

Appendix - I
(Ref: Paragraph 1.1.2)
Details of Tax Revenue raised

(₹ in crore)

Sl. No.	Head of Revenue	2016-17		2017-18		2018-19		2019-20 (Per cent of increase (+) or decrease (-) in 2019-20 over 2018-19)		Per cent variation of actuals to Budget Estimates for the year 2019-20	2020-21 (Per cent of increase (+) or decrease (-) in 2020- 21 over 2019-20)		Per cent variation of actuals to Budget Estimates for the year 2020-21
		BE	Actual	BE	Actual	BE	Actual	BE	Actual		BE	Actual	
1	0006 ⁵⁴ - State Goods and Services Tax	-	-	-	12,007.69	27,000.00	21,014.71	29,010.62 (7.45)	20,446.95 ((-)2.70)	((-)29.52)	32,388.11 (11.64)	20,028.31 ((-)2.05)	((-) 38.16)
2	0040 ⁵⁴ - Tax on Sales, Trade, etc.	36,952.98	33,453.49	42,187.57	24,577.82	19,791.10	19,225.75	23,948.17 (21.00)	19,649.64 (2.20)	((-)17.95)	23,263.16 ((-)2.86)	17,689.17 ((-)9.98)	((-)23.96)
3	0041 - Taxes on vehicles	3,351.49	3,107.23	3,890.63	3,662.85	4,683.41	3,708.61	4,711.58 (0.60)	3,721.14 (0.34)	((-)21.02)	3,968.22 ((-)15.78)	3,386.28 ((-)9.00)	((-)14.67)
4	0030 - Stamps and Registration Fees	3,469.41	3,006.58	3,489.80	3,452.56	3,766.53	3,693.17	4,486.95 (19.13)	3,615.01 ((-)2.12)	((-)19.43)	4,306.24 ((-)4.03)	3,489.59 ((-)3.47)	((-)18.96)
5	0039 - State Excise	2,397.36	2,019.30	2,945.34	2,240.42	2,804.42	2,521.40	2,983.74 ((-)6.39)	2,255.28 ((-)10.55)	((-)24.41)	2,800.67 ((-)6.14)	2,329.22 (3.28)	((-)16.83)
6	0029 - Land Revenue	191.34	124.15	193.52	162.16	157.79	202.78	221.29 (40.24)	332.42 (63.93)	50.22	376.23 (70.02)	493.35 (48.41)	31.13
7	Other receipts ⁵⁵	681.03	465.62	704.63	356.11	384.19	277.69	422.25 (9.91)	302.70 (9.01)	((-)28.31)	317.38 ((-)24.84)	244.93 ((-)19.08)	((-)22.83)
Total		47,043.61	42,176.37	53,411.49	46,459.61	58,587.44	50,644.11	65,784.60 (12.28)	50,323.14 ((-)0.63)	((-)23.50)	67,420.01 (2.49)	47,660.85 ((-)5.29)	((-)29.31)

Source: Budget Estimates and Finance Accounts of the respective years.

⁵⁴ Both the heads of accounts 0040 and 0006 are being operated by State Goods and Services Tax Department.

⁵⁵ Taxes and Duties on Electricity, Taxes on Agricultural Income, Taxes on immovable property other than agricultural land, Taxes on Goods and Passengers, Luxury Tax and Entertainment Tax.

Appendix - II
(Ref: Paragraph 1.1.3)
Details of Non-Tax Revenue raised

(₹ in crore)

Sl No.	Head of Revenue	2016-17		2017-18		2018-19 (Per cent of increase (+) or decrease (-) in 2018-19 over 2017-18)		2019-20 (Per cent of increase (+) or decrease (-) in 2019-20 over 2018-19)		Per cent variation of actuals to Budget Estimates for the year 2019-20	(Per cent of increase (+) or decrease (-) in 2020-21 over 2019-20)		Per cent variation of actuals to Budget Estimates for the year 2020-21
		BE	Actual	BE	Actual	BE	Actual	BE	Actual		BE	Actual	
1	0075-00-103 - Miscellaneous General Services - State Lotteries	5,728.90	4,266.57	5,826.65	4,730.79	7,266.00	4,676.98	5,267.10 ⁵⁶ (-)(27.51)	4,988.13 ⁵⁷ (6.65)	(-)5.30	5,964.10 ⁵⁶ (13.23)	2,111.62 ⁵⁷ (-)(57.67)	(-)64.59
2	0406 - Forestry and Wild Life	446.48	296.85	404.88	245.42	397.68	287.21	362.22 (-)(8.92)	255.85 (-)(10.92)	(-)29.37	311.87 (-)(13.90)	236.61 (-)(7.52)	(-)24.13
3	0202 - Education, Sports, Art and Culture	376.83	282.35	340.49	257.78	418.34	256.73	437.65 (4.62)	237.68 (-)(7.42)	(-)45.69	294.51 (-)(32.71)	225.62 (-)(5.07)	(-)23.39
4	Other receipts ⁵⁸	2,046.21	1,837.50	2,095.52	1,662.24	2,345.11	1,974.64	2,397.20 (2.22)	1,798.02 (-)(8.94)	(-)24.99	2,410.95 (0.57)	1,992.07 (10.79)	(-)17.37
Total		8,598.42	6,683.27	8,667.54	6,896.23	10,427.13	7,195.56	8,464.17 (-)(18.83)	7,279.68 (1.17)	(-)13.99	8,981.43 (6.11)	4,565.92 (-)(37.28)	(-)49.16

Source: Budget Estimates and Finance Accounts of the respective years.

⁵⁶ The District Lottery Officers are authorised to incur expenditure towards distribution of prizes (small denominations upto and including ₹5,000) by appropriating the receipts collected in the respective offices. The other expenditures are met from the budget allocation of the State. For figures for the years 2019-20 & 2020-21, from gross receipts (budget estimates) of ₹11,873.00 crore & ₹11,569.70 crore, expenditure on distribution of prizes of lotteries (budget estimates) of ₹6,605.90 crore & ₹5,605.60 crore were deducted respectively.

⁵⁷ For the years 2019-20 & 2020-21 from the gross receipts of ₹9,973.67 crore & ₹4,873.01 crore, expenditure of ₹4,985.54 crore & ₹2,761.39 crore on distribution of prizes were deducted, but other major expenditure and commission to agents (₹3,003.83 crore & ₹1,508.02 crore) were not deducted.

⁵⁸ Other receipts include 43 heads of revenue. The major ones are 0210 - Medical and Public Health, 0425 - Co-operation, 0853 - Non-ferrous Mining and Metallurgical Industries, 0070 - Other Administrative Services, 1475 - Other General Economic Services, etc.

Appendix - III
(Ref: Paragraph 1.2)
Arrears of Revenue

(₹ in crore)

Sl. No.	Head of revenue	Total amount outstanding as on 31 March 2021	Amount outstanding for more than 5 years as on 31 March 2021	Remarks of Departments
1.	0040 - Tax on Sales, Trade, etc.	13,830.43	4,499.55	In State Goods and Services Tax Department, an amount of ₹12,924.31 crore due was pending from individuals, private firms, private companies. An amount of ₹589.87 crore is pending from public sector undertakings of Government of India, ₹302.01 crore from public sector undertakings of Government of Kerala, ₹12.44 crore from other State Governments and ₹1.64 crore from local bodies. A huge amount of arrears is due from individuals, private firms, private companies (93.45 per cent). An amount of ₹6,878.65 crore is under revenue recovery proceedings, recoveries involving ₹5,577.10 crore are under stay orders of High Court and other judicial authorities. Around 49.74 per cent of the arrears is under Revenue Recovery and 40.32 per cent is under stay by Judiciary. The Department attributed (February 2022) the reason for delay in collection of revenue to stay of proceedings by various authorities, closing of business of dealers, insolvent dealers, etc.
2.	0041 - Taxes on Vehicles	2,616.90	942.58	The Department stated (November 2021) that out of the total arrears of ₹2,616.90 crore, the dues from the Kerala State Road Transport Corporation amount to ₹1,844.73 crore and the balance of ₹772.17 crore was from individuals, private firms and private companies. A major share of arrears was due from KSRTC, a Government owned Corporation alone (70.49 per cent). A demand of ₹129.46 crore was covered by Revenue Recovery Certificate and ₹642.71 crore was under other stages. The Department also stated that demand notices were issued and revenue recovery initiated.
3.	0043 - Taxes and Duties on Electricity	2,929.11	887.43	An amount of ₹2,890.31 crore was due from public sector undertakings of Government of Kerala, ₹11.19 crore from local bodies, ₹0.12 crore from public sector undertakings of Government of India, ₹0.05 crore from other State Governments and ₹27.44 crore was due from individuals, private firms, private companies etc. The major share of arrears was due from Government/ Government bodies (99.06 per cent). The Department attributed (September 2021) the delay in collecting the revenue to non-remittance of amount even after repeated reminders to the consumers including

Sl. No.	Head of revenue	Total amount outstanding as on 31 March 2021	Amount outstanding for more than 5 years as on 31 March 2021	Remarks of Departments
				KSEB, KWA, PWD, Irrigation, etc. The Department stated that the Government had constituted a committee for finalising the issue with KSEB and periodical reminders were being sent in other cases.
4.	0406 - Forestry and Wild Life	347.35	223.20	The Principal Chief Conservator of Forests stated (December 2021) that the nature of demand in the Forest Department includes value of timber, teak stumps, lease rent, penal interest, re-auction loss, centage charges, etc. An amount of ₹0.48 crore pending for more than five years is due from Government of India, ₹0.02 crore from other State Governments, ₹0.08 crore from Local Bodies, ₹ 8.33 crore from public sector undertakings of Government of India, ₹325.02 crore from public sector undertakings of Government of Kerala and other States and ₹13.43 crore from individuals, private companies etc. The major share of arrears was due from Government/ Government bodies (96.13 per cent) and 64.26 per cent of the total arrears is pending for more than five years. The Department attributed the delay in collecting the revenue to pending revenue recovery steps against the defaulters, court cases, stay orders etc. The Department stated that necessary action were initiated to realise the amount in auction and to realise defaulted arrears of lease rent and other dues from departments and public sector undertakings through discussions at Government level.
5.	0055 - Police	352.12	190.40	The nature of demand in the Police Department is cost of police guard to post offices, banks, dams, etc. deployment of Kerala police personnel to other States, contribution of Southern Railways for Government railway police, cost of police protection etc. An amount of ₹54.41 crore is pending due from Government of India, ₹107.17 crore from public sector undertakings of Government of India, ₹136.81 crore from public sector undertakings of Government of Kerala, ₹17.13 crore from other state's undertakings, ₹29.36 crore from other State Governments and ₹7.24 crore from individuals, private firms and private companies. The major share of arrears was due from Government/ Government bodies (97.94 per cent). The major defaulters were Southern Railway and KSEB whose arrears aggregate to ₹234.03 crore (66.46 per cent).
6.	0039 - State Excise	269.68	269.05	The Excise Commissioner stated (November 2021) that the <i>Abkari</i> arrears in the Department are pending from 1952 onwards. The <i>Abkari</i> arrears of ₹269.47 crore is due from individuals,

Sl. No.	Head of revenue	Total amount outstanding as on 31 March 2021	Amount outstanding for more than 5 years as on 31 March 2021	Remarks of Departments
				private firms, private companies, etc. The Department attributed the delay in collection of revenue to pending revenue recovery action and stay by Court. The reason furnished by the Commissioner is not acceptable since only ₹65.28 crore (24.21 per cent) out of a total ₹269.68 crore was covered under judicial intervention. The Department stated that revenue recovery action was initiated and is continuing.
7.	0029 - Land Revenue	397.59	38.05	In the Revenue and Disaster Management Department, the nature of demand is by virtue of land revenue. An amount of ₹326.92 crore is under stay by High Courts and other judicial authorities and by Government. The Department attributed (March 2022) the reasons for delay in collection of revenue to stays by Court, Government and appellate authorities. The Department stated that strict instructions were given to District Collectors to vacate the stay cases.
8.	0030 - Stamps and Registration Fees	828.57	Not furnished	The Registration Department stated (September 2021) that out of ₹828.57 crore which was due from individuals, ₹0.17 crore is covered by revenue recovery certificates and ₹7.91 crore are under stay by courts. The Department had not furnished the details of stages of action for the remaining amount of ₹820.49 crore.
9.	0070-60-110 - Fees for Government audit	89.18	25.23	The Director, Kerala State Audit Department stated (September 2021) that the arrears of revenue pending collection are the amount of audit fees payable by the auditee institutions. The Kerala State Audit Department attributed the reasons for pendency to the lack of initiative from auditee institutions in remitting the audit charges. The Director stated that the Government has proposed to settle the long term dues of institutions, if possible on installment basis and the Department issued (October 2018) instructions to all sub offices to inform concerned auditee institutions to remit the arrears.
10.	0230-00-101 - Receipts under labour laws	2.78	0.15	The Labour Commissioner stated (October 2021) that the nature of demand in the Labour Department was revenue receipts under labour laws. The entire amount of arrears amounting to ₹2.78 crore was pending collection from individuals, private firms and private companies. The reasons for delay in collection of revenue were non-submission of application for renewal of registration and negligence from the employers in renewing the registration

Sl. No.	Head of revenue	Total amount outstanding as on 31 March 2021	Amount outstanding for more than 5 years as on 31 March 2021	Remarks of Departments
				certificates in due time, etc. The Labour Commissioner stated that inspection and follow up action is being taken to realise the arrears
11.	1051 - Ports and Light Houses	0.79	0.36	The Director of Ports stated (February 2022) that the amounts due to the Ports Department are ₹0.21 crore from individuals, private firms, private companies, etc. ₹0.14 crore from PSUs of Government of India, ₹0.04 crore from Government of India and ₹0.40 crore from local bodies. The reply of the Director is silent regarding the steps taken by the Department to realise the arrears.
12.	0853 - Non-Ferrous Mining and Metallurgical Industries	131.61	24.28	The Director of Mining and Geology stated (February 2022) that the main source of revenue is from the royalty and other fees derived from the grant of mineral concessions and its regulation. The arrears of revenue pending collection are ₹0.52 crore from Co-operative Society, ₹0.26 crore from public sector undertakings of Government of Kerala and ₹130.83 crore from individuals, private firms, private companies, etc. The Department stated that the reasons for delay in collection of revenue were disputes regarding the claims, court stays, appeals and Government stays and that action was being taken to redress the dispute and to vacate the stays.
13.	0230-00-103 - Fees for inspection of Steam Boilers	1.75	0.04	The Director of Factories and Boilers stated (September 2021) that the nature of demand of the Department of Factories and Boilers was fee for renewal of licence of factories. An amount of ₹1.64 crore was due from individuals, private firms and private companies respectively. The Director stated that the delay in collection was due to the fact that most of the factories, which have arrears, are not working. However, it is stated that instructions were given to all the officers concerned for collecting maximum arrears.
Total		21,797.86	7,100.32	

Appendix - IV
(Ref: Paragraph 1.4)
Arrears in Assessments

Head of Revenue	Opening balance	New cases due for assessment during 2019-20	Total assessments due (col. 2+3)	Cases disposed off during 2019-20	Balance at the end of the year (col. 4-5)	Percentage of disposal (col. 5 to 4)	New cases due for assessment during 2020-21	Total assessments due (col.6+8)	Cases disposed off during 2020-21	Balance at the end of the year (col. 9-10)	Percentage of disposal (col. 10 to 9)
1	2	3	4	5	6	7	8	9	10	11	12
Revenue and Disaster Management Department											
1) Building Tax	9,256	1,74,992	1,84,248	1,71,537	12,711	93.10	1,07,329	1,20,036	97,024	23,012	80.83
2) Plantation Tax	1,277	279	1,556	299	1,257	19.22	100	1,357	69	1,288	5.08
R&DM Department Total	10,533	1,75,271	1,85,804	1,71,836	13,968	92.48	1,07,429	1,21,393	97,093	24,300	79.98
SGST Department											
1) GST	0	476	476	321	155	67.44	1,480	1,635	775	860	47.40
2) a. Sales Tax	1,734	821	2,555	1,619	936	63.37	621	1,557	724	833	46.50
b. Motor Spirit Tax	73	86	159	19	140	11.95	73	213	39	174	18.31
c. Luxury Tax	7,761	2,037	9,798	9,294	504	94.86	1,804	2,308	2,161	147	93.63
d. Tax on Works Contracts	4,618	29	4,647	4,591	56	98.79	7	63	35	28	55.56
e. Others	20,759	32,459	53,218	41,827	11,391	78.60	10,724	22,115	21,085	1,030	95.34
2) Taxes on Agricultural Income	225	57	282	258	24	91.49	4	28	20	8	71.43
SGST Department Total	35,170	35,965	71,135	57,929	13,206	81.44	14,713	27,919	24,839	3,080	88.96

Source: Details obtained from respective Departments.

