

APPENDICES

Appendix-1.1.1
(Reference: Paragraph 1.1, Page 1)

Details of Department and respective entities.

Sl. No.	Name of Department (s)	Name of Public Sector Undertaking (PSUs)	Name of other entities (Autonomous Bodies/Authorities, etc.)	Total of PSUs/ other entities
1	2	3	4	5=3+4
1.	Agriculture	1. Uttarakhand Seeds & Tarai Development Corporation Ltd.	-	1
2.	Animal Husbandry	-	-	-
3.	Art & Culture	-	-	-
4.	Ayurvedic & Unani Services	-	-	-
5.	Cane Development	1. Doiwala Sugar Company Ltd. 2. Kichha Sugar Company Ltd.	-	2
6.	Civil Aviation	-	1. Uttarakhand Civil Aviation Development Authority	1
7.	Corporative	1. Uttarakhand State Warehousing Corporation Ltd.	1. Corporative Tribunal	2
8.	Dairy Development	-	-	-
9.	Disaster Management and Rehabilitation	-	-	-
10.	Drinking Water and Sanitation	1. Peyjal Sansadhan Evam Vikas Nirman Nigam	1. Uttarakhand Jal Sansthan 2. State Water and Sanitation Mission (SWSM)	3
11.	Election	-	1. State Election Commission	1
12.	Finance	-	-	-
13.	Fisheries	-	-	-
14.	Food and Civil supplies	-	-	-
15.	Forest and Environment	1. Uttarakhand Forest Development Corporation	Uttarakhand Environment Conservation and Pollution Control Board	2
16.	General Administration	-	-	-
17.	Higher Education	-	1. Doon University, Dehradun 2. Kumaon University, Nanital 3. D.B.S. College, Dehradun 4. M.K.P.G. College, Dehradun 5. S.M.J.N. College, Haridwar 6. S.C.E.R.T. Narendra Nagar 7. D.W.T. College, Dehradun 8. D.A.V. (P.G.) College, Dehradun 9. Shri Guru Ram Rai College, Dehradun 10. M.P.G. College, Mussoorie 11. R.M.P. (P.G.) College, Haridwar 12. B.S.M. (P.G.) College, Roorkee 13. K.L.D.A.V. College, Roorkee	17

Sl. No.	Name of Department (s)	Name of Public Sector Undertaking (PSUs)	Name of other entities (Autonomous Bodies/Authorities, etc.)	Total of PSUs/ other entities
			14. Chinmay Degree College, Haridwar 15. S.D.P.C. College, Roorkee 16. Mahila Mahavidyalaya (P.G.) College, Haridwar 17. Chandrawati Tiwari Kanya Mahavidyalaya, Kashipur	
18.	Home	-	-	-
19.	Homeopathies Medical Services	-	-	-
20.	Horticulture	-	-	-
21.	Housing	-	1. Real Estate Regulatory Authority.	1
22.	Industries	1. State Industrial Development Corporation of Uttarakhand Limited 2. SIIDCUL, Plastic Park Ltd. 3. Uttar Pradesh Hill Electronics Corporation Limited 4. Trans cables Limited (Non-working) 5. Uttar Pradesh Digitals Limited (Non-working) 6. Uttar Pradesh Hill Phones Limited (Non-working) 7. Uttar Pradesh Hill Quartz Limited (Non-working) 8. Kumtron Limited (Non-working) 9. UPAI (Non-working)	1. Village & Small Scale Industries Board	10
23.	Information & Public Relation	-	-	-
24.	Irrigation	-	-	-
25.	Labour	-	1. Employees State Insurance Scheme 2. Labour Commissionerate 3. Industrial Tribunal & Labour Court	3
26.	Law and Justice	-	-	-
27.	Legislative and Parliamentary Affairs	-	-	-
28.	Medical Education	-	-	-
29.	Medical Health & Family Welfare	-	1. Medical & Public Welfare 2. Family Welfare	2
30.	Mining & Geology	-	-	-
31.	Minor Irrigation	-	-	-
32.	Panchayati Raj	-	1. Panchayati Raj Institution 2. Zila Panchayat	2
33.	Personnel	-	1. Uttarakhand Public Service Commission 2. Uttarakhand Subordinate Service Selection Commission	2

Sl. No.	Name of Department (s)	Name of Public Sector Undertaking (PSUs)	Name of other entities (Autonomous Bodies/Authorities, etc.)	Total of PSUs/ other entities
34.	Planning	-	-	-
35.	Power	1. Uttarakhand Power Corporation Limited 2. Power Transmission Corporation of Uttarakhand Limited 3. Uttarakhand Jal Vidyut Nigam Limited 4. Kishau Corporation Limited	1. Uttarakhand Electricity Regulatory Commission 2. Uttarakhand Renewable Energy Development Agency -	6
36.	Public Works Department	1. Bride Ropeway Tunnel and Other Infrastructure Development Corporation of Uttarakhand Limited 2. Uttarakhand Project Development and Construction Corporation limited	-	2
37.	Revenue Department	-	-	-
38.	Rural Development	-	1. Uttarakhand Rural Roads Development Agency Pradhan Mantri Grameen Sadak Yojana (PMGSY)	1
39.	Rural Works	-	-	-
40.	Sanskrit Education	-	1. Uttarakhand Sanskrit University, Haridwar	1
41.	School Education	-	1. Secretary Education Board, Ramnagar 2. Education Department (Rashtriya Madhyamik Siksha Abhiyan) 3. Sarv Shiksha Abhiyan 4. Mid Day Meal 5. Rajya Saksharta Mission	5
42.	Sericulture	-	-	-
43.	Skill Development	-	-	-
44.	Social Welfare	1. Uttarakhand Purva Sainik Kalyan Nigam Ltd. 2. Uttarakhand Bahudeshiya Vitta Evam Vikas Nigam 3. Garhwal Anusuchit Janjati Vikas Nigam Ltd. 4. Kumaon Anusuchit Janjati Vikas Nigam Ltd. 5. Uttarakhand Alpsankhyak Kalyan Tatha Waqf Vikas Nigam	-	5
45.	Soldier Welfare and Rehabilitation	-	-	-
46.	Sports	-	-	-
47.	Stamp and Registration	-	-	-
48.	State Excise	-	-	-
49.	State Tax	-	-	-

Sl. No.	Name of Department (s)	Name of Public Sector Undertaking (PSUs)	Name of other entities (Autonomous Bodies/Authorities, etc.)	Total of PSUs/ other entities
50.	Technical Education	-	1. Uttarakhand Technical University, Dehradun 2. G.B. Pant Engineering College, Pauri 3. Kumaon Engineering College, Dwarahat, Almora 4. G.B. Pant Agriculture and Technical University Pant Nagar	4
51.	Tourism	1. Garhwal Mandal Vikas Nigam Limited 2. Kumaon Mandal Vikas Nigam Limited 3. Eco- Tourism Development Corporation of Uttarakhand	- - -	3
52.	Transport	1. Uttarakhand Metro Rail, Urban Infrastructure & Building Construction Limited 2. Uttarakhand Parivahan Nigam	- -	2 -
53.	Urban Development	1. Dehradun Smart City Ltd.	1. Bhagirathi Nadi Ghati Vikas Pradhikaran	2
54.	Women Empowerment & Child Development	-	-	-
55.	Youth Welfare & PRD	-	-	-
56.	Others	-	1. CM Secretariate 2. Governor Secretariate 3. Vidhan Sabha Secretariate 4. Uttarakhand Information Commission 5. Information Technology Development Agency	5
Total				85

Appendix-2.1.1
(Reference: Paragraph 2.1.1; Page 9)
Details of Number of beneficiaries and funds transferred

(Amount in ₹)

Department	2017-2018		2018-2019		2019-2020		2020-2021		Total Fund	Total Benef.
	Total Fund	Total Benef.	Total Fund	Total Benef.	Total Fund	Total Benef.	Total Fund	Total Benef.		
Social Welfare	8,73,63,29,200	10,10,636	9,27,55,27,000	9,05,050	6,17,88,97,100	7,49,710	2,16,53,67,800	7,29,632	26,35,61,21,100	33,95,028
Rural Development	5,42,32,03,000	9,97,577	5,00,69,79,920	9,93,998	2,58,07,40,058	10,29,089	2,89,84,37,695	10,86,057	15,90,93,60,673	41,06,721
Women and Child Development	2,42,44,32,703	8,45,538	5,95,15,36,562	12,08,903	4,17,06,40,921	11,24,998	1,29,85,97,633	9,56,351	13,84,52,07,819	41,35,790
School Education and Literacy	1,17,33,98,000	13,78,160	1,97,31,00,641	13,96,074	2,10,61,74,645	13,38,324	49,52,94,978	6,55,589	5,74,79,68,264	47,68,147
Health and Family Welfare	76,62,64,451	3,54,472	19,62,73,187	61,417	1,33,97,88,917	1,65,790	28,83,17,814	55,891	2,59,06,44,369	6,37,570
Horticulture	16,07,53,713	15,896	93,79,36,020	11,984	50,17,12,000	18,268	4,49,000	0	1,60,08,50,733	46,148
Drinking Water and Sanitation	89,80,44,740	97,940	26,71,04,000	28,788	19,67,24,800	17,102	2,20,00,000	3,500	1,38,38,73,540	1,47,330
Micro, Small and Medium Enterprises	0	0	57,50,39,965	3,171	35,01,96,611	1,027	0	0	92,52,36,576	4,198
Urban Development	79,23,693	1,046	51,44,46,000	30,953	3,92,20,161	56,131	0	0	56,15,89,854	88,130
Tribal Affairs	23,66,17,891	26,586	13,73,14,137	23,275	2,43,10,741	3,792	9,27,36,066	45,932	49,09,78,835	99,585
Agriculture	7,35,11,285	32,346	20,43,60,998	18,782	18,22,45,695	56,954	0	0	46,01,17,978	1,08,082
Ex-Servicemen Welfare	0	0	23,37,54,938	2,399	12,98,35,834	2,337	4,97,25,452	1,101	41,33,16,224	5,837
Forest	46,46,500	161	0	5,749	27,99,10,188	22,015	1,76,99,000	103	30,22,55,688	28,028
Food and Public Distribution	64,70,250	86,270	22,48,76,325	6,56,265	0	0	0	0	23,13,46,575	7,42,535
Dairy Development	0	0	10,30,54,597	59,511	9,50,95,403	55,474	0	0	19,81,50,000	1,14,985
Animal Husbandry	5,61,69,000	1,279	0	0	6,22,75,000	1,494	0	0	11,84,44,000	2,773
Skill Development and Entrepreneurship	18,67,392	0	11,39,61,572	24,605	0	0	0	0	11,58,28,964	24,605
Police	0	0	0	0	7,70,61,506	8,000	0	0	7,70,61,506	8,000
Culture	0	0	3,21,43,790	620	83,78,738	1,051	18,39,000	141	4,23,61,528	1,812
Minority Affairs	2,49,80,690	38,928	86,70,806	575	62,65,300	1,292	0	0	3,99,16,796	40,795
Inland Fisheries	1,96,46,600	196	0	36	0	0	0	0	1,96,46,600	232
Sports	0	0	1,34,72,477	377	0	0	0	0	1,34,72,477	377
Sericulture	0	0	1,04,64,000	6,002	0	0	0	0	1,04,64,000	6,002
AYUSH	7,34,848	6,98,410	0	0	0	0	0	0	7,34,848	6,98,410
Youth Affairs	0	0	0	1,745	0	0	0	0	0	1,745
Transport	0	0	0	0	0	0	0	0	0	0
Tourism	0	0	0	258	0	0	0	0	0	258
Sanskrit Education	0	0	0	0	0	0	0	0	0	0
Higher Education	0	0	0	0	0	0	0	0	0	0
Cooperative	0	0	0	0	0	0	0	0	0	0
Grand Total :	20,01,49,93,956	55,85,441	25,78,00,16,935	54,40,537	18,32,94,73,618	46,52,848	7,33,04,64,438	35,34,297	71,45,49,48,947	1,92,13,123

Appendix-2.1.2

(Reference: Paragraph 2.1.3; Page 10)

Details of number of beneficiaries and funds transferred in Old Age and Widow Pension Schemes

(Amount in ₹)

Scheme	2017-2018		2018-2019		2019-2020		2020-2021		Total Fund transferred	Total no. of beneficiaries
	Total Fund	Total Benef.	Total Fund	Total Benef.	Total Fund	Total Benef.	Total Fund	Total Benef.		
IGNOAPS*	68,37,63,000	5,17,221	37,15,17,000	2,26,085	29,62,78,000	2,22,725	20,47,62,500	2,13,504	1,55,63,20,500	11,79,535
IGNWPS**	12,13,51,000	17,190	3,22,19,000	26,379	4,26,13,000	25,695	2,36,83,000	26,380	21,98,66,000	95,644
Old Age Pension	4,47,69,87,200	39,699	4,92,84,25,000	2,17,616	3,39,21,63,100	2,33,057	1,19,55,74,000	2,39,216	13,99,31,49,300	7,29,588
Widow Pension	1,62,99,94,000	1,31,102	1,82,45,64,000	1,37,997	1,42,49,11,000	1,38,033	45,69,00,000	1,42,213	5,33,63,69,000	5,49,345
Total :	6,91,20,95,200	7,05,212	7,15,67,25,000	6,08,077	5,15,59,65,100	6,19,510	1,88,09,19,500	6,21,313	21,10,57,04,800	25,54,112

* Indira Gandhi National Old Age Pension Scheme

**Indira Gandhi National Widow Pension Scheme

Appendix-2.1.3
(Reference: Paragraph 2.1.5.9; Page 23)

Status of multiple pensions on same Aadhaar numbers

Sl. No.	Name of District	Name	Father/husband name	Name of scheme	Application no.	UID no.	Pension start month/ year	Pension paid amount (in ₹)
1.	Tehri	Sarojani Devi	Parmanand	Old Age	OR351300500700200015	*****4030	4/2012	29,000
2.	Tehri	Sarojani Devi	Parmanand	Widow	WR351300701700100012		4/2013	3,000
3.	Tehri	Resham Singh	Sridhar Singh	Kishan	KR351300900200100006	*****5323	12/2014	50,800
4.	Tehri	Sushila Singh	Resham Singh	Widow	WR351300900200200003		7/2020	0
5.	Tehri	Surendar Singh	Gobar Singh	Old Age	OR351300605600100024	*****7521	10/2015	3,000
6.	Tehri	Surendar Singh	Gobar Singh	Kishan	KR351300605600100008		4/2016	50,800
7.	Tehri	Saraswati Devi	Tikam Singh	Widow	TEH-CH303	*****7725	4/2012	0
8.	Tehri	Saraswati Devi	Tika Ram	Old Age	OR351300607500200004		5/2015	26,400
9.	Champawat	Ishwari Devi	Pushkar Datt	Old Age	OR351000106100100065	*****0811	12/2018	20,400
10.	Champawat	Ishwari Devi	Pushkar Datt	Widow	WR351000106100100027		7/2020	0
11.	Tehri	Bharoshi Devi	Kirti Ram	Old Age	OR351300234400100006	*****9922	11/2016	4,800
12.	Tehri	Bharoshi Devi	Kirti Ram	Widow	WR351300234200100013		1/2020	0
13.	Pauri	Sumitra Devi	Jaat Singh	Old Age	OU350500440064500587	*****8620	1/2020	0
14.	Pauri	Sumitra Devi	Jeet Singh	Widow	WU350500440064600011		7/2020	0
15.	Pithoragarh	Haruli Devi	Uttam Singh	Old Age	PTH-R1106/CH 884	*****0000	4/2012	73,900
16.	Tehri	Khimanand	Tej Ram	Kishan	KR351300306700100015		7/2020	0
17.	Dehradun	Ramkali	Puran Singh	Widow	D4-10	*****2100	4/2014	81,800
18.	Tehri	Shikat Prasad	Shivsaran	Old Age	OR351300211700100014		6/2016	1,200
19.	Pauri	Munni Devi	Ashok Kumar	Widow	WU350500440064000011	*****5490	6/2020	0
20.	Pauri	Rami Devi	Vinod Singh	Widow	WU350500440064500353		6/2020	0
21.	Tehri	Geeta Devi	Praveen Singh	Widow	WR351300110600200005	*****0709	6/2020	0
22.	Tehri	Geeta Devi	Praveen Singh	Widow	WR351300110600200006		6/2020	0
23.	Pauri	Asha Devi	Kamal Singh	Widow	WR350500809200200009	*****6085	3/2020	1,200
24.	Pauri	Asha Devi	Kamal Singh	Widow	WR350500809200200011		6/2020	0
25.	Pauri	Guddi Devi	Surendra Dutt	Widow	WR350501305000100024	*****9228	9/2018	1,200
26.	Pauri	Guddi Devi	Surendra Dutt	Widow	WR350501305000100025		7/2020	0
Total								3,47,500

Appendix-2.1.4
(Reference: Paragraph 2.1.5.10.; Page 23)

Status of multiple pensions on same bank account number

Sl. No.	Name of District	Applicant name	Father / Husband name	Name of scheme	Application no.	Bank account no.	IFSC code	Pension start month/ year	Pension amount (in ₹)
1.	Almora	Lalmani	Dhani Ram	Kishan	KR350700501300100002	*****9875	SBINORRUTGB	4/2014	25,000
2.	Almora	Lalmani	Dhani Ram	Old Age	OR350700501300100099		SBINORRUTGB	4/2013	59,400
3.	Champawat	Ani Ram	Dula Ram	Old Age	R10041200360	*****3043	SBIN0007437	4/2012	85,900
4.	Champawat	Dikri Devi	Ani Ram	Widow	WR351000401700100008		SBIN0007437	1/2020	7,200
5.	Champawat	Manohar Datt	Digar Dev	Old Age	R10041501058	*****3496	SBIN0007437	4/2012	85,900
6.	Champawat	Govindi Devi	Manohar Datt	Widow	WR351000404100100048		SBIN0007437	5/2019	15,400
7.	Champawat	Kalawati Devi	Tara Datt	Kishan	KR351000300500100010	*****5199	NTBL0DEV030	1/2016	46,000
8.	Champawat	Kalawati Devi	Tara Datt	Old Age	OR351000300500100047		NTBL0DEV030	10/2018	22,400
9.	Champawat	Kishani Devi	Narottam	Kishan	KR351000300500100006	*****5203	NTBL0DEV030	1/2016	46,000
10.	Champawat	Kishani Devi	Tula Datt	Old Age	OR351000300500100049		NTBL0DEV030	10/2018	22,400
11.	Champawat	Lacchi Chand	Moti Chand	Kishan	KR351000104200200005	*****0500	PUNB0692100	1/2016	28,000
12.	Champawat	Lacchi Chand	Moti Chand	Old Age	OR351000104200200030		PUNB0692100	1/2019	19,400
13.	Garhwal	Bharat Singh	Than Singh	Kishan	KR350501322600100001	*****1164	SBIN0004533	1/2016	46,000
14.	Garhwal	Sajni Devi	Bharat Singh	Widow	WR350501300900200006		SBIN0004533	1/2019	19,400
15.	Garhwal	Maheshwari Devi	Jaipal Singh	Kishan	KR350501608500100002	*****3067	SBIN0008262	3/2017	40,000
16.	Garhwal	Maheshwari Devi	Jaipal Singh	Widow	WR350501608500100001		SBIN0008262	2/2019	18,400
17.	Garhwal	Parwati Devi	Pravin Singh	Old Age	OR350501210300100015	*****0430	SBINORRUTGB	7/2018	25,400
18.	Garhwal	Parwati Devi	Praveen Singh	Widow	WR350501210300100010		SBINORRUTGB	3/2019	17,400
19.	Garhwal	Suresha Nand	Shalik Ram	Kishan	KR350501202900200001	*****3530	PUNB0287200	7/2015	51,200
20.	Garhwal	Veera Devi	Sureshanand	Old Age	OR350501202900200001		PUNB0287200	9/2019	11,400
21.	Haridwar	Bala Devi	Mangal Saini	Kishan	KR350300501300100009	*****4113	SBIN0012850	1/2018	30,000
22.	Haridwar	Bala Devi	Mangal	Old Age	OU350300090004500115		SBIN0012850	5/2017	29,400
23.	Haridwar	Premwati	Baburam	Kishan	KR350300501800100006	*****7380	PUNB0720500	4/2014	44,800
24.	Haridwar	Premwati	Baburam	Widow	WR350300501800200066		PUNB0720500	8/2018	24,400
25.	Rudraprayag	Devki Devi	Mohan Singh	Kishan	KR350600110100100002	*****8637	SBIN0008423	1/2015	40,000
26.	Rudraprayag	Devki Devi	Mohan Singh	Old Age	OR350600110100100032		SBIN0008423	1/2016	41,000
27.	Rudraprayag	Prem Lal	Manglu Lal	Kishan	KR350600108100100002	*****7252	SBIN0008423	8/2014	40,000
28.	Rudraprayag	Prem Lal	Manglu Lal	Old Age	OR350600108100100053		SBIN0008423	7/2014	35,400
29.	Rudraprayag	Vishnu Datt	Badri Datt	Kishan	KR350600114400100002	*****6357	SBIN0009835	4/2016	40,000
30.	Rudraprayag	Vishnu Prasad	Badri Datt	Old Age	OR350600114400100032		SBIN0009835	3/2017	44,400
31.	Rudraprayag	Madan Lal	Mohan Lal	Kishan	KR350600301700100007	*****8698	SBIN0008423	4/2018	27,000
32.	Rudraprayag	Madan Lal	Mohan Lal	Old Age	OR350600301700100045		SBIN0008423	2/2019	18,400
33.	Rudraprayag	Darmyan Singh	Gavar Singh	Kishan	KR350600305800200012	*****3264	UBIN0540439	4/2018	27,000
34.	Rudraprayag	Darmyan Singh	Gavar Singh	Old Age	OR350600305800200145		UBIN0540439	6/2018	26,400
35.	Tehri	Jagtmba Devi	Pursotam	Old Age	OR351300218300100095	*****4404	SBINORRUTGB	8/2014	23,400
36.	Tehri	Jagdamba Devi	Purushotam Datt	Widow	WR351300218300100038		SBINORRUTGB	11/2018	20,400
37.	Tehri	Chandra Devi	Bachan Singh	Old Age	OR351300212900100059	*****5180	SBINORRUTGB	7/2018	8,400
38.	Tehri	Chander Singh	Bachan Singh	Widow	TEH-B89		SBINORRUTGB	4/2012	78,200
39.	Tehri	Balak Ram	Raghunath Prasad	Kishan	KR351300202400300001	*****8261	SBINORRUTGB	4/2015	50,800

