
APPENDICES

**Appendix-I: Audit findings noticed during the period prior to
2020-21**

(Refer Para No. 2.3)

Amount in ₹. Crore

DAP NO.	State	Commissionerate	Amount Objected	Amount Accepted	Amount Recovered	SGST Component (For GST observations)	Ministry's Reply	Audit Comments
Service Tax								
Failure of Department in detecting irregular availing of CENVAT Credit								
1	Karnataka	Bengaluru North	50.14	0.04	0.04	NA	Not Received	NA
Failure of department in detecting non/short payment of Service Tax								
2	Karnataka	Bengaluru East	3.9	3.9		NA	Accepted	Nil
3	Maharashtra	Mumbai South	19.8	-	-	NA	Not accepted	NA
Sub-total			73.84	3.94	0.04	-	-	-
Goods and Services Tax								
Incorrect carry forward of CENVAT credit of ST/Tax/cess in TRAN-1								
1	Maharashtra	Belapur	5.16	-	-	No SGST component as this is related to CENVAT credit carried forward under section 140 of CGST Act	Not Received	NA
5	Madhya Pradesh	Indore	0.32	0.32	0.23	No SGST component as this is related to CENVAT credit carried forward under section 140 of CGST Act	Accepted	Nil
6	Madhya Pradesh	Ujjain	0.12	-	-	No SGST component as this is related to CENVAT credit carried forward under section 140 of CGST Act	Not Received	NA
8	Madhya Pradesh	Jabalpur	1.2	1.2	0.49	0.36	Not Received	NA
23	Haryana	Gurgaon	0.15	-	-	No SGST component as this is related to CENVAT credit carried forward under section 140 of CGST Act	Accepted	NA

Report No. 5 of 2022 (Indirect Taxes – Goods and Services Tax)

DAP NO.	State	Commissionerate	Amount Objected	Amount Accepted	Amount Recovered	SGST Component (For GST observations)	Ministry's Reply	Audit Comments
Non-payment of GST								
2	Maharashtra	Belapur	1.85	1.85		0.67	Accepted	Nil
4	Delhi	Delhi West	0.48	0.34	0.34	0.24	Not Received	NA
Incorrect availing of ITC credit of GST								
3	Gujarat	Ahmedabad South	0.42	0.42	0.42	0.21	Accepted	Nil
Non-payment of Interest on delayed payment of GST								
7	Madhya Pradesh	Jabalpur	0.16	0.16	0.16	0.08	Accepted	Nil
9	Madhya Pradesh	Jabalpur	0.18	0.18	0.18	0.09	Accepted	Nil
1	Jharkhand	Jamshedpur	0.19	0.19	-	0.095	Accepted	Nil
Irregular sanction of Refund Claim under GST								
15	Goa	Goa	4.29	-	-	0.11	Not accepted. Ministry stated (January 2022) that SCN for wrong ITC had been issued to the assessee which was confirmed along with interest. Further, it was not possible to adjust the demand while sanctioning refund due to time constraint for issuing notice in RFD-08, allowing taxpayer to reply the notice and passing the order considering taxpayer's reply and liability of interest in case of delayed refund	Reply is not acceptable as a period of 60 days has been provided to verify the refund claim which also include issuing of notice under RFD 08 and finalizing refund considering taxpayer's reply. Further, as per section 54(10), in case of any payment of tax, interest, penalty by the taxpayer, department may withheld the amount or refund the partial amount by deducting the amount payable by the taxpayer.
Sub-total			14.52	4.66	1.82	1.75	-	-

DAP NO.	State	Commissionerate	Amount Objected	Amount Accepted	Amount Recovered	SGST Component (For GST observations)	Ministry's Reply	Audit Comments
Incorrect mapping of tax payers in All in One (AIO) system data base								
16	Goa	Goa	NMV ¹⁶⁶	NMV	NMV	NA	Accepted	NA
Non-synchronization of GST portal and All in One data for 'filing of returns'								
24	Goa	Goa	NMV	NMV	NMV	NA	Not Received	NA
Total			88.36	8.6	1.86	1.745	-	-