Appendix - V

(Ref: Paragraph 1.5)

Details of evasion of tax detected

Sl. No.	Head of revenue	Cases pending as on 31 March 2019	Cases detected during 2019-20	Total (3+4)	Number of cases in which assessment/ investigation completed and additional demand with penalty etc. raised		Number of cases pending for finalisation as on 31 March 2020 (5-6)	Cases detected during 2020-21	Total (8+9)	Number of cases in which assessment/ investigation completed and additional demand with penalty etc. raised		Number of cases pending for finalisation as on 31 March 2021 (10-11)
					Number of cases	Amount of demand (₹ in crore)				Number of cases	Amount of demand (₹ in crore)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	0040 - Tax on Sales, Trade, etc.	18,987	29,715	48,702	36,235	6,398.23	12,467	11,418	23,885	21,848	3,078.94	2,037
2	0006 - Goods and Services Tax	104	1,115	1,219	1,064	45.13	155	1,480	1,635	775	290.05	860
3	0041 - Taxes on Vehicles	76	9	85	2	1.05	83	0	83	35	2.08	48
4	0030 - Stamps and Registration Fees	1,99,554 ⁵⁹	7,399	2,06,953	55,313	36.39	1,51,640	3,556	1,55,196	7,497	8.34	1,47,699
5	0029 - Land Revenue	2,395	9,47,873	9,50,268	9,39,762	9.79	10,506	5,01,585	5,12,091	4,89,851	3.32	22,240
Total		2,21,116	9,86,111	12,07,227	10,32,376	6,490.59	1,74,851	5,18,039	6,92,890	5,20,006	3,382.73	1,72,884

Source: Details obtained from respective Departments.

⁵⁹ On updation of undervaluation cases in PEARL software, the total pending cases as on 31 March 2019 is 1,99,554.

Appendix - VI
(Ref: Paragraph 1.9)

Details of Performance Audits featured in the Reports for the last five years and their status

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
31 March 2015	System of Assessment under KVAT	8	<ul style="list-style-type: none"> • Department may take measures to bring all dealers into the tax net by utilising the inputs available in KVATIS and with other agencies. • Government may examine the guidelines issued for selection of files for desk review by CBDT/ CBEC and similar system of selection with relevant parameters be put in place in the State for VAT cases. • The CCT may issue guidelines to the DCs regarding the aspects to be considered while reviewing the monthly quarterly reports. • Government may consider fixing the time limit for completion of assessments. • Department may prepare a manual detailing all aspects of assessment to ensure uniformity in the system of assessment. Further, it may be ensured that necessary reports are generated automatically from the KVATIS. • A system may be established to collect the data relating to the taxable events from other departments and transfer the results of analysis to the lower/ sub ordinate level for utilising in the assessment process. • Department may ensure that the final assessments are completed by utilising the data captured in KVATIS. • Department may ensure the quality of assessments by adopting the system prevailing in Central Receipts as basis so that the number of cases which are failing in judicial review would be on a lower side. 	Action taken explanatory notes have been partly received.
	Levy, Collection and Accounting of Electricity Duty,	5	<ul style="list-style-type: none"> • Government may identify all LV installations/ cable TV poles which are now left out and instruct licensees not to issue permit to Cable TV operators without production of safety certificate from the Department and work out a practical process of assessing and realising the revenue from the inspection of Cable TV poles. 	Action taken explanatory notes have not been received.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
	Surcharge and Inspection Fee		<ul style="list-style-type: none"> In order to prevent non/ short levy, Government may consider taking the following measures: instruct CEI to ensure that the licensees are levying electricity duty/ license fee from consumers/ persons liable to pay it, licensees may be directed to calculate electricity duty on the price of energy indicated in the invoice and evolve a mechanism to collect the electricity duty/ license fee payable by the consumers/ persons liable for their payment. Department may expedite revenue recovery proceedings for early realisation of arrears of government revenue. Government may include interest leviable from KSEBL while netting off. Government may avoid irregular grant of exemptions to railways and for lighting, amend Rule relating to collection charges which should be in line with the Act and in the interest of the Government and objective of the Act and consider amendment of the Act incorporating the treatment of excess T&D loss. Government may take remedial measures to take care of inspection of lifts and escalators under regulations issued by Central Government and to ensure that MV installations and accounts of licensee are inspected as per periodicity prescribed, invoke penal provision on licensees not submitting returns, ensure that receipts involved in netting off with KSEBL were included in Government accounts and ensure that remittances through JSK are reconciled as per Kerala Budget Manual. 	
31 March 2016	Disaster Management in the State	16	<ul style="list-style-type: none"> Instructions may be issued by the Government to prepare the Disaster Management plan at departmental, village and local levels. Government may take steps to submit the Annual Report to the legislature and appoint full time members in KSDMA. Dedicated staff may be provided for DM activities . Instructions may be issued by the Government to set up VDMCs. Government may take steps to establish Civil Defence set up. Government may take steps to constitute NGO coordination committee. 	Committee on Public Accounts discussed the review on 14 January 2020.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
			<ul style="list-style-type: none"> • SEOC and DEOCs may be made operational 24 x 365 with sufficient communication networks. • Infrastructure and DM plans may be put in place for hospital preparedness. • Steps may be taken to create awareness of disaster among school children. • Steps may be taken to identify buildings other than school buildings to run relief camps. • Steps may be taken to implement the annual plan and to refund the unutilised funds before close of the financial year. • Dedicated SDR Force may be made functional by recruiting category wise staff. • Retrofitting of lifeline buildings in the State may be done at the earliest and necessary amendments be carried out in the regulations to incorporate multi hazard safety measures in new constructions. • Government may take steps for preparation of budget after assessing requirements and efficient management of finance related to disaster management activities. • Government may take steps to establish mitigation funds as per the prescribed procedure. • State Disaster Relief fund should be spent as per SDRF guidelines after due authorisation by State Executive Committee. 	
31 March 2017	Infrastructure facilities in the Commercial Taxes Department	5	<p>The Department may</p> <ul style="list-style-type: none"> • prepare a time bound plan relating to e-governance activities and ensure funds utilisation by expediting the procurement of IT assets. • take steps for timely renewal of the annual maintenance contract of IT infrastructure and to make suitable clauses for preventive maintenance and closely monitor the annual maintenance contract service providers. • take steps to ensure uninterruptible power supply to all the offices to facilitate smooth functioning by putting in place uninterruptible power supply in case of power failures from Electricity Board. 	Action taken explanatory notes have not been received.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
			<ul style="list-style-type: none"> • update the Agricultural Income Tax and Sales Tax Manual and also review the staffing norms. • formulate a scheme with a time frame, for creation of modern workstations with space for IT equipment and paper work, efficient file management and space for effective records management. 	
31 March 2018	Functioning of OPEN PEARL in Registration Department	14	<ul style="list-style-type: none"> • Steps may be taken to prepare the URS, enter into SLAs, fix timelines, and ensure handing over the project to the Department along with proper documentation. • Necessary steps may be taken to prepare and document BCP/DRP and provision may be made to uplink the backup server. • Provision may be made in OPEN PEARL for population of personal details of each individual based on the unique identity such as Aadhar, etc., and generate printable electronic documents. • Printing of e-stamps be permitted online only and number of prints may be restricted to one. Provision may be made for issue of revised e-stamp in cases where additional stamps are required. Provision for recording the serial number of the e-stamp has to be made in OPEN PEARL. • Steps may be taken to integrate the fair value of land application with OPEN PEARL. • Provision may be made in OPEN PEARL to collect the fee for transfer of registry and the Government may take steps for updating data in ReLIS database to enable automatic transfer of registry. • Steps may be taken for entry and/or validation of details of documents registered in earlier years in OPEN PEARL. Provision may be made in the OPEN PEARL to issue digitally signed list certificates, certified copies and marriage certificates. • Steps may be taken to dispense with the manual accounts after ensuring the accuracy of generated accounts and to prepare annual revenue collection statements and monthly reconciliation statements online. 	Action taken explanatory notes have not been received.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
			<ul style="list-style-type: none"> • Necessary legal enablement for keeping the copies of registered documents in digital format may be made. • Necessary provision may be made in the OPEN PEARL to generate revenue collection statement and trend analysis statement for over a period of time. • Action may be taken to rectify the duplicate and incorrect data entries in the database and tally the system generated accounts with the manual accounts. Steps may be taken to ultimately eliminate manual accounts. • Action may be taken to make available the RoR and FMB to the SR so as to enable him to append them to the documents registered. • Necessary steps may be taken to record the refund details against the original receipt entries in the OPEN PEARL. • Necessary orders or guidelines may be issued by the Government/ IGR for conducting internal audit in the OPEN PEARL environment. An audit module may also be provided in the application. 	
31 March 2019	(No Reviews were featured in this Audit Report)			

Appendix - VII
(Ref: Paragraph 2.4.2)
Revenue from GST

(₹ in lakh)

Year	Budget Estimates (BE)	Revised Estimates (RE)	Actuals
	SGST	SGST	SGST
2017-18	0	16,20,000	12,00,769
2018-19	27,00,000	22,82,160	21,01,471
2019-20	29,01,062	23,68,962	20,44,695
2020-21	32,38,811	18,99,957	---NA--

Appendix - VIII
(Ref: Paragraph 2.4.2)
Bi-monthly Compensation received from the Union Government

(₹ in lakh)

Month	Provisional Compensation due	Provisional Compensation received	Shortfall/ Surplus, if any
2017-18			
July - August	85,226	81,000	(-)4,226
September - October	38,784	39,500	716
November - December	(-)885	0	885
January - February	58,930	56,700	(-)2,230
March	33,877	33,000	(-)877
2018-19			
April - May	9,528	6,700	(-)2,828
June - July	78,198	78,000	(-)198
August - September	1,03,934	1,03,300	(-)634
October - November	19,058	19,500	442
December - January	48,663	47,900	(-)763
February - March	96,398	97,800	1,402
2019-20			
April - May	86,034	86,200	166
June - July	1,29,728	1,28,400	(-)1,328
August - September	1,59,652	1,59,700	48
October - November	1,51,076	1,50,600	(-)476
December - February	2,10,690	2,04,854	(-)5,836
March	72,780	81,346	8,566
2020-21			
April - May	4,52,929	7,59,526	3,06,597
June - July	2,57,432	2,20,557	(-)36,875
August - September	2,34,223	87,068	(-)147,155
October - November	1,91,527	67,385	(-)1,24,142
December - January	1,62,674	71,916	(-)90,758
February - March			

Appendix - IX
(Ref: Paragraph 2.4.2)
Integrated Goods and Services Tax

(₹ in lakh)

IGST component	2017-18	2018-19	2019-20	2020-21
IGST apportioned to the State as per Section 17 of IGST Act, 2017	1,07,550.69	49,741.97	83,023.60	1,01,779.71
IGST provisionally/ ad-hoc apportioned to the State	0	2,73,436.84	1,59,611.68	(-),582.83
IGST cross utilised between	(-)31,062.85	(-)64,335.86	(-)75,419.62	(-)73,181.58
SGST as IGST				
IGST as SGST	6,03,618.16	10,26,089.99	10,56,694.48	9,05,710.85

Appendix - X
(Ref: Paragraph 2.5.6)

Extent of deficiencies noticed during the audit of transitional credit cases

(₹ in crore)

Nature of Audit Observation	Audit Sample		Number of deficiencies noticed		Deficiencies as percentage of sample	
	Number	Amount	Number	Amount	Number	Amount
Irregular claim of transitional credit on goods in stock with duty paid documents	94	8.33	27	6.25	29	75
Irregular claim of transitional credit on goods in stock without duty paid documents	203	13.37	6	2.89	3	22
Excess carry forward of input tax credit	867	26.89	22	0.67	3	2
Irregular availment of transitional credits on capital goods	192	2.35	20	0.34	10	14
Total			75	10.15		

Appendix - XI

(Ref: Paragraph 2.5.7)

Irregular claim of transitional credit on goods in stock with duty paid documents

Sl. No.	Office	GSTIN	Taxpayer	Subject	₹ in lakh
1	Alappuzha Range	32AAIFT0033A1Z1	Trinity Global	Irregular claim of credit on stock having invoice	35.28
2	Chalai Range	32AIYPS0870L1ZK	M.S Paints	Irregular claim of credit on stock having invoice	4.12
3	Chalai Range	32AIRPP6148D1Z4	M.S. Traders	Irregular claim of credit on stock having invoice	0.59
4	Kasaragod Range	32AAOCS9904N1ZP	Signature Motors Kasaragod Pvt Ltd	Irregular claim of credit on stock having invoice	0.48
5	Pappanamcode Range	32AAHFA3900A1ZF	Aluminium And Allied Centre	Irregular claim of credit on stock having invoice	5.25
6	Pattom Range	32AAACQ0790L1ZF	QRS Marketing Private Limited	Irregular claim of credit on stock having invoice	32.82
7	Pattom Range	32AYWPK1909N1ZW	Hilton Autos	Irregular claim of credit on stock having invoice	21.04
8	Special Circle Alappuzha	32ACYPJ3925D1ZL	T V House	Irregular claim of credit on stock having invoice	12.63
9	Statue Range	32AAACQ1665J1ZJ	QRS Retail Limited	Irregular claim of credit on stock having invoice	448.92
10	Statue Range	32AABCL9777F1ZB	Lilly Whites Garments Private Limited	Irregular claim of credit on stock having invoice	36.25
11	STO I Circle, Alappuzha	32AHPPS9881F1ZO	Arun Plastics	Irregular claim of credit on stock having invoice	0.39
12	STO II Circle, Kannur	32CFZPP9272F1ZQ	An. Tradelinks	Irregular claim of credit on stock having invoice	0.33
13	STO IV Circle, Kozhikode	32AWLPP2160P1Z5	Wonder Stones Marketing	Irregular claim of credit on stock having invoice	0.80
14	STO IV Circle, Kozhikode	32AMXPR9572P1ZP	Crystal Glass	Irregular claim of credit on stock having invoice	1.25
15	STO IV Circle, Kozhikode	32AEMPM4313A1Z4	Perfect Woods	Irregular claim of credit on stock having invoice	2.29

