

APPENDICES

Appendix 1.1

(Reference: Paragraph 1.1; page 1)

Statement showing the cluster-wise list of departments, autonomous bodies and public sector undertakings under the jurisdiction of the Accountant General (Audit-II), Maharashtra, Nagpur

Name of the Cluster	Name of department	Name of autonomous bodies	Name of public sector undertakings
Energy and Power	Energy	1) Maharashtra Electricity Regulatory commission 2) Maharashtra Energy Development Agency	1) Maharashtra State Electricity Distribution Company Limited (Subsidiary) 2) Maharashtra State Electricity Transmission Company Limited (Subsidiary) 3) Maharashtra State Power Generation Company Limited (Subsidiary) 4) Aurangabad Power Company Limited (Subsidiary) 5) Dhopave Coastal Power Limited (Subsidiary) 6) Mahagenco Ash Management Services Limited (Subsidiary) 7) M.S.E.B. Holding Company Limited 8) Maharashtra Power Development Corporation Limited
Industry and Commerce	Industries	3) Maharashtra State Khadi and Village Industries Board (MSKVIB)	9) Maharashtra State Mining Corporation Limited 10) Mahaguj Collieries Limited (Subsidiary) 11) Maha Tamil Collieries Limited 12) MSMC Adkoli Natural Resources (Subsidiary) 13) MSMC Warora Collieries Limited (Subsidiary) 14) Development Corporation of Konkan Limited 15) Western Maharashtra Development Corporation Limited 16) Maharashtra Petrochemicals Corporation Limited 17) Krupanidhi Limited (Subsidiary) 18) Dairy Development Corporation of Marathwada Limited (Subsidiary) 19) Ellora Milk Products Limited (Subsidiary) 20) Parbhani Krishi Go-samvardhan Limited (Subsidiary) 21) Development Corporation of Vidarbha Limited 22) Maharashtra Vikrikar Rokhe Pradhikaran Limited 23) Marathwada Development Corporation Limited 24) Godavari Garments Limited (Subsidiary) 25) Kinwat Roofing Tiles Limited (Subsidiary)s 26) Maharashtra Electronics Corporation Limited 27) Marathwada Ceramic Complex Limited (Subsidiary) 28) Leather Industries Corporation of Marathwada Limited (Subsidiary) 29) Maharashtra Small Scale Industries Development Corporation Limited 30) Aurangabad Industrial Township Limited 31) AITL Auric Skill Foundation (Subsidiary) 32) Maharashtra State Financial Corporation 33) Maharashtra Industrial Development Corporation
	Textiles	--	34) Maharashtra State Power Looms Corporation Limited 35) Maharashtra State Textile Corporation Limited 36) The Pratap Spinning, Weaving and Manufacturing Company Limited (Subsidiary) 37) Maharashtra State Handlooms Corporation Limited
Transport	GAD	4) Maharashtra Maritime Board (MMB), Mumbai	

Name of the Cluster	Name of department	Name of autonomous bodies	Name of public sector undertakings
	Home	--	38) Maharashtra State Road Transport Corporation 39) Maharashtra Airport Development Company (MADC) 40) Nagpur Mass Transport Company 41) Pune (Purandar) International Airport Limited 42) MIHAN India Limited 43) Nagpur Flying Club
Environment, Science and Technology	Environment	5) Maharashtra Pollution Control Board (MPCB)	44) Forest Development Corporation of Maharashtra Limited
	Forest	6) State Compensatory Afforestation Fund Management and Planning Authority (CAMPA)	45) FDCM ESSEL World Gorewada Zoo Private Limited (JV of FDCM and Essel World)
	Forest	--	46) Maharashtra Bamboo Promotion Foundation 47) Maharashtra State Farming Corporation Limited
Public Works	Water Supply & Sanitation Department (Public Health Engineering)	7) Maharashtra Jeevan Pradhikaran (MJP), Mumbai	48) Maharashtra State Road Development Corporation Limited
	Public Works Department (Roads & Bridges)	--	49) Maharashtra Satara Kagal Infrastructure Limited (Subsidiary) 50) Thane Creek Bridge Infrastructure Limited 51) Nagpur-Mumbai Super communication Express way Limited 52) Versova-Bandra Sea Link Limited (Subsidiary of MSRDC) 53) Mumbai-Pune Expressway Limited (Subsidiary of MSRDC) 54) MSRDC Tunnels Limited (Subsidiary of MSRDC) 55) MSRDC Sea Link Limited (Subsidiary of MSRDC) 56) Maharashtra Samruddhi Renewal Energy Limited (Subsidiary of MSRDC)
Finance	Finance	---	57) MAFCO Limited
	Planning	--	58) Chhatrapati Shahuji Maharaj Research, Training and Human Development Institute, Pune (SAARTHI)
IT and Communication	Information Technology	--	59) Maharashtra Information Technology Corporation Limited, Mumbai
Law and Order	Home	--	60) Maharashtra State Police Housing and Welfare Corporation Limited, Mumbai
Law and Order	Law & Judiciary department	8) Maharashtra State Human Rights Commission (MSHRC) 9) Maharashtra State Legal Services Authority (MSLSA), Mumbai	--

Appendix 1.2
(Reference: Paragraph 1.6.1; page 3)

Statement showing Department wise Outstanding Inspection Report/Paras issued up to December 2021 but outstanding as on 30 June 2022

Sr. No.	Name of Cluster/ Department	Name of Region	Up to 2016-17		2017-18		2018-19		2019-20		2020-21		2021-22		Total	
			IR	Paras	IR	Paras	IR	Paras	IR	Paras	IR	Paras	IR	Paras	IR	Paras
1	Cluster-9 (Transport)	West. Maharashtra, Khandesh & Mumbai	82	193	21	104	11	60	13	101	0	0	02	36	129	494
2		Marathwada	32	68	01	05	09	42	02	14	01	04	0	0	45	133
3		Vidarbha	37	65	03	07	04	13	06	18	05	38	04	51	59	192
4		MMB Deptt.	13	18	03	11	02	09	0	0	0	0	03	21	21	59
Total (i)			164	344	28	127	26	124	21	133	06	42	09	108	254	878
1	General Administration Department.	Director of Aviation	04	07	0	0	0	0	01	15	0	0	0	0	05	22
2		Nagpur Flying Club	01	02	0	0	0	0	0	0	0	0	01	03	02	05
3		MADC	05	29	01	14	01	18	0	0	0	0	01	23	08	84
4		Mihan India Ltd.	01	02	01	05	01	01	0	0	0	0	01	13	04	21
5		Nagpur Mass Transport Co. Ltd.	0	0	0	0	0	0	0	0	0	0	01	03	01	03
6	Cluster-9 (Transport)	Pune Purandar Transport Company	0	0	0	0	0	0	0	0	0	0	01	07	01	07
Total (ii)			11	40	02	19	02	19	01	15	0	0	05	49	21	142
1	Cluster-10 (Forest, Environment, Science & Technology)	Forest, Environment, Science &Technology	284	791	29	114	27	129	34	176	15	105	13	85	402	1400
2	Cluster 11 (Public Works Department)	Public Works, Public Health Engineering, Road &Bridges	448	1223	67	310	94	507	95	646	16	183	26	535	746	3404
Total (iii)			732	2014	96	424	121	636	129	822	31	288	39	620	1148	4804
Total (i+ii+iii) (A)			907	2398	126	570	149	779	151	970	37	330	53	777	1423	5824
1.	Cluster-7 (Energy)	Energy	97	269	18	76	36	143	50	263	28	150	13	140	242	1041
2.	Cluster-8 (Industry)& Commerce)	Industry	139	607	12	77	20	120	11	71	9	58	2	10	193	943

Sr. No.	Name of Cluster/ Department	Name of Region	Up to 2016-17		2017-18		2018-19		2019-20		2020-21		2021-22		Total	
			IR	Paras	IR	Paras	IR	Paras	IR	Paras	IR	Paras	IR	Paras	IR	Paras
Grant total (B)			236	876	30	153	56	263	61	334	37	208	15	150	435	1984
1	Cluster 12 Finance - Revenue -	Revenue, Registration and Stamps GST &State Excise	1439	2654	268	633	223	573	287	965	74	215	78	510	2369	5550
Total			1439	2654	268	633	223	573	287	965	74	215	78	510	2369	5550
1	Cluster 13	IT Communication.	2	8	2	7	0	0	1	12	0	0	0	0	5	27
Total			2	8	2	7	0	0	1	12	0	0	0	0	5	27
1	Cluster 15	Home, Jails, Home Guards, Law & Legal Affairs	209	520	39	119	43	220	41	250	04	16	45	246	381	1371
Total			209	520	39	119	43	220	41	250	04	16	45	246	381	1371
	Total (C)		1650	3182	309	759	266	793	329	1227	78	231	123	756	2755	6948
	Grand Total (A+B+C)		2793	6456	465	1482	471	1835	541	2531	152	769	191	1683	4613	14756

Appendix 1.3

(Reference: Paragraph 1.6.4; page 4)

Statement showing Position of outstanding EMs/UORs

Year of Audit Report	Transport		Environment, Science & Technology		PWD		Energy & Power		Industry & Commerce		Finance		IT & Communication		Home (Law & Judiciary)		Total	
	No. of Paras	No. of o/s paras	No. of Paras	No. of o/s Paras	No. of Paras	No. of o/s Paras	No. of Paras	No. of o/s Paras	No. of Paras	No. of o/s Paras	No. of Paras	No. of o/s Paras	No. of Paras	No. of o/s Paras	No. of Paras	No. of o/s Paras	No. of Paras	No. of o/s Paras
2015-16	02	0	0	0	0	0	05	0	02	0	18	4	2	2	3	0	32	06
2016-17	03	0	0	0	2	0	07	0	01	0	27	8	0	0	1	0	41	08
2017-18	02	0	02	02	2	0	02	0	05	0	14	03	1	1	1	0	29	06
2018-19	0	0	0	0	4	01	02	0	0	0	11	01	0	0	0	0	17	2
2019-21	02	02	01	01	03	03	01	01	0	0	10	10	0	0	0	0	17	17
Total	09	02	03	03	11	04	17	01	08	0	80	26	3	3	5	0	136	39

Appendix 1.4*(Reference: Paragraph 1.6.4; page 5)***Statement showing Cluster wise position of PAC/COPU recommendations on which Action Taken Notes were awaited**

Cluster	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	Total
Finance	--	14	09	--	64	12	99
Law & Order (Home)	--	--	03	--	--	--	03
Transport	--	66	06	08	10	--	90
Environment, Science and Technology	--	--	--	--	12	--	12
Public Works	01	--	18	--	18	01	38
Public Works (MSRDC)	06	--	--	--	--	--	06
Energy & Power	1	02	01	--	01	--	05
Industry & Commerce	4	04	--	01	02	--	11
Total	12	86	37	09	107	13	264

Appendix 2.1.1
(Reference: Paragraph 2.1.6.1; page 9)
Statement showing Short/Non-levy of license renewal fees

(in ₹)

Sr. No.	License No. of the licensee	Production in BL	Case Size	No. of cases sold	Rate per Case	Year	License fees payable	License fees paid	Short levy of License fees	Interest for delayed payment of license fees		
								Date of payment		Period of delay	Delay Period in months	Amount
Name of the Office: Superintendent of State Excise, Aurangabad												
								31.03.19				
1	Form-I	19075517	7.8			2020-21	1155000	929775	225225	09.03.20 to 30.06.2022	27	121622
								09.03.20				
Name of the Office :Superintendent of State Excise, Satara												
2	CL-II /Lic No.5X9	2467614.69	9	274179	10.4	2020-21	2851466	2449886	401580	01.04.20 to 30.06.22	27	216853
								17.04.20				
	Total								626805			338475

Appendix 2.1.2
(Reference: Paragraph 2.1.6.1; page 9)
Statement showing Short/Non-levy of license renewal fees

(in ₹)

Sr. No.	Licence No. of the licensee	License Type	Location	Population as per Census 2011	Period	Rate of Licence renewal fee	Licence fee payable	License Fee paid	Date of payment	Short /non recovery of licence fee	Interest for delayed payment of license fees		
											Period of delay From to	Delay Period in months	Amount
Name of office: Superintendent of State Excise, Mumbai Sub-urban District (MSD)													
1	Lic. No.4X	FL-IV	MSD chandivali, Pawai	Above 2000000	2021-22	693000	693000	395035	20.10.21	297965	4/21 to 07/22	16	95349
2	Lic. No. 2X4	FL-II	MSD	Above 2000000	2020-21	1039500	1039500	1195450	29.12.21	0	1/21 to 12/21	12	249480
					2021-22	1039500	1039500	883600	20.03.21	155900	4/20 to 12/21	17	53006
		CL-FL-TOD-III	MSD	Above 2000000	2020-21	231000	231000	265650	29.12.21	0	1/21 to 12/21	12	55440
					2021-22	231000	231000	196275	20.03.21	34725	4/20 to 12/21	17	11807
							Total		462000	461925		488590	0
Name of office: Superintendent of State Excise, Satara													
3	Lic. No.3X4	FL-III	Nimbhore Taluka Phaltan	Upto 50000	2017-18	50000	50000				4/17 to 11/20	44	44000
					2018-19	55000	55000				4/17 to 11/20	32	35200
					2019-20	57750	57750				4/19 to 09/21	20	23100
					2020-21	57750	57750				4/20 to 09/21	8	9240
							220500	179100	14.12.20	41400	10/21 to 04/22	19	15732
							220500	179100		41400			127272
4	Lic. No.3X9	FL-III			2017-18	50000	50000				4/17 to 11/20	44	44000
					2018-19	55000	55000				4/17 to 11/20	32	35200
					2019-20	57750	57750				4/19 to 09/21	20	23100
					2020-21	57750	57750				4/20 to 09/21	8	9240
							220500	179100	14.12.20	41400	10/21 to 04/22	19	15732
					Total		220500	179100		41400			127272
5	Lic. No. 3X3	FL-III		Upto 50000	2018-19	55000	55000		NA		04/18 to 12/20	33	36300
					2019-20	57750	57750	0	NA		04/19 to 12/20	21	24255
					2020-21	57750	57750	0	NA			0	0
					Total		170500	179190	16.12.20	0			60555

