



# **Appendices**



## Appendix 1.1

(Referred to in Table 1.3)

### Receipts under Heads of Non-Tax Revenue included in 'Others' at Sr. No. 12 of Table 1.3

Sr. No.	Head of Revenue	Receipt (₹ in crore)		Per cent increase (+) or decrease (-) over 2020-21	
		2020-21	2021-22		
1.	0050-Dividend and Profits	1.26	6.66	(+)	428.57
2.	0051-Public Service Commission	46.53	30.19	(-)	35.12
3.	0056-Jails	2.08	2.07	(-)	0.48
4.	0057-Supplies and Disposals	0.18	0.13	(-)	27.78
5.	0058-Stationery and Printing	6.29	3.20	(-)	49.13
6.	0071-Contributions and Recoveries towards Pension and Other Retirement Benefits	209.90	148.35	(-)	29.32
7.	0211-Family Welfare	0.03	0.03		0.00
8.	0215-Water Supply and Sanitation	8.76	1.09	(-)	87.56
9.	0216-Housing	6.36	10.03	(+)	57.70
10.	0217-Urban Development	49.78	92.52	(+)	85.86
11.	0220-Information and Publicity	0.07	0.07		0.00
12.	0230-Labour and Employment	27.44	39.87	(+)	45.30
13.	0235-Social Security and Welfare	44.00	280.42	(+)	537.32
14.	0250-Other Social Services	45.35	2.32	(-)	94.88
15.	0401-Crop Husbandry	7.62	7.14	(-)	6.30
16.	0403-Animal Husbandry	6.19	8.54	(+)	37.96
17.	0404-Dairy Development	0.08	0.006	(-)	92.50
18.	0405-Fisheries	0.17	0.54	(+)	217.65
19.	0415-Agricultural Research and Education	0.00	0.0023	(+)	100.00
20.	0435-Other Agricultural Programmes	2.77	4.85	(+)	75.09
21.	0515-Other Rural Development Programmes	3.44	3.42	(-)	0.58
22.	0801-Power	0.0021	0.00	(-)	100.00
23.	0802-Petroleum	0.00	0.0001	(+)	100.00
24.	0851-Village and Small Industries	0.41	0.73	(+)	78.05
25.	0852-Industries	0.01	0.03	(+)	200.00
26.	1053-Civil Aviation	0.06	0.00	(-)	100.00
27.	1054-Roads and Bridges	0.01	92.49	(+)	9,24,800.00
28.	1055-Road Transport	110.17	99.77	(-)	9.44
29.	1275-Other Communication Services	0.0001	0.0001		0.00
30.	1452-Tourism	0.50	0.10	(-)	80.00
31.	1456-Civil Supplies	178.45	246.41	(+)	38.08
32.	1475-Other General Economic Services	24.92	63.47	(+)	154.70
<b>Total</b>		<b>782.83</b>	<b>1,144.44</b>	<b>(+)</b>	<b>46.19</b>

## Appendices 2.1

(Referred to in Paragraph 2.5)

### [A]-Details of samples selected for 'Circle Audit'

Sr. No.	Circle	Return Year
1.	Bathinda	2017-18 to 2020-21
2.	Fatehgarh Sahib	2017-18 to 2020-21
3.	Jalandhar-I	2017-18 to 2020-21
4.	Jalandhar-II	2017-18 to 2020-21
5.	Ludhiana-I	2017-18 to 2020-21
6.	Ludhiana-II	2017-18 to 2020-21
7.	Ludhiana-III	2017-18 to 2020-21
8.	Mohali	2017-18 to 2020-21
9.	Muktsar Sahib	2017-18 to 2020-21
10.	Patiala	2017-18 to 2020-21

### [B]-Details of samples selected for 'Centralised Audit'

Sr. No.	Jurisdiction	Ward No.	GSTIN	Return Year
1.	Amritsar-I	3	03*****1Z8	2017-18
2.	Amritsar-I	9	03*****1Z0	2017-18
3.	Amritsar-I	8	03*****2ZQ	2017-18
4.	Amritsar-I	4	03*****3ZQ	2017-18
5.	Amritsar-I	1	03*****1ZH	2017-18
6.	Amritsar-I	2	03*****1Z1	2017-18
7.	Amritsar-I	1	03*****1ZJ	2017-18
8.	Amritsar-I	1	03*****1ZQ	2017-18
9.	Amritsar-I	4	03*****1ZD	2017-18
10.	Amritsar-I	1	03*****1ZV	2017-18
11.	Amritsar-I	7	03*****1ZP	2017-18
12.	Amritsar-I	2	03*****1Z1	2017-18
13.	Amritsar-I	1	03*****2Z4	2017-18
14.	Amritsar-I	9	03*****1Z1	2017-18
15.	Amritsar-I	8	03*****1ZW	2017-18
16.	Amritsar-II	1	03*****1ZG	2017-18
17.	Amritsar-II	3	03*****1ZW	2017-18
18.	Amritsar-II	6	03*****1Z3	2017-18
19.	Amritsar-II	9	03*****1ZR	2017-18
20.	Amritsar-II	9	03*****1ZI	2017-18
21.	Amritsar-II	1	03*****1ZJ	2017-18
22.	Amritsar-II	3	03*****1ZK	2017-18
23.	Amritsar-II	5	03*****1Z9	2017-18
24.	Amritsar-II	9	03*****1ZU	2017-18
25.	Amritsar-II	3	03*****1ZC	2017-18
26.	Amritsar-II	4	03*****1ZN	2017-18
27.	Amritsar-II	5	03*****1ZZ	2017-18
28.	Barnala	3	03*****2Z1	2017-18
29.	Barnala	2	03*****2ZM	2017-18
30.	Bathinda	7	03*****1ZG	2017-18
31.	Bathinda	2	03*****1ZY	2017-18
32.	Bathinda	7	03*****1Z7	2017-18
33.	Bathinda	7	03*****1ZQ	2017-18
34.	Bathinda	7	03*****2Z3	2017-18
35.	Bathinda	3	03*****1Z9	2017-18

Sr. No.	Jurisdiction	Ward No.	GSTIN	Return Year
36.	Bathinda	3	03*****1Z7	2017-18
37.	Bathinda	7	03*****1Z9	2017-18
38.	Bathinda	9	03*****1ZI	2017-18
39.	Bathinda	1	03*****1ZQ	2017-18
40.	Bathinda	7	03*****1ZB	2017-18
41.	Bathinda	9	03*****1ZL	2017-18
42.	Bathinda	6	03*****1ZO	2017-18
43.	Bathinda	3	03*****1ZP	2017-18
44.	Bathinda	7	03*****3ZD	2017-18
45.	Bathinda	2	03*****1ZU	2017-18
46.	Bathinda	3	03*****1ZP	2017-18
47.	Bathinda	6	03*****1ZR	2017-18
48.	Bathinda	3	03*****1ZD	2017-18
49.	Bathinda	3	03*****1ZN	2017-18
50.	Bathinda	8	03*****1ZQ	2017-18
51.	Bathinda	5	03*****1ZZ	2017-18
52.	Bathinda	8	03*****1ZA	2017-18
53.	Bathinda	3	03*****1ZP	2017-18
54.	Faridkot	2	03*****1ZJ	2017-18
55.	Fatehgarh Sahib	3	03*****1Z5	2017-18
56.	Fatehgarh Sahib	5	03*****1ZX	2017-18
57.	Fatehgarh Sahib	2	03*****1Z4	2017-18
58.	Fatehgarh Sahib	5	03*****1Z1	2017-18
59.	Fatehgarh Sahib	2	03*****1ZY	2017-18
60.	Fatehgarh Sahib	6	03*****1ZH	2017-18
61.	Fatehgarh Sahib	1	03*****1ZO	2017-18
62.	Fatehgarh Sahib	1	03*****1Z3	2017-18
63.	Fatehgarh Sahib	1	03*****1Z2	2017-18
64.	Fatehgarh Sahib	6	03*****1Z6	2017-18
65.	Fatehgarh Sahib	3	03*****1ZL	2017-18
66.	Fatehgarh Sahib	1	03*****1Z2	2017-18
67.	Fatehgarh Sahib	5	03*****1ZJ	2017-18
68.	Fatehgarh Sahib	5	03*****1ZY	2017-18
69.	Fatehgarh Sahib	4	03*****1ZU	2017-18
70.	Fazilka	1	03*****1Z2	2017-18
71.	Fazilka	1	03*****1ZT	2017-18
72.	Ferozepur	3	03*****4ZP	2017-18
73.	Gurdaspur	2	03*****1ZT	2017-18
74.	Gurdaspur	3	03*****1Z0	2017-18
75.	Gurdaspur	1	03*****1Z9	2017-18
76.	Gurdaspur	3	03*****1ZL	2017-18
77.	Gurdaspur	4	03*****1ZF	2017-18
78.	Gurdaspur	2	03*****1ZJ	2017-18
79.	Gurdaspur	1	03*****1ZI	2017-18
80.	Gurdaspur	1	03*****1ZX	2017-18
81.	Gurdaspur	2	03*****1Z5	2017-18
82.	Gurdaspur	4	03*****1ZE	2017-18
83.	Gurdaspur	1	03*****1ZB	2017-18
84.	Gurdaspur	4	03*****1ZZ	2017-18
85.	Gurdaspur	1	03*****1ZE	2017-18
86.	Gurdaspur	1	03*****1Z6	2017-18
87.	Gurdaspur	1	03*****1ZN	2017-18
88.	Gurdaspur	6	03*****1ZJ	2017-18
89.	Gurdaspur	5	03*****1Z6	2017-18
90.	Hoshiarpur	4	03*****1ZQ	2017-18
91.	Hoshiarpur	3	03*****1ZR	2017-18

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Sr. No.	Jurisdiction	Ward No.	GSTIN	Return Year
92.	Hoshiarpur	4	03*****2ZH	2017-18
93.	Hoshiarpur	1	03*****1ZT	2017-18
94.	Hoshiarpur	2	03*****1Z2	2017-18
95.	Jalandhar-I	2	03*****1ZL	2017-18
96.	Jalandhar-I	2	03*****1Z2	2017-18
97.	Jalandhar-I	7	03*****1ZN	2017-18
98.	Jalandhar-I	8	03*****1ZK	2017-18
99.	Jalandhar-I	3	03*****1ZT	2017-18
100.	Jalandhar-I	2	03*****1ZV	2017-18
101.	Jalandhar-I	4	03*****1ZA	2017-18
102.	Jalandhar-I	8	03*****1ZS	2017-18
103.	Jalandhar-I	6	03*****1ZB	2017-18
104.	Jalandhar-I	5	03*****1ZX	2017-18
105.	Jalandhar-I	3	03*****1ZQ	2017-18
106.	Jalandhar-I	3	03*****2Z5	2017-18
107.	Jalandhar-I	1	03*****1ZK	2017-18
108.	Jalandhar-II	14	03*****1ZL	2017-18
109.	Jalandhar-II	10	03*****2ZG	2017-18
110.	Jalandhar-II	12	03*****1ZN	2017-18
111.	Jalandhar-II	10	03*****2ZG	2017-18
112.	Jalandhar-II	2	03*****2ZU	2017-18
113.	Jalandhar-II	13	03*****1ZN	2017-18
114.	Jalandhar-II	13	03*****1Z2	2017-18
115.	Jalandhar-II	14	03*****1ZD	2017-18
116.	Jalandhar-II	3	03*****1Z7	2017-18
117.	Jalandhar-II	1	03*****1ZU	2017-18
118.	Jalandhar-II	12	03*****1ZR	2017-18
119.	Jalandhar-II	2	03*****2ZB	2017-18
120.	Jalandhar-II	14	03*****1ZH	2017-18
121.	Jalandhar-II	10	03*****1ZG	2017-18
122.	Jalandhar-II	13	03*****1ZT	2017-18
123.	Jalandhar-II	12	03*****1ZX	2017-18
124.	Jalandhar-II	3	03*****1Z1	2017-18
125.	Jalandhar-II	14	03*****1Z7	2017-18
126.	Jalandhar-II	9	03*****1ZN	2017-18
127.	Jalandhar-II	13	03*****1Z5	2017-18
128.	Jalandhar-II	10	03*****1ZG	2017-18
129.	Jalandhar-II	9	03*****1ZX	2017-18
130.	Jalandhar-II	10	03*****1ZA	2017-18
131.	Jalandhar-II	12	03*****1ZM	2017-18
132.	Kapurthala	1	03*****1Z1	2017-18
133.	Kapurthala	4	03*****1ZW	2017-18
134.	Kapurthala	1	03*****2ZS	2017-18
135.	Ludhiana-I	1	03*****1Z9	2017-18
136.	Ludhiana-I	17	03*****2ZI	2017-18
137.	Ludhiana-I	3	03*****2ZW	2017-18
138.	Ludhiana-I	3	03*****1ZG	2017-18
139.	Ludhiana-I	4	03*****1ZF	2017-18
140.	Ludhiana-I	17	03*****1ZV	2017-18
141.	Ludhiana-I	18	03*****1ZT	2017-18
142.	Ludhiana-I	5	03*****1ZQ	2017-18
143.	Ludhiana-I	18	03*****1Z2	2017-18
144.	Ludhiana-I	4	03*****1ZA	2017-18
145.	Ludhiana-I	19	03*****1ZS	2017-18
146.	Ludhiana-I	18	03*****1ZD	2017-18
147.	Ludhiana-I	14	03*****1Z9	2017-18

Sr. No.	Jurisdiction	Ward No.	GSTIN	Return Year
148.	Ludhiana-I	16	03*****1ZS	2017-18
149.	Ludhiana-I	3	03*****1Z3	2017-18
150.	Ludhiana-I	9	03*****1ZX	2017-18
151.	Ludhiana-I	5	03*****1ZS	2017-18
152.	Ludhiana-I	5	03*****1Z9	2017-18
153.	Ludhiana-I	3	03*****1Z6	2017-18
154.	Ludhiana-I	12	03*****1ZU	2017-18
155.	Ludhiana-I	16	03*****1ZB	2017-18
156.	Ludhiana-I	7	03*****1ZH	2017-18
157.	Ludhiana-I	17	03*****1Z5	2017-18
158.	Ludhiana-I	18	03*****1ZS	2017-18
159.	Ludhiana-I	15	03*****1ZZ	2017-18
160.	Ludhiana-I	1	03*****1ZU	2017-18
161.	Ludhiana-I	13	03*****1ZX	2017-18
162.	Ludhiana-I	7	03*****1ZH	2017-18
163.	Ludhiana-I	8	03*****1ZU	2017-18
164.	Ludhiana-I	16	03*****1ZO	2017-18
165.	Ludhiana-I	8	03*****1ZO	2017-18
166.	Ludhiana-I	18	03*****1ZK	2017-18
167.	Ludhiana-I	7	03*****1Z9	2017-18
168.	Ludhiana-I	13	03*****1ZX	2017-18
169.	Ludhiana-I	19	03*****1ZA	2017-18
170.	Ludhiana-I	16	03*****1ZY	2017-18
171.	Ludhiana-I	18	03*****1Z6	2017-18
172.	Ludhiana-I	7	03*****1ZO	2017-18
173.	Ludhiana-I	3	03*****1ZH	2017-18
174.	Ludhiana-I	7	03*****1ZT	2017-18
175.	Ludhiana-I	2	03*****1Z6	2017-18
176.	Ludhiana-I	11	03*****1Z0	2017-18
177.	Ludhiana-I	4	03*****1ZY	2017-18
178.	Ludhiana-I	3	03*****1ZH	2017-18
179.	Ludhiana-I	19	03*****1ZM	2017-18
180.	Ludhiana-I	4	03*****1ZY	2017-18
181.	Ludhiana-I	16	03*****1ZV	2017-18
182.	Ludhiana-I	7	03*****1Z4	2017-18
183.	Ludhiana-I	7	03*****1ZT	2017-18
184.	Ludhiana-I	17	03*****1Z5	2017-18
185.	Ludhiana-I	1	03*****1Z7	2017-18
186.	Ludhiana-I	19	03*****1Z9	2017-18
187.	Ludhiana-I	7	03*****1Z4	2017-18
188.	Ludhiana-I	17	03*****2ZZ	2017-18
189.	Ludhiana-I	2	03*****1ZE	2017-18
190.	Ludhiana-I	6	03*****1ZG	2017-18
191.	Ludhiana-I	6	03*****1ZG	2017-18
192.	Ludhiana-II	38	03*****1ZM	2017-18
193.	Ludhiana-II	43	03*****1ZO	2017-18
194.	Ludhiana-II	38	03*****1Z8	2017-18
195.	Ludhiana-II	43	03*****1Z9	2017-18
196.	Ludhiana-II	34	03*****1ZM	2017-18
197.	Ludhiana-II	35	03*****1ZY	2017-18
198.	Ludhiana-II	38	03*****1ZD	2017-18
199.	Ludhiana-II	31	03*****1ZD	2017-18
200.	Ludhiana-II	32	03*****1ZP	2017-18
201.	Ludhiana-II	35	03*****1ZB	2017-18
202.	Ludhiana-II	41	03*****1ZI	2017-18
203.	Ludhiana-II	38	03*****1ZW	2017-18

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Sr. No.	Jurisdiction	Ward No.	GSTIN	Return Year
204.	Ludhiana-II	39	03*****1ZU	2017-18
205.	Ludhiana-II	34	03*****1Z7	2017-18
206.	Ludhiana-II	27	03*****1ZG	2017-18
207.	Ludhiana-II	32	03*****1Z0	2017-18
208.	Ludhiana-II	33	03*****1ZZ	2017-18
209.	Ludhiana-II	40	03*****1Z3	2017-18
210.	Ludhiana-II	40	03*****1Z3	2017-18
211.	Ludhiana-II	40	03*****1ZQ	2017-18
212.	Ludhiana-II	40	03*****1Z3	2017-18
213.	Ludhiana-II	35	03*****1Z5	2017-18
214.	Ludhiana-II	31	03*****1ZC	2017-18
215.	Ludhiana-II	31	03*****1ZP	2017-18
216.	Ludhiana-II	32	03*****1Z6	2017-18
217.	Ludhiana-II	34	03*****1ZT	2017-18
218.	Ludhiana-II	40	03*****1ZX	2017-18
219.	Ludhiana-II	30	03*****1Z2	2017-18
220.	Ludhiana-II	27	03*****1Z9	2017-18
221.	Ludhiana-II	33	03*****1ZF	2017-18
222.	Ludhiana-II	40	03*****1Z4	2017-18
223.	Ludhiana-II	33	03*****1ZK	2017-18
224.	Ludhiana-II	31	03*****1ZW	2017-18
225.	Ludhiana-II	39	03*****1Z1	2017-18
226.	Ludhiana-II	43	03*****1ZP	2017-18
227.	Ludhiana-II	31	03*****1ZC	2017-18
228.	Ludhiana-II	32	03*****1ZN	2017-18
229.	Ludhiana-II	31	03*****1Z6	2017-18
230.	Ludhiana-II	31	03*****1ZZ	2017-18
231.	Ludhiana-II	31	03*****1ZC	2017-18
232.	Ludhiana-II	31	03*****2ZR	2017-18
233.	Ludhiana-II	31	03*****2ZR	2017-18
234.	Ludhiana-II	39	03*****1ZX	2017-18
235.	Ludhiana-III	63	03*****1ZQ	2017-18
236.	Ludhiana-III	52	03*****1ZN	2017-18
237.	Ludhiana-III	63	03*****1ZS	2017-18
238.	Ludhiana-III	52	03*****1ZC	2017-18
239.	Ludhiana-III	55	03*****1Z9	2017-18
240.	Ludhiana-III	53	03*****1Z3	2017-18
241.	Ludhiana-III	59	03*****1ZX	2017-18
242.	Ludhiana-III	66	03*****1Z7	2017-18
243.	Ludhiana-III	61	03*****1Z2	2017-18
244.	Ludhiana-III	55	03*****1Z8	2017-18
245.	Ludhiana-III	61	03*****1ZM	2017-18
246.	Ludhiana-III	62	03*****1ZS	2017-18
247.	Ludhiana-III	56	03*****1Z1	2017-18
248.	Ludhiana-III	60	03*****1Z8	2017-18
249.	Ludhiana-III	64	03*****1ZE	2017-18
250.	Ludhiana-III	64	03*****2ZV	2017-18
251.	Ludhiana-III	51	03*****1ZQ	2017-18
252.	Ludhiana-III	65	03*****1ZV	2017-18
253.	Ludhiana-III	52	03*****2ZD	2017-18
254.	Ludhiana-III	61	03*****1ZT	2017-18
255.	Ludhiana-III	54	03*****1Z3	2017-18
256.	Ludhiana-III	59	03*****1ZJ	2017-18
257.	Ludhiana-III	58	03*****4ZK	2017-18
258.	Ludhiana-III	58	03*****1ZE	2017-18
259.	Ludhiana-III	51	03*****3ZX	2017-18



