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## **Appendices & Glossary**

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**Appendix 1.1**  
**(Reference to paragraph 1.2, page 1)**  
**Profile of Audited Entities**

Sl. No.	Name of the Department	Nature of Receipts	Objectives / Functions of the Departments
1.	Revenue	Commercial Taxes	The Department administers and collects revenue on goods and services under The Telangana VAT Act, 2005, The CST Act, 1956, The Telangana Entertainment Tax Act, 1939, The Telangana Tax on Professions, Trades, Callings and Employments Act, 1987. After introduction of GST with effect from 1 July 2017, the Department has been administering and collecting revenue on goods and services under The Telangana GST Act, 2017.
		State Excise	Prohibition and Excise Department is governed by 'The Telangana Excise Act, 1968', 'The Telangana Prohibition Act, 1955' and 'The Narcotic Drugs and psychotropic Substances Act, 1985' (Central Act).
		Land Revenue	The Department is responsible for administration of Revenue Board's Standing Orders (BSO), The Telangana Water Tax Act, 1988, The Telangana Irrigation, Utilisation and Command Area Development Act, 1984, The Telangana Agricultural Land (Conversion for Non-agricultural Purposes) Act, 2006 (NALA) and orders issued there under.
		Stamp Duty and Registration Fee	The Department is responsible for determining and collecting stamp duty and registration fees. It also enforces Indian Stamp (IS) Act, 1899 and Registration Act, 1908 as amended from time to time.
2.	Transport	Motor Vehicle Taxes	The Department is primarily responsible for enforcement of provisions of various Motor Vehicles Acts and Rules that include provisions for collection of taxes, fees, issue of driving licenses, certificates of fitness to transport vehicles, registration of motor vehicles and grant of regular and temporary permits to vehicles.

**Appendix 1.2**  
**(Reference to paragraph 1.5.1 page 5)**  
**Response to previous Inspection Reports**

**(₹in crore)**

Sl.No.	Name of the Department	Nature of Receipt	Number of outstanding Inspection Reports	Number of outstanding Audit Observations	Money Value Involved
1.	Revenue	Commercial Taxes	414	6,143	3,478.81
		State Excise	121	667	61.66
		Land Revenue	368	2,922	746.66
		Stamps and Registration Fees	583	3,921	529.33
2.	Transport	Taxes on Motor Vehicles	97	1,219	120.99
		<b>Total</b>	<b>1,583</b>	<b>14,882</b>	<b>4,937.45</b>

**Source:** Records of Office of the Accountant General (Audit), Telangana

**Appendix 2.1(A)**  
**(Reference to paragraph 2.14.4 page 33)**  
**List of 50 taxpayers selected for detailed audit**

Sl. No.	Division	Circle	GSTIN	Name of the Taxpayer
1	Abids	Abids STU-1	3XXXXXXXXXXXXXZ	IVRCL Limited
2	Abids	Abids STU-1	3XXXXXXXXXXXXXU	Andhra Bank
3	Abids	Abids STU-2	3XXXXXXXXXXXXXM	Bharat Sanchar Nigam Limited
4	Abids	Abids STU-2	3XXXXXXXXXXXXXU	Tata Teleservices Limited
5	Abids	Narayanaguda-MJ Market	3XXXXXXXXXXXXXN	SKYCOMM Electronics India Private Limited
6	Abids	Narayanaguda-MJ Market	3XXXXXXXXXXXXX4	Telugu Academy Trade
7	Abids	Narayanaguda-MJ Market	3XXXXXXXXXXXXXI	Padmavathi Jewels
8	Abids	Narayanaguda-MJ Market	3XXXXXXXXXXXXX5	Abdul Sattar Kasim
9	Begumpet	Begumpet	3XXXXXXXXXXXXXQ	Vajram Constructions Private Limited
10	Begumpet	Begumpet	3XXXXXXXXXXXXXH	UPS SCS (India) Private Limited
11	Begumpet	Begumpet	3XXXXXXXXXXXXX5	Wissen Technology Private Limited
12	Begumpet	Begumpet	3XXXXXXXXXXXXXR	Insight Outreach Private Limited
13	Begumpet	Begumpet STU-1	3XXXXXXXXXXXXXL	Conneqt Business Solutions Limited
14	Begumpet	Begumpet STU-2	3XXXXXXXXXXXXX0	GSK Infrastructures
15	Begumpet	Begumpet STU-2	3XXXXXXXXXXXXXU	GTL Infrastructure Limited
16	Begumpet	Begumpet STU-2	3XXXXXXXXXXXXXP	Mahindra Logistics Limited
17	Secunderabad	Musheerabad	3XXXXXXXXXXXXXY	Bhagyanagar Gas Agencies
18	Secunderabad	Musheerabad	3XXXXXXXXXXXXXD	Suresh Ads
19	Secunderabad	Musheerabad	3XXXXXXXXXXXXXQ	J B Chemicals & Pharmaceuticals Ltd