Sr. No.	LicenceNo. of the licensee	License Type	Location	Population as per Census 2011	Period	Rate of Licence renewal fee	Licence fee payable	License Fee paid	Date of payment	Short /non recovery of licence fee	Interest for delayed payment of license fees		
											Period of delay From to	Delay Period in months	Amount
Name of office: Superintendent of State Excise, Palghar													
6	Lic. No. 3X (old 1X1)	CL-III	Village Salwad	10397	2017-18	150000	150000	60000	25.03.17	90000	4/17 to 07/22	64	115200
		CL-III			2018-19	165000	165000	66000	17.03.18	99000	4/18 to 07/22	52	102960
		CL-BR-II			2017-18	45000	45000	18000	25.03.17	27000	4/17 to 07/22	64	34560
		CL-BR-II			2018-19	54450	54450	21780	17.03.18	32670	4/18 to 07/22	52	33977
					Total		414450	165780		248670	0		286697
Name of office: Superintendent of State Excise, Nagpur													
7	Lic. No. XXX	FL-II	Itwari Nagpur	2405665	2019-20	1039500	1039500	1039500	05.01.21	0	4/19 to 12/20	21	436590
					2020-21	1039500	1039500	1039500	22.01.21	0	4/20 to 01/21	10	207900
					Total		2079000	2079000		0	0		644490
Name of office: Superintendent of State Excise, Raigad													
8	Lic. No. XX	CL-BR-II	Uran	30439	2016-17	150000	45000	0	NA	45000	4/16 to 06/22	72	64800
					2017-18	150000	45000	0	NA	45000	4/17 to 06/22	60	54000
					Total		90000	0		90000			118800
	8 cases				Grand Total					910060			1830168

Appendix 2.1.3

(Reference: Paragraph 2.1.6.5; page 13)

Statement showing Inconsistency in levy of Privilege fees for change in ownership of a company vis-à-vis sole proprietor/partnership firm

(in ₹)

Sr. No.	Name of the Office	License No. of the Licensee	Type of License	Reason for levy of Privilege Fee	Name of the new person/ incoming /outgoing partner	License fee applicable for 2014-15	Multiple of license fees applicable	Privilege fee Admissible	Privilege fee recovered	Date of payment	Non /Short levy of Privilege fee
1	SSE Pune	Lic No 1X	PLL, FL-I	Change in share holding pattern of Company	M/s Diageo	7986000	5	39930000	0		39930000
2	SSE Aurangabad	Licence No X	PLL	Change in share holding pattern of Company	M/s Diageo	7986000	5	39930000	0		39930000
3	SSE Nashik	Licence No X	PLL	Change in share holding pattern of Company	M/s Diageo	4751725	5	23758625	0		23758625
4	SSE Nashik	Licence No 1X	PLL	Change in share holding pattern of Company	M/s Diageo	7986025	5	39930125	0		39930125
Total											143549000

Appendix 2.1.4

(Reference: Paragraph 2.1.6.5; page 13)

Statement showing short levy of Privilege fees for change in ownership of a company vis-à-vis sole proprietor/partnership firm

(in ₹)

Sr. No.	Name of the Office	Type of License	Reason for levy of Privilege Fee	Name of the new person/ incoming / outgoing partner	License fee applicable for 2021-22	Multiple of license fees applicable	Privilege fee Admissible	Privilege fee recovered	Date of payment	Non /Short levy of Privilege fee
1	SSE Raigad	BRL	Change name of the licence holder	Heineken Group of Companies	56008580	1	56008580	0	NA	56008580
2	SSE Aurangabad	BRL	Change name of the licence holder	Heineken Group of Companies	6789549	1	6789549	0	NA	6789549
3	SSE Aurangabad	BRL	Change name of the licence holder	Heineken Group of Companies	62858426	1	62858426	0	NA	62858426
Total										125656555

Appendix 2.1.5

(Reference: Paragraph 2.1.6.6; page 14)

Statement showing short payment of State Excise duty due to different manufacturing cost in case of civil supply and CSD supply

(in ₹)

Sl. No.	Location of the Unit	Brand Name	Civilian/ CSD	Date of Declaration /approval	MRP per bottle	MC per bottle	MC Diff/bottle	MC Diff/bottle in Percentage	Excise duty @180% of MC	Period of Supply	Quantity (Bottles)	Short realisation of revenue
1	2	3	4	5	6	7	8	9	10	11	12	13
Superintendent of State Excise, Pune												
1	Baramati	McDowell's No.1 Reserve Whisky Original 750ml	Civilian	19.04.21	640.00	91.43	31.67	53%	57.01	April 2021 to March 2022	1057680	60298337
			CSD	22.04.21	317.00	59.76						
Superintendent of State Excise, Nashik												
2	Nashik	Seagram's 100 Pipers Blended Scotch Whisky- Aged 12 Years 750 ml	Civilian	12.04.17	3150	278.34	94.2	51.16%	169.56	April 2017 to March 2018	13200	2238192
			CSD	07.04.17	1580	184.14				April 2018 to March 2019	9288	1574873
										April 2019 to March 2020	21792	3695052
										April 2020 to March 2021	16476	2793671
3	Nashik	Seagram's 100 Pipers Delux Blended Scotch Whisky 750 ml	Civilian	12.04.17		211.67	73.03	52.68%	131.45	April 2017 toMarch 2018	51960	6830350
			CSD	07.04.17		138.64				April 2018 to March 2019	57768	7593835
										April 2019 to March 2020	75636	9942655
										April 2020 to March 2021	87960	11562694

Sl. No.	Location of the Unit	Brand Name	Civilian/ CSD	Date of Declaration /approval	MRP per bottle	MC per bottle	MC Diff/bottle	MC Diff/bottle in Percentage	Excise duty @ 180 % of MC	Period of Supply	Quantity (Bottles)	Short realisation of revenue
1	2	3	4	5	6	7	8	9	10	11	12	13
4	Nashik	Seagram's Blender's Pride Reserve Collection Whisky 750ml	Civilian	12.04.17		141.30	33.47	31.04%	60.25	April 2017 to March 2018	31080	1872446
			CSD	07.04.17		107.83				April 2018 to March 2019	45300	2729144
										April 2019 to March 2020	58932	3550417
										April 2020 to March 2021	48756	2937354
5	Nashik	Seagram's Blender's Pride Rare Premium Whisky 750ml	Civilian	12.04.17		126.49	27.03	27.18%	48.65	April 2017 to March 2018	478080	23260504
			CSD	07.04.17		99.46				April 2018 to March 2019	613236	29836384
										April 2019 to March 2020	671832	32687314
										April 2020 to March 2021	679980	33083747
6	Nashik	Seagram's Royal Stag Delux Whisky 750 ml	Civilian	12.04.17		101.3	21.96	26.68%	39.53	April 2017 to March 2018	508140	20086774
			CSD	07.04.17		79.34				April 2018 to March 2019	582588	23029704
										April 2019 to March 2020	521712	20623275
										April 2020 to March 2021	392964	15533867

Sl. No.	Location of the Unit	Brand Name	Civilian/ CSD	Date of Declaration /approval	MRP per bottle	MC per bottle	MC Diff/bottle	MC Diff/bottle in Percentage	Excise duty @ 180% of MC	Period of Supply	Quantity (Bottles)	Short realisation of revenue
1	2	3	4	5	6	7	8	9	10	11	12	13
7	Nashik	Seagram,s Fuel Vodka 750ml	Civilian	12.04.17		98.34	33.03	50.57%	59.45	April 2017 to March 2018	5460	324597
			CSD	07.04.17		65.31				April 2018 to March 2019	4584	272519
										April 2019 to March 2020	2304	136973
8	Nashik	Black Dog Centenary Black Reserve Aged and Rare Blended Scotch Whisky 750ml	Civilian	12.04.17	2100	200.56	51.61	34.65%	92.9	April 2017 toMarch 2018	57528	5344351
			CSD	19.04.17	1162	148.95				April 2018 to March 2019	59688	5545015
Superintendent of State Excise, Raigad												
9	Raigad	OLD MONK XXX RUM 750ml	Civilian	25.04.17	520	77.04	46.04	148.52%	82.87	April 2017	14400	1193328
			CSD	05.04.17	108.81	31.00						
10	Raigad	OLD MONK XXX RUM 750ml	Civilian	25.04.17	520	77.04	45.04	140.75%	81.07	May 2017 to Aug 2017	309600	25099272
			CSD	12.05.17		32.00						
Superintendent of State Excise, Aurangabad												
11	Aurangabad	Royal Challenge Finest Premium Whisky 750ml	Civilian	19.04.21	800	114.19	35.81	31.36%	64.46	May 2021 to March 2022	239580	15443327
			CSD	20.04.21	416	78.38						
12	Aurangabad	Antiquity Blue Ultra Premium Whisky 750ml	Civilian	17.05.21		185.48	78.86	42.52%	141.95	May 2021 to March 2022	100812	14310263
			CSD	20.04.21	683	106.62						
	Total											383430233

Appendix 2.1.6

(Reference: Paragraph 2.1.6.6, page 14)

Statement showing short payment of State Excise duty due to under valuation of Manufacturing Cost in case of imported liquor (Overseas)

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Superintendent of State Excise, Mumbai City																	
1	M/s VLPL, Kalmboli, Panvel	M/s Milestone Merchandise Pvt. Ltd/FL1/101	Bombay Supphire Gin/750ml/ Spirit	3200 11.07.18	15/31.8.18	600	194.47	291.71	486.18	252.87/ 829.64	1458.54	1.5	300	758.61	699.93	2430.9	419958
2	M/s VLPL, Kalmboli, Panvel	M/s Milestone Merchandise Pvt. Ltd/FL1/101	Bombay Supphire Gin/750ml/ Spirit	3200 11.07.18	29/26.10.18	900	194.47	291.71	486.18	252.87 829.64	1458.54	1.5	300	758.61	699.93	2430.9	629937
3	M/s VLPL, Kalmboli, Panvel	M/s Milestone Merchandise Pvt. Ltd/FL1/101	Bombay Supphire Gin/ 750ml/ Spirit	3200 11.07.18	51/07.12.18	1200	194.47	291.71	486.18	252.87 829.64	1458.54	1.5	300	758.61	699.93	2430.9	839916
4	M/s VLPL, Kalmboli, Panvel	M/s Milestone Merchandise Pvt. Ltd/FL1/101	Grey Goose Original Vodka/ 750ml/ Spirit	6500 11.7.18	15/31.8.18	600	345.53	518.29	863.82	474.66 1685.21	2591.46	1.5	300	1423.98	1167.48	4319.1	700488
5	M/s VLPL, Kalmboli, Panvel	M/s Milestone Merchandise Pvt. Ltd/FL1/101	Grey Goose Original Vodka/ 750ml/ Spirit	6500 11.7.18	29/26.10.18	900	345.53	518.29	863.82	474.66 1685.21	2591.46	1.5	300	1423.98	1167.48	4319.1	1050732
6	M/s VLPL, Kalmboli, Panvel	M/s Milestone Merchandise Pvt. Ltd/FL1/101	Grey Goose Original Vodka/ 750ml/ Spirit	6500 11.7.18	51/07.12.18	1200	345.53	518.29	863.82	474.66 1685.21	2591.46	1.5	300	1423.98	1167.48	4319.1	1400976

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
7	M/s VLPL, Kalmboli, Panvel	M/s Milestone Merchandise Pvt. Ltd/FL1/101	Dewars Aged 12 years Blended Scotch Whisky/ 750ml/ Spirit	5000 11.07.18	15/31.8.18	120	362.22	542.51	904.73	361.12 1296.32	2714.19	1.5	300	1083.36	1630.83	4523.65	195700
8	M/s VLPL, Kalmboli, Panvel	M/s Milestone Merchandise Pvt. Ltd/FL1/101	Star of Bombay GIN/ 750ml/ Spirit	5700 26.6.18	29/26.10.18	60	320	480	800	419.23 1477.81	2400	1.5	300	1257.69	1142.31	4000	68539
Sub total																	5306246
Superintendent of State Excise, Kolhapur																	
9	M/s Pernod Ricard Pvt.Ltd	M/s Kashmira Traders/FL-I/9	Absolute Vodka/ 750ml/ Spirit	2100 03.12.21	3/13.1.22	1200	170.41	255.62	426.03	249.92 600.00	639.05	22.5	150	374.88	264.17	2130.15	316992
10	M/s Pernod Ricard Pvt.Ltd	M/s Kashmira Traders/FL-I/9	Chivas Regal 12YO Blended Scotch Whisky / 750ml/ Spirit	3850 3.12.21	3/13.1.22	1260	351.81	527.72	879.53	380.3 1100.00	1319.30	22.5	150	570.46	748.835	4397.65	718780
11	M/s Pernod Ricard Pvt.Ltd	M/s Kashmira Traders/FL-I/9	Jameson Triple Distilled Irish Whisky/ 750ml/ Spirit	2500 3.12.21	5/25.1.22	1200	232.13	348.19	580.32	275.67 714.29	870.48	22.5	150	413.5	456.98	2901.60	548376
12	M/s Pernod Ricard Pvt.Ltd	M/s Kashmira Traders/FL-I/9	Glenvet 12YO Single Malt Scotch Whisky Double Oak/ 750ml/ Spirit	5500 3.12.21	5/25.1.22	300	438.92	658.38	1097.3 0	520.03 1571.43	1645.95	22.5	150	780.05	865.9	5486.50	259770