Sr. No.	Jurisdiction	Ward No.	GSTIN	Return Year
260.	Ludhiana-III	65	03*****1ZM	2017-18
261.	Ludhiana-III	60	03*****1ZO	2017-18
262.	Ludhiana-III	61	03*****1ZJ	2017-18
263.	Ludhiana-III	60	03*****1Z5	2017-18
264.	Ludhiana-III	51	03*****1ZT	2017-18
265.	Ludhiana-III	61	03*****1ZZ	2017-18
266.	Ludhiana-III	53	03*****1ZA	2017-18
267.	Ludhiana-I	9	03*****1ZQ	2017-18
268.	Ludhiana-I	10	03*****1ZA	2017-18
269.	Ludhiana-II	32	03*****1ZN	2017-18
270.	Ludhiana-II	40	03*****1Z1	2017-18
271.	Mansa	1	03*****1ZH	2017-18
272.	Mansa	3	03*****1ZA	2017-18
273.	Mansa	1	03*****1ZO	2017-18
274.	Mansa	3	03*****1ZV	2017-18
275.	Mansa	1	03*****1ZK	2017-18
276.	Mansa	1	03*****1ZJ	2017-18
277.	Mansa	3	03*****1ZV	2017-18
278.	Moga	2	03*****1ZS	2017-18
279.	Moga	5	03*****1Z7	2017-18
280.	Moga	2	03*****HZY	2017-18
281.	Moga	1	03*****1ZM	2017-18
282.	Mohali	10	03*****1ZU	2017-18
283.	Mohali	7	03*****1ZH	2017-18
284.	Mohali	7	03*****1ZB	2017-18
285.	Mohali	3	03*****1ZR	2017-18
286.	Mohali	5	03*****1ZR	2017-18
287.	Mohali	8	03*****1ZU	2017-18
288.	Mohali	8	03*****1ZZ	2017-18
289.	Mohali	7	03*****1ZV	2017-18
290.	Mohali	3	03*****1Z5	2017-18
291.	Mohali	7	03*****1ZL	2017-18
292.	Mohali	3	03*****1Z1	2017-18
293.	Mohali	7	03*****1ZZ	2017-18
294.	Mohali	7	03*****1ZR	2017-18
295.	Mohali	8	03*****1ZM	2017-18
296.	Mohali	12	03*****1ZP	2017-18
297.	Mohali	6	03*****1ZI	2017-18
298.	Mohali	11	03*****1ZO	2017-18
299.	Mohali	4	03*****1ZN	2017-18
300.	Mohali	5	03*****1Z9	2017-18
301.	Mohali	4	03*****1ZS	2017-18
302.	Mohali	3	03*****1Z4	2017-18
303.	Mohali	8	03*****1ZI	2017-18
304.	Mohali	3	03*****1Z0	2017-18
305.	Mohali	4	03*****1ZT	2017-18
306.	Mohali	6	03*****1Z3	2017-18
307.	Mohali	6	03*****1ZT	2017-18
308.	Mohali	9	03*****1ZM	2017-18
309.	Mohali	5	03*****1Z6	2017-18
310.	Mohali	9	03*****1ZB	2017-18
311.	Mohali	6	03*****1ZD	2017-18
312.	Mohali	7	03*****2Z5	2017-18
313.	Mohali	10	03*****1ZU	2017-18
314.	Mohali	10	03*****1Z3	2017-18
315.	Mohali	3	03*****3ZX	2017-18

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Sr. No.	Jurisdiction	Ward No.	GSTIN	Return Year
316.	Mohali	12	03*****1Z1	2017-18
317.	Mohali	8	03*****1Z0	2017-18
318.	Mohali	6	03*****1Z5	2017-18
319.	Mohali	3	03*****1Z3	2017-18
320.	Mohali	8	03*****1ZZ	2017-18
321.	Mohali	3	03*****1Z2	2017-18
322.	Mohali	5	03*****1ZJ	2017-18
323.	Mohali	12	03*****1ZV	2017-18
324.	Mohali	8	03*****2ZN	2017-18
325.	Mohali	8	03*****1ZI	2017-18
326.	Mohali	4	03*****1ZL	2017-18
327.	Mohali	12	03*****1ZT	2017-18
328.	Mohali	5	03*****1Z0	2017-18
329.	Mohali	10	03*****1ZA	2017-18
330.	Mohali	10	03*****1ZL	2017-18
331.	Mohali	10	03*****1ZY	2017-18
332.	Mohali	4	03*****1ZS	2017-18
333.	Mohali	10	03*****1ZA	2017-18
334.	Mohali	7	03*****1Z3	2017-18
335.	Mohali	7	03*****1ZY	2017-18
336.	Mohali	2	03*****1Z9	2017-18
337.	Mohali	8	03*****1Z2	2017-18
338.	Mohali	4	03*****1ZZ	2017-18
339.	Mohali	3	03*****1Z4	2017-18
340.	Mohali	11	03*****1ZE	2017-18
341.	Mohali	9	03*****1ZG	2017-18
342.	Mohali	2	03*****1Z0	2017-18
343.	Mohali	3	03*****1ZG	2017-18
344.	Mohali	4	03*****1Z8	2017-18
345.	Mohali	2	03*****1ZM	2017-18
346.	Mohali	5	03*****1ZE	2017-18
347.	Mohali	3	03*****1Z4	2017-18
348.	Mohali	3	03*****1ZJ	2017-18
349.	Mohali	3	03*****2ZP	2017-18
350.	Mohali	6	03*****1ZR	2017-18
351.	Mohali	7	03*****1ZI	2017-18
352.	Mohali	3	03*****1ZS	2017-18
353.	Mohali	3	03*****2ZG	2017-18
354.	Mohali	3	03*****1Z2	2017-18
355.	Mohali	1	03*****1ZA	2017-18
356.	Mohali	8	03*****1ZN	2017-18
357.	Muktsar Sahib	1	03*****1ZF	2017-18
358.	Muktsar Sahib	1	03*****1ZN	2017-18
359.	Nawanshahr	2	03*****1ZF	2017-18
360.	Nawanshahr	1	03*****1ZD	2017-18
361.	Nawanshahr	2	03*****1ZP	2017-18
362.	Nawanshahr	2	03*****1ZO	2017-18
363.	Nawanshahr	1	03*****1ZZ	2017-18
364.	Nawanshahr	2	03*****1Z2	2017-18
365.	Nawanshahr	2	03*****1ZI	2017-18
366.	Nawanshahr	1	03*****1Z2	2017-18
367.	Nawanshahr	1	03*****1ZZ	2017-18
368.	Nawanshahr	2	03*****1ZT	2017-18
369.	Nawanshahr	2	03*****1Z6	2017-18
370.	Pathankot	2	03*****1ZM	2017-18
371.	Pathankot	2	03*****1ZW	2017-18

Sr. No.	Jurisdiction	Ward No.	GSTIN	Return Year
372.	Pathankot	3	03*****1Z5	2017-18
373.	Pathankot	2	03*****1ZA	2017-18
374.	Pathankot	1	03*****1ZB	2017-18
375.	Pathankot	2	03*****1ZV	2017-18
376.	Pathankot	3	03*****1ZO	2017-18
377.	Pathankot	1	03*****1Z8	2017-18
378.	Patiala	9	03*****1Z7	2017-18
379.	Patiala	9	03*****1ZT	2017-18
380.	Patiala	7	03*****2ZP	2017-18
381.	Patiala	8	03*****1ZP	2017-18
382.	Patiala	2	03*****3Z7	2017-18
383.	Patiala	2	03*****1ZR	2017-18
384.	Patiala	4	03*****1ZM	2017-18
385.	Patiala	3	03*****1ZF	2017-18
386.	Patiala	3	03*****2Z4	2017-18
387.	Patiala	11	03*****1Z6	2017-18
388.	Patiala	5	03*****1ZY	2017-18
389.	Patiala	1	03*****1Z9	2017-18
390.	Patiala	3	03*****1Z0	2017-18
391.	Ropar	4	03*****1ZD	2017-18
392.	Ropar	3	03*****1ZU	2017-18
393.	Ropar	1	03*****1ZG	2017-18
394.	Sangrur	9	03*****1ZJ	2017-18
395.	Sangrur	9	03*****1ZQ	2017-18
396.	Sangrur	4	03*****1ZK	2017-18
397.	Sangrur	4	03*****1ZO	2017-18
398.	Sangrur	4	03*****1Z0	2017-18
399.	Sangrur	8	03*****1ZT	2017-18
400.	Sangrur	2	03*****1ZX	2017-18
401.	Sangrur	3	03*****1ZA	2017-18
402.	Sangrur	3	03*****1Z2	2017-18
403.	Sangrur	9	03*****1ZD	2017-18
404.	Sangrur	4	03*****1ZI	2017-18
405.	Sangrur	4	03*****1ZH	2017-18
406.	Sangrur	5	03*****1ZO	2017-18
407.	Tarn Taran	2	03*****3Z8	2017-18
408.	Tarn Taran	1	03*****1ZQ	2017-18

**[C]-Details of samples selected for ‘Detailed Audit’**

Sr. No.	Jurisdiction	Ward No.	GSTIN	Strata	Return Year
1.	Bathinda	1	03*****2ZD	Large	2017-18
2.	Bathinda	2	03*****1ZZ	Large	2017-18
3.	Bathinda	1	03*****1ZI	Large	2017-18
4.	Bathinda	4	03*****1ZF	Large	2017-18
5.	Bathinda	4	03*****1ZX	Medium	2017-18
6.	Bathinda	3	03*****1ZE	Medium	2017-18
7.	Bathinda	4	03*****1ZW	Medium	2017-18
8.	Fatehgarh Sahib	6	03*****1Z2	Medium	2017-18
9.	Fatehgarh Sahib	3	03*****1ZM	Small	2017-18
10.	Fatehgarh Sahib	1	03*****1ZX	Large	2017-18
11.	Fatehgarh Sahib	6	03*****1ZW	Large	2017-18
12.	Jalandhar-I	2	03*****2ZK	Large	2017-18
13.	Jalandhar-I	5	03*****1ZY	Medium	2017-18
14.	Jalandhar-I	6	03*****1ZQ	Large	2017-18
15.	Jalandhar-II	10	03*****1ZF	Large	2017-18

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Sr. No.	Jurisdiction	Ward No.	GSTIN	Strata	Return Year
16.	Jalandhar-II	10	03*****3ZQ	Large	2017-18
17.	Jalandhar-II	4	03*****1ZA	Medium	2017-18
18.	Jalandhar-II	1	03*****1ZM	Medium	2017-18
19.	Jalandhar-II	4	03*****2ZO	Small	2017-18
20.	Jalandhar-II	1	03*****1ZD	Large	2017-18
21.	Ludhiana-I	4	03*****1ZL	Large	2017-18
22.	Ludhiana-I	6	03*****1ZT	Large	2017-18
23.	Ludhiana-I	19	03*****1Z0	Large	2017-18
24.	Ludhiana-I	2	03*****1ZA	Large	2017-18
25.	Ludhiana-I	14	03*****1Z8	Medium	2017-18
26.	Ludhiana-I	19	03*****1ZU	Large	2017-18
27.	Ludhiana-I	16	03*****1ZO	Large	2017-18
28.	Ludhiana-I	4	03*****1ZY	Medium	2017-18
29.	Ludhiana-I	14	03*****1ZA	Medium	2017-18
30.	Ludhiana-I	6	03*****1ZG	Small	2017-18
31.	Ludhiana-I	12	03*****1ZP	Large	2017-18
32.	Ludhiana-I	16	03*****1ZB	Medium	2017-18
33.	Ludhiana-I	6	03*****1Z7	Medium	2017-18
34.	Ludhiana-II	33	03*****1ZO	Large	2017-18
35.	Ludhiana-II	26	03*****1ZL	Large	2017-18
36.	Ludhiana-II	32	03*****1ZD	Large	2017-18
37.	Ludhiana-II	39	03*****1ZI	Large	2017-18
38.	Ludhiana-II	34	03*****1ZD	Medium	2017-18
39.	Ludhiana-II	30	03*****1ZD	Small	2017-18
40.	Ludhiana-III	62	03*****1ZZ	Large	2017-18
41.	Ludhiana-III	65	03*****1ZZ	Large	2017-18
42.	Ludhiana-III	62	03*****1ZU	Large	2017-18
43.	Ludhiana-III	59	03*****1ZL	Medium	2017-18
44.	Mohali	6	03*****1ZU	Large	2017-18
45.	Mohali	4	03*****1Z7	Large	2017-18
46.	Mohali	7	03*****1ZB	Large	2017-18
47.	Mohali	4	03*****1ZU	Large	2017-18
48.	Mohali	5	03*****1ZY	Large	2017-18
49.	Mohali	3	03*****1ZF	Large	2017-18
50.	Mohali	8	03*****1ZH	Large	2017-18
51.	Mohali	3	03*****1Z3	Medium	2017-18
52.	Mohali	6	03*****1ZA	Large	2017-18
53.	Mohali	2	03*****2ZI	Large	2017-18
54.	Mohali	3	03*****2ZM	Large	2017-18
55.	Mohali	7	03*****1ZZ	Large	2017-18
56.	Mohali	9	03*****1ZI	Large	2017-18
57.	Mohali	10	03*****1Z5	Small	2017-18
58.	Muktsar Sahib	3	03*****1ZZ	Large	2017-18
59.	Muktsar Sahib	1	03*****1ZX	Small	2017-18
60.	Patiala	3	03*****1ZF	Medium	2017-18
61.	Patiala	4	03*****2ZF	Large	2017-18

## Appendix 2.2

(Referred to in Paragraph 2.7.2.1-B)

☛ Audit Dimension Number has been mentioned against each case detailed below in Tables I to X. These Audit Dimension Numbers in correlation with serial number of Table 2.8 in Chapter-II of this report show gist of Audit observations.

☛ Tables I to X included in this Appendix are listed below:

- I Details of cases where mismatches were due to data entry errors
- II Details of cases where action had been taken before audit query
- III Details of cases where Department had valid explanations
- IV Details of cases where Department had accepted audit queries and recoveries were made
- V Details of cases where Show Cause Notices were issued in response to audit queries
- VI Details of cases where ASMT-10 were issued in response to audit queries
- VII Details of cases which were under correspondence by the Department with taxpayers in response to audit queries
- VIII Details of cases in which Department's replies were not acceptable (Audit Rebuttal)
- IX Details of cases where Department's replies were not furnished with appropriate documentary evidences
- X Details of cases where Department stated that they were examining the audit query

### I-Details of cases where mismatches were due to data entry errors

Sr. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount (₹ in Crore)
1.	Amritsar-I	03*****3ZQ	6	31.86
2.	Amritsar-I	03*****1ZH	3	56.46
3.	Amritsar-I	03*****1Z1	5	3.12
4.	Amritsar-I	03*****1ZJ	12	0.17
5.	Amritsar-II	03*****1ZR	8	0.16
6.	Amritsar-II	03*****1ZI	8	0.21
7.	Amritsar-II	03*****1ZJ	9	1.21
8.	Amritsar-II	03*****1ZK	4	0.28
9.	Bathinda	03*****1ZG	3	95.14
10.	Bathinda	03*****1ZY	3	91.15
11.	Bathinda	03*****1Z7	3	532.13
12.	Bathinda	03*****1ZQ	3	60.99
13.	Bathinda	03*****2Z3	3	16.68
14.	Bathinda	03*****1Z9	3	201.94
15.	Bathinda	03*****1ZI	9	727.63
16.	Bathinda	03*****1ZQ	2	82.01
17.	Bathinda	03*****1ZB	2	80.92
18.	Bathinda	03*****1ZL	2	4,996.43
19.	Bathinda	03*****1ZO	4	0.97
20.	Bathinda	03*****1ZP	9	1.18
21.	Faridkot	03*****1ZJ	12	0.12
22.	Fatehgarh Sahib	03*****1Z6	9	1.61
23.	Fatehgarh Sahib	03*****1ZL	6	58.73
24.	Fazilka	03*****1ZT	3	35.46
25.	Gurdaspur	03*****1Z0	7	0.07
26.	Gurdaspur	03*****1Z9	7	0.07
27.	Gurdaspur	03*****1ZL	7	0.08
28.	Gurdaspur	03*****1ZF	8	0.18
29.	Gurdaspur	03*****1ZJ	8	0.12
30.	Gurdaspur	03*****1ZI	8	0.10
31.	Gurdaspur	03*****1ZX	8	0.11
32.	Gurdaspur	03*****1Z5	5	4.68
33.	Jalandhar-I	03*****1ZN	4	1.00
34.	Jalandhar-I	03*****1ZK	5	2.87
35.	Jalandhar-II	03*****2ZG	6	25.48
36.	Jalandhar-II	03*****2ZU	8	0.10
37.	Jalandhar-II	03*****1ZN	8	0.10
38.	Jalandhar-II	03*****1Z2	8	0.10
39.	Jalandhar-II	03*****1ZD	8	0.41
40.	Jalandhar-II	03*****1Z7	9	52,857.47