Sl. No.	Division	Circle	GSTIN	Name of the Taxpayer
20	Secunderabad	Secunderabad STU-1	3XXXXXXXXXXXXXS	Sunil Kumar Muthyala
21	Secunderabad	Secunderabad STU-1	3XXXXXXXXXXXXX9	Bajaj Electricals
22	Secunderabad	Secunderabad STU-1	3XXXXXXXXXXXXXC	Pfizer Limited
23	Secunderabad	Secunderabad STU-1	3XXXXXXXXXXXXXT	Swamy Sons Agencies Private Limited
24	Secunderabad	Secunderabad STU-1	3XXXXXXXXXXXXXT	Swamy Ads, Trade
25	Hyderabad Rural	Hyderabad Rural Stu-2	3XXXXXXXXXXXXXQ	Tata Communications Limited
26	Hyderabad Rural	Hyderabad Rural Stu-2	3XXXXXXXXXXXXXW	Avanthi Warehousing Services Private Limited
27	Hyderabad Rural	Hyderabad Rural Stu-2	3XXXXXXXXXXXXXE	Mytrah Energy (India) Private Limited
28	Hyderabad Rural	Hyderabad Rural Stu-2	3XXXXXXXXXXXXXK	Ms Cholamandalam General Insurance Company Limited
29	Hyderabad Rural	Hyderabad Rural Stu-3	3XXXXXXXXXXXXX1	CLOUD4C Services Private Limited
30	Hyderabad Rural	Hyderabad Rural STU-3	3XXXXXXXXXXXXXS	Procter and Gamble Home Products Private Limited
31	Hyderabad Rural	Hyderabad Rural STU-3	3XXXXXXXXXXXXX5	Ravago Shah Polymers Private Limited
32	Hyderabad Rural	Madhapur - III	3XXXXXXXXXXXXXZ	Rimini Street India Operations Private Limited
33	Hyderabad Rural	Madhapur - III	3XXXXXXXXXXXXX1	Karthikeya Trading and Mining Company
34	Hyderabad Rural	Madhapur - III	3XXXXXXXXXXXXXN	Madhusudhan Reddy
35	Hyderabad Rural	Madhapur -III	3XXXXXXXXXXXXXK	Zemoso Technologies Private Limited
36	Punjagutta	Jubilee Hills - I	3XXXXXXXXXXXXXO	Inrhythm Energy Private Limited
37	Punjagutta	Jubilee Hills - I	3XXXXXXXXXXXXXF	Kalyanram Nandamuri
38	Punjagutta	Jubilee Hills - I	3XXXXXXXXXXXXX3	Healthnet Global Limited