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by deptt.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
13	M/s Pernod Ricard Pvt.Ltd	M/s Kashmira Traders/FL-I/9	Ballantine's Finest Scotch/750 ml/ Spirit	2100 3.12.21	9/16.3.22	2400	180.92	271.37	452.29	247.82 600.00	678.44	22.5	150	371.73	306.705	2261.45	736080
14	M/s Pernod Ricard Pvt.Ltd	M/s Kashmira Traders/FL-I/9	Jameson Triple Distilled Irish Whisky/ 750ml/ Spirit	2500 3.12.21	9/16.3.22	600	232.13	348.19	580.32	275.67 714.29	870.48	22.5	150	413.5	456.98	2901.60	274188
15	M/s Pernod Ricard Pvt.Ltd	M/s Kashmira Traders/FL-I/9	Ballantine's Finest Scotch/750 ml/ Spirit	2100 3.12.21	10/28.3.22	4440	180.92	271.37	452.29	247.82 600.00	678.44	22.5	150	371.73	306.705	2261.45	1361748
16	M/s United Spirits Pvt.Ltd	M/s Sambargi Traders/ FL-I/26	JohnyWalkar Red Lebel Blended Scotch Whisky750 ml/Spirit	1950 24.11.21	7/17.01.22	2400	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.80	517968
17	M/s United Spirits Pvt.Ltd	M/s Sambargi Traders/FL-I/26	JohnyWalkar Red Lebel Blended Scotch Whisky/750 ml/Spirit	1950 24.11.21	8/21.01.22	3600	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.80	776952
18	M/s United Spirits Pvt.Ltd	M/s Sambargi Traders/FL-I/26	Johny Walkar Red Lebel Blended Scotch Whisky/750 ml/Spirit	1950 24.11.21	10/21.03.22	3000	153.18	229.78	382.96	239.08 557.15	574.44	22.50	150	358.62	215.82	1914.80	647460
19	M/s United Spirits Pvt.Ltd	M/s Sambargi Traders/ FL-I/26	Johny Walkar Red Lebel Blended Scotch Whisky/750 ml/Spirit	1950 24.11.22	9/16.02.22	2700	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.80	582714

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
20	M/s PernodRicard Pvt.Ltd	M/s Sambargi Traders/ FL-I/26	Johnny Walkar Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.22	6/10.01.22	2100	153.18	229.78	382.96	239.08 557.15	574.44	22.50	150	358.62	215.82	1914.80	453222
21	Radha Marketing	M/s Asian Traders/ FL-I/05	Famous Grouse Finest Blended Scotch Whisky/750 ml/Spirit	2100 29.12.21	4/24.03.22	1200	173.31	259.82	433.13	249.36 600.01	649.70	22.50	150	374.04	275.66	2165.65	330792
	Sub total																7525042
Superintendent of State Excise, Raigad																	
22	M/s United Spirits Ltd	M/s Magnum Traders/ FL-I/11	Johnny Walkar Red Lebel Blended Scotch Whisky/750 ml/Spirit	1950 24.11.21	9/10.1.22	4800	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	1035936
23	M/s United Spirits Ltd	M/s Magnum Traders/ FL-I/11	Johnny Walkar Black Lebel Blended Scotch Whisky/750 ml/ Spirit	3750 24.11.21	8/23.12.21	600	345.94	518.92	864.86	371.96 1071.45	1297.29	22.5	150	557.94	739.35	4324.3	443610
24	M/s United Spirits Ltd	M/s Magnum Traders/ FL-I/11	Johnny Walkar Red Lebel Blended Scotch Whisky/750 ml/Spirit	1950 24.11.21	8/23.12.21	1800	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	388476

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
25	M/s United Spirits Ltd	M/s Magnum Traders/ FL-I/11	Johnny Walkar Black Label Blended Scotch Whisky/ 750ml/ Spirit	5760 25.5.21	1/07.7.21	240	345.94	518.92	864.86	373.49 1645.71	2594.58	22.5	300	1120.47	1474.11	4324.3	353786
26	M/s United Spirits Ltd	M/s Magnum Traders/ FL-I/11	Johnny Walkar Red Label Blended Scotch Whisky/750 ml/Spirit	3060 25.5.21	1/07.7.21	420	153.18	229.78	382.96	247.38 874.29	1148.88	22.5	300	742.14	406.74	1914.8	170831
27	M/s United Spirits Ltd	M/s Magnum Traders/ FL-I/11	Johnny Walkar Black Label Blended Scotch Whisky/750 ml/ Spirit	5760 25.5.21	3/10.08.21	300	345.94	518.92	864.86	373.49 1645.71	2594.58	22.5	300	1120.47	1474.11	4324.3	442233
28	M/s United Spirits Ltd	M/s Magnum Traders/ FL-I/11	Johnny Walkar Red Label Blended Scotch Whisky/750 ml/Spirit	3060 25.5.21	3/10.08.21	372	153.18	229.78	382.96	247.38 874.29	1148.88	22.5	300	742.14	406.74	1914.8	151307
29	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Chivas Regal 12YO Blended Scotch Whisky/ 750ml/Spirit	5850 26.8.21	2/11.10.21	600	351.81	527.72	879.53	377.76 1671.43	2638.59	22.5	300	1133.28	1505.31	4397.65	903186
30	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Absolute Vodka/750 ml/Spirit	3100 26.08.21	3/27.10.21	600	170.41	255.62	426.03	247.59 885.71	1278.09	22.5	300	742.77	535.32	2130.15	321192

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
31	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Absolute Vodka/200 ml/Spirit	900 26.08.21	3/27.10.22	1200	45.52	68.28	113.8	70.04 257.14	341.40	6	300	210.12	131.28	569	157536
32	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Chivas Regal 12YO Blended Scotch Whisky /750ml/ Spirit	5850 26.8.21	3/27.10.21	360	351.81	527.72	879.53	377.76 1671.43	2638.59	22.5	300	1133.28	1505.31	4397.65	541912
33	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Ballantine's Finest Scotch/ 750ml/Spirit	3075 26.08.21	3/27.10.21	2700	180.92	271.37	452.29	245 878.57	1356.87	22.5	300	735	621.87	2261.45	1679049
34	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Chivas Regal 12YO Blended Scotch Whisky / 750ml/ Spirit	3850 03.12.21	4/20.12.21	1200	351.81	527.72	879.53	380.3 1100.00	1319.30	22.5	150	570.46	748.835	4397.65	898602
35	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Chivas Regal 12YO Blended Scotch Whisky / 750ml/ Spirit	3850 03.12.21	5/31.12.21	1200	351.81	527.72	879.53	380.3 1100.00	1319.30	22.5	150	570.46	748.835	4397.65	898602
36	M/s Pernod Ricard Pvt. Ltd	M/s Rajasthan liquors/ FL-I/17	Ballantine's Finest Scotch/ 750ml/ Spirit	2100 03.12.21	6/31.12.21	804	180.92	271.37	452.29	247.82 600.00	678.44	22.5	150	371.73	306.705	2261.45	246591
37	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Absolute Vodka/ 750ml/ Spirit	2100 23.12.21	7/31.12.21	1500	170.41	255.62	426.03	249.92 600.00	639.05	22.5	150	374.88	264.165	2130.15	396248

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
38	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Chivas Regal 12YO Blended Scotch Whisky / 750ml/ Spirit	3850 03.12.21	7/31.12.21	1200	351.81	527.72	879.53	380.3 1100.00	1319.30	22.5	150	570.46	748.835	4397.65	898602
39	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Jameson Triple Distilled Irish Whisky/ 750ml/ Spirit	2500 3.12.21	8/12.01.22	1260	232.13	348.19	580.32	275.67 714.29	870.48	22.5	150	413.5	456.98	2901.6	575795
40	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Jameson Triple Distilled Irish Whisky/ 750ml/ Spirit	2500 3.12.21	9/12.01.22	600	232.13	348.19	580.32	275.67 714.29	870.48	22.5	150	413.5	456.98	2901.6	274188
41	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Absolute Vodka/ 750ml/ Spirit	2100 23.12.21	10/31.01.22	1800	170.41	255.62	426.03	249.92 600.00	639.05	22.5	150	374.88	264.165	2130.15	475497
42	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Ballantine's Finest Scotch/ 750ml/ Spirit	2100 03.12.21	11/31.01.22	1200	180.92	271.37	452.29	247.82 600.00	678.44	22.5	150	371.73	306.705	2261.45	368046
43	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Ballantine's Finest Scotch/ 750ml/ Spirit	2100 03.12.21	12/14.02.22	900	180.92	271.37	452.29	247.82 600.00	678.44	22.5	150	371.73	306.705	2261.45	276035
44	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Ballantine's Finest Scotch/ 750ml/ Spirit	2100 03.12.21	13/14.02.22	1500	180.92	271.37	452.29	247.82 600.00	678.44	22.5	150	371.73	306.705	2261.45	460058

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
45	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Jameson Triple Distilled Irish Whisky/ 750ml/ Spirit	2500 3.12.21	14/15.03.22	2400	232.13	348.19	580.32	275.67 714.29	870.48	22.5	150	413.5	456.98	2901.6	1096752
46	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Chivas Regal 12YO Blended Scotch Whisky/ 750ml/ Spirit	3850 03.12.21	14/15.03.22	180	351.81	527.72	879.53	380.3 1100.00	1319.30	22.5	150	570.46	748.835	4397.65	134790
47	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Absolute Vodka/ 750ml/ Spirit	2100 23.12.21	14/15.03.22	600	170.41	255.62	426.03	249.92 600.00	639.05	22.5	150	374.88	264.165	2130.15	158499
48	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Ballantine's Finest Scotch/ 750ml/ Spirit	2100 03.12.21	14/15.03.22	1920	180.92	271.37	452.29	247.82 600.00	678.44	22.5	150	371.73	306.705	2261.45	588874
Sub total																	14336233
Superintendent of State Excise, Nashik																	
49	M/s United Spirits Pvt.Ltd	M/s United Distributors/F L-I/37	Johnny Walkar Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	5/9.2.22	4500	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	971190
50	M/s United Spirits Pvt.Ltd	M/s United Distributors/F L-I/37	J & B Rare Blended Scotch Whisky/ 750ml/ Spirit	2100 24.11.21	5/9.2.22	360	179.96	269.94	449.9	248.01 600.00	674.85	22.5	150	372.02	302.83	2249.5	109019

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
51	M/s United Spirits Pvt.Ltd	M/s Sunder Wines/FL-I/45	Johnny Walkar Red Label Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	12/24.1.22	3000	153.18	229.78	382.96	239.08 557.15	574.44	22.50	150	358.62	215.82	1914.8	647460
52	M/s United Spirits Pvt.Ltd	M/s Gulshan Traders/FL-I/25	Johnny Walkar Red Label Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	5/14.3.22	3000	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	647460
53	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan Liquors Ltd./FL-I/46	Glenvet 12YO Single Malt Scotch Whisky/ 750ml/ Spirit	5500 03.12.21	7/18.1.22	360	438.92	658.38	1097.3	520.03 1571.43	1645.95	22.50	150	780.05	865.9	5486.5	311742
54	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan Liquors Ltd./FL-I/46	Jameson Triple Distilled Irish Whisky/ 750ml/ Spirit	2500 3.12.21	7/18.1.22	2400	232.13	348.19	580.32	275.67 714.29	870.48	22.50	150	413.50	456.98	2901.6	1096752
55	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan Liquors Ltd./FL-I/46	Chivas Regal 12YO Blended Scotch Whisky (M) Restage-3/ 750ml/ Spirit	3850 3.12.21	7/18.1.22	1200	351.81	527.72	879.53	380.3 1100.00	1319.295	22.50	150	570.46	748.835	4397.65	898602

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
56	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan Liquors Ltd./FL-I/46	Absolute Vodka/ 750ml/ Spirit	2100 03.12.21	12/15.3.22	1200	170.41	255.62	426.03	249.92 600.00	639.045	22.50	150	374.88	264.165	2130.15	316998
57	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan Liquors Ltd./FL-I/46	Ballantine's Finest Scotch/ 750ml/ Spirit	2100 03.12.21	12/15.03.22	3600	180.92	271.37	452.29	247.82 600.00	678.435	22.5	150	371.73	306.705	2261.45	1104138
58	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan Liquors Ltd./FL-I/46	Ballantine's Finest Scotch/ 750ml/ Spirit	2100 03.12.21	15/29.3.22	1800	180.92	271.37	452.29	247.82 600.00	678.435	22.5	150	371.73	306.705	2261.45	552069
59	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan Liquors Ltd./FL-I/46	Chivas Regal 12YO Blended Scotch Whisky (M) Restage-3/ 750ml/ Spirit	3850 3.12.21	15/29.3.22	1320	351.81	527.72	879.53	380.3 1100.00	1319.295	22.50	150	570.46	748.835	4397.65	988462
Sub total																	7643892
Superintendent of State Excise, Mumbai Sub-urban District																	
60	United Spirits Ltd, Karatka	M/s United Distributors, MSD/FL-I/107	Johnnie Walker Red Label Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	11/11.03.22	2400	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	517968
61	United Spirits Ltd, Karatka	M/s United Distributors, MSD/FL-I/107	Johnnie Walker Red Label Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	9/10.02.22	2100	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	453222

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
62	United Spirits Ltd, Karatka	M/s United Distributors, MSD/FL-I/107	Johnnie Walker Black Label Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.21	9/10.02.22	1056	345.94	518.12	864.06	371.96 1071.45	1296.09	22.5	150	557.94	738.15	4320.3	779486
63	United Spirits Ltd, Karatka	M/s United Distributors, MSD/FL-I/107	Johnnie Walker Red Label Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	8/31.01.22	2400	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	517968
64	United Spirits Ltd, Karatka	M/s United Distributors, MSD/FL-I/107	Johnnie Walker Black Label Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.22	5/28.12.21	1800	345.94	518.12	864.06	371.96 1071.45	1296.09	22.5	150	557.94	738.15	4320.3	1328670
65	United Spirits Ltd, Karatka	M/s United Distributors, MSD/FL-I/107	Johnnie Walker Red Label Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	3/23.12.21	4800	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	1035936
66	United Spirits Ltd, Karatka	M/s United Distributors, MSD/FL-I/107	Johnnie Walker Red Label Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	2/20.12.21	2400	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	517968

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
67	United Spirits Ltd, Karatka	M/s United Distributors, MSD/FL-I/107	Johnnie Walker Black Lebel Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.21	2/20.12.21	2400	345.94	518.12	864.06	371.96 1071.45	1296.09	22.5	150	557.94	738.15	4320.3	1771560
68	United Spirits Ltd, Karatka	M/s United Distributors, MSD/FL-I/107	J & B Rare Scotch Whisky/ 750ml/ Spirit	2100 24.11.21	2/20.12.21	1200	179.96	269.94	449.90	248.01 600.01	674.85	22.5	150	372.01	302.84	2249.5	363408
69	United Spirits Ltd, Karatka	M/s United Distributors, MSD/FL-I/107	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	1/13.12.21	3000	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	647460
70	United Spirits Ltd, Karatka	M/s United Distributors, MSD/FL-I/107	Johnnie Walker Black Lebel Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.22	1/13.12.21	1200	345.94	518.12	864.06	371.96 1071.45	1296.09	22.5	150	557.94	738.15	4320.3	885780
71	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. City/FL-I/175	Johnnie Walker Black Lebel Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.21	1/11.12.21	1800	345.94	518.12	864.06	371.96 1071.45	1296.09	22.5	150	557.94	738.15	4320.3	1328670