Sl. No.	Name of District	Applicant name	Father / Husband name	Name of scheme	Application no.	Bank account no.	IFSC code	Pension start month/ year	Pension amount (in ₹)
40.	Tehri	Balak Ram	Raghunath	Old Age	OR351300202400300028		SBIN0RRUTGB	10/2018	8,400
41.	Tehri	Jagdeesh Singh	Puran Singh	Kishan	KR351300319200100001	*****3948	SBIN0006397	1/2015	50,800
42.	Tehri	Jaintra Devi	Jagdish Singh	Old Age	OR351300319200100013		SBIN0006397	1/2019	19,400
43.	Tehri	Dhan Singh	Bala Singh	Kishan	KR351300212500100002	*****0215	SBIN0006687	2/2015	50,800
44.	Tehri	Dhan Singh	Baal Singh	Old Age	TEH-R1302/2866		SBIN0006687	4/2012	85,900
45.	Tehri	Govind Ram	Maya Ram	Kishan	KR351300510000100006	*****5866	SBIN0004341	4/2017	39,000
46.	Tehri	Govind Ram	Maya Ram	Old Age	OR351300510000100060		SBIN0004341	4/2017	17,400
47.	Tehri	Kirti Singh	Heera Singh	Kishan	KR351300500300100002	*****7193	SBIN0004341	4/2015	50,800
48.	Tehri	Bhagwani Devi	Kirat Singh	Widow	WR351300500300100020		SBIN0004341	3/2019	17,400
49.	Tehri	Hansa Devi	Sundar Singh	Kishan	KR351300706900100014	*****1351	SBIN0007883	8/2016	31,000
50.	Tehri	Hansa Devi	Sundar Singh	Old Age	OR351300833125700003		SBIN0007883	12/2017	23,400
51.	Tehri	Fate Singh	Nain Singh	Kishan	KR351300900100100006	*****4601	SBIN0009967	9/2015	50,800
52.	Tehri	Fate Singh	Nain Singh	Old Age	OR351300900100100020		SBIN0009967	4/2017	32,400
53.	Tehri	Deep Chander	Dalamu	Kishan	KR351300516200100016	*****4619	SBIN0004341	4/2016	50,800
54.	Tehri	Somvati Devi	Darshan Lal	Widow	WR351300516200100009		SBIN0004341	3/2019	17,400
55.	Tehri	Pushpa Devi	Devnand	Kishan	KR351300916000100001	*****3801	SBIN0006811	4/2016	28,000
56.	Tehri	Pushpa Devi	Shri Devanand	Old Age	TEH-R1302/2084		SBIN0006811	4/2012	84,200
57.	Tehri	Bachni Devi	Prithi Singh	Kishan	KR351300408600200018	*****5839	SBIN0006791	12/2016	31,000
58.	Tehri	Bachan Dei	Hari Singh	Old Age	OR351300408600200033		SBIN0006791	1/2016	53,000
59.	Tehri	Umed Singh	Bhola Singh	Kishan	KR351300917900100001	*****6471	SBIN0RRUTGB	2/2015	50,800
60.	Tehri	Ummed Singh	Bhola Singh	Old Age	OR351300906000100061		SBIN0RRUTGB	3/2016	20,400
61.	Tehri	Kundan Singh	Molu	Kishan	KR351300909800100002	*****8224	SBIN0RRUTGB	12/2014	50,800
62.	Tehri	Kundan Singh	Bholu Singh	Old Age	OR351300917900100006		SBIN0RRUTGB	9/2017	20,400
63.	Tehri	Dabli Devi	Amar Singh	Kishan	KR351300849732700007	*****4407	SBIN0RRUTGB	4/2016	28,000
64.	Tehri	Dibli Devi	Amar Singh	Old Age	OR351300806500100037		SBIN0RRUTGB	6/2013	8,400
65.	Tehri	Bagwan Singh	Mangal Singh	Kishan	KR351300603800100005	*****2244	IBKL070TGZS	4/2017	31,000
66.	Tehri	Bhagwan Singh	Mangal Singh	Old Age	OR351300514800100073		IBKL070TGZS	3/2019	17,400
67.	Tehri	Sundar Singh	Dhyan Singh	Kishan	KR351300501100100006	*****0951	IBKL0070T25	4/2016	13,000
68.	Tehri	Sundar Singh	Dhyan Singh	Old Age	OR351300501100100036		IBKL0070T25	6/2014	8,400
69.	Tehri	Vishan Dei	Prem Singh	Kishan	KR351300405000100015	*****1681	IBKL0070T26	4/2016	31,000
70.	Tehri	Bisan Dei	Prem Singh	Old Age	TEH-R1304/5865		IBKL0070T26	4/2012	85,400
71.	US Nagar	Sundri Devi	Jagveer	Kishan	KR350900403300100005	*****8949	SBIN0RRUTGB	8/2015	49,000
72.	US Nagar	Surendari Devi	Jagveer Singh	Widow	WR350900403300100059		SBIN0RRUTGB	4/2019	16,400
73.	US Nagar	Sadiya Devi	Shyamal	Old Age	USN-19003	*****2205	ICIC00USNDC	4/2012	90,500
74.	US Nagar	Neeva Devi	Sugreev Singh	Widow	WR350900605200100064		ICIC00USNDC	2/2020	6,000
75.	US Nagar	Roshan Singh	Badri Singh	Old Age	OR350900701300100147	*****1879	NTBLOBHO084	1/2014	75,100
76.	US Nagar	Goura Devi	Roshan Lal	Widow	WR350900701300100224		NTBLOBHO084	2/2020	6,000
Total									26,91,500

Appendix-2.1.5
(Reference: Paragraph 2.1.5.11; Page 24)
Status of multiple pensions on same BPL family ID

Sl. No.	Name of District	Name	Father/husband name	BPL ID No.	Name of scheme	Application No.	Pension start month/ year	Pension paid amount (in ₹)
1.	Dehradun	Paro Devi	Sabal Singh	233	Old Age	OR350200100600100073	6/2015	46,700
2.	Dehradun	Chati Devi	Sabal	233	Old Age	OR350200100600100103	6/2015	40,700
3.	Dehradun	Kanvari	Sabal Singh	233	Old Age	OR350200100600100133	6/2018	26,900
4.	Dehradun	Bhagat Khanna	Sabla	2392	Old Age	OR350200102400500006	8/2015	46,700
5.	Dehradun	Sushila Devi	Bhagat Singh	2392	Widow	WR350200107100100010	7/2019	13,400
6.	Dehradun	Jeendei	Dhan Singh	3216	Old Age	OR350200106100100904	6/2018	26,900
7.	Dehradun	Rajo	Dhan Singh	3216	Widow	WR350200103900100015	6/2018	26,900
8.	Dehradun	Jhamo Devi	Pushva	5857	Old Age	55167	4/2012	61,700
9.	Dehradun	Kanwari Devi	Puswa	5857	Widow	WR350200102500100012	11/2018	21,400
10.	Dehradun	Kikru	Kundanu	6357	Old Age	OR350200102800100119	2/2018	30,900
11.	Dehradun	Kala Devi	Kinkru	6357	Widow	WR350200102800100020	6/2019	14,400
12.	Dehradun	Yashoda	Tejpal Singh	4926	Widow	WR350200402700100034	7/2013	49,700
13.	Dehradun	Gudi Devi	Tejpal Singh	4926	Old Age	OR350200401600100717	7/2018	24,700
14.	Dehradun	Yashpal Singh	Alam Singh	6935	Old Age	OR350200400300100303	12/2017	40,200
15.	Dehradun	Anita	Yashpal Singh	6935	Widow	WR350200400300100088	3/2017	32,900
16.	Dehradun	Pratap Singh	Mannu	163	Old Age	OR350200201100100890	8/2016	40,700
17.	Dehradun	Kamla Devi	Pratap Singh	163	Widow	WR350200204600100003	1/2020	7,200
18.	Dehradun	Piyaro Devi	Chatra Singh	300	Old Age	54806	4/2012	40,700
19.	Dehradun	Meera Devi	Chatar Singh	300	Widow	WR350200206900100010	8/2018	24,400
20.	Dehradun	Bhimo Devi	Kheema Dass	975	Old Age	OR350200201100100494	8/2015	46,700
21.	Dehradun	Meena Devi	Kheema Dass	975	Widow	WR350200200800300004	9/2017	35,400
22.	Dehradun	Bhopal Singh	Dhani Ram	1068	Old Age	OR350200201100100483	8/2015	46,700
23.	Dehradun	Leela Devi	Bhupal Singh	1068	Widow	WR350200204100100018	6/2020	1,200
24.	Dehradun	Medhku	dhram singh	1331	Old Age	OR350200201800100077	2/2014	37,700
25.	Dehradun	Sunita	Dhan Singh	1331	Widow	WR350200201800100021	1/2013	37,700
26.	Dehradun	Aamo Devi	Dhan Singh	1331	Widow	WR350200201800100022	1/2013	46,700
27.	Dehradun	Ahmed Ali	Gulam Husain	3692	Old Age	OR350200208400100148	2/2014	40,700

Sl. No.	Name of District	Name	Father/ husband name	BPL ID No.	Name of scheme	Application No.	Pension start month/ year	Pension paid amount (in ₹)
28.	Dehradun	Kulsum	Ahmad Ali	3692	Widow	WR350200208400100051	7/2019	13,400
29.	Dehradun	Rajander Singh Thapa	Veer Singh Thapa	5244	Old Age	OR350200503300200058	12/2017	32,900
30.	Dehradun	Tulasi Devi	Rajendra Singh	5244	Widow	WR350200502800100035	7/2020	0
31.	Dehradun	Munni Devi	Shamsher Singh	3454	Old Age	OR350200604800100391	8/2015	40,700
32.	Dehradun	Pramila Devi	Shamser Singh	3454	Widow	WR350200604800100106	7/2019	14,400
33.	Dehradun	Irsad	Yasin	6826	Old Age	OR350200604900100252	1/2015	40,200
34.	Dehradun	Mustari	Irshad	6826	Widow	WR350200604900100054	7/2019	14,400
35.	Dehradun	Mo Hasan	Jamadar	8540	Old Age	OR350200605400100240	11/2017	35,700
36.	Dehradun	Munni	Mo Hasan	8540	Widow	WR350200605400100057	1/2019	19,400
37.	Dehradun	Nazma	Ajj	8607	Widow	WR350200605400100054	9/2018	23,400
38.	Dehradun	A Ajj	Sabar Hasan	8607	Old Age	OR350200605400100218	10/2016	40,700
39.	Dehradun	Tahira	Haneef	3144/14	Old Age	OR350200300900101215	5/2018	26,700
40.	Dehradun	Sameena	Haneef	3144/14	Widow	WR350200300900100234	6/2020	1,200
41.	Dehradun	Taseen	Alladiya	7595/448	Old Age	OR350200300200100562	6/2018	26,900
42.	Dehradun	Mehraj	Taseen	7595/448	Widow	WR350200300100100200	5/2020	1,200
43.	Haridwar	Tahir	Baseer	572	Old Age	OR350300401400100114	8/2015	25,700
44.	Haridwar	Raseeda	Tahir	572	Old Age	OR350300103400100051	11/2017	33,900
45.	Haridwar	Pakeeja	Ekaram	21729	Old Age	OR350300104100100987	7/2014	40,700
46.	Haridwar	Sahra	Ikram	21729	Widow	WR350300104100100134	8/2018	24,900
47.	Haridwar	Ikran	Yaseen	21729	Old Age	OR350300104100101040	8/2015	40,700
48.	Haridwar	Palla	Ruhla	60/673	Old Age	OR350300300800100281	9/2014	40,700
49.	Haridwar	Jagwati	Palla	60/673	Widow	WR350300300800100070	6/2020	1,200
Total								14,48,900

Appendix-2.1.6
(Reference: Paragraph 2.1.5.12; Page 24)
Status of payment of double pensions

Sl. No.	Name of applicant	Husband Name	Application No.	UID No.	Village Code	Pension Start Month/ Year	Pension Paid Amount (in ₹)
1.	Jaipal Singh	Saukar Singh	OR350500304700200003		3505003047002	11/2017	5,200
2.	Jaipal Singh	Saukar Singh	OR350500304700200004	*****7407	3505003047002	12/2017	32,400
3.	Mohan Singh	Deevan Singh	OR350701100600100037	*****8852	3507011006001	3/2018	29,900
4.	Mohan Singh	Deevan Singh	OR350701100600100040	*****3047	3507011006001	8/2019	12,400
5.	Budh Singh	Ram Singh	OR350900300500100089	*****8113	3509003005001	5/2017	39,900
6.	Budh Singh	Ram Singh	OR350900300500100107	*****8113	3509003005001	3/2018	29,900
7.	Paritosh Mandal	Nisikant Mandal	OR350900601500100533	*****6133	3509006015001	3/2018	27,400
8.	Paritosh Mandal	Nisikant Mandal	OR350900601500100474		3509006015001	2/2018	29,400
9.	Khushnoodi	Tofik Ahmad	OR350900301000100303	*****7565	3509003010001	6/2018	26,400
10.	Khushnoodi	Tofik Ahmad	OR350900301000100315	*****7565	3509003010001	4/2019	16,400
11.	Gopal Singh	Dharm Singh	OR350900403000100761	*****3779	3509004030001	10/2018	22,400
12.	Gopal Singh	Dharm Singh	OR350900403000100762	*****1159	3509004030001	10/2018	22,400
13.	Jamil Ahmad	Ameer Ahmad	OU350900560036600086	*****3382		10/2018	22,400
14.	Jamil Ahmad	Ameer Ahmad	OU350900560036600113	*****8721		8/2019	12,400
15.	Charan Singh	Kuwar Singh	OR350900402900100528	*****2265	3509004029001	11/2019	9,400
16.	Charan Singh	Kuwar Singh	OR350900402900100551	*****6503	3509004029001	7/2020	1,200
17.	Puran Ram	Gusai Ram	OR351100603100100100	*****2407	3511006031001	11/2018	21,400
18.	Puran Ram	Gusai Ram	OR351100603100100102	*****4903	3511006031001	11/2018	21,400
19.	Kamal Singh	Matwar Singh	OR351300713500200034	*****9936	3513007135002	10/2017	29,400
20.	Kamal Singh	Matwar Singh	OR351300713500200049	*****9582	3513007135002	6/2020	1,200
21.	Kamla Devi	Daya Kishan	WR350700409500100010	*****7508	3507004095001	6/2017	38,400
22.	Kamla Devi	Daya Kishan	WR350700409500100012	*****6362	3507004095001	3/2018	38,400
23.	Sayra	Ashraf Ali	WU350300110007000014	*****3816	3503001100070	1/2018	31,400
24.	Sayra	Ashraf Ali	WU350300110007000019	*****3826	3503001100070	5/2019	15,400
25.	Kamla Devi	Mohan Singh	WU350800180015400015	*****5465	3508001800154	4/2018	28,400
26.	Kamla Devi	Mohan Singh	WU350800180015400019	*****7937	3508001800154	5/2019	15,400
27.	Deveshwari Devi	Virendra Singh	WU350500440064500057	*****9652	3505004400645	2/2019	17,400
28.	Deveshwari Devi	Virendra Singh	WU350500440064500324	*****5366	3505004400645	7/2020	1,200
29.	Sunita Devi	Virendra Singh	WU350500440064500074	*****2971	3505004400645	1/2019	17,400
30.	Sunita Devi	Virendra Singh	WU350500440064500186	*****7034	3505004400645	8/2019	12,400
31.	Ekadashi Devi	Khem Raj	WR351300410500100006	*****8994	3513004105001	2/2018	29,400
32.	Ekadashi Devi	Khem Raj	WR351300410500100009	*****7406	3513004105001	8/2019	11,400
Total							6,69,500

Appendix-2.1.7
(Reference: Paragraph 2.1.5.13.; Page 25)

A. Status of delay in payment of pension (State)

Extent of delay	No. of pensioners	No. of transactions	Department to beneficiary			Treasury to beneficiary			Amount (in ₹)
			Median	Minimum	Maximum	Median	Minimum	Maximum	
No Delay	1,334	1,334	0	0	0	0	0	0	43,63,100
Upto 1 week	5,92,446	44,97,831	4	1	7	0	0	6	14,52,05,76,304
1 week to 2 weeks	5,43,169	13,23,770	10	8	14	2	0	14	4,20,21,34,903
2 weeks to 1 month	3,40,266	4,78,022	17	15	30	3	0	29	1,51,37,39,100
1 month to 2 months	1,27,272	1,43,327	41	31	60	0	0	58	44,90,23,400
2 months to 3 months	17,425	19,525	65	61	88	48	0	87	6,86,12,800
3 months to 6 months	10,153	12,521	123	91	182	122	56	179	3,86,44,500
6 months to 1 year	3,852	4,097	232	191	283	227	187	279	1,24,15,000
Grand Total	5,97,873	64,80,427	5	0	283	1	0	279	20,80,95,09,107

B. Status of delay in payment of pension (Selected Districts)

Extent of delay	No. of pensioners	No. of transactions	Department to beneficiary			Treasury to beneficiary			Amount (in ₹)
			Median	Minimum	Maximum	Median	Minimum	Maximum	
No Delay	86	86	0	0	0	0	0	0	2,58,000
Upto 1 week	2,00,884	15,61,961	4	1	7	0	0	4	5,07,86,04,200
1 week to 2 weeks	1,82,292	3,80,606	10	8	14	3	0	11	1,22,88,32,800
2 weeks to 1 month	1,00,094	1,12,099	16	15	30	0	0	27	34,66,18,400
1 month to 2 months	94,917	97,946	41	31	59	0	0	56	30,18,09,300
2 months to 3 months	3,610	4,389	62	61	86	61	52	83	1,45,02,800
3 months to 6 months	3,694	5,358	143	92	182	142	56	177	1,64,23,800
6 months to 1 year	1,706	1,870	232	216	272	227	212	269	56,00,000
Grand Total	2,02,202	21,64,315	5	0	272	0	0	269	6,99,26,49,300

Appendix-2.2.1
(Reference: Paragraph 2.2.1; Page 29)

Details of main factors causing forest fire in Uttarakhand

<p>Weather: The State witnesses fires in summers—mid February to mid-June when high temperature results in drying out of moisture from upper soil layer. This increases the probability of fire occurrence. The Keetch Byram Drought Index (KBDI) measures the deficit of moisture in upper soil. High KBDI value indicates lack of available moisture leading to enhanced flammability of fuel like dried out grasses. The difference in KBDI values on days with and without fire is greatest in Himalayan states including Uttarakhand.</p>	<p style="text-align: center;">Source: ‘Strengthening Forest Fire Management in India’</p>
<p>Topography – The ruggedness of terrain increases the probability of out-of-control fires. In highly rugged terrain like Uttarakhand, fire spreads faster by moving up the slopes and the wind changes direction quickly spreading the fire in new areas. Terrain ruggedness scores for fires detected from 2003 to 2016 indicate that Uttarakhand stands out as having most fires in highly rugged terrain.</p>	
<p>Fuel-Subtropical Chir pine forests are common at elevation of around 500-2,000 meters in Uttarakhand. Amongst all the forest types, this type is highly vulnerable to forest fires as pine needles degrade slowly and have high resin content. Fire recurrence interval in Chir pine forest is on an average four/five years. The build-up of flammable materials results in more intense fires. One such intense fire was in 2016. The recent 2021 fires could be due to this recurring cycle.</p>	
<p>People–Most forest fires are man-made. The locals use fire to clear path and stimulate growth of fresh fodder. Also, in recent times, fires are ignited to deter the wildlife. Uttarakhand’s forest fires, therefore, have their origin in unique geography of the region. The highly rugged terrain and prevalence of Chir pine forests set the ground for fire occurrence. When the high temperature during summer season dries out the moisture from the soil, the region becomes a tinderbox which is set ablaze by negligent use of fire by local people.</p>	

Appendix-2.2.2.
(Reference: Paragraph 2.2.9.1; Page 34)

Comparison of District wise burnt area (in Ha) assessed by the Department, USAC and IIRS for fire season 2018

District	Department	USAC	IIRS
Almora	534	11,479	12,284
Bageswar	297	9,440	10,273
Chamoli	152	3,527	4,028
Champawat	145	2,752	2,960
Deharadun	271	395	207
Haridwar	75	303	0
Nainital	99	2,816	2,687
Pouri Garhwal	2,315	16,207	16,800
Pithouragarh	197	2,490	3,783
Rudrprayag	74	789	23
Tehri Garhwal	164	6,079	7,223
Udham Singh Nagar	01	0	0
Uttarkashi	156	6,294	8,807
Total	4,480	62,571	69,075

Appendix-3.3.1

(Reference: Paragraph: 3.3; Page 62)

Details of penalty and amount of five times of royalty on illegal storage

Sl. No.	Name of Office	Name of Lease holder	Order No. and date	Sanctioned quantity	Month of storage	Stored quantity (in ton)	Illegal storage (in ton)	An amount of five times of royalty (column 8 × royalty ₹ 70/ton [#] × 05 times)	Penalty	Total penalty recoverable from stock holder
1	2	3	4	5	6	7	8=(7-5)	9	10	11=(9+10)
1.		M/s Gayatri Stone Crusher, Jaykandi, village-Jaykandi, Tehsil-Karnprayag	6689/Tees-04 upkhanij bhandaran (2010-2011) dated 31.08.2016	1800 cubic meter/ 3960 ton	02/2017	5027.826	1067.826	3,73,739	2,00,000	34,72,791
					03/2017	11671.576	7711.576	26,99,052	2,00,000	
2.	District Mining Officer, Chamoli	Shri Dharm Singh Bhandari	5256/ Tees -42/ upkhanij bhandaran (2015-16) dated 15.06.2016	4500 cubic meter/ 9900 ton	09/2016	18480	8580	60,06,000*	2,00,000	2,23,76,540
					10/2016	17576.9	7676.9	53,73,830*	2,00,000	
					11/2016	16207.4	6307.4	44,15,180*	2,00,000	
					12/2016	15595.8	5695.8	19,93,530	2,00,000	
					01/2017	15068.9	5168.9	18,09,115	2,00,000	
					02/2017	14411.1	4511.1	15,78,885	2,00,000	
3.		Shri Ranvir Singh Bhandari, Village-Nail	2591/Tees-21/ upkhanij bhandaran (2015-16) dated 12.02.2016	4000 cubic meter/ 8800 ton	03/2017	9476.10	676.10	2,36,635	2,00,000	4,36,635
Total								2,44,85,966	18,00,000	2,62,85,966