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Sr. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount (₹ in Crore)
41.	Jalandhar-II	03*****1ZU	4	3.24
42.	Ludhiana-I	03*****1Z2	6	34.14
43.	Ludhiana-I	03*****1ZA	6	36.18
44.	Ludhiana-I	03*****1ZS	6	69.95
45.	Ludhiana-I	03*****1ZD	6	55.16
46.	Ludhiana-I	03*****1Z9	6	25.56
47.	Ludhiana-I	03*****1ZS	6	25.49
48.	Ludhiana-I	03*****1Z3	6	25.12
49.	Ludhiana-I	03*****1ZX	8	0.33
50.	Ludhiana-I	03*****1ZS	8	0.24
51.	Ludhiana-I	03*****1Z9	8	0.22
52.	Ludhiana-I	03*****1Z6	9	1.22
53.	Ludhiana-I	03*****1ZU	9	1.98
54.	Ludhiana-I	03*****1ZB	9	1.31
55.	Ludhiana-I	03*****1ZH	4	25.20
56.	Ludhiana-I	03*****1Z5	5	4.50
57.	Ludhiana-I	03*****1ZS	13	18.98
58.	Ludhiana-I	03*****1ZZ	13	7.60
59.	Ludhiana-I	03*****1ZU	12	0.10
60.	Ludhiana-I	03*****1ZX	13	2.89
61.	Ludhiana-I	03*****1ZH	13	25.21
62.	Ludhiana-II	03*****1ZB	6	41.91
63.	Ludhiana-II	03*****1ZI	9	3.60
64.	Ludhiana-II	03*****1ZW	3	58.60
65.	Ludhiana-II	03*****1ZU	4	2.01
66.	Ludhiana-II	03*****1Z7	4	0.43
67.	Ludhiana-II	03*****1ZG	13	3.32
68.	Ludhiana-II	03*****1Z0	12	0.10
69.	Ludhiana-III	03*****1Z7	6	32.33
70.	Ludhiana-III	03*****1Z2	6	22.77
71.	Ludhiana-III	03*****1Z8	7	0.08
72.	Ludhiana-III	03*****1ZM	7	0.07
73.	Ludhiana-III	03*****1ZS	9	1.68
74.	Ludhiana-III	03*****1Z1	5	5.53
75.	Ludhiana-III	03*****1Z8	5	3.66
76.	Ludhiana-III	03*****1ZE	5	5.66
77.	Ludhiana-III	03*****2ZV	12	0.20
78.	Ludhiana-III	03*****1ZQ	12	0.52
79.	Ludhiana-III	03*****1ZV	12	0.27
80.	Mansa	03*****1ZO	6	23.17
81.	Mansa	03*****1ZV	3	35.85
82.	Moga	03*****1ZS	6	46.22
83.	Mohali	03*****1ZN	6	28.22
84.	Mohali	03*****1Z9	6	39.54
85.	Mohali	03*****1ZS	6	29.64
86.	Mohali	03*****1Z4	6	189.09
87.	Mohali	03*****1ZI	6	208.02
88.	Mohali	03*****1Z0	6	116.27
89.	Mohali	03*****1ZT	6	26.44
90.	Mohali	03*****1Z3	6	23.35
91.	Mohali	03*****1ZT	7	0.10
92.	Mohali	03*****1ZM	7	0.09
93.	Mohali	03*****1Z6	8	0.14
94.	Mohali	03*****1ZB	8	0.49
95.	Mohali	03*****1ZD	8	0.17
96.	Mohali	03*****2Z5	8	0.10
97.	Mohali	03*****1ZU	4	0.34

Sr. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount (₹ in Crore)
98.	Mohali	03*****1Z3	6	31.43
99.	Nawanshahr	03*****1ZF	7	0.07
100.	Nawanshahr	03*****1ZD	7	0.07
101.	Nawanshahr	03*****1ZP	7	0.07
102.	Nawanshahr	03*****1ZO	7	0.07
103.	Nawanshahr	03*****1ZZ	7	0.07
104.	Nawanshahr	03*****1Z2	8	0.28
105.	Nawanshahr	03*****1ZI	8	0.38
106.	Nawanshahr	03*****1Z2	8	0.20
107.	Nawanshahr	03*****1ZZ	8	0.51
108.	Pathankot	03*****1ZM	7	0.09
109.	Pathankot	03*****1ZW	8	0.10
110.	Pathankot	03*****1Z5	4	14.36
111.	Pathankot	03*****1ZA	12	0.09
112.	Pathankot	03*****1ZB	8	0.10
113.	Patiala	03*****2ZP	7	0.08
114.	Patiala	03*****1ZP	9	1.57
115.	Ropar	03*****1ZU	8	0.35
116.	Sangrur	03*****1ZQ	7	0.07
117.	Sangrur	03*****1ZK	8	0.23
118.	Sangrur	03*****1ZO	8	0.10
119.	Sangrur	03*****1Z0	9	1.62
120.	Sangrur	03*****1ZT	4	0.37
121.	Sangrur	03*****1ZX	6	89.25
122.	Sangrur	03*****1ZA	9	1.61
123.	Sangrur	03*****1Z2	9	2.58
<b>Total</b>				<b>61,429.82</b>

## II-Details of cases where action had been taken before audit query

Sr. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount (₹ in Crore)
1.	Amritsar-I	03*****1ZQ	13	4.51
2.	Amritsar-I	03*****1ZD	9	2.20
3.	Amritsar-II	03*****1Z9	1	0.06
4.	Barnala	03*****2Z1	1	0.04
5.	Ferozepur	03*****4ZP	5	2.64
6.	Jalandhar-I	03*****1ZT	11	0.00
7.	Kapurthala	03*****1Z1	10	0.18
8.	Ludhiana-I	03*****1ZU	9	3.67
9.	Ludhiana-II	03*****1ZZ	10	0.12
10.	Ludhiana-II	03*****1Z3	2	47.03
11.	Ludhiana-II	03*****1Z3	10	0.16
12.	Ludhiana-II	03*****1ZQ	10	0.96
13.	Ludhiana-II	03*****1Z3	13	3.00
14.	Ludhiana-II	03*****1Z5	4	1.15
15.	Ludhiana-II	03*****1ZC	4	0.93
16.	Ludhiana-III	03*****2ZD	13	6.97
17.	Ludhiana-III	03*****1ZT	5	3.41
18.	Ludhiana-III	03*****1Z3	4	0.26
19.	Mansa	03*****1ZK	10	0.11
20.	Mansa	03*****1ZJ	10	0.39
21.	Mohali	03*****3ZX	10	0.40
22.	Mohali	03*****1Z1	4	0.20
23.	Mohali	03*****1Z0	12	0.32
24.	Mohali	03*****1Z5	10	0.42
25.	Mohali	03*****1Z3	4	0.31
26.	Mohali	03*****1ZZ	13	3.37

Sr. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount (₹ in Crore)
27.	Mohali	03*****1Z2	4	7.59
28.	Mohali	03*****1ZJ	10	0.13
29.	Mohali	03*****1ZV	10	0.11
30.	Mohali	03*****2ZN	4	0.53
31.	Pathankot	03*****1ZV	8	0.12
32.	Sangrur	03*****1ZD	1	1.27
<b>Total</b>				<b>92.56</b>

### III-Details of cases where Department had valid explanations

Sr. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount (₹ in Crore)
1.	Amritsar-I	03*****1ZV	2	83.82
2.	Amritsar-II	03*****1ZU	2	39.09
3.	Barnala	03*****2ZM	3	13.84
4.	Bathinda	03*****1Z7	11	0.00
5.	Bathinda	03*****1Z9	11	0.00
6.	Bathinda	03*****3ZD	2	27.27
7.	Bathinda	03*****1ZU	4	0.88
8.	Fatehgarh Sahib	03*****1Z2	5	5.82
9.	Fatehgarh Sahib	03*****1ZJ	5	5.48
10.	Fatehgarh Sahib	03*****1ZY	5	1.83
11.	Gurdaspur	03*****1ZE	7	0.10
12.	Gurdaspur	03*****1ZB	2	11.64
13.	Hoshiarpur	03*****2ZH	9	2.65
14.	Jalandhar-I	03*****1ZV	2	15.33
15.	Jalandhar-I	03*****1ZA	2	17.87
16.	Jalandhar-I	03*****1ZS	3	15.33
17.	Jalandhar-I	03*****1ZB	11	0.00
18.	Jalandhar-I	03*****1ZX	11	0.00
19.	Jalandhar-II	03*****1ZR	2	40.74
20.	Jalandhar-II	03*****2ZB	2	13.20
21.	Jalandhar-II	03*****1ZH	5	1.83
22.	Jalandhar-II	03*****1ZG	11	0.00
23.	Jalandhar-II	03*****1ZT	11	0.00
24.	Jalandhar-II	03*****1ZX	11	0.00
25.	Kapurthala	03*****1ZW	11	0.00
26.	Ludhiana-I	03*****1ZO	2	204.24
27.	Ludhiana-I	03*****1ZO	2	11.66
28.	Ludhiana-I	03*****1ZK	9	1.71
29.	Ludhiana-I	03*****1Z9	3	31.45
30.	Ludhiana-I	03*****1ZX	4	2.89
31.	Ludhiana-I	03*****1ZA	4	0.37
32.	Ludhiana-I	03*****1ZY	4	0.00
33.	Ludhiana-I	03*****1Z6	5	1.71
34.	Ludhiana-II	03*****1ZP	2	13.66
35.	Ludhiana-II	03*****1Z6	2	24.33
36.	Ludhiana-II	03*****1ZT	2	9.80
37.	Ludhiana-III	03*****1ZJ	3	21.43
38.	Ludhiana-III	03*****4ZK	3	19.39
39.	Ludhiana-III	03*****1ZE	3	13.77
40.	Moga	03*****1Z7	2	14.76
41.	Moga	03*****HZY	5	3.30
42.	Mohali	03*****1ZI	9	9.49
43.	Mohali	03*****1ZL	2	599.41
44.	Mohali	03*****1ZT	2	52.55
45.	Mohali	03*****1ZO	2	50.27
46.	Mohali	03*****1ZA	2	21.85



Sr. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount (₹ in Crore)
47.	Mohali	03*****1ZL	2	10.52
48.	Mohali	03*****1ZY	3	28.07
49.	Mohali	03*****1ZS	4	0.51
50.	Mohali	03*****1ZA	5	3.39
51.	Mohali	03*****1Z3	12	0.00
52.	Muktsar Sahib	03*****1ZN	3	38.02
53.	Patiala	03*****3Z7	3	349.20
54.	Patiala	03*****1ZR	3	18.03
55.	Patiala	03*****1ZM	3	15.27
56.	Patiala	03*****1ZF	4	0.39
57.	Patiala	03*****2Z4	11	0.00
58.	Ropar	03*****1ZG	4	1.75
59.	Sangrur	03*****1ZI	3	29.43
60.	Sangrur	03*****1ZH	11	0.00
61.	Tarn Taran	03*****3Z8	2	73.89
<b>Total</b>				<b>1,973.23</b>

#### IV-Details of cases where Department had accepted audit queries and recoveries were made

Sr. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount (₹ in Crore)
1.	Amritsar-I	03*****2ZQ	10	0.52
2.	Amritsar-II	03*****1ZW	9	0.17
3.	Amritsar-II	03*****1Z3	7	0.06
4.	Hoshiarpur	03*****1ZR	9	0.03
5.	Jalandhar-I	03*****1Z2	8	0.10
6.	Ludhiana-I	03*****1ZV	4	0.35
7.	Ludhiana-II	03*****1ZP	10	0.02
8.	Ludhiana-II	03*****1ZM	10	0.66
9.	Ludhiana-III	03*****1ZC	4	0.17
10.	Ludhiana-III	03*****1ZX	4	0.01
11.	Mansa	03*****1ZA	4	0.02
12.	Mohali	03*****1ZI	7	0.00
13.	Mohali	03*****1ZP	1	0.00
14.	Muktsar Sahib	03*****1ZF	13	0.02
<b>Total</b>				<b>2.13</b>

#### V-Details of cases where Show Cause Notices were issued in response to audit queries

Sr. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount (₹ in Crore)
1.	Amritsar-I	03*****1ZO	4	0.97
2.	Amritsar-II	03*****1ZG	10	0.24
3.	Fatehgarh Sahib	03*****1ZO	1	0.15
4.	Fatehgarh Sahib	03*****1Z2	7	0.09
5.	Fatehgarh Sahib	03*****1Z3	7	0.13
6.	Fatehgarh Sahib	03*****1Z1	13	3.12
7.	Fatehgarh Sahib	03*****1Z4	13	3.73
8.	Fazilka	03*****1Z2	1	2.55
9.	Hoshiarpur	03*****1ZQ	1	0.08
10.	Jalandhar-I	03*****1ZL	4	0.15
11.	Jalandhar-I	03*****1ZK	10	0.21
12.	Jalandhar-II	03*****2ZG	9	2.96
13.	Ludhiana-I	03*****2ZI	1	3.17
14.	Ludhiana-I	03*****1ZF	1	0.35
15.	Ludhiana-I	03*****1ZQ	1	0.01
16.	Ludhiana-II	03*****1ZD	1	0.11

Sr. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount (₹ in Crore)
17.	Ludhiana-II	03*****1Z9	4	0.86
18.	Ludhiana-II	03*****1ZD	5	0.08
19.	Ludhiana-II	03*****1Z8	9	3.40
20.	Ludhiana-II	03*****1ZY	8	0.29
21.	Ludhiana-III	03*****1ZS	1	0.42
22.	Mansa	03*****1ZH	10	0.14
23.	Mohali	03*****1ZB	1	1.12
24.	Mohali	03*****1ZR	1	0.54
25.	Mohali	03*****1ZZ	1	0.30
26.	Mohali	03*****1ZZ	1	0.11
27.	Mohali	03*****1ZR	1	0.10
28.	Mohali	03*****1ZL	10	0.14
29.	Mohali	03*****1ZU	10	0.31
30.	Mohali	03*****1ZV	10	0.18
31.	Mohali	03*****1ZI	10	0.12
32.	Mohali	03*****1Z5	10	0.15
33.	Mohali	03*****1ZO	8	0.15
34.	Mohali	03*****1ZM	8	0.10
35.	Patiala	03*****1Z7	13	7.86
36.	Ropar	03*****1ZD	12	0.32
<b>Total</b>				<b>34.71</b>

**VI-Details of cases where ASMT-10 were issued in response to audit queries**

Sr. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount (₹ in Crore)
1.	Amritsar-I	03*****1Z8	9	2.46
2.	Fatehgarh Sahib	03*****1ZX	8	4.26
3.	Fatehgarh Sahib	03*****1ZY	9	1.45
4.	Fatehgarh Sahib	03*****1Z5	9	12.22
5.	Fatehgarh Sahib	03*****1ZH	4	0.46
6.	Jalandhar-II	03*****1ZL	13	3.01
7.	Jalandhar-II	03*****1ZN	1	0.10
8.	Ludhiana-I	03*****1ZT	1	0.04
9.	Ludhiana-I	03*****2ZW	4	0.87
10.	Ludhiana-I	03*****1ZG	4	0.78
11.	Ludhiana-I	03*****1Z9	13	9.55
12.	Ludhiana-II	03*****1ZM	2	30.19
13.	Ludhiana-III	03*****1ZQ	13	12.32
14.	Ludhiana-III	03*****1ZN	12	4.17
15.	Ludhiana-III	03*****1Z9	7	0.07
16.	Ludhiana-III	03*****1Z3	1	0.03
17.	Mohali	03*****1ZU	2	31.69
18.	Mohali	03*****1ZH	5	3.82
19.	Sangrur	03*****1ZJ	13	3.16
<b>Total</b>				<b>120.65</b>

**VII-Details of cases which were under correspondence by the Department with taxpayers in response to audit queries**

Sr. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount (₹ in Crore)
1.	Patiala	03*****1ZT	9	1.27
2.	Mohali	03*****1ZR	4	0.95
3.	Gurdaspur	03*****1ZT	7	0.07
4.	Ludhiana-II	03*****1ZO	12	3.42
<b>Total</b>				<b>5.71</b>

### VIII-Details of cases in which Department's replies were not acceptable (Audit Rebuttal)

Sr. No.	Jurisdiction	GSTIN	Audit Dimensions Number	Mismatch Amount (₹ in Crore)
1.	Amritsar-I	03*****1ZP	8	0.10
2.	Amritsar-II	03*****1ZC	2	40.39
3.	Bathinda	03*****1ZR	1	0.58
4.	Bathinda	03*****1ZP	2	164.40
5.	Jalandhar-I	03*****1ZQ	7	0.09
6.	Jalandhar-II	03*****1ZN	8	0.10
7.	Jalandhar-II	03*****1Z7	12	0.49
8.	Jalandhar-II	03*****1Z1	13	3.08
9.	Ludhiana-I	03*****1ZT	8	1.48
10.	Ludhiana-I	03*****1ZO	2	345.27
11.	Ludhiana-I	03*****1ZH	5	3.20
12.	Ludhiana-I	03*****1Z6	12	0.11
13.	Ludhiana-II	03*****1Z2	1	0.13
14.	Ludhiana-II	03*****1Z9	1	0.04
15.	Ludhiana-II	03*****1ZX	8	0.19
16.	Ludhiana-III	03*****3ZX	4	1.40
17.	Ludhiana-III	03*****1ZO	1	0.05
18.	Ludhiana-III	03*****1ZM	4	0.67
19.	Mohali	03*****1ZZ	9	1.77
20.	Mohali	03*****1Z2	9	2.84
21.	Mohali	03*****1Z9	2	13.44
22.	Mohali	03*****1ZY	2	72.47
23.	Patiala	03*****1Z6	9	2.03
24.	Tarn Taran	03*****1ZQ	13	2.65
<b>Total</b>				<b>656.97</b>

### IX-Details of cases where Department's replies were not furnished with appropriate documentary evidences

Sr. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount (₹ in Crore)
1.	Amritsar-I	03*****1Z1	8	0.17
2.	Amritsar-I	03*****2Z4	8	1.84
3.	Amritsar-I	03*****1Z1	9	1.23
4.	Amritsar-I	03*****1ZW	9	1.31
5.	Amritsar-II	03*****1ZN	4	0.55
6.	Amritsar-II	03*****1ZZ	9	2.57
7.	Bathinda	03*****1ZD	9	1.23
8.	Bathinda	03*****1ZN	2	26.75
9.	Bathinda	03*****1ZQ	2	12.70
10.	Bathinda	03*****1ZZ	4	0.36
11.	Bathinda	03*****1ZA	4	0.30
12.	Fatehgarh Sahib	03*****1ZU	4	0.62
13.	Gurdaspur	03*****1ZZ	8	0.11
14.	Gurdaspur	03*****1ZE	2	17.94
15.	Gurdaspur	03*****1Z6	4	0.44
16.	Hoshiarpur	03*****1ZT	8	0.49
17.	Hoshiarpur	03*****1Z2	13	34.58

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Sr. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount (₹ in Crore)
18.	Jalandhar-I	03*****2Z5	4	0.32
19.	Jalandhar-II	03*****1Z5	8	0.11
20.	Jalandhar-II	03*****1ZG	2	133.54
21.	Jalandhar-II	03*****1ZX	12	0.09
22.	Jalandhar-II	03*****1ZA	13	2.60
23.	Jalandhar-II	03*****1ZM	12	0.36
24.	Kapurthala	03*****2ZS	2	131.17
25.	Ludhiana-I	03*****1Z0	8	0.48
26.	Ludhiana-I	03*****1ZY	9	3.73
27.	Ludhiana-I	03*****1ZH	9	2.11
28.	Ludhiana-I	03*****1ZM	9	4.24
29.	Ludhiana-I	03*****1ZY	5	3.97
30.	Ludhiana-I	03*****1ZV	10	0.18
31.	Ludhiana-I	03*****1Z4	12	3.69
32.	Ludhiana-I	03*****1ZT	12	0.52
33.	Ludhiana-I	03*****1Z5	12	5.11
34.	Ludhiana-I	03*****1Z7	12	0.18
35.	Ludhiana-I	03*****1Z9	2	42.44
36.	Ludhiana-I	03*****1Z4	2	11.19
37.	Ludhiana-I	03*****2ZZ	4	0.58
38.	Ludhiana-I	03*****1ZE	4	0.24
39.	Ludhiana-I	03*****1ZG	5	1.52
40.	Ludhiana-I	03*****1ZG	12	1.52
41.	Ludhiana-II	03*****1ZF	9	1.65
42.	Ludhiana-II	03*****1Z4	2	1,549.21
43.	Ludhiana-II	03*****1ZK	2	34.61
44.	Ludhiana-II	03*****1ZW	5	2.41
45.	Ludhiana-II	03*****1Z1	5	3.45
46.	Ludhiana-II	03*****1ZP	10	0.30
47.	Ludhiana-II	03*****1ZC	10	0.42
48.	Ludhiana-II	03*****1ZN	12	0.64
49.	Ludhiana-II	03*****1Z6	13	4.89
50.	Ludhiana-II	03*****1ZZ	12	0.38
51.	Ludhiana-II	03*****1ZC	2	41.16
52.	Ludhiana-II	03*****2ZR	2	22.01
53.	Ludhiana-II	03*****2ZR	4	2.66
54.	Ludhiana-II	03*****1ZX	9	1.71
55.	Ludhiana-III	03*****1ZJ	8	0.20
56.	Ludhiana-III	03*****1Z5	8	0.19
57.	Ludhiana-III	03*****1ZT	8	0.10
58.	Ludhiana-III	03*****1ZZ	9	1.44
59.	Ludhiana-III	03*****1ZA	9	2.79
60.	Mansa	03*****1ZV	4	0.24
61.	Moga	03*****1ZM	4	0.28
62.	Mohali	03*****1Z4	9	4.85
63.	Mohali	03*****1ZE	9	1.22
64.	Mohali	03*****1ZG	9	1.46
65.	Mohali	03*****1Z0	9	3.10
66.	Mohali	03*****1ZG	2	58.60

Sr. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount (₹ in Crore)
67.	Mohali	03*****1Z8	2	47.53
68.	Mohali	03*****1ZM	2	23.25
69.	Mohali	03*****1ZE	2	12.70
70.	Mohali	03*****1Z4	5	1.75
71.	Mohali	03*****1ZJ	13	2.56
72.	Mohali	03*****2ZP	13	3.33
73.	Mohali	03*****1ZR	12	0.97
74.	Mohali	03*****1ZI	12	0.71
75.	Mohali	03*****1ZS	2	14.51
76.	Mohali	03*****2ZG	2	13.02
77.	Mohali	03*****1Z2	8	7.59
78.	Mohali	03*****1ZA	4	0.30
79.	Mohali	03*****1ZN	8	0.13
80.	Nawanshahr	03*****1ZT	7	0.06
81.	Nawanshahr	03*****1Z6	8	0.11
82.	Pathankot	03*****1ZO	7	0.08
83.	Pathankot	03*****1Z8	4	0.54
84.	Patiala	03*****1ZY	9	1.18
85.	Patiala	03*****1Z9	10	0.35
86.	Patiala	03*****1Z0	2	97.24
87.	Sangrur	03*****1ZO	8	0.58
<b>Total</b>				<b>2,421.54</b>

**X-Details of cases where Department stated that they were examining the audit query**

Sr. No.	Jurisdiction	GSTIN	Audit Dimension Number	Mismatch Amount (₹ in Crore)
1.	Bathinda	03*****1ZP	9	1.76
<b>Total</b>				<b>1.76</b>

## Appendix 2.3

(Referred to in Paragraph 2.7.2.2 (a))

## Non-production of records

☞ This list contains details of important records only and does not represent as exhaustive list of records that were not produced to Audit.

