-2020	192
24	M/s Saw Aiom	2020-21	75000	31-03-2020	12-10-2020	195
25	M/s Chennai Junction	2020-21	75000	31-03-2020	27-05-2020	57

## Appendix 5.3.1

## Statement showing the name of the Lessees who did not obtain CTE/CTO from MSPCB

(Reference Para No. 5.3.8.2)

Sl. No.	Name & Address of Mining Lease holder	Location of Lease	Name of district	Name of the Minor mineral	Date of grant of Mining Lease	Date of grant of CTE	Date of grant of CTO
1	Smt. Shelina Nongbri, Lumdaitkhla, Bhoirumbong, Ri-Bhoi	Umeit Village, Raid Mawbuh, Ri-Bhoi	Ri-Bhoi	Stone	23-12-2020	10-09-2020	Did not obtain CTO
2	Smt. Dolly Khonglah, M/s K.K. International, Tamabil Broder, Dawki, West Jaintia Hills	Amsyndui, Nongtalang, WJH	West Jaintia Hills	Limestone	27-08-2018	02-01-2018	Did not obtain CTO
3	Shri Jengna Marak, Wakrugre Village, P.O. Zekabari, P.S. Tura, West Garo Hills District	Manggapara, P.O. Zikabari, West Garo Hills District	West Garo Hills	Boulder Stone	20-12-2017	30-11-2017	Did not obtain the CTO
4	Shri Kingkong Ch. Marak, Nogapara, P.O. Garobadha, P.S. Ampati, South-West Garo Hills District.	Manggapara, P.O. Zikabari, West Garo Hills District	West Garo Hills	Boulder Stone	20-12-2017	30-11-2017	Did not obtain the CTO
5	Shri Ringh Sangma, Bolgangre Village, P.O. Mukdangra, P.S. Ampati, South-West Garo Hills District.	Damjonggre, P.O. Garobadha, West Garo Hills District	West Garo Hills	Boulder Stone	20-12-2017	15-12-2017	Did not obtain the CTO
6	Shri Monoranjan Sangma, Rochonpara, P.O. Dhanua, West Garo Hills District	Rochonpara, P.O. Dhanua, West Garo Hills District	West Garo Hills	Boulder Stone	25-09-2019	Did not obtain CTE	19-07-2021
7	Shri Sengrak Ch. Marak, Jongkipara Village, P.O. Dhanua, P.S. Tura, West Garo Hills District.	Dhanua-Marasali, P.O. Dhanua, West Garo Hills District	West Garo Hills	Boulder Stone	11-06-2018	Did not obtain CTE	16-05-2018
8	Shri Washing Ch. Marak, Jongkipara Village, P.O. Dhanua, P.O. Tura, West Garo Hills District	Sabraguri, P.O. Dhanua, West Garo Hills District	West Garo Hills	Boulder Stone	11-06-2018	Did not obtain CTE	6-05-2018
9	Shri Rana B. Sangma, Chengkompara Village, P.O. & P.S. Ampati, South-West Garo Hills District.	Dapgiri (Mangapara), P.O. Zekabari, West Garo Hills District	West Garo Hills	Boulder Stone	05-11-2018	Did not obtain CTE	15-10-2018

