



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Report of the Comptroller and Auditor General of India on Compliance Audit for the year ended March 2022



**Government of Maharashtra
Report No. 1 of 2025
(Compliance Audit - Civil)**

**Report of the
Comptroller and Auditor General of India
on
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PREFACE

This report of the Comptroller and Auditor General of India for the year ended 31 March 2022 has been prepared for submission to the Governor of the State of Maharashtra under Article 151 of the Constitution of India.

This report relates to audit of the Government Departments, Autonomous Bodies and Public Sector Undertakings of the Government of Maharashtra (GoM) conducted under the provisions of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and Regulations on Audit and Accounts, 2020 issued thereunder by the Comptroller and Auditor General of India. This report is required to be placed before the State Legislature under Article 151 (2) of the Constitution of India.

The instances mentioned in this report are those, which came to notice in the course of test audit for the period 2021-22 as well as those which came to notice in earlier years, but could not be reported in the previous audit reports; instances relating to the period subsequent to 2021-22 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards (March 2017) issued by the Comptroller and Auditor General of India.

EXECUTIVE SUMMARY

This Report of the Comptroller and Auditor General of India (C&AG) relates to matters arising from compliance audit of government departments, autonomous bodies and public sector undertakings of the Government of Maharashtra. Compliance Audit refers to examination of the expenditure and revenue of the audited entities to ascertain whether the provisions of the Constitution of India, applicable laws, rules, regulations and various orders and instructions issued by the authorities are being complied with.

The primary purpose of this Report is to bring important results of audit to the notice of the State Legislature. The findings of audit are expected to enable the executive to take corrective actions and also to frame policies and directives that will lead to improved operational efficiency and financial management of the organisation, thus contributing to better governance.

This Report includes audit findings in two chapters. **Chapter I** includes “Introduction, Audited entity profile, Planning and conduct of audit and responsiveness of Government to Audit” and **Chapter II** includes Audit observations related to State Government Departments.

A synopsis of Key findings contained in this report is presented below:

Chapter-I: Introduction

There are 14 departments, 9 autonomous bodies and 60 public sector undertakings of the Government of Maharashtra headed by Additional Chief Secretary/Principal Secretaries/Secretaries which are audited by the Accountant General (Audit-II), Maharashtra, Nagpur.

Explanatory Memorandum on 39 paragraphs and reviews included in the Audit Report were outstanding. Action Taken Notes on 264 recommendations of Public Accounts Committee and Committee on Public Undertakings were awaited from 14 departments.

Chapter-II: Audit of Transactions: State Government Departments

Functioning of Maharashtra State Excise Department

A Subject Specific Compliance Audit (SSCA) conducted on Functioning of Maharashtra State Excise Department revealed short levy of license renewal fees of ₹ 0.15 crore and interest of ₹ 0.22 crore due to incorrect computation of license fees, incorrect adjustment of license renewal fees and incorrect application of production slab. Audit also noticed that there was a short levy of supervision charges of ₹ 1.20 crore including interest, due to non-application of revised rate/irregular issue of orders.

Audit further noticed that excise duty on obsolete stock of beer was waived by the Commissioner without obtaining permission of the Government. There was short raising of demand of duty of ₹ 73.18 crore on mild beer due to delay in granting approval for sending duplicate sample for chemical analysis.

As per Bombay Prohibition (Privileges Fees) Rules, 1954, levy of privilege fee is prescribed for the admission or withdrawal of partners in case of liquor or Brewery. However, there is no provision of levy of privilege fee in case of change of major shareholding of a public limited company. Audit has

illustrated that due to absence of such provision to levy privilege fees under Bombay Prohibition (Privileges Fees) Rules, 1954, privilege fees of ₹ 26.92 crore was foregone in two cases.

There is no provision in the excise law to declare the details of manufacturing cost (i.e. components like raw material, labour and overheads). Had there been a provision to check the manufacturing cost, government would have got additional revenue to that extent. Audit noticed that the manufacturing cost in respect of 11 products/brands of these five units, for supply to CSD, was much lower than the manufacturing cost of identical brands for Civil supplies manufactured in the same unit resulting in foregoing the excise duty of ₹ 38.34 crore due to undervaluation. In case of licensees (FL-1) importing IMFL from out of India, cost of acquisition (equivalent manufacturing cost as per CAS-4) of such imported liquor was found to be more than the declared manufacturing cost during the period from August 2018 to March 2022 resulting in excise duty foregone of ₹ 11.48 crore. Similarly, audit noticed that, in case of 12 licensees (FL-1) importing IMFL from other States (out of Maharashtra) in three selected districts, cost of acquisition (equivalent manufacturing cost as per CAS-4) was found to be more than its declared manufacturing cost during the period from May 2017 to March 2022. This resulted in foregoing of excise duty of ₹ 2.89 crore due to undervaluation. Audit also observed short fall in conduct of internal audit, settlement of their paras and high rate of acquittal in offence cases due to lack of monitoring.

Recommendations

- 1. Department may ensure compliance with the provisions of the Act and rules for recovery of appropriate fees and supervision charges.*
- 2. Department may ensure consistent and timely action on issuing orders for waiver of excise duty on obsolete stock of beer and testing of samples and adherence to the prescribed procedure to avoid loss of revenue.*
- 3. Department may review the provisions in the Rules for levy of privilege fees in case of a private/public limited company effecting major change (51 per cent or more) in its shareholdings.*
- 4. Department may review the Maharashtra Potable Liquor (Fixation of Maximum Retail Prices) Rules, 1996 to provide for declaration of the details of manufacturing cost as per CAS-4 for ensuring levy of appropriate excise duty.*
- 5. Department may ensure prompt recovery of arrears of revenue applying relevant provisions in the Act.*
- 6. Department may ensure that internal audit is conducted regularly.*
- 7. Department may ensure timely submission of chemical analyser's report and production of accused in the court.*

Department's Oversight on GST Payments and Returns Filing for the Year 2017-18

Audit of Department's Oversight on GST Payments and Returns Filing for the Year 2017-18 revealed that in pursuance with the provisions of Section 29(1) and 29(2) of the MGST Act, 2017 regarding cancellation of registration on *suo*

moto and on application, there were deficiencies in oversight functions of Charges such as cancellation of registration and non filing of GSTR 10.

Audit analyzed GST returns data pertaining to 2017-18 as made available by GSTN. Rule-based deviations and logical inconsistencies between GST returns filed by taxpayers were identified on a set of 13 parameters, which can be broadly categorized into two domains - ITC and Tax payments.

A review of the functions of 10 Charges disclosed that there were deficiencies in oversight functions of Charges such as cancellation of registration and non filing of GSTR 10 resulting in non-determination of final tax liability.

Further, out of the 405 high value data inconsistencies identified by Audit, the Department responded in all 405 cases. Of these, 94 cases constituting 23.21 *per cent*, turned out to be compliance deficiencies with mismatch of ITC/tax liability/turnover of ₹ 1,155.89 crore. Relatively higher rates of deviations were noticed in risk parameters such as mismatch in availing of ITC, undischarged tax liability, Reconciliation between ITC declared in Annual Return with expenses in Financial Statement, Mismatch in ITC availed between Annual Return and Financial Statement etc.

Detailed audit of GST returns also suggested significant non-compliance. At the outset, essential records in 37 cases out of 84 cases such as AFS, and granular records such as supplementary financial ledgers, invoices, agreement copies etc. were not produced, which constituted a significant scope limitation. These cases represent potential risk exposure towards identified mismatches in ITC availment and tax payments. Further, out of the 84 cases, Audit observed 36 compliance deficiencies consisting of mismatches of ₹ 61.26 crore.

The unreconciled amount in cases where the turnover declared in GSTR 9 is less than the AFS indicates non-reporting, under-reporting, short-reporting, omission, error in reporting of supplies leading to evasion or short payment of tax. It could also be a case of non-reporting of both taxable and exempted supplies. Audit noticed that in six cases, there was mismatch of ₹ 230.74 crore between turnover as per GSTR 9 and the turnover as per AFS.

From a systemic perspective, the Department needs to strengthen the institutional mechanism in the Charges to establish and maintain effective oversight on return filing, taxpayer compliance, tax payments, cancellation of registrations and recovery of dues from defaulters.

Recommendations

- 1. Department may issue instructions to departmental officers for proper follow up of cancellation of registrations and monitor the action taken for protection of revenue.*
- 2. Department needs to develop a robust system to conduct a regular data analytics exercise on GST return data to find out rule based devolution and logical inconsistencies.*
- 3. The Department may take up the matter with the GST Council to insert adequate validation control in the GST Portal to curb data entry errors, enhance taxpayers compliance and facilitate better scrutiny.*

- 4.** *The Department may initiate remedial action for all the compliance deviations brought out in this report before they get time barred.*

Individual Audit Observations

- Audit of offices under Stamp Duty and Registration Department revealed Short levy of Stamp Duty of ₹ 1.74 crore in 5 cases due to undervaluation of market value of properties.
- Audit of offices under Public Works Department revealed that undue benefit to Concessionaire was given due to breach of road maintenance obligations.
- Audit of offices under Maharashtra State Road Development Corporation observed that irregular revenue waiver of ₹ 71.07 crore in toll collection contract for Mumbai Pune Highway was given.

CHAPTER I

Introduction

CHAPTER I

INTRODUCTION

1.1 About this report

This Report of the Comptroller and Auditor General of India (C&AG) relates to matters arising from compliance audit of government departments, autonomous bodies and public sector undertakings of the Government of Maharashtra (GoM) falling under various clusters under the jurisdiction of Accountant General (Audit-II), Maharashtra, Nagpur. The cluster wise list of departments, autonomous bodies and public sector undertakings audited by this office is shown in **Table 1.1**. The details are given in **Appendix 1.1**.

Table 1.1: Cluster wise list of departments, autonomous bodies and public sector undertakings audited by this office

Name of the cluster	Number of departments	Number of autonomous bodies	Number of public sector undertakings
Energy and Power	1	2	8
Industry and Commerce	2	1	29
Transport	2	1	6
Environment, Science and Technology	2	2	4
Public Works	2	1	9
Finance	2	--	2
IT and Communication	1	--	1
Law and Order	2	2	1
Total	14	9	60

Compliance audit refers to examination of the expenditure and revenue of the audited entities to ascertain whether the provisions of the Constitution of India, applicable laws, rules, regulations and various orders and instructions issued by the competent authorities are being complied with.

The primary purpose of this report is to bring the important results of audit to the notice of the State Legislature. Auditing Standards require that the materiality level for reporting should be commensurate with the nature, volume and magnitude of transactions. The audit findings are expected to enable the executive to take corrective actions as also to frame policies and directives that will lead to improved operational efficiency and financial management of the organisations thus, contributing to better governance.

1.2 Audited entity profile

The departments in the State at the Secretariat level are headed by Additional Chief Secretaries/Principal Secretaries/Secretaries and assisted by Directors/Commissioners and sub-ordinate officers.

A summary of the state government's fiscal transactions during 2021-22 *vis-a-vis* the previous years is given in **Table 1.2**.