☞ The amount shown against each case reflects mismatches identified by Audit, while analysing returns of the taxpayers and do not represent final audit finding since these cases could not be examined in detail because relevant granular records as listed below were not produced to Audit by the Department.

Sr. No.	Jurisdiction	GSTIN	Detail of records	Amount (₹ in Crore)
1.	Fatehgarh Sahib	03*****1Z2	<ol style="list-style-type: none"> <li>Financial Statements along with Schedules for 2016-17</li> <li>Ledger account of sundry creditors, sundry debtors for 2017-18</li> <li>Auditor's report in Form 3CD, Form 3CEB, Cost Auditor's annual report, Director's report/Notes to Accounts for 2017-18</li> <li>Invoices/Bills of supplies/Receipt Vouchers etc. to UDL for Nov 2017 and Jan 2018; ITC invoices/Bill of Purchases etc. for Oct 2017 and Nov 2017.</li> </ol>	0.00
2.	Fatehgarh Sahib	03*****1ZM	<ol style="list-style-type: none"> <li>Financial Statements along with Schedules for 2016-17, 2018-19 and 2019-20</li> <li>Ledger account of sundry creditors, sundry debtors for 2017-18</li> <li>Auditor's report in Form 3CD, Form 3CEB, Cost Auditor's annual report, Director's report/Notes to Accounts for 2017-18</li> <li>Invoices/Bills of supplies/Receipt Vouchers etc. to UDL for Nov 17 and Jan 18; ITC invoices/Bill of Purchases etc. for Oct 17 and Nov 17.</li> </ol>	0.00
3.	Fatehgarh Sahib	03*****1ZX	<ol style="list-style-type: none"> <li>GSTR-9/9C not filed by taxpayer. GSTR-3B filed for Jul to Aug 2017 only. GSTR-1 filed for Jul 2017 to Jan 2018 only. Financial statements along with schedules for 2017-18.</li> <li>Auditor's report in Form 3CD and Form 3CEB.</li> </ol>	0.06
4.	Fatehgarh Sahib	03*****1ZW	<ol style="list-style-type: none"> <li>Financial Statements along with Schedules for 2016-17, 2018-19 and 2019-20.</li> <li>Ledger account of sundry creditors, sundry debtors for 2017-18.</li> <li>Auditor's report in Form 3CD, Form 3CEB, Cost Auditor's annual report, Director's report/Notes to Accounts for 2017-18</li> <li>Detail of invoices of 2017-18 against which ITC was availed during 2018-19 for 2017-18; Invoices/Bills of supplies/Receipt Vouchers etc. to UDL for the Nov 17 and Jan 18; ITC invoices/Bill of Purchases etc. for Oct 17 and Nov 17.</li> </ol>	0.00
5.	Jalandhar-I	03*****2ZK	<ol style="list-style-type: none"> <li>Ledger account of sundry creditors along with invoices and payment vouchers of amount reflecting in sundry creditors' list in balance sheet.</li> <li>Copy of Form 3CD and Form 3CEB for 2017-18</li> <li>Invoices/Bills of supplies/Receipt Vouchers /payment vouchers and other underlying documents (agreement, purchase order) etc. for Jan 2018 and Mar 2018.</li> <li>Copies of ITC invoices/Bill of Purchases etc. for Jul 2017 and Dec 2017.</li> <li>GSTR-2A returns showing invoice details.</li> </ol>	1.75

Sr. No.	Jurisdiction	GSTIN	Detail of records	Amount (₹ in Crore)
6.	Jalandhar-I	03*****1ZQ	<ol style="list-style-type: none"> <li>1. Trading and Profit and Loss account, Balance Sheet along with all relevant notes to accounts/schedules for 2016-17 to 2019-20.</li> <li>2. Ledger account of sundry creditors along with invoices and payment vouchers of amount reflecting in sundry creditors list in balance sheet.</li> <li>3. Copy of Form 3CD and Form 3CEB (along with annexures) for 2017-18 (complete set may be supplied), Cost Auditor's Report, Director's Report, Notes to Accounts for 2017-18.</li> <li>4. Copies of invoices/ Bills of supplies/ Receipt Vouchers/ payment vouchers and other underlying documents (agreement, purchase order) for of Feb 2018 and Mar 2018; copies of ITC invoices/Bill of Purchases etc. for Feb 2018 and Mar 2018 along with granular/voucher level details of invoices declared in GSTR-2A and GSTR-3B.</li> <li>5. GSTR-2A returns showing invoice-wise details.</li> </ol>	0.63
7.	Jalandhar-II	03*****3ZQ	<ol style="list-style-type: none"> <li>1. Financial Statements with schedules for 2016-17 to 2019-20</li> <li>2. Ledger account of sundry creditors along with invoices and payment vouchers of amount reflecting in sundry creditors' list in balance sheet</li> <li>3. Copy of Form 3CD and Form 3CEB for 2017-18, Cost Auditor's report, Director's report, Notes to Accounts for 2017-18</li> <li>4. GSTR-2A returns showing invoice details.</li> </ol>	42.53
8.	Ludhiana-I	03*****1ZL	<ol style="list-style-type: none"> <li>1. Financial Statement with schedules for 2016-17 to 2019-20</li> <li>2. Ledger accounts of sundry creditors/debtors for 2017-18</li> <li>3. Auditor's report in Form 3CD, Form 3CEB, Cost Auditor's annual report, Director's report/Notes to Accounts</li> <li>4. GSTR 2A showing HSN-wise details of goods for 2017-18</li> <li>5. Copy of invoices of outward supplies for Dec 2017 and Mar 2018</li> </ol>	31.02
9.	Ludhiana-I	03*****1ZO	<ol style="list-style-type: none"> <li>1. Financial Statement with schedules for 2016-17 to 2019-20</li> <li>2. Ledger accounts of sundry creditors/debtors for 2017-18</li> <li>3. Auditor's report in Form 3CD, Form 3CEB, Cost Auditor's annual report, Director's report/Notes to Accounts</li> <li>4. GSTR 2A showing HSN-wise details of goods for 2017-18</li> <li>5. Copy of invoices of outward supplies for of Jul 17 and Aug 17 and inward supplies for Sep 17 and Mar 18</li> </ol>	5.45
10.	Ludhiana-I	03*****1Z7	<ol style="list-style-type: none"> <li>1. Financial Statement with schedules for 2016-17 to 2019-20</li> <li>2. Ledger accounts of sundry creditors/debtors for 2017-18</li> <li>3. Auditor's report in Form 3CD, Form 3CEB, Cost Auditor's annual report, Director's report/Notes to Accounts</li> <li>4. GSTR 2A showing HSN wise details of goods for 2017-18</li> <li>5. Copy of invoices of outward supplies for Jul 17 and Aug 17 and inward supplies for Sep 17 and Mar 18</li> </ol>	0.00

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Sr. No.	Jurisdiction	GSTIN	Detail of records	Amount (₹ in Crore)
11.	Ludhiana-III	03*****1ZL	<ol style="list-style-type: none"> <li>1. Financial Statements along with schedules for 2016-17 to 2019-20</li> <li>2. Ledger account of sundry creditors, sundry debtors, schedule of fixed assets for 2017-18</li> <li>3. Auditor report in Form 3CD, Form 3CB, Cost Auditor's annual report, Director's report/Notes to Accounts for 2017-18</li> <li>4. Invoices/Bills of supplies/Receipt Vouchers etc. to UDL for Nov 2017 and Dec 2017.</li> <li>5. ITC invoices, Bill of Purchases etc. for Nov 2017 and Dec 2017</li> <li>6. GSTR-2A returns showing invoice details for 2017-18</li> </ol>	1.27
12.	Mohali	03*****2ZI	<ol style="list-style-type: none"> <li>1. Financial Statements along with Schedules for 2016-17 to 2019-20</li> <li>2. Ledger account of sundry creditors, sundry debtors for 2017-18</li> <li>3. Auditor's report in Form 3CD, Form CEB, Cost Auditor's annual report, Director's report/Notes to Accounts for 2017-18</li> <li>4. Invoices/Bills of supplies/Receipt Vouchers etc. to UDL for Aug 17 and Sep 17; ITC invoices/Bill of Purchases etc. for Aug 17 and Feb 18.</li> </ol>	0.41
13.	Mohali	03*****1ZU	<ol style="list-style-type: none"> <li>1. Financial Statements along with Schedules for 2016-17 to 2019-20</li> <li>2. Ledger account of sundry creditors, sundry debtors for 2017-18</li> <li>3. Auditor's report in Form 3CD, Form 3CEB, Cost Auditor's annual report, Director's report/Notes to Accounts for 2017-18</li> <li>4. Detail of invoices of FY 2017-18 against which ITC was availed during FY 2018-19 for 2017-18; Invoices/Bills of supplies/Receipt Vouchers etc. to UDL for Feb 18 and Mar 18; ITC invoices/Bill of Purchases etc. for Feb 18 and Mar 18.</li> <li>5. Detail of zero-rated taxable amount- ₹ 239408</li> </ol>	0.60
14.	Mohali	03*****1ZZ	<ol style="list-style-type: none"> <li>1. Financial Statements along with Schedules for 2016-17 to 2019-20</li> <li>2. Ledger account of sundry creditors, sundry debtors for 2017-18</li> <li>3. Auditor's report in Form 3CD, Form 3CEB, Cost Auditor's annual report, Director's report/Notes to Accounts for 2017-18</li> <li>4. Invoices/Bills of supplies/Receipt Vouchers etc. to UDL for Feb 18 and Mar 18; ITC invoices/Bill of Purchases etc. for Aug 17 and Dec 17.</li> </ol>	0.00
15.	Mohali	03*****1Z7	<ol style="list-style-type: none"> <li>1. Financial Statements along with Schedules for 2016-17 to 2019-20</li> <li>2. Ledger account of sundry creditors, sundry debtors for 2017-18</li> <li>3. Auditor's report in Form 3CD, Form 3CEB, Cost Auditor's annual report, Director's report/Notes to Accounts for 2017-18</li> <li>4. Invoices/Bills of supplies/Receipt Vouchers etc. to UDL for Jul 17 and Aug 17; ITC invoices/Bill of Purchases etc. for Oct 17 and Nov 17.</li> <li>5. Details of invoices related to Zero rated supplies invoices/Bill of Export/shipping bills/EGM for Feb 18 and Mar 18.</li> </ol>	11.55
16.	Mohali	03*****1ZB	<ol style="list-style-type: none"> <li>1. Financial Statements along with Schedules for 2016-17 to 2019-20</li> <li>2. Ledger account of sundry creditors, sundry debtors for 2017-18</li> <li>3. Auditor's report in Form 3CD, Form 3CEB,</li> </ol>	0.00



Sr. No.	Jurisdiction	GSTIN	Detail of records	Amount (₹ in Crore)
			Cost Auditor's annual report, Director's report/Notes to Accounts for 2017-18 4. Invoices/Bills of supplies/Receipt Vouchers etc. to UDL for July-17 and Dec 17; ITC invoices/Bill of Purchases etc. for Jul 17 and Nov 17.	
17.	Mohali	03*****1ZU	1. Financial Statements along with Schedules for 2016-17 to 2019-20 2. Ledger account of sundry creditors and sundry debtors for 2017-18 3. Auditor's report in Form 3CD, Form 3CEB, Cost Auditor's annual report, Director's report/Notes to Accounts for 2017-18 4. Detail of invoices of 2017-18 against which ITC was availed during 2018-19 for 2017-18; Invoices/Bills of supplies/Receipt Vouchers etc. to UDL for Oct 17 and Mar 18; ITC invoices/Bill of Purchases etc. for Dec 17 and Feb 18.	0.88
18.	Mohali	03*****1ZY	1. Financial Statements along with Schedules for 2016-17 to 2019-20 2. Ledger account of sundry creditors, sundry debtors for 2017-18 3. Auditor's report in Form 3CD, Form 3CEB, Cost Auditor's annual report, Director's report/Notes to Accounts for 2017-18 4. Invoices/Bills of supplies/Receipt Vouchers etc. to UDL for Oct 17 and Mar 18; ITC invoices/Bill of Purchases etc. for Sep 17 and Nov 17.	4.58
19.	Mohali	03*****1ZH	1. Financial Statements along with Schedules for 2016-17 to 2019-20 2. Ledger account of sundry creditors, sundry debtors for 2017-18 3. Auditor's report in Form 3CD, Form 3CEB, Cost Auditor's annual report, Director's report/Notes to Accounts for 2017-18 4. Detail of Invoices/Bills of supplies/Receipt Vouchers etc. to UDL for Oct 17 and Nov 17; ITC invoices/Bill of Purchases etc. for Aug 17 and Jan 18.	0.00
20.	Mohali	03*****1ZA	1. Financial Statements along with Schedules for 2016-17 to 2019-20 2. Ledger account of sundry creditors, sundry Debtors for 2017-18 3. Auditor's report 3CD, 3CEB, Cost Auditor annual report, Director's report/Notes to Accounts (if applicable) for 2017-18 4. Detail of Invoices/Bills of supplies/Receipt Vouchers etc. to UDL for Feb 18 and Mar 18; ITC invoices/Bill of Purchases etc. for Dec 17 and Jan 18.	0.06
21.	Mohali	03*****1ZF	1. Financial Statements along with Schedules for 2016-17 to 2019-2020 2. Ledger account of sundry creditors, sundry Debtors for 2017-18 3. Auditor's report 3CD, 3CEB, Cost Auditor annual report, Director's report/Notes to Accounts (if applicable) for 2017-18 4. Detail of invoices of FY 2017-18 against which ITC was availed during FY 2018-19 (if applicable) for 2017-18; Invoices/Bills of supplies/Receipt Vouchers etc. to UDL for Feb 18 and Mar 18; ITC invoices/Bill of Purchases etc. for Aug 17 and Jan 18.	6.12
22.	Mohali	03*****2ZM	1. Financial Statements along with Schedules for 2016-17 to 2019-20 2. Ledger account of sundry creditors, sundry Debtors for 2017-18	0.00

**Compliance Audit Report-II for the year ended 31 March 2022**

Sr. No.	Jurisdiction	GSTIN	Detail of records	Amount (₹ in Crore)
			<ol style="list-style-type: none"> <li>3. Auditor's report in Form 3CD, Form 3CEB, Cost Auditor's annual report, Director's report/Notes to Accounts (if applicable) for 2017-18</li> <li>4. Detail of invoices of FY 2017-18 against which ITC was availed during FY 2018-19 (if applicable) for 2017-18; Invoices/Bills of supplies/Receipt Vouchers etc. to UDL for Dec 17 and Jan 18; ITC invoices/Bill of Purchases etc. for Feb 18 and Mar 18.</li> <li>5. Details of invoices related to Zero rated supplies invoices/Bill of Export/shipping bills/EGM for Sep 17 and Jan 18.</li> </ol>	
23.	Mohali	03*****1Z3	<ol style="list-style-type: none"> <li>1. Financial Statements along with Schedules for 2016-17 to 2019-20</li> <li>2. Ledger account of sundry creditors, sundry Debtors for 2017-18</li> <li>3. Auditor's report in Form 3CD, Form 3CEB, Cost Auditor's annual report, Director's report/Notes to Accounts (if applicable) for 2017-18</li> <li>4. Detail of Invoices/Bills of supplies/Receipt Vouchers etc. to UDL for Dec 17 and Mar 18; ITC invoices/Bill of Purchases etc. for Sep 17 and Mar 18.</li> </ol>	0.90
24.	Mohali	03*****1ZI	<ol style="list-style-type: none"> <li>1. Financial Statements along with Schedules for 2016-17 to 2019-20</li> <li>2. Ledger account of sundry creditors, sundry Debtors for 2017-18</li> <li>3. Auditor's report in Form 3CD, Form 3CEB, Cost Auditor's annual report, Director's report/Notes to Accounts (if applicable) for 2017-18</li> <li>4. Detail of invoices of FY 2017-18 against which ITC was availed during FY 2018-19 (if applicable) for 2017-18; Invoices/Bills of supplies/Receipt Vouchers etc. to UDL for Jul 17 and Jan 18; ITC invoices/Bill of Purchases etc. for Dec 17 and Jan 18.</li> </ol>	2.17
25.	Patiala	03*****1ZF	<ol style="list-style-type: none"> <li>1. Financial Statements along with Schedules for 2016-17 to 2019-20</li> <li>2. Ledger account of sundry creditors, sundry Debtors for 2017-18</li> <li>3. Auditor's report in Form 3CD, Form 3CEB, Cost Auditor's annual report, Director's report/Notes to Accounts for 2017-18</li> <li>4. Annual GSTR-1 and GSTR-2A returns showing invoice details for 2017-18</li> <li>5. Detail of invoices of FY 2017-18 against which ITC was availed during FY 2018-19 for 2017-18; Invoices/Bills of supplies/Receipt Vouchers etc. to UDL for Feb 2018 and Mar 2018; ITC invoices/Bill of Purchases etc. for Jul 2017</li> </ol>	0.46
26.	Patiala	03*****2ZF	<ol style="list-style-type: none"> <li>1. Financial Statements along with Schedules for 2016-17 to 2019-20</li> <li>2. Ledger account of sundry creditors, sundry debtors for 2017-18</li> <li>3. Auditor's report in Form 3CD, Form 3CEB, Cost Auditor's annual report, Director's report/Notes to Accounts for 2017-18</li> <li>4. Annual GSTR-1 and GSTR-2A returns showing invoice details for 2017-18</li> <li>5. Detail of invoices of 2017-18 against which ITC was availed during 2018-19 for 2017-18; Invoices/Bills of supplies/ Receipt Vouchers etc. to UDL for Feb 2018 and Mar 2018; ITC invoices/Bill of Purchases etc. for Feb 2018 and Mar 2018</li> </ol>	0.00
<b>Total</b>				<b>110.44</b>

## Appendix 2.4

(Referred to in Paragraph 2.7.2.2 (b))

### Details of cases where records were partially produced

☞ The amount shown against each case reflects mismatches identified by Audit, while analysing returns of the taxpayers available on GSTN where only partial records were produced to Audit. Hence, amount shown may not represent final amount since these cases could not be examined in detail due to non-availability of granular records as listed below.