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
72	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. City/FL-I/175	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	1/11.12.21	1800	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	388476
73	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. City/FL-I/175	Johnnie Walker Black Lebel Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.21	2/20.12.21	2400	345.94	518.12	864.06	371.96 1071.45	1296.09	22.5	150	557.94	738.15	4320.3	1771560
74	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. City/FL-I/175	J & B Rare Scotch Whisky/ 750ml/ Spirit	2100 24.11.21	3/20.12.21	2400	179.96	269.94	449.90	248.01 600.01	674.85	22.5	150	372.01	302.84	2249.5	726816
75	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. City/FL-I/175	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	4/20.12.21	2400	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	517968
76	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. City/FL-I/175	Gardon's London Dry Gin/ 750ml/ Spirit	1650 24.11.21	5/23.12.21	2400	129.79	194.69	324.48	215.19 471.45	486.72	22.5	150	322.79	163.93	1622.4	393432
77	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. City/FL-I/175	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	12/28.01.22	3000	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	647460

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
78	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. City/FL-I/175	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	14/10.02.22	2100	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	453222
79	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. City/FL-I/175	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	19/24.03.22	2400	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	517968
80	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. City/FL-I/175	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	20/24.03.22	3636	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	784722
81	ASK Agencies and Investment Pvt. Ltd	M/s Mansha Agencies Pvt. Ltd. MSD./F L-I/15	Johnnie Walker Black Lebel Blended Scotch Whisky/ 750ml/ Spirit	5550 28.04.21	17/26.03.22	1200	345.95	518.92	864.87	373.25 1438.91	1297.305	22.5	300	1119.75	177.555	4324.35	213066
82	ASK Agencies and Investment Pvt. Ltd	M/s Mansha Agencies Pvt. Ltd. MSD./F L-I/15	Johnnie Walker Black Lebel Blended Scotch Whisky/ 750ml/ Spirit	5550 28.04.21	16/17.03.22	1800	345.95	518.92	864.87	373.25 1438.91	1297.305	22.5	300	1119.75	177.555	4324.35	319599

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
83	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Black Label Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.21	1/11.12.21	3300	345.94	518.92	864.86	371.96 1071.45	1297.29	22.5	150	557.94	739.35	4324.3	2439855
84	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Label Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	1/11.12.22	4800	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	1035936
85	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	J & B Rare Scotch Whisky/ 750ml/ Spirit	2100 24.11.21	1/11.12.23	1200	179.96	269.94	449.90	248.01 600.01	674.85	22.5	150	372.01	302.84	2249.5	363408
86	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Label Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	3/20.12.22	4800	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	1035936
87	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Black Label Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.21	2/20.12.21	6000	345.94	518.92	864.86	371.96 1071.45	1297.29	22.5	150	557.94	739.35	4324.3	4436100
88	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	J & B Rare Scotch Whisky/ 750ml/ Spirit	2100 24.11.21	4/20.12.21	2400	179.96	269.94	449.90	248.01 600.01	674.85	22.5	150	372.01	302.84	2249.5	363408

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
89	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Gardon's London Dry Gin/ 750ml/ Spirit	1650 24.11.21	5/23.12.21	3600	129.79	194.69	324.48	215.19 471.45	486.72	22.5	150	322.79	163.93	1622.4	590148
90	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	7/25.12.21	6000	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	1294920
91	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	8/25.12.21	6000	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	1294920
92	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.21	9/27.12.21	3840	345.94	518.12	864.06	371.96 1071.45	1296.09	22.5	150	557.94	738.15	4320.3	2834496
93	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.21	10/27.12.21	3360	345.94	518.12	864.06	371.96 1071.45	1296.09	22.5	150	557.94	738.15	4320.3	2480184

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
94	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	5200 29.12.21	11/11.01.22	2028	513.49	770.23	1283.7 2	476.55 1485.74	1925.58	22.5	150	714.83	1210.75	6418.6	2455401
95	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	12/15.01.22	2400	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	517968
96	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.21	13/28.01.22	3600	345.94	518.12	864.06	371.96 1071.45	1296.09	22.5	150	557.94	738.15	4320.3	2657340
97	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	14/28.01.22	6600	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	1424412
98	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	J & B Rare Scotch Whisky/ 750ml/ Spirit	2100 24.11.21	15/07.02.22	1800	179.96	269.94	449.90	248.01 600.01	674.85	22.5	150	372.01	302.84	2249.5	545112

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
99	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	16/10.02.22	3600	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	776952
100	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	17/21.02.22	3000	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	647460
101	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Double Black Blended Scotch Whisky/ 750ml/ Spirit	5200 29.12.21	18/21.02.22	1500	513.49	770.23	1283.72	476.55 1485.74	1925.58	22.5	150	714.83	1210.75	6418.6	1816125
102	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.21	19/24.02.22	3600	345.94	518.12	864.06	371.96 1071.45	1296.09	22.5	150	557.94	738.15	4320.3	2657340
103	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	19/24.02.22	4800	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	1035936

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
104	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.21	20/11.03.22	2400	345.94	518.12	864.06	371.96 1071.45	1296.09	22.5	150	557.94	738.15	4320.3	1771560
105	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	21/11.03.22	6000	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	1294920
106	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	J & B Rare Scotch Whisky/ 750ml/ Spirit	2100 24.11.21	22/23.03.22	4800	179.96	269.94	449.90	248.01 600.01	674.85	22.5	150	372.01	302.84	2249.5	1453632
107	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	23/23.03.22	6600	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	1424412
108	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	24/23.03.22	6000	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	1294920

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
109	William Grant and Sons	M/s Radha Marketing /FL-I/24	Monkey Shoulder The Original Blended Malt Scotch Whisky/ 700ml/ Spirit	6050 20.09.21	17/15.09.21	1800	376	564.00	940.00	379.49 1728.57	2820	21	300	1138.48	1681.52	4700	3026736
110	William Grant and Sons	M/s Radha Marketing /FL-I/24	Monkey Shoulder The Original Blended Malt Scotch Whisky/ 700ml/ Spirit	6050 20.09.21	26/27.10.21	900	376	564.00	940.00	379.49 1728.57	2820	21	300	1138.48	1681.52	4700	1513368
111	William Grant and Sons	M/s Radha Marketing /FL-I/24	Bacardi Carta Blanca/ 1000ml/ Spirit	2800 20.12.21	36/11.01.22	1332	221.95	332.93	554.88	334.28 800	832.32	30	150	501	331.32	2774.4	441318
112	William Grant and Sons	M/s Radha Marketing /FL-I/24	Grey Goose Original/ 750ml/ Spirit	4500 29.12.21	36/11.01.22	2100	345.53	518.29	863.82	443.47 1285.71	1295.73	22.5	150	665.2	630.53	4319.1	1324113
113	William Grant and Sons	M/s Radha Marketing /FL-I/24	Bombay Sapphire Gin/ 750ml/ Spirit	2450 20.12.21	38/14.01.22	3300	194.47	291.71	486.18	278.44 700	729.27	22.5	150	417.66	311.61	2430.9	1028313
114	William Grant and Sons	M/s Radha Marketing /FL-I/24	Dewar's White Label/ 750ml/ Spirit	1950 20.12.21	34/30.12.21	2100	166.67	250.00	416.67	236.38 557.14	625.005	22.5	150	354.57	270.435	2083.35	567914
115	William Grant and Sons	M/s Radha Marketing /FL-I/24	Bombay Sapphire Gin/ 750ml/ Spirit	2450 20.12.21	45/21.02.22	2700	194.47	291.71	486.18	278.44 700	729.27	22.5	150	417.66	311.61	2430.9	841347

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
116	William Grant and Sons	M/s Radha Marketing /FL-I/24	Dewar's White Label/ 750ml/ Spirit	1950 20.12.21	54/23.03.22	2100	166.67	250.00	416.67	236.38 557.14	625.005	22.5	150	354.57	270.435	2083.35	567914
117	William Grant and Sons	M/s Radha Marketing /FL-I/24	Grey Goose Original/ 750ml/ Spirit	4500 29.12.21	56/28.03.22	1200	345.53	518.29	863.82	443.47 1285.71	1295.73	22.5	150	665.2	630.53	4319.1	756636
118	William Grant and Sons	M/s Radha Marketing /FL-I/24	Bombay Sapphire Gin/ 750ml/ Spirit	2450 20.12.21	56/28.03.22	6000	194.47	291.71	486.18	278.44 700	729.27	22.5	150	417.66	311.61	2430.9	1869660
119	William Grant and Sons	M/s Radha Marketing /FL-I/24	Glenfiddich Special 12 YO Malt Whisky/ 700ml/ Spirit	5800 20.01.22	42/04.02.22	2400	393	589.50	982.50	552.18 1657.14	1473.75	21	150	828.27	645.48	4912.5	1549152
120	William Grant and Sons	M/s Radha Marketing /FL-I/24	Glenfiddich Special 12 YO Malt Whisky/ 700ml/ Spirit	5800 20.01.22	46/23.02.22	1740	393	589.50	982.50	552.18 1657.14	1473.75	21	150	828.27	645.48	4912.5	1123135
121	William Grant and Sons	M/s Radha Marketing /FL-I/24	Glenfiddich Special 12 YO Malt Whisky/ 700ml/ Spirit	5800 20.01.22	50/21.03.22	1200	393	589.50	982.50	552.18 1657.14	1473.75	21	150	828.27	645.48	4912.5	774576
122	William Grant and Sons	M/s Radha Marketing /FL-I/24	Grey Goose Original/ 750ml/ Spirit	4500 29.12.21	44/11.02.22	960	345.53	518.29	863.82	443.47 1285.71	1295.73	22.5	150	665.2	630.53	4319.1	605309

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
123	William Grant and Sons	M/s Radha Marketing /FL-I/24	Grey Goose Original/ 750ml/ Spirit	4500 29.12.21	52/23.03.22	3300	345.53	518.29	863.82	443.47 1285.71	1295.73	22.5	150	665.2	630.53	4319.1	2080749
	Sub total																74895426
Superintendent of State Excise, Pune																	
124	Aspri Spirits Pvt. Ltd	M/s Walvekar Sons, Pune/FL-I/70	Jagermeister / 750 ml/ Spirit	3385 30.12.21	29/26.03.22	4392	387.31	580.96	968.27	328.92 967.14	1452.40	22.5	150	493.4	959.025	4841.35	4212038
125	Aspri Spirits Pvt. Ltd	M/s Walvekar Sons, Pune/FL-I/70	Don Angel Taquilla/ 750 ml/ Spirit	2500 30.12.21	28/14.03.22	900	279	418.5	697.5	266.3 714.3	1046.3	22.5	150	399.5	646.8	3487.5	582120
126	Aspri Spirits Pvt. Ltd	M/s Walvekar Sons, Pune/FL-I/70	Don Angel Taquilla/ 750 ml / Spirit	2500 30.12.21	26/25.02.22	600	279	418.5	697.5	266.3 714.3	1046.3	22.5	150	399.5	646.8	3487.5	388080
	Sub total																5182238
	Grand total																114889077

Appendix 2.1.7

(Reference: Paragraph 2.6.6; page 15)

Short payment of State Excise duty due to under valuation of manufacturing cost in case of imported liquor (other state)

Sr. No.	Name of Office	Name of the supplier	Name and license No of Importer Licensee	Name of FL brand	Size of bottle/ Import Pass No./Date	Quantity imported (Bottles)	Invoice date of supplier/ Landed cost as per Invoice	Landed cost/bottle of supplier	Date of MRP approval / MRP per bottle approved	MC per bottle approved	Under valuation in MC (Col. 9-11)	Rate of SED %	SED per pbottle foregone	Total SED foregone (Col. 7*14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Superintendent of State Excise, Kolhapur	M/s Carlsberg India Pvt. Ltd	M/s Bharat Wines/ FL-I/23	Tuborg Strong Premium Beer	650ml/ 10/25.5.17	13800	27.5.17/ 428754	31.07	19.5.17/ 145.00	25.28	5.79	200	11.58	159780
2				Tuborg Strong Premium Beer	650ml 11/25.5.17	13800	27.5.17/ 428754	31.07	19.5.17/ 145.00	25.28	5.79	200	11.58	159780
3				Tuborg Strong Premium Beer	650ml 13/25.5.17	13800	27.5.17/ 428754	31.07	19.5.17/ 145.00	25.28	5.79	200	11.58	159780
4				Tuborg Strong Premium Beer	650ml 15/25.5.17	13800	27.5.17/ 428754	31.07	19.5.17/ 145.00	25.28	5.79	200	11.58	159780
5				Tuborg Strong Premium Beer	650ml 31/1.2.18	13800	06.02.18/ 419554	30.40	19.5.17/ 157.00	25.28	5.12	235	12.04	166122
6				Tuborg Strong Premium Beer	650ml 34/1.2.18	13800	07.02.18/ 419554	30.40	19.5.17/ 157.00	25.28	5.12	235	12.04	166122
7				Tuborg Strong Premium Beer	650ml 35/1.2.18	13800	08.02.18/ 419554	30.40	19.5.17/ 157.00	25.28	5.12	235	12.04	166122
8				Tuborg Strong Premium Beer	650ml 36/1.2.18	13800/ 1150	08.02.18/ 419554	30.40	19.5.17/ 145.00	25.28	5.12	235	12.04	166122
9	Superintendent of State Excise, Kolhapur	M/s United Breweries Ltd	M/s Royal Traders/ FL-I/12	Kingfisher Strong Premium Beer	500ml 9/1.10.2020	27360	9.10.2020/ 754086	27.56	22.9.2020/ 130.00	20.94	6.62	235	15.56	425744
10				Kingfisher Ultra Lager Beer	500ml 9/1.10.2020	240	9.10.2020/ 8676	36.15	22.9.2020/ 150.00	29.63	6.52	235	15.32	3677
11				Kingfisher Storm Strong Beer	650ml 9/1.10.2020	360	9.10.2020/ 13077	36.33	22.9.2020/ 175.00	28.18	8.15	235	19.14	6891
12				Kingfisher Storm Strong Beer	500ml 9/1.10.2020	480	9.10.2020/ 13810	28.77	22.9.2020/ 135.00	21.74	7.03	235	16.52	7931