Table 1.2: Summary of Fiscal operations

(₹ in crore)					
Receipts	2020-21	2021-22	Disbursements	2020-21	2021-22
Section-A: Revenue Account					
Revenue receipts	269468	333312*	Revenue expenditure	310610	349686*
Own Tax Revenue	164255	220927#	General Services	103854	121745#
Non-Tax Revenue	15976	19307*	Social Services	122024	142523#
Share of Union Taxes/Duties	36504	54318#	Economic Services	64336	59455*
Grants-in-aid from GoI	52733	38760*	Grants-in-aid and Contributions	20396	25963*
Section-B: Capital Account and others					
Miscellaneous Capital Receipts	0	0	Capital Outlay	29687	46670#
Recoveries of Loans and Advances	1612	1179*	Loans and Advances disbursed	2342	2436#
Public Debt Receipts	87357	90488#@	Repayment of Public Debt	26427	35935* @
Appropriation from Contingency Fund	11500	0	Appropriation from Contingency Fund	1500	0
Contingency Fund	10500	0	Contingency Fund	11500	0
Public Account Receipts	88531	119376#	Public Account Disbursements	74787	100533#
Opening Cash Balance	41427	45738#	Closing Cash Balance		
a) Sinking Fund	15055	22859	a) Sinking Fund	45738	54374#
b) Cash Balance			b) Cash Balance	22859	23318
Total	525450	612952	Total	525450	612952
@ Excluding transaction under Ways and Means advances and overdraft (Receipt and Disbursement ₹ 98.43 crore) * Higher rounding # Lower rounding Source: Finance Accounts of respective years					

1.3 Authority for audit

The authority for audit by the C&AG is derived from Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The C&AG conducts audit of expenditure and revenue of the departments, autonomous bodies and public sector undertakings of GoM under the provisions of the DPC Act and Regulations on Audit and Accounts, 2020 issued by the C&AG.

1.4 Organisational structure of the offices of the Principal Accountant General (Audit-I), Maharashtra, Mumbai and the Accountant General (Audit-II), Maharashtra, Nagpur

Under the directions of the C&AG, the offices of the Principal Accountant General (Audit-I), Maharashtra, Mumbai and the Accountant General (Audit-II), Maharashtra Nagpur conduct the audit of various Government departments and offices, autonomous bodies and public sector undertakings (audited entities) falling under them. While eight clusters fall under the jurisdiction of the Principal Accountant General (Audit-I), Maharashtra, Mumbai, the remaining eight clusters are under the jurisdiction of the Accountant General (Audit-II), Maharashtra Nagpur as shown in **Table 1.3**.

Table 1.3: Details of clusters

Sr. No.	Clusters falling under the jurisdiction of Principal Accountant General (Audit-I), Maharashtra, Mumbai	Clusters falling under the jurisdiction of Accountant General (Audit-II), Maharashtra, Nagpur
1	Health and Welfare (1)	Energy and Power (7)
2	Education, Skill Development and Employment (2)	Industry and Commerce (8)
3	Rural Development (3)	Transport (9)
4	Agriculture, Food and Allied Industries (4)	Environment, Science and Technology (10)
5	Water Resources (5)	Public Works (11)
6	Urban Development (6)	Finance (12)
7	Culture and Tourism (14)	IT and Communication (13)
8	General Administration (16)	Law and Order (15)

1.5 Planning and conduct of audit

The audit process starts with the assessment of risk faced by audited entities based on expenditure incurred and revenue generated, criticality and complexity of activities, the levels of delegated financial powers and assessment of overall internal controls and concerns of stakeholders. Previous audit findings are also considered in this exercise. The frequency and extent of audit are decided, based on this risk assessment.

After completion of audit of each unit, Inspection Reports (IRs) containing audit findings are issued to the Heads of the offices inspected. The Heads of the offices inspected are requested to furnish replies to the audit findings within one month of receipt of the IRs. Whenever replies are received, audit findings are either settled or further action for compliance is advised. The important audit observations arising out of these IRs are processed for inclusion in the audit reports which are submitted to the Governor under Article 151 (2) of the Constitution of India.

1.6 Responsiveness of Government to Audit

1.6.1 Inspection reports outstanding

Periodical inspections of government departments, autonomous bodies and Public Sector Undertakings are conducted to test-check their transactions and verify the maintenance of important accounting and other records as per prescribed rules and procedures. These inspections are followed up with IRs which are issued to the heads of the offices inspected, with copies to the next higher authorities. Half-yearly detailed statements of pending IRs are sent to the secretaries of the departments concerned to facilitate monitoring of action taken on the audit observations included in the IRs.

As of June 2022, 4613 IRs (14756 paragraphs) were outstanding for settlement. Year-wise details of IRs and paragraphs are shown in **Appendix 1.2**.

1.6.2 Departmental Audit committee

The Finance Department, GoM instructed (December 1985) all the administrative departments to constitute Audit Committee, to review outstanding IRs and paragraphs and to take prompt action for their settlement. The Audit Committee is chaired by the Joint Secretary of the administrative department with Joint Director, Accounts and Treasuries as member and

Deputy Director of Accounts and Treasuries as the convener. A representative from the audit office not below the rank of Deputy Accountant General assists the Audit Committees. The Audit Committee Meetings (ACMs) are required to be held at least once in every quarter.

During 2021-22, two ACMs were conducted as indicated in **Table 1.4**.

Table 1.4: ACMs conducted during 2021-22

Sr. No.	Name of the Administrative Department	No. of ACMs held	No. of IRs settled	No. of paras settled
1.	Revenue, Stamp Duty and Registration	2	301	605
Total		2	301	605

As seen from the **Table 1.4**, very few Audit Committee meetings were convened by the department, despite the pendency of large number of inspection report paragraphs. Further, out of 14 administrative departments under the audit jurisdiction of the Accountant General (Audit-II), Maharashtra, Nagpur, ACMs of only Revenue, Stamp Duty and Registration Departments were conducted during 2021-22.

1.6.3 Response of departments to draft paragraphs and compliance audits

Nine draft paragraphs appearing in this report, including two compliance audit paragraphs, were forwarded demi-officially to the principal secretaries/ secretaries of the departments concerned between September 2022 and October 2023 with a request to send responses within six weeks. Final reply in respect of five audit paragraphs featured in this report is still awaited (June 2024).

1.6.4 Follow-up on audit report

According to instructions issued by the Finance Department, GoM in January 2001, administrative departments were required to furnish Explanatory Memoranda (EMs) duly verified by Audit to the Maharashtra Legislature Secretariat in respect of paragraphs included in the Audit Reports of the C&AG of India, within three months of presenting the audit reports to the state legislature. The administrative departments, however, did not comply with these instructions. The status of outstanding EMs from 2015-16 to 2019-21 is indicated in **Table 1.5**. The Cluster-wise details are shown in **Appendix 1.3**.

Table 1.5: Status of outstanding EMs for Audit Reports of year from 2015-16 to 2019-21

Audit Report	Date of tabling of Report	Number of paragraphs and Reviews	Number of EMs received	Balance
2015-16	7 April 2017 (PSUs)	7	7	0
	11 August 2017 (RS)	25	19	6
2016-17	28 March 2018 (ES)	2	2	0
	20 July 2018(PSUs)	8	8	0
	20 July 2018 (RS)	31	23	8
2017-18	02 July 2019 (ES)	4	2	2
	4 March 2020 (PSUs)	7	7	0
	4 March 2020 (RS)	18	14	4

Audit Report	Date of tabling of Report	Number of paragraphs and Reviews	Number of EMs received	Balance
2018-19	08 September 2020 (ES)	4	3	1
	08 September 2020 (PSUs)	2	2	0
	08 September 2020 (RS)	11	10	1
2019-21	04 August 2023 (Compliance Audit)	17	0	17
Total		136	97	39
<i>Note: ES-Economic Sector Report; RS-Revenue Sector Report</i>				

As seen from the **Table 1.5** out of **136** paragraphs and reviews included in Audit Reports, 39 EMs were outstanding during the period from 2015-16 to 2019-21.

The Public Accounts Committee (PAC) and the Committee on Public Undertakings (COPU) lay down in each case, the period within which action taken notes (ATNs) on its recommendations should be sent by the departments with a view to ensuring accountability of the Executive in respect of all the issues dealt with in the Audit Reports.

During 2015-16 and 2021-22 the PAC and COPU discussed 144 paragraphs pertaining to audit reports 2010-11 to 2015-16 and 264 ATNs were pending as indicated in **Table 1.6**.

Table 1.6: Position of outstanding ATNs on PAC/COPU recommendations

Year	Audit Report	PAC/COPU/ Report Number	Year of PAC/ COPU	Number of PAC/ COPU recommendations	Number of ATNs awaited
2010-11	ES	12	2015-16	02	01
	PSU	01	2020-21	06	06
		06,11,7	2015-16	05	05
2011-12	RS	33	2017-18	17	17
		34	2017-18	64	63
	PSU	05	2015-16	01	01
		18	2017-18	03	03
		06	2015-16	02	02
2012-13	RS	37	2017-18	34	18
	ES	45, 60	2017-18	26	18
	PSU	06	2015-16	01	01
2013-14	PSU	07	2015-16	01	01
	RS	19	2015-16	09	08
2014-15	RS	66	2017-18	05	05
		53	2017-18	46	27
		54	2017-18	37	37
	GSS	61	2017-18	13	12
	ES	43	2017-18	20	18
	PSU	02	2020-21	05	05
		18	2017-18	03	03
2015-16	ES	39	2017-18	13	01
	RS	56	2017-18	12	12
Total				325	264

The department-wise position of PAC and COPU recommendations on which ATNs were awaited (May 2023) is indicated in **Appendix 1.4**. As seen from

Appendix 1.4, 264 ATNs awaited from 14 departments, maximum ATNs (99 ATNs) were pending from Finance Cluster.

1.7 Results of audit

Position of local audit conducted during the year

Test check of the records of 214 units of Energy, Industry, Stamp Duty, GST/State Excise/Entertainment duty, Transport, Forest and PWD conducted during the year 2021-22 revealed under assessment/Short levy/loss of revenue aggregating to ₹ 1933.97 crore in 1640 observations. During the course of the year, the concerned Departments accepted under assessment and other deficiencies of ₹ 1606.91 crore involved in 255 observations which were pointed out in audit during 2021-22. The departments collected ₹ 27.30 crore during 2021-22, pertaining to audit findings of 2021-22 and of previous years.

Coverage of this Report

This Report contains nine paragraphs (selected from the audit detections made during the local audit referred to above and during earlier which could not be included in earlier reports) including two Subject Specific Compliance Audit. These are discussed in succeeding Chapter II.

CHAPTER II

Audit of Transactions: State Government Departments

CHAPTER II

Audit of Transactions: Government Department

Audit of transactions of the government departments brought out instances of lapses in management of resources and failures in the observance of the norms of regularity, propriety and economy as detailed below:

Home Department

2.1 Functioning of Maharashtra State Excise Department

2.1.1 Introduction

State Excise Duty is a sumptuary tax on alcoholic liquors for human consumption, intoxicating drug or hemp, Opium, or any other excisable article when imported, exported, transported, possessed, manufactured or sold in or from the State.

The main function of State Excise Department is to issue various licences, recover excise duty on the potable liquor¹ and implement various controls as per the Maharashtra Prohibition Act, 1949 (The Act). Even after implementation of Goods and Services Tax Act, 2017, State Excise duty has not been subsumed in Goods and Services Tax (GST).

The State Excise receipts mainly comprise excise duty leviable on Indian Made Foreign Liquor (IMFL), Foreign Liquor, Country Liquor, Beer, Wine, licence fees on manufacturers, wholesalers, retailers, bars and clubs for sale of alcoholic beverages in licensed premises, privilege fees for transfer of licences from one name to another, admission/retirement of a partner and from one site to another, supervision charges for deployment of excise officials in the premises of manufacturers and wholesalers and transport fees for transport of rectified spirit, Extra neutral Alcohol, IMFL and Beer. The major portion of excise revenue comes from excise duty and licence fee.