Sr. No.	Jurisdiction	GSTIN	Detail of records, not produced	Amount (₹ in Crore)
1.	Bathinda	03*****1ZW	<ol style="list-style-type: none"> <li>1. Ledger accounts (in proper format) of sundry creditors and sundry debtors for 2017-18</li> <li>2. Annual GSTR-1 and GSTR-2A returns showing invoice and HSN-wise details for 2017-18</li> <li>3. Partial Invoices/Bills of supplies/Receipt Vouchers etc. for Aug 2017 and Sep 2017</li> <li>4. Partial ITC invoices/Bill of Purchases etc. for Aug 2017 and Jan 2018</li> </ol>	0.20
2.	Bathinda	03*****1ZE	<ol style="list-style-type: none"> <li>1. Financial statements for 2016-17</li> <li>2. Ledger account of sundry creditors and sundry debtors for 2017-18</li> <li>3. Annual GSTR-1 returns showing invoice and HSN wise details.</li> <li>4. ITC invoices/Bill of Purchases etc. for Jul 2017 and Mar 2018</li> <li>5. Trading and Profit and Loss Account (Punjab Region only)</li> </ol>	0.38
3.	Bathinda	03*****1ZF	<ol style="list-style-type: none"> <li>1. Financial statements with schedules for 2016-17 to 2019-20 (Punjab Region only).</li> <li>2. Ledger account of sundry creditors and sundry Debtors for 2017-18</li> <li>3. Annual GSTR-1 showing invoice details.</li> <li>4. Detail of invoices of FY 2017-18 against which ITC was availed during 2018-19</li> <li>5. Invoices/Bills of supplies/Receipt Vouchers etc. to UDL for Jul 17 and Mar 18</li> <li>6. ITC invoices/Bill of Purchases etc. for Nov 17 and Mar 18</li> </ol>	16.85
4.	Bathinda	03*****1ZX	<ol style="list-style-type: none"> <li>1. Financial statements with schedules for 2016-17 to 2019-20 (Punjab Region only).</li> <li>2. Outward supplies depicting HSN-wise details in GSTR 01 for 2017-18</li> <li>3. Copy of the invoices for outward supplies for Dec 17 and Feb 18 and inward supplies for Dec 17 and Jan 18.</li> <li>4. Inward supplies depicting HSN-wise details in GSTR-2A for 2017-18</li> <li>5. 3CD Report for 2017-18</li> <li>6. Documents/Invoices of Inward and Outward supplies between related parties for 2017-18</li> <li>7. Ledger account of sundry creditors and sundry debtors for 2017-18</li> </ol>	0.15
5.	Bathinda	03*****1ZL	<ol style="list-style-type: none"> <li>1. Financial statements with schedules for 2016-17 to 2019-20 (Punjab Region only).</li> <li>2. HSN-wise list of inward supplies shown under GSTR 02 for 2017-18</li> <li>3. Copy of the invoices for outward supplies for Nov 17 and Mar 18 and inward supplies for Dec 17 and Mar 18.</li> <li>4. Ledger account of sundry creditors and sundry debtors for 2017-18</li> <li>5. Auditor's report 3CD, 3CEB, Cost Auditor's annual report, Director's report/Notes to Accounts</li> </ol>	22.59

Sr. No.	Jurisdiction	GSTIN	Detail of records, not produced	Amount (₹ in Crore)
6.	Bathinda	03*****2ZD	<ol style="list-style-type: none"> <li>1. Financial statements with schedules for 2016-17 to 2019-20 (Punjab Region only).</li> <li>2. HSN-wise list of inward supplies shown under GSTR 01 for 2017-18</li> <li>3. Copy of the invoices for outward supplies for Nov 17 and Mar 18 and inward supplies for Nov 17 and Mar 18.</li> <li>4. Sundry creditors/debtors' ledger for 2017-18</li> <li>5. Invoice of the goods which was incorporated as addition in Fixed Assets schedule during 2017-18</li> <li>6. Auditor's report 3CD, 3CEB, Cost Auditor's annual report, Director's report/Notes to Accounts.</li> </ol>	0.11
7.	Bathinda	03*****1ZZ	<ol style="list-style-type: none"> <li>1. Financial statements with schedules for 2016-17 to 2019-20 (Punjab Region only).</li> <li>2. Ledger account of sundry creditors and sundry debtors for 2017-18</li> <li>3. Auditor's report 3CD, 3CEB, Cost Auditor's annual report, Director's report/Notes to Accounts for 2017-18</li> <li>4. Annual GSTR-1 and GSTR-2A returns showing invoice details</li> <li>5. Detail of invoices of 2017-18 against which ITC was availed during 2018-19</li> <li>6. Invoices/Bills of supplies/Receipt Vouchers etc. to UDL for Feb-18 and Mar 18</li> <li>7. ITC invoices/Bill of Purchases etc. for Jan 18 and Feb 18</li> </ol>	24.29
8.	Jalandhar-I	03*****1ZY	<ol style="list-style-type: none"> <li>1. Sundry creditors' invoices in respect of Jul 17 to Mar 18 where payment was due/made after period of more than 180 days along payment vouchers of amount reflecting in sundry creditors' list.</li> <li>2. Copy of invoices for inward supply from unregistered person.</li> <li>3. List of invoices/Bills of supplies/Receipt Vouchers etc. for August 2017 and details of invoices declared in GSTR-1 and December 2017 with granular/ voucher level GSTR-3B</li> <li>4. List of ITC invoices/Bill of Purchases etc. for Aug 2017 and Sep 2017 with granular/ voucher level details of invoices declared in GSTR- 2A and GSTR-3B; List of ITC invoices/Bill of Purchases etc. for Sep 2017 and Jan 2018.</li> </ol>	0.30
9.	Jalandhar-II	03*****1ZM	<ol style="list-style-type: none"> <li>1. Sundry creditors' invoices in respect of GST period (Jul 17 to Mar 18) where payment was due/made after period of more than 180 days along payment vouchers of amount reflecting in sundry creditors' list. Ledger account</li> <li>2. Copies of invoices/Bills of supplies/Receipt Vouchers etc. for Dec 2017 and Mar 2018.</li> <li>3. Copies of ITC invoices/Bill of Purchases etc. for Sep 2017 and Jan 2018.</li> <li>4. Annual GSTR-1 and GSTR-2A returns showing invoice details. List of invoices/Bills of supplies/Receipt Vouchers etc. for Dec 2017 and Mar 2018 with granular/ voucher level details of invoices declared in GSTR-1 and GSTR-3B. invoices declared in GSTR- 2A and GSTR-3B.</li> </ol>	0.06

Sr. No.	Jurisdiction	GSTIN	Detail of records, not produced	Amount (₹ in Crore)
10.	Jalandhar-II	03*****2ZO	<ol style="list-style-type: none"> <li>1. Trading and P &amp; L account, Balance Sheet along with all relevant notes to accounts/schedules for 2016-17 to 2019-20; Details/schedules of Revenue from operations, other incomes, Other expenditure, expenditures on input purchase and purchase and sale of capital assets</li> <li>2. Ledger account of sundry creditors along with invoices and payment vouchers of amount reflecting in sundry creditors' list in balance sheet</li> <li>3. Copy of Form 3CD and Form 3CEB for 2017-18 (complete set may be supplied)</li> <li>4. Copies of invoices/Bills of supplies/Receipt Vouchers/payment vouchers and other underlying documents (agreement, purchase order) etc. for Sep 2017 and Dec 2017 with granular/voucher level details of invoices declared in GSTR-1 and GSTR-3B; copies of ITC invoices/Bill of Purchases etc. for Aug 2017 and Sep 2017 with granular/voucher level details of invoices declared in GSTR-2A and GSTR-3B</li> <li>5. Annual GSTR-1 and GSTR-2A returns showing invoice details.</li> </ol>	0.08
11.	Jalandhar-II	03*****1ZA	<ol style="list-style-type: none"> <li>1. Granular/voucher level details of ITC invoices/Bill of Purchases etc. declared in GSTR-2A and GSTR-3B for August 2017 and October 2017</li> <li>2. Annual GSTR-1 and GSTR-2A returns showing invoice details.</li> <li>3. Record/invoices in respect of related party transactions or distinct party having same PAN, for Oct 2017 and Nov 2017</li> </ol>	0.21
12.	Jalandhar-II	03*****1ZD	<ol style="list-style-type: none"> <li>1. Trading and Profit and Loss account, Balance Sheet along with all relevant notes to accounts/schedules for 2016-17 to 2019-20</li> <li>2. Ledger account of sundry creditors along with invoices and payment vouchers of amount reflecting in sundry creditors' list in balance sheet</li> <li>3. Copy of Form 3CD and Form 3CEB for 2017-18 (complete set), Cost Auditor's report, Director's report, Notes to Accounts for 2017-18.</li> <li>4. Copies of invoices/Bills of supplies/Receipt Vouchers/payment vouchers and other underlying documents (agreement, purchase order) etc. for Feb 2018 and Mar 2018 with granular/voucher level details of invoices declared in GSTR-1 and GSTR-3B</li> <li>5. Copies of ITC invoices/Bill of Purchases etc. for Sep 2017 and Mar 2018 with granular/voucher level details of invoices declared in GSTR-2A and GSTR-3B</li> <li>6. Annual GSTR-1 and GSTR-2A returns showing invoice details.</li> </ol>	0.00
13.	Jalandhar-II	03*****1ZF	<ol style="list-style-type: none"> <li>1. Copies of invoices/Bills of supplies/Receipt Vouchers/payment vouchers and other underlying documents (agreement, purchase order) etc. for Jul 2017 and Sep 2017.</li> <li>2. Granular/voucher level details of invoices showing tax liability as per GSTR-1 and as per GSTR-3B for Jul and Sep 2017</li> <li>3. Granular/voucher level details of ITC invoices/Bill of purchases whose ITC claimed in GSTR-3B for Jul and Aug 2017</li> <li>4. Granular/voucher level details of ITC invoices/Bill of purchases whose ITC accrued as per GSTR-2A for Jul and Aug 2017</li> </ol>	13.15

Sr. No.	Jurisdiction	GSTIN	Detail of records, not produced	Amount (₹ in Crore)
14.	Ludhiana-I	03*****1ZA	1. HSN-wise detail of Inward/Outward Supplies.	0.59
15.	Ludhiana-I	03*****1ZY	1. HSN-wise list of outward supplies shown under GSTR 01 for 2017-18 2. Documents related to Import of Goods during 2017-18 (As Bill of Lading, Invoices, Bill of Entry etc.) 3. Financial statements for 2016-17, 2018-19 and 2019-20 4. Copy of the invoices of outward supplies for Nov 17 and Jan 18, inward supplies for Nov 17 and Dec 17. 5. 3CEB Report for 2017-18 6. Ledger account of sundry creditors for 2017-18	0.46
16.	Ludhiana-I	03*****1ZO	1. Financial statements with schedules for 2016-17 to 2019-20 (Punjab Region only). 2. Copy of the invoices of outward supplies for Feb 18 and Mar 18 and inward supplies for Sep 17 and Mar 18. 3. 3CEB Report for 2017-18 4. Sundry creditors' ledger for 2017-18	1.30
17.	Ludhiana-I	03*****1ZU	1. Sundry creditors ledger for 2017-18 2. CEB report for 2017-18 3. Complete invoices of supplies for Feb 2018 and Mar 2018 4. Zero rated supplies invoices/Bill of Export/shipping bills/EGM etc. Feb 2018 and Mar 2018 5. Invoices related to addition in fixed asset during 2017-18. 6. GSTR-2A details for 2017-18	0.95
18.	Ludhiana-I	03*****1ZA	1. Financial Statements for 2016-17 2. GSTR 1 and 2A showing HSN-wise details for 2017-18 3. Copy of the invoices for outward supplies Feb 18 and Mar 18 and inward supplies Aug 17 and Sep 17. 4. Ledgers for 2017-18 pertaining to below mentioned creditors a. Appu International b. Cyclotech Bikes LLP c. H. Sahi and Associates 5. Sundry debtors' ledger for 2017-18. 6. Invoice of the goods which was incorporated as addition in Fixed Assets schedule during 2017-18	0.77
19.	Ludhiana-I	03*****1Z8	1. Sale register and Purchase register for 2017-18 2. GSTR 1 and 2A showing HSN-wise invoice details for 2017-18 3. Copy of the invoices of outward supplies for Nov 17 and Jan 18 and inward supplies for Nov 17 and Dec 17. 4. S. Creditors/ S. Debtors ledger for 2017-18.	0.04
20.	Ludhiana-I	03*****1ZT	1. Copy of the invoices of outward supplies for Jul 2017 and Aug 2017 and inward supplies for Jul 2017 and Oct 2017. 2. Copy of P & L account, Balance Sheet with scheduled for 2016-17. 3. Invoices related to addition in fixed asset during 2017-18.	0.00
21.	Ludhiana-I	03*****1ZG	1. List of sundry creditors ledger for 2017-18 2. Financial Statements along with schedules for 2016-17, 2018-19 and 2019-20 3. Copy of GSTR 9 and 9C for 2017-18	0.42
22.	Ludhiana-I	03*****1ZB	1. Copy of the invoices of inward supplies for Oct 17 and Jan 18. 2. P & L account for 2016-17	0.37

Sr. No.	Jurisdiction	GSTIN	Detail of records, not produced	Amount (₹ in Crore)
23.	Ludhiana-I	03*****1ZP	<ol style="list-style-type: none"> <li>1. Financial Statement with schedules for 2016-17 to 2019-20</li> <li>2. Ledger accounts of sundry creditors/debtors for 2017-18</li> <li>3. Auditor's report 3CD, 3CEB, Cost Auditor's annual report, Director's report/Notes to Accounts</li> <li>4. GSTR 1 and 2A showing HSN-wise details of goods for 2017-18</li> <li>5. Copy of invoices of outward supplies for Sep 17 and Feb 18 and inward supplies for Aug 17 and Oct 17</li> </ol>	0.00
24.	Ludhiana-II	03*****1ZI	<ol style="list-style-type: none"> <li>1. Trading and P &amp; L account, Balance Sheet along with schedules for 2016-17 to 2019-20</li> <li>2. Ledger account of sundry creditors along with invoices and payment vouchers of amount reflecting in Sundry creditors' list in balance sheet</li> <li>3. Copy of Form 3CD and Form 3CEB report for 2017-18, Cost Auditor's report, Director's report, Notes to Accounts</li> <li>4. Copies of Debit note, Credit note along with connected amendments for Aug 2017 and Sep 2017.</li> <li>5. Copies of invoices/Bills of supplies/Receipt Vouchers etc. for Nov 2017 and Mar 2018</li> <li>6. Copies of ITC invoices/Bill of Purchases etc. for Sep 2017 and Nov 2017</li> <li>7. Annual GSTR-1 and GSTR-2A returns showing invoice details.</li> </ol>	8.34
25.	Ludhiana-II	03*****1ZD	<ol style="list-style-type: none"> <li>1. Ledger account of sundry creditors along with invoices and payment vouchers of amount reflecting in sundry creditors' list in balance sheet</li> <li>2. Copies of Debit note, Credit note along with connected amendments, for Feb 2018, Mar 2018, Jul 2017 and Oct 2017</li> <li>3. Copies of invoices/Bills of supplies/Receipt Vouchers etc. for Feb 2018 and Mar 2018</li> <li>4. Copies of ITC invoices/Bill of Purchases etc. for Jul 2017 and Oct 2017</li> <li>5. Annual GSTR-1 and GSTR-2A returns showing invoice details.</li> </ol>	0.39
26.	Ludhiana-II	03*****1ZD	<ol style="list-style-type: none"> <li>1. Trial balance/Balance Sheet, P &amp; L account in respect of units in Punjab State along with schedules for 2016-17 and 2017-18</li> <li>2. Ledger account of sundry creditors along with invoices and payment vouchers of amount reflecting in Sundry creditors' list in balance sheet</li> <li>3. Copy along with annexures of Form 3CD and Form 3CEB report for 2017-18</li> <li>4. Copies of invoices/Bills of supplies/Receipt Vouchers etc. for Jul 2017 and Dec 2017.</li> <li>5. Copies of ITC invoices/Bill of Purchases etc. for Jan 2018 and Mar 2018.</li> <li>6. Annual GSTR-1 showing invoice details.</li> </ol>	1.85
27.	Ludhiana-II	03*****1ZL	<ol style="list-style-type: none"> <li>1. Trading and P &amp; L account and schedules of Balance Sheet for 2016-17 to 2019-20.</li> <li>2. Ledger account of sundry creditors</li> <li>3. Annual GSTR-1 return showing invoice details</li> <li>4. Debit note and Credit note issued for Jul 2017, Oct 2017, Nov 2017 and Mar 2018</li> </ol>	3.67
28.	Ludhiana-II	03*****1ZO	<ol style="list-style-type: none"> <li>1. Ledger account of sundry creditors along for 2017-18</li> <li>2. Copies of Invoices/Bills of supplies/Receipt Vouchers etc. for Nov 2017 and Mar 2018</li> <li>3. Copies of ITC invoices/Bill of Purchases etc. for Feb 2018 and Mar 2018.</li> <li>4. Copies of Bill of Entries for 2017-18</li> </ol>	3.15