Sr. No.	Name of Office	Name of the supplier	Name and license No of Importer Licensee	Name of FL brand	Size of bottle/ Import Pass No./Date	Quantity imported (Bottles)	Invoice date of supplier/ Landed cost as per Invoice	Landed cost/bottle of supplier	Date of MRP approval / MRP per bottle approved	MC per bottle approved	Under valuation in MC (Col. 9-11)	Rate of SED %	SED per pbottle foregone	Total SED foregone (Col. 7*14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
13	Superintendent of State Excise, Kolhapur	M/s Shashi Distillery Pvt. Ltd	M/s Vishal Traders/ FL-I/16	Oakton Barrel Aged Rare Premium Grain Whisky	750ml 5/5.9.2019	900	12.9.2019/ 229398	254.89	07.06.19/ 1300	177	77.89	300	233.67	210303
14				Oakton Barrel Aged Rare Premium Grain Whisky	180ml 5/5.9.2019	3600	12.9.2019/ 230660	64.07	07.06.19/ 1300	43.15	20.92	300	62.76	225936
15				Governor's Reserve 100% Premium Grain Whisky	750ml 5/5.9.2019	900	12.9.2019/ 179789	199.77	07.06.19/ 1300	164.69	35.08	300	105.24	94716
16				Governor's Reserve 100% Premium Grain Whisky	180ml 5/5.9.2019	3600	12.9.2019/ 190843	53.01	07.06.19/ 1300	40.70	12.31	300	36.93	132948
17	Superintendent of State Excise, Kolhapur	M/s Amrut Distillery Pvt. Ltd, Banglore	M/s Ankush Traders/ FL-I/3	Macquintosh Blue Reserve Whisky	750ml 2/18.12.2020	600	29.12.20/ 175000	291.67	03.12.20/ 2000	234.61	57.06	300	134.08	80450
18				Amrut Two Indies Rum	750ml 2/18.12.2020	120	29.12.20/ 29000	241.67	03.12.20/ 1600	201.69	39.98	300	93.95	11273
19	Superintendent of State Excise, Kolhapur	M/s Woodpecker Distilleries and Breweries Pvt. Ltd, Banglore	M/s New Ram Traders/ FL-I/25	Copter 7 Strong Beer Premium	330ml 1/5.8.21	2400	13.8.21/ 65021	27.09	09.07.21/ 130	20.19	6.90	235	16.22	38928
20				Copter 7 Strong Beer Premium	500ml 1/5.8.21	4800	13.8.21/ 145948	30.41	09.07.21/ 150	23.29	7.12	235	16.72	80267
21				Copter 7 Strong Beer Premium	650ml 1/5.8.21	4800	13.8.21/ 184292	38.39	09.07.21/ 190	29.5	8.89	235	20.90	100326
22				Copter 7 Smooth Lager Premium	330ml 1/5.8.21	2400	13.8.21/ 74679	31.12	09.07.21/ 130	24.76	6.36	235	14.94	35849

Sr. No.	Name of Office	Name of the supplier	Name and license No of Importer Licensee	Name of FL brand	Size of bottle/ Import Pass No./Date	Quantity imported (Bottles)	Invoice date of supplier/ Landed cost as per Invoice	Landed cost/bottle of supplier	Date of MRP approval / MRP per bottle approved	MC per bottle approved	Under valuation in MC (Col. 9-11)	Rate of SED %	SED per pbottle foregone	Total SED foregone (Col. 7*14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
23				Copter 7 Smooth Lager Premium	500ml 1/5.8.21	4800	13.8.21/ 168234	35.05	09.07.21/ 150	28.57	6.48	235	15.23	73080
24				Copter 7 Smooth Lager Premium	650ml 1/5.8.21	4800	13.8.21/ 212524	44.28	09.07.21/ 190	36.19	8.09	235	19.00	91208
25	Superintendent of State Excise, Raigad	M/s Veritas Logistics Pvt. Ltd, Janval-Bhiwandi, Thane	M/s National Liquors/FL -I/05	Ballantine's Finest Blended Scotch Whisky	750ml 11/12.3.22	1200	17.3.22/ 1002324	835.27	03.12.21/ 2100.00	247.82	587.45	150	881.18	1057410
26				Ballantine's Finest Blended Scotch Whisky	750ml 13/18.03.22	900	10.5.22/ 751743	835.27	03.12.21 / 2100.00	247.82	587.45	150	881.18	793058
27				Ballantine's Finest Blended Scotch Whisky	375ml 13/18.03.22	480	10.5.22/ 211287	440.18	25.02.22/ 1100.00	128.41	311.77	150	467.66	224475
28				Absolut Vodka	750ml 13/18.03.22	300	10.5.22/ 249636	832.12	23.12.21/ 2100.00	249.92	582.20	150	873.30	261990
29				Chivas Regal Aged 12 Years Blended Scotch Whisky	750ml 13/18.03.22	300	10.5.22/ 556505	1855.02	03.12.21/ 3850.00	380.3	1474.72	150	2212.08	663623
30				Jameson irish whiskey	750ml 13/18.03.22	300	10.5.22/ 308314	1027.71	03.12.21/ 2500.00	275.67	752.04	150	1128.07	338420
31				Ballantine's Finest Blended Scotch Whisky	750ml 10/02.03.22	1200	04.03.22/ 1002324	835.27	03.12.21/ 2100.00	247.82	587.45	150	881.18	1057410

Sr. No.	Name of Office	Name of the supplier	Name and license No of Importer Licensee	Name of FL brand	Size of bottle/ Import Pass No./Date	Quantity imported (Bottles)	Invoice date of supplier/ Landed cost as per Invoice	Landed cost/bottle of supplier	Date of MRP approval / MRP per bottle approved	MC per bottle approved	Under valuation in MC (Col. 9-11)	Rate of SED %	SED per pbottle foregone	Total SED foregone (Col. 7*14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
32				Ballantine's Finest Blended Scotch Whisky	750ml 9/22.02.22	600	24.02.22/ 501162	835.27	03.12.21/ 2100.00	247.82	587.45	150	881.18	528705
33				Absolut Vodka	750ml 9/22.02.22	300	24.02.22/ 249636	832.12	23.12.21/ 2100.00	249.92	582.20	150	873.30	261990
34				Ballantine's Finest Blended Scotch Whisky	750ml 8/31.01.22	600	02.02.22/ 501162	835.27	03.12.21/ 2100.00	247.82	587.45	150	881.18	528705
35				Jameson Triple Distilled Irish whisky	750ml 8/31.01.22	300	02.02.22/ 308314	1027.71	03.12.21/ 2500.00	275.67	752.04	150	1128.07	338420
36				Absolut Vodka	750ml 7/4.01.22	480	11.01.22/ 399418	832.12	23.12.21/ 2100.00	249.92	582.20	150	873.30	419185
37				Chivas Regal Aged 12 Years Blended Scotch Whisky	750ml 6/24.12.21	240	31.12.21/ 442259	1842.75	03.12.21/ 3850.00	380.3	1462.45	150	2193.67	526481
38				Chivas Regal Aged 12 Years Blended Scotch Whisky	750ml 5/16.12.21	396	23.12.21/ 729727	1842.74	03.12.21/ 3850.00	380.3	1462.44	150	2193.67	868692
39				Chivas Regal Aged 12 Years Blended Scotch Whisky	750ml 4/28.10.21	300	29.10.21/ 680787	2269.29	26.08.21/ 5850.00	377.76	1891.53	300	2837.30	851189
40				Ballantine's Finest Blended Scotch Whisky	750ml 4/28.10.21	360	29.10.21/ 375424	1042.84	26.08.21/ 3075.00	245	797.84	300	2393.53	861672

Sr. No.	Name of Office	Name of the supplier	Name and license No of Importer Licensee	Name of FL brand	Size of bottle/ Import Pass No./Date	Quantity imported (Bottles)	Invoice date of supplier/ Landed cost as per Invoice	Landed cost/bottle of supplier	Date of MRP approval / MRP per bottle approved	MC per bottle approved	Under valuation in MC (Col. 9-11)	Rate of SED %	SED per pbottle foregone	Total SED foregone (Col. 7*14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
41				Absolut Vodka	750ml 3/22.10.21	480	27.10.21/ 503848	1049.68	26.08.21/ 3100.00	247.59	802.09	300	2406.28	1155014
42	Superintendent of State Excise, Pune	M/s Amrut Distillery Pvt. Ltd, Banglore	M/s Satyajeeet Liquors, Pune/FL-I/75	Macquintosh Silver Edition Whisky	750ml 15/7.7.20	2760	24.7.20/ 671441	243.28	26.06.20/ 1450.00	189.34	53.94	300	161.81	446588
43				Amrut amalgam Malt Whisky	750ml 15/7.7.20	360	24.7.20/ 435000	1208.33	26.06.20/ 4500.00	440.37	767.96	300	1535.93	552934
44				Macquintosh Silver Edition Whisky	750ml 8/17.03.22	2700	30.03.22/ 720000	266.67	16.06.21/ 1550.00	193.02	73.65	300	147.29	397692
45				Amrut Fusion Single Malt Whisky	750ml 8/17.03.22	480	30.03.22/ 580000	1208.33	16.06.21/ 5200.00	482.7	725.63	300	1451.27	696608
46				Macquintosh Silver Edition Whisky	750ml 48/31.08.20	2160	08.09.20/ 525475.8	243.28	26.06.20/ 1450.00	189.34	53.94	235	126.75	273778
47				Macquintosh Silver Edition Whisky	750ml 5/17.11.21	1620	29.11.21/ 432000	266.67	16.06.21/ 1550.00	193.02	73.65	235	173.07	280373
48	Superintendent of State Excise, Pune	M/s Woodpecker Distilleries & Breweries Pvt. Ltd., Karnatka	M/s KSN Irani & Co., Pune./ FL-I/7	Copter 7 Strong Beer Premium	650ml 5/10.11.21	15600	27.5.17/ 598949	38.39	09.07.21/ 190.00	29.5	8.89	235	20.90	326060
49				Copter 7 Strong Beer Premium	650ml 4/07.10.21	7800	19.10.21/ 299474	38.39	09.07.21/ 190.00	29.5	8.89	235	20.90	163029
50				Copter 7 Strong Beer Premium	650ml 3/13.09.21	9600	24.09.21/ 368584	38.39	09.07.21/ 190.00	29.5	8.89	235	20.90	200652
51	Superintendent of State Excise, Pune	M/s Sam Distileries & Breweries Ltd. MP	M/s KSN Irani & Co., Pune./ FL-I/7	White owl Brewery Spark	325ml 5/17.03.21	12000	27.03.21/ 360065	30.01	04.11.20/ 140.00	27.65	6.30	235	14.79	177531

Sr. No.	Name of Office	Name of the supplier	Name and license No of Importer Licensee	Name of FL brand	Size of bottle/ Import Pass No./Date	Quantity imported (Bottles)	Invoice date of supplier/ Landed cost as per Invoice	Landed cost/bottle of supplier	Date of MRP approval / MRP per bottle approved	MC per bottle approved	Under valuation in MC (Col. 9-11)	Rate of SED %	SED per pbottle foregone	Total SED foregone (Col. 7*14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
52				White owl Brewery Spike	650ml 3/10.02.21	6600	01.03.21/ 300041	45.46	04.11.20/ 210.00	33.82	11.64	235	27.36	180548
53				White owl Brewery Spike	500ml 04/17.03.21	17520	26.03.21/ 646670	36.91	04.11.20/ 170.00	27.38	9.53	235	22.40	392385
54	Superintendent of State Excise, Pune	M/s Agave Industries (India) Pvt. Ltd, Goa	M/s Walvekar Sons, Pune/FL-I/70	Desmondji 51% Agave	750ml 1/17.11.21	2520	26.11.21/ 1329199	527.46	08.11.21/ 2230	246.99	280.47	300	659.10	1660943
55				Desmondji 51% Agave	750ml 1/17.11.21	1200	26.11.21/ 653922	544.94	08.11.21/ 2230	246.99	297.95	300	700.17	840205
56	Superintendent of State Excise, Pune	M/s Modi Distillery, Uttar Pradesh	M/s Canteen Stores Department FL-I/3	Becardi Classic Black Original Premium Crafted Rum	750ml 63/01.03.22	7392	10.03.22/ 655165	88.63	27.04.21/ 303.93	83.5	5.13	300	12.06	89143
57	Superintendent of State Excise, Pune	M/s Beam global Spirits & Wine (India) Ltd.	M/s Canteen Stores Department FL-I/3	Teacher's Highland Cream Blended Scotch Whisky	750ml 62/01.03.22	7032	08.03.22/ 2654638	377.51	16.05.21/ 1215	149.76	227.75	300	535.21	3763585
58				Teacher's 50-12 year old Blended Scotch Whisky	750ml 62/01.03.22	4416	08.03.22/ 2570134	582.00	16.05.21/ 1763	194.24	387.76	300	911.25	4024070
59	Superintendent of State Excise, Pune	M/s N.V. Distilleries Pvt. Ltd	M/s V. C Traders/FL-I/123	Royal Envy Exclusive Premium Whisky	750ml 2/15.09.21	3600	21.09.21/ 884160	245.60	21.06.21/ 1550	193.02	52.58	300	123.56	444827
60	Superintendent of State Excise, Pune	M/s Khoday India Limited	Satyam Agency/ FL-I/99	Peter Scoh Malt Whisky	750ml 1/25.11.21	2700	4.12.21/ 681489	252.40333	30.06.21/ 1450	185.08	67.32	300	158.2098	427167
	Total													28997707

Appendix 2.2.1
(Reference: Paragraph 2.2.7.2; page 24)
Statement showing Inadequate follow up on non-filing of GSTR-10