Sl. No.	Division	Circle	GSTIN	Name of the Taxpayer
39	Punjagutta	Jubilee Hills - I	3XXXXXXXXXXXXX7	Swajith Movies Private Limited
40	Punjagutta	Jubilee Hills - II	3XXXXXXXXXXXXXV	Indian Immunologicals Limited
41	Punjagutta	Jubilee Hills - II	3XXXXXXXXXXXXX4	Telangana Publications Private Limited
42	Punjagutta	Jubilee Hills - II	3XXXXXXXXXXXXXF	Pridepoint Constructions Private Limited
43	Punjagutta	Punjagutta STU - 1	3XXXXXXXXXXXXXA	Lalitha Jewellery Mart Private Limited
44	Punjagutta	Punjagutta STU - 1	3XXXXXXXXXXXXXF	NACL Industries Limited
45	Punjagutta	Punjagutta STU - 1	3XXXXXXXXXXXXXT	Myhome Constructions Private Limited
46	Punjagutta	Punjagutta STU - 1	3XXXXXXXXXXXXXL	Sushee Infra & Mining Limited
47	Punjagutta	Punjagutta STU - 1	3XXXXXXXXXXXXX3	Bekem Infra Projects Private Limited
48	Punjagutta	Punjagutta STU - 2	3XXXXXXXXXXXXXG	Vivin Drugs & Pharmaceuticals Private Limited
49	Punjagutta	Punjagutta STU - 2	3XXXXXXXXXXXXXP	IBM India Private Limited
50	Punjagutta	Punjagutta STU - 2	3XXXXXXXXXXXXX0	Signode India Limited

**Appendix 2.1(B)**  
**(Reference to paragraph 2.14.4 page 33)**  
**Limited Audit sample (407 cases)**

S. No.	Limited Audit Deviation	Total sample for which AQs issued
1	Excess ITC availed	50
2	Excess availment of ITC on RCM	50
3	Availing of ITC under Reverse Charge Mechanism (RCM) without payment- (RCM Ratio)	15
4	ISD recipients- Irregular availment by recipients	25
5	ISD reversal -Short or non-reversal	3
6	Unreconciled ITC with reference to Financial Statements (R9C-12F)	25
7	Unreconciled ITC with reference to Financial Statements (R9C-14T)	25
8	Unreconciled turnover with reference to Financial statements (R9C_5R)	50
9	Unreconciled turnover with reference to Financial statements (R9C_7G)	29
10	Undischarged liability with reference to Financial statements (R9C_9R)	50
11	Excess liability (short declaration)	25
12	E-commerce suppliers availing composition levy	10
13	Non filing of 3B – Non-payment of tax but passing ITC	25
14	Short payment of interest	25
	<b>TOTAL</b>	<b>407</b>

**Appendix-2.1(C)**  
**(Reference to paragraph 2.14.4 page 33)**  
**List of 15 circles for Circle Audit**

Sl. No.	Division	Circle
1	Abids Division	Abids STU-1
2	Abids Division	Abids STU-2
3	Abids Division	Narayanaguda-MJ Market
4	Begumpet Division	Begumpet
5	Begumpet Division	Begumpet STU-1
6	Begumpet Division	Begumpet STU-2
7	Secunderabad Division	Musheerabad
8	Secunderabad Division	Secunderabad STU-1
9	Hyderabad Rural Division	Hyderabad Rural STU-2
10	Hyderabad Rural Division	Hyderabad Rural STU-3
11	Hyderabad Rural Division	Madhapur -III
12	Punjagutta Division	Jubilee Hills - I
13	Punjagutta Division	Jubilee Hills - II
14	Punjagutta Division	Punjagutta STU - 1
15	Punjagutta Division	Punjagutta STU - 2



**Appendix-2.2**

(Reference to paragraph 2.14.6.8(A) page 44)

**Statement showing the compliance deviations under each of the Limited Audit Dimensions to the extent of responses received from the Department**

									Compliance deviations															
Audit Dimension	Cases where reply received		Department reply accepted by Audit						Accepted by Dept. including cases where action is yet to be initiated								Dept. reply not acceptable to Audit (Rebuttal)		Total = (Col.10 to 19)		Dept. reply not furnished with appropriate documentary evidence		Dept. Stated they are examining the AQ	
			Data entry errors		Action taken before query		Other valid explanations		Recovered		SCN Issued		ASMT-10		Under correspondence with taxpayer									
	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
ITC mismatch between GSTR-2A and GSTR-3B	39	216.74	5	23.55	0	0	9	55.76	0	0	11	73.50	0	0	8	41.99	0	0	19	115.49	6	21.94	0	0
ITC Mismatch on RCM	30	34.34	9	6.90	0	0	0	0	0	0	11	15.85	5	8.99	2	1.14	1	0.38	19	26.36	1	0.26	1	0.82
ITC Mismatch on RCM without payment	11	1.97	5	0.89	0	0	0	0	0	0	3	0.54	0	0	1	0.17	0	0.00	4	0.72	1	0.18	1	0.18
Mismatch in turnover between Annual return and Financial Statements (Table 5R of Form GSTR-9C)	36	2812.56	2	36.82	0	0	21	1857.05	0	0	3	46.33	0	0	2	381.57	1	212.97	6	640.87	7	277.82	0	0.00
Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of Form GSTR-9C)	21	381.84	2	27.90	0	0	12	267.03	0	0	2	23.71	0	0	1	9.67	0	0.00	3	33.38	4	53.54	0	0.00