Sl. No.	Office	GSTIN	Taxpayer	Subject	₹ in lakh
16	STO, Sulthanbathery	32AAAFW2700P1Z9	Wayanad Spices	Irregular claim of credit on stock having invoice	1.28
17	STO, Sulthanbathery	32ARFPB1332C1ZU	Lee And Lee Enterprises	Irregular claim of credit on stock having invoice	0.78
18	STO, Sulthanbathery	32AQGPM0760K1ZX	Rare Timber Mart	Irregular claim of credit on stock having invoice	0.69
19	STO, Sulthanbathery	32AUNPR4989E1Z3	Space Marketing	Irregular claim of credit on stock having invoice	0.32
20	STO, Thiruvalla	32BECPR6478A1ZM	Sun Match Industries	Irregular claim of credit on stock having invoice	0.56
21	STO, Vaikom	32AABAV8091N1ZZ	Vaikom Taluk Co-Operative Employees Co-Operative Society Ltd No K	Irregular claim of credit on stock having invoice	1.74
22	STO, Vaikom	32ADCPR4717J1ZK	Sai Wood Crafts	Irregular claim of credit on stock having invoice	0.43
23	STO Works Contract, Wayanad	32AATFA8441Q1ZS	Alpha Agencies	Irregular claim of credit on stock having invoice	1.74
24	Sulthan Bathery Range	32AABFF3600N1ZS	Fathima Associates	Irregular claim of credit on stock having invoice	1.24
25	Thiruvallam Range	32ABHPV8636P1ZT	Narayanan Manikantan & Company	Irregular claim of credit on stock having invoice	5.37
26	Veli Range	32AAJFS8916Q1ZG	Shree Enterprises	Irregular claim of credit on stock having invoice	6.36
27	Veli Range	32AABFD9217B1Z2	Devi Pharma	Irregular claim of credit on stock having invoice	2.22
Total					625.17

Appendix - XII

(Ref: Paragraph 2.5.8)

Irregular claim of transitional credit on goods in stock without duty paid documents

Sl. No.	Office	GSTIN	Taxpayer	Subject	₹ in lakh
1	Alappuzha Range	32ABUPA7772J1ZA	Davis Pharma	Irregular claim of credit on stock having no documents	0.91
2	Kasaragod Range	32AAXFA4485E1Z9	Avenue Tiles & Bath Studio	Irregular claim of credit on stock having no documents	5.48
3	Kasaragod Range	32ABCFA2302C1ZK	Arafa Wood Industries	Irregular claim of credit on stock having no documents	1.81
4	Pattom Range	32AAACQ0790L1ZF	QRS Marketing Private Limited	Irregular claim of credit on stock having no documents	19.46
5	Statue Range	32AAACQ1665J1ZJ	QRS Retail Limited	Irregular claim of credit on stock having no documents	259.07
6	Vadakara Range	32DMSPS2098B1ZS	Grace Motors	Irregular claim of credit on stock having no documents	2.48
Total					289.21

Appendix - XIII
(Ref: Paragraph 2.5.9 (a))
Excess/ Irregular availing of KVAT Credit

Sl. No.	Office	GSTIN	Taxpayer	Subject	₹ in lakh
1	Alappuzha Range	32ABUPA7772J1ZA	Davis Pharma	Excess claim of balance VAT Credit	0.46
2	Alappuzha Range	32AAHFR0721J1ZI	RSA Marines	Excess claim of balance VAT Credit	0.23
3	Chalai Range	32AANPF7964P1Z0	Rhiz Enterprises	Excess claim of balance VAT Credit	2.07
4	Cherthala Range	32AACCB0569Q1ZH	Blue Sea Chemicals Pvt Ltd	Excess claim of balance VAT Credit	3.40
5	Cherthala Range	32AAECM4568L1Z7	Mayithara Home Decore Pvt Ltd	Excess claim of balance VAT Credit	0.97
6	Cherthala Range	32AALCA6164D1ZX	Arbee Aquatic Proteins Pvt Ltd	Excess claim of balance VAT Credit	2.42
7	Kanhangad Range	32ANIPV8860A1ZW	Iyshwarya Enterprises	Excess claim of balance VAT Credit	0.65
8	Kannur I Range	32AAIFV3107B1ZS	Vintage Associates	Excess claim of balance VAT Credit	0.14
9	Kasaragod Range	32AAJFB9395G1Z7	B.S.Pai & Co	Excess claim of balance VAT Credit	0.69
10	Kattappana Range	32ADEF51974L1ZT	Spice World	Excess claim of balance VAT Credit	1.74
11	Kozhikode II Range	32AAXFM8853E1ZT	Mocs Footcare	Excess claim of balance VAT Credit	4.21
12	Mundakkayam Range	32AABCP7970Q1ZT	Prudential Rubber Pvt Ltd	Excess claim of balance VAT Credit	2.14
13	Nedumangad Range	32ADGPT7113E1ZT	Pooja Automobiles	Excess claim of balance VAT Credit	0.88
14	Special Circle, Kasaragod	32AOKPM1249M1ZR	Mahsooq Trading Co.	Excess claim of balance VAT Credit	0.11
15	Special Circle, Kottayam	32AADFT5573A1ZJ	Timberland	Excess claim of balance VAT Credit	2.19

Sl. No.	Office	GSTIN	Taxpayer	Subject	₹ in lakh
16	Statue Range	32AAECM1840M6ZF	Muthoot Homez	Excess claim of balance VAT Credit	15.41
17	STO (AIT & ST), Kanjirapally	32ACTPT4765E1Z6	Power Tech Electricals	Excess claim of balance VAT Credit	0.71
18	STO, Ponkunnam	32AABFW1550C1ZT	Western India Chemicals	Excess claim of balance VAT Credit	0.84
19	Veli Range	32AAACE5011C1ZM	EICL Limited	Excess claim of balance VAT Credit	23.61
Total					62.87

Appendix - XIV
(Ref: Paragraph 2.5.9 (b))
Irregular claim of credit due to non-filing of returns

Sl. No.	Office	GSTIN	Taxpayer	Subject	₹ in lakh
1	Kozhikode III Range	32AMFPJ6897B1Z2	T.J Traders	Irregular claim of tran. credit due to non-filing of returns	2.15
2	STO, Mananthavady	32BWHPG9360D1ZQ	Amrutha Enterprises	Irregular claim of tran. credit due to non-filing of returns	0.88
3	Thiruvallam Range	32AKLPC2481Q2ZV	Revathy Construction Company	Irregular claim of tran. credit due to non-filing of returns	0.81
Total					3.84

Appendix - XV

(Ref: Paragraph 2.5.10)

Irregular Availing of Transitional Credit on Capital Goods

Sl. No.	Office	GSTIN	Taxpayer	Subject	₹ In lakh
1	Alappuzha Range	32AAHFR0721J1ZI	RSA Marines	Excess Claim of balance ITC on Capital goods	2.03
2	Cherthala Range	32AAACK8728L1ZB	Kreem Foods Pvt Ltd	Excess Claim of balance ITC on Capital goods	0.14
3	IAC, Pala	32AAKFP5735D1ZE	Parayil Exports	Excess Claim of balance ITC on Capital goods	2.34
4	Kanhangad Range	32AZZPJ1726G1Z8	Goodly Enterprises	Excess Claim of balance ITC on Capital goods	1.01
5	Kanhangad Range	32CAZPS6187H1ZT	Madiyan Traders	Excess Claim of balance ITC on Capital goods	0.46
6	Kozhikode V Range	32AAECN4082G1ZO	Navakeralam Footwear Private Limited	Excess Claim of balance ITC on Capital goods	1.25
7	Special Circle, Kannur	32AADCP7180L1Z7	Prince Fortified Steels Private Limited	Excess Claim of balance ITC on Capital goods	2.94
8	Special Circle, Kasaragod	32AEVPK7986C1ZO	Nileswar Gas Agencies	Excess Claim of balance ITC on Capital goods	0.81
9	Special Circle, Kasaragod	32AEBPM0027N1ZT	Kolikara Sales Corporation	Excess Claim of balance ITC on Capital goods	0.92
10	Special Circle, Kottayam	32AABCH1456M1ZO	Highrange Rubber And Coir Products	Excess Claim of balance ITC on Capital goods	0.32
11	Special Circle, Kottayam	32AAOCA0663J1ZP	Ajmi Flour Mills (India) Private Limited	Excess Claim of balance ITC on Capital goods	2.22
12	Special Circle, Thodupuzha	32EHNPS3076J1ZU	Kunnumpurath Agencies	Excess Claim of balance ITC on Capital goods	0.71
13	Special Circle I, Kozhikode	32AAAFY2571L1Z2	Yogi Enterprises	Excess Claim of balance ITC on Capital goods	0.08
14	Statue Range	32AAACQ1665J1ZJ	QRS Retail Limited	Excess Claim of balance ITC on Capital goods	9.79
15	Statue Range	32AABCL9777F1ZB	Lilly Whites Garments Private Limited	Excess Claim of balance ITC on Capital goods	5.61

Sl. No.	Office	GSTIN	Taxpayer	Subject	₹ In lakh
16	STO II Circle, Changanachery	32AWYPM2842C1ZH	Pulinchuavallil Agencies	Excess Claim of balance ITC on Capital goods	0.27
17	STO IV Circle, Kozhikode	32AACCO4244M1ZG	Orial Imara Private Limited	Excess Claim of balance ITC on Capital goods	0.81
18	STO, Hosdurg	32AAMFV5517D2Z9	Vittal Furnitech	Excess Claim of balance ITC on Capital goods	1.38
19	STO, Kuthiathode	32BBDPN2789Q1Z0	S M Traders	Excess Claim of balance ITC on Capital goods	0.46
20	Thalipparamba Range	32ALVPK3427D1Z7	Aysha Agencies	Excess Claim of balance ITC on Capital goods	0.02
Total					33.57

Appendix - XVI

(Ref: Paragraph 2.6.3)

Delay in acknowledgement of applications

Sl. No.	Name of Joint Commissionerate/ Name of State Tax Office	Name of the assessee/ GSTIN	ARN/ ARN Date	Date of filing of application	Date of issue of acknowledgement in Form GST RFD-02	Period of delay
1.	Thiruvananthapuram/ Spl. Circle, Thiruvananthapuram	M/S ALLIANZ CORNHILL INFORMATION SERVICES PRIVATE LTD./32AAECA1104C1ZS	AA320318022286I/27-03-2019	13-05-2019	17-10-2019	142
2.	Thiruvananthapuram/ Spl. Circle, Thiruvananthapuram	ENVESTNET ASSET MANAGEMENT (INDIA) PRIVATE LIMITED/32AABCN5494K1Z8	AA320917482484S/19-02-2019	11-06-2019	16-10-2019	112
3.	Thiruvananthapuram/ Spl. Circle, Thiruvananthapuram	M/S ALLIANZ CORNHILL INFORMATION SERVICES PRIVATE LTD./32AAECA1104C1ZS	AA320917482613X/22-02-2019	13-05-2019	16-09-2019	111
4.	Thiruvananthapuram/ STO II Circle Thiruvananthapuram	BIJU K RAJ/32AHRPR0960N1ZS	AA320619014742C/29-06-2019	29-06-2019	16-09-2019	64
5.	Thiruvananthapuram/ Spl. Circle, Thiruvananthapuram	M/S ALLIANZ CORNHILL INFORMATION SERVICES PRIVATE LTD./32AAECA1104C1ZS	AA320817002476B/08-02-2019	13-05-2019	22-07-2019	55
6.	Kollam/ STO II Circle, Kollam	N.S.CASHEW COMPANY/32AEPR6378G1ZA	AA320319477993O/05-05-2019	08-05-2019	28-05-2019	5
7.	Kollam/ Special Circle, Kottarakkara	PENIEL CASHEW COMPANY/32AADPO9275G1ZK	AA320819014859R/27-08-2019	27-08-2019	13-09-2019	2
8.	Alappuzha/ STO II Circle, Alappuzha	COIR DUST INC/32AALFC5895L1ZW	AA3209190128129/24-09-2019	24-09-2019	24-04-2020	198
9.	Alappuzha/ STO II Circle, Alappuzha	UNIQUE BRASS PRODUCTS/32AACFU8172H1Z4	AA3207183489011/08-11-2018	08-11-2018	01-02-2019	70
10.	Alappuzha/ Special Circle, Alappuzha	D.C INTERIORS/32AAGFD2348J1ZM	AA3207190068246/10-07-2019	19-11-2019	30-01-2020	57
11.	Ernakulam/ Special Circle II, Ernakulam	BABY MARINE EASTERN EXPORTS/32AADFB7648A1ZX	AA320518348595W/16-10-2018	25-06-2020	06-08-2020	27
12.	Ernakulam/ Special Circle II, Ernakulam	TRIBHOVAN DAS BHIMJI ZAVERI LTD/32AACCT7182P1ZU	AA3209190100995/20-09-2019	20-09-2019	28-02-2020	146

Sl. No.	Name of Joint Commissionerate/ Name of State Tax Office	Name of the assessee/ GSTIN	ARN/ ARN Date	Date of filing of application	Date of issue of acknowledgement in Form GST RFD-02	Period of delay
13.	Ernakulam /Special Circle II, Ernakulam	SUMI MERCANTILE CO.PVT LTD/32AAECS0934N1ZB	AA3203184953360/03-10-2018	03-10-2018	10-01-2019	84
14.	Thrissur /Spl. Circle, Thrissur	ELITE GREEN/32AABCE9775A1ZU	AA320819017522B/31-08-2019	16-09-2019	28-10-2019	27
15.	Thrissur /Spl. Circle, Thrissur	PEEYAR EXPORTS/32AADFP5103E1ZX	AA320619015114M/29-06-2019	29-06-2019	02-08-2019	19
16.	Thrissur / Circle IV, Thrissur	GLOBAL PLASTO WARES/32AAFFG6929F1ZI	AA320719012322M/19-07-2019	02-08-2019	31-08-2019	14
17.	Malappuram /Special Circle, Malappuram	POMONA EXPORTS PVT LTD/32AACCP2247F1ZV	AA3212185818522/31-05-2019	11-06-2019	04-09-2019	70
18.	Malappuram / STO, Kottakkal	SHAIJAL BABU.K, PROP. REGAL EXPORTERS, MANNATHPARAMBA/32AGXPK3414B1ZP	AA320318007816C/17-01-2019	23-10-2019	03-12-2019	26
19.	Malappuram/ STO, Manjeri	BOYZONE FOOTCARE INDIA PRIVATE LIMITED/32AAECB7392K1ZG	AA3208190071768/14-08-2019	27-08-2019	23-09-2019	12
20.	Kozhikode/ Special Circle I, Kozhikode	RADIANT FOOTCARE PRIVATE LIMITED/32AAF5302N1ZF	AA320818024959P/27-02-2019	01-03-2019	01-04-2019	16
21.	Kozhikode/ Special Circle I, Kozhikode	RADIANT FOOTCARE PRIVATE LIMITED/32AAF5302N1ZF	AA3209180486305/27-02-2019	01-03-2019	01-04-2019	16
22.	Kozhikode/ Special Circle I, Kozhikode	FORTUNE ELASTOMERS (P) LTD/32AAACF5028Q1ZJ	AA3208190166808/30-08-2019	31-08-2019	17-09-2019	2
23.	Thiruvananthapuram/ Special Circle, Thiruvananthapuram	THALIKUNNIL RUBBERS/32ANUPG7433N1ZH	AA321119003065U/05-11-2019	05-11-2019	27-05-2020	189
24.	Thiruvananthapuram/ Special Circle, Thiruvananthapuram	THALIKUNNIL RUBBERS/32ANUPG7433N1ZH	AA321119003079L/05-11-2019	05-11-2019	27-05-2020	189
25.	Thiruvananthapuram/ IAC, Thiruvananthapuram	ALLIANZ TECHNOLOGY SE/32AAKCA4126C1ZA	AA3212190008887/02-12-2019	02-12-2019	19-05-2020	154
26.	Thiruvananthapuram/ STO I Circle Thiruvananthapuram	IBS SOFTWARE PRIVATE LIMITED/32AADCI5529A1Z4	AA320120009102G/14-01-2020	14-01-2020	13-02-2020	15