¹⁶⁶ No money value

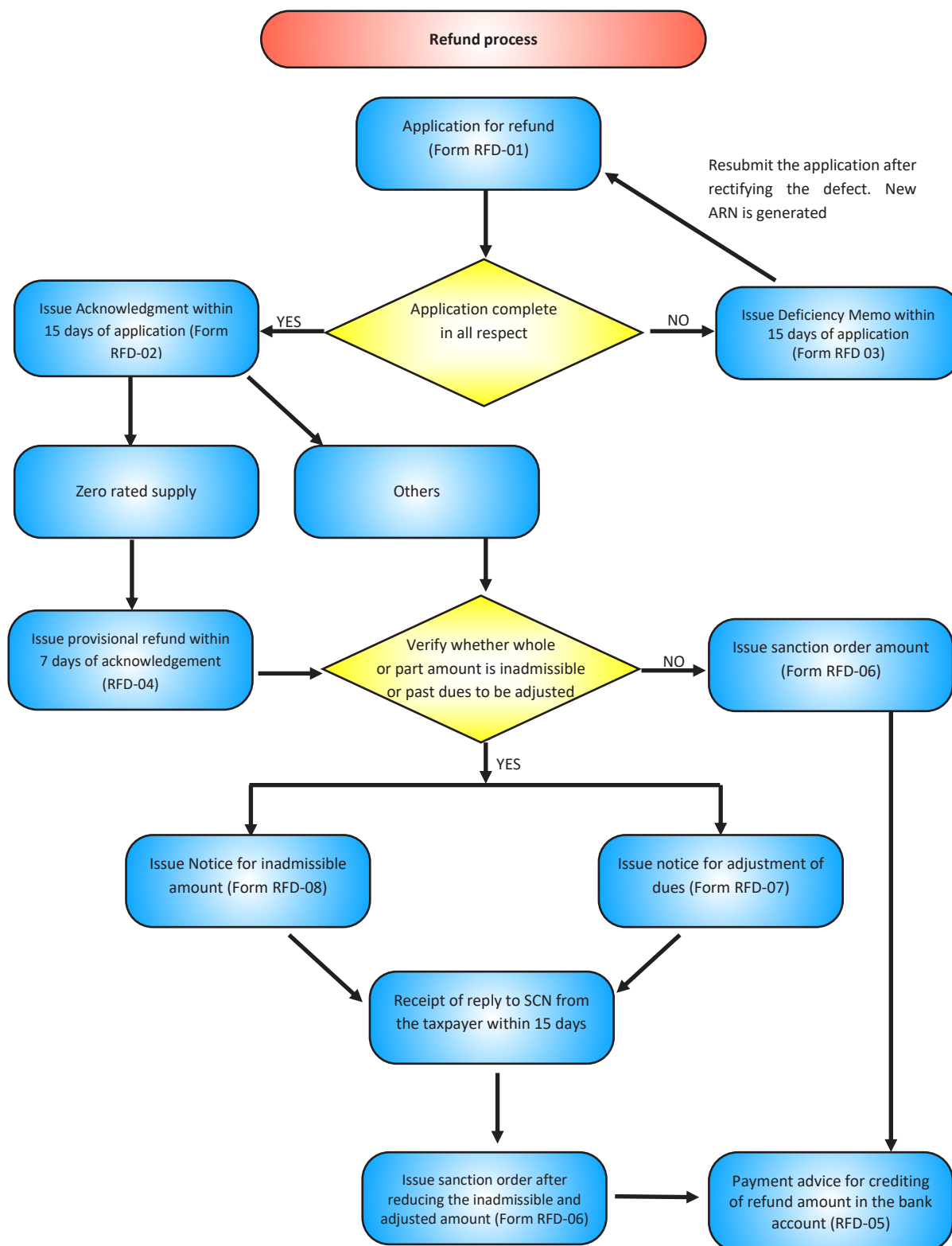
**Appendix-II: Achievement of the recovery targets by the Field Formations
(Refer Para No. 3.6.5)**

Amount in ₹. Crore

Sl. No.	Name of Zone	Target	Arrears realized	Target achieved (Percent)	Shortfall in target achieved (Percent)
2019-20					
1	MEERUT CE & GST	458	191.73	41.86	58.14
2	THIRUVANANTHAPURAM CE & GST	235	74.23	31.59	68.41
3	BHOPAL CE & GST	862	225.33	26.14	73.86
4	RANCHI CE & GST	575	90.45	15.73	84.27
5	KOLKATA CE & GST	1,201	84.50	7.04	92.96
2020-21					
1	MEERUT CE & GST	1,592	693.81	43.58	56.42
2	VADODARA CE & GST	294	121.89	41.46	58.54
3	GUWAHATI CE & GST	51	21.14	41.44	58.56
4	CHANDIGARH CE & GST	267	97.48	36.51	63.49
5	BHOPAL CE & GST	623	150.80	24.20	75.80
6	KOLKATA CE & GST	1,065	153.59	14.42	85.58