₹ 7.00 per quintal i.e. ₹ 70 per ton

* 10 times of royalty before dated 13.11.2016

Appendix-3.4.1

(Reference: Paragraph 3.4.6; Page 66)

Delay in acknowledgement of applications for all type of refunds (Pre-automation)

Name of Auditee Unit (Division)	Name of the Commissionerate	Total No. of Pre-automation refund cases processed	No. of refund cases examined by the Audit	No. of refund cases in which delay in acknowledgement noticed	Period of delay (in days)
Dehradun Sector-1,2,3,4,5,6,7,8,9,10	Commissioner State Tax Uttarakhand Dehradun	250	44	21	15 to 333
Haldwani Sector-1,2,3,4	Commissioner State Tax Uttarakhand Dehradun	164	7	5	20 to 49 (2 not issued)
Khatima Sector-1,2	Commissioner State Tax Uttarakhand Dehradun	73	6	1	7
Pithoragarh Sector-2	Commissioner State Tax Uttarakhand Dehradun	40	1	0	0
Rishikesh Sector-1	Commissioner State Tax Uttarakhand Dehradun	126	4	0	0
Rudrapur Sector-1,2,3,4	Commissioner State Tax Uttarakhand Dehradun	227	15	12	05 to 26 (9 not issued)
Vikas Nagar Sector-1,2,3	Commissioner State Tax Uttarakhand Dehradun	62	10	6	20 to 276
Haridwar Sector-1,2,3,4,5,6	Commissioner State Tax Uttarakhand Dehradun	264	36	10	Not Issued
Kashipur Sector-1,2,3,4	Commissioner State Tax Uttarakhand Dehradun	134	44	0	0
Ramnagar	Commissioner State Tax Uttarakhand Dehradun	40	6	0	0
Roorkee 1,2,3,4,5	Commissioner State Tax Uttarakhand Dehradun	338	19	4	36 to 74
Kotdwar Sector1	Commissioner State Tax Uttarakhand Dehradun	12	1	0	0
Uttarkashi	Commissioner State Tax Uttarakhand Dehradun	1	1	0	0
	Total	1,731	194	59	

Details of cases mentioned in Appendix-3.4.1

(Reference: Paragraph 3.4.6; Page 66)

List of Refund cases in which deficiency noticed (Delay in acknowledgement of applications) (Pre-automation)

Sl. No.	Name of the Commissionerate	Name of the Assessee	GSTIN No	ARN No. & Date	Date of filing Refund Application	Date of issue of acknowledgment in For GST RFD-02	Refund amount claimed (in ₹)	Delay (In days)	Reasons for delay
1	Commissioner State Tax Uttarakhand Dehradun	M/s SRS International	05ABQPJ8772K1ZY	AA050718103092K	24.08.2018	15.12.2018	26,03,080	99	
2	Commissioner State Tax Uttarakhand Dehradun	M/s SRS International	05ABQPJ8772K1ZY	AA051118074639X	03.01.2019	07.03.2019	22,72,385	50	
3	Commissioner State Tax Uttarakhand Dehradun	M/s Intas Pharmaceuticals Ltd.	05AAACI5120L1ZU	AA050917001851B	22.01.2019	01.06.2019	28,30,683	116	
4	Commissioner State Tax Uttarakhand Dehradun	M/s Intas Pharmaceuticals Ltd.	05AAACI5120L1ZU	AA051017000885I	22.01.2019	01.06.2019	7,86,666	116	
5	Commissioner State Tax Uttarakhand Dehradun	India Artware Centre	05AACFI0263R2Z7	AA051218222098D	07.02.2019	04.06.2019	8,72,552	103	
6	Commissioner State Tax Uttarakhand Dehradun	Flex Foods Limited	05AAACF0108K1Z5	AA050218003495H	25.02.2019	07.02.2020	29,09,476	333	
7	Commissioner State Tax Uttarakhand Dehradun	Flex Foods Limited	05AAACF0108K1Z5	AA0503180089372	27.02.2019	07.02.2020	35,48,932	331	
8	Commissioner State Tax Uttarakhand Dehradun	M/s Intas Pharmaceuticals Ltd.	05AAACI5120L1ZU	AA0512170101214	25.04.2019	01.06.2019	47,87,888	23	
9	Commissioner State Tax Uttarakhand Dehradun	M/s Intas Pharmaceuticals Ltd.	05AAACI5120L1ZU	AA0503180189841	03.05.2019	01.06.2019	1,43,96,127	15	
10	Commissioner State Tax Uttarakhand Dehradun	M/s Intas Pharmaceuticals Ltd.	05AAACI5120L1ZU	AA050919004649T	11.09.2019	04.11.2019	1,34,99,799	40	
11	Commissioner State Tax Uttarakhand Dehradun	M/s SV2 Engineering Services	05AKUPG8813H1ZV	AA050119075490B	18.02.2019	24.06.2019	29,052	112	

Sl. No.	Name of the Commissionerate	Name of the Assessee	GSTIN No	ARN No. & Date	Date of filing Refund Application	Date of issue of acknowledgment in For GST RFD-02	Refund amount claimed (in ₹)	Delay (In days)	Reasons for delay
12	Commissioner State Tax Uttarakhand Dehradun	M/s SV2 Engineering Services	05AKUPG8813H1ZV	AA0506190069821	25.06.2019	20.12.2019	22,894	164	
13	Commissioner State Tax Uttarakhand Dehradun	Suvidha Enterprise	05ACPFS1924E2Z5	AA051018004523S	13.10.2018	21.03.2019	4,820	145	
14	Commissioner State Tax Uttarakhand Dehradun	Windlass Steel Craft Ltd	05AABFW7704Q1ZP	AA0506182027845	01.11.2018	27.04.2019	7,62,049	163	
15	Commissioner State Tax Uttarakhand Dehradun	Windlass Steel Craft Ltd	05AABFW7704Q1ZP	AA0510181175993	08.12.2018	27.04.2019	5,65,387	126	
16	Commissioner State Tax Uttarakhand Dehradun	M/s Maxmed Life Sciences Pvt. Ltd.	05AACCK4216H1ZW	AA051018118670K	12.12.2018	13.02.2019	6,09,75,24	49	Technical reasons
17	Commissioner State Tax Uttarakhand Dehradun	M/s Deepak Printers And Publishers	05AAPPA0197B1Z6	AA050719001106K	03.07.2019	06.08.2019	4,80,000	20	Technical reasons
18	Commissioner State Tax Uttarakhand Dehradun	M/s Raj Luxmi Construction	05ARYPP8430A1ZL	AA051118004955B	20.11.2018	Not Issued	53,350	Not Issued	
19	Commissioner State Tax Uttarakhand Dehradun	M/s Hi Tech Scientific And Surgical Tikonina Road Hn	05AFHPJ5340J1ZJ	AA050619004250O	17.06.2019	Not Issued	1,23,595	Not Issued	
20	Commissioner State Tax Uttarakhand Dehradun	M/s Parth Agency	05BSSPA5822R1Z6	AA050619005491D	20.06.2019	31.07.2019	7,500	27	
21	Commissioner State Tax Uttarakhand Dehradun	Asian Galaxy Private Limited	05AAMCA4908L1ZG	AA0503190046891	15.03.2019	Not Issued	42,80,166	Not Issued	
22	Commissioner State Tax Uttarakhand Dehradun	A. H. Plastics Pvt. Ltd.	05AAECA6218K1ZR	AA0503180183786	31.05.2019	Not Issued	45,74,777	Not Issued	
23	Commissioner State Tax Uttarakhand Dehradun	Enn Tee International Limited	05AAACE6171D1Z2	AA0508190048441	14.08.2019	Not Issued	24,40,697	Not Issued	
24	Commissioner State Tax Uttarakhand Dehradun	M/s Relaxo Footwaers Ltd.	05AAACR0259D1ZW	AA0509180037353	24.12.2018	Not Issued	56,22,167	Not Issued	

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Sl. No.	Name of the Commissionerate	Name of the Assessee	GSTIN No	ARN No. & Date	Date of filing Refund Application	Date of issue of acknowledgment in For GST RFD-02	Refund amount claimed (in ₹)	Delay (In days)	Reasons for delay
25	Commissioner State Tax Uttarakhand Dehradun	M/s Surbhi Industries	05ANZPS1724K1ZD	AA051218009603J	29.12.2018	Not Issued	3,45,158	Not Issued	
26	Commissioner State Tax Uttarakhand Dehradun	M/S Relaxo Footwaers Ltd.	05AAACR0259D1ZW	AA051018018915B	28.02.2019	Not Issued	56,30,368	Not Issued	
27	Commissioner State Tax Uttarakhand Dehradun	M/s Relaxo Footwaers Ltd.	05AAACR0259D1ZW	AA0512182394382	06.03.2019	Not Issued	87,84,274	Not Issued	
28	Commissioner State Tax Uttarakhand Dehradun	M/s Relaxo Footwaers Ltd.	05AAACR0259D1ZW	AA050119145643B	23.05.2019	Not Issued	85,79,602	Not Issued	
29	Commissioner State Tax Uttarakhand Dehradun	M/s Relaxo Footwaers Ltd.	05AAACR0259D1ZW	AA0509190024192	06.09.2019	Not Issued	76,37,869	Not Issued	
30	Commissioner State Tax Uttarakhand Dehradun	M/s P R Agro Foods	05AGZPR3285P1Z7	AA050119002393O	07.01.2019	Not Issued	96,000	Not Issued	
31	Commissioner State Tax Uttarakhand Dehradun	M/s Speciality Ind Polymers & Cot Pvt Ltd	05AAICS6396N1ZK	AA050318005243Q	22.01.2019	12.02.2019	24,03,630	7	
32	Commissioner State Tax Uttarakhand Dehradun	Earth Construction	05BBDPP7450A2ZZ	AA051118008418F	29.11.2018	Not Issued	28,960	Not Issued	Technical reasons
33	Commissioner State Tax Uttarakhand Dehradun	M/s C & S Himoina (Pvt)Ltd.	05AACCC8447Q1Z4	AA050818011796X	27.03.2019	Not Issued	44,58,128	Not Issued	Technical reasons
34	Commissioner State Tax Uttarakhand Dehradun	M/s C & S Himoina (Pvt)Ltd.	05AACCC8447Q1Z4	AA0509180355713	03.04.2019	Not Issued	29,61,536	Not Issued	Technical reasons
35	Commissioner State Tax Uttarakhand Dehradun	M/s C & S Himoina (Pvt)Ltd.	05AACCC8447Q1Z4	AA0511180971861	04.04.2019	Not Issued	44,09,157	Not Issued	Technical reasons
36	Commissioner State Tax Uttarakhand Dehradun	Jainsons Healthcare	05ADWPJ0291P1ZW	AA050719005767W	17.07.2019	Not Issued	2,51,474	Not Issued	Technical reasons
37	Commissioner State Tax Uttarakhand Dehradun	M/s U.P. Telelinks Ltd	05AAACU2804P2Z8	AA050818005472B	19.01.2019	Not Issued	5,99,625	Not Issued	Technical reasons

Sl. No.	Name of the Commissionerate	Name of the Assessee	GSTIN No	ARN No. & Date	Date of filing Refund Application	Date of issue of acknowledgment in For GST RFD-02	Refund amount claimed (in ₹)	Delay (In days)	Reasons for delay
38	Commissioner State Tax Uttarakhand Dehradun	M/s Puri ElectrOnics Pvt. Ltd.	05AAACP2164R1Z5	AA050918228347V	08.12.2018	17.01.2019	24,98,469	26	Technical reasons
39	Commissioner State Tax Uttarakhand Dehradun	M/s Puri ElectrOnics Pvt. Ltd.	05AAACP2164R1Z5	AA0510180188096	28.02.2019	19.03.2019	18,66,039	5	Technical reasons
40	Commissioner State Tax Uttarakhand Dehradun	M/s Puri ElectrOnics Pvt. Ltd.	05AAACP2164R1Z5	AA050219139343D	16.05.2019	11.06.2019	7,61,604	12	Technical reasons
41	Commissioner State Tax Uttarakhand Dehradun	M/s Holostik India Ltd	05AAACH0239F1Z6	AA0507190046380	13.07.2019	Not Issued	66,012	Not Issued	Technical reasons
42	Commissioner State Tax Uttarakhand Dehradun	Goodwear Fashions Private Limited	05AACCG4408K1ZR	AA050919001998N	05.09.2019	Not Issued	27,81,443	Not Issued	Technical reasons
43	Commissioner State Tax Uttarakhand Dehradun	M/s Feezo Chem Formulation Pvt Ltd	05AACCF7979G1ZB	AA050919009646U	23.09.2019	Not Issued	7,19,935	Not Issued	Technical reasons
44	Commissioner State Tax Uttarakhand Dehradun	Coral Laboratories Ltd	05AAACC4421G1Z9	AA051217004612R	05.02.2019	14.11.2019	31,44,682	268	Technical reasons
45	Commissioner State Tax Uttarakhand Dehradun	M/s CDPS Electronics	05AAJFC1370N1ZD	AA050719001912B	05.07.2019	29.08.2019	14,55,789	41	Technical reasons
46	Commissioner State Tax Uttarakhand Dehradun	M/s CDPS Electronics	05AAJFC1370N1ZD	AA0507190019816	05.07.2019	20.09.2019	21,39,863	63	Technical reasons
47	Commissioner State Tax Uttarakhand Dehradun	Campus Activewear Private Limited	05AAHCA3072C1Z7	AA0508190056907	17.08.2019	20.09.2019	23,47,73,775	20	Technical reasons
48	Commissioner State Tax Uttarakhand Dehradun	Flair Pen And Plastic UK Private Limited	05AACCF8099H1ZC	AA050618234027B	03.04.2019	09.08.2019	77,00,000	114	
49	Commissioner State Tax Uttarakhand Dehradun	Jayender Singh	05DHRPS0410R2ZR	AA0512180008688	04.12.2018	20.09.2019	10,400	276	
50	Commissioner State Tax Uttarakhand Dehradun	Lucent Biotech Limited	05AABCL0886F2ZN	AA050919005983U 13.09.2019	13.09.2019	10.12.2019	13,32,646	74	

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Sl. No.	Name of the Commissionerate	Name of the Assessee	GSTIN No	ARN No. & Date	Date of filing Refund Application	Date of issue of acknowledgment in For GST RFD-02	Refund amount claimed (in ₹)	Delay (In days)	Reasons for delay
51	Commissioner State Tax Uttarakhand Dehradun	Prochem Pharmaceuticals Private Limited	05AAICP7552R1ZN	AA050917002032Q 25.01.2019	25.01.2019	26.03.2019	20,91,298	47	
52	Commissioner State Tax Uttarakhand Dehradun	Twenty First Century Pharmaceutical	05AABCT1632M1ZF	AA050618228259Y 20.03.2019	20.03.2019	10.05.2019	1,05,72,698	37	Incomplete documents
53	Commissioner State Tax Uttarakhand Dehradun	Twenty First Century Pharmaceutical	05AABCT1632M1ZF	AA0509180282924 21.03.2019	21.03.2019	10.05.2019	85,49,487	36	Incomplete documents
54	Commissioner State Tax Uttarakhand Dehradun	Signature Phyto Chemical Industries	05ABRFS2401H2Z9	AAO51218265888N 06.06.2019	06.06.2019	27.09.2019	14,52,493	99	
55	Commissioner State Tax Uttarakhand Dehradun	Signature Phyto Chemical Industries	05ABRFS2401H2Z9	AAO50219143227D 10.06.2019	10.06.2019	27.09.2019	11,12,919	95	
56	Commissioner State Tax Uttarakhand Dehradun	Abbott Healthcare Pvt Ltd.	05AAACK3935D1ZY	AAO50318018145J 25.04.2019	25.04.2019	11.09.2019	2,29,51,825	125	
57	Commissioner State Tax Uttarakhand Dehradun	Abbott Healthcare Pvt Ltd.	05AAACK3935D1ZY	AAO512182637617 22.05.2019	22.05.2019	11.09.2019	1,34,99,776	96	
58	Commissioner State Tax Uttarakhand Dehradun	Unitech Engineers	05DOUPS750Q1ZT	AAO50219009841 09.01.2019	09.01.2019	30.09.2019	13,680	250	
59	Commissioner State Tax Uttarakhand Dehradun	Radex Stationary India Pvt. Ltd.	05AADCR4126Q1Z4	AAO50619004124L 17.06.2019	17.06.2019	29.08.2019	6,27,703	59	
Total							43,98,86,283		

Appendix-3.4.1 A
(Reference: Paragraph 3.4.6; Page 66)

Delay in acknowledgement of applications for all type of refunds (Post-automation)

Name of Auditee unit (Division)	Name of the Commissionerate	Total No of Post-automation refund cases processed	No. of refund applications examined from the sample by Audit	Total No. of refund cases in which delay in acknowledgement noticed	Range of delay in days
Dehradun Sector-1,2,4,5,6,7,8,9,10	Commissioner State Tax Uttarakhand	10	46	9	13 to 76
Haldwani Sector-1,3,4	Commissioner State Tax Uttarakhand	54	10	3	34 to 41
Haridwar Sector -1,2,3,4	Commissioner State Tax Uttarakhand	97	28	4	24 to 115
Kashipur Sector1,2,3	Commissioner State Tax Uttarakhand	83	20	0	0
Khatima 1,2	Commissioner State Tax Uttarakhand	5	2	0	0
Ramnagar	Commissioner State Tax Uttarakhand	4	1	0	0
Rishikesh Sector 1,2	Commissioner State Tax Uttarakhand	25	3	0	0
Roorkee 1,2,3,4,5	Commissioner State Tax Uttarakhand	166	37	5	11 to 64
Rudrapur1,2,3,4	Commissioner State Tax Uttarakhand	92	17	0	0
Vikashnagar Sector 1,2	Commissioner State Tax Uttarakhand	25	22	1	14
Almora Sector-1	Commissioner State Tax Uttarakhand	6	2	0	0
Kiccha	Commissioner State Tax Uttarakhand	1	1	0	0
Nainital	Commissioner State Tax Uttarakhand	8	1	0	0
Srinagar	Commissioner State Tax Uttarakhand	2	1	0	0
Total		578	191	22	

**Details of cases mentioned in Appendix-3.4.1 A
(Reference: Paragraph 3.4.6; Page 66)**

List of Refund cases in which deficiency noticed (Delay in acknowledgement of applications) Post-automation

Sl. No.	Name of Division	Name of the Commissionerate	Name of the Assessee	GSTN No	ARN No. & Date	Date of issue of acknowledgment in Form GST RFD-02	Refund amount claimed (in ₹)	Delay (In days)	Reasons for delay
1	Dehradun - Sector 1	Commissioner State Tax Uttarakhand	Signature Phytochemical Industries	05ABRFS2401H2Z9	AA0512190108478 (24.12.2019)	22.01.2020	94,637	15	Technical
2	Dehradun - Sector 1	Commissioner State Tax Uttarakhand	Signature Phytochemical Industries	05ABRFS2401H2Z9	AA051219011602P (26.12.2019)	22.01.2020	2,90,124	13	Technical
3	Dehradun - Sector 1	Commissioner State Tax Uttarakhand	Signature Phytochemical Industries	05ABRFS2401H2Z9	AA050220012705Y (29.02.20)	08.05.2020	37,94,997	55	Technical
4	Dehradun - Sector 1	Commissioner State Tax Uttarakhand	Signature Phytochemical Industries	05ABRFS2401H2Z9	AA050520003758I (21.05.2020)	25.06.2020	39,61,916	21	Technical
5	Dehradun - Sector 5	Commissioner State Tax Uttarakhand	Banking and Other Financial Services	05AACCA8464F3ZQ	AA0511190030502 (07.11.2019)	10.01.2020	2,030	40	Technical
6	Dehradun - Sector 5	Commissioner State Tax Uttarakhand	A-1 Technology Private Limited	05AADCA4859M1ZD	AA051119005590M (14.11.2019)	19.12.2019	1,48,006	21	Technical
7	Dehradun - Sector 5	Commissioner State Tax Uttarakhand	MPS Limited	05AAACM2423L1ZQ	AA050320006076Z (17.03.2020)	15.06.2020	35,85,362	76	Technical
8	Dehradun - Sector 5	Commissioner State Tax Uttarakhand	MPS Limited	05AAACM2423L1ZQ	AA050520000488O (05.05.2020)	15.06.2020	76,39,238	27	Technical
9	Dehradun - Sector 8	Commissioner State Tax Uttarakhand	M/S Windlas Biotech Private Limited	05AAACW3417C1ZV	AA050420000625Y (10.04.2020)	18.05.2020	47,95,439	24	Technical
10	Haldwani - Sector 4	Commissioner State Tax Uttarakhand	M/S Qaiser Mineral Industries	05AAHPW3447J1ZC	AA0502200060274 (15.02.2020)	10.04.2020	24,05,666	41	Technical
11	Haldwani - Sector 4	Commissioner State Tax Uttarakhand	M/S Qaiser Mineral Industries	05AAHPW3447J1ZC	AA0502200060662 (15.02.2020)	10.04.2020	22,80,471	41	Technical
12	Haldwani - Sector 4	Commissioner State Tax Uttarakhand	M/S Qaiser Mineral Industries	05AAHPW3447J1ZC	AA0502200091154 (22.02.2020)	10.04.2020	18,54,236	34	Technical
13	Haridwar - Sector 4	Commissioner State Tax Uttarakhand	M/S Relaxo Footwaers Ltd.	05AAACR0259D1ZW	AA0512190134879 (31.12.2019)	08.05.2020	1,01,53,286	115	Technical
14	Haridwar - Sector 4	Commissioner State Tax Uttarakhand	M/S Gruner India Pvt. Ltd.	05AADCG2938H1ZQ	AA050220004950Z (13.02.2020)	08.05.2020	6,80,000	70	Technical
15	Haridwar - Sector 4	Commissioner State Tax Uttarakhand	M/S Relaxo Footwaers Ltd.	05AAACR0259D1ZW	AA050220008757L (21.02.2020)	08.05.2020	71,35,211	63	Technical