									Compliance deviations															
Audit Dimension	Cases where reply received		Department reply accepted by Audit						Accepted by Dept. including cases where action is yet to be initiated								Dept. reply not acceptable to Audit (Rebuttal)		Total = (Col.10 to 19)		Dept. reply not furnished with appropriate documentary evidence		Dept. Stated they are examining the AQ	
			Data entry errors		Action taken before query		Other valid explanations		Recovered		SCN Issued		ASMT-10		Under correspondence with taxpayer									
	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
Mismatch in tax paid between books of accounts and Annual Return (Table 9R of Form GSTR-9C)	30	1003.47	6	958.14	7	13.38	9	12.08	1	0.41	1	0.61	0	0	2	1.04	2	11.84	6	13.90	2	5.97	0	0.00
Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of Form GSTR-9C)	18	7540.10	3	7479.71	1	2.98	10	46.43	0	0	1	2.88	0	0	1	2.28	1	2.57	3	7.73	1	3.25	0	0.00
Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of Form GSTR-9C)	18	825.88	0	0.00	1	28.35	13	670.67	0	0	1	41.68	0	0	1	49.23	0	0.00	2	90.91	2	35.95	0	0.00
Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	20	1.05	0	0.00	3	0.73	0	0	0	0	7	0.29	5	0.13	3	0.30	1	0.17	16	0.89	1	0.12	0	0.00
Undischarged tax liability - compared with GSTR-1 liability and GSTR-9/GSTR-3B payments	17	129.30	2	17.53	2	34.07	3	12.75	0	0	1	11.48	0	0	3	9.83	5	26.42	9	47.74	1	17.22	0	0.00
Short payment of Interest	18	5.83	0	0.00	0	0	3	1.05	4	1.13	7	2.19	0	0	3	0.86	0	0.00	14	4.18	1	0.25	0	0.00

Audit Dimension	Cases where reply received								Department reply accepted by Audit								Compliance deviations							
	Accepted by Dept. including cases where action is yet to be initiated								Dept. reply not acceptable to Audit (Rebuttal)	Total = (Col.10 to 19)		Dept. reply not furnished with appropriate documentary evidence		Dept. Stated they are examining the AQ										
	Recovered		SCN Issued		ASMT-10		Under correspondence with taxpayer																	
	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.		
List of Composition taxpayers who are also availing e-commerce facility	8	--	0	--	0	--	6	--	0	--	1	0.00	1	--	0	0.00	0	0.00	2	0.00	0	0.00	0	0.00
Mismatch in ISD credit	16	14.36	7	5.22	0	0	1	0.84	0	0	0	0.00	1	0.29	3	1.41	1	2.91	5	4.61	3	3.69	0	0.00
Short reversal of ISD credit	1	0.00	0	0.00	0	0	0	0	1	0	0	0.00	0	0	0	0.00	0	0.00	1	0.00	0	0.00	0	0.00
<b>Total</b>	<b>283</b>	<b>12967.43</b>	<b>41</b>	<b>8556.64</b>	<b>14</b>	<b>79.51</b>	<b>87</b>	<b>2923.66</b>	<b>6<sup>1</sup></b>	<b>1.54</b>	<b>49<sup>2</sup></b>	<b>219.07</b>	<b>12</b>	<b>9.41</b>	<b>30</b>	<b>499.49</b>	<b>12</b>	<b>257.27</b>	<b>109</b>	<b>986.78</b>	<b>30</b>	<b>420.18</b>	<b>2</b>	<b>1.01</b>

<sup>1</sup> Includes one case of mismatch in tax payment of ₹41.48 lakh, four cases on short payment of interest of ₹112.65 lakh and one case on short reversal of ISD credit.