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Sr. No.	Jurisdiction	GSTIN	Detail of records, not produced	Amount (₹ in Crore)
29.	Ludhiana-II	03*****1ZD	<ol style="list-style-type: none"> <li>1. Trading and P &amp; L account, Balance Sheet along with schedules for 2019-20</li> <li>2. Ledger account of sundry creditors along with invoices and payment vouchers of amount reflecting in sundry creditors' list of balance sheet.</li> <li>3. Form 3CD supplied for 2017-18</li> <li>4. Copies of invoices/Bills of supplies/Receipt Vouchers etc. for Nov 2017 and Mar 2018</li> <li>5. Copies of ITC invoices/Bill of Purchases etc. for Nov 2017 and Mar 2018.</li> </ol>	0.11
30.	Ludhiana-III	03*****1ZZ	<ol style="list-style-type: none"> <li>1. Ledger account of sundry creditors along with invoices and payment vouchers of amount reflecting in sundry creditors' list in balance sheet</li> <li>2. Copies of invoices/Bills of supplies/Receipt Vouchers etc. for Feb 2018 and Mar 2018</li> <li>3. Copies of ITC invoices/Bill of Purchases etc. for Oct 2017 and Mar 2018.</li> <li>4. Annual GSTR-1 and GSTR-2A returns showing invoice details.</li> </ol>	0.00
31.	Ludhiana-III	03*****1ZZ	<ol style="list-style-type: none"> <li>1. Auditor report 3CD, 3CB, Cost Auditor's annual report, Director's report/Notes to Accounts.</li> <li>2. Invoices/Bills of supplies/Receipt Vouchers; ITC invoices/Bill of Purchases</li> <li>3. Annual GSTR-1 and GSTR-2A returns showing invoice details</li> </ol>	2.58
32.	Ludhiana-III	03*****1ZU	<ol style="list-style-type: none"> <li>1. Financial Statements along with schedules for 2016-17 to 2019-20</li> <li>2. Ledger account of sundry creditors, sundry Debtors, schedule of fixed assets for 2017-18</li> <li>3. Auditor report 3CD,3CB, Cost Auditor's annual report, Director's report/Notes to Accounts for 2017-18.</li> <li>4. Invoices/Bills of supplies/Receipt Vouchers etc. to UDL for Aug 2017 and Jan 2018</li> <li>5. ITC invoices/Bill of Purchases etc. for Sep 2017 and Nov 2017</li> <li>6. Annual GSTR-1 and GSTR-2A returns showing invoice details. GSTR-1 returns available for download in Portal shows only summary of transactions for 2017-18</li> </ol>	2.11
33.	Muktsar Sahib	03*****1ZX	<ol style="list-style-type: none"> <li>1. Ledger account of sundry creditors along with invoices and payment vouchers of amount reflecting in sundry creditors' list in balance sheet. Similar documents for Sundry Debtors may also be supplied.</li> <li>2. Copies of invoices/Bills of supplies/Receipt Vouchers, advance vouchers and related amended invoices etc. for Sep 2017 and Jan 2018 along with granular/ voucher level details of invoices declared in GSTR-1 and GSTR-3B.</li> <li>3. Copies of ITC invoices/Bill of Purchases etc. for Aug 2017 and Sep 2017 along with granular/voucher level details of invoices declared in GSTR-2A and GSTR-3B.</li> </ol>	0.15



Sr. No.	Jurisdiction	GSTIN	Detail of records, not produced	Amount (₹ in Crore)
34.	Muktsar Sahib	03*****1ZZ	1. Ledger accounts of sundry creditors along with invoices and payment vouchers of amount reflecting in sundry creditors' list in balance sheet 2. Ledger account of RCM transactions, ledger account of commission paid, ledger account of misc. 3. Copies of invoices/Bills of supplies/Receipt Vouchers, advance vouchers and related amended invoices etc. for Jul 2017 and Mar 2018 along with granular/voucher level details of invoices declared in GSTR-1 and GSTR-3B; Photocopies of ITC invoices/Bill of Purchases, etc. for Jul 2017 and Feb 2018 along with granular/voucher level details of invoices declared in GSTR-2A and GSTR-3B. 4. Annual GSTR-1 showing invoice details. 5. Copy of Form 3CEB report for 2017-18 along with annexures.	0.16
<b>Total</b>				<b>105.78</b>

### Appendix 2.5

(Referred to in Paragraph 2.7.2.2(A)(a))

#### Non-payment of interest on delayed payments of tax

Sr No.	Jurisdiction	GSTIN	Delay Range (in days)	Interest Payable (Amount in ₹)
1.	Bathinda	03*****1ZF	7	44,784
2.	Bathinda	03*****1ZX	3 to 20	11,969
3.	Bathinda	03*****1ZW	8 to 142	8,081
4.	Jalandhar-II	03*****1ZF	4	16,343
5.	Ludhiana-I	03*****1ZT	180 to 341	53,941
6.	Ludhiana-I	03*****1Z0	16	55,810
7.	Ludhiana-I	03*****1ZA	28 to 54	16,73,596
8.	Ludhiana-I	03*****1ZY	77 to 127	24,048
9.	Ludhiana-II	03*****1Z0	3 to 183	32,465
10.	Ludhiana-III	03*****1ZU	5	8,139
11.	Ludhiana-III	03*****1ZL	2 to 26	7,312
12.	Mohali	03*****1Z7	28 to 84	42,55,904
13.	Mohali	03*****1ZU	1	4,331
14.	Mohali	03*****2ZI	203 to 281	1,19,018
15.	Mohali	03*****1ZZ	330 to 418	6,261
16.	Mohali	03*****1ZI	1	2,824
17.	Muktsar Sahib	03*****1ZZ	1 to 5	14,103
18.	Patiala	03*****1ZF	37 to 100	32,334
<b>Total</b>				<b>63,71,263</b>

### Appendix 2.6

(Referred to in Paragraph 2.7.2.2 (A)(b))

#### Data entry errors in return

Sr. No.	Jurisdiction	GSTIN	Return	Month	Amount (₹)	Remarks
1.	Fatehgarh Sahib	03*****1ZW	GSTR-3B	July, August, September & November 2017	79,28,975	IGST availed (as ITC) on import of goods was shown in table 4(A)(5) instead of table 4(A)(1) of GSTR-3B in the returns.
2.	Jalandhar-II	03*****1ZD	GSTR-3B	September 2017	2,61,14,648	Due to clerical error, the firm availed ITC of ₹ 2.61 crore in the return of September 2017, which was later reversed in July 2018.
3.	Muktsar Sahib	03*****1ZX	GSTR-1	January 2018	7,14,629	Values of supply and tax were wrongly entered by the firm. On verification of invoice wise detail of the firm, no difference in outward supplies and tax was noticed by the Department.
<b>Total</b>					<b>3,47,58,252</b>	

### Appendix 2.7

(Referred to in Paragraph 2.7.2.2(B)(a)(1))

#### A - Mismatch in input tax credit availed under Reverse Charge Mechanism

(Amount in ₹)

Sr. No.	Jurisdiction	GSTIN	RCM tax payable as per GSTR-3B [Table 3.1(D)]	RCM ITC availed as per GSTR-3B [Table 4A(2) + Table 4A(3) of GSTR-3B + Table 6C of GSTR-9]	Difference
1.	Mohali	03*****1Z7	25,70,03,319	25,86,34,613	16,31,294
<b>Total-I</b>			<b>25,70,03,319</b>	<b>25,86,34,613</b>	<b>16,31,294</b>

(Referred to in Paragraph 2.7.2.2(B)(a)(2))

#### B – Mismatch in input tax credit availed under Reverse Charge Mechanism

(Amount in ₹)

Sr. No.	Jurisdiction	GSTIN	RCM ITC as per GSTR-9 [Table 6C+6D+6F]	ITC availed under RCM as per GSTR-3B [Table 4A(3)]	Difference
1.	Ludhiana-I	03*****1ZL	21,56,172	21,00,78,202	20,79,22,030
<b>Total-II</b>			<b>21,56,172</b>	<b>21,00,78,202</b>	<b>20,79,22,030</b>

**Appendix 2.8**

(Referred to in Paragraph 2.7.2.2(B)(a)(3))

**A-Non/short reversal of input tax credit on capital goods**

Sr. No.	Jurisdiction	GSTIN	ITC on Capital goods availed [Table 6 of GSTR-9]	Total Turnover [Table 5N of GSTR9]	Exempt Turnover [Table 5N of GSTR9]	Reversal of ITC due as per Rule 43 of PGST Rules
1.	Mohali	03*****1ZU	8,22,306	3,93,86,66,141	3,67,28,80,802	7,67,045
2.	Muktsar Sahib	03*****1ZZ	5,58,44,496	5,05,91,07,436	1,70,52,323	1,88,231
<b>Total (A)</b>			<b>5,66,66,802</b>			<b>9,55,276</b>

(Amount in ₹)

**B-Non/short reversal of input tax credit in respect of common inputs used for taxable and exempted supplies**

Sr. No.	Jurisdiction	GSTIN	Total turnover as per GSTR-9	Exempt turnover as per GSTR-9	Input Tax Credit availed on inputs/ input services	Reversal due as per Rule-42	Reversal made under Table 7 of GSTR-9	Non/short reversal
1	Bathinda	03*****2ZD	4,37,69,32,267	4,36,35,26,144	11,63,822	11,60,257	48,329	11,11,928
2	Jalandhar-I	03*****1ZY	6,00,92,034	17,600	91,44,465	2,678	0	2,678
3	Jalandhar-I	03*****1ZQ	13,27,39,053	9,46,396	1,38,98,481	99,093	0	99,093
4	Ludhiana-II	03*****1ZD	70,13,19,692	10,27,084	8,76,35,061	1,28,342	91,485	36,857
5	Ludhiana-II	03*****1ZI	2,27,18,01,150	14,85,30,592	8,87,38,924	58,01,760	0	58,01,760
6	Ludhiana-III	03*****1ZL	12,30,21,824	6,48,500	2,52,19,041	1,32,940	0	1,32,940
7	Ludhiana-III	03*****1ZU	26,35,21,514	2,83,67,504	1,94,60,834	20,94,915	0	20,94,915
8	Muktsar Sahib	03*****1ZZ	5,05,91,07,680	1,70,52,323	36,26,46,697	12,22,343	1,21,240	11,01,103
9	Patiala	03*****1ZF	4,31,96,660	12,15,884	53,75,548	1,51,309	90,777	60,532
<b>Total (B)</b>			<b>13,03,17,31,874</b>	<b>4,56,13,32,027</b>	<b>61,32,82,873</b>	<b>1,07,93,637</b>	<b>3,51,831</b>	<b>1,04,41,806</b>

(Amount in ₹)

<b>Total Turnover</b>	<b>GSTR9</b>	<b>5N-5F</b>
<b>Exempted Turnover</b>	<b>GSTR9</b>	<b>5D+5E</b>
<b>ITC availed</b>	<b>GSTR9</b>	<b>6B+6C+6D+6E (Input &amp; Input services) + 6F+6G+8C - (3B_ITC Ineligible Other + 7E + 12)</b>
<b>Reversal worked out</b>	<b>(Exempted Turnover ÷ Total Turnover) × ITC availed</b>	

Gross Total (A + B) = 11 instances (₹ 1,13,97,082)

## Appendix 2.9

(Referred to in Paragraph 2.7.2.2(B)(a)(4))

## ISD credit incorrectly availed by the recipients

(Amount in ₹)

Sr. No.	Jurisdiction	GSTIN	Details of ISD Credit			Total
			CGST	SGST	IGST	
1.	Bathinda	03*****1ZI	2,71,937	2,71,937	70,696	6,14,570
2.	Ludhiana-I	03*****1ZY	0	0	8,40,969	8,40,969
3.	Ludhiana-I	03*****1ZG	3,57,258	3,57,258	0	7,14,516
<b>Total</b>			<b>6,29,195</b>	<b>6,29,195</b>	<b>9,11,665</b>	<b>21,70,055</b>

## Appendix 2.10

(Referred to in Paragraph 2.7.2.2(B)(a)(5))

## Excess availing of input tax credit

(Amount in ₹)

Sr. No.	Jurisdiction	GSTIN	Value of ITC as per GSTR-2A	ITC as per GSTR-9 other than RCM [Table 6B+8C-7H]	Excess ITC availed
1.	Jalandhar-I	03*****2ZK	7,51,01,153	9,25,75,552	1,74,74,399
2.	Jalandhar-I	03*****1ZY	73,43,387	91,49,775	18,06,388
3.	Jalandhar-I	03*****1ZQ	1,38,77,175	1,38,83,981	6,806
4.	Jalandhar-II	03*****1ZF	56,44,87,349	69,60,35,392	13,15,48,043
5.	Jalandhar-II	03*****3ZQ	1,35,72,11,156	1,78,24,79,788	42,52,68,632
6.	Jalandhar-II	03*****1ZA	1,95,64,404	2,03,18,269	7,53,865
7.	Jalandhar-II	03*****1ZM	24,27,190	24,66,495	39,305
8.	Ludhiana-II	03*****1ZO	6,45,79,957	9,03,62,938	2,57,82,981
9.	Ludhiana-II	03*****1ZL	2,86,83,240	3,18,05,362	31,22,122
10.	Ludhiana-II	03*****1ZD	4,31,22,796	6,12,42,921	1,81,20,125
11.	Ludhiana-II	03*****1ZI	5,17,60,780	8,87,38,927	3,69,78,147
12.	Ludhiana-II	03*****1ZD	61,72,144	62,06,762	34,618
13.	Ludhiana-II	03*****1ZD	25,63,742	26,74,036	1,10,294
14.	Ludhiana-III	03*****1ZZ	3,63,99,497	5,06,49,400	1,42,49,903
15.	Ludhiana-III	03*****1ZU	76,06,598	2,61,87,361	1,85,80,763
16.	Ludhiana-III	03*****1ZL	34,17,094	1,44,54,210	1,10,37,116
17.	Mohali	03*****1Z7	95,45,33,467	1,04,36,16,720	8,90,83,253
18.	Mohali	03*****1ZU	90,78,637	1,00,18,318	9,39,681
19.	Mohali	03*****1ZY	1,99,33,107	2,60,73,313	61,40,206
20.	Mohali	03*****1ZF	20,28,17,092	21,55,32,563	1,27,15,471
21.	Mohali	03*****1Z3	97,16,748	1,55,64,739	58,47,991
22.	Mohali	03*****2ZI	1,55,16,104	1,70,21,826	15,05,722
23.	Mohali	03*****1ZI	11,86,84,079	14,00,56,739	2,13,72,660
24.	Muksam Sahib	03*****1ZX	6,94,388	22,09,581	15,15,193
<b>Total-A (24 cases)</b>			<b>3,61,52,91,284</b>	<b>4,45,93,24,968</b>	<b>84,40,33,684</b>
Sr. No.	Jurisdiction	GSTIN	ITC as per GSTR-2A	ITC availed as per GSTR-3B minus ITC RCM [Table 4A(5)-4B(2) of GSTR-3B + Table 8C of GSTR-9]	Excess ITC availed
1.	Bathinda	03*****1ZZ	24,32,35,097	24,98,05,808	65,70,711
2.	Bathinda	03*****1ZI	8,17,72,177	18,90,68,637	10,72,96,460

Sr. No.	Jurisdiction	GSTIN	ITC as per GSTR-2A	ITC availed as per GSTR-3B minus ITC RCM [Table 4A(5)-4B(2) of GSTR-3B + Table 8C of GSTR-9]	Excess ITC availed
3.	Bathinda	03*****1ZF	64,34,22,107	81,19,54,960	16,85,32,853
4.	Bathinda	03*****1ZX	48,62,698	50,00,832	1,38,134
5.	Bathinda	03*****1ZE	1,01,37,034	1,38,98,484	37,61,450
6.	Bathinda	03*****1ZW	77,74,918	89,45,274	11,70,356
7.	Ludhiana-I	03*****1Z0	29,99,87,713	31,13,35,047	1,13,47,334
8.	Ludhiana-I	03*****1ZA	1,30,47,37,624	1,31,05,27,570	57,89,946
9.	Ludhiana-I	03*****1Z8	2,12,23,834	2,16,10,968	3,87,134
10.	Ludhiana-I	03*****1ZU	2,13,33,133	3,08,65,592	95,32,459
11.	Ludhiana-I	03*****1ZO	14,09,31,008	17,45,56,144	3,36,25,136
12.	Ludhiana-I	03*****1ZY	4,08,984	27,52,618	23,43,634
13.	Ludhiana-I	03*****1ZA	57,36,207	1,03,59,636	46,23,429
14.	Ludhiana-I	03*****1ZG	28,25,631	41,14,079	12,88,448
15.	Ludhiana-I	03*****1ZB	63,14,594	76,39,685	13,25,091
16.	Patiala	03*****1ZF	45,66,519	55,82,476	10,15,957
<b>Total-B (16 cases)</b>			<b>2,79,92,69,278</b>	<b>3,15,80,17,810</b>	<b>35,87,48,532</b>

☞ Data of GSTR-2A shown in above table may vary from the figures of GSTR-2A returns available on GSTN. The variation is caused due to amendments considered by Audit in the above data, which were carried out in the subsequent year.

**Gross Total (A + B) = 40 cases (₹ 1,20,27,82,216)**

### Appendix 2.11

(Referred to in Paragraph 2.7.2.2(B)(a)(6))

#### Mismatch between input tax credit availed in Annual Return and Financial Statements

(Amount in ₹)

Sr. No.	Jurisdiction	GSTIN	ITC Claimed as per GSTR-9	ITC availed in Financial Statements	Unreconciled ITC
1	Bathinda	03*****1ZI	19,21,33,305	8,43,60,450	10,77,72,855
2	Jalandhar-I	03*****1ZQ	1,84,87,493	1,38,98,481	45,89,012
3	Ludhiana-II	03*****1ZI	12,02,61,278	9,43,47,025	2,59,14,253
4	Ludhiana-III	03*****1ZZ	6,47,18,845	5,32,88,140	1,14,30,705
5	Mohali	03*****1ZF	29,54,31,062	29,49,91,659	4,39,403
<b>Total</b>			<b>69,10,31,983</b>	<b>54,08,85,755</b>	<b>15,01,46,228</b>

### Annexure 2.12

(Referred to in Paragraph 2.7.2.2(B)(a)(7))

#### Mismatch between input tax credit availed in Annual Return and Financial Statements

(Amount in ₹)

Sr. No.	Jurisdiction	GSTIN	ITC Claimed as per GSTR-9	ITC availed in Financial Statements	Unreconciled ITC
1.	Ludhiana-I	03*****1ZL	1,66,39,71,937	1,56,21,09,030	10,18,62,907
2.	Ludhiana-I	03*****1ZO	14,05,73,682	12,07,16,128	1,98,57,554
<b>Total</b>			<b>1,80,45,45,619</b>	<b>1,68,28,25,158</b>	<b>12,17,20,461</b>

### Appendix 2.13

(Referred to in Paragraph 2.7.2.2(B)(a)(8))

#### Mismatch in input tax credit in returns

(Amount in ₹)

Sr. No.	Jurisdiction	GSTIN	Total amount of input Tax availed as per Table 6A of GSTR-9	Input tax credit available as per Table 6B to 6H of GSTR-9	Difference
1.	Bathinda	03*****1ZZ	24,98,05,815	24,58,13,588	39,92,227
2.	Bathinda	03*****1ZW	1,11,52,138	1,11,45,318	6,820
3.	Jalandhar-II	03*****1ZM	42,45,649	42,28,609	17,040
4.	Ludhiana-I	03*****1ZB	76,39,685	68,19,168	8,20,517
5.	Ludhiana-II	03*****1ZD	84,14,026	67,02,151	17,11,875
6.	Ludhiana-II	03*****1ZL	6,53,95,685	3,18,05,363	3,35,90,322
7.	Mohali	03*****1ZU	81,80,857	61,52,963	20,27,894
8.	Muktsar Sahib	03*****1ZZ	46,66,11,407	46,63,23,053	2,88,354
9.	Patiala	03*****1ZF	55,14,022	49,34,914	5,79,108
<b>Total</b>			<b>82,69,59,284</b>	<b>78,39,25,127</b>	<b>4,30,34,157</b>

### Appendix 2.14

(Referred to in Paragraph 2.7.2.2(B)(a)(9))

#### Non-reversal of input tax credit on non-payment of consideration beyond 180 days

(Amount in ₹)

Sr. No.	Jurisdiction	GSTIN	GSTINs of supplier	Date of Supply	Outstanding consideration after 180 days
1	Jalandhar-I	03*****1ZY	Not Available	21.08.2017 and 22.08.2017	93,810
				27.07.2017	1,16,820
				27.07.2017	29,736
2	Jalandhar-II	03*****1ZA		28.09.2017 to 30.09.2017	89,377
3	Ludhiana-I	03*****1ZG	03*****1Z4	14.07.2017 to 25.07.2017	4,40,105
			03*****1ZA	15.09.2017 to 30.09.2017	1,81,686
			Not Available	17.09.2017 to 20.09.2017	2,07,000
			03*****1ZA	30.08.2017 to 14.09.2017	3,65,832
			Not Available	15.09.2017	33,428
<b>Total</b>					<b>15,57,794</b>