2.1.2 Organizational Setup

The Additional Chief Secretary (ACS) (State Excise), Home Department is the administrative authority at the Government level for the implementation of the Act. The Commissioner of State Excise (Commissioner) is the functional head of the department and exercises overall control on the functioning of the Department and enjoys appellate powers under the Act. The Commissioner is assisted by one Additional Commissioner, Director (Enforcement and Vigilance), one Chief Accounts Officer, two Joint Commissioners, four Deputy Commissioners and four Assistant Commissioners. There are eight² divisions headed by Divisional Deputy Commissioner (DDC). At the District level, the provisions of Acts and Rules are administered by 36 Superintendents

¹ As per section 2(m) of the Maharashtra Distillation of Spirit and Manufacture of Potable Liquor Rules, 1966, "Potable liquor" means brandy, whisky, rum, gin or any other liquor manufactured either by the process of distillation, or by compounding or blending spirit with essence, colouring and flavouring substances.

² Earlier six divisions and two new divisions created vide GR dated 05.01.2022 but became operational after 31.03.2022.

of State Excise (SSE) under these eight divisions. The Excise supervision in each distillery is entrusted to the Excise Officers posted there.

2.1.3 Audit Objectives

The Subject Specific Compliance Audit (SSCA) on the Functioning of Maharashtra State Excise Department was conducted to ascertain whether:

1. Provisions of the Maharashtra Prohibition Act, 1949 and various Rules made thereunder were followed;
2. The revenue collection was optimum by ensuring proper enforcement of the applicable Acts and Rules;
3. The arrears of revenue were pursued and recovered according to the provisions of law; and
4. There is an effective internal control system including internal audit in the Department.

2.1.4 Audit Criteria

The Audit criteria for the SSCA have been derived from the provisions of following Acts and Rules:

- The Maharashtra Prohibition Act, 1949 (The Act)
- The Bombay Prohibition (Privileges Fees) Rules, 1954 (Rules, 1954)
- Maharashtra Potable Liquor (Periodicity and Fees for Grant, Renewal or Continuance of Licences) Rules 1996 (Rules, 1996)
- The Maharashtra Potable Liquor (Fixation of Maximum Retail Prices) Rules, 1996 (MPL Fixation Rules, 1996)
- The Maharashtra Manufacture of Beer and Wine Rules, 1966 (Rules, 1966)
- The Maharashtra Country Liquor Rules, 1973 (Rules, 1973)
- The Bombay Foreign Liquor Rules, 1953 (Rules, 1953) and
- Notifications/Circulars *etc.* issued by the Government/ Commissioner from time to time.

2.1.5 Sampling Methodology and scope of audit

Out of 36 districts of Maharashtra, there was total prohibition on alcohol in three districts³. Audit has selected 13 districts⁴ (39 *per cent*) of the remaining 33 districts by stratifying the districts in High/Fair/Low Risk strata apart from two apex units i.e. the ACS, the administrative authority at the Government level and the Commissioner, the functional head of the department.

Audit inspected the records for a period of five years from the year 2017-18 to 2021-22. Entry conference was held on 13.05.2022 and exit conference was held on 23.02.2023. Field audit was conducted from 30 May 2022 to 26 August 2022 by scrutiny of records at selected offices.

³ Chandrapur (prohibition was annulled from June 2021), Gadchiroli and Wardha.

⁴ Aurangabad, Nashik, Pune, Ahmednagar, Raigad, Nagpur, Satara, Palghar, Mumbai suburban, Mumbai City, Kolhapur, Buldhana, Jalgaon

2.1.6 Audit Findings

Detailed audit findings on short/non-levy of licence fees, supervision charges and privilege fees, irregular waiver of excise duty, short raising of demand of duty are discussed in the succeeding paragraphs:

2.1.6.1 Short/Non-recovery of Licence Renewal Fees from manufacturers, wholesalers/retailer

As per Section 53 of the Act, all licences, permits, passes or authorizations shall be granted on payment of licence/licence renewal fees notified by Commissioner through a notification issued every year.

Further, as per Section 114(1) of the Act *ibid*, in case of default in payment of dues, interest at the rate of two *per cent* per month is chargeable on the amounts from the date they became due.

Audit noticed (May to August 2022) that there were cases of short recovery of licence renewal fees during the period of audit in selected districts amounting to ₹ 0.15 crore and interest of ₹ 0.22 crore on delayed payment thereof as given at **Appendix 2.1.1 and Appendix 2.1.2**.

Instances of adjustment of short payment of licence renewal fees of earlier period with later period, incorrect application of production slab and incorrect computation of licence fees were also noticed in ten cases as shown in Appendix 2.1.1 and 2.1.2.

On being pointed out, the Government accepted (June 2023) the objection in respect of all the cases.

2.1.6.2 Short recovery of Supervision charges from manufacturers, wholesalers/retailer

As per the provisions of Section 58(A) of the Act, the State Government may by general or special order direct that all transactions relating to the receipts, manufacture, storage, transport, export, *etc.* of excisable goods are required to be supervised by the State excise staff⁵ and the cost of deputing the staff at the premises of the licensee is recoverable at the rates prescribed by the Commissioner from time to time. The supervision charges comprise of pay, dearness allowance (DA), City Compensatory Allowance (CCA), House Rent Allowance (HRA) (in case accommodation is not provided), leave salary & pension contribution. The rates of supervision charges are revised as and when revision in the pay scale/DA is notified by the Finance department. Thus, the aforesaid provision provides for recovery of cost of deputing staff at the premises of the licensee.

Section 114 of the Act, provides that the cost of the supervising staff appointed under section 58A, if not paid within the due date or the prescribed period, the same shall be recovered with simple interest at the rate of two *per cent* per month from the due date.

Audit noticed (June to August 2022) that there was short recovery of supervision charges of ₹ 1.01 crore and interest of ₹ 0.19 crore on delayed

⁵ Dy. Superintendent, Inspector, Sub-Inspector, Assistant Sub-Inspector and Constable.

payment thereof in respect of 13 out of 26 selected manufacturing units in five districts due to non-application of revised rates as notified by the Finance department and circulated by the Commissioner as shown in **Table 1**.

Table 1: Short recovery of Supervision charges during July 2019 to June 2022

(₹ in lakh)

Sl. No.	Name of the Office	No. of units	Period involved	Supervision charges Due	Supervision charges recovered	Short payment of supervision Charges (Col. 5-6)	Interest on delayed payment at two per cent
1.	2.	3.	4.	5.	6.	7.	8.
1	SSE, Aurangabad	6	Jan 2020 to June 2022	318.42	270.03	48.38	4.33
2	SSE, Kolhapur	1	July 2021 to June 2022	38.83	33.95	4.88	0.24
3	SSE, Nashik	2	July 2019 to June 2022	160.20	143.81	16.38	2.65
4	SSE, Pune	1	July 2019 to March 2022	82.39	71.73	10.66	2.03
5	SSE, Satara	3	July 2019 to June 2022	143.89	123.34	20.55	9.43
	Total	13		743.73	642.86	100.85	18.68

Source: Departmental records.

On being pointed out, the Government stated (May 2024) that ₹ 0.71 crore towards supervision charges and interest of ₹ 0.04 crore have been recovered in nine units leaving a balance of ₹ 0.29 crore and interest of ₹ 0.14 crore in remaining four units.

Recommendation 1: Department may ensure compliance with the provisions of the Act and rules for recovery of appropriate fees and supervision charges.

2.1.6.3 Irregular waiver of Excise Duty on obsolete Stock of Beer

As per sub-Section (d1) of Section 139(1) of the Act, the State Government may, by general or special order, remit or refund wholly or partially any excise or countervailing duty or fee leviable under this Act. Further, as per Section 59(1) of the Act, notwithstanding the fact that the period during which any licence, permit, pass or authorization is to be in force has not expired, the Commissioner may direct the holder thereof to dispose off his stock of intoxicant, denatured spirituous preparation, or hemp or *mhowra* flowers before such date as may be specified in the order.

Audit noticed (August 2022) that,

- The Commissioner permitted (May 2019) disposal of obsolete stock of 5,13,612 bottles⁶ of beer pertaining to the period from April 2015 to July 2017 and allowed waiver of excise duty of ₹ 1.97 crore to a licensee of potable liquor.
- In four similar cases, obsolete stock of beer was allowed to be disposed off, however, Excise Duty was ordered to be recovered thereon.
- Further, as per Section 139 of the Act only the State Government is empowered to remit excise duty, hence, grant of waiver of Excise Duty in earlier case by the Commissioner was irregular.

⁶ 650ml-506148 bottles and 330ml-7464 bottles.

The Government stated (May 2024), that a Committee had been formed to bring uniformity in disposing off the obsolete stock of beer and other liquors and decision would be taken on the basis of recommendation of the Committee.

2.1.6.4 Short raising of demand for differential duty on failed sample of mild beer

As per sub-rule (6)(2)(c) of Rule 3 of the Bombay Foreign Liquor Rules, 1953, 'Fermented liquor' includes beer, having alcoholic strength exceeding 8.75 *per cent* of proof spirit and a 'Mild Liquor' means a mild beer having alcoholic strength not exceeding 8.75 *per cent* of proof spirit i.e. 5 *per cent* alcohol by volume(v/v). As per notification issued (October 2017) by the Home department, the rate of excise duty on mild beer is 175 *per cent* of the manufacturing cost or ₹ 42, whichever is higher and that of fermented liquor is 235 *per cent* of the manufacturing cost or ₹ 80, whichever is higher.

Further, as per Rule 9(1) of the Maharashtra Manufacture of Beer and Wine Rules, 1966, read with licence condition No. 6(a) for the Breweries units on completion of the manufacture of beer or wine, the Brewery Officer shall permit the licensee to take free sample for analysis in the licensee's laboratory and declaration of the true strength of alcohol in a register in Form BR-III. The samples so drawn are given to Brewery Officer who shall send one set of samples at once to the Chemical Analyser and the duplicate sample of beer/wine which is intended exclusively for replacement of the original sample or repetition of its analysis, when necessary.

As per licence condition No. 6(e), when the Chemical Analyser reports that the strength of beer/wine varies beyond the margin of 0.5 of the strength declared by the licensee, the beer/wine shall be dealt with according to the orders of the Commissioner. The Commissioner instructed (September 1995) that, if the alcoholic strength of the sample is beyond the permissible limit, differential duty⁷ should be demanded immediately.

(i) Audit noticed (August and December 2022) that:

- A licensee at Taloja, District- Raigad, took 219 samples manufactured during the period from December 2016 to October 2020, from various batches of production of mild beer and declared the alcoholic strength for each of them.
- The department sent these samples to the Government Laboratory for chemical analysis. However, on receipt of the alcoholic strength on these 219 samples, the department while calculating differential duty considered the alcoholic strength of all the 219 samples as 8.75 *per cent* proof spirit and further added a margin of 0.5 of the strength. This was irregular as this margin of 0.5 strength should have been added to the strength determined in the laboratory of the Licensee as per licence condition No. 6(e).
- The department issued demand notice (December 2019 and December 2020) amounting to ₹ 23.25 crore in 52 samples only instead of considering the alcoholic strength declared by the Licensee in all 219

⁷ Difference in rates of fermented beer and mild beer*Volume of the Batch.

samples. This resulted in short raising of demand by ₹ 73.18 crore as shown in **Table 2**.