<sup>2</sup> Includes seven cases of Mismatch in turnovers/ ITC claim/ tax payment amounting to ₹73.54 crore

**Appendix-4.1**  
**(Reference to paragraph 4.6, page 80)**  
**Non levy of duties on documents involving distinct matters**

(₹ in lakh)

Sl. No.	Registering Authority	No. of cases	Distinct matter/Details of transaction	Short Levy	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
1	DR, Ranga Reddy	1	Conveyance in Gift deed	0.85	Mother gifted a leased property to her son along with a security deposit received as part of lease deed. This security deposit is a distinct matter of conveyance to the gift deed.
2	DR, Hyderabad (Red Hills)	1	Conveyance in sale deed	615.93	Sale proceeds to consenting party is cash conveyance.
3	DR, Hyderabad (South - Banjara Hills)	1	Conveyance in DGPA	3.00	Excess built up area allotted to landowners in lieu of arrears of rent in a DGPA, is a cash conveyance.
4	SR, Qutubullapur	3	Conveyance in Sale	225.77	Sale proceeds received (i) in excess of entitlement, and (ii) by non-eligible members comes under cash conveyance.
5	SR, Shankarpally	1	Conveyance in Sale and Release in Partition deed	1.00	Unequal distribution of property in a partition deed should be treated as release.
6	SR, Yadagirigutta	2	Release in Partition and Conveyance in Sale deed	2.57	Mother along with her daughter relinquished their share in favour of her two sons for a consideration of ₹ one lakh, which is a distinct matter of release in partition deed. Sale proceeds received by non-eligible members comes under cash conveyance.
7	SR, Azampura	1	Conveyance in sale deed	29.04	Sale proceeds to consenting party is cash conveyance.
8	SR, Chevella	1	Conveyance in AGPA	6.91	In an AGPA, part of land allotted to vendees 4 to 7 but the amount was paid by vendees 1 to 3 instead of vendees 4 to 7 which is a distinct matter of conveyance.
9	SR, Keesara	1	Release in Sale deed	1.15	Three persons sold the jointly purchased property to two of them. However, the third person, who has released his

Sl. No.	Registering Authority	No. of cases	Distinct matter/Details of transaction	Short Levy	Remarks
					share has taken the amount less than market value of the property, which is a distinct matter of release in sale deed.
10	SR, Shamirpet	1	Conveyance in Sale deed.	2.38	Sale proceeds received by non-eligible members comes under cash conveyance.
<b>Total</b>		<b>13</b>		<b>888.60</b>	

**Appendix-4.2**  
**(Reference to paragraph 4.7, page 81)**  
**Short levy of duties and registration fees on agricultural lands converted for non-agricultural purposes**

(₹ in lakh)

Sl. No.	Registering Authority	No. of cases	Value adopted by Registry	Value to be adopted upon conversion	Duties and fees leviable	Duties and fees levied	Short levy of Duties and fees
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	DR, Nalgonda	1	18.30	77.50	4.65	1.69	2.96
2	DR, Medchal Malkajgiri	1	7.88	33.60	2.01	0.47	1.54
3	SR, Kalwakurthy	1	9.82	79.25	4.76	0.59	4.17
4	SR, Nagar Kurnool	3	12.77	151.73	9.10	0.76	8.34
5	SR, Medak	5	84.46	656.36	39.38	5.08	34.30
6	SR, Peddamberpeta	1	18.30	73.81	4.43	1.10	3.33
7	SR, Parigi	1	1.58	30.49	1.83	0.10	1.73
8	SR, Achampet	2	1.50	43.56	2.61	0.09	2.52
9	SR, Peddapalli	1	6.00	72.60	4.36	0.36	4.00
10	SR, Devarkonda	1	5.70	52.25	3.13	0.34	2.79
11	SR, Keesara	4	85.96	125.76	6.98	4.75	2.23
12	SR, Yadagirigutta	4	35.55	97.83	5.71	2.11	3.60
13	SR, Bhongir	1	17.19	34.37	2.06	1.03	1.03
14	SR, Dubbaka	1	9.77	68.42	4.11	0.59	3.52
15	SR, Shamirpet	3	180.00	321.42	18.32	10.02	8.30
16	SR, Gangadhara	1	8.85	42.83	2.57	0.53	2.04
17	SR, Ibrahimpatnam	5	70.01	134.76	8.08	4.20	3.88
18	SR, Farooq Nagar	4	31.43	354.89	21.29	1.88	19.41
19	SR, Toopran	2	20.50	186.03	11.16	1.23	9.93
20	SR, Sadasivapet	2	38.82	308.85	18.53	2.33	16.20
<b>Total:</b>		<b>44</b>	<b>664.39</b>	<b>2,946.31</b>	<b>175.07</b>	<b>39.25</b>	<b>135.82</b>