Sl. No.	Name of Division	Name of the Commissionerate	Name of the Assessee	GSTN No	ARN No. & Date	Date of issue of acknowledgment in Form GST RFD-02	Refund amount claimed (in ₹)	Delay (In days)	Reasons for delay
16	Haridwar - Sector 4	Commissioner State Tax Uttarakhand	M/S Relaxo Footwaers Ltd.	05AAACR0259D1ZW	AA050320008876H (31.03.2020)	08.05.2020	1,34,93,563	24	Technical
17	Roorkee - Sector 1	Commissioner State Tax Uttarakhand	Jpm Industries Limited	05AABCJ6597P1ZT	AA050320001871Y (05.03.2020)	05.05.2020	4,92,85,706	47	The reply is awaited.
18	Roorkee - Sector 1	Commissioner State Tax Uttarakhand	M/S Merril Pharma Pvt.Ltd.	05AAECM4673L1Z6	AA050320003791W (12.03.2020)	29.04.2020	30,40,000	34	The reply is awaited.
19	Roorkee - Sector 1	Commissioner State Tax Uttarakhand	Engineering Consultants & Planners	05ACZPG4176E1ZD	AA050320008817L (31.03.2020)	17.06.2020	1,53,078	64	The reply is awaited.
20	Roorkee - Sector 1	Commissioner State Tax Uttarakhand	Dexbio Pharma Private Limited	05AACCD4384M2ZE	AA0505200042151 (23.05.2020)	17.06.2020	1,55,600	11	The reply is awaited.
21	Roorkee - Sector 1	Commissioner State Tax Uttarakhand	JPM Industries Limited	05AABCJ6597P1ZT	AA050620000766M (02.06.2020)	30.06.2020	3,90,78,276	14	The reply is awaited.
22	Vikas Nagar - Sector 1	Commissioner State Tax Uttarakhand	M/S JMD Footwears	05A AFFJ5547G1ZE	AA051219010846A (24.12.2019)	21.01.2020	10,34,979	14	Technical
Total							15,50,61,821		

Appendix-3.4.2

(Reference: Paragraph 3.4.7; Page 67)

Applications not disposed of within time (Interest due-paid/not paid) Pre-automation

Name of Division	Name of the Commissionerate	Total No. of Pre-automation refund applications processed	No. of refund applications examined by the Audit as per sample	No. of refund cases in which audit objections noticed	Delay (In days)	Interest due paid (in ₹)	Interest due not paid (in ₹)	Reasons for delay
Dehradun Sector-1,2,3,4,5,6,7,8,9,10	Commissioner State Tax Uttarakhand Dehradun	250	44	18	3 to 295	0	2,93,859	Technical
Haldwani Sector-1,2,3,4	Commissioner State Tax Uttarakhand Dehradun	164	7	1	4	0	5,012	
Khatima Sector-1,2	Commissioner State Tax Uttarakhand Dehradun	73	6	0	0	0	0	
Pithoragarh Sector-2	Commissioner State Tax Uttarakhand Dehradun	40	1	0	0	0	0	
Rishikesh Sector-1	Commissioner State Tax Uttarakhand Dehradun	126	4	2	19 to 20	0	79,994	
Rudrapur Sector-1,2,3,4	Commissioner State Tax Uttarakhand Dehradun	227	15	3	15 to 158	0	8,970	
Vikas Nagar Sector-1,2,3	Commissioner State Tax Uttarakhand Dehradun	62	10	6	3 to 263	0	2,25,209	
Haridwar Sector-1,2,3,4,5,6	Commissioner State Tax Uttarakhand Dehradun	264	36	4	18 to 86	0	1,05,645	
Kashipur Sector-1,2,3,4	Commissioner State Tax Uttarakhand Dehradun	134	44	3	07 to 53	0	17,143	
Ramnagar	Commissioner State Tax Uttarakhand Dehradun	40	6	0	0	0	0	
Roorkee 1,2,3,4,5	Commissioner State Tax Uttarakhand Dehradun	338	19	0	0	0	0	
Kotdwar Sector-1	Commissioner State Tax Uttarakhand Dehradun	12	1	0	0	0	0	
Uttarkashi	Commissioner State Tax Uttarakhand Dehradun	1	1	0	0	0	0	
Total		1,731	194	37			7,35,832	

Details of cases mentioned in Appendix-3.4.2

(Reference: Paragraph 3.4.7; Page 67)

List of Refund cases in which deficiency noticed (Interest due-paid/not paid) Pre-automation

Sl. No.	Name of Division	Name of the Commissionerate	Name of the Assesse	GSTIN No	ARN No. & Date	Date of filing Refund Application in case of manual filing	Date of issue of acknowledgment in For GST RFD.02	Date of order in Form GST RFD.06	Refund amount claimed (in ₹)	Refund amount sanctioned (in ₹)	Delay (In days)	Reasons for delay	Interest due paid (in ₹)	Interest due not paid (in ₹)
1	Dehradun. Sector 6	Commissioner State Tax Uttarakhand Dehradun	SRS International	05ABOPJ 8772K1ZY	AA050718 103092K	24.08.2018	15.12.2018	19.12.2018	26,03,080	26,03,080	58	Technical	0	24,818
2	Dehradun. Sector 6	Commissioner State Tax Uttarakhand Dehradun	SRS International	05ABOPJ 8772K1ZY	AA051118 074639X	03.01.2019	07.03.2019	07.03.2019	22,72,385	22,72,385	4	Technical	0	1,494
3	Dehradun. Sector 6	Commissioner State Tax Uttarakhand Dehradun	Intas Pharmaceutica ls Ltd.	05AACI51 20L1ZU	AA050917 001851B	22.01.2019	01.06.2019	04.06.2019	28,30,683	28,30,683	74	Technical	0	34,434
4	Dehradun. Sector 6	Commissioner State Tax Uttarakhand Dehradun	Intas Pharmaceutica ls Ltd.	05AACI51 20L1ZU	AA051017 000885I	22.01.2019	01.06.2019	04.06.2019	7,86,666	7,86,666	74	Technical	0	9,569
5	Dehradun. Sector 6	Commissioner State Tax Uttarakhand Dehradun	India Artware Centre	05AACFI0 263R2Z7	AA051218 222098D	07.02.2019	04.06.2019	07.06.2019	8,72,552	8,72,552	61	Technical	0	8,749
6	Dehradun. Sector 6	Commissioner State Tax Uttarakhand Dehradun	Flex Foods Limited	05AAACF 0108K1Z5	AA050218 003495H	25.02.2019	07.02.2020	13.02.2020	29,09,476	53,446	297	Technical	0	2,609
7	Dehradun. Sector 6	Commissioner State Tax Uttarakhand Dehradun	Flex Foods Limited	05AAACF 0108K1Z5	AA050318 0089372	27.02.2019	07.02.2020	13.02.2020	35,48,932	5,92,396	292	Technical	0	28,435
8	Dehradun. Sector 7	Commissioner State Tax Uttarakhand Dehradun	SV2 Engineering Services	05AKUPG 8813H1ZV	AA050119 075490B	18.02.2019	24.06.2019	24.06.2019	29,052	29,052	67	Technical	0	320
9	Dehradun. Sector 7	Commissioner State Tax Uttarakhand Dehradun	SV2 Engineering Services	05AKUPG 8813H1ZV	AA050619 0069821	25.06.2019	20.12.2019	21.12.2019	22,894	22,894	120	Technical	0	452
10	Dehradun. Sector 10	Commissioner State Tax Uttarakhand Dehradun	Suvidha Enterprises	05ACPF5 1924E2Z5	AA051018 0045235	13.10.2018	21.03.2019	20.09.2019	4,820	4,820	283	Technical	0	224
11	Dehradun. Sector 10	Commissioner State Tax Uttarakhand Dehradun	Windlass Steel CraftLLP	05AABFW7 704Q1ZP	AA050618 2027845	01.11.2018	27.04.2019	30.04.2019	7,62,049	7,62,049	121	Technical	0	15,157
12	Dehradun. Sector 10	Commissioner State Tax Uttarakhand Dehradun	Windlass Steel CraftLLP	05AABFW7 704Q1ZP	AA051018 1175993	08.12.2018	27.04.2019	30.04.2019	5,65,387	5,65,387	80	Technical	0	7,435
13	Dehradun. Sector 10	Commissioner State Tax Uttarakhand Dehradun	Om Prakash	05ADBPP 5918J1ZF	AA050719 0050787	15.07.2019	15.07.2019	18.09.2019	1,75,940	1,75,940	6	Technical	0	174
14	Haldwani. Sector 1	Commissioner State Tax Uttarakhand Dehradun	Maxmed Life Sciences	05AACCK4 216H1ZW	AA051018 118670K	12.12.2018	13.02.2019	14.02.2019	60,97,524	60,97,524	5	Technical	0	5,012
15	Hardwar. Sector 1	Commissioner State Tax Uttarakhand Dehradun	Asian Galaxy Pvt. Ltd.	05AAMCA4 908L1ZG	AA050319 0046891	15.03.2019		08.08.2019	42,80,166	42,80,166	87	Technical	0	61,212
16	Hardwar. Sector 4	Commissioner State Tax Uttarakhand Dehradun	RelaxoFootwe ars Ltd.	05AAACR0 259D1ZW	AA050119 145643B	23.05.2019		16.08.2019	85,79,602	85,79,602	26	Technical	0	36,669
17	Rishikesh. Sector 1	Commissioner State Tax Uttarakhand Dehradun	Dixon Technologies Ltd.	05AAACD 3641D1ZA	AA050819 002030S	06.08.2019	12.08.2019	26.10.2019	33,72,646	33,72,646	22	Technical	0	12,197

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Sl. No.	Name of Division	Name of the Commissionerate	Name of the Assesse	GSTIN No	ARN No. & Date	Date of filing Refund Application in case of manual filing	Date of issue of acknowledgment in For GST RFD.02	Date of order in Form GST RFD.06	Refund amount claimed (in ₹)	Refund amount sanctioned (in ₹)	Delay (In days)	Reasons for delay	Interest due paid (in ₹)	Interest due not paid (in ₹)
18	Rishikesh. Sector 1	Commissioner State Tax Uttarakhand Dehradun	Dixon Technologies Ltd.	05AAACD3641D1ZA	AA050819002440J	07.08.2019	12.08.2019	26.10.2019	1,96,39,584	1,96,39,584	21	Technical	0	67,797
19	Rudrapur Sector-1	Commissioner State Tax Uttarakhand Dehradun	Earth Construction	05BBDDPP7450A2ZZ	AA051118008418F	29.11.2018		05.07.2019	28,960	28,960	159	Technical	0	757
20	Rudrapur Sector-4	Commissioner State Tax Uttarakhand Dehradun	Holostic India Ltd.	05AAACH0239F1Z6	AA0507190046380	13.07.2019		02.12.2019	66,012	65,740	83	Technical	0	897
21	Rudrapur Sector-4	Commissioner State Tax Uttarakhand Dehradun	Goodwear Fashions Pvt.Ltd.	05AACCG4408K1ZR	AA050919001998N	05.09.2019		19.11.2019	27,81,443	27,81,443	16	Technical	0	7,316
22	Vikas Nagar. Sector 1	Commissioner State Tax Uttarakhand Dehradun	Aryan Traders	05AHVPG7022N1ZX	AA050817156982Q	11.11.2018	30.01.2019	30.01.2019	6,400	6,400	21	Technical	0	22
23	Vikas Nagar. Sector 1	Commissioner State Tax Uttarakhand Dehradun	Coral Laboratories Ltd.	05AAACC4421G1Z9	AA051217004612R	05.02.2019	14.11.2019	26.12.2019	31,44,682	21,58,415	265	Technical	0	94,024
24	Vikas Nagar. Sector 1	Commissioner State Tax Uttarakhand Dehradun	CDPS Electronics	05AAJFC1370N1ZD	AA050719001912B	05.07.2019	29.08.2019	06.09.2019	14,55,789	12,33,793	63	Technical	0	12,777
25	Vikas Nagar. Sector 1	Commissioner State Tax Uttarakhand Dehradun	CDPS Electronics	05AAJFC1370N1ZD	AA05071890019816	05.07.2019	20.09.2019	09.10.2019	21,39,863	18,50,005	37	Technical	0	11,252
26	Vikas Nagar. Sector 2	Commissioner State Tax Uttarakhand Dehradun	Flair Pen & Plastic UK Pvt. Ltd.	05AACCF8099H1ZC	AA050618234027B	03.04.2019	09.08.2019	03.09.2019	77,00,000	69,07,756	94	Technical	0	1,06,739
27	Vikas Nagar. Sector 3	Commissioner State Tax Uttarakhand Dehradun	Jayender Singh	05DHRPS0410R2ZR	AA0512180008688	04.12.2018	20.09.2019	20.09.2019	10,400	10,400	231	Technical	0	395
28	Haridwar AC.2	Commissioner State Tax Uttarakhand Dehradun	M/s Pushti metal industries llp	05AAMFP2279E1Z6	AAO51018005703P	17.10.2018		02.01.2019	6,96,742	6,96,742	17		0	2,062
29	Kashipur D.C.	Commissioner State Tax Uttarakhand Dehradun	M/s Flexituff Internationl Ltd.	05AAACN5986H1Z8	AAO50718121671A23.10.2018	23.10.2018	07.12.2018	13.02.2019	98,00,080	9,80,000	54	Scrutiny of documents	0	8,538
30	Kashipur D.C.	Commissioner State Tax Uttarakhand Dehradun	M/s Flexituff Internationl Ltd.	05AAACN5986H1Z8	AAO50818117525312.10.2018	24.10.2018	07.12.2018	13.02.2019	99,05,017	9,90,502	53	Scrutiny of documents	0	8,467
31	Kashipur D.C.	Commissioner State Tax Uttarakhand Dehradun	M/s Sivanta Spuntex Private Ltd.	05AAWCS6317D1Z6	AAO51018013056S23.01.2019	23.01.2019	24.01.2019	30.03.2019	14,53,199	1,19,981	7	Reply is awaited	0	138
32	AC.3, State Tax Haridwar	Commissioner State Tax Uttarakhand Dehradun	Shourya Healthcare	05AAFPJ6399A2ZS	AA0512171830051	12.10.2018	NA	20.12.2018	34,69,000	34,69,000	10	No reply	0	5,702

Sl. No.	Name of Division	Name of the Commissionerate	Name of the Assesse	GSTIN No	ARN No. & Date	Date of filing Refund Application in case of manual filing	Date of issue of acknowledgment in For GST RFD.02	Date of order in Form GST RFD.06	Refund amount claimed (in ₹)	Refund amount sanctioned (in ₹)	Delay (In days)	Reasons for delay	Interest due paid (in ₹)	Interest due not paid (in ₹)
33	AC.3, State Tax, Dehradun	Commissioner State Tax Uttarakhand Dehradun	Tripurti Trade Services	05AERPK 5614H1ZE	AA0509190 00204J 02/09/2019	02.09.2019	02.09.2019	02.12.2019	80,505	80,505	32	Technical	0	423
34	DC.3 State Tax Dehradun	Commissioner State Tax Uttarakhand Dehradun	M/s Abbott Health Care P.Ltd	05AAACK 3935D1ZY	AA0512182 637617 22.05.2019	22.05.2019	11.09.2019	28.09.2019	1,34,99,776	1,34,99,776	70	No reply	0	1,53,121
35	Sector 5 State Tax Dehradun	Commissioner State Tax Uttarakhand Dehradun	Unitech Engineers	05DOUPS 7506Q1ZT	AAO502190 09841E 09.01.2019	09.01.2019	30.09.2019	30.09.2019	13,680	13,680	205	No reply	0	560
36	Sector 8 State Tax Dehradun	Commissioner State Tax Uttarakhand Dehradun	M/s Radex Stationary India pvt. Ltd.	05AADCR 4126Q1Z4	AAO511170 03938A 08.04.2019	08.04.2019	29.08.2019	02.09.2019	2,96,085	2,96,085	88	No reply	0	4,234
37	Sector 8 State Tax Dehradun	Commissioner State Tax Uttarakhand Dehradun	M/s Radex Stationary India pvt. Ltd.	05AADCR 4126Q1Z4	AAO506190 04124L 17.06.2019	17.06.2019	29.08.2019	02.09.2019	6,27,703	6,27,703	18	No reply	0	1,651
Total									11,65,28,774	8,93,57,758				7,35,832

Appendix-3.4.2 A
(Reference: Paragraph 3.4.7; Page 67)

Applications not disposed of within time (Interest due-paid/not paid) Post-automation

Name of Auditee unit (Division)	Name of the Commissionerate	Total No of Post-automation refund cases processed	No. of refund applications examined by Audit from the sample	No. of refund cases in which audit objections noticed	Delay (In days)	Interest due paid	Interest due not paid (in ₹)	Reasons for delay
Dehradun Sector-1,2,4,5,6,7,8,9,10	Commissioner State Tax Uttarakhand	10	46	4	09 to 36	0	43,616	Technical
Haldwani Sector-1,3,4	Commissioner State Tax Uttarakhand	54	10	0	0	0	0	
Haridwar Sector -1,2,3,4	Commissioner State Tax Uttarakhand	97	28	3	16 to 68	0	1,67,007	
Kashipur Sector 1,2,3	Commissioner State Tax Uttarakhand	83	20	0	0	0	0	
Khatima 1,2	Commissioner State Tax Uttarakhand	5	2	0	0	0	0	
Ramnagar	Commissioner State Tax Uttarakhand	4	1	0	0	0	0	
Rishikesh Sector 1,2	Commissioner State Tax Uttarakhand	25	3	0	0	0	0	
Roorkee 1,2,3,4,5	Commissioner State Tax Uttarakhand	166	37	4	15 to 53	0	1,30,521	
Rudrapur 1,2,3,4	Commissioner State Tax Uttarakhand	92	17	2	18 to 49	0	32,728	
Vikashnagar Sector 1,2	Commissioner State Tax Uttarakhand	25	22	1	6	0	34,223	
Almora Sector-1	Commissioner State Tax Uttarakhand	6	2	0	0	0	0	
Kiccha	Commissioner State Tax Uttarakhand	1	1	0	0	0	0	
Nainital	Commissioner State Tax Uttarakhand	8	1	0	0	0	0	
Srinagar	Commissioner State Tax Uttarakhand	2	1	0	0	0	0	
	Total	578	191	14		0	4,08,095	

Details of cases mentioned in Appendix-3.4.2 A

(Reference: Paragraph 3.4.7; Page 67)

List of Refund cases in which deficiency noticed (Applications not disposed within time Interest due-paid/not paid) Post automation

Sl. No.	Name of Division	Name of the Commissioner rate	Name of the Assessee	GSTN No	ARN No. & Date	Date of issue of acknowledgment in For GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed (in ₹)	Refund amount sanctioned (in ₹)	Delay (In days)	Reasons for delay	Interest due paid	Interest due not paid (in ₹)
1	Dehradun - Sector 1	Commissioner State Tax	Signature Phytochemical Industries	05ABRFS2401 H2Z9	AA050220012705Y (29-2-20)	08.05.2020	08.05.2020	37,94,997	37,94,997	10	Technical	0	6,238
2	Dehradun - Sector 5	Commissioner State Tax	Banking and Other Financial Services	05AACCA846 4F3ZQ	AA0511190030502 (7-11-19)	10.01.2020	22.01.2020	2,030	2,030	13	Technical	0	4
3	Dehradun - Sector 5	Commissioner State Tax	MPS Limited	05AAACM242 3L1ZQ	AA050320006076Z (17-3-20)	15.06.2020	22.06.2020	35,85,362	35,85,362	38	Technical	0	22,396
4	Dehradun - Sector 8	Commissioner State Tax	M/S Windlas Biotech Private Limited	05AAACW341 7C1ZV	AA050220006398P (17-2-20)	03.03.2020	05.05.2020	47,95,439	47,95,439	19	Technical	0	14,978
5	Hardwar - Sector 4	Commissioner State Tax	M/S Relaxo Footwaers Ltd.	05AAACR025 9D1ZW	AA0512190134879(31-12-19)	08.05.2020	08.05.2020	1,01,53,286	1,01,53,286	70	Nil/Reply Awaited	0	1,16,832
6	Hardwar - Sector 4	Commissioner State Tax	M/S Gruner India Pvt. Ltd.	05AADCG293 8H1ZQ	AA050220004950Z (13-2-20)	08.05.2020	08.05.2020	68,00,000	68,00,000	26	Nil/Reply Awaited	0	29,063
7	Hardwar - Sector 4	Commissioner State Tax	M/S Relaxo Footwaers Ltd.	05AAACR025 9D1ZW	AA050220008757L (21-2-20)	08.05.2020	08.05.2020	71,35,211	71,35,211	18	Nil/Reply Awaited	0	21,112
8	Roorkee - Sector 1	Commissioner State Tax	JPM Industries Limited	05AABCJ6597 P1ZT	AA050320001871Y (5-3-20)	05.05.2020	19.05.2020	4,92,85,706	4,92,67,500	16	Nil/Reply Awaited	0	1,29,580
9	Roorkee - Sector 1	Commissioner State Tax	Engineering Consultants & Planners	05ACZPG4176 E1ZD	AA050320008817L (31-3-20)	17.06.2020	17.06.2020	1,53,078	1,53,078	19	Nil/Reply Awaited	0	478
10	Roorkee - Sector 2	Commissioner State Tax	M/S Mars Design & Automation Services	05DMSPS7473 E1ZE	AA050220010510D (25-2-20)	25.02.2020	17.06.2020	22,600	22,600	23	Nil/Reply Awaited	0	85
11	Roorkee - Sector 2	Commissioner State Tax	M/S Bisht Enterprises	05BIIPS6322Q 1ZN	AA0503200011837 (4-3-20)	04.03.2020	17.06.2020	50,000	50,000	46	Nil/Reply Awaited	0	378
12	Rudrapur - Sector 3	Commissioner State Tax	M/S Manish Trading Company	05BGDPK0154 R1Z9	AA0502200002945 (3-2-20)	03.02.2020	20.04.2020	1,50,000	1,50,000	18	Lock Down	0	444
13	Rudrapur - Sector 3	Commissioner State Tax	Hp India Sales Private Limited	05AAACC986 2F1ZO	AA050220002794T (8-2-20)	22.02.2020	27.05.2020	39,27,847	39,27,847	50	Lock Down	0	32,284
14	Vikas Nagar- Sector 1	Commissioner State Tax	Campus Activewear Private Limited	05AAHCA307 2C1Z7	AA050220000404A (3-2-20)	11.02.2020	09.04.2020	2,97,41,725	2,97,41,725	7	Technical	0	34,223
Total								11,95,97,281	11,95,79,075				4,08,095