**Appendix 5.3.2**

**Short realisation of royalty on limestone due to delay in communication of revised rate**

*{Reference Para No. 5.3.9.1(A)}*

Sl. No.	Name of the Lessee/transporter	Quantity (MT)	Challan No.	Challan date	Royalty payable (₹)	Royalty paid (₹)	Short realised (₹)
1	Baby Nongrum	1800	24058	28-01-19	180000	144000	36000
		1800	24308	31-01-19	180000	144000	36000
		1800	24484	05-02-19	180000	144000	36000
2	Lahmon Tongper	900	24137	28-01-19	90000	73000	17000
		900	24414	04-02-19	90000	72000	18000
3	Adelphin Pyrngap	2100	24179	29-01-19	210000	168000	42000
		1800	24457	05-02-19	180000	144000	36000
		1800	24636	08-02-19	180000	144000	36000
4	Jubably Phawa	500	24256	30-01-19	50000	40000	10000
5	Hemantam Nonglamin	1800	24252	31-01-19	180000	144000	36000
		1800	24574	12-02-19	180000	144000	36000
6	Aldrina Nonglamin	1800	24253	31-01-19	180000	144000	36000
		3000	24575	12-02-19	300000	240000	60000
7	Kermiki Dkhar	10000	24178	31-01-19	1000000	800000	200000
8	Aron Myrchiang	900	24322	31-01-19	90000	72000	18000
		1800	24357	04-02-19	180000	144000	36000
		900	24464	05-02-19	90000	72000	18000
		1200	24687	14-02-19	120000	96000	24000
9	Ready Sutnga	1800	24312	31-01-19	180000	144000	36000
		1800	24711	06-03-19	180000	144000	36000
		1800	24710	13-03-19	180000	144000	36000
10	Obiwel Pohtam	1800	24415	04-02-19	180000	144000	36000
		1800	24661	11-02-19	180000	144000	36000
11	Suprita Myrchiang	1800	24520	06-02-19	180000	144000	36000
12	S. Sukhlain	9000	24607	07-02-19	900000	720000	180000
13	Ephiyoo Mukhim	450	24646	11-02-19	45000	36000	9000
		450	24645	11-02-19	45000	36000	9000
<b>Total</b>		<b>57300</b>			<b>5730000</b>	<b>4585000</b>	<b>1145000</b>



## Appendix 5.3.3

## Statement showing non/short collection of cess on minor minerals

{Reference Para No. 5.3.9.3(A)}

Name of DFO	No. of lease holders	Name of minor mineral	Qty. transported (MT)	Cess payable @ ₹ 60 per Cum (₹)	Cess collected (₹)	Short collection (₹)
<b>Non-deduction</b>						
DFO Shillong	10	Limestone	8,66,250	5,19,75,000	00	5,19,75,000
DFO Shillong	05	Boulder stone	21,672	5,41,800	00	5,41,800
DFO Jowai	05	Boulder stone	10,233	2,55,825	00	2,55,825
DFO Tura	22	Boulder stone	1,21,125	30,28,125	00	30,28,125
<b>Total</b>	<b>42</b>		<b>10,19,280</b>	<b>5,58,00,750</b>	<b>00</b>	<b>5,58,00,750</b>
<b>Short deduction</b>						
DFO Shillong	09	Limestone	13,54,593	8,12,75,580	89,69,940	7,23,05,640
DFO Shillong	06	Boulder stone	69,194	1729850	3,36,725	13,93,125
<b>Total</b>	<b>15</b>		<b>14,23,787</b>	<b>8,30,05,430</b>	<b>93,06,665</b>	<b>7,36,98,765</b>

**Appendix 5.3.4**  
**Short computation of anticipated royalty resulted in non-realisation of stamp duty**  
*{Reference Para No. 5.3.9.4(A)}*

Name of Unit	No. Mining Lease holder	Name of the Minor mineral	Period of execution of lease deed	Period of lease (years)	Average production for 5 years (MT)	Anticipated Royalty for stamp duty (₹)	Stamp duty payable	Anticipated Royalty for Stamp duty stated in the Lease Agreement (₹)	Short calculation of anticipated royalty (₹)	Stamp duty paid	Stamp duty short paid
DFO (T) Shillong	04	Limestone	05-02-18 to 06-11-18	30	12,25,472	9,80,37,760	2,91,17,215	7,01,00,000	2,79,37,760	2,19,29,529	71,87,686
DFO (T) Jowai	09	Limestone	10-04-18 to 20-10-20	Ranging between 6 to 18	33,30,398	30,72,64,000	3,40,45,573	25,10,59,800	5,62,04,200	2,31,75,071	71,32,859
<b>Total</b>					<b>45,55,870</b>	<b>40,53,01,760</b>	<b>6,31,62,788</b>	<b>32,11,59,800</b>	<b>8,41,41,960</b>	<b>4,51,04,600</b>	<b>1,43,20,545</b>