## Appendix-4.3

(Reference to paragraph 4.8, page 82)

## Short levy of duties and registration fees due to undervaluation of properties / chargeability in registered documents

(₹ in lakh)

Sl. No.	Registering Authority	No. of cases	Reasons for Undervaluation	Duties and Fee leviable	Duties and Fee levied	Short levy of Duties and Fee
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	DR, Medchal -Malkajgiri	1	Non adoption of market value rate for the properties abutting to National Highways	10.77	7.43	3.34
2	DR, Karimnagar	1	Suppression of built-up area in the sale deed	8.50	0	8.50
3	SR, Kukatpally	5	i) semi-finished apartments rate was adopted to the finished apartments. ii) duties were levied on consideration value instead of market value	10.77	7.51	3.26
4	SR, Serlingampally	3	suppression of built-up area in DGPA deed.	88.13	34.06	54.07
5	SR, Shadnagar	2	Non-adoption of market value rates for the properties abutting to ZP road	4.01	1.47	2.54
6	SR, Secunderabad	2	Incorrect adoption of sq.yard rate.	20.40	14.76	5.64
7	SR, Balanagar	1	Incorrect adoption of consideration amount received by the vendor	8.48	7.20	1.28
8	SR, Shamirpet	1	Suppression of ACC Shed in the sale deed	2.50	0.90	1.60
9	SR, Peddapalli	2	i) incorrect adoption of sft rate. ii) adoption of consideration value instead of market value of the property.	17.23	7.46	9.77
10	SR, Malkajgiri	2	i) property auctioned rate was considered instead of sq.yard rate of that property. ii) construction area was suppressed in the sale deed.	81.71	62.12	19.59
11	SR, Tandur	1	Market value of rural area considered instead of urban area	16.53	15.94	0.59
12	SR, Ibrahimpatnam	1	Non adoption of the previous higher value of the property	5.54	1.40	4.14
	<b>Total</b>	<b>22</b>		<b>274.57</b>	<b>160.25</b>	<b>114.32</b>

**Appendix-4.4**  
**(Reference to paragraph 4.9, page 82)**  
**Short levy of duties in Development Agreement cum General Power of Attorney documents**

(₹ in lakh)

Sl. No.	Registering Authority	No. of cases	Duties and Fee leviable	Duties and Feelevied	Short levy of Duties and Fee	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	DR, Rangareddy	2	198.06	134.30	63.76	1. Cost of proposed area of construction was considered for chargeability instead of previous higher value. 2. land cost was considered instead of the extent of constructed area.
2	SR, L.B. Nagar	1	0.80	0	0.80	Amount paid for amenities as per the development plan was not considered.
	<b>Total</b>	<b>3</b>	<b>198.86</b>	<b>134.30</b>	<b>64.56</b>	



**Appendix-4.5**  
**(Reference to paragraph 4.10, page 83)**  
**Short levy of duties due to non-adoption of market value rates in respect of rural properties**

(₹ in lakh)