Combined Compliance Audit Report on Revenue Sector for the period 2019-2021

Sl. No.	Name of Joint Commissionerate/ Name of State Tax Office	Name of the assessee/ GSTIN	ARN/ ARN Date	Date of filing of application	Date of issue of acknowledgement in Form GST RFD-02	Period of delay
27.	Thiruvananthapuram/STO I Circle, Thiruvananthapuram	COGNITIVE COMPUTING SERVICES PRIVATE LIMITED/32AAGCC8691Q1ZX	AA320220010756W/17-02-2020	17-02-2020	10-03-2020	7
28.	Thiruvananthapuram/ Works Contract, Thiruvananthapuram	RR DONNELLEY INDIA OUTSOURCE PRIVATE LIMITED/32AABCH1990A1Z6	AA320320001677T/03-03-2020	03-03-2020	06-05-2020	49
29.	Thiruvananthapuram/Works Contract, Thiruvananthapuram	AVIO ENTERPRISES/32AADFA9693G1ZD	AA320320002348Z/04-03-2020	04-03-2020	27-05-2020	69
30.	Thiruvananthapuram/Works Contract-Thiruvananthapuram	KEECHERY ENGINEERING CO/32ALAPS4504J1ZB	AA320320012043D/18-03-2020	18-03-2020	01-06-2020	60
31.	Kollam/ Special Circle, Kollam	NAJEEM CASHEW INDUSTRIES/32ACAPM1256C1ZC	AA321019000839E/01-10-2019	01-10-2019	25-11-2019	40
32.	Kollam/ Special Circle, Kollam	ROYAL FOOD EXPORTERS/32ABRPN7526Q1ZU	AA320220003993T/07-02-2020	07-02-2020	07-05-2020	75
33.	Kollam/ Special Circle, Kollam	ROYAL FOOD EXPORTERS/32ABRPN7526Q1ZU	AA320320006276Y/10-03-2020	10-03-2020	07-05-2020	43
34.	Kollam/ Special Circle, Kollam	CONNEXIAL CONSULTANTS LLP/32AAOFC0438N1ZC	AA3205200053333/20-05-2020	20-05-2020	16-06-2020	12
35.	Kollam/ STO, Kundara	NARENDRAN RUBBERS/32AAHPN2651B1Z9	AA3201200034183/06-01-2020	06-01-2020	27-01-2020	6
36.	Kollam/ STO, Kundara	NARENDRAN RUBBERS/32AAHPN2651B1Z9	AA320320013300G/20-03-2020	20-03-2020	03-06-2020	60
37.	Alappuzha/ Special Circle, Alappuzha	UNILEVER INDIA EXPORTS LIMITED/32AAACI0991D1Z1	AA321219009740K/12-12-2019	12-12-2019	07-01-2020	11
38.	Alappuzha/ Special Circle, Alappuzha	UNILEVER INDIA EXPORTS LIMITED/32AAACI0991D1Z1	AA321219020999Y/30-12-2019	30-12-2019	22-01-2020	8
39.	Alappuzha/ Special Circle, Alappuzha	COCHIN FROZEN FOOD EXPORTS PVT LTD/32AAACC8506G1Z2	AA320120015755V/23-01-2020	23-01-2020	25-02-2020	18
40.	Alappuzha/ STO, Cherthala	SACRED HEART GENERAL HOSPITAL/32AAATS7074A1ZU	AA321219005982C/07-12-2019	07-12-2019	05-05-2020	135

Sl. No.	Name of Joint Commissionerate/ Name of State Tax Office	Name of the assessee/ GSTIN	ARN/ ARN Date	Date of filing of application	Date of issue of acknowledgement in Form GST RFD-02	Period of delay
41.	Alappuzha/ STO, Cherthala	CAZLE FOOTCARE/32AAKFC1071F1ZY	AA321119008239G/11-11-2019	11-11-2019	20-02-2020	86
42.	Alappuzha/ STO, Cherthala	CAZLE FOOTCARE/32AAKFC1071F1ZY	AA321119014664H/19-11-2019	19-11-2019	22-02-2020	80
43.	Alappuzha/ STO, Cherthala	CAZLE FOOTCARE/32AAKFC1071F1ZY	AA321219001431X/03-12-2019	03-12-2019	22-02-2020	66
44.	Alappuzha/ STO, Cherthala	CAZLE FOOTCARE/32AAKFC1071F1ZY	AA3201200182065/25-01-2020	25-01-2020	22-02-2020	13
45.	Ernakulam/ Special Circle II, Ernakulam	UBS PUBLISHERS DISTRIBUTORS PVT. LTD/32AAACU0042R1ZE	AA3202200083435/13-02-2020	13-02-2020	09-03-2020	10
46.	Ernakulam/ Special Circle II, Ernakulam	FILTROWIN INDUSTRIES/32ASEPD8786C1ZV	AA3205200000938/01-05-2020	01-05-2020	21-05-2020	5
47.	Ernakulam/ Special Circle II, Ernakulam	GROWING STARS INFOTECH PRIVATE LIMITED/32AABCG8799G1ZA	AA3205200005152/04-05-2020	04-05-2020	21-05-2020	2
48.	Ernakulam/ Special Circle III, Ernakulam	AL-GAYATHRI TRADING COMPANY PVT LTD/32AABCA9766B1ZX	AA321219009326I/12-12-2019	12-12-2019	18-01-2020	22
49.	Ernakulam/ Special Circle III, Ernakulam	PRIEDEMANN FACADE- LAB INDIA PRIVATE LIMITED/32AAJCP2083Q1ZZ	AA3201200149106/22-01-2020	22-01-2020	25-02-2020	19
50.	Ernakulam/ STO III Circle, Ernakulam	CONCEPTSHELF TECHNO LABS PRIVATE LIMITED/32AAHCC1861H1ZX	AA320520001189U/06-05-2020	06-05-2020	10-06-2020	20
51.	Ernakulam/ Works Contract, Ernakulam	SEAFOOD INNOVATIONS/32AATFS8677G1ZH	AA320320016369P/31-03-2020	31-03-2020	12-06-2020	58
52.	Ernakulam/ Works Contract, Ernakulam	PYARY PRODUCTS/32AKDPS8200R1ZT	AA320120018816S/27-01-2020	27-01-2020	20-05-2020	99
53.	Ernakulam/ Works Contract, Ernakulam	PYARY PRODUCTS/32AKDPS8200R1ZT	AA320220015465Y/24-02-2020	24-02-2020	10-06-2020	92
54.	Ernakulam/ Works Contract Special Team, Ernakulam	POOTHULLIL JOSEPH JOHN/32ADZPJ0021A2Z6	AA321219013054T/18-12-2019	18-12-2019	13-01-2020	11
55.	Ernakulam/ Works Contract Special Team, Ernakulam	QUALITY TYRES/32AEYPV8961P1Z2	AA3202200117432/18-02-2020	18-02-2020	07-05-2020	64

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56.	Ernakulam/ STO I Circle, Kalamassery Ernakulam	CAMPION TECHNOLOGIES/32AAHFC9535H1ZG	AA321219005961G/07-12-2019	07-12-2019	09-01-2020	18
57.	Ernakulam/ STO I Circle, Kalamassery Ernakulam	CAMPION TECHNOLOGIES/32AAHFC9535H1ZG	AA3212190060302/07-12-2019	07-12-2019	09-01-2020	18
58.	Ernakulam/ STO I Circle, Thripunithura	PURAPPADATHIL EXPORTERS PRIVATE LIMITED/32AAGCP6958D1ZD	AA320320015915R/30-03-2020	30-03-2020	11-05-2020	27
59.	Ernakulam/ STO II Circle, Thripunithura	CORBEL BUSINESS APPLICATIONS PRIVATE LIMITED/32AAGCC5381D1ZZ	AA320120014994Q/22-01-2020	22-01-2020	21-05-2020	105
60.	Mattancherry/ Special Circle (Produce), Mattancherry	SARASWATHI METAL WORKS/32AALFS9829G1ZT	AA3202200033836/06-02-2020	06-02-2020	27-05-2020	96
61.	Mattancherry/ Special Circle (Produce), Mattancherry	AVT NATURAL PRODUCTS LTD/32AAACA3171B1ZJ	AA3203200130755/19-03-2020	19-03-2020	27-05-2020	54
62.	Mattancherry/ Special Circle (Produce), Mattancherry	S H MARINE EXIM/32ACMFS1676E1Z3	AA320520002695Q/12-05-2020	12-05-2020	28-05-2020	1
63.	Mattancherry/ Special Circle (Produce), Mattancherry	TATA GLOBAL BEVERAGES LIMITED/32AABCT0602K4ZR	AA320220004486X/07-02-2020	07-02-2020	25-02-2020	3
64.	Mattancherry/ Special Circle, Perumbavoor	AUREA BIOLABS PRIVATE LIMITED/32AAMCA4537B1Z3	AA321219012419G/17-12-2019	17-12-2019	07-01-2020	6
65.	Mattancherry/ Special Circle, Perumbavoor	AUREA BIOLABS PRIVATE LIMITED/32AAMCA4537B1Z3	AA3205200037022/15-05-2020	15-05-2020	04-06-2020	5
66.	Mattancherry/ Special Circle, Perumbavoor	GENLITE ENGINEERING PVT LTD/32AACCG7920Q1ZB	AA321219013186K/18-12-2019	18-12-2019	07-01-2020	5
67.	Mattancherry/ STO I Circle, Mattancherry	PRATHEEKSHA THEATRE/32AAVFP0192R1ZH	AA320320010249Z/16-03-2020	16-03-2020	21-05-2020	51
68.	Mattancherry/ STO I Circle, Mattancherry	PRATHEEKSHA THEATRE/32AAVFP0192R1ZH	AA3203200102647/16-03-2020	16-03-2020	21-05-2020	51
69.	Mattancherry/ STO I Circle, Mattancherry	PRATHEEKSHA THEATRE/32AAVFP0192R1ZH	AA320320011759N/18-03-2020	18-03-2020	21-05-2020	49

Sl. No.	Name of Joint Commissionerate/ Name of State Tax Office	Name of the assessee/ GSTIN	ARN/ ARN Date	Date of filing of application	Date of issue of acknowledgement in Form GST RFD-02	Period of delay
70.	Mattancherry/ STO I Circle, Mattancherry	PRATHEEKSHA THEATRE/32AAVFP0192R1ZH	AA3203200117711/18-03-2020	18-03-2020	21-05-2020	49
71.	Mattancherry/ STO I Circle, Mattancherry	PRATHEEKSHA THEATRE/32AAVFP0192R1ZH	AA320320011776R/18-03-2020	18-03-2020	21-05-2020	49
72.	Mattancherry/ STO I Circle, Mattancherry	PRATHEEKSHA THEATRE/32AAVFP0192R1ZH	AA320320011784U/18-03-2020	18-03-2020	21-05-2020	49
73.	Mattancherry/ STO I Circle, Mattancherry	PRATHEEKSHA THEATRE/32AAVFP0192R1ZH	AA320320011789K/18-03-2020	18-03-2020	21-05-2020	49
74.	Mattancherry/ WC & LT, Mattancherry	AB BUILDERS AND DEVELOPERS/32ABFFA8031K1ZM	AA321219020088J/28-12-2019	28-12-2019	28-02-2020	47
75.	Mattancherry/ STO II Circle, Perumbavoor	AUSTREN/32ABAF2273Q1ZF	AA3201200190373/27-01-2020	27-01-2020	13-02-2020	2
76.	Thrissur/ Special Circle, Thrissur	DC EXPORTS/32AMAPP4149H1Z8	AA320320013769K/20-03-2020	20-03-2020	28-04-2020	24
77.	Thrissur/ STO, Vadakkancherry	GULF INDIA TRADING/32AALFG9184A1ZH	AA3201200017543/03-01-2020	03-01-2020	29-01-2020	11
78.	Malappuram/ Special Circle, Malappuram	CALTECH POLYMERS PVT.LTD/32AAACC9223A1ZE	AA321019004980L/07-10-2019	07-10-2019	20-11-2019	29
79.	Malappuram/ Special Circle, Malappuram	CALTECH POLYMERS PVT.LTD/32AAACC9223A1ZE	AA321019022134W/31-10-2019	31-10-2019	20-11-2019	5
80.	Malappuram/ Special Circle, Malappuram	SOUTHERN GENSETS/32AJMPP3154F1ZB	AA3211190188392/22-11-2019	22-11-2019	22-01-2020	46
81.	Malappuram/ Special Circle, Malappuram	SOUTHERN GENSETS/32AJMPP3154F1ZB	AA3211190198747/23-11-2019	23-11-2019	22-01-2020	45
82.	Malappuram/ Special Circle, Malappuram	CALTECH POLYMERS PVT.LTD/32AAACC9223A1ZE	AA321219021516J/30-12-2019	30-12-2019	15-01-2020	1
83.	Malappuram/ Special Circle, Malappuram	A K S VEGETABLES AND FRUITS/32CLRPM9369N1Z1	AA3204200024146/26-04-2020	26-04-2020	13-05-2020	2
84.	Malappuram/ Special Circle, Malappuram	CALTECH POLYMERS PVT.LTD/32AAACC9223A1ZE	AA320520001746S/08-05-2020	08-05-2020	29-05-2020	6

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85.	Malappuram/ Special Circle, Malappuram	SLIPONS INDIA PRIVATE LIMITED/32AAGCS7645L1ZZ	AA3210190024302/03-10-2019	03-10-2019	20-11-2019	33
86.	Malappuram/ Special Circle, Malappuram	SLIPONS INDIA PRIVATE LIMITED/32AAGCS7645L1ZZ	AA321019022109P/31-10-2019	31-10-2019	20-11-2019	5
87.	Malappuram/ Special Circle, Malappuram	SURABHI IMPORTS AND EXPORTS/32ADBFS1297H1Z5	AA3203200137313/20-03-2020	20-03-2020	18-05-2020	44
88.	Malappuram/ IAC, Manjeri	LEEDS POLYMERS/32AABFL9493P1ZN	AA321219020542P/28-12-2019	28-12-2019	13-01-2020	1
89.	Malappuram/ IAC, Manjeri	LEEDS POLYMERS/32AABFL9493P1ZN	AA320520002078Y/09-05-2020	09-05-2020	26-05-2020	2
90.	Malappuram/ IAC, Manjeri	BOYZONE FOOTCARE INDIA PRIVATE LIMITED/32AAECB7392K1ZG	AA320520007673R/26-05-2020	26-05-2020	16-06-2020	6
91.	Malappuram/ IAC, Manjeri	BOYZONE FOOTCARE INDIA PRIVATE LIMITED/32AAECB7392K1ZG	AA320520007894J/26-05-2020	26-05-2020	16-06-2020	6
92.	Malappuram/ IAC, Manjeri	ALANKAR STEELS./32AA YFA0415B1Z0	AA3205200023906/11-05-2020	11-05-2020	18-06-2020	23
93.	Malappuram/ STO, Ponnani	GRAND INTERNATIONAL EXPORTERS/32AGQPM7156H1Z3	AA321119017349C/21-11-2019	21-11-2019	21-12-2019	15
94.	Malappuram/ STO, Ponnani	GRAND INTERNATIONAL EXPORTERS/32AGQPM7156H1Z3	AA321119018293K/22-11-2019	22-11-2019	21-12-2019	14
95.	Malappuram/ STO, Ponnani	GRAND INTERNATIONAL EXPORTERS/32AGQPM7156H1Z3	AA321119018632K/22-11-2019	22-11-2019	21-12-2019	14
96.	Malappuram/ STO, Ponnani	GRAND INTERNATIONAL EXPORTERS/32AGQPM7156H1Z3	AA321119018661J/22-11-2019	22-11-2019	21-12-2019	14
97.	Malappuram/ STO, Ponnani	GRAND INTERNATIONAL EXPORTERS/32AGQPM7156H1Z3	AA321119018726B/22-11-2019	22-11-2019	21-12-2019	14
98.	Malappuram/ STO, Thirurangadi	STEPON POLYMERS/32ACNFS3769B1Z2	AA320120001025I/02-01-2020	02-01-2020	29-02-2020	43
99.	Malappuram/ STO, Tirur	AAK EXPORTS/32AGRPA4968L1ZZ	AA320120009401C/14-01-2020	14-01-2020	06-02-2020	8