Sr. No.	Charge	Division	No. of cancelled cases		Total	No. of cases where GSTR-10 cases filed	GSTR-10 not filed	Action taken on non-filing of GSTR-10/ Notice issued in GSTR-3A	Action not taken	Section 62 assessment in cases of suomoto cancellation
			Su Moto	On application						
1	Fort-702	Fort	60	45	105	20	73	73	0	Not provided
2	Mumbai-LTU-547	Mumbai-LTU-3	1	0	1	0	1	0	1	0
3	Mandvi-504	Mandvi	6	14	20	6	14	0	6	Not provided
4	Mumbai-LTU-515	Mumbai-LTU-2	1	3	4	Not provided	4	Not provided	0	Not provided
5	Mumbai-LTU-518	Mumbai-LTU-2	2	3	5	Not provided	5	Not provided	0	Not provided
6	Malad-East-707	Goregaon	125	152	277	41	236	0	236	Not provided
7	Mumbai-LTU-503	Mumbai-LTU-1	1	6	7	Not provided	7	Not provided	0	Not provided
8	Mumbai-LTU-531	Mumbai-LTU-3	0	0	0	0	0	0	0	0
9	Pune-LTU-509	Pune-LTU-1	0	0	0	0	0	0	0	0
10	Pune-LTU-519	Pune-LTU-2	0	0	0	0	0	0	0	0
	Total		196	223	419	67	340	73	243	

Appendix 2.2.2
(Reference: Paragraph 2.2.8.2-I; page 34)
Cases accepted or action initiated by the Department

(₹ in crore)				
Sr. No.	Dimension	GSTIN of the Taxpayer	Division	Tax effect
1	Mismatch in availing of ITC	2XXXXXXXXXXXXX4	Mumbai-LTU-2	29.75
2	Mismatch in availing of ITC	2XXXXXXXXXXXXX3	Mumbai-LTU-2	21.95
3	Mismatch in availing of ITC	2XXXXXXXXXXXXXS	Mumbai-LTU-2	49.92
4	Mismatch in availing of ITC	2XXXXXXXXXXXXXP	Mumbai-LTU-1	11.24
5	Mismatch in availing of ITC	2XXXXXXXXXXXXXM	Nagpur	32.06
6	Mismatch in availing of ITC	2XXXXXXXXXXXXXE	Mumbai-LTU-4	0.27
7	Mismatch in availing of ITC	2XXXXXXXXXXXXXZ	Mumbai-LTU-2	168.55
8	Mismatch in availing of ITC	2XXXXXXXXXXXXXQ	Andheri	23.37
9	Mismatch in availing of ITC	2XXXXXXXXXXXXXI	Pune-LTU-1	28.26
10	Mismatch in availing of ITC	2XXXXXXXXXXXXX5	Mumbai-LTU-3	24.62
11	Mismatch in availing of ITC	2XXXXXXXXXXXXX W	Pune-LTU-1	310.00
12	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXG	Mazgaon	2.52
13	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXL	Mumbai-LTU-2	1.27
14	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXT	Pune-LTU-1	1.44
15	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXG	Borivali	0.01
16	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXN	Nashik	0.37
17	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXO	Nashik	0.40
18	Mismatch in availing of ITC under Reverse charge mechanism (RCM) without payment	2XXXXXXXXXXXXX3	Fort	4.65
19	Mismatch in availing of ITC under Reverse charge mechanism (RCM) without payment	2XXXXXXXXXXXXXH	Mumbai-LTU-1	7.93
20	Mismatch in availing of ITC under Reverse charge mechanism (RCM) without payment	2XXXXXXXXXXXXXI	Mumbai-LTU-1	0.001
21	Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR 9C)	2XXXXXXXXXXXXX2	Sakinaka	0.00
22	Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR 9C)	2XXXXXXXXXXXXXS	Mumbai-LTU-3	0.00
23	Mismatch in taxable turnover between Annual Return and Financial statement (Table 7G of GSTR 9C)	2XXXXXXXXXXXXX1	Sakinaka	0.00

Sr. No.	Dimension	GSTIN of the Taxpayer	Division	Tax effect
24	Mismatch in taxable turnover between Annual Return and Financial statement (Table 7G of GSTR 9C)	2XXXXXXXXXXXXX0	Bandra	0.00
25	Mismatch in taxable turnover between Annual Return and Financial statement (Table 7G of GSTR 9C)	2XXXXXXXXXXXXXU	Mumbai-LTU-3	0.00
26	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXX9	Pune-West	2.65
27	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXXK	Pune-North	1.50
28	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXXY	Nanded	4.10
29	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXX5	Mumbai-LTU-2	0.01
30	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXXQ	Pune-LTU-1	3.29
31	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXXH	Mumbai-LTU-2	10.62
32	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXXU	Mumbai-LTU-3	6.90
33	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXXJ	Solapur	2.27
34	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXXW	Mumbai-LTU-4	0.59
35	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXXT	Nashik	0.51
36	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXXG	Nashik	0.63
37	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXX5	Mumbai-LTU-1	0.36
38	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXXM	Nanded	2.91
39	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXX7	Goregaon	1.82
40	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXX2	Pune-South	1.39
41	Mismatch in ITC availed between Annual Return and Financial Statements (Table 12(F) of GSTR 9C)	2XXXXXXXXXXXXXF	Mumbai-LTU-1	47.54

Sr. No.	Dimension	GSTIN of the Taxpayer	Division	Tax effect
42	Mismatch in ITC availed between Annual Return and Financial Statements (Table 12(F) of GSTR 9C)	2XXXXXXXXXXXXXL	Mumbai-LTU-2	9.99
43	Mismatch in ITC availed between Annual Return and Financial Statements (Table 12(F) of GSTR 9C)	2XXXXXXXXXXXXX6	Thane City	5.24
44	Mismatch in ITC availed between Annual Return and Financial Statements (Table 12(F) of GSTR 9C)	2XXXXXXXXXXXXXP	Mumbai-LTU-4	12.33
45	Mismatch in ITC availed between Annual Return and Financial Statements (Table 12(F) of GSTR 9C)	2XXXXXXXXXXXXXU	Bandra	10.81
46	Mismatch in ITC availed between Annual Return and Financial Statements (Table 12(F) of GSTR 9C)	2XXXXXXXXXXXXXW	Pune-LTU-1	9.10
47	Reconciliation between ITC declared in Annual Return with expenses in Financial Statement (Table 14T of GSTR 9C)	2XXXXXXXXXXXXXY	Mumbai-LTU-2	71.25
48	Reconciliation between ITC declared in Annual Return with expenses in Financial Statement (Table 14T of GSTR 9C)	2XXXXXXXXXXXXXE	Mumbai-LTU-2	0.47
49	Reconciliation between ITC declared in Annual Return with expenses in Financial Statement (Table 14T of GSTR 9C)	2XXXXXXXXXXXXXT	Nagpur	44.10
50	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXX2	Pune-East	2.13
51	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXX7	Raigad	0.45
52	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXS	Andheri	0.73
53	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXV	Nanded	0.58
54	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXX6	Fort	0.13
55	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXX0	Sakinaka	0.26
56	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXZ	Pune-East	0.33
57	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXR	Pune-East	0.11
58	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXM	Borivali	1.36
59	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXX0	Thane City	1.34
60	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXA	Thane Rural	1.70
61	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXW	Santacruz	0.26
62	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXG	Mulund	0.39
63	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXX3	Thane City	0.17
64	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXJ	Kolhapur	0.33
65	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXH	Nagpur	1.21
66	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXX2	Thane City	8.65
67	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXX6	Thane City	17.78

Sr. No.	Dimension	GSTIN of the Taxpayer	Division	Tax effect
68	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXB	Pune-North	0.18
69	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXZ	Pune-North	0.30
70	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXP	Andheri	0.77
71	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXV	Goregaon	0.18
72	Undischarged tax liability	2XXXXXXXXXXXXX8	Mumbai-LTU-3	2.03
73	Undischarged tax liability	2XXXXXXXXXXXXXK	Mumbai-LTU-3	0.0004
74	Undischarged tax liability	2XXXXXXXXXXXXXB	Nashik	36.42
75	Undischarged tax liability	2XXXXXXXXXXXXXR	Mumbai-LTU-2	5.37
76	Undischarged tax liability	2XXXXXXXXXXXXX2	Mumbai-LTU-4	48.05
77	Undischarged tax liability	2XXXXXXXXXXXXXU	Mumbai-LTU-3	29.65
78	Undischarged tax liability	2XXXXXXXXXXXXXF	Kolhapur	9.65
79	Short/Non payment of interest	2XXXXXXXXXXXXXK	Kolhapur	0.49
80	Short/Non payment of interest	2XXXXXXXXXXXXX5	Mumbai-LTU-2	0.81
81	Short/Non payment of interest	2XXXXXXXXXXXXXE	Mumbai-LTU-3	2.06
82	Short/Non payment of interest	2XXXXXXXXXXXXXK	Mumbai-LTU-2	1.19
83	Short/Non payment of interest	2XXXXXXXXXXXXX1	Pune-LTU-1	4.59
84	Short/Non payment of interest	2XXXXXXXXXXXXXB	Aurangabad	0.47
85	Short/Non payment of interest	2XXXXXXXXXXXXXH	Mumbai-LTU-3	0.65
86	Short/Non payment of interest	2XXXXXXXXXXXXXW	Pune-LTU-1	0.47
87	Short/Non payment of interest	2XXXXXXXXXXXXXM	Aurangabad	5.28
88	Short/Non payment of interest	2XXXXXXXXXXXXXB	Mumbai-LTU-2	0.30
89	Composition taxpayer also availing e-commerce facility	2XXXXXXXXXXXXXT	Thane City	0.09
90	Composition taxpayer also availing e-commerce facility	2XXXXXXXXXXXXXQ	Thane City	0.01
91	Composition taxpayer also availing e-commerce facility	2XXXXXXXXXXXXXQ	Pune-South	0.006
92	Composition taxpayer also availing e-commerce facility	2XXXXXXXXXXXXXY	Goregaon	0.00
93	Composition taxpayer also availing e-commerce facility	2XXXXXXXXXXXXXO	Raigad	0.00
94	Composition taxpayer also availing e-commerce facility	2XXXXXXXXXXXXXI	Santacruz	0.00
			Total	1155.89

Appendix 2.2.3
(Reference: Paragraph 2.2.8.2-III; page 35)
Data Entry Error by taxpayers

(₹ in crore)

Sr. No.	Dimension	GSTIN of the taxpayer	Division	Tax effect
1	Mismatch in availing of ITC	2XXXXXXXXXXXXX6	Raigad	139.20
2	Mismatch in availing of ITC	2XXXXXXXXXXXXXO	Aurangabad	35.00
3	Mismatch in availing of ITC	2XXXXXXXXXXXXXY	Mumbai-LTU-1	31.51
4	Mismatch in availing of ITC	2XXXXXXXXXXXXXF	Mumbai-LTU-1	26.53
5	Mismatch in availing of ITC	2XXXXXXXXXXXXXO	Mumbai-LTU-1	25.32
6	Mismatch in availing of ITC	2XXXXXXXXXXXXXD	Pune-LTU-2	18.99
7	Mismatch in availing of ITC	2XXXXXXXXXXXXXD	Pune-West	15.22
8	Mismatch in availing of ITC	2XXXXXXXXXXXXXR	Mumbai-LTU-4	72.33
9	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXB	Mumbai-LTU-3	43.80
10	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXX	Pune-LTU-1	25.78
11	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXQ	Mumbai-LTU-2	15.09
12	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXG	Mumbai-LTU-1	5.13
13	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXK	Raigad	3.70
14	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXD	Nashik	2.67
15	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXC	Nashik	2.61
16	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXF	Nagpur	2.20
17	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXX1	Raigad	2.03
18	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXF	Mumbai-LTU-4	1.93
19	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXX5	Nariman Point	1.30
20	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXC	Nariman Point	1.29
21	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXX7	Mandvi	1.14
22	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXR	Raigad	0.94
23	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXK	Pune-South	0.94
24	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXX4	Nariman Point	4.66
25	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXX4	Aurangabad	2.45
26	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXJ	Mumbai-LTU-4	2.00
27	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXM	Goregaon	1.16
28	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXI	Thane City	1.21
29	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXZ	Pune-LTU-2	3.10
30	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXV	Pune-LTU-2	1.65
31	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXV	Mazgaon	1.33

Sr. No.	Dimension	GSTIN of the taxpayer	Division	Tax effect
32	Mismatch in availing of ITC under Reverse charge mechanism (RCM) without payment	2XXXXXXXXXXXXXJ	Nashik	8.34
33	Mismatch in availing of ITC under Reverse charge mechanism (RCM) without payment	2XXXXXXXXXXXXXM	Pune-West	1.21
34	Mismatch in availing of ITC under Reverse charge mechanism (RCM) without payment	2XXXXXXXXXXXXXT	Nariman Point	2.00
35	Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR 9C)	2XXXXXXXXXXXXXW	Mumbai-LTU-1	0.00
36	Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR 9C)	2XXXXXXXXXXXXX3	Mumbai-LTU-3	0.00
37	Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR 9C)	2XXXXXXXXXXXXX6	Mumbai-LTU-2	0.00
38	Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR 9C)	2XXXXXXXXXXXXXB	Kolhapur	0.00
39	Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR 9C)	2XXXXXXXXXXXXXG	Mumbai-LTU-1	0.00
40	Mismatch in taxable turnover between Annual Return and Financial statement (Table 7G of GSTR 9C)	2XXXXXXXXXXXXXP	Andheri	0.00
41	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXX5	Pune-South	2.00
42	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXXD	Thane City	33.66
43	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXX3	Pune-North	1.76
44	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXX1	Sakinaka	30.52
45	Mismatch in ITC availed between Annual Return and Financial Statement (Table 12F of GSTR 9C)	2XXXXXXXXXXXXX8	Mazgaon	12.67
46	Mismatch in ITC availed between Annual Return and Financial Statement (Table 12F of GSTR 9C)	2XXXXXXXXXXXXXL	Thane City	6.19
47	Mismatch in ITC availed between Annual Return and Financial Statement (Table 12F of GSTR 9C)	2XXXXXXXXXXXXX3	Fort	6.52
48	Reconciliation between ITC declared in Annual Return with expenses in Financial Statement (Table 14T of GSTR 9C)	2XXXXXXXXXXXXXS	Fort	40.12
49	Reconciliation between ITC declared in Annual Return with expenses in Financial Statement (Table 14T of GSTR 9C)	2XXXXXXXXXXXXXB	Mulund	45.51
50	Cases where GSTR-3B not filed but GSTR-1 or GSTR-2A available	2XXXXXXXXXXXXXC	Boriwali	0.66