### Appendix 2.15

(Referred to in Paragraph 2.7.2.2(C)(a)(1))

#### Short payment of tax

(Amount in ₹)

Sr. No.	Jurisdiction	GSTIN	Tax payable as per GSTR-9	Tax paid as per GSTR-9	Difference
1.	Fatehgarh Sahib	03*****1ZW	3,94,84,411	3,94,41,208	43,203
2.	Mohali	03*****1ZA	6,91,861	63,903	6,27,958
Total (2 cases)			4,01,76,272	3,95,05,111	6,71,161

### Appendix 2.16

(Referred to in Paragraph 2.7.2.2(C)(a)(2))

#### Tax payment under Reverse Charge Mechanism

(Amount in ₹)

Sr. No.	Jurisdiction	GSTIN	RCM tax liability as per Table 4G of GSTR-9	Tax paid as per Table 6.1(B) of GSTR-3B	Tax short paid
1.	Mohali	03*****1ZI	4,15,153	3,89,221	25,932

## Appendix 2.17

(Referred to in Paragraph 2.7.2.2(C)(a)(3))

## Mismatch in tax liability declared

(Amount in ₹)

Sr. No.	Jurisdiction	GSTIN	Tax Liability as per GSTR-1	Tax payable as per GSTR-9 [Table 4N- 4G]	Tax liability Col.A or Col.B, whichever is higher	Tax paid as per GSTR-3B	Tax paid as per GSTR-9 (Net of RCM)	Tax short paid GSTR-3B	Tax short paid as per GSTR-9
			Col. A	Col. B	Col. C	Col. D	Col. E	[Col. C - Col. D]	[Col. C - Col.E]
1.	Bathinda	03*****1ZI	9,50,75,520	5,86,58,866	9,50,75,520	NA	8,48,51,106	NA	1,02,24,414
2.	Bathinda	03*****1ZW	83,60,764	83,61,085	83,61,085	NA	75,75,960	NA	7,85,125
3.	Jalandhar-I	03*****1ZY	1,02,44,118	1,02,42,608	1,02,44,118	NA	90,60,460	NA	11,83,658
4.	Jalandhar-II	03*****1ZA	1,78,60,008	1,78,62,612	1,78,62,612	NA	1,65,66,589	NA	12,96,023
5.	Jalandhar-II	03*****1ZM	57,10,809	51,39,736	57,10,809	NA	51,39,734	NA	5,71,075
6.	Jalandhar-II	03*****1ZO	40,86,767	0	40,86,767	32,78,103		8,08,664	
7.	Ludhiana-I	03*****1ZL	2,68,17,00,100	2,68,25,84,123	2,68,25,84,123	NA	2,68,21,59,497	NA	4,24,626
8.	Ludhiana-I	03*****1ZO	27,11,13,824	27,21,54,963	27,21,54,963	NA	27,11,13,837	NA	10,41,126
9.	Ludhiana-I	03*****1ZY	52,72,463	38,30,663	52,72,463	NA	38,28,663	NA	14,43,800
10.	Ludhiana-I	03*****1ZA	80,61,226	80,61,226	80,61,226	NA	64,85,390	NA	15,75,836
11.	Ludhiana-I	03*****1ZG	28,84,329	28,84,329	28,84,329	NA	7,40,628	NA	21,43,701
12.	Ludhiana-I	03*****1ZB	68,31,955	68,36,038	68,36,038	NA	60,43,652	NA	7,92,386
13.	Ludhiana-II	03*****1ZO	11,00,78,072	11,00,65,904	11,00,78,072	NA	10,43,61,236	NA	57,16,836
14.	Ludhiana-II	03*****1ZL	3,27,14,450	3,27,18,763	3,27,18,763	NA	3,27,17,904	NA	859
15.	Ludhiana-II	03*****1ZD	12,60,67,184	12,57,23,568	12,60,67,184	NA	12,57,21,174	NA	3,46,010
16.	Ludhiana-II	03*****1ZI	32,23,18,080	32,00,85,090	32,23,18,080	NA	30,75,88,030	NA	1,47,30,050
17.	Ludhiana-II	03*****1ZD	65,19,893	65,14,897	65,19,893	NA	43,77,527	0	21,42,366
18.	Ludhiana-II	03*****1ZD	26,90,930	6,70,821	26,90,930	NA	16,80,876	NA	10,10,054
19.	Ludhiana-III	03*****1ZZ	3,61,58,696	3,61,38,002	3,61,58,696	NA	3,59,90,990	NA	1,67,706
20.	Ludhiana-III	03*****1ZU	3,26,41,438	3,20,56,863	3,26,41,438	NA	3,21,75,200	NA	4,66,238
21.	Ludhiana-III	03*****1ZL	2,34,72,468	2,16,31,754	2,34,72,468	NA	2,19,01,751	NA	15,70,717
22.	Mohali	03*****1ZU	4,84,91,928	4,32,42,944	4,84,91,928	NA	4,32,42,944	NA	52,48,984
23.	Mohali	03*****1Z7	1,89,52,02,820	1,87,07,16,158	1,89,52,02,820	NA	1,87,04,29,661	NA	2,47,73,159
24.	Mohali	03*****1ZU	7,03,77,176	6,47,93,312	7,03,77,176	NA	6,79,12,472	NA	24,64,704
25.	Mohali	03*****1ZY	7,34,04,312	3,37,41,435	7,34,04,312	NA	3,37,41,435	NA	3,96,62,877
26.	Mohali	03*****1ZF	28,99,31,488	24,19,32,353	28,99,31,488	NA	24,19,26,233	NA	4,80,05,255
27.	Mohali	03*****1Z3	2,02,00,738	1,70,86,366	2,02,00,738	NA	1,70,86,367	NA	31,14,371
28.	Mohali	03*****2Z1	2,05,14,956	1,79,75,358	2,05,14,956	NA	1,79,67,452	NA	25,47,504
29.	Mohali	03*****1ZI	13,53,51,104	13,51,00,490	13,53,51,104	NA	13,50,95,803	NA	2,55,301
30.	Patiala	03*****1ZF	92,25,134	56,80,390	92,25,134	NA	62,56,564	NA	29,68,570
Total (30 cases)			6,37,25,62,750	6,19,24,90,717	6,37,44,99,233	6,19,70,17,238		8,08,664	17,66,73,331
								17,74,81,995	

## Appendix 2.18

(Referred to in Paragraph 2.7.2.2(C)(a)(4))

## Details of mismatch in turnover declared in GSTR-9C

(Amount in ₹)

Sr. No.	Jurisdiction	GSTIN	Taxable Turnover as per Financial Statement	Taxable Turnover as per GSTR-9	Difference in GSTR-9C (Table 5R/7G)
1.	Bathinda	03*****1ZZ	4,88,98,78,390	4,65,75,55,967	23,23,22,423
2.	Bathinda	03*****1ZW	7,06,82,613	7,50,40,937	-43,58,324
3.	Jalandhar-I	03*****1ZQ	23,95,73,300	23,79,71,315	16,01,985
4.	Ludhiana-I	03*****1ZA	9,45,85,28,630	9,45,84,36,740	91,890
5.	Mohali	03*****1ZU	36,46,71,703	36,13,23,134	33,48,569
6.	Mohali	03*****1ZF	1,47,22,29,580	1,47,21,76,442	53,138
Total			16,42,48,81,603	16,18,74,63,598	23,74,18,005

☞ Money value of cases at Sr. No. 2 not considered in paragraph being negative amount.



**Appendix 2.19**

(Referred to in Paragraph 2.7.2.2(C)(a)(5))

**Mismatch between tax paid in annual return and financial statements**  
[As per GSTR-9C]

Sr No	Jurisdiction	GSTIN	CGST payable	SGST payable	IGST payable	CGST paid	SGST paid	IGST paid	CGST Unreconciled amount (Table 9R)	SGST Unreconciled amount (Table 9R)	IGST unreconciled amount (Table 9R)
1	Ludhiana-I	03*****1Z0	13,74,23,100	13,74,23,100	3,21,47,318	14,86,07,992	13,60,35,196	3,18,57,236	-1,11,84,892	13,87,904	2,90,082
2	Ludhiana-I	03*****1ZA	40,30,613	40,30,613	0	32,57,250	32,57,250	0	7,73,363	7,73,363	0
3	Ludhiana-I	03*****1ZB	40,815	40,815	67,54,408	38,446	38,446	59,66,760	2,369	2,369	7,87,648
<b>Total</b>			<b>40,71,428</b>	<b>14,14,94,528</b>	<b>3,89,01,726</b>	<b>32,95,696</b>	<b>13,93,30,892</b>	<b>3,78,23,996</b>	<b>7,75,732</b>	<b>21,63,636</b>	<b>10,77,730</b>
						<b>18,44,67,682</b>	<b>18,04,50,584</b>			<b>40,17,098</b>	

\* CGST portion at Sr. No. 1 (grey shaded) ignored being negative amount

### Appendix 3.1

(Referred to in paragraph 3.9.2)

#### Adherence of timelines of project proposal

Sr. No.	Activity	Date of completion as per proposal	Actual completion detail as noticed in audit	Delay/Remarks
1.	Implementation of IFMS Haryana application in Punjab	March 2020	April 2020	Within time.
2.	Purchase of hardware for Development Team	November 2019	Budget provided for purchase of software and hardware (30 December 2019)	Almost within time
3.	Understanding processes, Requirement Study and Design, Business Process Reengineering	May 2020	As discussed with NIC, during the period, they did in-house discussion for development of new module. Hardware requirement shared (December 2019) GAP analysis (January 2020) Training portal (March 2020)	Within time.
4.	Development	September 2020	eBilling / ePayment and eReceipt - April 2020 AG Monthly account statement module - July 2020 IFMS-PFMS integration completed - September 2020 eBudget – NA (Revised budget estimates of 2020-21 were processed through this module) Debt management module, e-sanction and RBI e-receipt integration - yet to be implemented	Largely within time  Modules like Debt Management, eSanction, e Reconciliation, etc. are awaited (March 2023).
5.	Black Box Testing, White Box Testing, Unit Testing, Integration Testing, Dummy Data Testing, Beta Testing and Security Audit	January 2021	Security audit of e-treasury was done in May 2022; e-receipt done in October 2022; and of e-budget done in November 2022.	Up to one year and eleven months.
6.	Deployment with Payment, SMS, and E-mail configuration	February 2021	Letter sent for SMS configuration to MD of NICS on 02 March 2020. OTP facility for DDO is working through SMS (April 2020).	Within time.
7.	Training and deployment of new IFMS	March 2021	Department/NIC provided user manuals/YouTube videos on various functionalities of IFMS modules. Though a training portal was introduced in February 2020, the relevant documents/information with regard to preparation of any training plan, collection of feedback from trained participants, etc. were not maintained/provided to Audit; in the absence of which effectiveness of training or fulfilment of users' requirement could not be ascertained (as discussed in paragraph 2.6).	--
8.	Development, testing and deployment of new modules to newly developed IFMS Punjab	March 2022	New IFMS system was in development phase, as Modules like Debt Management, eSanction, e Reconciliation and adequate integration with other systems (as discussed in paragraph 3.3) were still awaited (March 2023).	--

Source: Departmental data

### Appendix 3.2

(Referred to in paragraph 3.10.1)

**Table 3.1: Status of implementation of modules under NIC-IFMS**

Sr. No.	Module	Sub-module	Status	Description
1.	eBudget	Budget Preparation	Implemented	Implemented in October 2020. Budget for the year 2021-22 was prepared through new IFMS and books were got printed in the required format from the System.
2.		Grant Allocation	Implemented	Budget distribution from FD to HoD/CO and from HoD/CO to DDO was being done through the System.
3..		Debt Management	Not Implemented	The Department stated (March 2023) that this module was ready, but UAT was pending at the end of the Reserve Bank of India.
4.	eTreasury	Online Bill Processing	Implemented	There are 39 types of bills available in the System. All the bills were being generated and submitted in Treasury through the System.
5.		Treasury Bill Processing	Implemented	After submitting bills into Treasury by DDOs, the bill gets processed into Treasury at different levels. All the steps were being done through the System.
6.		Accounting	Implemented	Monthly Accounts were being submitted to AG Office in the required format from the System. All the logics were developed in concurrence with AG office.
7.		New Pension Scheme	Implemented	All the processing of NPS was being done through the System. IFMS was completely integrated with NSDL portal for processing of NPS related activities like PRAN generation, PRAN modification, SCF file validation and submission at NSDL portal and automatic generation and submission of contribution bills of employees and employers.
8.		Earnest Money Deposits	Implemented	Bills can be prepared against the receipt deposited and balances were also being maintained in the System.
9.		Employee Management	--	Data pertaining to all employees was being maintained in the System as per the employee's category like Regular, Third Party, Contractual, etc.
10.	eReceipt	--	Implemented	All the Government receipts were being deposited by different modes like net banking, debit card, credit card, etc.
11.	Management Information System (MIS)	--	Implemented	It is used by decision makers for coordination, control, analysis and visualisation of information related to IFMS.
12.	Audit Management System	--	Developed and rolled out	All the audits done by the Audit Department and AG office would be managed and tracked from the System.

Source: Departmental information

## Appendix 3.3

(Referred to in paragraph 3.10.2.1(i))

## Funds released by the Finance Department pending for reappropriation

(₹ in thousand)

Sr. No.	Demand (Grant No.)	Head	Budget Estimate	Budget sanctioned by FD	Released by FD	Amount reappropriated	Expenditure
1	2	3	4	5	6	7	8
1.	1	240100800359936	0	60,50,000	60,50,000	0	60,50,000
2.	1	240199108229933	0	17,50,000	17,50,000	0	17,50,000
3.	2	240300101180026	0	286	286	0	286
4.	5	220202107089934	0	54,600	54,600	0	54,600
5.	5	220203102169936	0	24,700	24,700	0	24,700
6.	5	220203102169931	0	20,000	20,000	0	20,000
7.	8	207000001010208	0	816	816	0	793
8.	8	223560104010050	0	10	10	0	10
9.	10	205200090010050	0	50	50	0	50
10.	11	221001190020131	0	1,60,625	1,60,625	0	1,07,083
11.	11	221002101010030	0	800	800	0	778
12.	12	207500800040007	0	1,772	1,772	0	1,643
13.	13	285100800030050	0	3,100	3,100	0	3,100
14.	15	470157800024653	0	2,42,100	1,36,000	0	1,36,000
15.	15	470157800024553	0	1,69,300	1,50,000	0	1,50,000
16.	15	470157800021153	0	60,000	90,000	0	59,963
17.	21	505404337079953	0	5,00,000	5,00,000	0	5,00,000
18.	21	505404789030153	0	2,50,000	1,85,935	0	1,85,935
19.	27	220300102029931	0	50,000	50,000	0	50,000
20.	29	305500190050135	0	10,000	10,000	0	5,397
21.	29	305380001010028	0	486	486	0	485
22.	38	221005102019931	0	3,500	3,500	0	3,500
23.	41	421501102389953	0	1,40,000	1,32,700	0	1,29,426
24.	42	422501789080053	0	1,05,000	1,05,000	0	1,02,900
<b>Total</b>				<b>95,97,145</b>	<b>94,30,380</b>	<b>0</b>	<b>93,36,649</b>

Source: IFMS database

Note: Information as per Column No. 7 was not depicting in MIS available on IFMS portal.

### Appendix 3.4

(Referred to in paragraph 3.10.2.5)

#### Details of passing of bills flagged as rejected

Sr. No.	Bill number	Year of bill	Gross amount (in ₹)	Bill status (rejected)	Token date	Bill status (passed)	ECS_Id	Date of payment	Voucher number	Date of voucher
1.	200902073510006	2020-21	8,56,063	1	20-04-2020	30	1628	20-04-2020	9	20-04-2020
2.	200600080910001	2020-21	94,968	1	20-04-2020	30	1570	20-04-2020	1165	20-04-2020
3.	201000044410001	2020-21	22,07,700	1	19-06-2020	30	11209	23-06-2020	1722	23-06-2020
4.	202502017010025	2020-21	12,126	1	17-06-2020	30	NULL	16-07-2020	659	16-07-2020
5.	202402012610028	2020-21	11,65,438	1	30-06-2020	30	14471	10-07-2020	2	10-07-2020
6.	200704014610075	2020-21	2,86,325	1	07-07-2020	30	13905	08-07-2020	73	08-07-2020
7.	201100005310043	2020-21	99,998	1	31-03-2021	30	57246	31-03-2021	40	31-03-2021
8.	202800062610953	2020-21	9,996	1	17-09-2020	30	27108	13-10-2020	762	13-10-2020
9.	202800062610954	2020-21	32,072	1	17-09-2020	30	26898	12-10-2020	481	12-10-2020
10.	200600060810153	2020-21	26,74,601	1	08-10-2020	30	33416	25-11-2020	9	25-11-2020
11.	200500052510175	2020-21	9,087	1	09-11-2020	30	33976	27-11-2020	42	27-11-2020
12.	202800003111406	2020-21	66,140	1	27-10-2020	30	29989	04-11-2020	70	04-11-2020
13.	201308032010167	2020-21	8,530	1	10-11-2020	30	43219	25-01-2021	253	25-01-2021
14.	202300060910202	2020-21	2,08,444	1	19-11-2020	30	42673	22-01-2021	95	22-01-2021
15.	201700014510076	2020-21	12,81,608	1	14-01-2021	30	44535	28-01-2021	53	28-01-2021
16.	201600053110060	2020-21	15,765	1	22-01-2021	30	44101	28-01-2021	296	28-01-2021
17.	200901022310262	2020-21	11,42,383	1	01-02-2021	30	49439	25-02-2021	176	25-02-2021
18.	201008014810143	2020-21	1,44,245	1	17-02-2021	30	48230	17-02-2021	158	17-02-2021
19.	201000016010527	2020-21	12,28,012	1	24-03-2021	30	55262	25-03-2021	237	25-03-2021
20.	211105045910003	2021-22	11,80,146	1	28-04-2021	30	61598	28-04-2021	59	28-04-2021
21.	210600044910579	2021-22	12,19,354	1	17-08-2021	30	82029	26-08-2021	152	26-08-2021
22.	210600007910028	2021-22	4,000	1	22-09-2021	30	89073	11-10-2021	1935	11-10-2021
23.	211801074810062	2021-22	6,82,927	1	27-10-2021	30	90542	02-11-2021	18	02-11-2021
24.	210600051910120	2021-22	2,51,761	1	21-12-2021	30	98750	22-12-2021	12	22-12-2021
25.	210600002710090	2021-22	9,40,992	1	02-02-2022	30	107078	03-02-2022	1242	03-02-2022
26.	211000054210611	2021-22	1,44,743	1	10-03-2022	30	116370	25-03-2022	78	25-03-2022
27.	220700050510338	2022-23	2,072	1	06-09-2022	30	142609	09-09-2022	91	09-09-2022

Source: IFMS database

## Appendix 3.5

(Referred to in paragraph 3.10.3.1(i))