Table 2: Short raising of demand on failed samples on Mild Beer

(₹ in crore)

Sr. No.	Date of Demand letter date	As per Audit		As per Department		Short raising of demand
		No. of samples failed based on declared alcohol strength + allowed margin	Demand should be raised	No. of samples failed based on standard norms + allowed margin	Demand raised	
1	31.12.2019	147	64.27	19	8.32	55.95
2	28.12.2020	72	32.16	33	14.93	17.23
	Total	219	96.43	52	23.25	73.18

Source: Departmental records.

- Then the Licensee applied (December 2019 and February 2021) for testing of 52 second sample which was permitted by Commissioner (October 2022), after a delay of ranging between 34 and 21 months.
- The 52 samples were not accepted by the Government Laboratory (15 December 2022) stating that they were very old, not properly sealed, having fungus, labels were not legible/mutilated and had the possibility of reduction in the strength of alcohol.
- The department then sent (28 December 2022) these 52 second samples of beer to a laboratory authorised by the Department, where 51 out of 52 samples were found to be within the prescribed limit i.e. 5 per cent alcohol by volume (v/v).

Thus, instead of correcting the calculation methodology while calculating differential duty as this was pointed out by audit in August 2022, the department had not taken action in this regard and permitted the testing of 52 second sample after a delay of ranging between 34 and 21 months. Even after, taking into account the recovery notices issued by department in 52 cases, the department had not taken any action in remaining 167 cases. This resulted in short raising of demand for differential duty amounting to ₹ 73.18 crore.

In reply the Government stated (May 2024) that remedial action would be taken in the matter.

Recommendation 2: Department may ensure consistent and timely action on issuing orders for waiver of excise duty on obsolete stock of beer and testing of samples and adherence to the prescribed procedure to avoid loss of revenue.

2.1.6.5 Inconsistency in levy of Privilege fees for change in ownership of a company vis-à-vis sole proprietor/partnership firm

As per sub-rule (a) and (b) of Rule 6 *ibid*, privilege fee is chargeable at four and half times in case of admission and fifty per cent in case of withdrawal of partner or partners of a licensee of potable liquor of the fee chargeable for grant or renewal or continuance of such licence whichever is higher. Further, as per sub-rule (e) of Rule 6 *ibid*, in case of Brewery the rate of privilege fee chargeable is fifty per cent in case of either admission or withdrawal of partner or partners of a licensee. However, there is no provision in the Rules

ibid, to levy privilege fees in case of major change (51 *per cent* or more) in the shareholdings of a licensee who is a private/public limited company as compared to a sole proprietor/partnership firm. Rule 8 *ibid*, provides for charging a nominal privilege fee of ₹ 10 in case of change in the directors of a private/public limited company.

As per Section 47 of the Companies Act, 2013, voting rights of a member of Company limited by shares and holding equity share capital therein, shall have a right to vote on every resolution placed before the company; and his voting right on a poll shall be in proportion to his share in its paid up equity share capital of the company. Further, as per Section 152(2), every Director shall be appointed by the Company in general meeting. Thus, in case of a Public Limited Company any individual shareholder or holding majority of shares, get dominant right in the appointment of Directors and holds prominence in decision making in any general meeting of shareholders. Hence, acquiring/selling majority of shares should be interpreted as admission or withdrawal of partners because they possess dominant right in managing the day-to-day affairs and hence, can be treated as owners of that Company. Audit has illustrated a sample case below for more clarity.

Audit observed (August and September 2022) that initially (May 2013) a group had acquired only 10 *per cent* shares in a licensee unit which was raised to 54.8 *per cent* (September 2014) by acquiring additional shares. Similarly in case of another licensee initially (2008) held 37.5 *per cent* shares in the earlier licensee unit which was raised to 61.5 *per cent*. Thus, the action of acquisition of majority of shares was akin to admission and withdrawal of partners, hence, privilege fees at the rate of licence renewal fees for the year 2021-22 was required to be levied on said licensees but due to absence of provision to levy privilege fees in such cases in the Bombay Prohibition (Privileges Fees) Rules, 1954, privilege fees of ₹ 26.92 crore (**Appendix 2.1.3**) & (**Appendix 2.1.4**) was foregone.

On being pointed out the department stated that (May 2024) the present rule covers transfer/change of ownership of a licence/a firm as any change in the Directors does not amount to change in the ownership of a Company, hence, only amendment fees are recovered thereon.

Reply is not tenable as audit brought out the illustrative case of absence of provision to levy privilege fee in case of change in the shareholders of a Company as provided in the Companies Act, 2013.

Recommendation 3: Department may review the provision in the Rules for levy of privilege fees in case of a private/public limited company effecting major change (51 per cent or more) in its shareholdings.

2.1.6.6 Absence of provision to check the manufacturing cost declared by the manufacturer/importer

As per explanation (iii) below Section 105 of the Act, 1949, excise duty may be imposed according to the manufacturing cost of the excisable article, declared in writing, by the manufacturer or the exporter to the State, to the

prescribed authority and authenticated by that authority⁸. However, the definition of 'Manufacturing cost' has neither been given under the Act, 1949 nor under any Rules made thereunder. As per Cost Accounting Standard-4 issued by the Institute of Cost Accountants of India, Manufacturing cost or Cost of production of a product consists of cost of materials consumed, Direct Wages and Salaries, direct expenses, works overheads, quality control costs, research and development costs, packing costs, administrative overheads relating to production.

However, there is no provision in the excise law to declare the details of manufacturing cost (i.e. components like raw material, labour and overheads). In exercise of powers conferred under Rule 6 of the Maharashtra Potable Liquor (Fixation of Maximum Retail Prices) Rules, 1996, the Commissioner issued instructions (October 1996) that any State Excise officer would not be responsible for checking the manufacturing cost declared by the licensee, while giving authentication by the department. Had there been a provision to check the manufacturing cost, government would have got additional revenue to that extent as discussed below in some illustrative cases.

Audit observed that:

- a) Out of 39 licences of units manufacturing IMFL/beer in selected districts, in five units of four districts IMFL/beer were manufactured for Civil supplies as well as for Canteen Stores department (CSD) of Ministry of Defence, Government of India. Audit noticed that the manufacturing cost in respect of 11 products/brands of these five units, for supply to CSD, was much lower than the manufacturing cost of identical brands for Civil supplies manufactured in the same unit resulting in foregoing the excise duty of ₹ 38.34 crore due to undervaluation (**Appendix 2.1.5**). If there had been a provision to check the manufacturing cost, undervaluation could have been avoided and government would have got additional revenue to that extent.
- b) In case of licensees (FL-1) importing IMFL from out of India, cost of acquisition (equivalent manufacturing cost as per CAS-4) of such imported liquor was found to be more than the declared manufacturing cost⁹ during the period from August 2018 to March 2022 resulting in excise duty foregone of ₹ 11.48 crore as shown in **Table 3 and Appendix 2.1.6** due to undervaluation.

⁸ As per sub-rule (1) of Rule 3 of the Maharashtra Potable Liquor (Fixation of Maximum Retail Prices) Rules, 1996 every manufacturer shall, by statement in quadruplicate, declare his manufacturing cost and maximum retail price of every pack of Potable Liquor to the Superintendent of State Excise of the District in which his manufactory or Brewery licence is located. The Superintendent shall authenticate all the four copies and return one copy of the declaration to the manufacturer, retain remaining copies for his record and for sending to the Officer in-charge of Trade and Import licence concerned. Similar procedure is prescribed for Trade and Import licensee in Form FL-I, under sub-rule 3 of Rule 3 of the above mentioned Rules.

⁹ under sub-rule 3 of Rule 3 of the Maharashtra Potable Liquor (Fixation of Maximum Retail Prices) Rules, 1996.

Table 3: Short payment of Excise Duty due to undervaluation of manufacturing cost in case of imported liquor (Overseas)

(₹ in crore)

Sr. No.	District	No. of Importers	No. of Brands	Quantity imported (in Bottles)	Period involved	Excise Duty foregone
1	Mumbai City	01	04	5580	August 2018 to October 2018	0.53
2	Kolhapur	03	07	26400	January 2022 to March 2022	0.75
3	Raigad	02	06	32256	May 2021 to December 2021	1.43
4	Nashik	04	07	22740	January 2022 to March 2022	0.76
5	Mumbai Suburban	05	11	189252	March 2021 to March 2022	7.48
6	Pune	01	02	5892	February 2022 to March 2022	0.52
	Total	16	37	282120		11.48

Source: Departmental records.

Similarly, audit noticed that, in case of 12 licensees (FL-1) importing IMFL from other States (out of Maharashtra) in three selected districts, cost of acquisition (equivalent manufacturing cost as per CAS-4) was found to be more than its declared manufacturing cost during the period from May 2017 to March 2022. This resulted in foregoing of excise duty of ₹ 2.89 crore due to undervaluation as shown in **Table 4 and Appendix 2.1.7**. Had there been a provision to check the manufacturing cost, the government would have got additional revenue to that extent.

Table 4: Short payment of Excise duty due to under valuation of manufacturing cost in case of IMFL (other State)

(₹ in crore)

Sr. No	District	No. of Importers	No. of Brands	Quantity imported in Bottles	Period involved	Excise Duty foregone
1	Kolhapur	05	10	172560	May 2017 to August 2021	0.29
2	Raigad	01	05	8736	October 2021 to March 2022	1.07
3	Pune	06	11	108060	July 2020 to March 2022	1.53
	Total	12	26	289356		2.89

Source: Departmental records.

On being pointed out (June to August 2022), the Government stated (February 2023) that the department will set some benchmark and thumb rule for deciding the manufacturing cost.

In reply, Government (May 2024) by referring the discussion held during the Exit Conference regarding the manufacturing cost stated that the increase in sales leads to increase in government revenue and there is no loss of revenue.

Reply (May 2024) is not tenable as the issue of manufacturing cost raised in audit is not addressed properly. If some benchmark for deciding the manufacturing cost is set, department may fetch additional amount of excise duty.

Recommendation 4: Department may review the Maharashtra Potable Liquor (Fixation of Maximum Retail Prices) Rules, 1996 to provide for declaration of the details of manufacturing cost as per CAS-4 for ensuring levy of appropriate excise duty.

2.1.6.7 Non-pursuance of arrears of revenue

As per Section 57 of the Act, department has power to attach the licence granted to licensee for recovery of arrears of state excise revenue.

Audit noticed that department had arrears of revenue as shown in **Table 5** below:

Table 5: Arrears of revenue

(₹ in crore)				
Sr. No.	Year	Revenue Demanded	Revenue Received	Revenue Due
1	2016-17	1.41	0.97	0.44
2	2017-18	23.23	0.38	22.85
3	2018-19	118.95	0.12	118.82
4	2019-20	21.12	0.00	21.12
5	2020-21	2.84	0.00	2.84
6	2021-22	2.39	0.00	2.39
	Total	169.94	1.47	168.46
<i>Source: Information furnished by the department.</i>				

It may be seen from the above table that out of total outstanding arrears of revenue of ₹ 168.46 crore, an amount of ₹ 118.80 crore (71 per cent) pertained to eight wineries for which demand was raised during 2018-19 is still pending for recovery. Out of this ₹ 118.80 crore, ₹ 115.89 crore (97.5 per cent) solely pertained to a licensee at Nashik was outstanding. Similarly, demand notice of ₹ 21.09 crore was issued (April 2019) to a licensee at Kolhapur but thereafter no pursuance was made for recovery by the department.

In reply, Government stated (May 2024) that action for recovery of arrears was being taken.

Recommendation 5: Department may ensure prompt recovery of arrears of revenue applying relevant provisions in the Act.

Internal audit wing comprised of one team at Apex level (Commissioner Office) and one team at divisional level under the control of each Divisional Dy. Commissioner.