Appendix-3.4.3
(Reference: Paragraph 3.4.8; Page 67)

Provisional refund on account of zero-rated supply not sanctioned within time (Pre-automation)

Name of Division	Name of the Commissionerate	Total No. of zero rated* refund applications processed	No. of refund applications examined by Audit from the sample	No. of refund cases in which audit objections noticed	Delay (In days)
Dehradun Sector-1,2,3,4,5,6,7,8,9,10	Commissioner State Tax Uttarakhand Dehradun	61	16	0	0
Haldwani Sector-1,2,3,4	Commissioner State Tax Uttarakhand Dehradun	12	1	0	0
Khatima Sector-1,2	Commissioner State Tax Uttarakhand Dehradun	24	5	0	0
Pithoragarh Sector-2	Commissioner State Tax Uttarakhand Dehradun	0	0	0	0
Rishikesh Sector-1	Commissioner State Tax Uttarakhand Dehradun	7	0	0	0
Rudrapur Sector-1,2,3,4	Commissioner State Tax Uttarakhand Dehradun	0	2	0	0
Vikas Nagar Sector-1,2,3	Commissioner State Tax Uttarakhand Dehradun	20	1	0	0
Haridwar Sector-1,2,3,4,5,6	Commissioner State Tax Uttarakhand Dehradun	6	2	0	0
Kashipur Sector-1,2,3,4	Commissioner State Tax Uttarakhand Dehradun	53	23	4	07 to 19
Ramnagar	Commissioner State Tax Uttarakhand Dehradun	21	5	0	0
Roorkee 1,2,3,4,5	Commissioner State Tax Uttarakhand Dehradun	38	1	0	0
Kotdwar Sector 1	Commissioner State Tax Uttarakhand Dehradun	0	0	0	0
Uttarkashi	Commissioner State Tax Uttarakhand Dehradun	0	0	0	0
Total		242	56	4	

Details of cases mentioned in Appendix-3.4.3

(Reference: Paragraph 3.4.8; Page 67)

List of Refund cases in which deficiency noticed (Provisional refund on account of zero-rated supply not sanctioned within time) Pre-automation

Sl. No.	Name of Division	Name of the Commissioner	Name of the Assessee	GSTIN No	ARN No. & Date	Date of filing Refund Application in case of manual filing	Date of issue of acknowledgment in For GST RFD-02	Date of provisional refund in Form GST RFD-04	Refund amount claimed (in ₹)	Provisional Refund amount sanctioned (in ₹)	Period of delay	Reasons for delay
1	Kashipur D.C..02	Commissioner State Tax Uttarakhand Dehradun	M/s Flexituff International Ltd.	05AAACN 5986H1Z8	AAO50719001022S 03.07.2019	11.07.2019	11.07.2019	24.07.2019	49,90,000	44,91,000	07 Days	Scrutiny of documents
2	Kashipur D.C..02	Commissioner State Tax Uttarakhand Dehradun	M/s Flexituff International Ltd.	05AAACN 5986H1Z8	AAO503192155773 02.05.2019	08.05.2019	08.05.2019	22.05.2019	79,64,739	71,68,265	08 Days	Scrutiny of documents
3	Kashipur D.C..02	Commissioner State Tax Uttarakhand Dehradun	M/s Flexituff International Ltd.	05AAACN 5986H1Z8	AAO5011914099V 19.04.2019	22.04.2019	22.04.2019	17.05.2019	69,23,306	62,30,975	19 Days	Scrutiny of documents
4	Kashipur D.C..02	Commissioner State Tax Uttarakhand Dehradun	M/s Flexituff International Ltd.	05AAACN 5986H1Z8	AAO50219136193F 30.04.2019	05.04.2019	05.04.2019	17.05.2019	45,59,949	41,03,954	07 Days	Scrutiny of documents
Total									2,44,37,994	2,19,94,194		

Appendix-3.4.3 A
(Reference: Paragraph 3.4.8; Page 67)

Provisional refund on account of zero-rated supply not sanctioned within time (Post-automation)

Name of Auditee unit (Division)	Name of the Commissionerate	Total No. of zero-rated* refund applications processed	No. of zero-rated* refund cases examined by the Audit from sample	No. of refund cases in which audit objections noticed	Delay (In days)
Dehradun Sector-1,2,4,5,6,7,8,9,10	Commissioner State Tax Uttarakhand	0	15	1	2
Haldwani Sector-1,3,4	Commissioner State Tax Uttarakhand	3	5	0	0
Haridwar Sector -1,2,3,4	Commissioner State Tax Uttarakhand	4	3	0	0
Kashipur Sector1,2,3	Commissioner State Tax Uttarakhand	31	9	0	0
Khatima 1,2	Commissioner State Tax Uttarakhand	0	0	0	0
Ramnagar	Commissioner State Tax Uttarakhand	4	1	0	0
Rishikesh Sector 1,2	Commissioner State Tax Uttarakhand	0	0	0	0
Roorkee 1,2,3,4,5	Commissioner State Tax Uttarakhand	35	7	1	15
Rudrapur1,2,3,4	Commissioner State Tax Uttarakhand	7	4	0	0
Vikashnagar Sector 1,2	Commissioner State Tax Uttarakhand	0	0	0	0
Almora Sector-1	Commissioner State Tax Uttarakhand	0	0	0	0
Kiccha	Commissioner State Tax Uttarakhand	0	0	0	0
Nainital	Commissioner State Tax Uttarakhand	0	0	0	0
Srinagar	Commissioner State Tax Uttarakhand	0	0	0	0
Total		84	44	2	15

Details of cases mentioned in Appendix-3.4.3 A

(Reference: Paragraph 3.4.8; Page 67)

List of Refund cases in which deficiency noticed (Provisional refund on account of zero-rated supply not sanctioned within time) Post-automation

Sl. No.	Name of Division	Name of the Commissioner ate	Name of the Assessee	GSTIN No	ARN No. & Date	Date of issue of acknowledgment in For GST RFD-02	Date of provisional refund in Form GST RFD-04	Refund amount claimed (in ₹)	Provisional Refund amount sanctioned (in ₹)	Delay (In days)	Reasons for delay
1	Dehradun Sector-7	Commissioner State Tax Uttarakhand	M/s R.M.S.I. private limited	05AAACR 0680C1ZX	AA051119013410W 09.12.2019	09.12.2019	17.12.2019	16,17,471	14,55,724	02 Days	Scrutiny of documents
2	Roorkee Sector-3	Commissioner State Tax Uttarakhand	M/s Alpha Facts Health Solution Bvba.	05ABAF1 733H1ZO	AA050120011796Q 03.02.2020	03.02.2020	24.02.2020	11,98,450	10,78,605	15 Days	Scrutiny of documents
Total								28,15,921	25,34,329		

Appendix-3.4.4

(Reference: Paragraph 3.4.10; Page 69)

Excess grant of refund due to non-consideration of minimum balance in electronic credit ledger at the end of tax period (Pre-automation)

(₹ in lacks)

Name of Division	Name of the Commissionerate	Total No. of zero-rated Pre-automation refund applications processed	No. of refund applications examined by the Audit	No. of refund cases in which audit objections noticed	Excess refund granted (₹ in lacks)
Dehradun Sector-1,2,3,4,5,6,7,8,9,10	Commissioner State Tax Uttarakhand Dehradun	61	16	0	0
Haldwani Sector-1,2,3,4	Commissioner State Tax Uttarakhand Dehradun	12	1	0	0
Khatima Sector-1,2	Commissioner State Tax Uttarakhand Dehradun	24	5	0	0
Pithoragarh Sector-2	Commissioner State Tax Uttarakhand Dehradun	0	0	0	0
Rishikesh Sector-1	Commissioner State Tax Uttarakhand Dehradun	7	0	0	0
Rudrapur Sector-1,2,3,4	Commissioner State Tax Uttarakhand Dehradun	0	2	0	0
Vikas Nagar Sector-1,2,3	Commissioner State Tax Uttarakhand Dehradun	20	1	0	0
Haridwar Sector-1,2,3,4,5,6	Commissioner State Tax Uttarakhand Dehradun	6	2	0	0
Kashipur Sector-1,2,3,4	Commissioner State Tax Uttarakhand Dehradun	53	23	4	155.18
Ramnagar	Commissioner State Tax Uttarakhand Dehradun	21	5	0	0
Roorkee 1,2,3,4,5	Commissioner State Tax Uttarakhand Dehradun	38	1	0	0
Kotdwar Sector 1	Commissioner State Tax Uttarakhand Dehradun	0	0	0	0
Uttarkashi	Commissioner State Tax Uttarakhand Dehradun	0	0	0	0
Total		242	56	4	155.18

Details of cases mentioned in Appendix- 3.4.4

(Reference: Paragraph 3.4.10; Page 69)

List of Refund cases in which deficiency noticed (Excess grant of refund due to non-consideration of minimum balance in electronic credit ledger at the end of tax period) Pre-automation

Sl. No.	Name of Division	Name of the Commissionerate	Name of the Assessee	GSTIN No	ARN No. & Date	Date of final/provisional refund in Form GST RFD-06/04	Refund amount sanctioned by department (in ₹)	Refund amount admissible as per Board Cir.No.59 (in ₹)	Excess refund allowed (in ₹)
1	Kashipur D.C.	Commissioner State Tax Uttarakhand Dehradun	M/s Indian Glycols Ltd.	05AAACI7246P1Z7	AAO50717001018L	22.02.2019	46,02,441	Nil	46,02,441
2	Kashipur D.C.	Commissioner State Tax Uttarakhand Dehradun	M/s Indian Glycols Ltd.	05AAACI7246P1Z7	AA050817000890C	22.02.2019	37,65,023	Nil	37,65,023
3	Kashipur D.C.	Commissioner State Tax Uttarakhand Dehradun	M/s Indian Glycols Ltd.	05AAACI7246P1Z7	AAO51017001248R	28.02.2019	26,53,539	Nil	26,53,539
4	Kashipur D.C.	Commissioner State Tax Uttarakhand Dehradun	M/s Indian Glycols Ltd.	05AAACI7246P1Z7	AAO511170018140	28.02.2019	44,97,323	Nil	44,97,323
Total							1,55,18,326		1,55,18,326

Appendix-3.4.5
(Reference: Paragraph 3.4.11(1); Page 69)

Irregular refund of inverted duty structure (Pre-automation)

Name of Division	Name of the Commissionerate	Total No. of Pre-automation refund cases on account of inverted duty structure processed	No. of refund cases examined by Audit from the sample	No. of refund cases in which audit objections noticed	Irregular refund granted (in ₹)		
					IGST	CGST	SGST
Dehradun Sector-1,2,3,4,5,6,7,8,9,10	Commissioner State Tax Uttarakhand Dehradun	66	10	1	1,16,466	0	0
Commissioner State Tax Uttarakhand Dehradun	Commissioner State Tax Uttarakhand Dehradun	41	2	0	0	0	0
Khatima Sector-1,2	Commissioner State Tax Uttarakhand Dehradun	6	1	0	0	0	0
Pithoragarh Sector-2	Commissioner State Tax Uttarakhand Dehradun	0	0	0	0	0	0
Rishikesh Sector-1	Commissioner State Tax Uttarakhand Dehradun	17	3	0	0	0	0
Rudrapur Sector-1,2,3,4	Commissioner State Tax Uttarakhand Dehradun	69	11	1	5,31,791	0	0
Vikas Nagar Sector-1,2,3	Commissioner State Tax Uttarakhand Dehradun	16	4	1	4,12,748	69,760	98,827
Haridwar Sector-1,2,3,4,5,6	Commissioner State Tax Uttarakhand Dehradun	134	28	4	18,91,572	5,92,178	5,92,178
Kashipur Sector-1,2,3,4	Commissioner State Tax Uttarakhand Dehradun	52	19	2	73,05,850	4,01,571	4,01,571
Ramnagar	Commissioner State Tax Uttarakhand Dehradun	6	0	0	0	0	0
Roorkee 1,2,3,4,5	Commissioner State Tax Uttarakhand Dehradun	103	14	1	0	6,49,414	7,65,431
Kotdwar Sector-1	Commissioner State Tax Uttarakhand Dehradun	5	0	0	0	0	0
Uttarkashi	Commissioner State Tax Uttarakhand Dehradun	0	0	0	0	0	0
Total		515	92	10	1,02,58,427	17,12,923	18,58,007

Details of cases mentioned in Appendix-3.4.5

(Reference: Paragraph 3.4.11(1); Page 69)

Irregular refund of inverted duty structure (Pre-automation)

S.No	Name of Division	Name of the Commissioner	Name of the Assessee	GSTIN No	ARN No. & Date	Date of final refund in Form GST RFD.06	ITC of services considered by department in net ITC	Refund amount sanctioned by department (in ₹)			Irregular allowance of refund (in ₹)			Reply of the unit	Remark
								IGST	CGST	SGST	IGST	CGST	SGST		
-	-	-	-	-	-	-	-	IGST	CGST	SGST	IGST	CGST	SGST	-	-
1	Rudrapur (Sec.1)	Commissioner State Tax Uttarakhand Dehradun	C&S Himoina Pvt.Ltd.	05AAACCC8447Q1Z4	AA050818011796X (27.03.2019)	03.05.2019	532869	44,58,128	0	0	5,31,791	0	0	Audit will be intimated after necessary action/scrutiny of the case.	Service input was taken in Net ITC
2	Vikas Nagar (Sec.2)	Commissioner State Tax Uttarakhand Dehradun	Flair Pen & Plastic U.K.Limited	05AACCF8099H1ZC	AA050618234027B	03.09.2019	792246	53,48,104	5,79,826	9,79,826	4,12,748	69,760	98,827	The reply of the unit is not tenable.	Service input was taken in Net ITC
3	Kashipur D.C.	Commissioner State Tax Uttarakhand Dehradun	M/s Flexituff Ventures International Limited	05AAACN5986H1Z8	AAO510170001046 (20.12.2018)	7500000 11.01.2019		750,00,00	0	0	65,02,708	0	0	The reply of the unit is awaited.	Service input was taken in Net ITC
4	Kashipur D.C.	Commissioner State Tax Uttarakhand Dehradun	M/s Kasatex Home Furnishing Private Limited	05AAGCK2167B1ZY	AAO50119141113S (20.04.2019)	5407966 26.04.2019	555009	2,51,52,26	14,46,370	14,46,370	8,03,142	4,01,571	4,01,571	The reply of the unit is awaited.	Net ITC as per statement was ₹ 84,05,598 - ₹ 5,55,009 = ₹ 78,50,589 whereas Net ITC in RFD.01A was claimed ₹ 1,32,27,110
5	Roorkee (Sec.1)	Commissioner State Tax Uttarakhand Dehradun	M/s Skymap Pharmaceuticals Pvt. Ltd.	05AACCG7356C1ZV	AAO50618212030U	21966878 21.01.2019		0	1,00,81,700	1,18,85,178	0	6,49,414	7,65,431	The unit stated that the excess amount has been adjusted. The reply of the department is not tenable because as per GST act there is no provision for adjustment of excess refund.	The unit stated that the excess amount has been adjusted. The reply of the unit is not tenable because as per GST act there is no provision for adjustment of excess refund.
6	Deputy Commissioner (A).03 State Tax Haridwar	Commissioner State Tax Uttarakhand Dehradun	M/s Lakhani Footwear Pvt. Ltd.	05AAACL3112H1Z4	AA050719004907Z (15.07.2019)	25.07.2019	542718	27,92,3827	7,09,707	70,97,07	5,16,450	13,134	13,134	Audit will be intimated after necessary action/scrutiny of the case.	Service input was taken in Net ITC
7		Commissioner State Tax Uttarakhand Dehradun			AA0507190108437 (31.07.2019)	19.08.2019	382001	21,74,1425	5,24,838	5,24,538	3,64,429	18,786	18,786		
8		Commissioner State Tax Uttarakhand Dehradun			AA0508190080980	04.09.2019	36511	16,99,6374	5,89,468	5,89,468	34,145	1,183	1,183		

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S.No	Name of Division	Name of the Commissioner	Name of the Assessee	GSTIN No	ARN No. & Date	Date of final refund in Form GST RFD.06	ITC of services considered by department in net ITC	Refund amount sanctioned by department (in ₹)			Irregular allowance of refund (in ₹)			Reply of the unit	Remark
								IGST	CGST	SGST	IGST	CGST	SGST		
-	-	-	-	-	-	-	-	IGST	CGST	SGST	IGST	CGST	SGST	-	-
9	Ac.3 State Tax Haridwar	Commissioner State Tax Uttarakhand Dehradun	Shourya Healthcare	05AAFPJ63 99A2ZS	AA05121718 30051 12.10.2018	20.12.2018	20,94,698	16,17,000	9,26,000	9,26,000	9,76,548	5,59,075	5,59,075	Audit will be intimated after necessary action/scrutiny of the case.	Service input and capital input was taken in Net ITC
10	Dc.4, State Tax, Dehradun	Commissioner State Tax Uttarakhand Dehradun	M/s Sanmati Packaging	05ACUFS4 744H1ZN	AA05051902 35169 08.06.2019	17.06.2019	1,16,466	6,70,000	0	0	1,16,466	0	0	Audit will be intimated after necessary action/scrutiny of the case.	Service input and capital input was taken in Net ITC
Total								8,87,70,084	1,48,57,909	1,70,61,087	1,02,58,427	17,12,923	18,58,007		

Appendix-3.4.5 A
(Reference: Paragraph 3.4.11(1); Page 69)

Irregular refund of inverted duty structure (Post-automation)

Name of Auditee unit (Division)	Name of the Commissionerate	Total No of post- automation inverted duty structure refund cases processed	No. of inverted duty structure refund applications examined by Audit from sample	No. of refund applications in which audit objections noticed	Irregular refund granted (in ₹)		
					IGST	CGST	SGST
Dehradun Sector- 1,2,4,5,6,7,8,9,10	Commissioner State Tax Uttarakhand	6	19	0	0	0	0
Haldwani Sector-1,3,4	Commissioner State Tax Uttarakhand	19	3	0	0	0	0
Haridwar Sector -1,2,3,4	Commissioner State Tax Uttarakhand	62	24	1	9,05,463	0	0
Kashipur Sector1,2,3	Commissioner State Tax Uttarakhand	48	11	0	0	0	0
Khatima 1,2	Commissioner State Tax Uttarakhand	0	1	0	0	0	0
Ramnagar	Commissioner State Tax Uttarakhand	0	0	0	0	0	0
Rishikesh Sector 1,2	Commissioner State Tax Uttarakhand	6	0	0	0	0	0
Roorkee 1,2,3,4,5	Commissioner State Tax Uttarakhand	61	25	0	0	0	0
Rudrapur1,2,3,4	Commissioner State Tax Uttarakhand	27	11	0	0	0	0
Vikashnagar Sector 1,2	Commissioner State Tax Uttarakhand	0	19	0	0	0	0
Almora Sector-1	Commissioner State Tax Uttarakhand	0	0	0	0	0	0
Kiccha	Commissioner State Tax Uttarakhand	1	0	0	0	0	0
Nainital	Commissioner State Tax Uttarakhand	0	0	0	0	0	0
Srinagar	Commissioner State Tax Uttarakhand	0	0	0	0	0	0
	Total	230	113	1	9,05,463	0	0

Details of cases mentioned in Appendix-3.4.5 A

(Reference: Paragraph 3.4.11(1); Page 69)

Irregular refund of inverted duty structure (Post-automation)

Sl. No.	Name of Division	Name of the Commissionerate	Name of the Assessee	GSTN No	ARN No. & Date	Date of final refund in Form GST RFD-06	ITC of services considered by department in net ITC	Refund amount sanctioned by department (in ₹)			Irregular allowance of refund (in ₹)			Reply of the unit	Remark
								IGST	CGST	SGST	IGST	CGST	SGST		
1	Haridwar (Sector-2)	Commissioner State Tax Uttarakhand	M/s Lakhani Footwear Pvt.Ltd.	05AAACL3112H1Z4	AAO51119015144P	02.12.2019	9,05,463	2,43,84,922	0	0	9,05,463	0	0	The reply is awaited.	Service input was taken in net ITC
Total								2,43,84,922	0	0	9,05,463	0	0		

Appendix-3.4.6
(Reference: Paragraph 3.4.11(2); Page 69)

Irregular allowance of refund of inverted duty structure (Pre-automation)

