

Appendix – 2.1
(Reference to paragraph 2.1.5; Page 14)
List of Refund cases in which delay in issue of acknowledgement and deficiency memo was noticed (pre-automation)

Sl. No.	Name of the division	Name of the circle	Name of the assessee	GSTIN No.	ARN No.	Date of filing Refund Application	Date of issue of acknowledgment in Form GST RFD-02/ RFD-03	Refund amount claimed (in ₹)	Period of delay (in days)
1	Kakinada	Amalapuram	Naga Surya Medicals	37ASWPK6601MZZ0	AA3703190097516	14-03-2019	26-10-2019	17,868	211
2	Ananthapur	Ananthapuramu-II	Siflon Drugs	37AAKFS9713JIZM	AA371117357871Y	24-10-2018	20-11-2018	45,50,532	12
3	Vijaywada-2	Autonagar & LTU Vijayawada-2	ZuuryAgro Chemicals Ltd.	37AAAACZ3924HIZ7	AA370817390411Y	27-05-2019	19-06-2019	2,24,76,400	8
4	West Godavari	Bhimavaram	Suryamitra Exim Pvt. Ltd.	37AAJCS6258GIZY	AA370318502740D	12-09-2018	15-10-2018	55,99,599	18
5	West Godavari	Bhimavaram	Suryamitra Exim Pvt. Ltd.	37AAJCS6258GIZY	AA3712174158533	12-09-2018	15-10-2018	75,66,496	18
6	Narasaraopet	Chilakaluripet	Idupulapadu Cotton Mills Pvt. Ltd.	37AAAACI4789FZZA	AA370119001591I	03-01-2019	21-09-2019 (RFD-03)	13,45,200	246
7	Narasaraopet	Chilakaluripet	Sri Venkateswara Spintex Pvt. Ltd.	37AAOCS1158G1Z4	AA370318009108B	26-01-2019	14-08-2019	29,42,592	185
8	Narasaraopet	Chilakaluripet	Sri Venkateswara Spintex Pvt. Ltd.	37AAOCS1158G1Z4	AA370618015908R	26-01-2019	20-02-2019	7,04,796	10
9	Narasaraopet	Chilakaluripet	Krishna Ganga Spinning Mills Pvt. Ltd.	37AAAACK9373P1ZQ	AA370918038915J	31-01-2019	20-02-2019	30,08,808	5
10	Chittoor	Chittoor-II	Rajyog Granite Import And Export Pvt. Ltd.	37AADCP4229L1Z5	AA370918022811I	10-01-2019	18-03-2019	33,41,049	52
11	Chittoor	Chittoor-II	RMM Food Products Ltd.	37AAAFRR9963E1ZR	AA3711118257798J	15-04-2019	10-06-2019	84,86,614	41
12	Chittoor	Chittoor-II	SAM Agri Ventures Ltd.	37AAASCS4453J1ZP	AA3708183444370	22-11-2018	14-12-2018	40,18,736	7
13	Visakhapatnam	Dwarakanagar	Grow Green Technologies	37ENIPS1549K1ZC	AA370319013215G	28-03-2019	17-04-2019	40,000	5
14	Visakhapatnam	Gajuwaka	KK Enterprises	37AADFK5675L1ZS	AA370318500888T	03-09-2018	16-11-2018	1,06,18,129	59
15			Power Cons	37AHEPC1107F1Z2	AA371118001620	02-11-2018	03-12-2018	91,045	16

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Sl. No.	Name of the division	Name of the circle	Name of the assessee	GSTIN No.	ARN No.	Date of filing Refund Application	Date of issue of acknowledgment in Form GST RFD-02/ RFD-03	Refund amount claimed (in ₹)	Period of delay (in days)
16	Vijayawada-1	Gudivada	Sri Rama Raw & Par Boiled Rice Mill Peyyeru	37AAIFS2632J1Z0	AA370619006997J	12-06-2019	05-07-2019	11,27,468	8
17	Nellore	Gudur	Sub Lime Mica Exports	37AAQFS1540P1ZJ	AA370819015842V	21-08-2019	09-09-2019 (RFD-03)	9,61,606	4
18	Ananthapur	Hindupur	Roja Filling Station	37AAIFR3860K1ZR	AA371018131711I	15-11-2018	20-12-2018	1,03,028	20
19	Vijayawada-1	Ibrahimpatnam	Inventaa Industries Pvt. Ltd.	37AAACI4539B1ZV	AA370917445364R	12-10-2018	16-03-2019	67,38,177	140
20	Vijayawada-1	Ibrahimpatnam	Inventaa Industries Pvt. Ltd.	37AAACI4539B1ZV	AA370218341738V	13-10-2018	04-12-2018 (RFD-03)	51,47,510	37
21	Vijayawada-1	Ibrahimpatnam	Inventaa Industries Pvt. Ltd.	37AAACI4539B1ZV	AA370518342552Z	13-10-2018	04-12-2018 (RFD-03)	34,95,644	37
22	Vijayawada-1	Ibrahimpatnam	Inventaa Industries Pvt. Ltd.	37AAACI4539B1ZV	AA370618485042Z	13-10-2018	04-12-2018 (RFD-03)	72,37,605	37
23	Vijayawada-1	Ibrahimpatnam	Inventaa Industries Pvt. Ltd.	37AAACI4539B1ZV	AA370718336935K	13-10-2018	04-12-2018 (RFD-03)	1,80,83,287	37
24	Vijayawada-1	Ibrahimpatnam	Inventaa Industries Pvt. Ltd.	37AAACI4539B1ZV	AA3710173486913	13-10-2018	10-12-2018 (RFD-03)	51,36,651	43
25	Vijayawada-1	Ibrahimpatnam	Inventaa Industries Pvt. Ltd.	37AAACI4539B1ZV	AA3712174190759	13-10-2018	24-03-2019	69,58,244	147
26	Vijayawada-1	Ibrahimpatnam	Inventaa Industries Pvt. Ltd.	37AAACI4539B1ZV	AA370318510469Z	23-10-2018	16-03-2019	35,91,022	129
27	Vijayawada-1	Ibrahimpatnam	Inventaa Industries Pvt. Ltd.	37AAACI4539B1ZV	AA370718340058Y	23-10-2018	21-02-2019	35,32,989	121
28	Vijayawada-1	Ibrahimpatnam	Inventaa Industries Pvt. Ltd.	37AAACI4539B1ZV	AA370818314563X	23-10-2018	16-03-2019	32,42,418	129
29	Vijayawada-1	Ibrahimpatnam	Inventaa Industries Pvt. Ltd.	37AAACI4539B1ZV	AA371117357780I	23-10-2018	04-12-2018 (RFD-03)	60,46,131	27
30	Vijayawada-1	Ibrahimpatnam	Inventaa Industries Pvt. Ltd.	37AAACI4539B1ZV	AA371217420104N	23-10-2018	04-12-2018 (RFD-03)	26,02,956	27
31	Eluru	Jangareddygudem	Kotteddi Balaji	37AXFPK9974K1ZM	AA3711180078917	12-11-2018	15-03-2019	14,000	108
32	Nellore	Markapur	Kathyani Travels & Logistics	37AATFK0667L1ZM	AA370618015998I	27-01-2019	17-05-2019	42,895	95
33	Nellore	Markapur	Kathyani Travels & Logistics	37AATFK0667L1ZM	AA370718009834U	27-01-2019	17-05-2019	28,851	95

Sl. No.	Name of the division	Name of the circle	Name of the assessee	GSTIN No.	ARN No.	Date of filing Refund Application	Date of issue of acknowledgment in Form GST RFD-02/ RFD-03	Refund amount claimed (in ₹)	Period of delay (in days)
34	Nellore	Nellore-III	Sai Lakshmi Constructions	37AAPFS3420B1ZE	AA370119017532E	24-01-2019	18-02-2019 (RFD-03)	1,19,610	10
35	Nellore	Ongole-I	Mehr Rasheed Engineers	37ARKPA0839J1ZR	AA370318007808Z	21-01-2019	18-02-2019	6,78,354	13
36	Nellore	Ongole-I	Venkata Sri Balaji Exports	37ABAFM6229L1ZZ	AA3712186334337	29-03-2019	09-05-2019	66,06,294	26
37	Nellore	Ongole-I	Venkata Sri Balaji Exports	37ABAFM6229L1ZZ	AA371218633475Z	29-03-2019	09-05-2019	6,92,685	26
38	Nellore	Ongole-II	Golden Global Enterprises	37AAKFG4027F1ZI	AA370318522795U	06-12-2018	08-02-2019	38,18,302	49
39	Nellore	Ongole-II	Indian Minerals And Granite Company	37AAAF13356D1ZO	AA370318003880B	05-01-2019	08-02-2019	6,60,000	19
40	Nellore	Ongole-II	Hind Granites Pvt. Ltd.	37AADCH8796E1Z4	AA370819019940T	16-09-2019	28-10-2019	74,24,897	27
41	Nellore	Ongole-II	Sri Thirumalaraya Wooden Packers	37AERPS2879A1Z0	AA3709190017033	04-09-2019	28-10-2019	1,40,392	39
42	Nellore	Ongole-II	Sri Vasavi Granites	37AATFS1890H1ZK	AA3709190030936	06-09-2019	28-10-2019	75,20,451	37
43	Nellore	Ongole-II	Cs Rao Koduri Team Leader	37ALKPK1259N1ZL	AA370919004239V	07-09-2019	28-10-2019	16,888	36
44	Vijayawada-2	Patamata	Advanced Aqua Bio Technologies	37AKJPP5165E1ZX	AA370717000019D	15-12-2018	04-02-2019	6,750	36
45	Vijayawada-2	Patamata	Venkateswara Engineering	37AATFS5150N1ZE	AA371218640550A	01-04-2019	20-04-2019	22,22,000	4
46	Vijayawada-2	Patamata	Abhinay Industries	37AAIF A8693F1Z2	AA3703185200885	19-11-2018	21-12-2018	6,75,960	17
47	Narsaraopet	Sattenapalli	Bhavanam Spinning Mills Pvt. Ltd.	37AACCB6454C1ZW	AA370918059709B	24-03-2019	06-05-2019	68,08,279	28
48	Narsaraopet	Sattenapalli	Jocil Ltd.	37AAACJ5606L1ZF	AA370619018950X	28-06-2019	05-08-2019	32,56,659	23
49	Vijayawada-2	Sitharampuram	Sanjew Kumar Singh	37BGOPS8153D1ZX	AA370219017101P	24-04-2019	24-05-2019	25,832	15
50	Vijayawada-2	Sitharampuram	Prime Medical Systems	37ARQPM5704Q1ZX	AA3709190017124	04-09-2019	20-09-2019 (RFD-03)	1,58,286	1
51	Visakhapatnam	Steel Plant	Akshaya Lab Products	37AAUFA4486C1Z5	AA3708180122935	24-01-2019	24-04-2019	6,36,813	75

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Sl. No.	Name of the division	Name of the circle	Name of the assessee	GSTIN No.	ARN No.	Date of filing Refund Application	Date of issue of acknowledgment in Form GST RFD-02/ RFD-03	Refund amount claimed (in ₹)	Period of delay (in days)
52	Visakhapatnam	Steel Plant	Jeylakshmi Sivaraman	37EEBPS8729P1ZG	AA3707190120385	16-07-2019	17-09-2019	8,42,248	48
53	Visakhapatnam	Steel Plant	SVR Drugs	37AAOCS6986L1Z7	AA3702193037149	21-03-2019	17-08-2019	21,16,800	134
54	Visakhapatnam	Steel Plant	Mahidara Chemicals Pvt. Ltd.	37AABCM3630N1ZB	AA3707190202282	26-07-2019	03-10-2019	24,44,132	54
55	Visakhapatnam	Steel Plant	Natsol Laboratories Pvt. Ltd.	37AADCN0951D1ZR	AA370819017745P	23-08-2019	17-09-2019	45,70,509	10
56	Chittoor	Tirupati-II	Meloy Metals Pvt. Ltd.	37AADCV6747K1ZQ	AA370619018771X	28-06-2019	27-07-2019	26,50,598	14
57	Vijayawada-1	Vuyyuru	Gosta Foods Pvt. Ltd.	37AAFCCG9432J1Z9	AA371218002418C	04-12-2018	18-05-2019	88,793	150
58	Vijayawada-1	Vuyyuru	M/S Harsha Liners Pvt. Ltd.	37AACCH5065P1Z2	AA370718007000N	11-01-2019	05-02-2019 (RFD-03)	34,33,457	10

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(Reference to paragraph 2.1.5; Page 14)
List of Refund cases in which delay in issue of acknowledgement and deficiency memo was noticed (post-automation)