Audit observed shortfall in conduct of internal audit, slow rate of settlement of internal audit paras. Further, there was poor rate of conviction in offence cases booked by Inspection divisions/Flying squad due to lack of monitoring, as discussed in the succeeding paragraphs:

2.1.6.8 Shortfall in conduct of Internal Audit of manufacturing/trading units by DDC and by Joint Director (Accounts)

I. Internal audit wing at the Divisional level was created (August 1989) with an objective of checking the records of the Distilleries, manufacturers of country and foreign liquor, beer, wine, spirits, wholesale and retail traders of liquor. As per the circular issued (October-November 2015) by Commissioner office, the DDC is required to send a report on the internal audit conducted by them to the Joint Director (Accounts) in the Commissioner office.

As per data collected (February 2022) from the Commissioner office, the position of internal audits by six DDCs¹⁰ for the period from 2017-18 to 2021-22 was as detailed in **Table 6** below:

Table 6: Shortfall in conduct of internal audits by DDCs

Year	No. of units planned for audit	No. of units audited	Shortfall	Percentage shortfall in audit
2017-18	597	430	167	27.97
2018-19	678	356	322	47.49
2019-20	707	308	399	56.43
2020-21	769	547	222	28.87
2021-22	598	330	268	44.81
<i>Source: Information furnished by the Department</i>				

Out of the overall internal audits carried out by DDCs during 2017-18 to 2021-22, the percentage of shortfall in inspection ranged between 27.97 *per cent* and 56.43 *per cent*, hence, it could be seen that a proper watch on the internal audits and its effect was not being conducted.

At DDC level, the percentage shortfall in overall settlement of paras ranged between 0.07 *per cent* to 41.64 *per cent* during the period 2017-2022. The highest pendency in settlement of paras was in DDC, Kolhapur followed by DDC, Thane and DDC, Nagpur.

In reply, Government stated (May 2024) that a separate cell is being established for the purpose of internal audit.

II. Further, as per circular issued (June 2015) by the Commissioner, Internal Audit Wing headed by the Joint Director (Accounts) functioning under him was entrusted with the task of conducting internal audit of the records of all the offices of the DDC and district SSE. However, periodicity of conducting such audit has not been prescribed till date.

Audit observed that (March 2022/May 2023) out of 33 District Superintendents and six DDC offices, except interim inspection (two days) of SSE of Mumbai Sub-urban district, no internal audit was conducted by Internal Audit Wing of Commissioner office for the period from 2017-18 to 2021-22. In respect of SSE of Mumbai Suburban district, only interim inspection of the records of 2017-18 and 2018-19 was done for only two of six planned days and inspection for four days was not done.

In reply, Government stated (May 2024) that internal audit could not be conducted till 2020 due to shortage of manpower and outbreak of Covid-19. Thereafter regular audit was being conducted by the audit team of the Divisional Deputy Commissioner. Further, the accounting work was only being done by the accounts branch of the Commissioner office.

¹⁰ Aurangabad, Kolhapur, Nagpur, Nashik, Pune and Thane.

Reply is not tenable as no internal audit was conducted during the audit period.

Recommendation 6: Department may ensure that internal audit is conducted regularly.

2.1.6.9 High rate of acquittal in offence cases due to lack of monitoring

Under Section 65 of the Act, for detection of offences, 140 inspection divisions and 38 flying squads are working in the State at each district level. Apart from this, there are seven flying squads, one each at six Divisional level and one at State level under the overall control of Director (Enforcement and Vigilance).

Audit noticed that,

- 1,53,481 offence cases were detected and admitted in the Court of law
- Judgment received in 17401 cases
- Accused were acquitted in 17366 (99.80 *per cent*) cases and
- Only in 35 (0.20 *per cent*) cases, accused were convicted by the Court.

To analyse the reason for acquittal of the accused, audit test checked 1,420 offence cases in selected districts. In 684 cases (48.17 *per cent*) it was found that the acquittal was due to failure of the department in producing Chemical Analysis Report¹¹ before the court and in 732 (51.55 *per cent*) cases, it was due to failure of the department in producing the accused before the court of law for cross-examination.

On being pointed out (December 2022) the Government stated (February 2023) that there were procedural lapses in submission of chemical analyser's report and clear instructions have been issued to the field offices. Government stated (May 2024) that information on this issue has already been furnished.

Recommendation 7: Department may ensure the timely submission of chemical analyser's report and production of accused in the court.

¹¹ Chemical Analysis Report is the report of assessment of alcoholic strength of Liquor.

GOODS AND SERVICES TAX DEPARTMENT

2.2 Department's Oversight on GST Payments and Returns Filing for the Year 2017-18

2.2.1 Introduction

Introduction of Goods and Service Tax (GST) has replaced multiple taxes levied and collected by the Centre and States. GST, which came into effect from 01 July 2017, is a destination-based consumption tax on the supply of goods or services or both levied on every value addition. The Centre and States simultaneously levy GST on a common tax base. Central GST (CGST) and State GST (SGST) /Union Territory GST (UTGST) are levied on intra state supplies, and Integrated GST (IGST) is levied on inter-state supplies.

Section 59 of the Maharashtra Goods and Services Tax Act, 2017 (MGST, Act) stipulates that every registered person shall self-assess the taxes payable under this Act and furnish a return for each tax period as specified under Section 39.

The GST returns must be filed online regularly on the common GST portal, failing which penalties will be payable. Even if, the business has no tax liability during a particular tax period, it must file a 'nil' return mandatorily. Further, Section 61 of the Act read with rule 99 of MGST Rules stipulate that the proper officer may scrutinize the return and related particulars furnished by taxpayers, communicate discrepancies to the taxpayers and seek an explanation.

This Subject Specific Compliance Audit (SSCA) was taken up considering the significance of the control mechanism envisaged for tax compliance and the oversight mechanism of the Goods and Service Tax Department (Department), Maharashtra in this new tax regime.

2.2.2 Audit objectives

This audit was oriented towards providing assurance on the adequacy and effectiveness of systems and procedures adopted by the Department with respect to tax compliance under GST regime. Audit of 'Department's oversight on GST Payments and Return filing' was taken up with the following audit objectives to seek an assurance on:

- i. Whether the rules and procedures were designed to secure an effective check on tax compliance and were being duly observed by taxpayers; and
- ii. Whether the scrutiny procedures, internal audit and other compliance functions of the Charge¹² were adequate and effective.

2.2.3 Audit methodology and scope

This SSCA was predominantly conducted based on data analysis, which highlighted risk areas and red flags pertaining to the period July 2017 to March 2018. Through data analysis a set of 13 deviations were identified

¹² Charge is the lowest departmental unit functioning under the Division. The Charge are responsible for scrutiny of returns and audit of taxpayers under section 65 of the Act.

across the domains of Input Tax Credit, Discharge of tax liability, Registration and Return filing. Such deviations were followed up through a Centralized Audit¹³, whereby these deviations were communicated to the relevant jurisdictional Charge and action taken by the jurisdictional Charge on the identified deviations was ascertained without involving field visits. The Centralised Audit was supplemented by a Detailed Audit involving field visits for verification of records available with the jurisdictional field formations. Returns and related attachments and information were accessed through the Back End Services application - the back-end system of the Department application as much as feasible to examine data/documents relating to taxpayers (viz. registration, tax payment, returns and other departmental functions). The Detailed Audit also involved accessing relevant granular records from the taxpayers such as invoices through the respective field formations. This apart, compliance functions of the departmental formation such as scrutiny of returns were also reviewed in selected Charge.

The scrutiny of returns by the Department and verification of taxpayers records covered the year 2017-18, and the audit of the functions of selected Charge covered the period 2017-18 to 2020-21. The SSCA covered only the state administered taxpayers. The field audit was conducted from October 2022 to November 2022.

Entry conference of this SSCA was held on 4 January 2022 with the Commissioner of State Tax, Maharashtra in which the audit objectives, sample selection, audit scope and methodology were discussed. The Exit conference held on 28 August 2023. The Secretary (Financial Reforms), the Commissioner of State tax and other senior officers of the Department attended the meeting. The replies given during the exit conference and at other times have been appropriately included in the relevant paragraphs. Audit observations as discussed in succeeding paragraphs are based on sample selection. Department may carry out similar exercise for remaining cases.

2.2.4 Audit sample

A data-driven approach was adopted for planning, as also to determine the nature and extent of substantive audit. The sample for this SSCA comprised a set of deviations identified through data analysis for Centralised Audit that did not involve field visits; a sample of taxpayers for Detailed Audit that involved field visits and scrutiny of taxpayer's records at departmental premises; and a sample of Charges for evaluating the compliance functions of the same.

There were three distinct parts of this SSCA as under:

(i) Part I- Audit of Charges

Ten Charges¹⁴ with jurisdiction over more than one selected sample of case for Detailed Audit were considered as the sample of Charges for evaluation of their oversight functions.

¹³ Centralised Audit did not involve seeking taxpayer's granular records such as financial statements related ledger accounts, invoices, agreements etc.

¹⁴ Mumbai-LTU-547, Mandvi-504, Mumbai-LTU-515, Malad-East-707, Mumbai-LTU-518, Mumbai-LTU-503, Mumbai-LTU-531, Pune-LTU-509, Pune-LTU-519 and Fort-702.

(ii) Part II – Centralised Audit

The sample for Centralised Audit was selected by identification of high-value or high-risk deviations from rules and inconsistencies between returns through data analysis for evaluation of the adequacy and effectiveness of the scrutiny procedure of the Department. Accordingly, a sample of only 405 deviation cases involving 391 taxpayers was selected for Centralised Audit under this SSCA.

(iii) Part III-Detailed Audit

It was conducted by accessing taxpayers' records through Charges for evaluation of the extent of tax compliance by taxpayers. The sample of taxpayers for Detailed Audit was selected on the basis of risk parameters such as Excess ITC, Tax Liability mismatch, Disproportionate exempted turnover to total turnover and Irregular ITC reversal. The 84 taxpayers selected for Detailed Audit comprised of Large¹⁵, Medium¹⁶ and Small¹⁷ strata taxpayers as well as taxpayers selected randomly.

2.2.5 Audit criteria

The source of audit criteria comprised the provisions contained in the MGST Act, IGST Act and Rules made thereunder. The significant provisions are given as under:

Table 1: Source of criteria

Sl. No.	Subject	Act and Rules
1	Levy and collection	Section 9 of MGST Act
2	Reverse Charge Mechanism	Section 9(3) of MGST Act and Section 5 (3) of IGST Act
3	Availing and utilizing ITC	Sections 16 to 21 under Chapter V of MGST Act ; Rules 36 to 45 under Chapter V of MGST Rules
4	Registrations	Section 22 to 25 of MGST Act ; Rules 8 to 26 of MGST Rules
5	Supplies	Section 7 and 8 of MGST Act ; Schedule I, II and III of MGST Act
6	Place of supply	Section 10-13 of IGST Act
7	Time of Supply	Section 12 to 14 of MGST Act
8	Valuation of supplies	Section 15 of MGST Act; Rules 27-34 of MGST Rules
9	Payment of Tax	Sections 49 to 53 under Chapter X of MGST Act; Rules 85 to 88A under Chapter IX of MGST Rules
10	Filing of GST Returns	Sections 37 to 47 under Chapter IX of MGST Act ; Rules 59 to 68 and 80 to 81 under Chapter VIII, Part B of MGST Rules prescribes format of returns
11	Zero-rated supplies	Section 8 of IGST Act
12	Assessment and Audit functions	Sections 61, 62, 65 and 66 under Chapter XII & XIII of MGST Act; Rules 99 to 102 under Chapter XI of MGST Rules.