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100.	Kozhikode/ Special Circle I, Kozhikode	VEEKESY ELASTOMERS PVT. LTD./32AABCV1464B1ZX	AA3209190151849/26-09-2019	26-09-2019	15-10-2019	4
101.	Kozhikode/ Special Circle I, Kozhikode	VEEKESY ELASTOMERS PVT. LTD./32AABCV1464B1ZX	AA3209190181557/30-09-2019	30-09-2019	16-10-2019	1
102.	Kozhikode/ Special Circle I, Kozhikode	VKC FOOTWEAR INTERNATIONAL PRIVATE LIMITED/32AADCV3651J1ZD	AA320919018339X/30-09-2019	30-09-2019	18-10-2019	3
103.	Kozhikode/ Special Circle I, Kozhikode	VEEKESY ELASTOMERS PVT. LTD./32AABCV1464B1ZX	AA321019005756F/09-10-2019	09-10-2019	29-11-2019	36
104.	Kozhikode/ Special Circle I, Kozhikode	FORTUNE ELASTOMERS (P) LTD/32AAACF5028Q1ZJ	AA321019014802P/22-10-2019	22-10-2019	12-12-2019	36
105.	Kozhikode/ Special Circle I, Kozhikode	FORTUNE ELASTOMERS (P) LTD/32AAACF5028Q1ZJ	AA3210190148398/22-10-2019	22-10-2019	13-12-2019	37
106.	Kozhikode/ Special Circle I, Kozhikode	M/S WELLTEK FOOTCARE/32AATFM5711H1Z8	AA321019016448F/23-10-2019	23-10-2019	21-12-2019	44
107.	Kozhikode/ Special Circle I, Kozhikode	VEEKESY ELASTOMERS PVT. LTD./32AABCV1464B1ZX	AA321019018718A/26-10-2019	26-10-2019	06-01-2020	57
108.	Kozhikode/ Special Circle I, Kozhikode	VKC FOOTWEAR INTERNATIONAL PRIVATE LIMITED/32AADCV3651J1ZD	AA3211190012206/02-11-2019	02-11-2019	29-01-2020	73
109.	Kozhikode/ Special Circle I, Kozhikode	RADIANT FOOTCARE PRIVATE LIMITED/32AAFCR5302N1ZF	AA3212190079854/10-12-2019	10-12-2019	31-01-2020	37
110.	Kozhikode/ Special Circle I, Kozhikode	RADIANT FOOTCARE PRIVATE LIMITED/32AAFCR5302N1ZF	AA321219018262N/25-12-2019	25-12-2019	31-01-2020	22
111.	Kozhikode/ Special Circle I, Kozhikode	RADIANT FOOTCARE PRIVATE LIMITED/32AAFCR5302N1ZF	AA3212190183700/25-12-2019	25-12-2019	31-01-2020	22
112.	Kozhikode/ Special Circle I, Kozhikode	FORTUNE ELASTOMERS (P) LTD/32AAACF5028Q1ZJ	AA321219020527H/28-12-2019	28-12-2019	28-02-2020	47
113.	Kozhikode/ Special Circle I, Kozhikode	TEFLON PLASTIC INDUSTRIES/32AAGFT5563K1ZX	AA321219020656E/28-12-2019	28-12-2019	28-02-2020	47
114.	Kozhikode/ Special Circle I, Kozhikode	VKC FOOTWEAR INTERNATIONAL PRIVATE LIMITED/32AADCV3651J1ZD	AA320120000005L/01-01-2020	01-01-2020	03-03-2020	47

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115.	Kozhikode/ Special Circle I, Kozhikode	M/S WELLTEK FOOTCARE/32AATFM5711H1Z8	AA320120010103L/15-01-2020	15-01-2020	13-03-2020	43
116.	Kozhikode/ Special Circle I, Kozhikode	M/S WELLTEK FOOTCARE/32AATFM5711H1Z8	AA320120011866U/17-01-2020	17-01-2020	17-03-2020	45
117.	Kozhikode/ Special Circle I, Kozhikode	TEFLON PLASTIC INDUSTRIES/32AAGFT5563K1ZX	AA3201200124645/18-01-2020	18-01-2020	18-03-2020	45
118.	Kozhikode/ Special Circle I, Kozhikode	TEFLON PLASTIC INDUSTRIES/32AAGFT5563K1ZX	AA320120012984T/20-01-2020	20-01-2020	20-03-2020	45
119.	Kozhikode/ Special Circle I, Kozhikode	VKC FOOTWEAR INTERNATIONAL PRIVATE LIMITED/32AADCV3651J1ZD	AA3201200146219/22-01-2020	22-01-2020	20-03-2020	43
120.	Kozhikode/ Special Circle I, Kozhikode	VKC FOOTWEAR INTERNATIONAL PRIVATE LIMITED/32AADCV3651J1ZD	AA320220003350F/06-02-2020	06-02-2020	13-04-2020	52
121.	Kozhikode/ Special Circle I, Kozhikode	HIBON POLYMERS/32ADEPT9997Q1ZA	AA3202200034933/06-02-2020	06-02-2020	13-04-2020	52
122.	Kozhikode/ Special Circle I, Kozhikode	HIBON POLYMERS/32ADEPT9997Q1ZA	AA3202200035452/06-02-2020	06-02-2020	13-04-2020	52
123.	Kozhikode/ Special Circle I, Kozhikode	HIBON POLYMERS/32ADEPT9997Q1ZA	AA320220003640A/06-02-2020	06-02-2020	13-04-2020	52
124.	Kozhikode/ Special Circle I, Kozhikode	RADIANT FOOTCARE PRIVATE LIMITED/32AAFCR5302N1ZF	AA320220020268Z/28-02-2020	28-02-2020	23-04-2020	40
125.	Kozhikode/ Special Circle I, Kozhikode	TEFLON PLASTIC INDUSTRIES/32AAGFT5563K1ZX	AA320220020824Z/29-02-2020	29-02-2020	23-04-2020	39
126.	Kozhikode/ Special Circle I, Kozhikode	FORTUNE ELASTOMERS (P) LTD/32AAACF5028Q1ZJ	AA320220021172B/29-02-2020	29-02-2020	13-04-2020	29
127.	Kozhikode/ Special Circle I, Kozhikode	VEEKESY ELASTOMERS PVT. LTD./32AABCV1464B1ZX	AA320320002043F/04-03-2020	04-03-2020	13-04-2020	25
128.	Kozhikode/ Special Circle I, Kozhikode	M/S WELLTEK FOOTCARE/32AATFM5711H1Z8	AA3203200106342/16-03-2020	16-03-2020	23-04-2020	23
129.	Kozhikode/ Special Circle I, Kozhikode	TEFLON PLASTIC INDUSTRIES/32AAGFT5563K1ZX	AA320520009454T/29-05-2020	29-05-2020	06-07-2020	23

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130.	Kozhikode/ Special Circle I, Kozhikode	TEFLON PLASTIC INDUSTRIES/32AAGFT5563K1ZX	AA320520009571V/29-05-2020	29-05-2020	06-07-2020	23
131.	Kozhikode/ Special Circle I, Kozhikode	VKC FOOTWEAR INTERNATIONAL PRIVATE LIMITED/32AADCV3651J1ZD	AA320520009641W/30-05-2020	30-05-2020	18-06-2020	4
132.	Kozhikode/ Special Circle I, Kozhikode	VKC FOOTWEAR INTERNATIONAL PRIVATE LIMITED/32AADCV3651J1ZD	AA320520009675L/30-05-2020	30-05-2020	29-06-2020	15
133.	Kozhikode/ Special Circle I, Kozhikode	TEFLON PLASTIC INDUSTRIES/32AAGFT5563K1ZX	AA320520009782O/30-05-2020	30-05-2020	14-07-2020	30
134.	Kozhikode/ Special Circle I, Kozhikode	HIBON POLYMERS/32ADEPT9997Q1ZA	AA3206200026213/05-06-2020	05-06-2020	13-07-2020	23
135.	Kozhikode/ Special Circle II, Kozhikode	POLYTEK FOOTWEAR COMPANY PVT.LTD./32AAGCP2041K1ZO	AA3210190085897/12-10-2019	12-10-2019	04-11-2019	8
136.	Kozhikode/ Special Circle II, Kozhikode	POLYTEK FOOTWEAR COMPANY PVT.LTD./32AAGCP2041K1ZO	AA321019009403S/14-10-2019	14-10-2019	26-11-2019	28
137.	Kozhikode/ Special Circle II, Kozhikode	POLYTEK FOOTWEAR COMPANY PVT.LTD./32AAGCP2041K1ZO	AA321019009934D/15-10-2019	15-10-2019	26-11-2019	27
138.	Kozhikode/ Special Circle II, Kozhikode	POLYTEK FOOTWEAR COMPANY PVT.LTD./32AAGCP2041K1ZO	AA321119027782C/30-11-2019	30-11-2019	23-12-2019	8
139.	Kozhikode/ Special Circle II, Kozhikode	POLYTEK FOOTWEAR COMPANY PVT.LTD./32AAGCP2041K1ZO	AA321219000646J/02-12-2019	02-12-2019	23-12-2019	6
140.	Kozhikode/ Special Circle II, Kozhikode	POLYTEK FOOTWEAR COMPANY PVT.LTD./32AAGCP2041K1ZO	AA321219001773J/03-12-2019	03-12-2019	26-12-2019	8
141.	Kozhikode/ Special Circle II, Kozhikode	POLYTEK FOOTWEAR COMPANY PVT.LTD./32AAGCP2041K1ZO	AA321219002602T/04-12-2019	04-12-2019	06-01-2020	18
142.	Kozhikode/ Special Circle II, Kozhikode	POLYTEK FOOTWEAR COMPANY PVT.LTD./32AAGCP2041K1ZO	AA321219004692I/06-12-2019	06-12-2019	06-01-2020	16
143.	Kozhikode/ Special Circle II, Kozhikode	POLYTEK FOOTWEAR COMPANY PVT.LTD./32AAGCP2041K1ZO	AA321219018461L/26-12-2019	26-12-2019	04-02-2020	25
144.	Kozhikode/ Special Circle II, Kozhikode	POLYTEK FOOTWEAR COMPANY PVT.LTD./32AAGCP2041K1ZO	AA321219020540T/28-12-2019	28-12-2019	04-02-2020	23

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145.	Kozhikode/ Special Circle II, Kozhikode	POLYTEK FOOTWEAR COMPANY PVT.LTD./32AAGCP2041K1ZO	AA3201200001869/01-01-2020	01-01-2020	04-02-2020	19
146.	Kozhikode/ Special Circle II, Kozhikode	POLYTEK FOOTWEAR COMPANY PVT.LTD./32AAGCP2041K1ZO	AA3201200014680/02-01-2020	02-01-2020	20-02-2020	34
147.	Kozhikode/ Special Circle II, Kozhikode	POLYTEK FOOTWEAR COMPANY PVT.LTD./32AAGCP2041K1ZO	AA320120005786S/09-01-2020	09-01-2020	27-02-2020	34
148.	Kozhikode/ Special Circle II, Kozhikode	POLYTEK FOOTWEAR COMPANY PVT.LTD./32AAGCP2041K1ZO	AA3201200080178/13-01-2020	13-01-2020	29-02-2020	32
149.	Kozhikode/ Special Circle II, Kozhikode	POLYTEK FOOTWEAR COMPANY PVT.LTD./32AAGCP2041K1ZO	AA320120009774T/15-01-2020	15-01-2020	29-02-2020	30
150.	Kozhikode/ STO II Circle, Kozhikode	AFAATH AGENCIES/32AOAPA2381N1Z8	AA3204200029203/29-04-2020	29-04-2020	20-05-2020	6
151.	Kozhikode/ STO III Circle, Kozhikode	ALPHA PVC/32AATFA9379F1Z0	AA321019010011A/15-10-2019	15-10-2019	02-12-2019	33
152.	Kozhikode/ STO III Circle, Kozhikode	ALPHA PVC/32AATFA9379F1Z0	AA321219006003Z/07-12-2019	07-12-2019	24-12-2019	2
153.	Kozhikode/ STO III Circle, Kozhikode	ALPHA PVC/32AATFA9379F1Z0	AA3201200051947/08-01-2020	08-01-2020	23-02-2020	31
154.	Kozhikode/ STO IV Circle, Kozhikode	MANGOS FOOTCARE/32AATFM6635L1ZQ	AA320320000332E/02-03-2020	02-03-2020	19-03-2020	2
155.	Kozhikode/ STO IV Circle, Kozhikode	SRK FOOT CARE/32ACKFS1920M1Z1	AA320520002091A/09-05-2020	09-05-2020	08-06-2020	15
156.	Kozhikode/ STO IV Circle, Kozhikode	stylo/32AAGFC2955E1ZT	AA320320012051G/18-03-2020	18-03-2020	08-05-2020	36
157.	Kozhikode/ STO, Koyilandy	MAX INTERNATIONAL FOOTCARE PRIVATE LIMITED/32AAHCM9849H1Z3	AA321219021323S/30-12-2019	30-12-2019	17-01-2020	3
158.	Kozhikode/ STO, Koyilandy	MAX INTERNATIONAL FOOTCARE PRIVATE LIMITED/32AAHCM9849H1Z3	AA320120001849S/03-01-2020	03-01-2020	25-01-2020	7
159.	Kozhikode/ STO, Koyilandy	MAX INTERNATIONAL FOOTCARE PRIVATE LIMITED/32AAHCM9849H1Z3	AA3201200024655/03-01-2020	03-01-2020	25-01-2020	7

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160.	Kozhikode/ STO, Koyilandy	MAX INTERNATIONAL FOOTCARE PRIVATE LIMITED/32AAHCM9849H1Z3	AA320320000460D/02-03-2020	02-03-2020	15-05-2020	59
161.	Kozhikode/ STO, Koyilandy	MAX INTERNATIONAL FOOTCARE PRIVATE LIMITED/32AAHCM9849H1Z3	AA3203200050359/09-03-2020	09-03-2020	15-05-2020	52
162.	Kannur/ STO I Circle, Kannur	SIVADAS TEXTILES/32AALFS1069G1Z9	AA3203200155208/26-03-2020	26-03-2020	14-05-2020	34
163.	Kannur/ STO III Circle, Kannur	HOLYPROPS INDUSTRIES/32ABHPY5743L1Z4	AA320620002548P/05-06-2020	05-06-2020	08-07-2020	18
164.	Kannur/ STO II Circle, Thalassery	SWADESHI EXPORTS(INDIA) & INTERIORS/32AFOPM6694P1ZH	AA321019021951L/31-10-2019	31-10-2019	03-12-2019	18
165.	Kannur/ STO, Kuthuparamba	MATTANNUR CINE VENTURES/32ABJFM3703E1ZQ	AA320320013782W/20-03-2020	20-03-2020	19-05-2020	45
166.	Kannur/ STO, Kuthuparamba	GANGA OPHTHOCARE/32AEFPN8275B1ZN	AA320320013955P/20-03-2020	20-03-2020	27-05-2020	53
167.	Kasaragod/ STO, Hosdurg	PRABHATH TEA MART/32AALPH7248G1ZQ	AA321119014472O/19-11-2019	19-11-2019	16-12-2019	12

Appendix - XVII
(Ref: Paragraph 2.6.9)

a) Irregular allowance of refund of inverted duty structure- error in calculation of Adjusted Total Turnover