Sl. No.	Name of the division	Name of the circle	Name of the assessee	GSTN No.	ARN No.	ARN Date	Date of issue of acknowledgement in Form GST RFD-02	Refund amount claimed (in ₹)	Period of delay
1	Nellore	Addanki	IFB Agro Industries Ltd.	37AAACI6487L1ZZ	AA371019000247J	01-10-2019	19-10-2019	43,59,503	3
2	Visakhapatnam	Anakapalli	M/S Uniparts India Ltd.	37AAACU0454D1ZP	AA371119008007H	11-11-2019	23-01-2020	6,39,799	58
3	Visakhapatnam	Anakapalli	M/S Uniparts India Ltd.	37AAACU0454D1ZP	AA371119007996T	11-11-2019	23-01-2020	41,87,855	58
4	Visakhapatnam	Anakapalli	M/S Uniparts India Ltd.	37AAACU0454D1ZP	AA371119008022P	11-11-2019	23-01-2020	11,29,444	58
5	Vijayawada-2	Benz Circle	Thatavarthi Apparels Pvt. Ltd.	37AAABCT7937P1ZI	AA371019018051O	22-10-2019	23-12-2019	5,67,819	47
6	Vijayawada-1	Bhavanipuram	Fx Pu Footwear Industries	37AYEPN1543M1Z5	AA371119023582A	27-11-2019	28-12-2019	2,33,078	16
7	Eluru	Bhimavaram	Sun Bittess	37ADOF86439A1ZU	AA371119021011V	25-11-2019	13-12-2019	21,67,190	3
8	Chittoor	Chittoor-II	M/S Rathna Mineral Enterprises	37AACFR8435L1ZQ	AA370120016648H	20-01-2020	06-02-2020	18,10,880	2
9	Chittoor	Chittoor-II	M/S Rathna Mineral Enterprises	37AACFR8435L1ZQ	AA370120016715O	20-01-2020	06-02-2020	29,65,515	2
10	Chittoor	Chittoor-II	M/S Rathna Mineral Enterprises	37AACFR8435L1ZQ	AA370120016732S	20-01-2020	06-02-2020	22,09,590	2
11	Visakhapatnam	Gajuwaka	H V S Tooling Solutions	37AIBPL2506R1ZZ	AA371019002082R	03-10-2019	19-10-2019	1,52,689	1
12	Guntur	Morrispet	Sudha Industries	37ABRPG3459M1ZZ	AA3702200211531	25-02-2020	23-03-2020	4,36,531	12
13	Chittoor	Puttur	Vishnu Barium Pvt. Ltd.	37AAGCS0968L1ZT	AA371219018977O	21-12-2019	03-02-2020	14,92,012	29
14	Vijayawada-2	Sitharapuram	Sarada Industries	37ABGPN1212L1ZQ	AA371119026190I	29-11-2019	29-01-2020	2,94,385	46
15	Vijayawada-2	Sitharapuram	Paduka Agencies	37ARNPS4186M1ZS	AA371219010084J	12-12-2019	29-01-2020	5,59,814	33
16	Visakhapatnam	Steel Plant	Biocon Ltd.	37AAACB7461R1Z2	AA371019025766O	31-10-2019	12-12-2019	61,90,261	27
17	Visakhapatnam	Steel Plant	Seva Industries	37ANQP14563N1Z7	AA371119002270Q	04-11-2019	28-11-2019	1,28,83,199	9
18	Visakhapatnam	Steel Plant	Mylan Laboratories Ltd.	37AADCM3491M2ZZ	AA371219017325A	20-12-2019	07-02-2020	17,08,456	34
19	Visakhapatnam	Steel Plant	Mylan Laboratories Ltd.	37AADCM3491M2ZZ	AA371219019979J	23-12-2019	23-01-2020	13,42,28,360	16
20	Visakhapatnam	Steel Plant	Seva Industries	37ANQP14563N1Z7	AA370120002040F	03-01-2020	23-01-2020	5,89,77,370	5
21	Visakhapatnam	Steel Plant	Seva Industries	37ANQP14563N1Z7	AA370220006115O	07-02-2020	02-03-2020	2,04,61,538	9

Sl. No.	Name of the division	Name of the circle	Name of the assessee	GSTN No.	ARN No.	ARN Date	Date of issue of acknowledgement in Form GST RFD-02	Refund amount claimed (in ₹)	Period of delay
22	Visakhapatnam	Steel Plant	Mahidhara Chemicals Pvt. Ltd.	37AABCM3630N1ZB	AA370220019883E	24-02-2020	12-03-2020	72,74,164	2
23	Visakhapatnam	Steel Plant	Mylan Laboratories Ltd.	37AADC3491M2ZZ	AA370220020985F	25-02-2020	03-04-2020	44,17,356	23
24	Vijayawada-2	Suryaraopet	Venkat Footwear	37AFXPV9664F1ZA	AA371119005307E	07-11-2019	04-03-2020	10,41,732	103
25	Chittoor	Tirupati-II	Durfruit Asea Pvt. Ltd.	37AABCD9125D1ZV	AA370120015575N	18-01-2020	06-02-2020	13,05,605	4
26	Chittoor	Tirupati-II	Durfruit Asea Pvt. Ltd.	37AABCD9125D1ZV	AA370120015598F	18-01-2020	06-02-2020	12,14,264	4

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(Reference to paragraph 2.1.6; Page 15)

List of Refund cases in which delay in disposal of claim was noticed (pre-automation)

Sl. No.	Name of the division	Name of the circle	Name of the assessee	GSTIN No	ARN No.	Date of filing Refund Application in case of manual filing	Date of issue of acknowledgement in Form GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed (in ₹)	Refund amount sanctioned (in ₹) in RFD-06	Period of delay (in days)	Interest due not paid (in ₹)
1	Kakinada	Amalapuram	Naga Surya Medicals	37ASWPK6601M2Z0	AA3703190097516	14-03-2019	26-10-2019	26-10-2019	17,868	Rejected	166	Not applicable
2	Vijayawada-2	Autonagar & LTU Vijayawada-2	K J Systems (India) Pvt. Ltd.	37AAAFCK7707A1ZQ	AA370819004628S	06-08-2019	18-01-2020	24-09-2020	52,74,591	4,10,870	199	13,441
3	Vijayawada-1	Autonagar & LTU Vijayawada-2	Zuary Agro Chemicals Ltd.	37AAAACZ3924H1Z7	AA370817390411Y	17-05-2019	19-06-2019	14-08-2019	2,24,76,400	Rejected	29	Not applicable
4	Vijayawada-1	Bhavanipuram	Transasia Bio Medicals Ltd.	37AAAAC2038C1ZS	AA370319026883W	31-03-2019	10-05-2019	28-08-2019	11,09,069	Rejected	90	Not applicable
5	West Godavari	Bhimavaram	Suryamitra Exim Pvt. Ltd.	37AAAJCS6258G1ZY	AA370318502740D	12-09-2018	15-10-2018	01-12-2018	55,99,599	5,59,961	20	1,841
6	West Godavari	Bhimavaram	Suryamitra Exim Pvt. Ltd.	37AAAJCS6258G1ZY	AA3712174158533	12-09-2018	15-10-2018	01-12-2018	75,66,496	7,56,649	20	2,488
7	Narasaraopet	Chilikaluripet	Idupulapadu Cotton Mills Pvt. Ltd.	37AAAACI4789FZZA	AA370119001591I	03-01-2019	23-09-2019	30-09-2019	13,45,200	Rejected	210	Not applicable

Sl. No.	Name of the division	Name of the circle	Name of the assessee	GSTIN No	ARN No.	Date of filing Refund Application in case of manual filing	Date of issue of acknowledgment in Form GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed (in ₹)	Refund amount sanctioned (in ₹) in RFD-06	Period of delay (in days)	Interest due not paid (in ₹)
8	Narasaraopet	Chilakaluripet	Sri Venkateswara Spintex Pvt. Ltd.	37AAOCS1158G1Z4	AA370318009108B	26-01-2019	14-08-2019	13-09-2019	29,42,592	29,42,592	170	82,231
9	Narasaraopet	Chilakaluripet	Sri Venkateswara Spintex Pvt. Ltd.	37AAOCS1158G1Z4	AA370618015908R	26-01-2019	20-02-2019	29-04-2019	7,04,796	70,480	33	382
10	Narasaraopet	Chilakaluripet	Krishna Ganga Spinning Mills Pvt. Ltd.	37AAAACK9373P1ZQ	AA370918038915J	31-01-2019	20-02-2019	15-04-2019	30,08,808	30,08,808	14	6,924
11	Chittoor	Chittoor-II	Rajyog Granite Import And Export Pvt. Ltd.	37AADCP4229L1Z5	AA370918022811I	10-01-2019	18-03-2019	01-04-2019	33,41,049	33,41,049	21	11,533
12	Visakhapatnam	Dwarakanagar	Grow Green Technologies	37ENIPSI549K1ZC	AA370319013215G	28-03-2019	17-04-2019	07-06-2019	40,000	40,000	11	72
13	Visakhapatnam	Gajuwaka	KK Enterprises	37AADFK5675L1ZS	AA370318500888T	03-09-2018	16-11-2018	04-01-2019	1,06,18,129	10,61,813	63	10,996
14	Kakinada	Jagannaikpur	Rizana Global Pvt. Ltd.	37AAAHCR0043E1ZQ	AA3703180006231	18-12-2018	28-01-2019	25-03-2019	44,59,820	4,45,982	37	2,713
15	Eluru	Jangareddy-gudem	Kottedi Balaji	37AXFPK9974K1ZM	AA3711180078917	12-11-2018	15-03-2019	15-03-2019	14,000	14,000	63	145
16	Vijayawada-1	Ibrahimpatnam	Inventaa Industries Pvt. Ltd.	37AAAACI4539B1ZV	AA370917445364R	12-10-2018	16-03-2019	02-05-2019	67,38,177	10,46,704	142	24,433
17	Vijayawada-1	Ibrahimpatnam	Inventaa Industries Pvt. Ltd.	37AAAACI4539B1ZV	AA370218341738V	13-10-2018	04-12-2018 (RFD-03)	02-05-2019	51,47,510	12,49,872	51	10,478
18	Vijayawada-1	Ibrahimpatnam	Inventaa Industries Pvt. Ltd.	37AAAACI4539B1ZV	AA370518342522	13-10-2018	04-12-2018 (RFD-03)	28-05-2019	34,95,644	0	98	Not applicable

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19	Vijayawada-1	Ibrahimpattam	Inventaa Industries Pvt. Ltd.	37AAAAAI4539B1ZV	AA370618485042Z	13-10-2018	04-12-2018 (RFD-03)	15-05-2019	72,37,605	0	85	Not applicable
20	Vijayawada-1	Ibrahimpattam	Inventaa Industries Pvt. Ltd.	37AAAAAI4539B1ZV	AA370718336935K	13-10-2018	04-12-2018 (RFD-03)	18-05-2019	1,80,83,287	2,14,536	88	3,103
21	Vijayawada-1	Ibrahimpattam	Inventaa Industries Pvt. Ltd.	37AAAAAI4539B1ZV	AA3710173486913	13-10-2018	10-12-2018 (RFD-03)	02-05-2019	51,36,651	13,48,434	86	19,063
22	Vijayawada-1	Ibrahimpattam	Inventaa Industries Pvt. Ltd.	37AAAAAI4539B1ZV	AA3712174190759	13-10-2018	24-03-2019	02-05-2019	69,58,244	11,92,959	141	27,651
23	Vijayawada-1	Ibrahimpattam	Inventaa Industries Pvt. Ltd.	37AAAAAI4539B1ZV	AA370318510469Z	23-10-2018	16-03-2019	15-05-2019	35,91,022	0	144	Not applicable
24	Vijayawada-1	Ibrahimpattam	Inventaa Industries Pvt. Ltd.	37AAAAAI4539B1ZV	AA370718340058Y	23-10-2018	21-02-2019	15-05-2019	35,32,989	0	144	Not applicable
25	Vijayawada-1	Ibrahimpattam	Inventaa Industries Pvt. Ltd.	37AAAAAI4539B1ZV	AA370818314563X	23-10-2018	16-03-2019	02-05-2019	32,42,418	10,22,741	131	22,024
26	Vijayawada-1	Ibrahimpattam	Inventaa Industries Pvt. Ltd.	37AAAAAI4539B1ZV	AA3711173577801	13-10-2018	04-12-2018	15-05-2019	60,46,131	0	85	Not applicable
27	Vijayawada-1	Ibrahimpattam	Inventaa Industries Pvt. Ltd.	37AAAAAI4539B1ZV	AA371217420104N	23-10-2018	04-12-2018	15-05-2019	26,02,956	0	85	Not applicable
28	Vijayawada-1	Ibrahimpattam	Inventaa Industries Pvt. Ltd.	37AAAAAI4539B1ZV	AA371018285627S	23-11-2018	20-02-2019	28-05-2019	32,66,356	0	58	Not applicable
29	Nellore	Kavali	Siemens Gamesa Renewable Power Pvt. Ltd.	37AAACCG6027C1ZY	AA370819020847O	27-08-2019	18-01-2020	27-03-2020	4,54,02,616	Rejected	24	Not applicable

Sl. No.	Name of the division	Name of the circle	Name of the assessee	GSTIN No	ARN No.	Date of filing Refund Application in case of manual filing	Date of issue of acknowledgment in Form GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed (in ₹)	Refund amount sanctioned (in ₹) in RFD-06	Period of delay (in days)	Interest due not paid (in ₹)
30	Nellore	Ongole-I	Mehr Rasheed Engineers	37ARKPA0839J1ZR	AA370318007808Z	21-01-2019	18-02-2019	08-04-2019	6,78,354	67,835	17	190
31	Nellore	Ongole-I	Venkata Sri Balaji Exports	37ABAFM6229L1ZZ	AA3712186334337	29-03-2019	09-05-2019	20-06-2019	66,06,294	6,60,630	23	2,498
32	Nellore	Ongole-I	Venkata Sri Balaji Exports	37ABAFM6229L1ZZ	AA371218633475Z	29-03-2019	09-05-2019	20-06-2019	6,92,685	69,270	23	262
33	Nellore	Ongole-I	Southern Rocks & Minerals Pvt. Ltd.	37AADCS1378K1Z0	AA370719021892U	29-07-2019	05-08-2019	15-10-2019	39,04,607	31,13,046	18	9,211
34	Nellore	Ongole-I	Southern Rocks & Minerals Pvt. Ltd.	37AADCS1378K1Z0	AA370719021988H	29-07-2019	05-08-2019	15-10-2019	1,15,06,431	89,89,495	18	26,599
35	Nellore	Ongole-I	Venkata Sri Balaji Exports	37ABAFM6229L1ZZ	AA370919005320B	09-09-2019	24-09-2019	21-11-2019	62,11,704	36,76,002	13	7,856
36	Nellore	Ongole-II	Golden Global Enterprises	37AAKFG4027F1ZI	AA370318522795U	06-12-2018	08-02-2019	20-03-2019	38,18,302	15,27,320	44	11,047
37	Nellore	Ongole-II	Indian Minerals And Granite Company	37AAAFI3356D1Z0	AA370318003880B	05-01-2019	08-02-2019	20-03-2019	6,60,000	2,64,000	14	608
38	Vijayawada-2	Patamata	Advanced Aqua Bio Technologies	37AKJPP5165E1ZX	AA370717000019D	15-12-2018	04-02-2019	20-04-2019	6,750	675	66	7
39	Vijayawada- I	Samarangam Chowk	Sri Nakoda Enterprises	37CGWPS3580D1ZR	AA370419017898K	23-04-2019	18-10-2019	19-10-2019	47,364	Rejected	119	Not applicable