¹⁵ First category strata comprising large taxpayers – top two *per cent* of taxpayers based on turnover.

¹⁶ Second category strata comprising medium taxpayers –next eight *per cent* of taxpayers based on turnover.

¹⁷ Third category strata comprising the small tax payer – remaining 90 *per cent* of taxpayers based on turnover.

In addition, the notifications and circulars issued by the Department relating to filing of returns, notifying the effective dates of filing of various returns, extending due dates for filing returns, rates of tax on goods and services, payment of tax, availing and utilizing ITC, scrutiny of returns and oversight of tax compliance and Standard Operating Procedures (SoP) containing instructions to departmental officers on various aspects related to filing returns, scrutiny of returns, cancellation of registrations etc. also formed part of the audit criteria.

2.2.6 Audit findings

The audit findings may be categorized into the following three categories:

- a. Audit of Charges
- b. Centralised Audit
- c. Detailed Audit

2.2.7 Audit of Charges

A Return is a statement of specified particulars relating to the business activity under taken by a taxpayer during a prescribed period. Every taxpayer is legally obligated to furnish a complete and correct return regarding the tax liability for a given period and taxes paid within the stipulated time. In a self-assessment regime, the significance of monitoring return filing by taxpayers acquires greater significance as the returns are the first mode of information about taxpayers and their respective business activities.

2.2.7.1 Cancellation of Registration

Section 29(1) of MGST Act, 2017 stipulates that the proper officer may, either on his own motion or on application filed by registered person or his legal heir cancel the registration having regard to circumstances where the business has been discontinued, change in constitution of business or the taxable person is no longer liable to be registered.

Section 29(2) of the MGST Act, 2017 allows for *suo moto* cancellation of the registration of taxpayer by tax officer on the grounds of contravention of the Acts or Rules by the taxpayer, composition taxpayers not filing return for three consecutive tax periods, normal taxpayers not filing return for continuous period of six months, registered persons not commencing business within six months from date of registration and registration obtained by means of fraud, willful misstatement or suppression of facts.

Rule 22 (1) of MGST Rules, prescribes that where proper officer has reasons to believe that registration of a person is liable to be cancelled under Section 29, he shall issue a notice to such person in FORM GST REG-17, requiring him to show cause, within a period of seven working days, from the date of serving of such notice, as to why his registration should not be cancelled.

Audit called for information¹⁸ from 10 selected Charges for cases of cancellation of registration both, requested by taxpayers and cancelled *suo*

¹⁸ Date of submission of application (REG 16), Date of submission of REG 17, Date of reply to REG 17, Date of Cancellation Order (REG 19) in respect of cancellation of registration.

moto by the Department. The information provided by 10 Charges is tabulated below:

Table 2: Cancellation of registration

Sr. No.	Charge	Division	No. of cancelled cases		Total	Information in respect of cancellation provided
			<i>Suo moto</i>	On application		
1.	Fort-702	Fort	60	45	105	No
2.	Mumbai-LTU-547	Mumbai-LTU-4	1	0	1	No
3.	Mandvi-504	Mandvi	6	14	20	Yes
4.	Mumbai-LTU-515	Mumbai-LTU-2	1	3	4	Yes
5.	Mumbai-LTU-518	Mumbai-LTU-2	2	3	5	Yes
6.	Malad-East-707	Goregaon	125	152	277	No
7.	Mumbai-LTU-503	Mumbai-LTU-1	1	6	7	No
8.	Mumbai-LTU-531	Mumbai-LTU-3	0	0	0	Not Applicable
9.	Pune-LTU-509	Pune-LTU-1	0	0	0	Not Applicable
10.	Pune-LTU-519	Pune-LTU-2	0	0	0	Not Applicable
Total			196	223	419	

Table shows that only three charges provided the requisite information whereas three Charges provided 'Nil' information in regard to cancelled cases of both *suo moto* as well as on application of taxpayer. Four Charges did not provide the requisite information due to which Audit could not derive assurance regarding implementation of above mentioned provisions by the department.

2.2.7.2 Inadequate follow up on non-filing of GSTR 10

Section 45 of MGST Act, stipulates that every registered person who is required to furnish a return under sub-section (1) of section 39 and whose registration has been cancelled shall furnish a final return within three months of effective date of cancellation or date of order of cancellation, whichever is later.

Section 46 of the MGST Act read with rule 68 of the MGST Rules, 2017 requires issuance of a notice in Form GSTR-3A to a registered person who fails to furnish return under section 39 or section 44 or section 45. If the taxpayer still fails to file the final return within 15 days of the receipt of notice, then an assessment order in form ASMT-13 under Section 62 of the MGST Act, 2017 read with Rule 100 of the MGST Rules, 2017 shall have to be issued to determine the liability of the taxpayer under sub-section (5) of Section 29 (i.e., debit ITC equivalent to inputs, and inputs contained in semi-finished and finished goods held in stock or capital goods or the output tax payable on such goods whichever is higher). If the taxpayer files the final return within 30 days from the issue of order ASMT-13, then the said order shall be deemed to have been withdrawn. However, the liability for payment of interest and late fee shall continue.

Information was called for in respect of follow up action by the Department after cancellation of registration. Out of 10, three Charges (Mumbai-LTU-503, Mumbai-LTU-515 and Mumbai-LTU-518) did not provide information in respect of filing of GSTR-10. Three Charges (Mumbai-LTU-531, Pune-LTU-509 and Pune-LTU-519) provided the information about cancellation of registration as 'Nil'. One Charge (Fort-702) provided information regarding action taken by issuing GSTR 3A in 73 cases. Further three Charges (Mumbai-LTU-547, Mandvi-504 and Malad-East-707) have not taken any action after cancellation of registration.

Out of 419 cases of cancellation of registration, in 340 cases taxpayers did not file GSTR-10. Only one Charge Fort-702 under Fort division issued notice (GSTR-3A) (**Appendix-2.2.1**).

Recommendation 1: Department may issue instructions to departmental officers for proper follow up of cancellation of registrations and monitor the action taken for protection of revenue.

2.2.8 Inconsistencies in GST Returns

Audit analyzed GST returns data pertaining to 2017-18 as made available by GSTN. Rule-based deviations and logical inconsistencies between GST returns filed by taxpayers were identified on a set of 13 parameters, which can be broadly categorized into two domains - ITC and Tax payments.

Out of the 13 prescribed GST returns¹⁹, the following basic returns that apply to normal taxpayers were considered for the purpose of identifying deviations, inconsistencies and mismatches between GST returns/data:

- GSTR 1: monthly return furnished by all normal and casual registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.
- GSTR 3B: monthly summary return of outward supplies and input tax credit claimed, along with payment of tax by the taxpayer to be filed by all taxpayers except those specified under Section 39(1) of the Act. This is the return that populates the credit and debits in the Electronic Credit Ledger and debits in Electronic Cash Ledger.
- GSTR 6: monthly return for Input Service Distributors providing the details of their distributed input tax credit and inward supplies.
- GSTR 8: monthly return to be filed by the e-commerce operators, who are required to deduct TCS (Tax collected at source) under GST, introduced in October 2018.

¹⁹ GSTR 1, GSTR 3B, GSTR 4 (taxpayers under the Composition scheme), GSTR 5 (non-resident taxable person), GSTR 5A (Non-resident OIDAR service providers), GSTR 6 (Input service distributor), GSTR 7 (taxpayers deducting TDS), GSTR 8 (E-commerce operator), GSTR 9 (Annual Return), GSTR 10 (Final return), GSTR 11 (person having UIN and claiming a refund), CMP-08, and ITC 04 (Statement to be filed by a principal/job-worker about details of goods sent to/received from a job-worker).

- **GSTR 9:** annual return to be filed by all registered persons other than an Input Service Distributor (ISD), Tax Deductor at Source/Tax Collector at Source, Casual Taxable Person and Non-Resident taxpayer. This document contains the details of all supplies made and received under various tax heads (CGST, SGST and IGST) during the entire year along with turnover and audit details for the same.
- **GSTR 9C:** annual audit form for all taxpayers having a turnover above ₹ 5 crore in a particular financial year. It is basically a reconciliation statement between the annual returns filed in GSTR 9 and the taxpayer's audited Annual Financial Statements (AFS).
- **GSTR 2A:** a system-generated statement of inward supplies for a recipient. It contains the details of all B2B transactions of suppliers declared in their Form GSTR 1/5, ISD details from GSTR 6, details from GSTR 7 and GSTR 8 respectively by the counterparty and import of goods from overseas on bill of entry, as received from ICEGATE Portal of Indian Customs.

2.2.8.1 Centralised audit

The pan-Maharashtra data analysis pertaining to state jurisdiction on the 13 identified parameters and extent of deviations/inconsistencies observed are summarised as under:

Table 3: Summary of audit observation on pan state data analysis

Sl. No.	Parameter	Algorithm used	(₹ in crore)	
			Number of deviations	Amount
1	Mismatch in availing of ITC	ITC available as per GSTR 2A with all its amendments was compared with the ITC availed in GSTR 3B {Table 4A(5)} (accrued on domestic supplies) considering the reversal in Table 4(B) (2) but including the ITC availed in subsequent year 2018-19 from Table 8(C) of GSTR 9.	41	1,882.61
2	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	RCM payments in GSTR 3B Table 6.1(B) was compared with ITC availed in GSTR 9 Table (6C+6D+6F). In cases where GSTR 9 was not available, checks was restricted RCM liability in GSTR3B Table 6.1(B) was compared with GSTR3B Table {4(A)(2) + 4(A) (3)}.	40	165.54
3	Mismatch in availing of ITC under RCM without payment	RCM liability declared in GSTR 9 Table 4G was compared with ITC availed in GSTR 9 Table (6C+6D+6F). In cases where GSTR 9 was not available, RCM liability in GSTR 3B Table 3.1(d) was compared with GSTR 3B {4(A)(2) + 4(A) (3)}.	8	25.04
4	Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR 9C)	Negative figure in GSTR 9C Table 5R.	45	NMV
5	Mismatch in taxable turnover	Negative figure in GSTR 9C Table 7G.	18	NMV

Sl. No.	Parameter	Algorithm used	Number of deviations	Amount
	between Annual Return and Financial statement (Table 7G of GSTR 9C)			
6	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	Negative figure in GSTR 9C Table 9R.	41	214.51
7	Mismatch in ITC availed between Annual Return and Financial Statement (Table 12F of GSTR 9C)	Positive figure in GSTR 9C Table 12F.	36	438.82
8	Reconciliation between ITC declared in Annual Return with expenses in Financial Statement (Table 14T of GSTR 9C)	Positive figure in GSTR 9C Table 14T.	39	4,385.65
9	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	Taxpayers who had not filed GSTR 3B but filed GSTR 1 or where GSTR 2A available, indicating taxpayers had carried the business discharging the tax.	40	67.78
10	Undischarged tax liability	Greater of tax liability between GSTR 1 (Table 4 to 11) and GSTR 9 (Table 4N, 10 & 11) was compared with tax paid details declared in Tables 9 and 14 of GSTR 9. In cases where GSTR 9 was not available, tax paid details declared in Table 3.1 (a) and 3.1(b) in GSTR 3B was compared with GSTR 1 liability. The amendments and advance adjustments declared in GSTR 1 and GSTR 9 were duly considered.	35	1,472.79
11	Non /Short payment of interest	Interest calculated at the rate of 18 <i>per cent</i> on cash portion of tax payments on delayed filing of GSTR 3B vis-à-vis interest declared in GSTR 3B Table 6.1.	50	85.20
12	Composition taxpayers also availing e-commerce facility	E-commerce GSTR 8 became effective from 01.01.2018 when TCS provision became effective. GSTINs declared in GSTR 8 who are also filing GSTR 4 under composition scheme.	9	0.11
13	Stop Filer	Non-furnishing returns (GSTR 1, 3B etc.) for a continuous period of six months.	3	0
		Total	405	8738.05