Sr. No.	Dimension	GSTIN of the taxpayer	Division	Tax effect
51	Undischarged tax liability	2XXXXXXXXXXXXXT	Aurangabad	167.67
52	Undischarged tax liability	2XXXXXXXXXXXXXB	Pune-LTU-01	98.52
53	Undischarged tax liability	2XXXXXXXXXXXXK	Nanded	75.28
54	Undischarged tax liability	2XXXXXXXXXXXXJ	Kolhapur	20.01
55	Undischarged tax liability	2XXXXXXXXXXXXT	Mulund	13.90
56	Undischarged tax liability	2XXXXXXXXXXXX9	Fort	11.53
57	Undischarged tax liability	2XXXXXXXXXXXXU	Mazgaon	9.66
58	Undischarged tax liability	2XXXXXXXXXXXXE	Pune-LTU-1	9.06
59	Undischarged tax liability	2XXXXXXXXXXXXD	Mumbai-LTU-2	1.75
60	Undischarged tax liability	2XXXXXXXXXXXXE	Fort	11.12
61	Undischarged tax liability	2XXXXXXXXXXXXM	Nagpur	17.16
62	Undischarged tax liability	2XXXXXXXXXXXX9	Kolhapur	23.61
63	Undischarged tax liability	2XXXXXXXXXXXXW	Sakinaka	22.78
		Grand Total		1165.42

Appendix 2.2.4
(Reference: Paragraph 2.2.9.1; page 37)
Non-production of records

Sr. No.	GSTIN of the taxpayer	Charge	Division	List of records not produced
1	2XXXXXXXXXXXXXA	Aurangabad-City-712	Aurangabad	Output Invoices, Input Invoices, Profit & Loss Account, Balance Sheet, Financial Statement, Director's Report.
2	2XXXXXXXXXXXXXG	Bandra-East-705	Bandra	Output Invoices, Input Invoices, Profit & Loss Account with Notes to account. Balance Sheet, Financial Statement, Director's Report and Auditor's Report.
3	2XXXXXXXXXXXXXO	Kalbadevi-602	Fort	Output Invoices, Input Invoices, GSTR 9C, Annual Financial Statement.
4	2XXXXXXXXXXXXX6	Princess-Dock-703	Fort	Output Invoices, Input Invoices and Annual Financial Statement.
5	2XXXXXXXXXXXXXP	Fort-702	Fort	Output Invoices, Input Invoices and Annual Financial Statement with Notes to account.
6	2XXXXXXXXXXXXXM	Mandvi-601	Mandvi	Output Invoices, Input Invoices and Annual Financial Statement with Notes to account.
7	2XXXXXXXXXXXXXM	Mandvi-504	Mandvi	Output Invoices, Input Invoices and Annual Financial Statement, Balance sheet and Director's Report.
8	2XXXXXXXXXXXXX8	Mazgaon-702	Mazgaon	Output Invoices, Input Invoices and Annual Financial Statement, Balance sheet and Director's Report. Cash ledger and Credit ledger.
9	2XXXXXXXXXXXXXJ	Mazgaon-702	Mazgaon	Output Invoices, Input Invoices and list of major supplies with HSN Code.
10	2XXXXXXXXXXXXXG	Mumbai-LTU-540	Mumbai-LTU-4	Output Invoices, Input Invoices and Annual Financial Statement with Notes to account.
11	2XXXXXXXXXXXXXC	Mumbai-LTU-503	Mumbai-LTU-1	Output Invoices, Input Invoices and Annual Financial Statement and Director's Report.
12	2XXXXXXXXXXXXXA	Mumbai-LTU-503	Mumbai-LTU-1	Output and Input Invoices.
13	2XXXXXXXXXXXXXN	Mumbai-LTU-503	Mumbai-LTU-1	Output Invoices, Input Invoices and Annual Financial Statement, Notes, Schedules and Director's Report.
14	2XXXXXXXXXXXXXW	Mumbai-LTU-506	Mumbai-LTU-1	Output Invoices, Input Invoices and Annual Financial Statement, Notes, Schedules and Director's Report, GSTR 9 & 9C.
15	2XXXXXXXXXXXXXE	Mumbai-LTU-508	Mumbai-LTU-1	Output Invoices, Input Invoices and Annual Financial Statement, Notes, Schedules and Director's Report.
16	2XXXXXXXXXXXXXK	Mumbai-LTU-505	Mumbai-LTU-1	Output Invoices, Input Invoices and Annual Financial Statement, Notes, Schedules and Director's Report

Sr. No.	GSTIN of the taxpayer	Charge	Division	List of records not produced
17	2XXXXXXXXXXXXX2	Mumbai-LTU-531	Mumbai-LTU-3	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement, Notes, Schedules and Director's Report.
18	2XXXXXXXXXXXXXG	Nanded-501	Nanded	Balance Sheet, Profit & Loss Account, Annual Financial Statement and Director's Report.
19	2XXXXXXXXXXXXXM	Malegaon-601	Nashik	Output and Input Invoices.
20	2XXXXXXXXXXXXX3	Ahmednagar-605	Nashik	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Director's Report
21	2XXXXXXXXXXXXXM	Bhosari-501	Pune East	Output Invoices, Input Invoices, Profit & Loss Account, Annual Financial Statement and Director's Report
22	2XXXXXXXXXXXXXM	Bhosari-506	Pune East	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Director's Report and Auditor's Report.
23	2XXXXXXXXXXXXX7	Pune-LTU-516	Pune LTU 2	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Director's Report and Auditor's Report.
24	2XXXXXXXXXXXXXH	Pune-LTU-524	Pune LTU 2	Output Invoices, Input Invoices.
25	2XXXXXXXXXXXXX9	Pune-LTU-501	Pune-LTU-1	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement.
26	2XXXXXXXXXXXXXV	Pune-LTU-01	Pune LTU	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Notes to account.
27	2XXXXXXXXXXXXXL	Pune-Cantt-501	Pune South	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Notes to account.
28	2XXXXXXXXXXXXXG	Vadgaon-Sheri-707	Pune South	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Notes to account.
29	2XXXXXXXXXXXXXN	Pune-Cantt-704	Pune South	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Notes to account.
30	2XXXXXXXXXXXXXH	Chakan-501	Pune South	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Notes to account.
31	2XXXXXXXXXXXXX5	Karvenagar-703	Pune West	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Notes to account.
32	2XXXXXXXXXXXXXS	Shaniwar-Peth-601	Pune West	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Director's Report and Auditor's Report.

Sr. No.	GSTIN of the taxpayer	Charge	Division	List of records not produced
33	2XXXXXXXXXXXXXXN	Deccan-Gymkhana-702	Pune West	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Director's Report and Auditor's Report.
34	2XXXXXXXXXXXXXP	Alibaug-702	Raigad	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Director's Report and Auditor's Report.
35	2XXXXXXXXXXXXXW	Bandra-West-503	Santacruz	Output and Input Invoices.
36	2XXXXXXXXXXXXX5	Bandra-West-602	Santacruz	Output and Input Invoices.
37	2XXXXXXXXXXXXXA	Vidyanagari-701	Santacruz	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Director's Report and Auditor's Report.

Appendix 2.2.5
(Reference: Paragraph 2.2.9.2; page 37)
Non-payment of interest on late filing of GSTR-3B

(₹ in crore)

Sr. No.	GSTIN of the taxpayer	Charge	Division	Month involved	Date of Filing of GSTR 3B	Delay in days (Range)	Non-payment of interest liability
1	2XXXXXXXXXXXXXJ	Mumbai-LTU-541	Mumbai- LTU-4	July-2017	28.08.2017	3	0.03
2	2XXXXXXXXXXXXXS	Mumbai-LTU-521	Mumbai-LTU-2	July-2017, August-2017, September-2017, November-2017, February-2018 & March-2018	24.09.2018 to 02.11.2018	196 to 400	0.19
3	2XXXXXXXXXXXXXG	Vadgaon-Sheri-707	Pune-South	July-2017, September-2017, October-2017, November-2017, December-2017, January-2018, February-2018 & March-2018	07.12.2017 to 30.12.2019	93 to 801	0.10
				Total			0.32

Appendix 2.2.6
(Reference: Paragraph 2.2.9.3; page 38)
Mismatch in availing of ITC between GSTR 9 and GSTR-2A

(₹ in crore)

Sr. No.	GSTIN of the taxpayer	Charge	Division	GSTR9 (6B)	GSTR9 (7H)	GSTR9 (8C)	ITC availed (6B-7H+8C)	ITC available as per GSTR 2A	Mismatch of ITC
1	2XXXXXXXXXXXXXXM	Mandvi-504	Mandvi	116.10	0.00	0.00	116.10	113.34	2.76
2	2XXXXXXXXXXXXXT	Delisle-Road-603	Mazgaon	0.33	0.00	0.00	0.33	0.13	0.20
3	2XXXXXXXXXXXXXG	Mumbai-LTU-540	Mumbai-LTU-4	5.30	0.00	0.00	5.30	5.26	0.04
4	2XXXXXXXXXXXXXY	Sanpada-506	Raigad	0.99	0.00	0.00	0.99	0.36	0.63
5	2XXXXXXXXXXXXX5	Mumbai- LTU-514	Mumbai-LTU-2	1.96	0.00	0.01	1.97	1.67	0.30
6	2XXXXXXXXXXXXXS	Mumbai-LTU-521	Mumbai-LTU-2	0.72	0.00	0.02	0.75	0.73	0.02
7	2XXXXXXXXXXXXXA	Karjat-701	Nashik	0.52	0.00	0.07	0.59	0.48	0.11
8	2XXXXXXXXXXXXX1	Khamgaon-602	Amravati	0.40	0.00	0.00	0.40	0.38	0.02
9	2XXXXXXXXXXXXXC	Mumbai- LTU-503	Mumbai-LTU-1	14.90	2.41	14.36	26.85	14.46	12.39
10	2XXXXXXXXXXXXXN	Mumbai- LTU-503	Mumbai-LTU-1	14.25	1.25	0.57	13.57	9.18	4.40
11	2XXXXXXXXXXXXX0	Sillod-701	Aurangabad	2.04	0.00	0.05	2.09	0.35	1.74
12	2XXXXXXXXXXXXXM	Bhosari-501	Pune-East	0.77	0.07	0.00	0.70	0.41	0.29
13	2XXXXXXXXXXXXX9	Pune-LTU-501	Pune-LTU-1	16.26	0.00	0.10	16.36	15.25	1.11
14	2XXXXXXXXXXXXX8	Bibvewadi-502	Pune-North	2.79	0.00	0.00	2.79	2.48	0.31
15	2XXXXXXXXXXXXXL	Kothrud_503	Pune-South	1.74	0.02	0.00	1.72	1.01	0.70
16	2XXXXXXXXXXXXXP	Fort-702	Fort	1.62	0.00	0.01	1.63	0.02	1.61
			Total	180.69	3.75	15.19	192.14	165.51	26.63

Appendix 2.2.7

(Reference: Paragraph 2.2.9.4; page 39)

Non/Short reversal of ITC in respect of exempted Goods/Services

(₹ in crore)

Sr. No.	GSTIN	Charge	Division	Taxable Value Outward Turnover	Taxable Value of exempted Outward Supply	Ratio of Exempted Outward Supply	ITC for Input and Input services	Ineligible ITC	Available ITC	ITC to be reversed	ITC Reversed in GSTR 9 (7C)	ITC reversed in GSTR 9 (7H)	Non/ Short Reversal
				R9 (5N - 5F)	GSTR9 (5D + 5E)	Col. 6/ Col. 5	R9 (6B + 6C + 6D + 6E + 6F + 6G + T 8C)	R 3B T4D(2) + R9 7E + R9 T 12	Col. 8 – Col. 9	Col. 7 * Col. 10			Col. 11– (Col. 12 + Col. 13)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	2XXXXXXXXXXXXXXA	Vidyanagari -701	Santacruz	0.05	0.05	1.00	1.29	0.19	1.10	1.10	0.00	0.00	1.10
2	2XXXXXXXXXXXXXX9	Parel-702	Mazgaon	16.59	11.90	0.72	1.28	0.00	1.28	0.92	0.77	0.00	0.15
3	2XXXXXXXXXXXXXX8	Mazgaon-702	Mazgaon	3817.34	3691.75	0.97	7.01	0.01	7.00	6.77	0.00	0.00	6.77
			Total	3833.98	3703.70	2.68	9.58	0.20	9.38	8.79	0.77	0.00	8.02
R9 7C-Reversal as per Rule 42, R9 7H-other reversal, R9 5D – Exempted, R9 5E-Nil Rated, R9 5F-non GST Supply, R9 5N=Total Turnover, R9 6B – inward supplies other than RCM, R9 6C- inward supplies liable to RCM from unregistered, R-9 6D- inward supplies liable to RCM from registered, R9 6E-import of Goods, R9 6F-import of services, R9 6G- credit from ISD,R9 8C-ITC availed in next financial year, R9 7E-blocked ITC, R9 12-reversal during previous FY													

Appendix 2.2.8
(Reference: Paragraph 2.2.9.5; page 40)

Mismatch in turnover between GSTR 9C and Annual Financial Statement

(₹ in crore)							
Sr. No.	GSTINof the taxpayer	Charge	Division	Turnover declared in 5A of GSTR-9C	Turnover as per AFS	Mismatch in turnover	Short discharge of tax liability
1	2XXXXXXXXXXXXXV	Kalbadevi-612	Fort	9749.81	9749.93	0.12	NQ
2	2XXXXXXXXXXXXXM	Mandvi-601	Mandvi	3.58	3.89	0.31	NQ
3	2XXXXXXXXXXXXX8	Bibvewadi-502	Pune-North	54.94	54.83	0.11	NQ
4	2XXXXXXXXXXXXX5	Karvenagar-503	Pune-West	35.80	35.78	0.02	NQ
			Total	9844.13	9844.43	0.56	

Appendix 2.2.9
(Reference: Paragraph 2.2.9.7; page 41)
Mismatch between turnover in GSTR 9 and in Annual Financial Statement

(₹ in crore)