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Sl. No.	Name of the division	Name of the circle	Name of the assessee	GSTIN No	ARN No.	Date of filing Refund Application in case of manual filing	Date of issue of acknowledge -ment in Form GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed (in ₹)	Refund amount sanctioned (in ₹) in RFD-06	Period of delay (in days)	Interest due not paid (in ₹)
40	Narsaraopet	Sattenapalli	Bhavanam Spinning Mills Pvt. Ltd.	37AAACB6454C1ZIW	AA370918059709B	24-03-2019	06-05-2019	25-05-2019	68,08,279	68,08,279	2	2,238
41	Narsaraopet	Sattenapalli	Jocil Ltd.	37AAAACJ5606L1ZF	AA370619018950X	28-06-2019	05-08-2019	17-09-2019	32,56,659	3,25,666	21	1,124
42	Visakhapatnam	Steel Plant	Akshaya Lab Products	37AAUFA4486C1Z5	AA3708180122935	24-01-2019	24-04-2019	10-06-2019	6,36,813	5,09,451	77	6,448
43	Visakhapatnam	Steel Plant	Jeylakhmi Sivaraman	37EEBPS8729P1ZG	AA3707190120385	16-07-2019	17-09-2019	21-10-2019	8,42,248	3,36,901	37	2,049
44	Visakhapatnam	Steel Plant	SVR Drugs	37AAOCS6986L1Z7	AA3702193037149	21-03-2019	17-08-2019	17-08-2019	21,16,800	21,16,800	89	30,969
45	Visakhapatnam	Steel Plant	Phalanx Labs	37AAAFCP9117K1Z0	AA370118353368Y	01-12-2018	06-12-2018	04-02-2019	37,89,759	3,78,975	5	311
46	Visakhapatnam	Steel Plant	Mahidara Chemicals Pvt. Ltd.	37AAABC3630N1ZB	AA3707190202282	26-07-2019	03-10-2019	25-02-2020	24,44,132	9,77,653	154	24,749
47	Visakhapatnam	Steel Plant	Natsol Laboratories Pvt. Ltd.	37AAADCN0951D1ZR	AA370819017745P	23-08-2019	17-09-2019	21-12-2019	45,70,509	16,94,903	60	16,717
48	Visakhapatnam	Steel Plant	Mylan Laboratories	37AAADCM3491M1Z0	AA371118176876L	24-12-2018	08-01-2019	09-03-2019	12,14,29,405	1,21,42,940	15	29,941
49	Vijayawada-2	Suryaraopet	Inspirisys Solutions Ltd.	37AAAACA5622M2ZL	AA370719013360B	18-07-2019	26-10-2019	15-02-2020	10,20,350	10,20,350	62	10,399
50	Vizianagaram	Vizianagaram (West)	Chettinad Morimura Semi Conductor Material Pvt. Ltd.	37AAAACC2461Q1ZD	AA3703180154962	07-03-2019	21-03-2019	13-05-2019	3,27,556	1,31,024	7	151

Sl. No.	Name of the division	Name of the circle	Name of the assessee	GSTIN No	ARN No.	Date of filing Refund Application in case of manual filing	Date of issue of acknowledgment in Form GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed (in ₹)	Refund amount sanctioned (in ₹) in RFD-06	Period of delay (in days)	Interest due not paid (in ₹)
51	Vijayawada-2	Vuyyuru	Gosta Foods Pvt. Ltd.	37AAAFCG9432J1Z9	AA371218002418C	04-12-2018	18-05-2019	18-05-2019	88,793	Rejected	105	Not applicable
52	Vijayawada-2	Vuyyuru	M/S Harsha Liners Pvt. Ltd.	37AAACCH5065PIZ2	AA370718007000N	11-01-2019	04-08-2020	NA	34,33,457	Application not disposed as on date of audit <i>i.e.</i> , 29-12-2020 (delay calculated from the date of acknowledgment to date of audit - 45 days)	102	Not applicable
53	Vijayawada-2	Vuyyuru	M/S Andhra Medi Pharma India Pvt. Ltd.	37AAAIACA0961D1ZX	AA371218593806L	18-02-2019	28-02-2019	23-04-2019	2,86,69,241	23,48,309	4	1,544
54	Vijayawada-2	Vuyyuru	M/S Harsha Liners Pvt. Ltd.	37AAACCH5065PIZ2	AA370119395048U	06-06-2019	19-06-2019	14-08-2019	33,78,442	3,37,845	9	500
55	Vijayawada-2	Vuyyuru	M/S Harsha Liners Pvt. Ltd.	37AAACCH5065PIZ2	AA370819014958H	20-08-2019	04-09-2019	22-11-2019	16,83,125	1,68,312	34	941
56	Vijayawada-2	Vuyyuru	M/S Harsha Liners Pvt. Ltd.	37AAACCH5065PIZ2	AA3708190150471	20-08-2019	04-09-2019	22-11-2019	24,87,423	2,48,742	34	1,390
											Total	4,27,268

Appendix – 2.2A
(Reference to paragraph 2.1.6; Page 15)
List of Refund cases in which delay in disposal of claim was noticed (post-automation)

Sl. No.	Name of the division	Name of the circle	Name of the assessee	GSTIN No	ARN No.	ARN Date	Date of issue of acknowledgment in For GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed (in ₹)	Refund amount sanctioned (in ₹)	Period of delay (in days)	Interest due not paid
1	Nellore	Addanki	IFB Agro Industries Ltd.	37AAACI6487L1ZZ	AA371019000247J	01-10-2019	19-10-2019	25-01-2020	43,59,503	43,43,978	56	39,988
2	Visakhapatnam	Anakapalli	Unipartis India Ltd.	37AAACU0454D1ZP	AA370919019973I	26-09-2019	10-11-2019	05-08-2020	1,60,624	1,60,624	254	6,707
3	Visakhapatnam	Anakapalli		37AAACU0454D1ZP	AA371119007996T	11-11-2019	23-01-2020	25-08-2020	41,87,855	41,87,855	228	1,56,959
4	Visakhapatnam	Anakapalli		37AAACU0454D1ZP	AA371119008007H	11-11-2019	23-01-2020	05-08-2020	6,39,799	6,39,799	208	21,876
5	Visakhapatnam	Anakapalli		37AAACU0454D1ZP	AA371119008022P	11-11-2019	23-01-2020	23-01-2020	11,29,444	11,29,444	228	42,331
6	Visakhapatnam	Anakapalli		Deccan Fine Chemicals (India) Pvt. Ltd.	37AAACCD9205D1ZX	AA3712190023588	04-12-2019	13-12-2019	24-02-2020	12,29,04,579	9,45,23,394	22
7	Vijayawada-2	Autonagar	Thirumala Cabs	37AGOPM6239K3ZO	AA3712190276517	31-12-2019	31-12-2019	25-04-2020	10,20,870	10,20,870	56	9,398
8	Vijayawada-2	Benz Circle	Thatavarthi Apparels Pvt. Ltd.	37AABCT7937PIZI	AA371019018051O	22-10-2019	23-12-2019	18-01-2020	5,67,819	5,67,078	28	2,610
9	Eluru	Bhimavaram	Sun Bites	37ADOF6439A1ZU	AA371119021011V	25-11-2019	13-12-2019	12-02-2020	21,67,190	16,25,392	19	5,077
10	Chittoor	Chittoor-I	Tasa Foods Pvt. Ltd. Chittoor	37AABCT0621QIZ5	AA370120009990L	11-01-2020	25-01-2020	23-03-2020	41,46,839	26,99,785	12	5,326
11	Chittoor	Chittoor-II	Shahi Exports Pvt. Ltd.	37AAJCS1175L2ZW	AA3701200015117	03-01-2020	17-01-2020	05-05-2020	39,95,036	3,82,709	63	3,963
12	Visakhapatnam	Dwarakanagar	Lumen Engineersinsag Associates	37AFPPD5570E1ZD	AA371219010202R	12-12-2019	12-12-2019	29-04-2020	96,434	96,434	79	1,252
13	Kakinada	Kakinada	Prajna Traders And Logistics	37AARFP9712FIZS	AA3711190071589	10-11-2019	19-11-2019	06-02-2020	41,61,948	16,64,779	28	7,663
14	Kakinada	Kakinada	Manasa Quality Enterprises Ltd.	37AAICM0563B1ZR	AA371119009816I	13-11-2019	27-11-2019	22-04-2020	18,43,992	9,11,378	101	15,131

Sl. No.	Name of the division	Name of the circle	Name of the assessee	GSTIN No	ARN No.	ARN Date	Date of issue of acknowledgment in Form GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed (in ₹)	Refund amount sanctioned (in ₹)	Period of delay (in days)	Interest due not paid
15	Kakinada	Kakinada	Elite Instruments	37ABPFS1668C1ZW	AA3712190018068	03-12-2019	16-12-2019	12-02-2020	21,79,519	8,48,738	11	1,535
16	Nellore	Nellore-1	Emami Agrotech Ltd.	37AABCN7953M1ZU	AA37101900178345	22-10-2019	06-11-2019	03-01-2020	19,82,29,280	19,76,74,380	13	4,22,427
17	Nellore	Ongole-I	Southern Rocks & Minerals Pvt. Ltd.	37AADCS1378K1Z0	AA3710190017759	03-10-2019	17-10-2019	11-03-2020	62,23,032	49,78,426	100	81,837
18	Nellore	Ongole-I	BVL Infrastructure Pvt. Ltd.	37AADCB1966E1ZS	AA371119007852	11-11-2019	25-11-2019	25-02-2020	15,48,058	9,28,834	46	7,024
19	Nellore	Ongole-I	Southern Rocks & Minerals Pvt. Ltd.	37AADCS1378K1Z0	AA371219027270F	31-12-2019	13-01-2020	22-04-2020	1,17,19,591	81,67,119	53	71,155
20	Nellore	Ongole-II	Hind Granites Pvt. Ltd.	37AADCH8796E1Z4	AA371219016060N	19-12-2019	02-01-2020	22-04-2020	1,18,57,123	50,44,794	65	53,903
21	Nellore	Ongole-II	Avinash Tobaccos	37AIYPP2654B1ZW	AA371219016719W	20-12-2019	03-01-2020	12-03-2020	50,68,133	36,48,309	23	13,794
22	Chittoor	Puttur	Vishnu Barium Pvt. Ltd.	37AAGCS0968L1ZT	AA3712190189770	21-12-2019	03-02-2020	22-04-2020	14,92,012	1,49,201	63	1,545
23	Chittoor	Puttur	S R G Fashions	37AARFS2907F1ZY	AA371019002436G	04-10-2019	25-11-2019	22-02-2020	3,72,900	3,72,900	81	4,965
24	Vijayawada-1	Samarangam Chowk		37AABCG5408Q1Z7	AA370120002865N	04-01-2020	01-10-2020	21-04-2020	4,42,942	3,98,648	48	3,145
25	Vijayawada-1	Samarangam Chowk	Gagan Impex Pvt. Ltd.	37AABCG5408Q1Z7	AA370120002937K	04-01-2020	17-01-2020	21-04-2020	28,79,964	25,91,968	48	20,452
26	Vijayawada-1	Samarangam Chowk		37AABCG5408Q1Z7	AA3701200032450	04-01-2020	17-01-2020	06-06-2020	1,51,26,293	1,23,78,186	94	1,91,268
27	Vijayawada-2	Sithampuram	Sarada Industries	37ABGPN1212L1ZQ	AA371119026190I	29-11-2019	29-01-2020	06-03-2020	2,94,385	2,44,166	38	1,525
28	Vijayawada-2	Sithampuram	Paduka Agencies	37ARNPS4186M1ZS	AA371219010084J	12-12-2019	29-01-2020	03-03-2020	5,59,814	3,90,633	22	1,413

Sl. No.	Name of the division	Name of the circle	Name of the assessee	GSTIN No	ARN No.	ARN Date	Date of issue of acknowledgment in For GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed (in ₹)	Refund amount sanctioned (in ₹)	Period of delay (in days)	Interest due not paid
29	Visakhapatnam	Steel Plant	Mylan Laboratories Ltd.	37AADCM349IM1Z0	AA371019016057E	21-10-2019	02-11-2019	10-01-2020	11,09,28,867	11,09,28,867	21	3,82,933
30	Visakhapatnam	Steel Plant	SVR Drugs Pvt. Ltd.	37AAOCS6986L1Z7	AA3710190177272	22-10-2019	04-11-2019	10-01-2020	33,62,400	33,62,400	20	11,054
31	Visakhapatnam	Steel Plant	Suven Life Sciences Ltd.	37AADCS4044C1Z0	AA371019021078D	25-10-2019	04-11-2019	14-05-2020	2,37,96,039	1,05,53,292	142	2,46,340
32	Visakhapatnam	Steel Plant	Biocon Ltd.	37AAAACB7461R1Z2	AA3710190257660	31-10-2019	12-12-2019	26-06-2020	61,90,261	61,76,610	179	1,81,745
33	Visakhapatnam	Steel Plant	Seva Industries	37ANQP14563N1Z7	AA371119002270Q	04-11-2019	28-11-2019	12-02-2020	1,28,83,199	1,10,91,286	40	72,929
34	Visakhapatnam	Steel Plant	Mylan Laboratories Ltd.	37AADCM349IM2ZZ	AA371219017325A	20-12-2019	07-02-2020	30-06-2020	17,08,456	6,83,382	133	14,941
35	Visakhapatnam	Steel Plant		37AADCM349IM2ZZ	AA371219019979J	23-12-2019	23-01-2020	12-03-2020	13,42,28,360	13,42,28,360	20	4,41,299
36	Visakhapatnam	Suryabagh	Touchstone Enterprises	37AEHPN6414N1Z1	AA371219011133N	13-12-2019	13-12-2019	16-03-2020	19,073	19,073	34	107
37	Visakhapatnam	Suryabagh		37AEHPN6414N1Z1	AA3711190077561	11-11-2019	11-11-2019	16-03-2020	2,42,181	2,42,181	66	2,627
38	Vijayawada-2	Suryaraopet	Venkat Footwear	37AFXPV9664F1ZA	AA371119005307E	07-11-2019	03-04-2020	26-05-2020	10,41,732	5,82,743	141	13,507
											Total	29,03,587