Appendix-III: Payment of refunds

(Refer Para No. 5.1.1.4)



**Appendix IV: Impact on State Goods and Services Tax
(Refer Para 5.9)**

(Amount in ₹ lakh)

State/UT Para No.	No. of cases	SGST amount involved	SGST amount accepted	SGST amount recovered
Andhra Pradesh	13	86.44	31.22	1.95
5.7.3.1	3	1.93	0.73	0.73
5.7.3.2	1	0.01	0.01	0.00
5.7.3.3	2	25.88	23.05	0.00
5.7.3.4	1	0.07	0.07	0.07
5.8.1	1	1.26	0.00	0.00
5.8.5	5	57.30	7.36	1.15
Arunachal Pradesh	1	0.01	0.01	0.00
5.8.5	1	0.01	0.01	0.00
Assam	7	0.05	0.04	0.00
5.7.1.2	7	0.05	0.04	0.00
Bihar	5	0.04	0.00	0.00
5.7.1.2	5	0.04	0.00	0.00
Chhattisgarh	1	0.00	0.00	0.00
5.7.1.2	1	0.00	0.00	0.00
Delhi	51	36.60	16.71	3.45
5.7.1.2	40	2.38	0.03	0.00
5.7.2	4	13.69	13.61	0.49
5.7.3.2	2	5.26	0.11	0.00
5.7.3.6	3	3.80	2.96	2.96
5.8.5	2	11.47	0.00	0.00
Gujarat	38	818.47	75.83	37.84
5.7.1.2	12	6.58	0.00	0.00
5.7.2	7	142.58	50.10	37.84
5.7.3.2	10	18.72	13.28	0.00
5.7.3.7	1	12.45	12.45	0.00
5.7.5.3	2	167.92	0.00	0.00
5.7.5.5	1	250.00	0.00	0.00
5.8.1	1	7.05	0.00	0.00
5.8.3	1	22.56	0.00	0.00
5.8.5	3	190.61	0.00	0.00
Haryana	47	376.60	2.15	1.28
5.6.1.1 to 5.6.1.3	1	3.25	0.00	0.00
5.7.1.2	22	0.94	0.00	0.00
5.7.2	7	308.97	0.00	0.00
5.7.3.1	1	12.54	0.00	0.00
5.7.3.2	3	14.49	0.00	0.00
5.7.3.4	12	26.49	2.15	1.28
5.8.1	1	9.92	0.00	0.00
Himachal Pradesh	1	0.03	0.00	0.00
5.7.1.2	1	0.03	0.00	0.00

State/UT Para No.	No. of cases	SGST amount involved	SGST amount accepted	SGST amount recovered
Jammu	1	0.00	0.00	0.00
5.7.1.2	1	0.00	0.00	0.00
Karnataka	48	343.53	4.22	0.45
5.7.2	3	10.20	0.07	0.07
5.7.3.1	22	78.65	0.39	0.38
5.7.3.3	6	9.91	2.78	0.00
5.7.3.6	8	7.74	0.98	0.00
5.7.3.7	1	0.89	0.00	0.00
5.8.1	4	157.47	0.00	0.00
5.8.2	4	78.66	0.00	0.00
KERALA	142	136.60	23.89	1.46
5.7.1.2	83	6.35	3.79	0.00
5.7.3.1	1	0.69	0.69	0.00
5.7.3.2	1	2.73	0.00	0.00
5.7.3.4	40	51.46	0.72	1.46
5.7.3.6	6	7.91	1.55	0.00
5.7.5.1	5	28.75	0.00	0.00
5.8.1	4	17.95	17.14	0.00
5.8.5	2	20.76	0.00	0.00
Madhya Pradesh	22	966.88	950.43	0.00
5.7.1.2	9	0.38	0.00	0.00
5.7.2	4	11.61	0.00	0.00
5.7.3.2	3	868.90	868.90	0.00
5.7.3.3	2	1.74	1.74	0.00
5.8.1	1	1.57	0.00	0.00
5.8.2	2	79.79	79.79	0.00
5.8.5	1	2.89	0.00	0.00
Maharashtra	73	552.80	0.94	0.00
5.6.2	6	310.33	0.00	0.00
5.7.1.2	54	5.85	0.00	0.00
5.7.3.1	3	8.10	0.00	0.00
5.7.3.3	1	0.94	0.94	0.00
5.7.3.5	1	0.65	0.00	0.00
5.7.3.6	1	0.54	0.00	0.00
5.7.4.2	2	206.63	0.00	0.00
5.8.2	5	19.76	0.00	0.00
Mizoram	1	0.02	0.00	0.00
5.7.1.2	1	0.02	0.00	0.00
Nagaland	1	0.00	0.00	0.00
5.7.1.2	1	0.00	0.00	0.00
Odisha	2	0.03	0.00	0.00
5.7.1.2	2	0.03	0.00	0.00
Punjab	49	122.20	8.38	1.39
5.7.1.2	24	1.50	0.00	0.00