Sr. No.	GSTIN of the taxpayer	Charge	Division	Turnover in GSTR-9	Turnover in AFS	Mismatch in turnover	Short discharge of tax liability
1	2XXXXXXXXXXXXX9	Pune-LTU-501	Pune-LTU-1	59.04	76.50	17.46	NQ
2	2XXXXXXXXXXXXXS	Shaniwar-Peth-601	Pune-West	10.89	14.40	3.51	NQ
3	2XXXXXXXXXXXXXN	Lonawala-701	Pune-West	3.78	48.73	44.95	NQ
4	2XXXXXXXXXXXXXU	Marol-501	Andheri	25.12	61.12	36.00	NQ
5	2XXXXXXXXXXXXXM	Mandvi-504	Mandvi	38.65	46.20	7.55	NQ
6	2XXXXXXXXXXXXX7	Pune-LTU-516	Pune-LTU-2	315.15	436.43	121.28	NQ
			Total	452.63	683.37	230.74	

Appendix 2.2.10
(Reference: Paragraph 2.2.9.8; page 42)
Mismatch in tax paid under RCM

(₹ in crore)

Sr. No.	GSTIN	Charge	Division	RCM turnover as per AFS	Tax payable under RCM*	RCM paid in GSTR 3B	Mismatch in tax paid under RCM	Items in financial records subject to RCM
1	2XXXXXXXXXXXXXJ	Mazgaon-702	Mazgaon	19.87	3.58	0.10	3.48	Audit fees, ₹ 0.07 Crores, Professional fees ₹ 19.55 Crores, membership, seminar & Sponsorship fees ₹ 0.24 Crores, Partner insurance premium ₹ 0.01 Crores,
2	2XXXXXXXXXXXXXM	Mumbai-LTU-544	Mumbai-LTU-4	96.16	17.31	2.18	15.13	Paid in foreign currency of in Note 36 for Product Content License Charges (₹ 5.20 Crores, Technical service charges ₹ 2.70 Crores, Royalty ₹ 0.44 Crores, Director's remuneration is ₹ 2.87 Crores, Payment to Auditors Rs 0.11 Crores. Taxable amount = ₹ 5.20 Crores + ₹ 2.70 Crores + ₹ 0.44 Crores + ₹ 2.87 Crores + ₹ 0.11 crores = ₹ 11.31 Crores, Taxable amount @ 18% of ₹ 203.66 lakh. Insurance claims (₹ 0.05 Crore) or Royalty write back ₹ 2.00 Crore), Payment for fore contract ₹ 82.79 Crore.1. Taxable amount of ₹ 0.05 Crores, Tax @18% of ₹ 0.09 Crores. 2. Taxable amount of ₹ 2.00 Crores + ₹ 82.79 Crores = ₹ 84.79 Crores, Tax @ 18 % of ₹ 15.26 Crores.
3	2XXXXXXXXXXXXW	Mumbai-LTU-548	Mumbai-LTU-4	65.88	11.86	4.46	7.40	Service charges in Note 22 (₹ 10.41 Crores) & Bank guarantee commission (₹ 0.04 Crores) in note 24. As per Note-28 ERP user fee (₹ 4.24 Crores), Auditors Fees (₹ 0.37 Crores), Other services (₹ 0.09 Crores), Reimbursement of expenses (₹ 0.008 Crores), Legal & Professional charges (₹ 6.03 Crores), Service charges (₹ 0.26 Crores, Commission & Brokerage (₹ 0.40 Crores), Royalties for meals (₹ 1.97 Crores) as per Note 25, Trademarks (₹ 7.82 Crores), Technical Assistance (₹ 33.30 Crores) as per Note 31.3. as per Note-31.4 (6) Staff Welfare Expenses of ₹ 0.94 Crores paid on behalf of Sodexo SV India Pvt Ltd. Taxable Amount of ₹ 65.89 Crores& Tax @18% of ₹ 11.86 Crores.
			Total	181.91	32.74	6.74	26.00	
* Tax Payable has been calculated @ 18% as details are not available								

Appendix 2.3.1

(Reference: Paragraph 2.3.1(a); page 45)

Short levy of stamp duty of ₹ 35.49 lakh due to under valuation of property in Development Agreement-Revenue Sharing

Name of the Office		Joint Sub Registrar, class-2, Haveli-X, Pune	
Para No. and year of IR		Para-2 of Inspection Report-2017-18	
Document No. & Year		5031/2017	
Developer		M/s XXX through its authorized partner Shri XXX	
Owner		M/s XXX through its partners XXX	
Details of property		Mouza: Hadapsar, open land Survey No. 166/3 (Area: 1200 sqm), Survey No. 166/4 (Area: 1200 sqm), Survey No. 166/5 (Area: 1350 sqm), Total area of land: 3750 sqm	
Calculation by Audit			
Annual Statement of Rates		ASR 2016-17	
Zone No.		30/447	
Mouza/Village		Mouza: Hadapsar,	
Area of property		3750sqm	
Rate of open land per sqm.		₹ 21,000 per sqm	
Rate of Residential units		₹ 56,250 per sqm	
Rate of Shops		₹ 1,37,080 per sqm	
Pattern of revenue shareing: Area: 3750 sqm [(1500 sqm commercial (40 <i>per cent</i>) + 2250 sqm residential (60 <i>per cent</i>))]			
Type	Area in sqm	Developer share in sqm	Owner share in sqm
Shops	1500	750 (50 <i>per cent</i>)	750 (50 <i>per cent</i>)
Residential	2250	1282.50 (57 <i>per cent</i>)	967.50 (43 <i>per cent</i>)
Instruction No. 33 of the ASR Valuation of properties ‘revenue sharing’ as per Development Agreement :			
Calculation of Consideration			
(A)Valuation of owner share: (750 x 1,37,080 + 967.50 x 56250) x 0.85 = 13,36,47,000 – (a) Interest on security deposit: 1,40,00,000 x 10% x 4 = 56,00,000 –(b)		₹ 13,92,47,000 (a+b)	
Calculation of Market value (As per VG-31 & 33 of ASR)			
(B) Valuation of entire land by land rate 3750 x 21,000 x 125%		₹ 9,84,37,500	
Market Value for levy of stamp duty higher of A and B		₹ 13,92,47,000	
Stamp duty leviable @ 5%		₹ 69,62,350	
Stamp duty levied		₹ 34,13,000	
Short levy of stamp duty		₹ 35,49,350	
Calculation by Joint Sub Registrar-X, Haveli, District Pune			
Amount of Consideration		₹ 00	
Market Value of property		₹ 6,82,50,000	
Stamp duty levied		₹ 34,13,000	

Appendix 2.3.2

(Reference: Paragraph 2.3.1(b); page 46)

Short levy of Stamp Duty of ₹ 23 lakh due to incorrect determination of consideration. (Revenue Sharing)

Name of the Office	Joint Sub Registrar, Haveli-XVIII, Pune
Paragraph No. and year of IR	Para-2 of Inspection Report-2016-18
Document No. & Year	9888/2017
Developer	M/s XXX through its authorized partner Shri XXX
Owners	Shri XXX and 21 others
Details of property	land admeasuring 5550 sqm situated at Gat No. 752 and 1651 of <i>Mouza</i> : Chikhali within Pimpri Chindwad Municipal Corporation limits
Calculation by Audit	
Annual Statement of Rates	ASR 2017-18
Zone No.	14/9
<i>Mouza</i>	Chikhali
Area of property	5550 sqm
Rate of open land per sqm	₹ 9100 per sqm
Rate of Residential units	₹ 45610 per sqm
In revenue sharing Owners Share is revenue of 34000 sqft i.e. 3158.67sqm. out of total FSI available.	
As per Instruction No. 33 of the ASR	
(A)Valuation of Consideration (owners share) (i+ii) 3158.67 x ₹ 45610 x 0.85 = ₹ 12,24,56,900 – (i) Interest on security deposit: ₹ 1,07,00,000 x 10% x 3 = ₹ 32,10,000 – (ii)	₹ 12,56,66,900
(B) Valuation of entire land by land rate 5550 x ₹ 9100 x 125%	₹ 6,31,31,250
Stamp Duty leviable @ 5% on Consideration (Owners share) (A) being higher	₹ 62,83,345
Stamp duty levied	₹ 39,83,500
Short levy of Stamp Duty	₹ 22,99,845
Calculation by Joint Sub Registrar-XVIII, Haveli, District Pune	
Amount of Consideration	₹ 7,64,49,000
Market Value of property	₹ 7,96,70,000
Stamp Duty levied	₹ 39,83,500
Calculation by ATP, COS, Haveli, District Pune	
Amount of Consideration	₹ 12,56,66,900
Market Value of property	₹ 6,31,31,250

Appendix 2.3.3

(Reference: Paragraph 2.3.1(c); page 47)

Short levy of stamp duty of ₹ 40.31 lakh due to incorrect calculation of Owner's share in a joint venture development agreement (Revenue Sharing)

Name of the Office	Joint Sub Registrar Haveli II, Pune
Para No. and year of IR	Para-2 of Inspection Report-2018-19
Document No. & Year	293/2019 (ADJ NO. 245/18/8219/18)
The First Party	M/s XXX through its partners, Pune
The Second party (Developer)	M/s XXX through its partners, Pune
Details of property	All that piece and parcel of land admeasuring 3365.69 sqm out of Survey No. 5 Hissa No. 7 and 1687.92 sqm out of Survey No. 5 Hissa No. 8 (Total land admeasuring 5053.61 sqm) situated at Village Dighi, Taluka Haveli, within the limits of Pimpri Chinchwad Municipal Corporation.
Calculation by Audit	
Annual Statement of Rates	2017-18
Zone No.	27/1
Mouza/Village	Dighi
Area of property	5053.61 sqm
Rate of land	₹ 6790 per sqm
Flat Rate	₹ 43,690 per sqm
Built up area approved by Building Permission Department, PCMC, Pimpri, Pune	9724.31 sqm, Comprising 167 tenements
Ratio 42:58	i.e. 42% to the First Party and 58% to the Second Party.
MV of the Area available to the developer 9724.31 X 6790	₹ 6,60,28,065.... (A)
Land owner's share (42%)	
1) Construction - 9724.31 X 42% X 43690 X 0.85	₹ 15,16,73,272
2) Parking- 9724.31 X 42% X 1/3 X 43690 X 0.85 X 0.25	₹ 1,26,39,439
3) Maintenance and other expenses (₹ 1,00,000 per unit) – 70 units (42% of 167 units) X 1,00,000	₹ 70,00,000
4) Security deposit- 2,00,00,000 X 10% X 3	₹ 60,00,000
Total	₹ 17,73,12,711... (B) ₹ 17,73,12,700
Stamp duty leviable @ 5% on ₹ 17,73,12,700	₹ 88,65,635
Stamp Duty levied	₹ 48,34,575
Short levy of Stamp Duty	₹ 40,31,060
Calculation by Joint District Registrar (City), Pune	
MV of the Area available to the developer 5053.61 X 1.25 X 6790	= ₹ 4,28,92,515 (A)
Land owner's share (42%)	
1) Construction - 5053.61 X 42% X 43690 X 0.85	= ₹ 7,88,22,823
2) Parking- 5053.61 X 42% X 1/3 X 43690 X 0.85 X 0.25	= ₹ 65,68,569
3) Maintenance and other expenses- 53 units X 1,00,000	= ₹ 53,00,000
4) Security deposit- 2,00,00,000 X 10% X 3	= ₹ 60,00,000
Total	= ₹ 9,66,91,329... (B) = ₹ 9,66,91,500
Stamp duty levied @ 5%	₹ 48,34,575

Appendix 2.3.4

(Reference: Paragraph 2.3.2; page 48)

Short levy of stamp duty of ₹ 16.13 lakh due to under valuation of property

Name of the Office	Joint Sub Registrar-V, Kurla
Paragraph No. and year of Inspection Report	Paragraph -2 of Inspection Report-2015-19
Document No. & Year	2543/2015
Adjudication case No.	Adj /1100901/953/15/K
Society	Shree XXX Co-operative Hog Soc Ltd.
Developer	M/s XXX Construction Company.
Details of property	land with building, CTS No. 8 pt of Village Borla Taluka Kurla 3765.76 sqm of compensatory fungible FSI
Calculation by Audit	
Annual Statement of Rates	2015
Zone No.	99/459
Mouza/Village	Borla
Area of property	3765.76 sqm of compensatory fungible FSI
Rate of land	₹ 74000 per sqm
Share of Society	1137.5 sqm (568.75 + 568.75)
Share of Developer	2628.26 sqm
Consideration to Society	₹ 3,11,00,000
Market Value (Developer share) 2628.26 X 74000 = ₹ 19,44,91,240 Less premium paid ₹ 9,95,73,981	₹ 9,49,17,259
Stamp duty leviable @ 5% on ₹ 9,49,17,259	₹ 47,45,862
Stamp Duty levied	₹ 31,32,500
Short levy of Stamp Duty	₹ 16,13,362
Calculation by Collector of Stamps, Kurla	
Amount of Consideration	Nil
Market Value of Property	₹ 6,26,43,000
Stamp duty levied @ 5% on Market Value	₹ 31,32,500

Appendix 2.3.5

(Reference: Paragraph 2.3.3; page 49)

Short levy of Stamp Duty of ₹ 59.00 lakh due to due to misclassification of zone. Resulting in undervaluation of property in conveyance deed

Name of the Office	Joint Sub Registrar-XI, Haveli, Dist. Pune
Para No. and year of IR	Para-1 of Inspection Report 2018-19
Document No. & Year	1937/2019
Vendors	Vendor and 13 others, Pune.
Purchaser	M/s XXX through its director Shri XXX
Details of property	For land admeasuring 17700 sqm Of Survey No. 220 situated at Village-Fursungi, Taluka Haveli District Pune within the limits of Pune Municipal Corporation
Calculation by Audit	
Annual Statement of Rates	2017-18
Zone No.	NA 9.2-page No.18 10/10.2 Page No.19 11/11.4 Page No. 19
Mouza/Village	Fursungi, Taluka Haveli
Survey No.	220
Rate of open land	₹ 11460 per sqm
Area of land	17700 sqm
Market Value of land as per instruction No. 23 & 16 (c) ₹ 11460 X 17700 sqm =	₹ 20,28,42,000
Stamp Duty leviable @ 6%	₹ 1,21,70,520
Stamp Duty levied	₹ 62,70,000
Short levy of Stamp Duty	₹ 59,00,520
Calculation by Joint Sub Registrar-II, Haveli, District Pune	
Amount of Consideration	₹ 3,60,00,000
Market Value of Property	₹ 10,44,30,000
Stamp duty levied @ 6 % on Market Value	₹ 62,70,000