Name of Division	Name of the Commissionerate	Total No. of Pre-automation refund cases on account of inverted duty structure processed	No. of refund cases examined by Audit from the sample	No. of refund cases in which audit objections noticed	Irregular refund granted (in ₹)		
					IGST	CGST	SGST
Dehradun Sector-1,2,3,4,5,6,7,8,9,10	Commissioner State Tax Uttarakhand Dehradun	66	10	0	0	0	0
Haldwani Sector-1,2,3,4	Commissioner State Tax Uttarakhand Dehradun	41	2	0	0	0	0
Khatima Sector-1,2	Commissioner State Tax Uttarakhand Dehradun	6	1	1	0	0	45,99,262
Pithoragarh Sector-2	Commissioner State Tax Uttarakhand Dehradun	0	0	0	0	0	0
Rishikesh Sector-1	Commissioner State Tax Uttarakhand Dehradun	17	3	0	0	0	0
Rudrapur Sector-1,2,3,4	Commissioner State Tax Uttarakhand Dehradun	69	11	1	1,32,375	0	0
Vikas Nagar Sector-1,2,3	Commissioner State Tax Uttarakhand Dehradun	16	4	0	0	0	0
Haridwar Sector-1,2,3,4,5,6	Commissioner State Tax Uttarakhand Dehradun	134	28	2	43,03,024	1,38,082	1,38,082
Kashipur Sector-1,2,3,4	Commissioner State Tax Uttarakhand Dehradun	52	19	6	80,77,725	87,561	99,772
Ramnagar	Commissioner State Tax Uttarakhand Dehradun	6	0	0	0	0	0
Roorkee 1,2,3,4,5	Commissioner State Tax Uttarakhand Dehradun	103	14	0	0	0	0
Kotdwar Sector1	Commissioner State Tax Uttarakhand Dehradun	5	0	0	0	0	0
Uttarkashi	Commissioner State Tax Uttarakhand Dehradun	0	0	0	0	0	0
Total		515	92	10	1,25,13,124	2,25,643	48,73,116

Details of cases mentioned in Appendix-3.4.6

(Reference: Paragraph 3.4.11(2); Page 69)

Irregular refund of inverted duty structure (Pre-automation)

Sl.No.	Name of Division	Name of the Commissionerate	Name of the Assessee	GSTIN No	ARN No. & Date	Date of final refund in Form GST RFD.06	Refund amount sanctioned by department (in ₹)			Irregular allowance of refund (in ₹)			Reply of the unit	Remark
							IGST	CGST	SGST	IGST	CGST	SGST		
1	Haridwar (Sec.1)	Commissioner State Tax Uttarakhand Dehradun	AH Plastics Pvt. Ltd.	05AAECA6218K1ZR	AA0503180183786 (27.04.2019)	11.7.2019	44,78,853	0	0	31,98,366	0	0	Audit will be intimated after necessary action/scrutiny of the case.	Turnover
2	Haridwar (Sec.1)	Commissioner State Tax Uttarakhand Dehradun	AH Plastics Pvt. Ltd.	05AAECA6218K1ZR	AA0512190059548 (13.12.2019)	23.12.2019	18,58,024	2,37,424	2,37,424	11,04,658	1,38,082	1,38,082	Audit will be intimated after necessary action/scrutiny of the case.	Turnover
3	Khatima (Sec.1)	Commissioner State Tax Uttarakhand Dehradun	East West Products Ltd.	05AAACE6200D1ZG	AA0507190036092 (10.07.2019)	16.07.2019	0	0	45,99,262	0	0	45,99,262	Audit will be intimated after necessary action/scrutiny of the case.	Turnover and itc
4	Rudrapur (Sec.1)	Commissioner State Tax Uttarakhand Dehradun	Puri Electronics Pvt.Ltd.	05AAACP2134R1Z5	AA050219139343D (16.05.2019)	11.6.2019	7,61,604	0	0	1,32,375	0	0	Audit will be intimated after necessary action/scrutiny of the case.	Turnover
5	Kashipur D.C.	Commissioner State Tax Uttarakhand Dehradun	M/s Flexituff Ventures International Limited	05AAACN5986H1Z8	AAO506182375707 (06.06.2019)	4950000 13.06.2019	49,50,000	0	0	30,31,740	0	0	The reply of the unit is awaited.	As per 3b turnover of inverted rated supply was ₹ 9,27,98,513 whereas refund was claimed on ₹ 14,82,26,271
6	Kashipur D.C.	Commissioner State Tax Uttarakhand Dehradun	M/s Kasatex Home Furnishing Private Limited	05AAGCK2167B1ZY	AAO509190021901 (16.09.2019)	2106081 19.09.2019	20,06,081	50,000	50,000	20,06,081	50,000	50,000	The reply of the unit is awaited.	As per 3b total turnover of inverted rated supply was ₹ 9,85,10,912 whereas rfd01a refund was claimed on total turnover
7	Kashipur D.C.	Commissioner State Tax Uttarakhand Dehradun	M/s Agron Remedies Pvt. Ltd.	05AABCA7572K1ZJ	AAO51117001712U (01.02.2019)	1536496 11.03.2019	0	7,68,248	7,68,248	0	23,054	23,053	The reply of the unit is awaited.	Turnover of inverted rated was taken ₹ 3,57,65,611 in place of ₹ 3,67,01,571
8	Kashipur D.C.	Commissioner State Tax Uttarakhand Dehradun	M/s Agron Remedies Pvt. Ltd.	05AABCA7572K1ZJ	AAO508190000140 (01.08.2019)	2101643 09.09.2019	0	7,39,625	13,62,018	0	14,507	26,719	The reply of the unit is awaited.	Turnover of inverted rated was taken ₹ 4,97,43,801 in place of ₹ 4,74,96,991

SL.No.	Name of Division	Name of the Commissionerate	Name of the Assessee	GSTIN No	ARN No. & Date	Date of final refund in Form GST RFD.06	Refund amount sanctioned by department (in ₹)			Irregular allowance of refund (in ₹)			Reply of the unit	Remark
							IGST	CGST	SGST	IGST	CGST	SGST		
9	Kashipur D.C.	Commissioner State Tax Uttarakhand Dehradun	M/s Flexituff Ventures International Limited	05AAACN5986H1Z8	AAO50719004642B (13.07.2019)	13000000 24.07.2019	1,30,00,000	0	0	25,28,931	0	0	The reply of the unit is awaited.	Turnover of inverted rated was taken ₹ 28,17,24,662 in place of ₹ 26,95,26,383 and adjusted total turnover was taken ₹ 35,69,37,084 in place of ₹ 33,96,86,721
10	Kashipur D.C.	Commissioner State Tax Uttarakhand Dehradun	M/s Flexituff Ventures International Limited	05AAACN5986H1Z8	AAO50718014040R (12.06.2019)	3500000 13.06.2019	35,00,000	0	0	5,10,973	0	0	The reply of the unit is awaited.	Turnover of inverted rated was taken ₹ 23,84,08,269 in place of ₹ 16,29,68,284 and adjusted total turnover was taken ₹ 27,60,00,456 in place of ₹ 27,05,61,402
Total							3,05,54,562	17,95,297	70,16,952	1,25,13,124	2,25,643	48,37,116		

Appendix-3.4.6 A

(Reference: Paragraph 3.4.11(2); Page 69)

Irregular refund of inverted duty structure (Post-automation)

Name of Auditee unit (Division)	Name of the Commissionerate	Total No of post- automation inverted duty structure refund cases processed	No. of inverted duty structure refund applications examined by Audit from sample	No. of refund applications in which audit objections noticed	Irregular refund granted (in ₹)		
					IGST	CGST	SGST
Dehradun Sector- 1,2,4,5,6,7,8,9,10	Commissioner State Tax Uttarakhand	6	19	3	11,38,207	90,728	90,728
Haldwani Sector-1,3,4	Commissioner State Tax Uttarakhand	19	3	0	0	0	0
Haridwar Sector -1,2,3,4	Commissioner State Tax Uttarakhand	62	24	3	0	9,01,525	56,38,959
Kashipur Sector1,2,3	Commissioner State Tax Uttarakhand	48	11	2	41,15,711	4,70,720	4,70,720
Khatima 1,2	Commissioner State Tax Uttarakhand	0	1	0	0	0	0
Ramnagar	Commissioner State Tax Uttarakhand	0	0	0	0	0	0
Rishikesh Sector 1,2	Commissioner State Tax Uttarakhand	6	0	0	0	0	0
Roorkee 1,2,3,4,5	Commissioner State Tax Uttarakhand	61	25	6	6,64,07,287	1,69,86,240	1,52,11,074
Rudrapur1,2,3,4	Commissioner State Tax Uttarakhand	27	11	0	0	0	0
Vikashnagar Sector 1,2	Commissioner State Tax Uttarakhand	0	19	6	27,04,448	53,85,307	41,01,896
Almora Sector-1	Commissioner State Tax Uttarakhand	0	0	0	0	0	0
Kiccha	Commissioner State Tax Uttarakhand	1	0	0	0	0	0
Nainital	Commissioner State Tax Uttarakhand	0	0	0	0	0	0
Srinagar	Commissioner State Tax Uttarakhand	0	0	0	0	0	0
Total		230	113	20	7,43,65,653	2,38,34,520	2,55,13,377

Details of cases mentioned in Appendix-3.4.6 A

(Reference: Paragraph 3.4.11(2); Page 69)

Refund cases in which deficiency noticed (Post-automation Irregular allowance of refund of inverted duty structure)

Sl. No.	Name of Division	Name of the Commissioner	Name of the assessee	GSTN No	ARN No. & Date	Date of final refund in Form GST RFD-06	Refund amount sanctioned by department (in ₹)			Irregular allowance of refund (in ₹)			Reply of the unit	Remark
							IGST	CGST	SGST	IGST	CGST	SGST		
1	Dehradun (Sec-6)	Commissioner State Tax Uttarakhand	Zee Footwear Pvt. Ltd.	05AAACZ0281D1ZQ	AA051119014550P (09.12.2019)	09.12.2019	7,58,806	24,543	24,543	69,720	2,225	2,225	Audit will be intimated after necessary action/scrutiny of the case.	Turnover
2	Dehradun (Sec-6)	Commissioner State Tax Uttarakhand	Zee Footwear Pvt. Ltd.	05AAACZ0281D1ZQ	AA050520002984K (20.05.2020)	20.05.2020	15,43,043	0	0	2,62,122	0	0	Audit will be intimated after necessary action/scrutiny of the case.	Turnover
3	Dehradun (Sec-6)	Commissioner State Tax Uttarakhand	Zee Footwear Pvt. Ltd.	05AAACZ0281D1ZQ	AA050620008099J (25.06.2020)	25.06.2020	21,47,692	2,32,941	2,32,941	8,06,365	88,503	88,503	Audit will be intimated after necessary action/scrutiny of the case.	Turnover
4	Roorkee (Sec-2)	Commissioner State Tax Uttarakhand	Prochem Pharma Pvt.Ltd.	05AAICP7552R1ZN	AA050120003432A (13.01.2020)	15.01.2020	0	4,81,208	22,28,777	0	1,94,085	8,84,166	The reply is awaited	Net itc
5	Vikas Nagar (Sec-1)	Commissioner State Tax Uttarakhand	Super Max Laboratories	05AABFS3800R3Z0	AA051219008163M (27.12.2019)	14.01.2020	63,869	5,73,996	5,73,996	16,170	1,53,617	1,53,617	The reply of the unit is not tenable.	Turnover
6	Vikas Nagar (Sec-1)	Commissioner State Tax Uttarakhand	Super Max Laboratories	05AABFS3800R3Z1	AA050520004356T (26.05.2020)	26.05.2020	0	7,70,966	7,70,965	0	79,277	79,277	The reply of the unit is not tenable.	Turnover
7	Vikas Nagar (Sec-1)	Commissioner State Tax Uttarakhand	Campus Activewear	05AAHCA3072C1Z7	AA050220000404A (11.02.2020)	09.04.2020	0	1,36,04,049	1,61,37,676	0	31,62,323	37,64,671	The reply of the unit is not tenable.	Turnover
8	Vikas Nagar (Sec-1)	Commissioner State Tax Uttarakhand	Jmd Footwears	05AAFFJ5547G1ZE	AA0502250002799J (15.02.2020)	26.02.2020	0	0	21,88,213	0	0	1,04,331	The reply of the unit is not tenable.	Turnover
9	Vikas Nagar (Sec-1)	Commissioner State Tax Uttarakhand	Jmd Footwears	05AAFFJ5547G1ZE	AA050220005467T	16.04.2020	0	13,45,311	0	0	2,71,355	0	The reply of the unit is not tenable.	Turnover
10	Vikas Nagar (Sec-1)	Commissioner State Tax Uttarakhand	JMD Footwears	05AAFFJ5547G1ZE	AA050520001384X	23.05.2020	37,44,734	25,41,941	0	26,88,278	17,18,735	0	The reply of the unit is not tenable.	Turnover
11	Haridwar (Sec-2)	Commissioner State Tax Uttarakhand	M/S H.Q.Lamps Manufacturing Co. Pvt. Ltd.	05AADCH4915R1Z7	AA0512190109773	30.12.2019	0	0	23,77,634	0	0	11,39,726	The reply is awaited.	Turnover of inverted rated supply of goods and services was taken ₹19,78,68,711 in place of ₹10,20,11,307

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Sl. No.	Name of Division	Name of the Commissioner	Name of the assessee	GSTN No	ARN No. & Date	Date of final refund in Form GST RFD-06	Refund amount sanctioned by department (in ₹)			Irregular allowance of refund (in ₹)			Reply of the unit	Remark
							IGST	CGST	SGST	IGST	CGST	SGST		
12	Haridwar (Sec-2)	Commissioner State Tax Uttarakhand	M/S H.Q.Lamps Manufacturing Co. Pvt. Ltd.	05AADCH4915R1Z7	AA0505200037391		0	0	33,89,263	0	0	18,40,233	The reply is awaited.	Turnover of inverted rated supply of goods and services was taken ₹10,60,87,684 in place of ₹4,65,72,154
13	Roorkee (Sec-1)	Commissioner State Tax Uttarakhand	M/S Meril Pharma Pvt. Ltd	05AAECM4673L1Z6ARN	AA050320003791W	29.04.2020	0	6,30,000	24,10,000	0	4,06,600	15,55,768	The reply is awaited.	Inverted supply and outward supply has same rate of tax
14	Roorkee (Sec-3)	Commissioner State Tax Uttarakhand	M/S Mahalaxmi Industries	05AAAPT3884D2ZP	AA0505200006057V	08.06.2020	32,00,000	0	0	32,00,000	0	0	The reply is awaited.	Inward supply and outward supply has same rate of tax
15	Roorkee (Sec-2)	Commissioner State Tax Uttarakhand	M/S Kirti Enterprises	05AAQFK6032N1ZX	AA050620007421Z	25.06.2020	40,00,000	0	0	40,00,000	0	0	The reply is awaited.	Inward supply and outward supply has same rate of tax
16	Roorkee (Sec-1)	Commissioner State Tax Uttarakhand	M/S JPM Industries Ltd.	05AABCJ6597P1ZT	AA050620000766M	30.06.2020	2,35,24,588	83,63,325	71,90,363	2,35,24,588	83,63,325	71,90,363	The reply is awaited.	Inward supply and outward supply has same rate of tax
17	Roorkee (Sec-1)	Commissioner State Tax Uttarakhand	M/S JPM Industries Ltd.	05AABCJ6597P1ZT	AA050320001871Y	19.05.2020	3,56,82,699	80,22,230	55,80,777	3,56,82,699	80,22,230	55,80,777	The reply is awaited.	Inward supply and outward supply has same rate of tax
18	Haridwar (Sec-2)	Commissioner State Tax Uttarakhand	M/S Shakti Industries	05ABPFS9158K1ZD	AA050120007310E	11.03.2020	0	27,02,847	79,71,356	0	9,01,525	26,59,000	The reply is awaited.	The claim amount was net ITC is excess claimed.
19	Kashipur D.C.	Commissioner State Tax Uttarakhand	M/S Kasatex Home Furnishing Private Limited	05AAGCK2167B1ZY	AA051119007097G	4224959 21.11.2019	41,15,711	54,624	54,624	41,15,711	54,624	54,624	The reply is awaited	Adjusted total turnover was taken ₹ 1,95,39,016 in place of ₹ 11,03,17,314
20	Kashipur D.C.	Commissioner State Tax Uttarakhand	M/S Flexituff Ventures International Limited	05AAACN5986H1Z8	AA050320000332B	1000000 13.03.2020	0	5,00,000	5,00,000	0	4,16,096	4,16,096	The reply is awaited	Turnover of inverted rated supply of goods and services was taken ₹ 17,14,67,248.13 in place of ₹ 9,34,14,801
Total							7,87,81,142	3,98,47,981	5,16,31,128	7,43,65,653	2,38,34,520	2,55,13,377		

Appendix-3.4.7
(Reference: Paragraph 3.4.12; Page 70)

Irregular grant of provisional refund (Pre-automation)

Name of Division	Name of the Commissionerate	Total No. of Pre-automation other than zero rated refund applications processed	Total No. of other than zero rated refund applications examined by the Audit	No. of refund cases in which audit objections noticed	Excess amount refunded (in ₹)		
					IGST	CGST	SGST
Dehradun Sector-1,2,3,4,5,6,7,8,9,10	Commissioner State Tax Uttarakhand Dehradun	61	16	0	0	0	0
Haldwani Sector-1,2,3,4	Commissioner State Tax Uttarakhand Dehradun	12	1	0	0	0	0
Khatima Sector-1,2	Commissioner State Tax Uttarakhand Dehradun	24	5	0	0	0	0
Pithoragarh Sector-2	Commissioner State Tax Uttarakhand Dehradun	0	0	0	0	0	0
Rishikesh Sector-1	Commissioner State Tax Uttarakhand Dehradun	7	0	0	0	0	0
Rudrapur Sector-1,2,3,4	Commissioner State Tax Uttarakhand Dehradun	0	2	0	0	0	0
Vikas Nagar Sector-1,2,3	Commissioner State Tax Uttarakhand Dehradun	20	1	0	0	0	0
Haridwar Sector-1,2,3,4,5,6	Commissioner State Tax Uttarakhand Dehradun	6	2	0	0	0	0
Kashipur Sector-1,2,3,4	Commissioner State Tax Uttarakhand Dehradun	53	23	4	94,76,178	0	0
Ramnagar	Commissioner State Tax Uttarakhand Dehradun	21	5	0	0	0	0
Roorkee 1,2,3,4,5	Commissioner State Tax Uttarakhand Dehradun	38	1	0	0	0	0
Kotdwar Sector 1	Commissioner State Tax Uttarakhand Dehradun	0	0	0	0	0	0
Uttarkashi	Commissioner State Tax Uttarakhand Dehradun	0	0	0	0	0	0
Total		242	56	4	94,76,178	0	0

Details of cases mentioned in Appendix-3.4.7

(Reference: Paragraph 3.4.12; Page 70)

Refund cases in which deficiency noticed (Irregular grant of provisional refund) Pre-automation

Name of Division	Name of the Commissionerate	Name of the assessee	GSTIN No	ARN No. & Date	Date of order in Form GST RFD-06	Excess amount refunded (in ₹)		
						IGST	CGST	SGST
Kashipur D.C.01	Commissioner State Tax Uttarakhand Dehradun	Sivanta Spuntex Private Limited	05AAAWCS6317D1Z6	AAO50119050415I 13.02.2019	15.05.2019	35,36,044	0	0
Kashipur D.C.01	Commissioner State Tax Uttarakhand Dehradun	Sivanta Spuntex Private Limited	05AAAWCS6317D1Z6	AAO50219070998O 18.03.2019	15.05.2019	25,09,165	0	0
Kashipur D.C.01	Commissioner State Tax Uttarakhand Dehradun	Sivanta Spuntex Private Limited	05AAAWCS6317D1Z6	AAO501018013056S 23.01.2019	30.03.2019	10,79,829	0	0
Kashipur D.C.01	Commissioner State Tax Uttarakhand Dehradun	Sivanta Spuntex Private Limited	05AAAWCS6317D1Z6	AAO5121820546D 30.01.2019	30.03.2019	23,51,140	0	0
TOTAL						94,76,178	0	0

Appendix-3.4.8
(Reference: Paragraph 3.4.13; Page 70)

Refund cases in which deficiency noticed (Irregular allowance of refund of zero-rated supply Pre-automation)

Name of Division	Name of the Commissionerate	Total No. of Pre-automation other than zero rated refund applications processed	Total No. of other than zero rated refund applications examined by the Audit	No. of refund cases in which audit objections noticed	Excess amount refunded (in ₹)		
					IGST	CGST	SGST
Dehradun Sector-1,2,3,4,5,6,7,8,9,10	Commissioner State Tax Uttarakhand Dehradun	61	16	2	1,02,639	0	0
Haldwani Sector-1,2,3,4	Commissioner State Tax Uttarakhand Dehradun	12	1	0	0	0	0
Khateema Sector-1,2	Commissioner State Tax Uttarakhand Dehradun	24	5	1	0	0	29,60,671
Pithoragarh Sector-2	Commissioner State Tax Uttarakhand Dehradun	0	0	0	0	0	0
Rishikesh Sector-1	Commissioner State Tax Uttarakhand Dehradun	7	0	0	0	0	0
Rudrapur Sector-1,2,3,4	Commissioner State Tax Uttarakhand Dehradun	0	2	0	0	0	0
Vikas Nagar Sector-1,2,3	Commissioner State Tax Uttarakhand Dehradun	20	1	0	0	0	0
Haridwar Sector-1,2,3,4,5,6	Commissioner State Tax Uttarakhand Dehradun	6	2	0	0	0	0
Kashipur Sector-1,2,3,4	Commissioner State Tax Uttarakhand Dehradun	53	23	1	1,10,596	0	0
Ramnagar	Commissioner State Tax Uttarakhand Dehradun	21	5	0	0	0	0
Roorkee 1,2,3,4,5	Commissioner State Tax Uttarakhand Dehradun	38	1	0	0	0	0
Kotdwar Sector 1	Commissioner State Tax Uttarakhand Dehradun	0	0	0	0	0	0
Uttarkashi	Commissioner State Tax Uttarakhand Dehradun	0	0	0	0	0	0
Total		242	56	4	2,13,235	0	29,60,671

Details of cases mentioned in Appendix-3.4.8

(Reference: Paragraph 3.4.13; Page 70)

Refund cases in which deficiency noticed (Irregular allowance of refund of zero-rated supply Pre-automation)