Report No. 5 of 2022 (Indirect Taxes – Goods and Services Tax)

State/UT Para No.	No. of cases	SGST amount involved	SGST amount accepted	SGST amount recovered
5.7.2	4	37.15	5.44	0.00
5.7.3.2	13	60.68	1.55	0.00
5.7.3.4	6	21.76	0.29	0.29
5.8.1	1	0.57	0.57	0.57
5.8.5	1	0.53	0.53	0.53
Rajasthan	19	72.35	12.21	2.71
5.6.1.4	1	2.71	2.71	2.71
5.7.1.2	2	0.00	0.00	0.00
5.7.2	2	0.72	0.00	0.00
5.7.3.2	4	7.67	6.34	0.00
5.7.3.3	1	1.99	1.99	0.00
5.7.3.4	4	8.10	0.00	0.00
5.8.1	2	1.31	1.17	0.00
5.8.5	3	49.85	0.00	0.00
Tamil Nadu	116	901.45	0.00	0.00
5.6.2	18	749.61	0.00	0.00
5.7.1.2	71	1.10	0.00	0.00
5.7.3.1	3	12.06	0.00	0.00
5.7.3.2	1	2.45	0.00	0.00
5.7.3.4	21	103.25	0.00	0.00
5.7.3.5	1	31.40	0.00	0.00
5.8.5	1	1.58	0.00	0.00
Telangana	23	432.91	400.54	16.44
5.6.2	2	378.23	378.23	0.00
5.7.1.2	4	2.41	0.00	0.00
5.7.2	3	5.10	5.10	5.10
5.7.3.1	5	6.29	6.29	6.29
5.7.3.2	5	3.22	3.22	0.00
5.7.3.3	1	2.66	2.66	0.00
5.8.2	1	5.05	5.05	5.05
5.8.5	2	29.96	0.00	0.00
Uttar Pradesh	79	146.89	3.25	0.00
5.6.1.1 to 5.6.1.3	1	0.32	0.32	0.00
5.7.1.2	38	1.78	0.00	0.00
5.7.2	16	42.65	0.00	0.00
5.7.3.1	4	4.70	1.30	0.00
5.7.3.2	1	0.04	0.00	0.00
5.7.3.3	4	7.64	0.00	0.00
5.7.3.7	3	47.31	0.00	0.00
5.8.1	4	12.57	1.63	0.00
5.8.2	2	12.65	0.00	0.00
5.8.5	6	17.23	0.00	0.00
UttraKhand	1	13.96	0.00	0.00
5.7.2	1	13.96	0.00	0.00

State/UT Para No.	No. of cases	SGST amount involved	SGST amount accepted	SGST amount recovered
WEST BENGAL	54	85.44	83.86	47.04
5.7.1.2	34	0.56	0.00	0.00
5.7.2	4	3.41	3.41	0.03
5.7.3.2	7	1.53	0.51	0.00
5.7.3.4	1	0.39	0.39	0.00
5.7.3.6	1	1.14	1.14	1.14
5.8.1	5	78.11	78.11	45.57
5.8.5	2	0.30	0.30	0.30
Grand Total	795	5093.31	1613.68	114.01