Sl. No.	Name of Joint Commissionerate/ State Tax Office	Name of the assessee/ GSTIN	ARN/ ARN Date	Date of final refund in Form GST RFD-06	Refund Allowable	Refund amount sanctioned	Excess refund sanctioned	
1	Malappuram/ Special Circle, Malappuram	Slipons India Private Limited/32AAGCS7645L1ZZ	AA320918486458H/29-11-2018	05-07-2019	5,80,508	6,65,270	84,762	
2	Malappuram/ Special Circle, Malappuram	Slipons India Private Limited/32AAGCS7645L1ZZ	AA321218382939P/23-01-2019	05-07-2019	9,10,259	9,40,045	29,786	
3	Malappuram/ Special Circle, Malappuram	Slipons India Private Limited/32AAGCS7645L1ZZ	AA320319422122S/29-04-2019	27-08-2019	5,63,041	6,10,387	47,346	
4	Kannur/ STO III Circle, Kannur	Holyprops Industries/32ABHPY5743L1Z4	AA320918084463W/04-05-2019	03-02-2020	3,68,474	4,25,639	57,165	
Total							2,19,059	

b) Irregular allowance of refund of inverted duty structure- Non-reversal of accumulated ITC on fabrics

Sl. No.	Name of Joint Commissionerate/ State Tax Office	Name of the assessee/ GSTIN	ARN/ ARN Date	Date of final refund in Form GST RFD-06	ITC to be lapsed due to amended provision	ITC reversed	Refund amount sanctioned	Short reversal of ITC
1	Palakkad/ STO, Chittur	Supreme Narrow Fabrics/32AGXPM3944N1ZN	AA320818045189X/18-05-2019	25-06-2019	8,67,126	0	21,118	8,67,126
2	Palakkad/ STO, Chittur	Supreme Textiles /32AGQPJ5417Q1ZV	AA320719002062Q/03-07-2019	16-08-2019	5,08,800	0	3,98,274	5,08,800
3	Palakkad/ STO III Circle, Palakkad	ARIHAM INDUSTRIES / 32AAWFA2592H1Z8	AA321219019040W/26-12-2019	07-01-2020	5,14,512	14,118	6,67,986	5,00,394
Total								18,76,320

Appendix - XVIII

(Ref: Paragraph 2.6.12)

Excess refund due to accepting time barred application for refund

Sl. No.	Name of Joint Commissionerate/ State Tax Office	Name of the assessee/ GSTIN	ARN/ ARN Date	Date of order in Form GST RFD-06	Refund amount sanctioned	Relevant period	Due date of filing application	Date of filing of application	Excess Refund
1	Idukki/ Special Circle Thodupuzha	M/s.Lunar Rubbers Ltd/ 32AAACL4032E1Z8	AA320220000211M/ 03-02-2020	11-05-2020	1,18,779	Dec-17	21-01-2020	03-02-2020	1,18,779
2	Malappuram/ STO, Tirur	AAK Exports / 32AGRPA4968L1ZZ	AA320120009401C/ 14-01-2020	06-02-2020	4,97,990	Aug-17	31-08-2019	14-01-2020	4,97,990
3	Malappuram/ STO, Tirur	AAK Exports / 32AGRPA4968L1ZZ	AA3202200203653/ 28-02-2020	09-03-2020	2,82,290	Dec-17	31-12-2019	28-02-2020	2,82,290
4	Malappuram/ STO, Tirur	AAK Exports / 32AGRPA4968L1ZZ	AA3202200203736/ 28-02-2020	09-03-2020	2,23,862	Jan-18	31-01-2020	28-02-2020	2,23,862
Total									11,22,921

Appendix - XIX

(Ref: Paragraph 2.6.13)

Non demand of tax in respect of ITC disallowed as ineligibly availed

Sl. No.	Name of Joint Commissionerate/ State Tax Office	Name of the assessee/ GSTIN	ARN/ ARN Date	Refund amount sanctioned	ITC rejected as ineligible	Non recovery of ineligible ITC
1	Thiruvananthapuram/ STO I Circle, Thiruvananthapuram	M/s. IBS Software Pvt. Ltd./ 32AADCI5529A1Z4	AA320119397794R/ 07-06-2019	2,71,65,688	30,98,954	30,98,954
2	Thiruvananthapuram/ STO III Circle, Thiruvananthapuram	M/s. East Asia Exim Pvt Ltd/ 32AAECE2200M1Z4	AA321217014370W/ 25-03-2019	5,48,122	4,01,347	4,01,347
3	Thiruvananthapuram/ STO III Circle, Thiruvananthapuram	M/s. East Asia Exim Pvt Ltd/ 32AAECE2200M1Z4	AA3201180112314/ 29-03-2019	5,08,878	2,59,544	2,59,544
Total						37,59,845

Appendix - XX
(Ref: Paragraph 2.7.1)

Short levy of tax due to application of incorrect rate of tax

Sl. No.	Name of the Contractor TIN Office	Year of Return	Taxable Turnover escaped (₹)	Tax Rate applicable/ Tax paid/ Differential Rate of tax	Tax due	Interest due (upto March 2021)	Total due
1	MAR Fabrications India Pvt Limited 32041521819 Alappuzha	2016-17	10,43,43,209	7/5/2	20,86,864	9,80,826	30,67,690
		2017-18	6,44,10,995	7/5/2	12,88,220	4,50,877	17,39,097
2	Kirloskar Technologies Private Limited 32072086539 Ernakulam	2016-17	3,57,50,926	7/5/2	7,15,019	3,36,059	10,51,078
3	Emmar Project Contractors India P Ltd 32072093166 Ernakulam	2015-16	2,25,79,250	7/4/3	6,77,378	3,99,653	10,77,031
4	RDS Projects Ltd 32072044972 Ernakulam	2015-16	2,33,30,325	7/5/2	4,66,607	2,75,298	7,41,905
		2017-18	1,13,34,235	7/5/2	2,26,685	79,340	3,06,025
5	Seguro Foundations & Structures Pvt. Ltd. 32072066908 Ernakulam	2015-16	86,65,55,403	7/4/3	2,59,96,662	153,38,031	4,13,34,693
6	Sherin Hifab Contractors (I) Pvt Ltd 32072063859 Ernakulam	2015-16	3,36,63,572	7/4/3	10,09,907	5,95,845	16,05,752
7	Tulsi Developers India Pvt. Ltd. 32072020817 Ernakulam	2016-17	10,18,04,667	7/4/3	30,54,140	14,35,446	44,89,586
8	Bhavani Erectors Pvt Ltd 32021629964 Kollam	2016-17	5,05,82,137	5/4/1	5,05,821	2,37,736	7,43,557
9	Smera Constructions 32021653239 Kollam	2015-16	1,67,04,621	7/5/2	3,34,092	1,97,115	5,31,207
10	TVK Constructions 32021621932 Kollam	2016-17	48,79,369	7/4/3	1,46,381	68,799	2,15,180
11	Jamshedpur Utilities & Services Company Ltd 32021642711 Kollam	2016-17	73,30,684	5/4/1	73,307	34,454	1,07,761

Sl. No.	Name of the Contractor TIN Office	Year of Return	Taxable Turnover escaped (₹)	Tax Rate applicable/ Tax paid/ Differential Rate of tax	Tax due	Interest due (upto March 2021)	Total due
12	P Pradeep 32021629536 Kollam	2016-17	1,69,45,181	5/4/1	1,69,452	79,642	2,49,094
13	A. Dominic 32051622835 Kottayam	2016-17	1,45,08,582	5/4/1	1,45,086	68,190	2,13,276
		2016-17	2,21,06,838	5/3/2	4,42,137	2,07,804	6,49,941
14	Rajavel, Proprietor Vels Engineers 32111548817 Kozhikode	2016-17	6,81,02,947	7/5/2	13,62,059	6,40,168	20,02,227
		2016-17	61,04,508	7/4/3	1,83,135	86,074	2,69,209
15	GINA Enterprises 32111506361 Kozhikode	2016-17	1,56,15,000	7/4/3	4,68,450	2,20,172	6,88,622
		2017-18	88,35,000	7/4/3	2,65,050	92,768	3,57,818
16	Erakkodan Infrastructure And Technical Services 32111599713 Kozhikode	2016-17	1,18,81,363	7/5/2	2,37,627	1,11,685	3,49,312
17	Balan P K 32111549717 Kozhikode	2017-18	3,03,56,108	5/4/1	3,03,561	1,06,246	4,09,807
18	SABI Engineering Company 32111560675 Kozhikode	2015-16	2,92,55,225	7/4/3	8,77,657	5,17,817	13,95,474
19	K. Ravindran 32111546275 Kozhikode	2016-17	6,58,04,598	7/4/3	19,74,138	9,27,845	29,01,983
		2016-17	2,39,23,898	5/3/2	4,78,478	2,24,885	7,03,363
20	XMARK Builders and Developers 32101106804 Malppuram	2015-16	89,83,717	7/4/3	2,69,512	1,59,012	4,28,524
21	T Mohammed Ali 32101151905 Malppuram	2016-17	1,44,58,528	5/4/1	1,44,585	67,955	2,12,540
		2015-16	2,77,07,428	5/4/1	2,77,074	1,63,474	4,40,548
22	Modern Constructions 32101148889 Malppuram	2015-16	19,85,600	5/4/1	19,856	11,715	31,571
		2016-17	2,05,92,224	5/4/1	2,05,922	96,783	3,02,705
23	EKK Infrastructure Private Limited 32151090879 Mattancherry	2015-16	57,24,52,129	7/5/2	1,14,49,043	6,754,935	1,82,03,978
		2016-17	70,61,11,914	7/5/2	1,41,22,238	6,637,452	2,07,59,690

Sl. No.	Name of the Contractor TIN Office	Year of Return	Taxable Turnover escaped (₹)	Tax Rate applicable/ Tax paid/ Differential Rate of tax	Tax due	Interest due (upto March 2021)	Total due
24	Mary Matha Construction Company 32151026362 Mattancherry	2017-18	2,70,49,014	7/5/2	5,40,980	189,343	730,323
25	The Andhodaya 32151001724 Mattancherry	2016-17	19,59,849	5/4/1	19,598	9,211	28,809
		2017-18	1,12,52,290	5/4/1	1,12,523	39,383	1,51,906
26	PKV Constructions 32151012434 Mattancherry	2016-17	48,36,086	4/3/1	48,361	22,730	71,091
		2017-18	1,41,05,763	4/3/1	1,41,058	49,370	1,90,428
27	Edappalakkattu Constructions 32151031042 Mattancherry	2017-18	1,69,77,658	5/4/1	1,69,777	59,422	2,29,199
28	George Martin Jose 32151040828 Mattancherry	2016-17	44,10,800	5/4/1	44,108	20,731	64,839
29	Joemon Jospheh 32151083815 Mattancherry	2015-16	2,37,13,044	7/4/3	7,11,391	4,19,721	11,31,112
30	Kalloth Road Builders 32030776102 Pathanamthitta	2016-17	55,53,575	5/4/1	55,536	26,102	81,638
31	Sirajudeen 32531400307 Pathanamthitta	2017-18	41,79,153	5/4/1	41,792	14,627	56,419
Total			3,12,30,37,413		7,18,61,267	3,84,54,741	11,03,16,008

Appendix XXI

(Ref: Paragraph 2.7.2)

Short levy of tax due to failure in conducting proper verification of records

Sl. No.	Name of the Contractor (TIN/ District)	Turnover assessed at incorrect rate (₹ in lakh) (Year)	Tax Rate applicable/ Tax paid/ Differential rate of Tax	Tax Due (₹ in lakh)	Interest (₹ in lakh)	Total (₹ in lakh)
1.	M/s Larsen Toubro Limited 32070329245C Ernakulam	5,114.79 (2016-17)	14.5/5/ 9.5	485.90	228.38	714.28
2.	M/s Hemant Construction Co 32072070519C Ernakulam	16.35 (2016-17)	14.5/5/ 7.83 ⁶⁰	1.28	0.60	1.88
		92.13 (2017-18)	14.5/5/ 7.83	7.22	2.52	9.74
3.	M/s Cherian Varkey Constructions Co 32072054894 Ernakulam	130.97 (2016-17)	14.5/13.5/1 & 5/4/ 1	1.31	0.62	1.93
		215.02 (2016-17)	14.5/12.5/ 2	4.30	2.02	6.32
		13.17 (2017-18)	14.5/13.5/1	0.13	0.05	0.18
		159.97 (2017-18)	14.5/12.5/ 2	3.20	1.12	4.32
4.	M/s Vantage Integrated Security Solutions 32051615679 Kottayam	43.91 (2015-16)	14.5/5/ 9.5	4.17	2.46	6.63
5.	M/s Dharsna Offset Printers 32030740282 Pathanamthitta Assmt. Completed on March 2019	442.61 (2012-13)	5/4/ 1	4.43	4.20	8.63
Total		6,228.92		511.94	241.97	753.91

⁶⁰ The assessee paid output tax of ₹1.09 lakh for the year 2016-17 and ₹6.14 lakh for the year 2017-18 at the rate of 5%. This is deducted from the calculated tax amount and hence the differential rate worked out to 7.83%.

Appendix - XXII
(Ref: Paragraph 3.4)

List showing the names of companies with dates and number of occasions of reconstitution

(₹ in lakh)

Sl. No.	Name of the Company/ Nature of licence	District	No. of occasions	Date of reconstitution	Non levy of fee and fine
1	M/s Indroyal Hotels Private Ltd. (Holiday Inn), Ernakulam/ FL3 licence	Ernakulam	1	24-01-2018	4.00
2	M/s Oriental Hotels Ltd (Hotel Vivantha By Taj Malabar, W. Island/FL3 licence)	Ernakulam	1	09-05-2018	4.00
3	Hotel Nayana Pvt Ltd., Vazhakkulam/FL11 licence	Ernakulam	1	28-03-2018	4.00
4	M/s Airport Golf View Hotels & Suites (P) Ltd, Nedumbassery,/FL11 licence	Ernakulam	1	07-03-2018	4.00
5	M/s Cherai Beach Resort (Beach & Backwaters Pvt Ltd) /FL11 license	Ernakulam	1	Deletion	4.00
6	M/s Olive Nest (P) Ltd./ FL11 license	Ernakulam	1	Deletion	4.00
7	M/s KGA Hotels and Resorts Pvt Ltd (Hotel Crown Plaza, EKM) /FL11 licence	Ernakulam	1	19-05-2018	4.00
8	Berggruen Hotels Pvt Ltd/ FL3 licence	Thiruvananthapuram	2	18-03-2019 & Deletion	8.00
9	The Raviz Hotel/Kollam Royal Park Hotel And Resorts Private Ltd/FL3 licence	Kollam	2	12-06-2019 & 10-03-2020	8.00
10	Green Oasis Regency Hotel Pvt. Ltd./FL3 licence	Idukki	1	01-09-2019	4.00
11	Hillvalley Rubbers Pvt Ltd/FL3 licence	Idukki	1	18-07-2019	4.00
12	MSC Hotel and Resort Pvt. Ltd./FL11 licence	Idukki	1	04-02-2019	4.00
13	M/s Hotel Salkara Residency Pvt. Ltd. Avinissery, Ollur Thrissur/FL3 licence	Thrissur	1	17-05-2019	4.00
14	Royal Residency Park Pvt. Ltd. Thiruvilwamala/FL3	Thrissur	1	07-05-2020	4.00
15	Sea Queen Hotels Pvt. Ltd./FL3 licence	Kozhikode	1	27-06-2018	4.00
16	Unit of Sreebala Developers and Hotels Pvt. Ltd./FL-3 licence	Kozhikode	1	10-08-2018	4.00
17	Taj Kerala Hotels & Resorts Ltd./FL11 licence	Kottayam	4	02-11-2018	16.00
Total			22		88.00

Appendix - XXIII

(Ref: Paragraph 3.6)

Details of irregular transfers of Foreign Liquor licences

(₹ in lakh)