**Appendix – 2.3
(Reference to paragraph 2.1.7; Page 16)
List of Refund cases in which delay in sanction of provisional refund in the cases of zero-rated supplies was noticed (pre-automation)**

Sl. No.	Name of the division	Name of the circle	Name of the assessee	GSTIN No	ARN No.	Date of filing Refund Application in case of manual filing	Date of issue of acknowledgment in For GST RFD-02	Date of provisional refund in Form GST RFD-04	Refund amount claimed (in ₹)	Provisional Refund amount sanctioned (in ₹)	Period of delay
1	Ananthapur	Ananthapuramu-II	Siflon Drugs	37AAKFS9713J1ZM	AA371117357871Y	24-10-2018	20-11-2018	05-12-2018	45,50,532	40,95,480	8
2	Ananthapur	Ananthapuramu-II	Siflon Drugs	37AAKFS9713J1ZM	AA371218588955D	14-02-2019	28-02-2019	14-03-2019	1,37,41,236	1,23,67,112	7

Sl. No.	Name of the division	Name of the circle	Name of the assessee	GSTIN No	ARN No.	Date of filing Refund Application in case of manual filing	Date of issue of acknowledgment in For GST RFD-02	Date of provisional refund in Form GST RFD-04	Refund amount claimed (in ₹)	Provisional Refund amount sanctioned (in ₹)	Period of delay
3	Ananthapur	Ananthapuramu-II	Siflon Drugs	37AAKFS97131JZM	AA3702193209790	23-03-2019	03-04-2019	16-04-2019	36,40,497	32,76,446	6
4	Vijayawada-2	Patamata	Advanced Aqua Bio Technologies	37AKJPP5165E1ZX	AA370717000019D	15-12-2018	04-02-2019	14-02-2019	6,750	6,075	3
5	Vijayawada-2	Patamata	Kaizen Bio Sciences	37AARFK2176N1ZK	AA370118010931H	20-05-2019	22-05-2019	01-06-2019	4,63,462	4,17,114	3
6	Narasaraopet	Sattenapalli	Jocil Ltd.	37AAACJ5606L1ZF	AA370619018950X	28-06-2019	05-08-2019	06-09-2019	32,56,659	29,30,993	25
7	Eluru	Tanuku-I	The Andhra Sugars Ltd.	37AAACT6357Q1ZL	AA370819020059Z	03-09-2019	05-10-2019	18-10-2019	84,32,269	16,86,453	6
8	Vijayawada-2	Vuyyuru	M/S Harsha Liners Pvt. Ltd.	37AACCH5065P1Z2	AA370819014958H	20-08-2019	04-09-2019	03-10-2019	16,83,125	15,14,812	22
9	Vijayawada-2	Vuyyuru	M/S Harsha Liners Pvt. Ltd.	37AAACCH5065P1Z2	AA3708190150471	20-08-2019	04-09-2019	03-10-2019	24,87,423	22,38,680	22

Appendix – 2.3A

(Reference to paragraph 2.1.7; Page 16)

List of Refund cases in which delay in sanction of provisional refund in the cases of zero-rated supplies was noticed (post-automation)

Sl. No.	Name of the division	Name of the circle	Name of the assessee	GSTIN No	ARN No.	ARN Date	Date of issue of acknowledgment in For GST RFD-02	Date of provisional refund in Form GST RFD-04	Refund amount claimed (in ₹)	Provisional Refund amount sanctioned (in ₹)	Period of delay
1	Nellore	Addanki	IFB Agro Industries Ltd.	37AAACI6487L1ZZ	AA371019000247J	01-10-2019	19-10-2019	23-01-2020	43,59,503	39,23,553	88
2	Visakhapatnam	Anakapalli	Deccan Fine Chemicals (India) Pvt. Ltd.	37AACCD9205D1ZX	AA37121900023588	04-12-2019	13-12-2019	23-12-2019	12,29,04,579	2,45,80,915	3
3	Ananthapur	Ananthapuramu-II	Mudar India Exports	37ACAPM9587E1Z8	AA370220010893M	13-02-2020	26-02-2020	24-03-2020	11,67,432	1,16,743	20

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Sl. No.	Name of the division	Name of the circle	Name of the assessee	GSTN No	ARN No.	ARN Date	Date of issue of acknowledgment in For GST RFD-02	Date of provisional refund in Form GST RFD-04	Refund amount claimed (in ₹)	Provisional Refund amount sanctioned (in ₹)	Period of delay
4	Ananthapur	Ananthapuramu-II	Mudar Exports India	37ACAPM9587EIZ8	AA37022001289M	03-02-2020	26-02-2020	24-03-2020	10,87,676	1,08,768	20
5	Kadapa	Kadapa-II	Bharathi Cement Corporation Pvt. Ltd.	37AADCRC3079GIZ8	AA371119025461E	29-11-2019	09-12-2019	26-12-2019	1,20,25,363	72,15,218	10
6	Kakinada	Kakinada	Manasa Quality Enterprises Ltd.	37AAICM0563BIZR	AA37111900098161	13-11-2019	27-11-2019	19-02-2020	18,43,992	7,37,596	77
7	Kakinada	Peddapuram	Ceramin India Pvt. Ltd.	37AADCRC0974QIZP	AA3703200049788	07-03-2020	12-03-2020	09-06-2020	69,89,680	62,90,712	82
8	Chittoor	Puttur	Vishnu Barium Pvt. Ltd.	37AAAGCS0968LIZT	AA371219018977O	21-12-2019	03-02-2020	20-03-2020	14,92,012	13,42,810	39
9	Visakhapatnam	Steel Plant	Suven Life Sciences Ltd.	37AADCSC4044CIZO	AA371019021078D	25-10-2019	04-11-2019	12-11-2019	2,37,96,039	1,32,42,746	1
10	Visakhapatnam	Steel Plant	Seva Industries	37ANQPJ4563NIZ7	AA371119002270Q	04-11-2019	28-11-2019	12-12-2019	1,28,83,199	17,91,913	7
11	Visakhapatnam	Steel Plant	Mylan Laboratories Ltd.	37AADCDCM3491MZZZ	AA371219017325A	20-12-2019	07-02-2020	19-02-2020	17,08,456	10,25,074	5
12	Visakhapatnam	Steel Plant	Mahidhara Chemicals Pvt. Ltd.	37AABCM3630NIZB	AA370220019883E	24-02-2020	12-03-2020	03-04-2020	72,74,164	14,54,832	15
13	Visakhapatnam	Steel Plant	Mylan Laboratories Ltd.	37AADCDCM3491MZZZ	AA370220020985F	25-02-2020	03-04-2020	14-05-2020	44,17,356	19,87,811	34

Appendix – 2.4
(Reference to paragraph 2.1.9.1; Page 18)
Excess refund due to Turnover variation in Zero-rated Turnover

Name of the Division	Eluru
Name of the circle	Tanuku-I
Name of the taxpayer	WANBURY LTD.
GSTIN	37AABCP5939P1ZO

Sl. No.	ARN	Date	T.O. of zero-rated supply of goods and service (GSTR-3B)	Zero-rated Turnover actually considered for refund	Adjusted total turnover (GSTR 3B)	Net input tax credit Available	Maximum refund amount to be claimed (4*7/6)	Refund amount sanctioned (RFD-06)	Excess refund allowed (9 - 8)
1	2	3	4	5	6	7	8	9	10
1	AA370719009196W	12-07-2019	7,13,51,978	7,13,95,853	11,94,46,526	1,45,03,437	86,63,700	86,68,000	4,300
2	AA370118010783C	13-05-2019	7,22,27,376	7,65,30,636	11,09,93,079	91,15,179	59,31,590	62,84,000	3,52,410
3	AA3712170183758	13-05-2019	7,43,51,082	7,90,31,634	14,53,36,102	1,41,06,734	72,16,727	76,00,000	3,83,273
4	AA371117003924C	27-02-2019	6,64,91,515	6,72,30,795	14,23,18,629	1,35,49,563	63,30,380	64,00,000	69,620

(amount in ₹)

Appendix - 2.5
(Reference to paragraph 2.1.9.2; Page 18)
List of Refund cases in which deficiency noticed (Refund amount included ITC availed on capital goods)

Name of the assessee		BELMAK ENTERPRISES		POPULAR EXPORTS	
Name of Division		Nellore		Nellore	
Name of the Circle		Ongole-II		Nellore-III	
GSTIN No		37AAMFB3751B1ZO		37ABWPD3364K1Z5	
ARN No. & Date		AA370318516198Y (15-11-2018)		AA3709180689369 (31-03-2019)	
Date of order in Form GST RFD-06		30-11-2018		18-04-2019	
Sl. No.	Details	Department adopted figures for computation of eligible refund	Actual figures to be taken for computation	Department adopted figures for computation of eligible refund	Actual figures to be taken for computation
1	Turnover of zero-rated supply of goods and services	2,98,65,316	2,98,65,316	5,36,89,428	5,36,89,428
2	Adjusted total turnover	3,74,69,935	3,74,69,935	5,36,89,428	5,36,89,428
3	Net input tax credit (adopted by department)	37,56,658	37,56,658	45,37,142	45,37,142
4	value of capital goods	0	23,10,000	0	3,01,400
5	Net ITC after deducting value of capital goods (3-4)	37,56,658	14,46,658	45,37,142	42,35,742
6	Maximum refund amount to be claimed (1 X 5)/2	29,94,235	11,53,055	45,37,142	42,35,742
7	Amount sanctioned (RFD-06)		27,34,978		45,37,142
8	Ineligible amount (7 – 6)		15,81,923		3,01,400
	Total excess refund sanctioned				18,83,323

(amount in ₹)

Appendix – 2.6
(Reference to paragraph 2.1.9.3; Page 19)
Excess refund due to variation in adjusted total turnover

Name of the Circle	Vizianagaram East	Tanuku-I
Name of the taxpayer and GSTIN No.	Sarada Metals & Alloys Ltd. 37AAMCS6664B1Z3	The Andhra Sugars Ltd. 37AAACT6357Q1ZL
ARN	AA370219378712U	AA370819020059Z
Tax period	February 2019	June 2019
Refund reason	ITC for compensation cess paid on coal	On account of Supplies made to SEZ (without Payment of Tax)

(amount in ₹)

Sl. No.	Details	Department adopted figures for computation of eligible refund	Actual figures to be taken for computation	Department adopted figures for computation of eligible refund	Actual figures to be taken for computation
1	Turnover of zero-rated supply of goods and service	38,26,36,512	38,26,36,512	12,05,54,486	12,05,54,486
2	Adjusted total turnover	38,26,36,512	62,31,38,462	12,05,54,486	97,27,42,330
3	Net input tax credit available	1,94,88,309	1,94,88,309	84,32,269	84,32,269
4	Maximum refund amount to be claimed (1 X 3/2)	1,94,88,309	1,19,66,744	84,32,269	10,45,033
5	Refund amount sanctioned (RFD-06)		1,94,88,309		84,32,269
	Excess refund allowed		75,21,565		73,87,236

Appendix - 2.7

(Reference to paragraph 2.1.10.1(A); Page 21)

Excess refund due to inflated turnover in claims relating to inverted duty structure

Name of the Division	Vijayawada-2	Vijayawada-2
Name of the Circle	Sitharampuram	Sitharampuram
Name of the taxpayer	PADUKA AGENICES	BHAGATH TRADERS
GSTIN	37ARNPS4186M1ZS	37CAGPD6171F1ZT
ARN	AA371219010084J	AA370320010831U
Tax period	July 2017 to March 2018	July 2017 to March 2018
Two-year period from the relevant date	20-08-2019 (eligible invoices period: November 17 to March 18)	20-08-2019 (eligible invoices period: February 18 to March 18)
Date of filing of refund application	12.12.2019	14.03.2020

(amount in ₹)

Sl. No.	Details	Department adopted figures for computation of eligible refund	Actual figures to be taken for computation (Statement of invoices/ GSTR-3B)	Department adopted figures for computation of eligible refund	Actual figures to be taken for computation (Statement of invoices/ GSTR-3B)
1	Turnover of zero-rated supply of goods and service	1,13,82,817	73,51,277	1,14,36,467	25,89,291
2	Tax payable on such inverted supply of goods and services	5,69,141	3,67,564	5,71,818	1,29,464
3	Adjusted total turnover	1,13,82,817	91,70,639	1,14,36,467	27,76,436
4	Net input tax credit available	12,19,524	6,68,414	12,09,683	2,67,492
5	Maximum refund amount to be claimed ((1 X 4)/3)-2	6,50,383	1,68,243	6,37,865	1,19,998
6	Refund amount sanctioned (RFD-06)		3,90,633		5,15,013
	Excess refund allowed		2,22,390		3,95,015

Appendix – 2.8
(Reference to paragraph 2.1.10.4(E); Page 26)
Cases in which SEZ endorsements have not been obtained

(amount in ₹)

Sl. No.	Name of dealer	Circle	GSTN	ARN	Tax Period	Sanctioned amount
1	M/s Anjani Stones crushers	Gajuwaka	37AEVPM6588A1ZW	AA3708190118213	Nov-18	5,02,075
2	M/s Anjani Stones crushers	Gajuwaka	37AEVPM6588A1ZW	AA370819011852Y	Dec-18	8,00,965
3	M/s Anjani Stones crushers	Gajuwaka	37AEVPM6588A1ZW	AA370819011877M	Jan-19 to Mar-19	11,65,134
4	M/s HVS Tooling Solutions	Gajuwaka	37AJBPL2506R1ZZ	AA371019002082R	Jan-19	1,22,151
5	M/s SVR Drugs	Steel Plant	37AAOCS6986L1Z7	AA3702193037149	Feb-19	21,16,800
6	M/s Mylan Laboratories	Steel Plant	37AADCM3491M1Z0	AA370319481993I	Mar-19	15,87,98,707
7	M/s Mylan Laboratories	Steel Plant	37AADCM3491M1Z1	AA3706190134627	May-19	19,75,56,303
8	M/s Mylan Laboratories	Steel Plant	37AADCM3491M1Z2	AA370719016925Q	Jun-19	15,45,11,065
9	M/s Mylan Laboratories	Steel Plant	37AADCM3491M1Z3	AA371118176876L	Nov-18	12,14,29,405
10	M/s Air & Sea Trading Company	Chittoor-II	37AAAAA1406D27I	AA371117004978Y	July-17 to Nov-17	4,68,861
					Total	63,74,71,466