Sl. No.	Name of Division	Name of the Commissionaire	Name of the Assessee	GSTIN No	ARN No. & Date	Date of final refund in Form GST RFD.06	Refund amount sanctioned by department (in ₹)			Irregular allowance of refund (in ₹)			Reply of the unit	Remark
							IGST	CGST	SGST	IGST	CGST	SGST		
1	Khatima (Sector-1)	Commissioner State Tax Uttarakhand Dehradun	East West Products Ltd.	05AAACE6200D1ZG	AA0506190045962 (18.06.2019)	27.06.2019	0	0	1,72,52,835	0	0	29,60,671	The reply of the unit is not tenable	As per 3b zero-rated supply of goods and supply was ₹ 10,94,58,699 and adjusted total turnover ₹ 1,04,89,07,239 whereas rfd.01 (claimed) zero-rated supply of goods and supply ₹ 13,69,57,170 and adjusted total turnover ₹ 1,08,56,53,864.80.
2	Dehradun Sector 1	Commissioner State Tax Uttarakhand Dehradun	M/S Ascent International	05ABZPG6355J1Z3	AA050518126829U	28.11.2018	63,603	0	0	63,606	0	0	The reply is awaited.	Zero rated supply of goods and services but supply/export was zero for the refund month
3	Dehradun Sector 1	Commissioner State Tax Uttarakhand Dehradun	M/S Ascent International	05ABZPG6355J1Z3	AA0507181266129	28.11.2018	3,29,033	0	0	39,033	0	0	The reply is awaited.	Zero-rated supply of goods and services but supply/export was zero for the refund month
4	Kashipur DC 2	Commissioner State Tax Uttarakhand Dehradun	M/S Flexituff Ventures International Ltd.	05AAACN5986H1Z8	AA050718121671A	13.02.2019	98,00,080	0	0	1,10,596	0	0	The reply is awaited.	As per 3b zero-rated supply of goods and supply was ₹ 9,90,94,601 and adjusted total turnover ₹ 27,05,61,402 whereas rfd.01 (claimed) zero rated supply of goods and supply ₹ 10,02,25,660 and adjusted total turnover ₹ 27,05,61,402.
TOTAL							1,01,92,716	0	1,72,52,835	2,13,235	0	29,60,671		

Appendix-3.4.8 A

(Reference: Paragraph 3.4.13; Page 70)

Refund cases in which deficiency noticed (Irregular allowance of refund of zero-rated supply Post-automation)

Name of Auditee unit (Division)	Name of the Commissionerate	Total No. of zero- rated* refund applications processed	Total No. of zero- rated refund cases examined by Audit from the sample	No. of refund cases in which audit objections noticed	Excess amount refunded (in ₹)		
					IGST	CGST	SGST
Dehradun Sector- 1,2,4,5,6,7,8,9,10	Commissioner State Tax Uttarakhand	0	15	4	17,86,494	2,02,784	2,02,784
Haldwani Sector-1,3,4	Commissioner State Tax Uttarakhand	3	5	0	0	0	0
Haridwar Sector -1,2,3,4	Commissioner State Tax Uttarakhand	4	3	0	0	0	0
Kashipur Sector1,2,3	Commissioner State Tax Uttarakhand	31	9	0	0	0	0
Khatima 1,2	Commissioner State Tax Uttarakhand	0	0	0	0	0	0
Ramnagar	Commissioner State Tax Uttarakhand	4	1	0	0	0	0
Rishikesh Sector 1,2	Commissioner State Tax Uttarakhand	0	0	0	0	0	0
Roorkee 1,2,3,4,5	Commissioner State Tax Uttarakhand	35	7	2	5,15,429	46,376	46,375
Rudrapur1,2,3,4	Commissioner State Tax Uttarakhand	7	4	1	2,31,64,929	1579427	15,79,427
Vikashnagar Sector 1,2	Commissioner State Tax Uttarakhand	0	0	0	0	0	0
Almora Sector-1	Commissioner State Tax Uttarakhand	0	0	0	0	0	0
Kiccha	Commissioner State Tax Uttarakhand	0	0	0	0	0	0
Nainital	Commissioner State Tax Uttarakhand	0	0	0	0	0	0
Srinagar	Commissioner State Tax Uttarakhand	0	0	0	0	0	0
Total		84	44	7	2,54,66,852	18,28,587	18,28,586

Details of cases mentioned in Appendix-3.4.8 A

(Reference: Paragraph 3.4.13; Page 70)

List of Refund cases in which deficiency noticed (Irregular allowance of refund of zero-rated supply Post-automation)

Sl. No.	Name of division	Name of the Commissionerate	Name of the Assessee	GSTIN No	ARN No. & Date	Date of final refund in Form GST RFD-06	Refund amount sanctioned by department (in ₹)			Irregular allowance of refund (in ₹)			Reply of the unit	Remarks
							IGST	CGST	SGST	IGST	CGST	SGST		
1	Dehradun (Sector-6)	Commissioner State Tax Uttarakhand	Intas Pharmaceuticals Ltd.	05AAACI5120LIZU	AA0512190056396 (12.12.2019)	20.12.2019	1,65,08,504	0	0	1,18,016	0	0	The reply is awaited	As per Statement zero-rated supply was ₹ 14,11,57,541 whereas RFD-01 refund claimed turnover of zero-rated supply of goods and service was ₹ 14,11,57,541
2	Dehradun (Sector-6)	Commissioner State Tax Uttarakhand	Intas Pharmaceuticals Ltd.	05AAACI5120LIZU	AA051219012823G (30.12.2019)	03.01.2020	1,18,78,239	0	0	8,09,385	0	0	The reply is awaited	As per Statement zero-rated supply was ₹ 14,11,57,541 whereas RFD-01 refund claimed turnover of zero-rated supply of goods and service was ₹ 14,11,57,541
3	Dehradun (Sector-6)	Commissioner State Tax Uttarakhand	Flex Foods Limited	05AAACF0108K1Z5	AA050620010893L	02.07.2020	13,02,181	3,49,482	3,49,482	28,973	7,462	7,462	Audit will be intimated after necessary action/scrutiny of the case.	As per Statement zero-rated supply was ₹ 3,74,33,120 whereas RFD-01 refund claimed turnover of zero-rated supply of goods and service was ₹ 4,16,16,266
4	Dehradun (Sector-6)	Commissioner State Tax Uttarakhand	Windlass Steelcrafts Llp	05AABFW7704Q1ZP	AA051019004704M (15.10.2019)	04.11.2019	37,63,647	8,70,544	8,70,544	8,30,120	1,95,322	1,95,322	Audit will be intimated after necessary action/scrutiny of the case.	As per Statement zero-rated supply was ₹ 1,35,22,319 whereas RFD-01 refund claimed turnover of zero-rated supply of goods and service was ₹ 1,66,17,906.27
5	Rudrapur (Sector-3)	Commissioner State Tax Uttarakhand	Hp India Sales Ltd.	05AAACC9862F1ZO	AA050320008394T (25.03.2020)	23.05.2020	2,91,27,330	21,30,312	21,30,312	2,31,64,929	15,79,427	15,79,427	The reply is not tenable	As per 3B Adjusted total turnover was ₹ 3,49,58,39,596 whereas RFD-01 was only ₹ 73,96,44,311
6	Roorkee (Sector-1)	Commissioner State Tax Uttarakhand	Onyx Exports	05AQBPM5817G1ZO	AA0501200073344 (18.01.2020)	25.01.2020	0	57,780	57,780	0	46,376	46,375	The reply is awaited	Net ITC as per 3B was 22,809 but refunds claimed as per RFD-01 was ₹ 1,57,569.
7	Roorkee (Sector-3)	Commissioner State Tax Uttarakhand	Alchemy Medicine Pvt.Ltd.	05AAICA1208P2ZO	AA050620009792I (26.06.2020)	30.06.2020	5,15,429	0	0	5,15,429	0	0	The reply is awaited	Turnover of zero-rated supply of goods and supply in 3B was ₹ 00.
Total							6,30,95,330	34,08,118	34,08,118	2,54,66,852	18,28,587	18,28,586		

Appendix 3.5.1

(Reference: Paragraph 3.5.10.3(a); Page 81)

Carry forward of excess credit than available in the last return

Sl. No.	Name of Unit	GSTIN	Taxpayer	Amount (in ₹)
1.	DC (A) I, State Tax, Dehradun	05AACCS2369B1ZQ	M/S SANJIVANI PARENTERAL LTD	17,46,647
2.	DC (A) II, State Tax, Dehradun	05AADFI5867L1ZZ	M/S I. T. INTERNATIONAL	6,58,377
3.	AC (A) Sector II, State Tax, Rishikesh	05ACYPB4472H3ZC	M/S JET STAR PIPES	23,30,588
4.	DC (A) III, State Tax, Rudrapur	05AAGFJ9227Q1ZR	M/S JOVEES HERBAL CARE	1,04,589
5.	DC (A) I, State Tax, Rudrapur	05CXLP0353H1ZG	M/S ROMAAN TRADERS	9,278
6.	AC (A) Sector I, State Tax, Dehradun	05ABGPC8263L1ZJ	M/S FAIR DEAL SALES CORPORATION	3,64,250
7.	DC (A) III, State Tax, Dehradun	05ADWPS5523K1ZW	M/S KOHLI AND SONS	2,37,179
8.	DC (A) III, State Tax, Dehradun	05AARPG0684K1ZF	M/S M N GUPTA AGENCY DDN	26,12,056
9.	AC (A) VI, State Tax, Dehradun	05ABEFM1179M1Z1	M/S MAHIN TRADERS	9,92,750
10.	DC (A), State Tax, Kotdwar	05AAMCA4908L1ZG	M/S V-MARC ELECTRICALS PRIVATE LIMITED	7,45,73,968
11.	AC (A) State Tax, Kichha	05AANFA9142N2Z0	M/S ANKUR INDUSTRIES	54,81,433
12.	DC (A) II, State Tax, Kashipur	05AACCD6352K1ZN	M/S DHILLON STONE CRUSHER PVT.LTD.	6,68,162
13.	AC (A) III, State Tax, Haldwani	05BBUPS4234C1ZK	M/S KUMAON IRON & HARDWARE	1,30,665
14.	DC (A), State Tax, Khatima	05AAACO5087A1ZT	M/S ISTHMUS INDUSTRIES PRIVATE LIMITED	1,20,18,844
15.	AC (A), I State Tax, Haridwar	05AAHPS8665A1ZL	M/S A-PLUS APPLIANCES/DADDAN SINGH	7,11,997
16.	DC (A), I State Tax, Haridwar	05AAACB4146P1ZL	M/S BHARAT HEAVY ELECTRICALS LIMITED	21,48,021
17.	DC (A), III State Tax, Haridwar	05AABCC8148B1Z2	M/S COOL COSMETICS PVT LTD	16,34,372
18.	DC (A), II State Tax, Haridwar	05ABZPI7760F1Z7	M/S CITIZEN SALES CORPORATION	2,20,210
19.	DC (A), III State Tax, Haridwar	05AADCF0172C1ZB	M/S FORACE INDUSTRIES PRIVATE LIMITED	19,72,025
20.	DC (A), II State Tax, Haridwar	05AAHFP1691H2Z6	M/S PRINCE INDUSTRIES	14,82,597
21.	DC (A), I State Tax, Haridwar	05AACFU9395C1Z0	M/S UPADHRISH RESERCHEM LLP	7,14,633
22.	DC (A), State Tax, Kotdwar	05AFKPA8308J1ZJ	NATIONAL TIMBER	2,84,514
23.	DC (A) I, State Tax, Rudrapur	05AAMFK1807H1ZH	M/S KHANDELWAL INDUSTRIES	9,99,288
24.	DC (A) II, State Tax, Rudrapur	05AMBPB3958P1ZU	M/S AVADH MOTORS	59,458
25.	DC (A) I, State Tax, Rudrapur	05ADTPS1631H1ZD	M/S CITIZEN EXPORTS	1,458
Total				11,21,57,359

Appendix 3.5.2

(Reference: Paragraph 3.5.10.3(b); Page 81)

Carry forward of credit without reversing the tax credit related to pending forms

Sl. No.	Name of Unit	GSTIN	Taxpayer	Amount (in ₹)
1.	AC (A) Sector II, State Tax, Dehradun	05AFIPG9759B1ZF	M/S N K TRADERS	14,77,556
2.	DC (A) II, State Tax, Dehradun	05AABCH3162L1ZO	M/S HAIER APPLIANCES (INDIA) PVT LTD	2,77,185
3.	AC (A) Sector VI, State Tax, Dehradun	05AXVPS1753L1ZQ	M/S SARAH TRADING CO.	4,43,574
4.	DC (A) I, State Tax, Vikasnagar	05AANFK4514G2ZF	M/S KREATION HANDICRAFTS	78,62,655
5.	DC (A) I, State Tax, Vikasnagar	05AABCG3985C2ZS	M/S GLOBUS INFOCOM LTD	7,69,776
6.	DC (A) I, State Tax, Rishikesh	05AADCD6123F1Z4	M/S DIXON GLOBAL PVT LTD	6,02,237
7.	DC (A) III, State Tax, Roorkee	05AATPG0808P1ZD	M/S HELAX HEALTHCARE (P) LTD.	22,14,083
8.	DC (A) III, State Tax, Roorkee	05AABFO9834F1Z9	M/S OXFORD PHARMA	9,99,270
9.	DC (A) III, State Tax, Roorkee	05AACCV1433D1ZW	M/S VILIN BIO MED LIMITED	24,54,556
10.	DC (A) I, State Tax, Roorkee	05AAACB6132F1Z8	M/S EUROLIFE HEALTH CARE PVT. LTD.	31,30,233
11.	DC (A) I, State Tax, Roorkee	05AATFR0330B1ZN	M/S RELIABLE CONNECT	68,99,604
12.	DC (A) III, State Tax, Roorkee	05ACXPJ4171A2ZO	M/S ATLANTA TELE CABLES	7,86,977
13.	DC (A) II, State Tax, Roorkee	05AGEPA1332R1ZL	M/S GLOW PET POLYMERS	2,65,645
14.	DC (A) III, State Tax, Roorkee	05AAACK8143R1Z3	M/S RAM RATNA ELECTRICALS LIMITED	28,81,171
15.	DC (A) III, State Tax, Roorkee	05AAMFT1522G1ZE	M/S TANISHKA ENGINEERING	46,91,765
16.	DC (A) III, State Tax, Rudrapur	05AAKFK7518B1ZJ	M/S K.M. PAPERS	35,88,959
17.	DC (A) III, State Tax, Rudrapur	05AABCA4534D1ZA	M/S AUTO LINE INDUSTRIES LTD.	6,47,361
18.	AC (A) I, State Tax, Rudrapur	05AAACZ9135E1ZD	M/S ZXPRC INDIA PRIVATE LIMITED	10,60,264
19.	DC (A) III, State Tax, Rudrapur	05AAACJ2116M1ZT	M/S AUTOMOTIVE STAMPING & ASSEMBLIES LTD	2,99,196
20.	DC (A) III, State Tax, Rudrapur	05AAACB9760D1ZW	M/S BHUSHAN POWER & STEEL LTD.	45,25,230
21.	DC (A) III, State Tax, Rudrapur	05AAECA0914A1ZL	M/S ACME CLEANTECH SOLUTION PVT.LTD	2,16,75,248
22.	DC (A) I, State Tax, Rudrapur	05ABPFS5475H1ZO	M/S S.M. AUTO INDUSTRIES	6,84,388
23.	DC (A) I, State Tax, Rudrapur	05ASRPS6472M1ZS	M/S J K STEEL RDR	1,71,867
24.	AC (A) II, State Tax, Rudrapur	05AARFA2871N1ZZ	M/S AISH FURNITURE	,17,681
25.	DC (A) I, State Tax, Rudrapur	05AAECN0317J1ZS	M/S NALIN INDUSTRIES PRIVATE LIMITED	23,75,409
26.	DC (A) III, State Tax, Rudrapur	05AALFM3513F1ZL	M/S MURLI WALA AGROTECH	1,11,85,808
27.	DC (A) I, State Tax, Rudrapur	05AAACN0757G1ZR	M/S NESTLE INDIA LIMITED	69,92,311
28.	DC (A) I, State Tax, Rudrapur	05ADTPS1631H1ZD	M/S CITIZEN EXPORTS	32,157
29.	DC (A) I, State Tax, Rudrapur	05AAACU4770G1ZF	M/S UNIVERSAL COMFORT PRODUCTS LIMITED	1,38,57,814
30.	DC (A) I, State Tax, Rudrapur	05AAACT5557G1ZD	M/S TVS SRICHAKRA LIMITED	36,87,002
31.	DC (A) V, State Tax, Dehradun	05AAACH0667B1Z6	M/S HEINZ INDIA (P) LTD.	6,68,57,970
32.	DC (A) III, State Tax, Dehradun	05AARPG0684K1ZF	M/S M N GUPTA AGENCY DDN	8,27,278
33.	DC (A) IV, State Tax, Dehradun	05BOTPS9220J1ZB	M/S AM ENTERPRISES	20,569
34.	DC (A) V, State Tax, Dehradun	05AAACO2461J1ZM	M/S ATOS INDIA PRIVATE LIMITED	22,82,595
35.	DC (A) IV, State Tax, Dehradun	05AABCB1562A1ZH	M/S JAI PRAKASH ASSOCIATES CEMENT DIVISION	8,56,359
36.	AC (A) State Tax, Ramnagar	05AACCC9863C1ZR	M/S COMPACT LAMPS PVT. LTD.	12,83,84,150
37.	AC (A) State Tax, Ramnagar	05AAZPA1298F1ZK	M/S IMRAN TIMBER COMPANY	55,369

Sl. No.	Name of Unit	GSTIN	Taxpayer	Amount (in ₹)
38.	AC (A) State Tax, Ramnagar	05AFCPK6459C1ZO	M/S MITTAL BROTHERS	41,618
39.	AC (A) State Tax, Ramnagar	05AABFM7531K1ZA	M/S MUKTA PRASAD RAMESHWAR PRASAD	26,569
40.	AC (A) State Tax, Ramnagar	05ACIFS7557E1ZW	M/S SMART LIGHT	2,69,30,837
41.	DC (A), State Tax, Kotdwar	05AABCJ4553D1ZY	M/S JAY MATHSHWARI STEELS	53,35,425
42.	DC (A) I, State Tax, Kashipur	05AALFK0734C1ZS	M/S KADRI TRADERS	26,506
43.	DC (A) II, State Tax, Kashipur	05AYTPS5501P1ZO	M/S VISHAL TRADING COMPANY	4,48,889
44.	DC (A) II, State Tax, Kashipur	05AAPCS3729J1ZY	M/S SOLITAIRE DRUGS AND PHARMA PVT LTD	6,16,118
45.	DC (A) I, State Tax, Haldwani	05AHKPB9242L1Z7	M/S DATA ENTERPRISES	29,90,441
46.	DC (A)II, State Tax, Haldwani	05AHKPB9241K1ZA	M/S C.M. ENTERPRISES	16,60,851
47.	DC (A), State Tax, Khatima	05AAACO5087A1ZT	M/S ISTHMUS INDUSTRIES PRIVATE LIMITED	2,50,904
48.	DC (A),II State Tax, Haridwar	05AAACL1980D1ZW	M/S LUXOR WRITING INSTRUMENTS PVT. LTD	54,98,950
49.	AC (A),I State Tax, Haridwar	05AAHPS8665A1ZL	M/S A-PLUS APPLIANCES/DADDAN SINGH	14,996
50.	AC (A),I State Tax, Haridwar	05AAICM5750E1ZL	M/S MANITH HEALTHCARE PRIVATE LIMITED	1,08,974
51.	AC (A),IV State Tax, Haridwar	05BRGPS9694N1ZO	M/S SAI AUTO SHOP	1,163
52.	DC (A),I State Tax, Haridwar	05AANFV2660C1ZA	M/S VINAYAK PHARMA CHEM EQUIPMENT	66,85,284
53.	DC (A),I State Tax, Haridwar	05AAACA0885C1Z8	M/S A.G. INDUSTRIES PVT.LTD.	13,00,888
54.	DC (A),I State Tax, Haridwar	05AAACB4146P1ZL	M/S BHARAT HEAVY ELECTRICALS LIMITED	81,896
55.	DC (A),III State Tax, Haridwar	05AAFCC8999J1ZY	M/S CAVENDISH INDUSTRIES LIMITED	1,48,58,578
56.	DC (A),III State Tax, Haridwar	05AAHCR3561M1Z3	M/S RISIVEDA HERBAL PRODUCTS PRIVATE LIMITED	12,11,637
57.	DC (A),II State Tax, Haridwar	05ABZPI7760F1Z8	M/S CITIZEN SALES CORPORATION	48,674
58.	DC (A),II State Tax, Haridwar	05AAECP3302R1ZB	M/S PIL PHARMACEUTICALS PVT.LTD.	5,21,336
59.	DC (A),II State Tax, Haridwar	05AAACP3834G1ZP	M/S PSYCHOTROPICS INDIA LTD. IIE SIDCUL HARDIDWAR	25,47,815
60.	DC (A),II State Tax, Haridwar	05ACVFS3586N2Z2	M/S SUN INDUSTRIES	90,63,993
61.	DC (A),III State Tax, Haridwar	05AAACV0177G1ZL	M/S V.I.P INDUSTRIES LTD	1,34,48,166
62.	DC (A),II State Tax, Haridwar	05AAHFP1691H2Z7	M/S PRINCE INDUSTRIES	1,26,44,351
63.	DC (A),II State Tax, Haridwar	05AAQFP0368J1ZX	M/S PIYUSH INDUSTRIES	10,39,776
64.	DC (A),I State Tax, Haridwar	05AADCG8593L1Z3	M/S GO GOAL HYDRO PVT. LTD.	48,467
65.	DC (A),I State Tax, Haridwar	05AACFU9395C1Z0	M/S UPADHRISH RESERCHER LLP	97,500
66.	DC (A), State Tax, Khatima	05AAACE6200D1ZG	M/S EAST WEST PRODUCTS LIMITED	21,72,886
Details of dealers who had claimed ITC and furnished the details of pending form C/F/H but did not reverse the tax credit relatable to the pending forms.				
67.	DC (A) III, State Tax, Dehradun	05AAACS6857L1ZY	M/S SARA SAE PRIVATE LIMITED	19,38,723
68.	DC (A) I, State Tax, Roorkee	05AATFR0330B1ZN	M/S RELIABLE CONNECT	91,96,215
69.	DC (A) II, State Tax, Rudrapur	05AACCP4046N1ZA	M/S PHOENIX UDYOG PVT LTD	1,02,07,467
70.	DC (A) I, State Tax, Rudrapur	05AAGCS5751H1ZA	M/S SAM CABLES & CONDUCTORS (P) LTD LALPUR	1,97,29,496
71.	DC (A) I, State Tax, Rudrapur	05AAACG6366L2ZD	M/S ALP OVERSEAS PVT LTD	23,41,884
72.	DC (A),III State Tax, Haridwar	05AATFA4584G1Z6	M/S AUM UDYOG	20,91,559
73.	DC (A),II State Tax, Haridwar	05AACCE4671N1ZE	M/S NOVATEUR ELECTRICAL & DIGITAL SYSTEMS PVT LTD	1,04,72,153
Total				47,15,42,257