Sl. No.	Registering Authority	No. of cases	Value of the property charged in the document	Value of the Property actually Chargeable	Total duties leviable	Duties actually levied	Short levy of duties	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	DR, Ranga Reddy	10	1174.52	2076.25	124.58	70.48	54.10	The properties are surrounded by lands holding a higher value as per Form-IV. Hence, these higher values are to be adopted for computing chargeable value
2	SR, Chevella	7	168.95	249.90	14.99	7.18	7.81	The properties are surrounded by lands holding a higher value as per Form-IV. Hence, these higher values are to be adopted for computing chargeable value
3	SR, Maheshwaram	5	79.77	319.10	16.86	4.22	12.64	The properties are surrounded by lands holding a higher value as per Form-IV. Hence, these higher values are to be adopted for computing chargeable value
4	SR, Devarkonda	2	25.40	70.42	3.70	1.29	2.41	The properties are surrounded by lands holding a higher value as per Form-IV. Hence, these higher values are to be adopted for computing chargeable value
5	SR, Gadwal	1	8.00	50.50	3.03	0.48	2.55	The property East side boundary is surrounded by land in survey no.281 holding a higher value as per Form-IV.Hence, higher value is to be adopted for computing chargeable value.
6	SR, Sadasivapet	1	21.00	90.00	1.35	0.32	1.03	The property West sideboundary is surrounded by land in survey no.774 holding a higher value as per Form-IV.Hence, higher value is to be adopted for computing chargeable value.
7	SR, Yadagirigutta	1	12.90	25.80	1.55	0.78	0.77	The property North sideboundary is surrounded by land in survey no.1045 holdinga higher value as per Form-IV.Hence, higher value is to be adopted for computing chargeable value.
	<b>Total</b>	<b>27</b>	<b>1490.54</b>	<b>2881.97</b>	<b>166.06</b>	<b>84.75</b>	<b>81.31</b>	

**Appendix-4.6**  
(Reference to paragraph 4.11, page 84)

**Short levy of registration fee on instruments creating 'paripassu' charge**

Sl. No.	Registering Authority	No. of cases	Term loan amount (₹ in crore)	Registration fee to be collected (₹ in lakh)	Registration Fee collected (₹ in lakh)	Short levy of Registration Fee (₹ in lakh)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	DR, Hyderabad (South-, Banjara Hills)	1	57.50	28.75	0.10	28.65
2	DR, Warangal	1	36.55	18.28	0.10	18.18
3	SR, Maheshwaram	2	42.80	21.40	0.20	21.20
	<b>Total</b>	<b>4</b>	<b>136.85</b>	<b>68.43</b>	<b>0.40</b>	<b>68.03</b>

**Appendix-4.7**  
**(Reference to paragraph 4.12, page 84)**  
**Short levy of duties due to misclassification of documents**

**(₹ in lakh)**

Sl. No.	Registering Authority	No. of cases	Details of Transactions	Document registered as	Document to be registered as	Short levy of duties due to misclassification
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	DR, Ranga Reddy	4	Gift given to Nephew/Niece	Gift deed	Gift deed in favour of others	10.61
2	DR, Adilabad	1	Gift given to brother's son	Gift deed	Gift deed in favour of others	1.22
3	SR, Maheshwaram	5	Gift given to Nephew/Niece	Gift deed	Gift deed in favour of others	11.18
4	SR, Gadwal	2	Gift given to Nephew	Gift deed	Gift deed in favour of others	2.38
5	SR, L.B. Nagar	1	Gift given to Niece	Gift deed	Gift deed in favour of others	1.11
	<b>Total</b>	<b>13</b>				<b>26.50</b>