SI No.	Name of licensee	To whom licence was transferred	Date of proceedings of the Excise Commissioner by which the transfer of licence was effected	Fee collected by department for transfer	Amount to be collected if the Company was treated as a fresh applicant	Loss of Revenue	Reasons for considering this as trading of licence
1.	Shri K.P.Saxon (Victory Inn)- FL-3 license	Shri Sunoj Kurian, Managing Director of M/s Victory Inn Park Residency Pvt Ltd	05 February 2019	3.00	28.00	25.00	Shri K.P.Saxon, proprietor of Victory Inn operated FL-3 license by taking the hotel M/s Victory Inn Park Residency Pvt Ltd on lease basis after sale. At the time of transfer of the license in the name of Shri Sunoj Kurian, the Managing Director of M/s Victory Inn Park Residency Pvt. Ltd, Shri. KP Saxon was not a member in the director board of that company. The reconstitution was allowed by the then Excise Commissioner by levying fee for reconstitution and change of name of licensee.
2.	Shri T.G.Gokulan (Salkara Tourist Home - FL-11 license)	Smt.Omana Asokan, Managing Director of M/s Asoka Residency	10 May 2019	3.00	4.00	1.00	Shri T.G.Gokulan, Managing Partner of M/s Salkara Tourist Home, applied for transfer of FL-11 licence after the land and hotel buildings were purchased by Shri Dani Asokan, a partner of M/s Asoka Residency. At the time of transfer of the licence in the name of Smt Omana Asokan, the Managing Partner of M/s Asoka Residency, Shri. T G Gokulan was not a member in the director board of that company. The reconstitution was allowed by the then Excise Commissioner by levying fee for reconstitution and change of name of licensee.
Total short levy						26.00	

Appendix - XXIV (a)

(Ref: Paragraph 3.10)

Short levy of Stamp duty and Registration Fees due to improper valuation of Flats

Confident Avior- Apartment complex

Sl No.	Doc/ Year	Executant/ Claimant	Registration Date	Sqft	Flat No./ Floor No.	Flat Valuation (₹)	Rate Required per sqft using CPWD cost index (₹)	Minimum valuation required (₹)	Under valued (₹)
1	1558/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Subin Baby George	27-04-2018	1095	A1203/ 12	16,42,500	2,373	25,98,435	9,55,935
2	1559/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Kumaran Ratnakaran	27-04-2018	1300	A1204/ 12	19,50,000	2,373	30,84,900	11,34,900
3	1560/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Sujith.K.	27-04-2018	1095	A903/ 9	16,42,500	2,373	25,98,435	9,55,935
4	1786/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Ahamed Basheer	21-05-2018	1095	B603/ 6	16,42,500	2,370	25,95,150	9,52,650
5	1787/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Vinu.V.S.	21-05-2018	1095	A303/ 3	16,42,500	2,290	25,07,550	8,65,050
6	1788/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Ajit Velayudhan Nair	21-05-2018	1300	A902/ 9	19,50,000	2,373	30,84,900	11,34,900
7	1789/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Ravi Raghavan Nair	21-05-2018	1300	A702/ 7	19,50,000	2,370	30,81,000	11,31,000
8	1790/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Dr.R.Ranju Raj	21-05-2018	1300	A1201/ 12	19,50,000	2,373	30,84,900	11,34,900
9	1903/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Sandeep.B.	29-05-2018	1095	A403/ 4	16,42,500	2,290	25,07,550	8,65,050
10	1904/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ V.Ganesh Kumar	29-05-2018	1300	B904/ 9	19,50,000	2,373	30,84,900	11,34,900
11	1905/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Ashwin Kuriakose Abraham	29-05-2018	1300	B202/ 2	19,50,000	2,290	29,77,000	10,27,000
12	1906/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Dr.Harikrishnan.R.	29-05-2018	1300	A606/ 6	19,50,000	2,370	30,81,000	11,31,000

Sl No.	Doc/ Year	Executant/ Claimant	Registration Date	Sqft	Flat No./ Floor No.	Flat Valuation (₹)	Rate Required per sqft using CPWD cost index (₹)	Minimum valuation required (₹)	Under valued (₹)
13	2049/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Sarath Krishna.S.	12-06-2018	1095	A703/ 7	16,42,500	2,370	25,95,150	9,52,650
14	2050/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Brigit Kootanickal	12-06-2018	1300	B1401/ 14	19,50,000	2,373	30,84,900	11,34,900
15	2051/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Rani.A.Indira	12-06-2018	1095	A1003/ 10	16,42,500	2,373	25,98,435	9,55,935
16	2052/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ G.Suseela	12-06-2018	1062	AG04/ Ground	15,93,000	2,290	24,31,980	8,38,980
17	2053/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Sasidharan Pillai.K.	12-06-2018	1300	B702/ 7	19,50,000	2,370	30,81,000	11,31,000
18	2054/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ C.S.Jesna	12-06-2018	1300	B1101/ 11	19,50,000	2,373	30,84,900	11,34,900
19	2187/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Murali Das.K.	23-06-2018	1300	A504/ 5	19,50,000	2,290	29,77,000	10,27,000
20	2188/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Arjun Das.R.	23-06-2018	1300	A904/ 9	19,50,000	2,373	30,84,900	11,34,900
21	2189/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Dr.Robin Manidas	23-06-2018	1095	B403/ 4	16,42,500	2,290	25,07,550	8,65,050
22	2437/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Bhuvanendran.R.A.	18-07-2018	1300	A1001/ 10	19,50,000	2,373	30,84,900	11,34,900
23	2438/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ C.K.Pushpangathan	18-07-2018	1300	A401/ 4	19,50,000	2,290	29,77,000	10,27,000
24	2439/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Dr.Maya Devi.S.	18-07-2018	1300	A1104/ 11	19,50,000	2,373	30,84,900	11,34,900
25	2440/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Souda Beegum.M.S.	18-07-2018	1300	A704/ 7	19,50,000	2,370	30,81,000	11,31,000
26	2441/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ D.Jayakumar	18-07-2018	1300	B1001/ 10	19,50,000	2,373	30,84,900	11,34,900
27	2442/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Shine.S.	18-07-2018	1300	B1404/ 14	19,50,000	2,373	30,84,900	11,34,900

Sl No.	Doc/ Year	Executant/ Claimant	Registration Date	Sqft	Flat No./ Floor No.	Flat Valuation (₹)	Rate Required per sqft using CPWD cost index (₹)	Minimum valuation required (₹)	Under valued (₹)
28	2443/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Oommen Chittezhathu Thomas	18-07-2018	1300	A901/ 9	19,50,000	2,373	30,84,900	11,34,900
29	2444/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Sunil Kumar.S.	18-07-2018	1095	B103/ 1	16,42,500	2,290	25,07,550	8,65,050
30	2445/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Sreelatha Mohanan	18-07-2018	1095	B1103/ 11	16,42,500	2,373	25,98,435	9,55,935
31	2446/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Sunil Baby	18-07-2018	1300	A1101/ 11	19,50,000	2,373	30,84,900	11,34,900
32	2815/ 2018	Vinod Kumar M J for Joseph.T.A. MD Confident Projects/ Ajay Mohan	29-08-2018	1300	A701/ 7	19,50,000	2,370	30,81,000	11,31,000
33	2816/ 2018	Vinod Kumar M J for Joseph.T.A. MD Confident Projects/Anoop Raj	29-08-2018	1300	A201/ 2	19,50,000	2,290	29,77,000	10,27,000
34	2817/ 2018	Vinod Kumar M J for Joseph.T.A. MD Confident Projects/Vinod Kumar Unni	29-08-2018	1300	B1204/ 12	19,50,000	2,373	30,84,900	11,34,900
35	2818/ 2018	Vinod Kumar M J for Joseph.T.A. MD Confident Projects/Anish Mathai Koshy	29-08-2018	1300	1201A/ 13	19,50,000	2,373	30,84,900	11,34,900
36	2819/ 2018	Vinod Kumar M J for Joseph.T.A. MD Confident Projects/K K Mathew	29-08-2018	1300	A204/ 2	19,50,000	2,290	29,77,000	10,27,000
37	2820/ 2018	Vinod Kumar M J for Joseph.T.A. MD Confident Projects/Suraj R	29-08-2018	1300	A1402/ 14	19,50,000	2,373	30,84,900	11,34,900
38	2821/ 2018	Vinod Kumar M J for Joseph.T.A. MD Confident Projects/ Madhavan Vijayan Pillai	29-08-2018	1300	A402/ 4	19,50,000	2,290	29,77,000	10,27,000
39	3342/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Priya.S.Nair	09-10-2018	1300	B602/ 6	19,50,000	2,370	30,81,000	11,31,000
40	3343/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Dr.Anzad Madathil Amanullah	09-10-2018	1300	A602/ 6	19,50,000	2,370	30,81,000	11,31,000
41	3344/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Archana.M.S.	09-10-2018	1095	A1103/ 11	16,42,500	2,373	25,98,435	9,55,935

Sl No.	Doc/ Year	Executant/ Claimant	Registration Date	Sqft	Flat No./ Floor No.	Flat Valuation (₹)	Rate Required per sqft using CPWD cost index (₹)	Minimum valuation required (₹)	Under valued (₹)
42	3345/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ N.Krishna Kumar	09-10-2018	1095	B903/ 9	16,42,500	2,373	25,98,435	9,55,935
43	3346/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Arif.N.	09-10-2018	1300	A101/ 1	19,50,000	2,290	29,77,000	10,27,000
44	3626/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Heby.K.Mathew	03-11-2018	1300	B104/ 1	19,50,000	2,290	29,77,000	10,27,000
45	3627/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Reghunathan.S.	03-11-2018	1300	B1201/ 12	19,50,000	2,373	30,84,900	11,34,900
46	3628/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Sandeep Sadan	03-11-2018	1300	A1004/ 10	19,50,000	2,373	30,84,900	11,34,900
47	3629/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Pradeep Kunjukunju	03-11-2018	1300	A404/ 4	19,50,000	2,290	29,77,000	10,27,000
48	3630/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Mohamed Yusaf Kadambot Abdul Rahiman	03-11-2018	1300	B902/ 9	19,50,000	2,373	30,84,900	11,34,900
49	3631/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects Residential/ Amanullah.M.A	03-11-2018	1095	B303/ 3	16,42,500	2,290	25,07,550	8,65,050
50	3732/ 2018	Vinod Kumar M J for Joseph.T.A. MD Confident Projects/ Sivaprasad C G	13-11-2018	1300	A302/ 3	19,50,000	2,290	29,77,000	10,27,000
51	3733/ 2018	Vinod Kumar M J for Joseph.T.A. MD Confident Projects/ Roni Dinath	13-11-2018	1300	A1601/ 16	19,50,000	2,373	30,84,900	11,34,900
52	3734/ 2018	Vinod Kumar M J for Joseph.T.A. MD Confident Projects/ S S Vijaya Kumar	13-11-2018	1095	A503/ 5	16,42,500	2,290	25,07,550	8,65,050
53	3735/ 2018	Vinod Kumar M J for Joseph.T.A. MD Confident Projects/ Narayanan P S	13-11-2018	1300	A501/ 5	19,50,000	2,290	29,77,000	10,27,000
54	3736/ 2018	Vinod Kumar M J for Joseph.T.A. MD Confident Projects/ Balamahesh Aravindakshan	13-11-2018	1265	G01A/ Ground	18,97,500	2,290	28,96,850	9,99,350
55	3737/ 2018	Vinod Kumar M J for Joseph.T.A. MD Confident Projects/ Jose John	13-11-2018	1095	A203/ 2	16,42,500	2,290	25,07,550	8,65,050

Sl No.	Doc/ Year	Executant/ Claimant	Registration Date	Sqft	Flat No./ Floor No.	Flat Valuation (₹)	Rate Required per sqft using CPWD cost index (₹)	Minimum valuation required (₹)	Under valued (₹)
56	3823/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Susamma Koshy	19-11-2018	1265	GB01/ Ground	18,97,500	2,290	28,96,850	9,99,350
57	3825/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Sanal Pannikote Vijayan	19-11-2018	1095	B1403/ 14	16,42,500	2,373	25,98,435	9,55,935
58	3827/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Deepthi Joseph	19-11-2018	1095	A1203/ 13	16,42,500	2,373	25,98,435	9,55,935
59	3831/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Jijo N	19-11-2018	1265	G02/ Ground	18,97,500	2,290	28,96,850	9,99,350
60	3833/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Anilkumar D	19-11-2018	1095	B1003/ 10	16,42,500	2,373	25,98,435	9,55,935
61	3834/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Ambadi Sisupalan Poonkavanam	19-11-2018	1095	A603/ 6	16,42,500	2,370	25,95,150	9,52,650
62	3835/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Sandeep M	19-11-2018	1300	A1002/ 10	19,50,000	2,373	30,84,900	11,34,900
63	3836/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Thankachan Daniel Nellivilayil	19-11-2018	1300	B101/ 1	19,50,000	2,290	29,77,000	10,27,000
64	3837/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Binu Balachandran	19-11-2018	1300	A804/ 8	19,50,000	2,370	30,81,000	11,31,000
65	4035/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Shibu Raj P	05-12-2018	1300	A801/ 8	19,50,000	2,370	30,81,000	11,31,000
66	4036/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Arun Prasad A	05-12-2018	1300	A601/ 6	19,50,000	2,370	30,81,000	11,31,000
67	4037/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Rinu Nassar	05-12-2018	1300	B1602/ 16	19,50,000	2,373	30,84,900	11,34,900
68	85/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Don Varghese Issac	10-01-2019	1095	B1203/ 12	16,42,500	2,373	25,98,435	9,55,935
69	86/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Kailas Nath V	10-01-2019	1062	BG03/ Ground	15,93,000	2,290	24,31,980	8,38,980

Sl No.	Doc/ Year	Executant/ Claimant	Registration Date	Sqft	Flat No./ Floor No.	Flat Valuation (₹)	Rate Required per sqft using CPWD cost index (₹)	Minimum valuation required (₹)	Under valued (₹)
70	87/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ K Pankajakshan Nair	10-01-2019	1300	B302/ 3	19,50,000	2,290	29,77,000	10,27,000
71	88/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Nisharani Sreekanth	10-01-2019	1300	B201/ 2	19,50,000	2,290	29,77,000	10,27,000
72	369/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Anoop Sasi	01-02-2019	1300	B1202/ 12	19,50,000	2,373	30,84,900	11,34,900
73	370/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Athira R P	01-02-2019	1300	B1504/ 15	19,50,000	2,373	30,84,900	11,34,900
74	371/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Biju Tharian	01-02-2019	1095	B803/ 8	16,42,500	2,370	25,95,150	9,52,650
75	372/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Sony Lekshmi L	01-02-2019	1095	B1503/ 15	16,42,500	2,373	25,98,435	9,55,935
76	374/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Jayaprakash	01-02-2019	1300	B1002/ 10	19,50,000	2,373	30,84,900	11,34,900
77	375/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Narayani Chellappan	01-02-2019	1062	AG03/ Ground	15,93,000	2,290	24,31,980	8,38,980
78	376/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Soju Skariah	01-02-2019	1300	A1502/ 15	19,50,000	2,373	30,84,900	11,34,900
79	706/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Jacob George	28-02-2019	1300	A1604/ 16	19,50,000	2,373	30,84,900	11,34,900
80	707/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Cynthia Johnson	28-02-2019	1300	B102/ 1	19,50,000	2,290	29,77,000	10,27,000
81	1149/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ George Johnson Georgekutty	29-03-2019	1300	A1204/ 13	19,50,000	2,373	30,84,900	11,34,900
82	1320/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Alummoottil James George	10-04-2019	1300	B502/ 5	19,50,000	2,290	29,77,000	10,27,000
83	2222/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects / Lijee Johnson	04-07-2019	1300	B701/ 7	19,50,000	2,370	30,81,000	11,31,000