Appendix 3.5.3

(Reference: Paragraph 3.5.10.3(c); Page 82)

Excess carry forward of credit pertaining to revised return cases

Sl. No.	Name of Unit	GSTIN	Taxpayer	Amount (in ₹)	Section	
1.	DC (A) II, State Tax, Dehradun	05AACCO2559D1ZQ	M/S OPPO MOBILE DS PVT LTD	10,914	142 (9)(b)	
2.	AC (A) Sector IX, State Tax, Dehradun	05ACTPG0964C1ZR	M/S J. R. TRADERS	32,269		
3.	DC (A) III, State Tax, Roorkee	05AAACK8143R1Z3	M/S RAM RATNA ELECTRICALS LIMITED	20,34,838		
4.	AC (A) Sector II, State Tax, Rudrapur	05ACXPK2082P1ZV	M/S VEE KAY GLASS STORE	21,926		
5.	DC (A) III, State Tax, Rudrapur	05AABCA4534D1ZA	M/S AUTO LINE INDUSTRIES LTD.	71,75,012		
6.	AC (A) Sector I, State Tax, Rudrapur	05AAACZ9135E1ZD	M/S ZXPRC INDIA PRIVATE LIMITED	18,07,194		
7.	DC (A) III, State Tax, Rudrapur	05AAACB9760D1ZW	M/S BHUSHAN POWER & STEEL LTD.	2,52,200		
8.	DC (A) III, State Tax, Rudrapur	05AAACA4651L1ZS	M/S ASHOK LEYLAND LTD.	7,43,55,489		
9.	AC (A) II, State Tax, Rudrapur	05AARFA2871N1ZZ	M/S AISH FURNITURE	11,335		
10.	DC (A) I, State Tax, Rudrapur	05AAFCP6829E1ZF	M/S PERFECT DYNAMICS AUTO PRIVATE LIMITED	98,755		
11.	DC (A) I, State Tax, Rudrapur	05AAACN0757G1ZR	M/S NESTLE INDIA LIMITED	68,914		
12.	AC(A) I, Mussoorie	05AGQPR7370E2Z0	M/S RAUTELA & CO	6,17,470		
13.	DC (A) III, State Tax, Dehradun	05ABAPJ7729C1Z0	M/S VINAY SCIENTIFIC CORPORATION	4,96,322		
14.	AC (A) VI, State Tax, Dehradun	05CTKPS8882F1Z0	M/S HONEY TRADERS	4,03,755		
15.	AC (A) IV, State Tax, Dehradun	05AGNPJ8050E1ZH	M/S VASU SCIENTIFIC CO	7,46,150		
16.	AC (A) VI, State Tax, Dehradun	05AQKPA5135C1ZG	M/S NATIONAL ENTERPRISES	29,27,818		
17.	DC (A) III, State Tax, Dehradun	05AGNPJ8036E1ZF	M/S BHARAT CHEMICAL AND OILS CORPORATION	19,21,640		
18.	AC (A) State Tax, Tanakpur	05AQAPJ7075L1ZN	M/S BANSHEEDHAR JOSHI STONE SUPPLIER	55,576		
19.	DC (A) I, State Tax, Kashipur	05BDRPA6357D1ZN	M/S MANISH MOBILE	31,876		
20.	DC (A) I, State Tax, Kashipur	05AZQPS5445N1ZI	M/S RAJESH CONSTRUCTION CO.	5,86,670		
21.	DC (A) I, State Tax, Haldwani	05AADFE0740Q2ZE	M/S ELEMENTE DESIGNER HOMES	53,38,387		
22.	DC (A), State Tax, Khatima	05AAACE6200D1ZG	M/S EAST WEST PRODUCTS LIMITED	6,68,479		
23.	DC (A),I State Tax, Haridwar	05AAACA0885C1Z7	M/S A.G. INDUSTRIES PVT.LTD.	2,01,667		
24.	DC (A),II State Tax, Haridwar	05ADXPM1737G1ZA	M/S SRI NEELVARN METALS	4,41,142		
25.	DC (A),II State Tax, Haridwar	05AAECP3302R1ZB	M/S PIL PHARMACEUTICALS PVT.LTD.	10,39,003		
26.	DC (A),II State Tax, Haridwar	05AAACP3834G1ZP	M/S PSYCHOTROPICS INDIA LTD IIE SIDCUL HARIDWAR	55,48,675		
27.	DC (A),III State Tax, Haridwar	05AAACV0177G1ZL	M/S V.I.P INDUSTRIES LTD	6,77,41,255		
28.	DC (A),III State Tax, Haridwar	05AADCI7743L2Z9	M/S INTERNATIONAL HERBAL CORPORATION PVT. LTD.	3,269		
29.	DC (A),I State Tax, Haridwar	05AADCG8593L1Z2	M/S GO GOAL HYDRO PVT. LTD.	1,95,29,878		
30.	DC (A) III, State Tax, Roorkee	05AAFFI1407E1Z0	M/S INDIANA METALS	3,33,584		
31.	DC (A)- 01, State Tax Khatima	05AAACA2969B1Z4	M/S A N G INDUSTRIES LTD	32,07,777		
32.	DC (A) II, State Tax, Rudrapur	05AKRPA1433G1ZK	M/S N.K.TRADING CO.	11,662		142 (9) (a)
33.	AC (A) State Tax, Kichha	05AAWFS0055P1ZK	M/S SHRI DURGA OIL MILL KICHHA	3,84,553		
34.	DC (A) I, State Tax, Kashipur	05AALFK0734C1ZS	M/S KADRI TRADERS	1,13,599		
Total				19,82,19,053		

Appendix 3.5.4

(Reference: Paragraph 3.5.10.4; Page 82)

Irregular availing of transitional credits on capital goods

Sl. No.	Name of Unit	GSTIN	Taxpayer	Amount (in ₹)	Remarks
1.	DC (A) I, State Tax, Rudrapur	05ABPFS5475H1ZO	M/S S.M. AUTO INDUSTRIES	3,300	Excess
2.	DC (A) I, State Tax, Rudrapur	05AAACG6366L2ZD	M/S ALP OVERSEAS PVT LTD	1,06,262	
3.	DC (A) I, State Tax, Rudrapur	05AAACG7284R1ZZ	M/S GREEN PLY INDUSTRIES	73,706	
4.	DC (A) I, State Tax, Rudrapur	05ADTPS1631H1ZD	M/S CITIZEN EXPORTS	7,246	
5.	DC (A) I, State Tax, Vikasnagar	05AANFK4514G2ZF	M/S KREATION HANDICRAFTS	5,78,182	
6.	DC (A) I, State Tax, Rudrapur	05AAACT5557G1ZD	M/S TVS SRICHAKRA LIMITED	14,73,380	
7.	DC (A), State Tax, Kotdwar	05AAMCA4908L1ZG	M/S V-MARC ELECTRICALS PRIVATE LIMITED	87,562	
8.	DC (A) I, State Tax, Haridwar	05APHPS3578M1Z7	M/S NATURES ORGANICS	2,47,189	
9.	DC (A) I, State Tax, Haridwar	05AAACH0812J1Z2	M/S HERO MOTOCORP LTD	66,38,137	
10.	DC (A)II, State Tax, Haridwar	05AACCV5516B1ZS	M/S VECTUS INDUSTRIES LIMITED	6,42,600	
11.	DC (A) I, State Tax, Haridwar	05AAACB4146P1ZL	M/S BHARAT HEAVY ELECTRICALS LIMITED	3,29,091	
12.	DC (A) III, State Tax, Haridwar	05AADCF0172C1ZB	M/S FORACE INDUSTRIES PRIVATE LIMITED	2,97,480	
13.	DC (A) III, State Tax, Roorkee	05AAMFT1522G1ZE	M/S TANISHKA ENGINEERING	2,59,833	Revised Return
Total				1,07,43,968	

Appendix 3.5.5

(Reference: Paragraph 3.5.10.5; Page 83)

Irregular claim of transitional credit on inputs in transit

Sl. No.	Name of Unit	GSTIN	Taxpayer	Amount (in ₹)
1.	DC (A) I, State Tax, Rishikesh	05AMIPR0260M1ZW	M/S RAJ TRADERS	4,78,915
2.	DC (A) III, State Tax, Roorkee	05AAACE6641E2Z0	M/S EXIDE INDUSTRIES LIMITED	20,69,393
3.	DC (A) II, State Tax, Roorkee	05AADCA7706R1ZB	M/S ASahi INDIA GLASS LTD	5,41,709
4.	DC (A) I, State Tax, Rudrapur	05AAACN0757G1ZR	M/S NESTLE INDIA LIMITED	26,026
5.	AC (A) VI, State Tax, Dehradun	05ABRPR5424R1ZS	M/S PARAS NATH IRON TRADERS	5,08,221
6.	AC (A) State Tax, Ramnagar	05AAHPH0419F1ZA	M/S KOHINOOR TIMBERS	51,893
7.	AC (A) State Tax, Srinagar	05ABOPA6169R1Z0	M/S JYOTI ENTERPRISES	6,91,075
8.	AC (A) State Tax, Tanakpur	05AQAPJ7075L1ZN	M/S BANSHEEDHAR JOSHI STONE SUPPLIER	55,576
9.	DC (A), State Tax, Khatima	05AAACB2533Q1ZO	M/S BRAKES INDIA PRIVATE LIMITED	6,895
10.	DC (A) III, State Tax, Haridwar	05AAACL1978K1ZB	M/S LEAR AUTOMOTIVE INDIA PVT LTD	1,34,602
11.	DC (A) I, State Tax, Haridwar	05AAACH0812J1Z2	M/S HERO MOTOCORP LTD	13,68,351
12.	DC (A) I, State Tax, Haridwar	05AAACA0885C1Z7	M/S A.G. INDUSTRIES PVT.LTD.	19,514
TOTAL				59,52,170

Appendix 3.5.6

(Reference: Paragraph 3.5.10.8; Page 85)

Irregular claim of transitional credit on inadmissible items

Sl. No.	Name of Unit	GSTIN	Taxpayer	Amount (in ₹)
1.	AC (A) II, State Tax, Dehradun	05BLWPS2638J1ZE	M/S SAT KARTAR PLYWOOD & LAMIATES	9,15,358
2.	DC (A) II, State Tax, Dehradun	05AACCG6021E2Z6	M/S GARHWAL MANDAL VIKAS NIGAM LIMITED	2,63,237
3.	AC (A) III, State Tax, Dehradun	05AADCB8859N1Z2	M/S BANUREET LABS PRIVATE LIMITED	1,26,972
4.	DC (A) I, State Tax, Rishikesh	05AXGPS6102E1ZR	M/S PARMESHWAR MARKETING	13,94,152
5.	DC (A) II, State Tax, Roorkee	05AAICP7520K1Z9	M/S PATANJALI NATURAL BISCUITS PVT LTD	59,27,838
6.	DC (A) III, State Tax, Roorkee	05AAMFT1522G1ZE	M/S TANISHKA ENGINEERING	1,500
7.	DC (A) I, State Tax, Rudrapur	05AAACG6366L2ZD	M/S ALP OVERSEAS PVT LTD	31,980
8.	DC (A) II, State Tax, Dehradun	05AADFI5867L1ZZ	M/S I. T. INTERNATIONAL	6,58,377
9.	DC (A) V, State Tax, Dehradun	05AAACH0667B1Z6	M/S HEINZ INDIA (P) LTD.	25,08,214
10.	DC (A) III, State Tax, Dehradun	05ABAPJ7729C1Z0	M/S VINAY SCIENTIFIC CORPORATION	1,63,659
11.	AC (A) VI, State Tax, Dehradun	05ABEFM1179M1Z1	M/S MAHIN TRADERS	5,82,352
12.	AC (A) IV, State Tax, Dehradun	05AGNPJ8050E1ZH	M/S VASU SCIENTIFIC CO	27,234
13.	AC (A) State Tax, Ramnagar	05AAHPH0419F1ZA	M/S KOHINOOR TIMBERS	51,893
14.	AC (A) State Tax, Ramnagar	05AAACP4522H1ZS	M/S PARVATIYA PLYWOOD PVT.LTD.	4,56,594
15.	AC (A) State Tax, Srinagar	05ABOPA6169R1Z0	M/S JYOTI ENTERPRISES	6,91,074
16.	AC (A) State Tax, Tanakpur	05AQAPJ7075L1ZN	M/S BANSHEEDHAR JOSHI STONE SUPPLIER	55,576
17.	AC (A) State Tax, Kichha	05AAOPS8826Q1ZM	M/S SATINDER GHAI	10,02,244
18.	DC (A) II, State Tax, Kashipur	05AACCB5197N1ZA	M/S B A ALLOYS (P) LTD/BRIJBIHARI CONCAST PVT LTD.	1,31,564
19.	DC (A) I, State Tax, Kashipur	05AALFK0734C1ZS	M/S KADRI TRADERS	2,48,009
20.	DC (A) III, State Tax, Haridwar	05AAAPP2244D1ZA	M/S AMPRO	58,69,456
Details of dealers who had claimed ITC on items "Newar" and "Timber" and transitioned the same in GST				
21.	DC (A) I, State Tax, Vikasnagar	05AABCV4265G1ZF	M/S VINISHMA TECHNOLOGIES PVT LTD	99,495
22.	DC (A) II, State Tax, Dehradun	05AAEFU8614Q1ZL	M/S UMAMA TRADERS	4,74,010
23.	AC (A) VI, State Tax, Dehradun	05AXVPS1753L1ZQ	M/S SARAH TRADING CO.	4,37,153
24.	DC(A) IV, State Tax, Dehradun	05AQKPA5135C1ZG	M/S NATIONAL ENTERPRISES	5,12,893
Total				2,26,30,834

Appendix 3.5.7

(Reference: Paragraph 3.5.10.9 (a); Page 86)

Non-payment/short payment of interest on wrongly transitioned credit

Sl. No.	Name of Unit	GSTIN	Taxpayer	Amount claimed (in ₹)	Date of claim	Amount reversed (in ₹)	Date of reversal	Interest payable (in ₹)	Interest paid (in ₹)	Interest Short Paid (in ₹)
				A	B	C	D	E	F	G = (E-F)
1.	DC (A) II State Tax, Rudrapur	05ACZFS9624D1ZL	M/S SHYAM INDUSTRIES	1,82,309	28.08.2017	1,82,309	13.02.2020	1,07,562	43,754	63,808
2.	DC (A) II State Tax, Rudrapur	05AAQFK3909A1ZK	M/S KATARIA INDUSTRIES	6,59,255	28.08.2017	6,59,255	14.02.2020	3,89,400	91,418	2,97,982
3.	DC (A) II State Tax, Rudrapur	05AAUFA6487B1Z9	M/S AVADH INDUSTRIES	1,55,179	27.10.2017	1,55,179	20.09.2021	1,45,144	0	1,45,144
TOTAL				9,96,743		9,96,743		6,42,106	1,35,172	5,06,934

Appendix 3.5.8
(Reference: Paragraph 3.5.10.9(b); Page 86)

Non-creation/short creation of demand under the existing law while assessing cases for the year 2016-17 and 2017-18

Sl. No.	Name of Unit	GSTIN	Taxpayer	Amount (in ₹)	Remarks
1.	DC (A) I, State Tax, Dehradun	05BAIPM0187M1ZF	M/S VYAS ENTERPRISES	2,27,664	Assessment cases for 2016-17
2.	DC (A) III, State Tax, Roorkee	05AABFO9834F1Z9	M/S OXFORD PHARMA	5,53,681	
3.	DC (A) III, State Tax, Roorkee	05ACXPJ4171A2ZO	M/S ATLANTA TELE CABLES	2,54,055	
4.	DC (A) II, State Tax, Roorkee	05AGEPA1332R1ZL	M/S GLOW PET POLYMERS	8,896	
5.	DC (A) III, State Tax, Rudrapur	05AAKFK7518B1ZJ	M/S K.M. PAPERS	7,61,508	
6.	AC (A) II, State Tax, Rudrapur	05AFFPS3763L1Z1	M/S SRI LUSMI ENGINEERING	22,775	
7.	DC (A) III, State Tax, Rudrapur	05AAACJ2116M1ZT	M/S AUTOMOTIVE STAMPING & ASSEMBLIES LTD	12,447	
8.	DC (A) I, State Tax, Rudrapur	05CXLPP0353H1ZG	M/S ROMAAN TRADERS	73,838	
9.	DC (A) I, State Tax, Rudrapur	05ACCPC5530D1ZE	M/S LAYALPUR TRADERS	9,86,815	
10.	DC (A) I, State Tax, Rudrapur	05AAACT5557G1ZD	M/S TVS SRICHAKRA LIMITED	10,11,864	
11.	DC (A) IV, State Tax, Dehradun	05BOTPS9220J1ZB	M/S AM ENTERPRISES	19,85,912	
12.	AC (A) State Tax, Ramnagar	05AAZPA1298F1ZK	M/S IMRAN TIMBER COMPANY	4,62,039	
13.	AC (A) State Tax, Ramnagar	05AAHPH0419F1ZA	M/S KOHINOOR TIMBERS	54,065	
14.	AC (A) State Tax, Kichha	05ACXPK2530L1ZA	M/S JAY MEDICAL STORE RUDRAPUR	2,51,740	
15.	DC (A) II, State Tax, Kashipur	05AYTPS5501P1ZO	M/S VISHAL TRADING COMPANY	8,41,852	
16.	DC (A) I, State Tax, Kashipur	05ABHPA6277F1ZV	M/S BISAMBAR SARAN VINOD KUMAR KASHIPUR	2,46,523	
17.	DC (A) II, State Tax, Kashipur	05AAPCS3729J1ZY	M/S SOLITAIRE DRUGS AND PHARMA PVT LTD	14,01,490	
18.	DC (A) I, State Tax, Haldwani	05AHKPB9242L1Z7	M/S DATA ENTERPRISES	15,95,986	
19.	DC (A) I, State Tax, Haldwani	05ADBPA7016Q1ZN	M/S MANGAL SALES	8,07,669	
20.	DC (A) II, State Tax, Haldwani	05AHKPB9241K1ZA	M/S C.M. ENTERPRISES	5,21,730	
21.	DC (A) II, State Tax, Haridwar	05ABZPI7760F1Z7	M/S CITIZEN SALES CORPORATION	1,70,937	
22.	AC (A) VI, State Tax, Haridwar	05AAEFE3915E1ZW	M/S ENDEAVOR CRUSHERS	1,02,744	Assessment cases for 2017-18
23.	DC (A) III, State Tax, Haridwar	05AADCI7743L2Z9	M/S INTERNATIONAL HERBAL CORPORATION PVT. LTD.	5,33,731	
TOTAL				1,28,89,961	

Appendix 3.5.9

(Reference: Paragraph 3.5.10.9(d); Page 87)

Details of Transitional credit claimed in wrong table of TRAN-1

Sl. No.	Name of Unit	GSTIN	Taxpayer	Amount (in ₹)	Remarks
1.	AC (A) II, State Tax, Dehradun	05AABFG3780C1ZU	M/S GARG & CO	1,75,834	Claimed in Table 7c instead of 7d
2.	DC (A) II, State Tax, Dehradun	05AAIFS6433R1ZK	M/S SURJEET SINGH CO.	14,58,397	
3.	AC (A) I, State Tax, Haridwar	05ABVPC2225P1ZE	M/S DHOLAN DASS CHANDWANI AND CO.	5,39,634	
4.	AC (A) State Tax, Ramnagar	05ABAPH8565Q1Z5	M/S VIKAS WOOD WORKS	2,59,800	
5.	AC (A) State Tax, Ramnagar	05AAZPA1298F1ZK	M/S IMRAN TIMBER COMPANY	76,215	
6.	DC (A) II, State Tax, Roorkee	05AAICP7520K1Z9	M/S PATANJALI NATURAL BISCUITS PVT LTD	1,59,50,000	Claimed in Table 5c instead of 6b
7.	AC (A) I, State Tax, Kashipur	05AZLPK2513L1ZC	M/S UTTARAKHAND DEVELOPERS	1,64,942	Claimed in Table 7c instead of 5c
TOTAL				1,86,24,822	

Appendix-3.9.1

(Reference: Paragraph 3.9; Page 91)

Details of penalty of ₹ 0.33 crore i.e. two times of the amount of TDS which was to be levied on contractor

Sl. No.	Payment month	Amount paid (in ₹)	TDS deducted (in ₹)	Prescribed date for TDS deposit	Actual date of TDS deposit	Amount of Penalty (two times of TDS) (in ₹)
1.	April 2013	18,26,967	1,09,618	31.05.2013	26.09.2013*	2,19,236
2.	May 2013	12,48,750	74,925	30.06.2013	21.01.2014	1,49,850
3.	June 2013	36,13,883	2,16,833	31.07.2013	21.01.2014	4,33,666
4.	July 2013	40,80,067	2,44,804	31.08.2013	21.01.2014	4,89,608
5.	August 2013	33,07,233	1,98,434	30.09.2013	21.01.2014	3,96,868
6.	November 2013	2,94,300	17,658	31.12.2013	03.04.2014	35,316
7.	December 2013	29,83,883	1,79,033	31.01.2014	03.04.2014	3,58,066
8.	February 2014	99,30,167	5,95,810	31.03.2014	03.04.2014	11,91,620
Total		2,72,85,250	16,37,115			32,74,230

*This is the date of Cheque.