## Glossary

<b>AA</b>	: Assessing Authority
<b>AAR</b>	: Average Annual Rent
<b>AC (ST)</b>	: Assistant Commissioner (State Tax)
<b>AGPA</b>	: Agreement of Sale cum General Power of Attorney
<b>BSO</b>	: Revenue Board's Standing Orders
<b>CAATs</b>	: Computer Assisted Audit Techniques
<b>C&amp;AG</b>	: Comptroller and Auditor General of India
<b>CARD</b>	: Computer aided Administration in Registration Department
<b>CBIC</b>	: Central Board of Indirect Taxes and Customs
<b>CCLA</b>	: Chief Commissioner of Land Administration
<b>CENVAT</b>	: Central Value Added Tax
<b>CFST</b>	: Citizen Friendly Services in Transport Department
<b>CGST</b>	: Central Goods and Services Tax
<b>CIGRS</b>	: Commissioner and Inspector General of Registration and Stamps
<b>CMV Rules</b>	: Central Motor Vehicle Rules, 1989
<b>COVID</b>	: Coronavirus Disease
<b>CST</b>	: Central Sales Tax
<b>DC (ST)</b>	: Deputy Commissioner (State Tax)
<b>DGARM</b>	: Director General of Analytics and Risk Management
<b>DGPA</b>	: Development Agreement cum General Power of Attorney
<b>DIG</b>	: Deputy Inspector General
<b>DMU</b>	: Debt Management Unit
<b>DPEOs</b>	: District Prohibition and Excise Officers
<b>DR</b>	: District Registrar
<b>DTOs</b>	: District Transport Offices
<b>ECL</b>	: Electronic Credit Ledger
<b>EN</b>	: Explanatory Notes
<b>GO</b>	: Government Order
<b>GST</b>	: Goods and Services Tax
<b>GSTC</b>	: Goods and Services Tax Council
<b>GSTIN</b>	: Goods and Services Tax Index Number
<b>GSTR</b>	: Goods and Services Tax Return

<b>HMDA</b>	: Hyderabad Metropolitan Development Authority
<b>HSRP</b>	: High Security Number Plates
<b>IDEA</b>	: Interactive Data Extraction and Analysis
<b>IGST</b>	: Integrated Goods and Services Tax
<b>IR</b>	: Inspection Report
<b>IS Act</b>	: Indian Stamp Act
<b>ISD</b>	: Input Service Distributor
<b>IT</b>	: Information Technology
<b>IT Act</b>	: Income Tax Act
<b>ITC</b>	: Input Tax Credit
<b>JC (ST)</b>	: Joint Commissioner (State Tax)
<b>MV</b>	: Market Value
<b>MV Act</b>	: Motor Vehicle Act, 1988
<b>M Governance</b>	: Mobile Governance
<b>NALA</b>	: The Telangana Agricultural Land (Conversion for Non-Agricultural purpose) Act, 2006
<b>P&amp;L Account</b>	: Profit and Loss Account
<b>PAC</b>	: Public Accounts Committee
<b>PUC</b>	: Pollution Under Control
<b>RCM</b>	: Reverse Charge Mechanism
<b>RF</b>	: Registration Fee
<b>RTAs</b>	: Regional Transport Authorities
<b>SCN</b>	: Show Cause Notice
<b>SD</b>	: Stamp Duty
<b>SDD</b>	: System Design Document
<b>SDRF</b>	: Stamp Duty and Registration Fee
<b>SGST</b>	: State Goods and Services Tax
<b>SLA</b>	: Service Level Agreement
<b>SLD</b>	: Speed Limit Device
<b>SOP</b>	: Standard Operating Procedure
<b>SR</b>	: Sub Registrar
<b>SRS</b>	: System Requirement Specifications
<b>SSCA</b>	: Subject Specific Compliance Audit
<b>ST</b>	: State Tax

<b>STU</b>	: Strategic Taxpayer Unit
<b>TC</b>	: Transport Commissioner
<b>TD</b>	: Transfer Duty
<b>TDS</b>	: Tax Deducted at Source
<b>TS</b>	: Telangana State
<b>TSGST</b>	: Telangana State Goods and Services Tax
<b>TS MVT Act</b>	: Telangana State Motor Vehicle Taxation Act, 1963
<b>TSRTC</b>	: Telangana State Road Transport Corporation
<b>TS TRANSCO</b>	: Telangana State Transmission Company
<b>TSTSL</b>	: Telangana State Technological Services Limited
<b>TSVAT</b>	: Telangana State Value Added Tax
<b>TSWAN</b>	: Telangana State Wide Area Network
<b>UIN</b>	: Unique Identification Number
<b>ULC</b>	: Urban Land Ceiling
<b>VAT</b>	: Value Added Tax
<b>VATIS</b>	: Value Added Tax Information System
<b>VCRs</b>	: Vehicle Check Reports



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