Sl No.	Doc/ Year	Executant/ Claimant	Registration Date	Sqft	Flat No./ Floor No.	Flat Valuation (₹)	Rate Required per sqft using CPWD cost index (₹)	Minimum valuation required (₹)	Under valued (₹)
84	2223/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Archana Vinod	04-07-2019	1300	A502/ 5	19,50,000	2,290	29,77,000	10,27,000
85	2949/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ John Francis K	06-09-2019	1300	B901/ 9	19,50,000	2,373	30,84,900	11,34,900
86	3234/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Manoj Sam Varghese	11-10-2019	1300	A304/ 3	19,50,000	2,290	29,77,000	10,27,000
87	3235/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Koliakottu Varghese Mathew	11-10-2019	1300	A104/ 1	19,50,000	2,290	29,77,000	10,27,000
88	3236/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Liju Mathew	11-10-2019	1300	A202/ 2	19,50,000	2,290	29,77,000	10,27,000
89	3237/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ R Suresh	11-10-2019	1300	A1102/ 11	19,50,000	2,373	30,84,900	11,34,900
90	3238/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Fijo Thomas	11-10-2019	1300	A1204/ 13	19,50,000	2,373	30,84,900	11,34,900
91	3239/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Jimmy Mathew	11-10-2019	1095	A103/ 1	16,42,500	2,290	25,07,550	8,65,050
92	3664/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ K R Udayakumar	19-11-2019	1300	A1401/ 14	19,50,000	2,373	30,84,900	11,34,900
93	3665/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Divakaran Jayakumar	19-11-2019	1300	B804/ 8	19,50,000	2,370	30,81,000	11,31,000
94	3666/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Dr Jayalal D	19-11-2019	1300	B604/ 6	19,50,000	2,370	30,81,000	11,31,000
95	3774/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Kunjumol Charuvila Daniel	27-11-2019	1300	A102/ 1	19,50,000	2,290	29,77,000	10,27,000
96	3775/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Anjana Mariam Alex	27-11-2019	1095	A1403/ 14	16,42,500	2,373	25,98,435	9,55,935
97	3777/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects / Jaisy Biju	27-11-2019	1300	B1102/ 11	19,50,000	2,373	30,84,900	11,34,900

Combined Compliance Audit Report on Revenue Sector for the period 2019-2021

Sl No.	Doc/ Year	Executant/ Claimant	Registration Date	Sqft	Flat No./ Floor No.	Flat Valuation (₹)	Rate Required per sqft using CPWD cost index (₹)	Minimum valuation required (₹)	Under valued (₹)
98	3778/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Sajith Bharathan Sulochana	27-11-2019	1300	A1202/ 12	19,50,000	2,373	30,84,900	11,34,900
99	3885/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Manesh Mathew	06-12-2019	1095	A1203/ 13	16,42,500	2,373	25,98,435	9,55,935
100	3886/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Midhun Mohan	06-12-2019	1300	B1201/ 13	19,50,000	2,373	30,84,900	11,34,900
101	3887/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Jasna	06-12-2019	1095	B1603/ 16	16,42,500	2,373	25,98,435	9,55,935
102	518/ 2020	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Lekha P S	11-02-2020	1095	A1503/ 15	16,42,500	2,373	25,98,435	9,55,935
103	761/ 2020	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Dr Sabarinath T	03-03-2020	1300	B1501/ 15	19,50,000	2,373	30,84,900	11,34,900
104	1203/ 2020	Santhoshkumar T for Joseph T A. MD Confident Projects India/ Anju Asokan	29-05-2020	1062	G04/ Ground	15,93,000	2,290	24,31,980	8,38,980
105	1348/ 2020	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Minal John	17-06-2020	1300	B802/ 8	19,50,000	2,370	30,81,000	11,31,000
106	1349/ 2020	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Aaron Daniel	17-06-2020	1300	B1702/ 17	19,50,000	2,373	30,84,900	11,34,900
107	1777/ 2020	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Roy Thomas Koruth	07-08-2020	1300	A802/ 8	19,50,000	2,370	30,81,000	11,31,000
108	1778/ 2020	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Minikumary C A	07-08-2020	1300	A301/ 3	19,50,000	2,290	29,77,000	10,27,000
109	2355/ 2020	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Sandhya A S	05-10-2020	1300	B1704/ 17	19,50,000	2,373	30,84,900	11,34,900
110	2471/ 2020	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Retnakumari K	13-10-2020	1300	B1601/ 16	19,50,000	2,373	30,84,900	11,34,900
111	3255/ 2020	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Krishna Prasad R	14-12-2020	1300	A1701/ 17	19,50,000	2,373	30,84,900	11,34,900

Sl No.	Doc/ Year	Executant/ Claimant	Registration Date	Sqft	Flat No./ Floor No.	Flat Valuation (₹)	Rate Required per sqft using CPWD cost index (₹)	Minimum valuation required (₹)	Under valued (₹)
112	3256/ 2020	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Nithin Prathapan Nair	14-12-2020	1300	A1202/ 13	19,50,000	2,373	30,84,900	11,34,900
113	3434/ 2020	Santhosh Kumar T for Joseph.T.A. MD Confident Project/ Thomas Zachariah	28-12-2020	1300	B801/ 8	19,50,000	2,370	30,81,000	11,31,000
						21,04,62,000		32,91,06,895	11,86,44,895
								SD short levy	94,91,592
								RF Short levy	23,72,898
								Total	1,18,64,490

Appendix - XXIV (b)

(Ref: Paragraph 3.10)

Confident Green Valley-Apartment complex

Sl. No.	Doc No/ Year	Executant/ Claimant	Registration Date	Sqft	Flat No./ Floor No.	Flat Valuation (₹)	Rate Required per sqft using CPWD cost index (₹)	Minimum valuation required (₹)	Undervalued (₹)
1	2888/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Maneesha Nath P	04-09-2018	836	403/ 4	12,54,000	2,290	19,14,440	6,60,440
2	2889/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Robin RR	04-09-2018	1018	102/ 1	15,27,000	2,290	23,31,220	8,04,220
3	2890/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/Jayakrishnan M	04-09-2018	836	603/ 6	12,54,000	2,370	19,81,320	7,27,320
4	2891/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Vinod B	04-09-2018	836	1003/ 10	12,54,000	2,373	19,83,828	7,29,828
5	3010/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects./ Biju John	13-09-2018	1018	902/ 9	15,27,000	2,373	24,15,714	8,88,714
6	3011/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Suresh Subramanian	13-09-2018	1018	501/ 5	15,27,000	2,290	23,31,220	8,04,220
7	3012/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Suraj Krishnan. V.	13-09-2018	1018	701/ 7	15,27,000	2,370	24,12,660	8,85,660
8	3013/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Devi.G.N.	13-09-2018	1018	1001/ 10	15,27,000	2,373	24,15,714	8,88,714
9	3014/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ N.Nolan Rose	13-09-2018	1018	1204/ 12	15,27,000	2,373	24,15,714	8,88,714
10	3015/ 2018	Vinodkumar.M.J. for Joseph.T.A. MD Confident Projects/ Nizamudeen alias Nizam Ibrahim	13-09-2018	1018	1104/ 11	15,27,000	2,373	24,15,714	8,88,714

Sl. No.	Doc No/ Year	Executant/ Claimant	Registration Date	Sqft	Flat No./ Floor No.	Flat Valuation (₹)	Rate Required per sqft using CPWD cost index (₹)	Minimum valuation required (₹)	Undervalued (₹)
11	3820/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Rajeev Janardhan Pillai	19-11-2018	1018	604/ 6	15,27,000	2,370	24,12,660	8,85,660
12	3821/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Joshwin Vadakkadom	19-11-2018	1018	1204A/ 13	15,27,000	2,373	24,15,714	8,88,714
13	3822/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Muchesh Murali	19-11-2018	1018	1201/ 12	15,27,000	2,373	24,15,714	8,88,714
14	3824/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Mahesh Sukumaran Nair	19-11-2018	1018	502/ 5	15,27,000	2,290	23,31,220	8,04,220
15	3829/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Andrews T I	19-11-2018	1018	704/ 7	15,27,000	2,370	24,12,660	8,85,660
16	3830/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Mohammed Shibu	19-11-2018	1018	904/ 9	15,27,000	2,373	24,15,714	8,88,714
17	3832/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Suresh Kumar T C	19-11-2018	1018	504/ 5	15,27,000	2,290	23,31,220	8,04,220
18	4026/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/Ajay Kumar M	05-12-2018	836	503/ 5	12,54,000	2,290	19,14,440	6,60,440
19	4027/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Vishal Francis K	05-12-2018	836	203/ 2	12,54,000	2,290	19,14,440	6,60,440
20	4028/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Rajesh C Kartha	05-12-2018	1018	601/ 6	15,27,000	2,370	24,12,660	8,85,660
21	4029/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Veena Anilkumar	05-12-2018	1018	1102/ 11	15,27,000	2,373	24,15,714	8,88,714

Sl. No.	Doc No/ Year	Executant/ Claimant	Registration Date	Sqft	Flat No./ Floor No.	Flat Valuation (₹)	Rate Required per sqft using CPWD cost index (₹)	Minimum valuation required (₹)	Undervalued (₹)
22	4030/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Sudhakara Pillai P	05-12-2018	1018	202/ 2	15,27,000	2,290	23,31,220	8,04,220
23	4031/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/Toni Mani	05-12-2018	1018	602/ 6	15,27,000	2,370	24,12,660	8,85,660
24	4032/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ R Dileep Kumar	05-12-2018	1018	1002/ 10	15,27,000	2,373	24,15,714	8,88,714
25	4033/ 2018	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ J S Arun Kumar	05-12-2018	1018	201/ 2	15,27,000	2,290	23,31,220	8,04,220
26	84/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Deepa P S	10-01-2019	1018	301/ 3	15,27,000	2,290	23,31,220	8,04,220
27	89/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Dinu K Paul	10-01-2019	1018	304/ 3	15,27,000	2,290	23,31,220	8,04,220
28	90/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Mohammed Muneer M	10-01-2019	1018	1004/10	15,27,000	2,373	24,15,714	8,88,714
29	91/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Rakesh S	10-01-2019	836	803/ 8	12,54,000	2,370	19,81,320	7,27,320
30	92/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Sajani N R	10-01-2019	1018	1201A/ 13	15,27,000	2,373	24,15,714	8,88,714
31	368/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/Rajendran Pillai	01-02-2019	1018	401/ 4	15,27,000	2,290	23,31,220	8,04,220
32	373/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Mahesh.S	01-02-2019	1018	204/ 2	15,27,000	2,290	23,31,220	8,04,220

Sl. No.	Doc No/ Year	Executant/ Claimant	Registration Date	Sqft	Flat No./ Floor No.	Flat Valuation (₹)	Rate Required per sqft using CPWD cost index (₹)	Minimum valuation required (₹)	Undervalued (₹)
33	705/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ P T Nicholas	28-02-2019	1018	1202A/ 13	15,27,000	2,373	24,15,714	8,88,714
34	1148/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Levin Joboy	29-03-2019	836	1103/ 11	12,54,000	2,373	19,83,828	7,29,828
35	1780/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/Sharin Natarajan	25-05-2019	836	103/ 1	12,54,000	2,290	19,14,440	6,60,440
36	2950/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Uma Sankaranarayanan	06-09-2019	1018	901/ 9	15,27,000	2,373	24,15,714	8,88,714
37	3776/ 2019	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Balu Raj Baburaj Lathika	27-11-2019	1018	802/ 8	15,27,000	2,370	24,12,660	8,85,660
38	42/ 2020	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Abhilash A S	04-01-2020	1018	302/ 3	15,27,000	2,290	23,31,220	8,04,220
39	594/ 2020	Santhosh Kumar T for Joseph.T.A. MD Confident Projects/ Pradish Vasudevan	18-02-2020	1018	804/ 8	15,27,000	2,370	24,12,660	8,85,660
						5,73,69,000		8,95,24,378	3,21,55,378
SD short levy									25,72,430
RF Short levy									6,43,108
Total									32,15,538

Appendix - XXV

(Ref: Paragraph 3.11)

Non-consideration of fair value from mother survey number based on classification by use

Sl. No.	Name of Office/ Document type, Doc no and Date of registration	Survey no/ Resurvey no/ Are	Consideration/ Fair value or value considered (₹)	Survey number to be referred for Fair value	Fair value to be considered (₹)	Stamp Duty paid/ payable (₹)	Registration Fees paid/payable(₹)	Short levy		Reason for different Fair Value to be considered
								Stamp Duty(₹)	Registration Fees(₹)	
1	SRO, Oyur/ Sale deed 1234/2016 17-10-2016	Resurvey 360/16/2/2 block36/ 6.69	6,01,200 89,700	360/4	1,50,000	48,100 80,280	12,084 20,070	32,180	7,986	The classification as per Fair Value register is Garden land without road access. Considering the plot has Panchayat road access from the southern side and the type of land being residential plot the classification should have been Residential Plot with C/M/P road access
2	SRO, Oyur/ Sale deed 1235/2016 17-10-2016	Resurvey360 /16/3 block36/ 1.52	68,200 89,700	360/21	1,50,000	5,460 18,240	1,424 4,560	12,780	3,136	The classification as per Fair Value register is Garden land without road access. Considering the plot has PWD road access from the northern side the classification should have been Residential Plot with NH/PWD road access.
3	SRO, Oyur/ Sale deed 1164/2016 30-09-2016	Resurvey 317/6 block 36/ 8.3	2,62,500 30,000	317/1	37,500	21,000 24,900	5,300 6,225	3,900	925	The classification as per Fair Value register is Garden land without road access. Considering the plot has road access from the southern side the classification should have been Garden Land with road access.
4	SRO, Oyur/ Sale deed 1333/2018 02-11-2018	Resurvey 90/13 and 90/13/3/3 block 38/ 2.42	6,00,000 (building 35,00,000 and land 6,00,000)	90/8	4,95,000	48,000 95,832	12,000 23,958	47,832	11,958	The classification as per Fair Value register is Residential Plot without road access. Considering the plot has panchayat road access from the eastern side the

Sl. No.	Name of Office/ Document type, Doc no and Date of registration	Survey no/ Resurvey no/ Are	Consideration/ Fair value or value considered (₹)	Survey number to be referred for Fair value	Fair value to be considered (₹)	Stamp Duty paid/ payable (₹)	Registration Fees paid/payable(₹)	Short levy		Reason for different Fair Value to be considered
								Stamp Duty(₹)	Registration Fees(₹)	
			1,23,750							classification should have been Residential Plot with C/M/P road access
5	SRO, Karukachal/ Settlement deed 804/2017 22-05-2017	296/5 block-15/ 93.82	63,33,000 67,500	296/2 block 15	1,50,000	1,000 1,000	63,380 1,40,730	0	77,350	The classification as per Fair Value register is Residential Plot without road access. Considering the plot has panchayat road access from the western side the classification should have been Residential Plot with C/M/P road access
6	SRO, Karukachal/ Settlement deed 805/2017 22-05-2017	296/3,296/4, 296/5 block-15/ 94.26	63,63,000 67,500	296/2 block 15	1,50,000	2,000 1,000	63,680 1,41,390	0	77,710	The classification as per Fair Value register is Residential plot with C/M/P road access. Considering the plot has NH road access from the Eastern side the classification should have been Residential plot with NH/PWD Road access
7	SRO, Mathilakam/ Sale deed 1812/2017 14-08-2017	survey No.69 sub.9/ 7.14	24,99,000 3,50,000	69/3,4 and 9	3,75,000	1,99,920 2,14,200	50,040 53,550	14,280	3,510	The classification as per Fair Value register is Residential plot with C/M/P road access. Considering the plot has NH road access from the Eastern side the classification should have been Residential plot with NH/PWD Road access
Total								1,10,972	1,82,575	