Based on responses received from the Department, the extent to which each of the 13 parameters translated into compliance deviations is summarized as under:

Table 4: Summary of deficiencies

(₹ in crore)

Audit Dimension	Cases where reply received		Department reply accepted by Audit					
			Data entry errors		Action taken before query		Other valid explanations	
	No.	Amt	No.	Amt	No.	Amt	No.	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Mismatch in availing of ITC	41	1,882.61	8	364.11	0	0	10	334.18
Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	40	165.54	23	128.13	1	1.45	5	13.97
Mismatch in availing of ITC under RCM without payment	8	25.04	3	11.55	0	0	0	0
Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR 9C) ²⁰	45	NMV	5	NMV	1	NMV	25	NMV
Mismatch in taxable turnover between Annual Return and Financial statement (Table 7G of GSTR 9C) ²¹	18	NMV	1	NMV	0	0	11	NMV
Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	41	214.51	4	67.94	3	7.81	11	62.64
Mismatch in ITC availed between Annual Return and Financial Statement (Table 12F of GSTR 9C)	36	438.82	3	25.38	3	35.83	15	174.68
Reconciliation between ITC declared in Annual Return with expenses in Financial Statement (Table 14T of GSTR 9C)	39	4,385.65	2	85.63	0	0	27	3,204.45
Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	40	67.78	1	0.66	1	13.04	10	7.15
Undischarged tax liability	35	1,472.79	13	482.04	0	0	9	762.41
Non/Short payment of interest	50	85.20	0	0	28	56.45	10	11.16
Composition taxpayers also availing e-commerce facility	9	0.11	0	0	0	0	2	NMV
Stop Filers	3	0	0	0	0	0	2	NMV
Total	405	8738.05	63	1,165.44	37	114.58	137	4570.64

²⁰ The dimension is based on turnover. Therefore, tax liability under this dimension was not quantified. Total unreconciled turnover (TO) in Table 5R of GSTR 9C in 45 cases is ₹ 26,262.42 crore out of which in 25 cases involving unreconciled TO of ₹ 21,605.97 crore valid explanation was provided by the Department, in one case involving ₹ 132.43 crore action was taken before Audit query, into two cases involving ₹ 401.91 crore, ASMT 10 was issued. Data entry error was observed in five cases involving ₹ 1,298.40 crore, in three cases of ₹ 703.03 crore department was examining the query, the compliance in nine cases involving ₹ 2,120.67 crore not supported with documentary evidences.

²¹ The dimension is based on taxable turnover. Therefore, tax liability under this dimension was not quantified. Total unreconciled taxable turnover (TTO) in Table 7G of GSTR 9C in 18 cases is ₹ 2,987.11 crore, out of which in 11 cases involving unreconciled TTO of ₹ 1,275.56 crore valid explanation was provided by the Department, in two cases involving ₹ 662.24 crore ASMT 10 was issued, Data entry error was observed in one case involving ₹ 64.94 crore, in one case DRC 07 of ₹ 748.15 crore was issued to the taxpayer, the department was examining the query in one case involving ₹ 78.32 crore. The compliance in two cases involving ₹ 157.89 crore was not supported with documentary evidences.

Accepted by Deptt. including cases where action is yet to be initiated ²²								Total		Deptt. reply not furnished with appropriate documentary evidence		Deptt. Stated they are examining the AQ	
Recovered		ASMT-10 ²³		SCN issued DRC(01/01A/07)		Under correspondence with taxpayer							
No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No	Amt.	No	Amt.	No	Amt.
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
0	0	1	21.95	5	383.32	5	294.73	11	700.00	3	75.50	9	408.84
0	0	1	1.27	5	4.74	0	0	6	6.01	3	13.69	2	2.27
0	0	1	4.65	2	7.93	0	0	3	12.58	0	0	2	0.90
0	0	2	NMV	0	0	0	0	2	NMV	9	NMV	3	NMV
0	0	2	NMV	1	NMV	0	0	3	NMV	2	NMV	1	NMV
4	11.58	1	3.29	3	4.05	7	20.62	15	39.54	5	30.76	3	5.82
0	0	1	5.24	1	47.54	4	42.23	6	95.01	7	88.95	2	18.98
0	0	1	71.25	1	0.47	1	44.10	3	115.82	2	298.56	5	681.19
1	0.13	1	0.45	14	28.74	6	10.02	22	39.34	5	7.35	1	0.26
2	2.03	3	89.84	0	0	2	39.31	7	131.18	1	1.67	5	95.48
1	0.49	0	0	6	7.67	3	8.14	10	16.30	0	0	2	1.29
1	0.006	0	0	2	0.11	3	NMV	6	0.11	0	0	1	NMV
0	0	0	0	0	0	0	0	0	0	1	NMV	0	0
9	14.24	14	197.94	40	484.57	31	459.15	94	1,155.89	38	516.48	36	1215.03

Summary of Centralised Audit

Audit noticed deviations from the provisions of the Act in 94 cases (Col. No. 10, 12, 14, 16) involving a mismatch of tax of ₹ 1,155.89 crore (Col. No. 11, 13, 15 and 17) constituting 23.21 *per cent* of the 405 inconsistencies/ mismatches in data, for which the Department provided responses. Relatively higher rates of deviations were noticed in risk parameters such as mismatch in availing of ITC, undischarged tax liability, Reconciliation between ITC declared in Annual Return with expenses in Financial Statement, Mismatch in ITC availed between Annual Return and Financial Statement etc.

In 237 cases (Col. No. 4, 6 and 8), constituting 58.52 *per cent*, where the Department's reply was acceptable to Audit, data entry errors by taxpayers comprised 63 cases (Col. No. 4) involving amount of ₹ 1,165.44 crore (Col. No. 5), the Department had proactively taken action in 37 cases (Col. No. 6) involving amount of ₹ 114.58 crore (Col. No. 7) and 137 cases (Col. No. 8) involving amount of ₹ 4,570.64 crore (Col. No. 9) had other valid explanations.

In 36 cases (Col. No. 22), constituting 8.88 *per cent*, the Department stated that it was examining the underlying deviation of ₹ 1,215.03 crore (Col. No. 23). In the remaining 38 cases (Col. No. 20) constituting 9.38 *per cent*

²² The amount in above Table under 'Recovered' and 'SCN issued' category is as per recoveries made and amount of SCN issued by the Department irrespective of the amount pointed out by Audit.

²³ Notice for intimating discrepancies issued in Form ASMT 10 after scrutiny of returns.

involving amount of ₹ 516.48 crore (Col. No. 21), though the Department did not accept the deviations pointed out by Audit, however, its contention was not supported by evidence and was thus, not amenable to verification by Audit.

Top case for each dimension of Centralized audit (for compliance deviation pertaining to cases of recovery, ASMT 10, SCN issued and under correspondence with taxpayer) is tabled below:

Table 5: Top case for each dimension (for compliance deviation)

(₹ in crore)

Sl. No.	Dimension	GSTIN of the taxpayer	Jurisdiction	Mismatch	Action taken
1	Mismatch in availing of ITC	2XXXXXXXXXXXXXXW	Pune-LTU-1	310.00	DRC-01 issued
2	Mismatch in availment of ITC under Reverse Charge Mechanism (RCM) than tax paid	2XXXXXXXXXXXXXXG	Mazgaon	2.52	DRC-07 ²⁴ issued
3	Mismatch in availment of ITC under Reverse charge mechanism (RCM) without payment	2XXXXXXXXXXXXXXH	Mumbai-LTU-1	7.93	DRC-07 issued
4	Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR 9C)	2XXXXXXXXXXXXXX2	Sakinaka	NMV	ASMT-10 issued
5	Mismatch in taxable turnover between Annual Return and Financial statement (Table 7G of GSTR 9C)	2XXXXXXXXXXXXXXU	Mumbai-LTU-3	NMV	SCN issued
6	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXXXH	Mumbai-LTU-2	10.62	Recovery
7	Mismatch in ITC availed between Annual Return and Financial Statement (Table 12F of GSTR 9C)	2XXXXXXXXXXXXXXF	Mumbai-LTU-2	47.54	DRC-01 issued
8	Reconciliation between ITC declared in Annual Return with expenses in Financial Statement (Table 14T of GSTR 9C)	2XXXXXXXXXXXXXXY	Mumbai-LTU-2	71.25	ASMT-10 issued
9	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXX6	Thane City	17.78	DRC-07 issued
10	Undischarged tax liability	2XXXXXXXXXXXXXX2	Mumbai-LTU-4	48.05	ASMT-10 issued
11	Non/Short payment of interest	2XXXXXXXXXXXXXXM	Aurangabad	5.28	Under correspondence with taxpayer
12	Composition taxpayers also availing e-commerce facility	2XXXXXXXXXXXXXXT	Thane city	0.09	DRC-07 issued

²⁴ Notice for Demand and Recovery issued in Form DRC 07 (Demand & Recovery Forms).

Illustrative cases are discussed below:

(i) Dimension –Mismatch in availing of ITC

GSTR 2A is a purchase related dynamic tax return that is automatically generated for each business by the GST portal, whereas GSTR 3B is a monthly return in which summary of outward supplies along with ITC declared and payment of tax are self-declared by the taxpayer.

To analyze the veracity of ITC utilization, relevant data were extracted from GSTR 3B and GSTR 2A for the year 2017-18 and the ITC paid as per suppliers' details were matched with the ITC credit availed by the taxpayer. The methodology adopted was to compare the ITC available as per GSTR 2A with all its amendments and the ITC availed in GSTR 3B in Table 4A (5)²⁵ considering the reversals in Table 4B (2)²⁶ but including the ITC availed in the subsequent year 2018-19 from Table 8C of GSTR 9.

Audit observed that in case of a taxpayer under Pune-LTU-1 Division, the ITC available as per GSTR 2A was ₹ 118.17 crore and the ITC availed in GSTR 3B was ₹ 134.04 crore (Table 4A (5) of GSTR 3B was ₹ 131.50 crore and ₹ 2.54 crore in Table 8C of GSTR 9). This resulted in mismatch of ITC availed amounting to ₹ 15.87 crore, which was communicated to the Department (May 2022).

The Department replied (October 2023) that DRC-01 (September 2023) was issued for ₹ 310 crore to the taxpayer. Further progress in this regard is awaited (June 2024).

(ii) Dimension - Mismatch in availing of ITC under RCM

As per the Reverse Charge Mechanism (RCM) the liability to pay tax is fixed on the recipient of supply of goods or services instead of the supplier or provider in respect of certain categories of goods or services or both under Section 9(3) or Section 9(4) of the MGST Act, 2017 and under sub-section (3) or sub-section (4) of Section 5 of the IGST Act, 2017.

To analyse the veracity of ITC availed on tax paid under RCM for the year 2017-18, the datasets pertaining to GSTR 3B and annual return GSTR 9 were compared to check whether the ITC availed under RCM was restricted to the extent of tax paid. The methodology adopted was to compare the RCM payments in GSTR 3B Table 3.1(d)²⁷ with ITC availed in GSTR 9 Table 6C²⁸, 6D²⁹ and 6F³⁰. In cases where GSTR 9 was not available, the check was restricted within GSTR 3B where the tax discharged part in GSTR 3B Table 3.1(d) was compared with the ITC availing part of R3B 4A (2)³¹ and 4A (3)³².