Appendix - 2.9
(Reference to Paragraph 2.2.7.1(a); Page 33)
Net credit carried forward (NCCF) amount claimed in excess than available credit

Sl. No.	GSTIN	TIN	Circle	Name of the dealer	Tran claim date	ITC as per June-17 return	Tran amount (in ₹)	Eligible Amount (in ₹)	Inadmissible amount (in ₹)
1	37BHRPS1012D1ZG	37455273098	Addanki	S A Granites	26-08-2017	51,548	5,21,655	51,548	4,70,107
2	37AJLPB1590N1ZV	37520290983	Adoni-I	S R Trading Company	21-10-2017	36,58,921	42,63,300	27,78,940	14,84,360
3	37AAMCA3380Q1ZZ	37174722711	Anakapalli	Assurgen Pharma Pvt. Ltd.	27-12-2017	7,76,888	14,47,254	8,49,655	5,97,599
4	37ABHFS1247B1ZF	37439163479	Anakapalli	Sri Lakshmi Prasanna Food Products	27-12-2017	21,852	7,23,599	1,72,242	5,51,357
5	37AADCF0368EZZT	37412474778	Bhavanipuram	Forto Furniture Products India Pvt. Ltd.	27-12-2017	0	7,44,613	0	7,44,613
6	37AATCS4511N1ZP	37752749570	Chilakaluripet	Sadasiva Stones Pvt. Ltd.	27-12-2017	5,780	7,19,230	8,191	7,11,039
7	37AAACJ5628A1ZW	37260158619	Chinawaltair	Jayalakshmi Sea Foods Pvt. Ltd.	22-12-2017	7,65,684	17,48,169	7,65,684	9,82,485
8	37AAVCS9878E1ZA	37721315117	Chinawaltair	Safah Multitrade Pvt. Ltd.	28-08-2017	20,08,364	27,69,137	19,16,685	8,52,452
9	37AAKCS5353H1Z1	37681884121	Chinawaltair	Sree Krishna Automotives Hyderabad Pvt. Ltd.	27-12-2017	0	3,16,799	0	3,16,799
10	37AAPCS9414E1Z0	37245073534	Chinawaltair	SVK Profiles Pvt. Ltd.	24-08-2017	2,42,925	5,31,366	8,703	5,22,663
11	37AAACD4999A2ZL	37605581128	Chinawaltair	Pradhama Multi Speciality Hospitals & Research Institute	26-12-2017	3,82,011	5,46,971	3,82,011	1,64,960

Sl. No.	GSTIN	TIN	Circle	Name of the dealer	Tran claim date	ITC as per June-17 return	Tran amount (in ₹)	Eligible Amount (in ₹)	Inadmissible amount (in ₹)
12	37AABCL5967D1ZD	37628323425	Daba Gardens	L&T Hydrocarbon Engineering Ltd.	27-12-2017	1,87,500	5,58,12,432	1,87,500	5,56,24,932
13	37AANFP6480E1ZV	37571100096	Daba Gardens	Powertech Industries Ltd.	27-12-2017	0	20,73,280	0	20,73,280
14	37AGPPK8967K1ZC	37050207611	Daba Gardens	Murali Krishna Associates	29-10-2017	0	10,21,124	0	10,21,124
15	37AABCU7504M1Z0	37626306893	Daba Gardens	Great Unison Contractors India Pvt. Ltd.	27-12-2017	0	9,76,428	0	9,76,428
16	37AAEFP7474R1Z9	37460142090	Daba Gardens	Patelply Lam	27-12-2017	0	3,13,773	0	3,13,773
17	37AAAFCT1064P1ZW	37405887933	Daba Gardens	TGS Minmet India Pvt. Ltd.	27-10-2017	4,30,952	6,43,577	4,30,952	2,12,625
18	37AADCK0785C1Z0	37475540754	Daba Gardens	KMV Projects Ltd.	27-12-2017	0	51,86,557	7,86,624	43,99,933
19	37AAQFR2340N1Z0	37961418387	Dwarakanagar	Ruchira Associates	24-08-2017	0	30,48,741	0	30,48,741
20	37AAACCB4167A2Z1	37980129301	Dwarakanagar	BVSR Construction Pvt. Ltd.	27-12-2017	0	14,65,308	1,31,966	13,33,342
21	37ACXPG7435Q1ZJ	37130131722	Eluru	Sri Raghavendra Manures And General Merchants	08-09-2017	7,30,353	11,75,460	7,30,353	4,45,107
22	37ACCFS099M1ZD	37614932801	Gajuwaka	Sri Bhavani Wire Industries	16-09-2017	0	9,34,898	0	9,34,898
23	37AAAAC3198F1Z7	37981643180	Gajuwaka	Tata International Ltd.	27-12-2017	4,78,525	10,98,318	4,78,525	6,19,793
24	37AAACV7326F1ZB	37960130110	Gajuwaka	Visakha Wire Ropes Ltd.	23-08-2017	16,78,263	17,88,908	16,78,263	1,10,645

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Sl. No.	GSTIN	TIN	Circle	Name of the dealer	Tran claim date	ITC as per June-17 return	Tran amount (in ₹)	Eligible Amount (in ₹)	Inadmissible amount (in ₹)
25	37AAHCA7377E2ZF	37784476740	Gudur (Nayudupeta)	Sai Hemaja Aerobricks Pvt. Ltd.	06-11-2017	0	74,74,217	72,94,476	1,79,741
26	37AAAJCM1778R1Z1	37379013718	Indrakeeladri	Meenakshi Commodities Pvt. Ltd.	27-12-2017	3,62,653	4,53,672	362,653	91,019
27	37AAATFA7900J1Z2	37881221104	Kasibugga	Adithya Stone Industries	01-11-2017	8,73,552	11,72,945	873,552	2,99,393
28	37AAAATT2432R1Z0	37690207137	Kavali	Vavveru Co. Op. Rural Bank Ltd.	26-08-2017	0	3,09,194	0	3,09,194
29	37AAAGCR6775C1Z4	37936760687	Krishnalanka	Rent Alpha Pvt. Ltd.	21-09-2017	8,26,478	9,82,985	8,53,583	1,29,402
30	37ABIPL1556B1ZW	37433912997	Kurnool-I	Sreeram Trans	24-08-2017	0	68,724	0	34,362 (an amount of ₹34,362 was reversed by the taxpayer)
31	37ACWPT0419L1ZV	37518084854	Kurupam Market	Sri Brahamari Enterprises	31-08-2017	0	6,91,395	0	6,91,395
32	37AIMPB2153P1ZZ	37421410334	Kurupam Market	Winner Enterprises	27-12-2017	0	5,06,308	0	5,06,308
33	37ATCPV7936M1ZS	37192302833	Madanapalli	Sree Sai Chaitanya Agri Solutions	11-12-2017	10,96,425	16,34,451	10,96,425	5,38,026
34	37AAAZPC9525H1Z5	37849651731	Mandapeta	Sri Laxmi Enterprises	27-12-2017	1,35,729	3,62,995	1,35,729	2,27,266
35	37AAAFBC3231Q1ZF	37689365285	Nandyal-I	Pavani Polymers Pvt. Ltd.	22-12-2017	56,61,077	56,19,359	55,21,199	98,160
36	37AAATPM6574E1Z4	37060115105	Nandyal-I	Sri Venkata Ramana Cotton Mills	14-12-2017	30,55,116	26,59,950	19,71,108	6,88,842

Sl. No.	GSTIN	TIN	Circle	Name of the dealer	Tran claim date	ITC as per June-17 return	Tran amount (in ₹)	Eligible Amount (in ₹)	Inadmissible amount (in ₹)
37	37ACMPD4468K1Z6	37470118551	Nellore-III	Sri Srinivasa Fertilizers	18-10-2017	6,27,359	7,84,097	6,27,359	1,56,738
38	37AAAACII772Q1Z3	37302369765	Parvathipuram	IWL India Ltd.	18-09-2017	76,350	7,20,547	90,655	6,29,892
39	37AAAGCM7444M1ZW	37627367744	Parvathipuram	MDA Mineral Dhatu Ap Pvt. Ltd.	12-09-2017	2,32,003	7,98,982	2,32,003	5,66,979
40	37BKRPK0217K1ZX	37409636396	Patamata	Priya Enterprises	18-11-2017	2,43,139	8,98,208	2,43,139	6,55,069
41	37ALWPK9015A1ZY	37371209578	Patamata	Ajay Kumar	18-12-2017	4,649	5,85,278	4,649	5,80,629
42	37AADCP8329B1ZH	37882605635	Patamata	Pai International Electronics Ltd.	27-12-2017	0	4,18,457	0	4,18,457
43	37AANFA8917D1ZA	37454499104	Patamata	Aurobindo Drugs	27-12-2017	0	5,29,703	0	5,29,703
44	37AADCV3470H1Z7	37884184745	Peddapuram	Veekay Smelters Pvt. Ltd.	18-09-2017	0	5,56,523	0	5,56,523
45	37AECPT0461N2Z4	37817364666/ 37776205764	Piduguralla	Radha Enter Prises/ T K Industries	10-11-2017	986	3,18,548	986	3,17,562
46	37AAACG7284R1ZS	37020162119	Puttur	Green Ply Industries Ltd.	25-12-2017	0	1,00,20,119	76,819	99,43,300
47	37AAACCN9505A1ZQ	37959936196	Puttur	NTPC BHEL Power Projects Pvt. Ltd.	28-08-2017	9,01,883	14,86,732	9,53,588	5,33,144
48	37AAECP4284E1ZC	37824050402	Rajam	VKT Pharma	11-09-2017	27,39,538	27,39,538	16,23,822	11,15,716
49	37CXGPK5874D1Z7	37354581518	Ramachandra Puram	Madhavi Karri	17-10-2017	2,80,298	3,06,284	33,838	2,72,446
50	37AAFCP9117K1Z0	37275257603	Steel Plant	Phalanx Labs Pvt. Ltd.	23-10-2017	28,28,121	1,11,65,797	28,28,121	83,37,676
51	37AABCL9353P1ZS	37249778239	Steel Plant	Lohitha Life Sciences Pvt. Ltd.	26-12-2017	77,024	36,26,551	35,49,527	77,024
52	37AAJCS9451K1ZO	37804154222	Steel Plant	Som Projects Pvt. Ltd.	27-12-2017	1,25,030	8,52,894	5,72,219	2,80,675

Sl. No.	GSTIN	TIN	Circle	Name of the dealer	Tran claim date	ITC as per June-17 return	Tran amount (in ₹)	Eligible Amount (in ₹)	Inadmissible amount (in ₹)
53	37AEQPD8703F1ZF	37820151002	Suryabagh	Visakha Marketing	23-12-2017	4,64,844	25,06,335	10,09,316	14,97,019
54	37ACAPP9700E1ZQ	37150149828	Tirupati-II	Triven Kumar Steel And Cement	20-11-2017	2,13,562	6,48,784	2,13,562	4,35,222
55	37AAACC4214B1ZD	37510128767	Tirupati-II	Consolidated Construction Consortium Ltd.	27-12-2017	0	29,12,911	27,82,911	1,30,000
56	37AALCS9872Q2Z0	37507993786	Vizianagaram South	Jaya Lakshmi Ferro Alloys Pvt. Ltd.	27-12-2017	10,05,657	83,62,118	10,05,657	73,56,461
57	37AANCA9100F1ZR	37817913570	Mangalagiri	Anika Motors Pvt. Ltd.	08-11-2017	0	10,27,802	0	10,27,802
58	37AQUPS4829F1Z4	37907576802	Vizianagaram West	Kesav Agencies	23-08-2017	34,383	3,18,828	39,533	2,79,295
								Total	11,80,03,495

Appendix - 2.10
(Reference to Paragraph 2.2.7.1(b); Page 34)
28 Provisional NCCF Credit carry forwarded as ITC in Tran-1

Sl. No.	GSTIN	TIN	Circle	Name of the dealer	Tran claim date	ITC as per June-17 return	Tran amount (in ₹)	Eligible amount (in ₹)	Inadmissible amount (in ₹)
1	37AMBPK0216B1ZU	37650227282	Addanki	Srinivasa Granites	14-09-2017	8,34,105	15,32,094	8,30,213	7,01,881
2	37AACHR2070M1ZX	37550193885	Addanki	Anjaneya Traders	27-12-2017	2,98,360	9,01,185	3,00,706	6,00,479
3	37ASSPM9550D1Z8	37642187899	Addanki	Gowtham Exports	25-12-2017	2,98,173	6,76,436	2,98,173	3,78,263
4	37AXYPK5373R1Z4	37825581741	Addanki	Sri Vighneswara Industries	21-11-2017	9,13,162	12,63,653	10,60,886	2,02,767
5	37AALFC5884F1Z2	37450243644	Addanki	Chandra Granite Industries	25-12-2017	0	3,03,358	0	3,03,358
6	37AYTPD8874C1ZX	37312009626	Addanki	Vedha Varshitha Granites	25-12-2017	2,45,199	5,48,065	2,45,199	3,02,866
7	37CLTPK4527J1ZH	37315033213	Addanki	Sri Prasanjananya Granites	25-12-2017	1,44,530	4,27,760	1,67,346	2,60,414