## Generation of duplicate bill numbers

Sr. No.	Bill Number	VMS Database			IFMS Database (e-Treasury)				
		Preparation date	Amount (in ₹)	Expenditure details	Status	Preparation date	Amount (in ₹)	SOE details	Status (Passed)
1.	200902063210958	23-03-2021	1,47,782	Maintenance	Pending	24-03-2021	2,21,610	93 (Electricity)	30
2.	201300051910008	18-04-2020	9,502	Contractual Vehicle Claim	Bill Discarded	19-04-2020	705	92 (Telephone)	30
3.	202100007310147	26-06-2020	13,008	Fuel Consumption	Objection Raised	29-06-2020	520	11 (Domestic Travel)	30
4.	202800002510032	18-04-2020	59,897	Maintenance	Bill Discarded	20-04-2020	1,32,000	4 (Pensionary charges)	30
5.	202800002510033	18-04-2020	59,897	Maintenance	Bill Discarded	20-04-2020	95,424	4 (Pensionary charges)	30
6.	202800002510034	18-04-2020	89,573	Maintenance	Bill Discarded	20-04-2020	31,078	4 (Pensionary charges)	30
7.	210500056010032	06-05-2021	32,950	MT Store Claim	Pending	07-05-2021	707	92 (Telephone)	30
8.	210706080110006	18-12-2020	20,379	Fuel Consumption	Pending	26-04-2021	2,13,863	4 (Pensionary charges)	30
9.	211100051010142	26-04-2021	19,890	Maintenance	Bill Discarded	27-04-2021	3,18,937	1 (Salary)	30
10.	211102033910017	26-04-2021	39,997	Fuel Consumption	Bill Discarded	27-04-2021	6,99,297	1 (Salary)	30
11.	212000052510012	26-04-2021	20,790	Fuel Consumption	Bill Discarded	29-04-2021	4,200	13 (Office Expenses)	30
12.	212200053410027	26-04-2021	4,038	Fuel Consumption	Bill Discarded	27-04-2021	42,315	1 (Salary)	30
13.	212200053410029	26-04-2021	515	Maintenance	Bill Discarded	27-04-2021	25,057	1 (Salary)	30

Source: VMS and IFMS database

### Appendix 3.6

(Referred to in paragraph 3.10.4(i))

#### Details of empty tables in IFMS database

Sr. No.	Table Name	Description
<b>e-Budget</b>		
1.	FD_BUD_PLN_NABARD_SANCTION_2020	NABARD sanction details of year 2020
2.	FD_BUD_PLN_PFMS_SANCTION_HOA	HoA-wise PFMS sanction data
3.	FD_BUD_PREP_RCG_MST_TEMP	Revenue/Capital/GoI temporary table for calculation
4.	FD_BUD_PREP_RCG_TXN_FINAL_TEMP	Revenue/Capital/GOI temporary table for calculation
5.	FD_BUD_PREP_RCG_TXN_TEMP	SOE-wise budget data temporary table for calculation
6.	FD_BUD_PREP_RCPT_MST_TEMP	Transaction (*TXN)
7.	FD_BUD_PREP_RCPT_TXN_FINAL_TEMP	--
8.	FD_BUD_PREP_RCPT_TXN_TEMP	--
9.	FD_BUD_PREP_SD_TXN_TEMP	--
10.	FD_GRT_RE_APPR_TEMP	Re-appropriation calculation
11.	FD_GRT_WALLET_TEMP	Temporary table for Grant wallet calculation
<b>e-Treasury</b>		
12.	T_P_FailedTransaction	Processing of failed transactions are stored in this table
<b>e-Receipt</b>		
13.	Bank_Request	Bank Json Log
14.	DPT_Bank_Request	Integration Department Bank request
15.	DPT_GRN_Amount_mismatch	Integration Department GRN mismatch details
16.	GRN_Amount_mismatch	GRN mismatch amount details
17.	grn_Maxvouchemo	Use in eGRAS Haryana
18.	IFMSheader	Integration Department header details
19.	M_AccountMonth	Use in eGRAS Haryana
20.	MoE_BankCode	Memorandum of error table used in GST for fetching bank details
21.	MoE_errormaster	Memorandum of error table used in GST that reflects error
22.	MstBankTable	Online bank details
23.	MstDeptIntegration	Integrated Department details
24.	SMSLogs	SMS Logs

Source: IFMS database

## Appendix 4.1

(Referred to in paragraph 4.1)

## Non-levy of interest

(Amount in ₹)

Sr. No.	ACST	Assessment Year	Disposal No./Date	CST Demand	No. of months	Interest leviable
1	Bathinda	2013-14	538/15-12-2020	2,82,741	81	1,14,510
2	Jalandhar-I	2012-13	532/ 19-11-2019	4,27,744	80	1,71,098
3	Jalandhar-II	2013-14	429/17-12-2020	1,51,42,269	81	61,32,619
4		2013-14	741/10-12-2020	44,94,616	81	18,20,319
5		2012-13	171/01-11-2019	26,41,702	80	10,56,681
6		2013-14	111/22-10-2020	2,10,624	79	83,196
7		2012-13	179/13-11-2019	64,837	80	25,935
8		2013-14	110/22-10-2020	1,52,119	79	60,087
9		2013-14	372/20-11-2020	16,84,132	80	6,73,653
10		2013-14	226/14-12-2020	11,65,352	81	4,71,968
11		2012-13	112/20-11-2019	11,16,485	80	4,46,594
12		2013-14	285/06-11-2020	3,01,914	80	1,20,766
13		2013-14	293/09-11-2020	6,12,229	80	2,44,892
14		2012-13	459/20-11-2019	4,63,817	80	1,85,527
15		2013-14	23/29-10-2020	11,43,581	79	4,51,714
16		2013-14	60/18-11-2020	8,38,109	80	3,35,244
17		2013-14	61/18-11-2020	7,79,492	80	3,11,797
18		2013-14	234/20-11-2020	7,21,090	80	2,88,436
19		2012-13	59/09-10-2019	5,61,254	79	2,21,695
20		Ludhiana-I	2013-14	456/07-12-2020	70,88,432	81
21	Ludhiana-II	2013-14	1/22-05-2020	1,56,685	74	57,973
22		2013-14	218/24-11-2020	2,19,138	80	87,655
23		2014-15	436/21-12-2020	1,43,353	69	49,457
24		2013-14	397/15-12-2020	1,98,846	81	80,533
25		2013-14	21/05-10-2020	1,83,936	79	72,655
26		2013-14	553/12-12-2020	3,01,754	81	1,22,210
27		2013-14	163/03-12-2020	10,06,124	81	4,07,480
28	Sangrur	2012-13	57/18-11-2019	82,18,322	80	32,87,329
29		2012-13	708/12-09-2019	14,88,922	78	5,80,680
<b>Total</b>				<b>5,18,09,619</b>		<b>2,08,33,518</b>



### Appendix 4.2

(Referred to in paragraph 4.2)

#### Non-levy of Infrastructure Development Fee

(Amount in ₹)

Sr. No.	ACST	Assessment Year	Disposal No. and Date	Item	Purchase Value	Rate of IDF (%)	IDF leviable
1	Mansa	2012-13	22/19.08.2019	Cotton	25,24,27,836	2	50,48,557
2		2011-12	32/20.11.2019	Cotton	20,17,57,638	2	40,35,153
3	Sangrur	2013-14	101/03.11.2020	Cotton	9,24,50,017	2	18,49,000
<b>Total</b>					<b>54,66,35,491</b>		<b>1,09,32,710</b>

### Appendix 4.3

(Referred to in paragraph 4.3)

#### Excess brought forward balance of input tax credit

(Amount in ₹)

Sr. No.	ACST	2013-14		2014-15		Excess ITC brought forward
		Disposal No. and Date	ITC determined in 2013-14 for carry forward	Disposal No. and Date	ITC brought forward in 2014-15	
1	Ludhiana-I	521/15-12-2020	10,02,097	148/30-09-2021	38,79,808	28,77,711
2	Mohali	274/14-12-2020	1,83,21,977	07-09-2021	2,14,34,095	31,12,118
<b>Total</b>			<b>1,93,24,074</b>		<b>2,53,13,903</b>	<b>59,89,829</b>

### Appendix 4.4

(Referred to in paragraph 4.4-A)

#### Calculation of reversal of input tax credit U/S 19 (5) of PVAT Act 2005

(On the basis of cotton/narma consumed in manufacturing of goods, that were sold outside of the State)

Disposal No. 288 dated 1 November 2019 (Bathinda)

Percentage of Inter-State Sale to Gross Sale		Amount in ₹
1	Gross Sale	56,32,84,290
2	Value of interstate sale at the tax rate of two <i>per cent</i>	4,07,64,432
3	Interstate sale as percentage of gross sale	7.24 <i>per cent</i>

#### Details of raw material purchased and consumed

4	Total value of raw material purchased	52,83,66,634
5	Value of raw material consumed	53,01,58,116
	Opening Stock of cotton/narma: ₹ 3,56,74,265	
	<i>Add</i> cotton purchased: ₹ 1,58,44,073	
	<i>Add</i> Narma purchased: ₹ 50,43,28,329	
	<i>Less</i> Closing Stock of cotton/narma: ₹ 2,56,88,551	
6	Percentage of gross purchase consumed	100.3 <i>per cent</i>

#### Value of Schedule-H goods (cotton/narma) used in manufacturing of goods sold interstate

7	Value of Schedule-H goods (cotton/narma) on which input tax credit availed Purchases under Section 19(1): ₹ 49,84,54,899 Local Purchases: ₹ 2,49,82,554 (₹ 2,10,54,916 + ₹ 39,27,638)	52,34,37,453
8	Value of Schedule-H goods (cotton/narma) used in manufacturing of goods sold interstate at the tax rate of two <i>per cent</i> (7.24 <i>per cent</i> of ₹ 52,34,37,453)	3,78,96,871

#### Calculation of reversal of input tax credit under Section 19(5)

9	Value of Schedule-H goods (cotton/narma) consumed in interstate sale	3,78,96,871
10	Input tax credit allowed by assessing authority on cotton/narma consumed in interstate sale (4.4 <i>per cent</i> <sup>#</sup> of ₹ 3,78,96,871)	16,67,462
11	Central Sales Tax paid at the rate of two <i>per cent</i> on inter-state sale <sup>§</sup>	8,15,289
12	Reversal of input tax credit required to be made under Section 19(5) (10-11)	8,52,173
13	Reversal of input tax credit made in the assessment order	0
14	Short reversal of input tax credit (12-13)	<b>8,52,173</b>

<sup>#</sup> Rate of input tax credit of 4.95 *per cent* ignored being very small amount of purchase. Major portion of purchase of dealer for cotton/narma is at the rate of 4.4 *per cent*.

<sup>§</sup> The benefit of entire amount of central sales tax paid by dealer has been allowed by audit in above calculations.

### Appendix 4.5

(Referred to paragraph 4.5)

#### Allowance of advance tax without payment of tax by the dealers

(Amount in ₹)

Sr. No.	ACST	Disposal No. and Date	Assessment Year	Benefit of Advance Tax availed by dealer	Advanced Tax paid by dealer as per ETTSA System	Excess benefit allowed by Assessing Authority
1	Sangrur	84/18.11.2019	2012-13	11,33,970	0	11,33,970
2	Sangrur	33/08.10.2020	2013-14	12,68,850	1,99,900	10,68,950
<b>Total</b>				<b>24,02,820</b>	<b>1,99,900</b>	<b>22,02,920</b>

### Appendix 4.6

(Referred to in Paragraph 4.7)

#### Disposal No. 443 dated 4 December 2020 (Ludhiana-I)

#### Calculation showing allowance of input tax credit on goods not used towards taxable sale

(Amount in ₹)

1	Opening Balance of inventory as on 1 April 2013	1,83,30,042
2	<b>Add:</b> Taxable purchase during 2013-14 on which input tax credit was allowed	8,32,26,090
3	Value of total taxable goods (Row 1+2)	10,15,56,132
4	<b>Less:</b> Closing Balance of inventory as on 31 March 2014	2,02,93,680
5	Value of tax paid goods consumed during 2013-14 (Row 3-4)	8,12,62,452
6	<b>Less:</b> Taxable Sales (Taxable local sale = ₹4,24,94,515 plus Taxable Inter-State sale = ₹81,25,328)	5,06,19,843
7	Value of tax paid goods that were not used towards taxable sale (Row 5-6)	3,06,42,609
8	Tax implication* on goods mentioned at Row 7 (₹ 2,04,16,890 at the rate of 4.95 per cent and remaining ₹ 1,02,25,719 at the rate of 6.05 per cent)	16,29,291
9	<b>Less:</b> Input tax credit disallowed in Assessment Order	4,43,045
10	<b>Excess allowance of ITC (Row 8-9)</b>	<b>11,86,246</b>

\* Tax implication has been worked out by adopting conservative audit approach. Out of ₹ 3,06,42,609, the value of ₹ 2,04,16,890 has been worked out at the rate of 4.95 per cent by considering the entire value of taxable purchase of dealer at the rate of 4.95 per cent during the year. Thereafter, tax implication on remaining amount of ₹ 1,02,25,719 has been worked out at next higher rate of tax paid, that dealer paid on taxable purchases during the year.

### Appendix 4.7

(Referred to in Paragraph 4.9)

#### Short levy of stamp duty, registration fee and IDF on Power of Attorney

(Amount in ₹)

Sr. No	Name of Unit SR/JSR	JDA/Power of Attorney	Area of Property	Consideration Amount	Leviable*	Levied	Short levied
		Deed No./Date					
1	Derabassi	18/22.06.2020 19/22.06.2020	18.378 Acre	13,50,00,000 <sup>#</sup>	96,50,000	2,400	96,47,600
2	Zirakpur	71/29.04.2019 72/29.04.2019	5.413 Acre	10,80,00,000 <sup>S</sup>	77,60,000	2,400	77,57,600
<b>Total</b>					<b>1,74,10,000</b>	<b>4,800</b>	<b>1,74,05,200</b>

\* This includes Stamp Duty at the rate of five per cent, Social Infrastructure Cess at the rate of one per cent, Registration Fee at the rate of one per cent subject to maximum of rupees two lakh, and Infrastructure Development Fee at the rate of one per cent of value of the property.

<sup>#</sup> In case of Derabassi (JDA-18), the consideration amount of ₹ 13.50 crore had been mentioned in Annexure-B, forming part to Clause 4.2.4 of Joint Development Agreement.

<sup>S</sup> In case of Zirakpur (JDA-71), the owner had agreed to receive 40 per cent of sale proceeds under Clause 4 titled 'Consideration' and minimum anticipated sale proceeds was mentioned as ₹ 27.00 crore. Accordingly, 40 per cent of the minimum anticipated sale proceeds, which worked out to ₹ 10.80 crore, had been considered in the paragraph.

### Appendix 4.8

(Referred to in paragraph 4.10)

#### Details of deeds in which Stamp Duty, Registration Fee and Infrastructure Development Fee was short levied due to misclassification of properties and incorrect application of Collector's rates

(Amount in ₹)

Sr. No	Name of Unit SR/JSR	Deed No./Date	##	Area of Property in Deed	Value as per Collector Rate	Value as per deed	Short levied (SD, SIC, RF, IDF)
1	Baba Bakala Sahib	435/16-05-19	A + GT	14K 13.50M	59,92,031	16,51,000	3,47,192
2		436/16-05-19	A + GT	14K 13.50M	59,92,031	16,51,000	3,47,192
3	Jalandhar-II	3355/05-10-20	A + M	10K 10.6M	64,76,678	26,57,500	3,05,485
4		3442/07-10-20	A + M	10K 10.6M	64,76,678	26,57,500	3,05,485
5	Kharar	13836/17-03-21	I	3B 6.33B 0B	2,08,93,950	74,20,000	7,99,498
6		12928/01-03-21	I	1B 18B 0B	1,19,70,000	42,00,000	6,21,600
7		13326/05-03-21	I	1B 8.33B 0B	89,23,950	31,20,000	4,64,317
8	Ludhiana South	12984/30-03-21	R	6K	98,01,000	16,50,000	6,51,880
9		9212/08-01-21	R	7K	97,82,850	18,00,000	6,38,529
10	Ludhiana West	5949/26-10-20	A + R	4K	40,70,663	10,00,000	2,45,554
11		5951/26-10-20	R	4K	41,14,000	10,00,000	2,49,020
12		5954/26-10-20	R	4K	41,14,000	10,00,000	2,49,020
13		5956/26-10-20	R	4K	41,14,000	10,00,000	2,49,020
14		5963/26-10-20	R	5K 11M	57,08,175	13,90,000	3,45,355
15		13944/09-03-21	A + R	24K	2,06,26,212	1,24,50,000	6,47,835
16		9841/31-12-20	R	5K 10M	56,56,750	9,00,000	3,80,541
17		13911/08-03-21	A + R	4K	32,47,250	7,00,000	1,99,781
18		5288/14-10-20	R	10K	1,02,85,000	25,00,000	6,22,800
19		5295/15-10-20	R	10K	1,02,85,000	25,00,000	6,22,800
20		1083/23-06-20	R	4K	41,14,000	6,47,000	2,77,180
21		14843/23-03-21	R	3K	30,85,500	6,00,000	1,98,840
22		10458/15-01-21	R	3K 10M	38,11,500	8,00,000	2,40,920
23		14201/12-03-21	R	2K 2M	22,86,900	5,50,000	1,38,852
24		14194/12-03-21	R	3K	32,67,000	8,00,000	1,97,360
25	3957/18-09-20	R	8K	87,12,000	18,00,000	5,52,860	

Sr. No	Name of Unit SR/JSR	Deed No./Date	##	Area of Property in Deed	Value as per Collector Rate	Value as per deed	Short levied (SD, SIC, RF, IDF)
26		600/08-06-20	R	2K	20,57,000	3,25,000	1,38,060
27		14842/23-03-21	R	3K	30,85,500	6,00,000	1,98,840
28		14819/23-03-21	R	5K	51,42,500	9,31,000	3,38,680
29		1837/14-07-20	R	2K 2M	22,86,900	4,72,500	1,45,002
30		7990/26-11-20	R	4K	43,56,000	9,00,000	2,76,480
31		857/15-06-20	R	2K 2M	21,59,850	3,45,000	1,45,089
32		3831/16-09-20	R	3K 8.83M	35,39,583	5,80,000	2,36,667
33		9090/17-12-20	R	2K 2M	21,59,850	3,45,000	1,45,089
34		10528/14-01-21	R	2K 10M	27,22,500	5,70,000	1,72,200
35		13816/05-03-21	R	2K 2M	22,86,900	4,80,000	1,04,114
36		13823/05-03-21	R	2K 6M	25,04,700	6,00,000	1,52,376
<b>Total</b>					<b>21,61,08,401</b>	<b>6,25,92,500</b>	<b>1,19,51,513</b>

## Actual classification of property as per Revenue Record (A-Agricultural, GT-2 acre from GT Road, I-Industrial, M-Agricultural at main road, R-Residential)

### Appendix 4.9

(Referred to in paragraph 4.13)

#### Short/non-realisation of motor vehicle tax and surcharge from tourist permit buses and maxi/motor cabs

(Amount in ₹)

Vehicle Category	No. of Vehicles	MVT Payable*			MVT paid	Short payment of MVT
		MVT	SSS	Total		
Tourist Bus	18	40,30,085	4,03,008	44,33,093	0	44,33,093
Maxi/Motor Cab	432	4,65,003	46,513	5,11,516	11,801	4,99,715
<b>Total</b>	<b>450</b>	<b>44,95,088</b>	<b>4,49,521</b>	<b>49,44,609</b>	<b>11,801</b>	<b>49,32,808</b>

\* Due to Covid-19 pandemic, the Government of Punjab exempted tourist buses and maxi/motor cabs from payment of MVT from 23 March 2020 to 19 May 2020 under Section 13(3) of Punjab Motor Vehicle Taxation Act 1924. The contract carriages up to 16 seaters (maxi/motor cabs) were further exempted from tax up to 31 December 2020. The exempted period has been excluded while calculating the MVT in the audit para.