Sl. No.	GSTIN	TIN	Circle	Name of the dealer	Tran claim date	ITC as per June-17 return	Tran amount (in ₹)	Eligible amount (in ₹)	Inadmissible amount (in ₹)
8	37BKJPB3074K1Z1	37332626756	Addanki	Reshma Granites	25-12-2017	2,90,175	5,53,559	2,96,198	2,57,361
9	37CSCPK9797A1ZD	37933229565	Addanki	Hema Sai Granites	25-12-2017	2,13,040	4,59,690	2,13,040	2,46,650
10	37AAAACJ5601P1ZC	37180277091	Addanki	Jagadguru Cotton Mills Ltd.	01-09-2017	2,81,433	5,14,322	2,54,980	2,59,342
11	37APVPP6733M1ZU	37815046560	Addanki	Sri Ayyappa Exports	25-12-2017	4,26,520	6,19,778	4,44,443	1,75,335
12	37ACPPK4553R1ZO	37340201749	Addanki	Sri Padma Fertilisers And Pesticides	25-08-2017	3,82,400	5,47,632	3,82,400	1,65,232
13	37AAKFFV8166A1ZX	37597870899	Addanki	Vijaya Sree Granites	25-12-2017	5,33,429	6,71,435	5,33,429	1,38,006
14	37AALFR400IR1ZR	37123984724	Addanki	Ramani Exports	25-12-2017	2,11,211	3,24,053	2,11,211	1,12,842
15	37AAIFC2767L1Z0	37414643215	Addanki	Chandra Granite Stones	25-12-2017	2,94,224	4,00,515	2,94,224	1,06,291
16	37AANCS5494G1ZQ	37387518878	Anakapalli	Sarojini Ferro Alloys Pvt. Ltd.	19-12-2017	30,51,602	1,39,26,175	3051,602	1,08,74,573
17	37AELPP7300M1Z2	37199576513	Anakapalli	Sitarama Traders	16-12-2017	26,20,222	34,73,067	23,77,022	10,96,045
18	37AAAUJV2635G1Z4	37220130749	Anakapalli	Sri Satyanarayana Cement N Fertilisers	21-09-2017	60,317	3,78,774	60,317	3,18,457
19	37BDNPK5557P1ZL	37844920168	Brodipet	Sree Lakshmi Ganapathi Cotton Mills	26-12-2017	0	29,68,385	0	29,68,385
20	37AHXPA6884E1ZT	37309538647	Brodipet	Viswa Vijetha Agros	30-10-2017	0	10,50,779	0	10,50,779
21	37AHEPS0997H1ZU	37680140854	Chilakaluripet	Sri Srinivasa Trading Company	10-11-2017	25,47,923	25,47,923	24,88,168	59,755
22	37AAEHD2630R1Z1	37777357166	Chinawaltair	Vardhaman Enterprises	23-08-2017	0	4,06,860	0	4,06,860
23	37AABFL2147G1ZJ	37750272804	Dwarakanagar	Lalitha Constructions	25-12-2017	0	92,48,370	0	51,72,338 (balance amount of ₹40,76,032 relate to TDS)
24	37APQP290IL1ZH	37537032344	Ibrahimpattam	Sri Sai Brick Industry	27-12-2017	21,398	3,69,517	21,398	3,48,119
25	37AYUPS2192K1ZH	37526239023	Mangalagiri	Fathima Battery Industry	20-09-2017	6,39,089	7,53,801	6,39,089	1,14,712

Sl. No.	GSTIN	TIN	Circle	Name of the dealer	Tran claim date	ITC as per June-17 return	Tran amount (in ₹)	Eligible amount (in ₹)	Inadmissible amount (in ₹)
26	37AALCS1090G1Z8	37121572431	Piduguralla	Susaah Laboratories Pvt. Ltd.	27-12-2017	50,486	23,82,487	50,486	23,32,001
27	37AHMPA5291L1ZY	37219776511	Rajam	Sai Teja Granites	27-12-2017	4,23,431	8,67,042	4,23,431	4,43,611
28	37BAEPK5879E1ZE	37655165261	Rajam	Tulasi Granites	09-11-2017	2,61,166	4,14,209	2,61,166	1,53,043
								Total	2,95,49,765

Appendix - 2.11
(Reference to Paragraph 2.2.7.1(c); Page 35)
TDS (Tax deducted at Source) amount carry forwarded as ITC in Tran-1

Sl. No.	GSTIN	TIN	Circle	Name of the dealer	Tran claim date	ITC as per June-17 return	Tran amount (in ₹)	Eligible Amount (in ₹)	Inadmissible amount (in ₹)
1	37AAAKCA9344G1ZE	37199100623	Alcot Gardens	A Purshottam Constructions Pvt. Ltd.	26-08-2017	0	12,67,077	0	12,67,077
2	37AAAACE1662P1ZC	37230242622	Anakapalli	East Coast Constructions & Industries Ltd.	31-08-2017	0	5,61,903	0	5,61,903
3	37AAACCS8242F1ZB	37690289102	Autonagar	Soma Enterprise Ltd.	27-12-2017	0	1,04,69,646	0	1,04,69,646
4	37AAAFFL7365J2ZT	37664618202	Benz Circle	Lotus Constructions Corporation	27-12-2017	0	23,81,023	1,53,529	22,27,494
5	37AAAAC3910D1ZR	37240134014	Bhavanipuram	Thermax Ltd.	26-12-2017	0	63,76,013	0	63,76,013
6	37AAAACH1118B1ZB	37790125395	Chinawaltair	HPCL	29-09-2017	0	39,13,146	0	39,13,146
7	37AABCH3275Q1Z1	37160134146	Chinawaltair	Hairveeva Infratech Projects Ltd.	26-08-2017	0	24,17,588	0	24,17,588
8	37AMKJP7526L1ZI	37773649632	Chinawaltair	JVJ Engineering	23-12-2017	0	8,21,792	0	8,21,792
9	37AARFA1757H1Z6	37332084002	Chinawaltair	Applied Electricals	01-12-2017	0	5,19,501	0	5,19,501
10	37AAAFFJ1537N1Z2	37595897225	Daba Gardens	JD Construction	20-10-2017	0	73,56,294	0	73,56,294

Sl. No.	GSTIN	TIN	Circle	Name of the dealer	Tran claim date	ITC as per June-17 return	Tran amount (in ₹)	Eligible Amount (in ₹)	Inadmissible amount (in ₹)
11	37AAMPB5359D1ZR	37320141157	Daba Gardens	Bhuvanewari Electrical Works	20-10-2017	0	4,37,383	0	4,37,383
12	37AABFL2147G1ZJ	37750272804	Dwarakanagar	Lalitha Constructions	25-12-2017	0	92,48,370	0	40,76,032
13	37AAAFCT3638M1ZU	37321833967	Dwarakanagar	Team Work Glass Solutions Pvt. Ltd.	15-11-2017	0	15,04,756	0	15,04,756
14	37ABXPC6456A1ZJ	37030274671	Dwarakanagar	Modern Electronics	10-11-2017	0	10,68,975	0	10,68,975
15	37AAACCC9009Q1Z5	37639327271	Gajuwaka	C S Construction Company Pvt. Ltd.	11-11-2017	0	2,16,80,890	0	2,16,80,890
16	37AANFM1608F2ZB	37826238121	Gajuwaka	Sai Lakshmi Enterprises	17-12-2017	3,44,975	71,74,868	3,44,975	68,29,893
17	37AABCJ8612K1ZC	37864641545	Gudur (Naidupeta)	Softbank Telecom India Pvt. Ltd.	22-12-2017	0	37,93,775	0	37,93,775
18	37AAOCS9992C1ZM	37705728409	Kadapa-I	Shirdi Sai Electricals Ltd.	27-12-2017	0	5,66,12,058	0	5,66,12,058
19	37AAACCS9854P1ZE	37156945842	Kadapa-I	S M S Ltd.	28-09-2017	0	1,10,29,339	0	1,10,29,339
20	37AOUPB8286P1ZT	37891323936	Kadapa-I	SN Constructions	20-12-2017	0	14,02,643	0	14,02,643
21	37AAAACI7067A1ZS	370702111361	Mangalagiri	IJM India Infrastructure Ltd.	26-12-2017	0	6,52,035	0	6,52,035
22	37AAAECR3311A1Z0	37639150767	Nellore-I	Reeca Infrastructure Pvt. Ltd.	27-12-2017	0	52,19,314	0	52,19,314
23	37AALCS0886Q1ZD	37822980589	Nuzividu	Sri Vijeetha Engineers And Infrastructure Pvt. Ltd.	25-11-2017	0	8,81,154	0	8,81,154
24	37AABCL6747M1ZY	37514487697	Proddutur-I	Lakshmi Transcon Pvt. Ltd.	27-12-2017	0	69,67,190	2,43,283	67,23,907
25	37AAAACI1426A1ZY	37690167658	Sitharampuram	ITD Cementation India Ltd.	26-12-2017	0	5,87,52,706	0	5,87,52,706
26	37ABCFS5166Q1ZF	37653606010	Steel Plant	Shri Ganesh Constructions	17-12-2017	11,504	33,22,059	15,11,747	18,10,312

Sl. No.	GSTIN	TIN	Circle	Name of the dealer	Tran claim date	IITC as per June-17 return	Tran amount (in ₹)	Eligible Amount (in ₹)	Inadmissible amount (in ₹)
27	37AIZPR9613H1ZC	37048467129	Steel Plant	RPV Srinivas	07-10-2017	0	6,22,594	0	6,22,594
28	37ABFPN8231L1ZA	37899246916	Steel Plant	Lakshmi Electrical Works	19-10-2017	0	4,21,362	0	4,21,362
29	37AABPJ7710M1ZK	37729053881	Steel Plant	Salasar Exterior	25-09-2017	0	3,93,414	0	3,93,414
								Total	21,98,42,996

Appendix - 2.12

(Reference to Paragraph 2.2.7.2; Page 37)

Inadmissible claim of transitional credit due to non-disclosing of pending statutory forms

Sl. No.	TIN	Circle	Name of the dealer	Tran claim date	Tran amount (in ₹)	Differential tax of pending statutory forms (in ₹)	Ineligible tran claim (in ₹)
1	37410172388	Anakapalli	Vijaya Lakshmi Steel Traders	18-10-2017	75,70,938	1,56,647	1,56,647
2	37250182061	Anakapalli	Sun Food Corporation	27-12-2017	28,72,106	13,562	13,562
3	37721315117	Chinawaltair	Safah Multitrade Pvt. Ltd.	28-08-2017	27,69,137	21,84,367	21,84,367
4	37405887933	Daba Gardens	TGS Minmint India Pvt. Ltd.	27-10-2017	6,43,577	4,78,81,666	6,43,577
5	37600299581	Dwarakanagar	Vijaya Engineering Works	10-11-2017	53,53,673	98,81,778	53,53,673
6	37174625666	Dwarakanagar	Sree Equipment Finance Ltd.	25-10-2017	56,25,205	8,25,212	8,25,212
7	37139947831 37761852578 37500187808 37800297602 37061908732	Gajuwaka	Bharath Heavy Plates And Vessels	27-12-2017	18,26,350	35,41,264	18,26,350

Sl. No.	TIN	Circle	Name of the dealer	Tran claim date	Tran amount (in ₹)	Differential tax of pending statutory forms (in ₹)	Ineligible tran claim (in ₹)
8	37981643180	Gajuwaka	Tata International Ltd.	27-12-2017	10,98,318	13,30,40,416	10,98,318
9	37960130110	Gajuwaka	Visakha Wire Ropes Ltd.	23-08-2017	17,88,908	30,31,339	17,88,908
10	37171730482	Kasibugga	S S S International Expo Pvt. Ltd.	31-10-2017	4,65,760	4,05,484	4,05,484
11	37518084854	Kurupam Market	Sri Brahamari Enterprises	31-08-2017	6,91,395	2,92,417	2,92,417
12	37421410334	Kurupam Market	Winner Enterprises	27-12-2017	5,06,308	66,071	66,071
13	37294327666	Lalpet	Rama Satyadeva Chillies	24-10-2017	21,11,684	18,15,666	18,15,666
14	37345336010	Narasannapet	Ganapathi Granites	01-12-2017	23,95,436	25,349	25,349
15	37608532062	Narasannapet	Vedanth Granites	04-12-2017	20,13,810	62,094	62,094
16	37409636396	Patamata	Priya Enterprises	18-11-2017	8,98,208	15,84,112	8,98,208
17	37454499104	Patamata	Aurobindo Drugs	27-12-2017	5,29,703	5,803	5,803
18	37121572431	Piduguralla	Susaah Laboratories Pvt. Ltd.	27-12-2017	23,82,487	3,46,221	3,46,221
19	37959936196	Puttur	NTPC BHEL Power Projects Pvt. Ltd.	28-08-2017	14,86,732	51,36,39,373	14,86,732
20	37730181366	Puttur	Vishnu Barium Pvt. Ltd.	27-12-2017	83,65,536	5,29,464	5,29,464
21	37655165261	Rajam	Tulasi Granites	09-11-2017	4,14,209	77,770	77,770
22	37936962791	Srikakulam	Trimax Sand Pvt. Ltd.	26/12/2017	9,89,691	15,84,112	9,89,691
23	37720163389	Steel Plant	Metrochem Api Pvt. Ltd.	26-08-2017	54,29,602	4,97,701	4,97,701
24	37625575766	Steel Plant	Visakha Solvents Ltd.	29-09-2017	24,48,844	1,35,137	1,35,137
25	37330185906	Steel Plant	Thirupati Fuels Pvt. Ltd.	22-12-2017	23,62,552	20,01,995	20,01,995
26	37137119408	Suryabagh	Chandra Electricals Pvt. Ltd.	06-10-2017	11,74,908	4,37,093	4,37,093
27	37901390668	Suryabagh	Sai Maruthi Overseas Traders	01-09-2017	46,84,231	17,64,622	17,64,622
28	37420166406	Suryabagh	Ricoh Paints	27-12-2017	29,31,456	10,61,501	10,61,501
			Total		7,18,30,764	72,68,88,236	2,67,89,633

Appendix – 2.13
(Reference to Paragraph 2.2.7.3; Page 38)
Claiming of transitional credit despite having VAT/ CST demands and DMU arrears

Sl. No.	GSTIN	TIN	Circle	Name of the taxpayer	Tran claim date	Tran amount (in ₹)	VAT/CST Demand (in ₹)	Irregular Tran claim (in ₹)
1	37AABFV4158R1ZF	37410172388	Anakapalli	Vijaya Lakshmi Steel Traders	18-10-2017	75,70,938	13,06,872	13,06,872
2	37AELPP7300M1Z2	37199576513	Anakapalli	Sitarama Traders	16-12-2017	34,73,067	2,43,200	2,43,200
3	37AASPV1815A2ZL	37369857290	Benz Circle	Vemuri Steels Tiruvuru	23-12-2017	4,71,754	5,63,893	4,71,754
4	37AAFCA0796B1ZV	37650259583	Chinawaltair	AS Steel Traders Vsp. Pvt. Ltd.	15-06-2019	30,11,325	21,20,015	21,20,015
5	37AADCK0785C1ZO	37475540754	Daba Gardens	KMV Projects Ltd.	27-12-2017	51,86,557	2,61,39,004	51,86,557
6	37AAICM8873E1Z0	37607592113	Dwarakanagar	Mandeo Motors India Pvt. Ltd.	28-11-2017	4,81,959	89,465	89,465
7	37AIMPB2153P1ZZ	37421410334	Kurupam Market	Winner Enterprises	27-12-2017	5,06,308	1,97,324	1,97,324
8	37ABNFS5580K1ZE	37632335707	Ongole-II	Sri Vasavi Dhall Mill	22-10-2017	3,84,986	3,84,987	3,84,986
9	37AAAACI5472K1ZA	37386741908	Parvathipuram	Impex Metal and Ferro alloys	17-11-2017	1,19,60,536	1,44,60,425	1,19,60,536
10	37AABCE3846Q1Z3	37936962791	Srikakulam	Trimax Sand Pvt. Ltd.	26-12-2017	9,89,691	1,08,06,918	9,89,691
11	37AAAACV9857D1ZZ	37390187262	Steel Plant	Vasudha Pharma Chem Ltd.	30-08-2017	48,72,792	13,04,072	13,04,072
12	37AABCT8836F1Z3	37330185906	Steel Plant	Thirupati Fuels Pvt. Ltd.	22-12-2017	23,62,552	8,45,897	8,45,897
13	37AADCC8724B1ZV	37137119408	Suryabagh	Chandra Electricals Pvt. Ltd.	06-10-2017	11,74,908	5,67,268	5,67,268
14	37AQUPS4829F1Z4	37907576802	Vizianagaram West	Kesav Agencies	23-08-2017	3,18,828	4,56,212	3,18,828
						Total	5,94,85,552	2,59,86,465

Appendix - 2.14
(Reference to Paragraph 2.2.7.4; Page 38)
Sanction of transitional credit in the absence of submission of mandatory VAT 200B returns

Sl. No.	GSTIN	TIN	Circle	Name of the taxpayer	Tran claim date	Tran amount (in ₹)	Ineligible tran claim (in ₹)
1	37AAFFL7365JZT	37664618202	Benz Circle	Lotus Constructions Corporation	27-12-2017	23,81,023	23,81,023
2	37AAACH118B1ZB	37790125395	Chinawaltair	HPCL	29-09-2017	39,13,146	39,13,146
3	37AAACJ5628A1ZW	37260158619	Chinawaltair	Jayalakshmi Sea Foods Pvt. Ltd.	22-12-2017	17,48,169	17,48,169
4	37AABCL5967D1ZD	37628323425	Daba Gardens	L&T Hydrocarbon Engineering Limited	27-12-2017	5,63,37,432	5,63,37,432
5	37AAFFJ1537N1Z2	37595897225	Daba Gardens	JD Construction	20-10-2017	73,56,294	73,56,294
6	37AAFCT1064P1ZW	37405887933	Daba Gardens	TGS Minmint India Pvt. Ltd.	27-10-2017	6,43,577	6,43,577
7	37AADCK0785C1ZO	37475540754	Daba Gardens	KMV Projects Limited	27-12-2017	51,86,557	51,86,557
8	37AABFL2147G1ZJ	37750272804	Dwarakanagar	Lalitha Constructions	25-12-2017	92,48,370	92,48,370
9	37AAACCB4167A2Z1	37980129301	Dwarakanagar	BVSR Construction Pvt. Ltd.	27-12-2017	14,65,308	14,65,308
10	37ACFFS9340A1Z7	37808743197	Kurupam Market	Satya Narayana & Co.	23-09-2017	1,18,10,593	1,18,10,593
11	37ALWPK9015A1ZY	37371209578	Patamata	Ajay Kumar	18-12-2017	5,85,278	5,85,278
12	37AAACG7284R1ZS	37020162119	Puttur	Green Ply Industries Limited	25-12-2017	1,00,20,119	1,00,20,119
13	37AAACCN9505A1ZQ	37959936196	Puttur	NTPC BHEL Power Projects Pvt. Ltd.	28-08-2017	14,86,732	14,86,732
14	37AADCV9495L1ZD	37817579232	Rajam	Vijayanagar Food & Nutraceuticals Pvt. Ltd.	13-12-2017	21,85,709	21,85,709
15	37AAFCP9117K1Z0	37275257603	Steel Plant	Phalanx Labs Pvt. Ltd.	23-10-2017	1,11,65,797	1,11,65,797
16	37AADCV0069J1Z5	37625575766	Steel Plant	Visakha Solvents Ltd.	29-09-2017	24,48,844	24,48,844
17	37AADCC8724B1ZV	37137119408	Suryabagh	Chandra Electricals Pvt. Ltd.	06-10-2017	11,74,908	11,74,908
18	37ACQFS7938H1ZA	37901390668	Suryabagh	Sai Maruthi Overseas Traders	01-09-2017	46,84,231	46,84,231
19	37AAACC4214B1ZD	37510128767	Tirupati-II	Consolidated Construction Consortium Ltd.	27-12-2017	29,12,911	29,12,911
20	37AABCA9265F1ZL	37430113476	Tirupati-II	Amararaja Power Systems Limited	23-12-2017	26,59,083	26,59,083
				Total	Total	13,94,14,081	13,94,14,081

Appendix - 2.15
(Reference to Paragraph 2.2.7.5; Page 40)
Claiming of transitional credit on stock without furnishing supporting invoices

Sl. No.	GSTIN	TIN	Circle	Name of the dealer	Tran claim date	Tran amount (in ₹)	IITC claimed under Table-7c/7b without supporting documents (in ₹)
1	37AABCL5967D1ZD	37628323425	Daba Gardens	L&T Hydrocarbon Engineering Ltd.	27-12-2017	5,63,37,432	5,25,000
2	37AADCK0785C1ZO	37475540754	Daba Gardens	KMV Projects Ltd.	27-12-2017	51,86,557	7,86,624
3	37AACCBA167A2Z1	37980129301	Dwarakanagar	BVSR Construction Pvt. Ltd.	27-12-2017	14,65,308	1,31,966
4	37AACAAT0265F1ZN	37730735818	Nellore-II	The Nellore Dist. Cooperative Marketing Society	08-12-2017	99,05,163	50,31,830
5	37AADCP8329B1ZH	37882605635	Patamata	Pai International Electronics Ltd.	27-12-2017	15,81,385	11,62,928
6	37AGUPG12461JZ3	37670138785	Sattenapalli	Sri Ramanjaneya Fertilisers	27-12-2017	5,05,938	5,05,938
7	37AAKCA231H1ZZ	37629065328	Sitharampuram	Ola Fleet Technologies	16-11-2017	41,10,112	59,524
8	37ADQPM1686B2ZB	37642807969	Tirupati-II	M N M Krishnaswamy Mudaliar Distributors	25-08-2017	10,99,847	9,54,930
9	37ABRFS3207R1ZC	37421413729	Tirupati-II	Royal Barium Salts	25-08-2017	21,53,558	50,944
				Total			92,09,684

**Appendix - 2.16
(Reference to Paragraph 2.2.7.7; Page 42)**

Non-levy of interest and penalty in the cases where excess transitional credit was availed

Sl. No.	GSTIN	TIN	Circle	Name of the dealer	Tran claim date	Tran amount	Ineligible Tran claim (in ₹)	Reversed amount (in ₹)	Reversal date	Interest*	Penalty (in ₹)
Penalty leviable under Section 73 of APGST Act 2017											
1	37AAFCS1732H1ZF	377151793822	Ananthapuramu-II	Siddhartha Civil Works Pvt. Ltd.	07-11-2017	24,04,255	24,04,255	24,04,255	31-08-2018	A	NA
2	37AAPFM9832K1ZH	37530865643	Benz circle	MP Construction	27-12-2017	2,57,64,490	2,57,64,490	2,57,64,490	Sep-18 return	NA	25,76,449
3	37AGDPR3802L1Z7	37433599656	Chittoor-I	Shri Ram Tyres	03-09-2017	5,56,406	5,45,663	5,45,663	20-10-2018	A	54,566
4	37ACJPR8704M1ZW	37670260229	Daba Gardens	Rameshram Ram	20-10-2017	2,20,215	2,20,215	2,20,215	19-08-2018	A	22,021
5	37AAACC7024R1ZA	37380128642	Gajuwaka	Coromandal Paints Pvt. Ltd.	19-12-2017	8,18,285	6,65,968	6,65,968	May and June 2020 returns	A	NA
6	37AALFR9930R1Z3	37181554969	Gajuwaka	Ramyasri Electrical Automation	27-10-2017	10,52,340	1,23,414	1,23,414	27-10-2020	A	12,341
7	37AAACCB0899F1ZL	37650134453	Gandhi Chowk	B Srinivasarao Power Constructions Pvt. Ltd.	29-11-2017	1,20,91,168	86,62,871	86,62,871	19-03-2019	NA	8,66,287
8	37AAHCA737E2ZF	37784476740	Gudur (Naidupeta)	Sai Hemaja Aerobricks Pvt. Ltd.	06-11-2017	74,74,217	74,74,217	72,94,476	08-10-2020	A	7,29,448
9	37AABCF2029A1ZA	37586410226/ 37700116862	Krishnalanka	Fusion Voice Solutions India Pvt. Ltd.	28-09-2017	6,41,785	5,61,200	5,61,200	30-09-2020	A	NA
10	37ABLFS9384F1ZH	37833748376	Patnam Bazar	Sri Lakshmi Cotton Ginning Mill	26-12-2017	55,362	5,53,616	5,53,616	26-06-2019	A	55,362
11	37AAPCS6500H1Z5	37173886623	Puttur	Sai Lakshmi Balaji Infrastructure	26-09-2017	3,24,214	3,24,214	3,24,214	10-08-2021	NA	32,421
12	37AAGFR8353P1ZD	37130125708	Srikakulam	Rama Krishan Electronics and Electricals	28-12-2017	10,08,569	10,08,569	10,08,569	06-10-2018	NA	1,00,857

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Sl. No.	GSTIN	TIN	Circle	Name of the dealer	Tran claim date	Tran amount	Ineligible Tran claim (in ₹)	Reversed amount (in ₹)	Reversal date	Interest*	Penalty (in ₹)
13	37ABCF5166Q1ZF	37653606010	Steel Plant	Shri Ganesh Constructions	17-12-2017	33,22,059	24,94,945	1500243	12-07-2021	A	NA
14	37AADCG2903L1ZL	37768767126	Ongole-I	GMS Pharmaceuticals Pvt. Ltd.	18-09-2017	7,78,540	3,45,063	Not reversed	-	-	34,506
15	37APMPS1610M1Z1	37390247208	Ongole-I	Sahasra Rocks	27-12-2017	3,43,422	2,46,782	Not reversed	-	-	24,678
16	37ACGPT4536N1ZX	37397471768	Ongole-I	Sri Lakshmi Vallabha Granite	27-12-2017	4,51,970	2,20,158	Not reversed	-	-	22,016
17	37AADEM5722G1ZD	37950203798	Ongole-I	Marvel Granites	27-12-2017	4,08,517	2,33,980	Not reversed	-	-	23,398
18	37AOQPS0085M1Z5	37530116900	Ongole-I	Sri Sai Teja Enterprises	27-12-2017	3,71,518	1,52,255	Not reversed	-	-	15,226
Penalty leviable under Section 74 of APGST Act 2017											
1	37AAQFR213E1ZX	37620530740	Daba Gardens	Royal Infra Projects Ltd.	27-12-2017	35,65,693	35,65,693	35,65,693	06-03-2019	NA	5,34,854
2	37AAAACI5785R1ZO	37680131833	Patamata	INCAP Ltd.	30-11-2017	13,73,53,820	13,73,53,820	13,73,53,820	17-08-2018	NA	2,06,03,073
3	37AAATFS5150N1ZE	37020192286	Patamata	Sri Venkateswara Engineering	22-12-2017	10,43,594	10,43,594	10,43,594	07-09-2018	A	1,56,539
4	37AABCL9353P1ZS	37249778239	Steel Plant	Lohitha Life Sciences Pvt. Ltd.	26-12-2017	36,26,551	35,49,527	35,49,527	21-06-2019	A	3,54,953
5	37ACEFS1922P1ZP	37150703800	Steel Plant	Sai Ram Chemicals	27-09-2017	8,73,100	8,73,100	8,73,100	29-08-2020	A	1,30,965
6	37AAAJCS9451K1ZO	37804154222	Steel Plant	Som Projects Pvt. Ltd.	27-12-2017	8,52,894	7,27,864	4,47,189	May-18 return	A	67,078
7	37AGGPK4015K1ZE	37327288990	Suryabagh	Grade A Paints	27-12-2017	15,63,701	14,18,720	14,18,720	06-02-2019	NA	3,54,680
8	37AAAACC4214B1ZD	37510128767	Tirupati-II	Consolidated Construction Consortium Ltd.	27-12-2017	29,12,911	29,12,911	11,16,555 16,66,356	19-08-2018 19-09-2018	A	4,17,437
9	37AABHB7520F1ZO	37090228400	Nandyal-II	Anjaneya Swamy Cotton Company	20-10-2017	3,65,996	1,14,807	1,14,807	21-06-2019	A	17,221
10	37AAACC3369H1ZJ	37798665992	Nellore-I	East Coast Logistics Pvt. Ltd.	24-10-2017	13,69,242	10,87,604	10,87,604	In September 2018	A	1,63,141
										Total	2,73,69,516

*Applicability of interest is considered in the cases where excess availed credit was utilised.

Appendix - 2.17
(Reference to Paragraph 2.2.7.8(A); Page 43)
Claiming of transitional credit without filing of preceding six months returns

Sl. No.	GSTIN	TIN	Circle	Name of the dealer	Tran date	Ineligible Tran claim (in ₹)
1	37AAYFA6769L1ZC	37468938875	Kakinada	Aeron Constructions	19-12-2017	8,36,883
2	37ACWPT0419L1ZV	37518084854	Kurupam Market	Sri Brahamari Enterprises	31-08-2017	6,91,395
3	37AAZFM7288F1ZC	37749361399	Patamata	Moksha Enterprises	27-10-2017	4,83,742
				Total	Total	20,12,020

Appendix - 2.18
(Reference to Paragraph 2.2.7.8(B); Page 43)
Claiming of transitional credit despite assessment or adjudication proceedings initiated (disputed credit)

Sl. No.	GSTIN	TIN	Circle	Name of the dealer	Tran claim date	ITC as per June 2017 return	Tran amount (in ₹)	Disputed credit	Ineligible portion of tran claim (in ₹)
1	37AANFP6480E1ZV	37571100096	Daba Gardens	Powertech Industries Ltd.	27-12-2017	0	20,73,280	31,63,184	20,73,280
2	37ACFFS9340A1Z7	37808743197	Kurupam Market	Satyantarayana & Co.	23-09-2017	0	1,18,10,593	67,04,869	67,04,869
3	37AAECP4284E1ZC	37824050402	Rajam	VKT Pharma	11-09-2017	27,39,538	27,39,538	10,41,787	10,41,787
								Total	98,19,936

Appendix - 2.19
(Reference to Paragraph 2.2.7.8(D); Page 44)
Claiming of transitional credit twice

Sl. No.	GSTIN	TIN	Circle	Name of the Dealer	Tran claim date	Tran claim under 5 (c) (in ₹)	Tran claim under 7 (c) (in ₹)
1	37AAECV7369J1ZN	37909681482	Chittoor-II	Vaishnavi Trading India Pvt. Ltd.	05-09-2017	7,16,687	7,16,687
2	37AJFPV2443J1ZV	37825180511	Dwarakanagar	Sagar Enterprises	27-12-2017	1,56,287	1,56,287
3	37AEQPD8703F1ZF	37820151002	Suryabagh	Visakha Marketing	23-12-2017	19,61,863	19,61,863
						Total	28,34,837

Appendix - 3.1
(Reference to para 3.3; Page 60)
Short levy of duty in the documents involving distinct matters

Sl. No.	Name of the office	Document No./ Year (nature of document)	Nature of Distinct matter	Value of distinct matter/ property (in ₹)	Duties leviable @ 1 per cent/2 per cent/3 per cent/4 per cent /5 per cent/7.5 per cent (in ₹)	Duties levied (value '0' indicates non-levy of duty on the value of distinct matter)	Short levy of duty (₹ in lakh)
1	DR, Bhimavaram	5928/2018 (Partition Deed)	Partition-cum-Release	4,38,87,000 (SD @3 %)	13,16,610	0	13.17
2	DR, Eluru	7940/2018 (Sale Agreement with power of attorney)	Missing partition deed	1,81,91,000 (SD @4 %)	7,27,640	0	7.28
3	DR, Hindupur	6065/2018 (Sale Deed)	Conveyance due to inclusion of family members as co-owners who received consideration despite not having right on the property	44,50,000 (SD @4 % + RF 0.5 %)	2,00,250	0	2.00
4	DR, Kakinada	6486/2018 (Partition Deed)	Partition-cum-Settlement	14,03,48,380 (SD @2 %) + 8,40,52,640 (SD @1 %)	36,47,494	20,99,600	15.48
5	DR, Kurnool	2975/ 2019 (Partition Deed)	Partition-cum-Release	33,28,250 (SD @3 %)	33,28,250 (value of extra share released to other co-owners) * 3 % + 2 % on VSS of ₹1,41,23,250+ RF ₹1,000 = 3,83,313	2,57,150	1.26
		356/2019 (DGPA)	Terrace rights	68,60,000 (SD @1 %)	68,600	0	0.69
6	DR, Machilipatnam	4657/2018 (Development Agreement)	Settlement among others	53,76,000 (SD @ 3 %)	1,61,280	0	1.61
7	DR, Nellore	10905/2018 (Partition Deed)	Partition-cum-Release	29,92,416 (SD @3 %)	89,772	0	0.90
8	SR, Addanki	2890/2018 (Partition Deed)	Excess share (Release) and omission of joint share	1,37,18,770 (SD @3 %)	4,11,560	0	4.12
9	SR, Anandapuram	1481/2019 (Partition Deed)	Partition - cum - Release	74,21,500 (SD @3 %)	74,21,500 (value of extra share released to other co-owner) *3 % + 2 % on VSS of ₹2,22,74,500 = 6,68,135	2,96,960	3.71

Sl. No.	Name of the office	Document No./ Year (nature of document)	Nature of Distinct matter	Value of distinct matter/ property (in ₹)	Duties leviable @ 1 per cent/2 per cent/3 per cent/4 per cent/5 per cent/7.5 per cent (in ₹)	Duties levied (value '0' indicates non-levy of duty on the value of distinct matter)	Short levy of duty (₹ in lakh)
10	SR, Amalapuram	8388/2018 (GPA)	Conveyance due to transfer of absolute right	40,80,000 (SD @4 %)	1,63,200	0	1.63
11	SR, Gopalapatnam	1970/2017 (DGPA)	Conveyance of land	1,36,75,000 (SD @4 %+ RF 0.5 %)	6,15,375	0	6.15
12	SR, Kadiri	2828/2016 (Sale Deed)	Non-registration of compulsory registerable document	48,60,000 (SD @0.5 % and RF @0.5 % max-20,000)	44,300	0	0.44
13	SR, Koritepadu	5630/2018 (Partition Deed)	Partition-cum-Release	Cost of Release = 154.5 sq yds * ₹23,000 = 35,53,500 (SD @ 3 %)	1,06,605	0	1.07
14	SR, Kota	1212/2018 (DGPA)	Non-refundable advance	SD @1 % on ₹2,00,00,000 (Non-refundable advance)	SD @1 % on ((Non-refundable advance ₹2,00,00,000)+(property value 3,11,67,000)) + RF ₹20,000 = 5,31,670	1,76,635	3.55
15	SR, Kovvuru	3195/2018 (Settlement Deed)	Settlement-cum-Settlement	90,00,000 (SD @2 %+ 2 %)	3,60,000	1,80,000	1.80
		6178/2018 (Settlement Deed)	Settlement-cum-Settlement	52,15,050 (SD @2 %+ 2 %)	2,08,600	1,04,500	1.04
16	SR, Mangalagiri	8493/2018 (DGPA - irrevocable)	Sale due to conveyance of absolute ownership on 41% land	6,72,09,660 (SD @7.5 %)	50,40,725	6,80,297	43.60
		7480 /2018 (Partition Deed)	Conveyance of properties to a favour of unspecified firm	5,00,00,000 (SD @4 % + RF 0.5 %)	22,50,000	0	22.50
		22965/2018 (Settlement Deed)	Settlement-cum-settlement	98,00,000 (SD @2 %+ 2 %)	3,92,000	1,96,550	1.95
17	SR, Pendurthi	1128/2018 (DGPA)	Non-refundable advance	24,00,000 (SD @4 %)	(₹24,00,000 SD @4 %+ ₹2,96,96,000 SD @1%) = ₹3,92,960	3,21,120	0.72

Sl. No.	Name of the office	Document No./ Year (nature of document)	Nature of Distinct matter	Value of distinct matter/ property (in ₹)	Duties leviable @ 1 per cent/2 per cent/3 per cent/4 per cent/5 per cent/7.5 per cent (in ₹)	Duties levied (value '0' indicates non-levy of duty on the value of distinct matter)	Short levy of duty (₹ in lakh)
		2304/2017 (DGPA)	Terrace rights & Excess share	(i) 70 per cent of value of terrace area (₹20,00,000) * 1 % = ₹14,000 (ii) Excess share of land to developer (123 Sq. Yards) * ₹5000 = ₹6,15,000 * 7.5% = ₹46,125	60,125	0	0.60
18	SR, Penugonda	4206/2018 (DGPA)	(i) Settlement among family members & (ii) extra share to developer	(i) 1,60,86,000 (SD @2 %) & (ii) 13,27,360 (SD @1 %)	3,34,993	0	3.35
		1046/2016 (Settlement Deed)	Settlement-cum-Settlement	31,50,000 (SD @2 % + 2 %)	1,26,000	63,000	0.63
19	SR, Tadepalligudem	5597/2018 (Sale Deed)	Conveyance due to repayment of loan	89,00,000 (SD @4 % + RF 0.5 %)	4,00,500	0	4.00
20	SR, Undi	2586/2018 (Partition Deed)	Partition-cum-release	51,38,167 (SD @3 %) + RF 10,000	1,64,145	0	1.64
21	SR, Vissannapeta	3893/2017 (Partition Deed)	Partition-cum-Settlement	35,58,000 (SD @2 %)	71,160	0	0.71
22	SR, Vizianagaram West	1545/2017 (Development Agreement)	Conveyance on sale of land by Developer + missing settlement deed	43,94,500 (SD @7.5 %) + 3,83,35,000 (SD @3 %) + RF 10,000	14,89,638	0	14.90
						Total	160.50

Appendix - 3.2
(Reference to para 3.4; Page 61)
Short levy of duties due to undervaluation of properties

(₹ in lakh)

Sl.No	Name of Office	Document No./Nature of instrument	Nature of under valuation	MV of property	Duties and fee leviable (Rate)	Duties and fee levied	Short levied	
1	DR, Bhimavaram	5594/2018 Sale Deed	MV of ₹10,500 - per sq. yd. was adopted instead of ₹29,000 per sq. yd.	144.68	10.85 (@7.5 %)	7.81	3.04	
2	DR, Chittoor	4604/2018 Sale Deed	Property under-valued by adopting lesser construction area	63.66	4.77 (@7.5 %)	3.54	1.23	
3	DR, Kurnool	356/2019 DGPA	Property undervalued by adopting lesser construction area	497.70	4.98 (@1 %)	4.54	0.44	
4	DR, Nellore	5233/2018 Settlement Deed	Lesser rate of ₹10,000 per sq.yd. was adopted against applicable rate of ₹20,000 per sq. yd. as per MV guidelines register	239.54	4.79 (@2 %)	3.42	1.37	
5	SR, Addanki	4589/2018 Partition Deed	For the same survey number acreage rate instead of sq. yd. rate was adopted in contravention to MV proceedings dated 27 September 1985	1,171.90	17.75 (@2% on VSS of ₹7,19,15,800 + 3% on Release value of ` 1,12,23,232)	5.97	11.78	
6	SR, Adoni	7397/2018 Sale Deed	Adopted acreage rate instead of sq. yd. rate (₹1,800 per sq. yd.)	203.86	15.29 (@7.5 %)	6.06	9.23	
7	SR, Adoni	3117/2018 Sale Deed	Adopted acreage rate instead of sq.yd. rate (₹2,000 per sq. yd.)	87.12	6.53 (@7.5 %)	0.45	6.08	
8	SR, Adoni	(Sale Deed)	Acreage rate was adopted instead of sq. yd. rate					
			<u>Acreage rate</u> In ₹	<u>Sq. yd.rate</u> In ₹				
		11797/2018	11,08,000	1,800	241.32	18.10 (@7.5 %)	0.83	17.27
		2942/2018 (Survey No.139F for 1.34 Acre)	1,68,000	500	32.43	2.43 (@7.5 %)	0.17	2.26
		3105/2018	1,70,000	500	12.83	0.96 (@7.5 %)	0.07	0.89
		3106/2018			12.58	0.94 (@7.5 %)	0.07	0.87
2020/2019	1,60,000	500	24.20	1.82 (@7.5 %)	0.13	1.69		
9	SR, Koretipadu	5786/2018 Sale Deed	Property under-valued by adopting lesser area of land	697.73	52.33 (@7.5 %)	50.11	2.22	
10	SR, Madanapalle	11353/2018 Sale Deed	Adopted lesser rate of ₹6,830 per sq.yd. instead of ₹20,580 per sq.yd.	551.44	41.36 (@7.5 %)	13.73	27.63	

Sl. No	Name of Office	Document No./Nature of instrument	Nature of under valuation	MV of property	Duties and fee leviable (Rate)	Duties and fee levied	Short levied
11	SR, Mogaltur	2765/2018 Sale Deed	Market value (MV) for dry land was adopted against MV fixed in form IV as per MV guidelines register	128.28	9.62 (@7.5 %)	7.98	1.64
12	SR, Nandigama	2624/2017 Sale Deed	Lesser rate of ₹5.50 lakh per acre was adopted instead of ₹22.00 lakh per acre	14.96	1.12 (@7.5 %)	0.28	0.84
13	SR, Nandigama	4255/2017 Sale Deed	Lesser rate of ₹6.50 lakh per acre was adopted instead of ₹24.50 lakh per acre (applicable for land abutting to road)	24.50	1.84 (@7.5 %)	0.49	1.35
14	SR, Nuzividu	337/2018 Settlement Deed	Lesser rate of ₹9.00 lakh per acre was adopted instead of ₹18.50 lakh per acre (applicable for land abutting to road)	198.32	3.97 (@2 %)	1.93	2.04
15	SR, Pamarru	26/2017 Sale Deed	Lesser rate of ₹11.00 lakh per acre was adopted instead of ₹27.00 lakh per acre	28.08	2.10 (@7.5 %)	0.44	1.66
16	SR, Pamarru	2856/2015 Settlement Deed	Lesser rate of ₹8.00 lakh per acre was adopted instead of ₹19.36 lakh per acre	29.04	0.87 (@3%)	0.36	0.51
17	SR, Pedana	358/2016 Sale deed	Lesser rate of ₹350 per sq. ft. was adopted instead of ₹689 per sq.ft. while computing value of construction	158.58	11.89 (@7.5 %)	10.56	1.33
18	SR, Penugonda	3728/2018 Sale Deed	Lesser rate of ₹12.00 lakh per acre was adopted instead of ₹96.80 lakh per acre	94.86	7.11 (@7.5 %)	0.88	6.23
19	SR, Vizianagaram West	1430/2017 Sale Deed	Lesser rate of ₹7,800 per sq. yd. was adopted instead of ₹9,900 per sq. yd.	65.88	4.94 (@7.5 %)	3.89	1.05
		1431/2017 Sale Deed		65.93	4.95 (@7.5 %)	3.91	1.04
		1432/2017 Sale Deed		66.08	4.96 (@7.5 %)	3.91	1.05
		1433/2017 Sale Deed		84.15	6.31 (@7.5 %)	4.97	1.34
		1434/2017 Sale Deed		222.85	16.71 (@7.5 %)	13.17	3.54
Total						109.62	