Audit observed that in case of a taxpayer under Mazgaon Division, the ITC available in Table 3.1(d) of GSTR 3B was ₹ seven thousand and the ITC

²⁵ All other eligible ITC

²⁶ Other ITC reversed.

²⁷ Inward supplies (liable to reverse charge).

²⁸ Inward supplies received from unregistered persons liable to reverse charge.

²⁹ Inward supplies received from registered persons liable to reverse charge.

³⁰ Import of services.

³¹ Import of services.

³² Inward supplies (liable to reverse charge).

availed in GSTR 9 was ₹ 1.09 crore (including Table 6(C) ₹ Nil, 6(D) ₹ seven thousand and 6(F) ₹ 1.09 crore of GSTR 9) resulting in mismatch of ITC amounting to ₹ 1.09 crore, which was communicated to the Department (April 2022).

The Department replied (August 2023) that DRC-07 was issued (June 2022) for ₹ 2.52 crore including interest and penalty.

(iii) Dimension - Mismatch in availing of ITC under RCM without payment

The extent of availing of ITC under RCM for the year 2017-18 without discharging equivalent tax liability or, in other words, short payment of tax under RCM was analysed by comparing the datasets pertaining to GSTR 3B and annual return GSTR 9 to check whether the tax has been discharged fully on the activities/transactions under RCM. In cases where GSTR 9 was filed, the RCM liability in Table 4G³³ was compared with ITC availed in Table 6C, 6D and 6F. In cases, where GSTR 9 was not available, RCM liability in GSTR 3B Table 3.1(d)³⁴ was compared with GSTR 3B 4(A) (2)³⁵ + 4A (3)³⁶.

Audit observed that in case of taxpayer under Mumbai-LTU-1 Division, the RCM liability in Table 4G of GSTR 9 was ₹ 0.04 crore and the ITC availed in Table (6C+6D+6F) of GSTR 9 was ₹ 1.18 crore. This resulted in mismatch of ITC under RCM without payment of tax amounting to ₹ 1.14 crore, which was communicated to the Department (April 2022).

The Department replied (September 2022) that DRC-07 for ₹ 7.93 crore including interest and penalty was issued in July 2022.

Dimension of Mismatch with Annual Financial Statements (AFS)

The certified reconciliation statement submitted by the taxpayer as required under rule 80(3) of MGST Rules in Form GSTR 9C for the year 2017-18 was analysed to review the extent of identified mismatch in turnover reported in the Annual Return *vis-à-vis* the AFS. The unreconciled amount in cases, where the turnover declared in Annual Return is less than the financial statement indicates non-reporting, under-reporting, short-reporting, omission, error in reporting of supplies leading to evasion or short payment of tax. It could also be a case of non-reporting of both taxable and exempted supplies.

(iv) Dimension - Mismatch in turnover between Annual Return and Annual Financial Statements (Table 5R of GSTR 9C)

Table 5 of GSTR 9C is reconciliation of turnover declared in audited AFS with turnover declared in annual turnover (GSTR 9). Column 5R of this table captures the unreconciled turnover between the annual return GSTR 9, and that declared in the AFS for the year after the requisite adjustments.

Audit query was issued on un-reconciled turnover of ₹ 224.05 crore in Table 5R of GSTR 9C (tax amount is not quantified) in respect of taxpayer under Sakinaka Division and communicated to the Department (April 2022).

³³ Inward supplies on which tax is to be paid on reverse charge basis.

³⁴ Inward supplies (liable to reverse charge).

³⁵ Import of services.

³⁶ Inward supplies liable to reverse charge other than Import of Goods and Services.

The Department replied (September 2022) that notice in ASMT-10 was issued (June 2022). Further progress in this regard was awaited (June 2024).

(v) Dimension - Mismatch in taxable turnover between Annual Return and Annual Financial statement (Table 7G of GSTR 9C)

Table 7 of GSTR 9C is the reconciliation of taxable turnover. Column 7G of this table captures the unreconciled taxable turnover between the annual return GSTR 9 and that declared in the AFS for the year after the requisite adjustments.

Audit query was issued on un-reconciled turnover of ₹ 1,102.79 crore in Table 7G of GSTR 9C (tax amount is not quantified) in respect of taxpayer under Mumbai-LTU-3 Division and communicated to the Department (June 2022).

The Department replied (January 2024) that DRC-07 was issued for ₹ 748.15 crore to the taxpayer in December 2023.

(vi) Dimension - Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)

The certified reconciliation statement submitted by the taxpayer, as required under rule 80(3) of CGST/SGST Rules in form GSTR 9C for the year 2017-18, was analysed at data level to review the extent of identified mismatch in tax paid between the Annual Return and the books of account. Table 9 of GSTR 9C attempts to reconcile the tax paid by segregating the turnover rate-wise and comparing it with the tax discharged as per annual return. The unreconciled amounts could potentially indicate tax levied at incorrect rates, incorrect depiction of taxable turnover as exempt or *vice-versa* or incorrect levy of MGST/IGST. There can also be situations, wherein supplies/tax declared are reduced through amendments (net of debit notes/credit notes) in respect of the 2017-18 transactions carried out in the subsequent year from April 2018 to September 2018. Consequential interest payments - both short payments and payments under incorrect heads - also need to be examined in this regard.

Unreconciled payment of tax declared in Table 9R of GSTR 9C, amounting to ₹ 8.01 crore in case of the taxpayer under Mumbai-LTU-2 Division was communicated to the Department (April 2022).

The Department replied (August 2023) that, the taxpayer has paid the dues of ₹ 10.62 crore including interest vide DRC-03 (June 2022 and December 2022).

(vii) Dimension - Mismatch in ITC availed between Annual Return and Annual Financial Statement (Table 12F of GSTR 9C)

Table 12 of GSTR 9C reconciles ITC declared in GSTR 9 with ITC availed as per audited AFS or books of accounts Column 12F of this table deals with unreconciled ITC.

The certified reconciliation statement submitted by the taxpayer as required under the rule 80(3) of MGST Rules in Form GSTR 9C for the year 2017-18 was analysed at data level to review the extent of identified mismatch in ITC declared in the Annual Return with the AFS.

Unreconciled ITC of ₹ 9.34 crore declared in Table 12F of GSTR 9C, being ITC availed in GST returns in excess of eligible ITC based on AFS, in case of the taxpayer under Mumbai-LTU-2 Division was communicated to the Department (April 2022).

The Department replied (August 2023) that DRC-01A had been issued for ₹ 47.54 crore in August 2023. Further progress in this regard was awaited (June 2024).

(viii) Dimension - Reconciliation between ITC declared in Annual Return with expenses in Annual Financial Statement (Table 14T of GSTR 9C)

Table 14 of GSTR 9C reconciles ITC declared in GSTR 9 with ITC availed on expenses as per audited AFS. Column 14T of this table deals with unreconciled ITC.

The certified reconciliation statement submitted by the taxpayer as required under rule 80(3) of MGST Rules in Form GSTR 9C for the year 2017-18 was analysed at data level to review the extent of identified mismatch in ITC declared in the Annual Return with the expenses reported in the AFS.

Unreconciled ITC of ₹ 71.25 crore declared in Table 14T of GSTR 9C, being ITC availed in GST returns in excess of eligible ITC based on expenses reported in AFS, in case of the taxpayer under Mumbai-LTU-2 Division, was communicated to the Department (April 2022).

The Department replied (September 2022) that ASMT-10 had been issued. Further progress in this regard was awaited (June 2024).

(ix) Cases where GSTR 3B are not filed but GSTR 1 or GSTR 2A available

The availability of GSTR 1 and 2A and non-filing of GSTR 3B indicates that the taxpayers had undertaken/carried on the business during the period but have not discharged their tax liability.

Audit observed that in case of a taxpayer under Thane City Division had not filed GSTR 3B in 2017-18. The non-filing of the GSTR 3B and consequent non-discharge of tax liability of ₹ 8.32 crore as per GSTR 1 was communicated to the Department (April 2022).

The Department replied (January 2024) that registration of the taxpayer was cancelled in December 2019 and DRC-07 was issued for ₹ 17.78 crore in December 2023. Further progress in this regard was awaited (June 2024).

(x) Dimension - Undischarged tax liability

GSTR 1 depicts the monthly details of outward supplies of Goods or Services. These details also assessed by the taxpayer and mentioned in annual return GSTR 9 in the relevant columns. Further, taxable value and tax paid thereof also shown in GSTR 3B.

To analyse the undischarged tax liability, relevant data were extracted from GSTR 1 and GSTR 9 for the year 2017-18 and the tax payable in these returns was compared with the tax paid as declared in GSTR 9. The amendments and

advance adjustments declared in GSTR 1 and GSTR 9 were also considered for this purpose.

For the algorithm, Tables 4 to 11 of GSTR 1 and Tables 4N, 10 and 11 of GSTR 9 were considered. The greater of the tax liability between GSTR 1 and GSTR 9 was compared with the tax paid declared in Tables 9 and 14 of GSTR 9 to identify the short payment of tax. In the case of GSTR 3B, Tables 3.1(a)³⁷ and 3.1(b)³⁸ were taken into account.

Audit observed that in case of taxpayer under Mumbai-LTU-4 Division, the tax payable declared in Table 4N, 10 and 11 of GSTR 9 was ₹ 546.25 crore and the tax paid declared in Table 9 and 14 of GSTR 9 was ₹ 498.20 crore. This resulted in mismatch of tax liability and tax paid of GSTR 9 amounting to ₹ 48.05 crore, which was communicated to the Department (April 2022).

The Department replied (February 2023) that ASMT-10 had been issued in January 2023. Further progress in this regard was awaited (June 2024).

(xi) Dimension – Non/Short payment of interest

Section 50 of the MGST Act stipulates that every person liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay interest at the rate notified.

The extent of short payment of interest on account of delayed remittance of tax was identified using the tax paid details in GSTR 3B and the date of filing of the GSTR 3B. Only the net tax liability (cash component) had been considered to work out the interest payable.

Audit observed that in case of taxpayer under Aurangabad Division, wherein the returns (GSTR 3B) pertaining to the months of July 2017 to March 2018 involved tax liability amounting to ₹ 33.82 crore were filed after a delay of 190 days to 390 days. However, interest on delayed filing of returns has not paid by the taxpayer. This resulted in non-payment of interest amounting to ₹ 5.28 crore, which was communicated to the Department (April 2023).

The Department replied (July 2023) that demand of ₹ 3.78 crore has been made through ADT 02 in May 2023. Further progress in this regard was awaited (June 2024).

2.2.8.2 Analysis of causative factors- Centralised Audit

Considering the Department's response to 405 cases about data deviations/inconsistencies/mismatches the factors that caused the data deviation /mismatches are as follows:

I. Cases accepted or action initiated by the Department

Out of the 405 deviations summarized in **Table 4** above, the Department had accepted the audit observations or initiated examination in 94 cases with tax effect/mismatch amount of ₹ 1,155.89 crore (**Appendix 2.2.2**). Out of these cases, the Department had recovered ₹ 14.24 crore in nine cases, issued SCN

³⁷ Outward taxable supplies (other than zero rated, nil rated and exempted).

³⁸ Outward taxable supplies (Zero rated).

in 40 cases for ₹ 484.57 crore, issued notice conveying discrepancies to the taxpayer in Form ASMT 10 in 14 cases for ₹ 197.94 crore and was in correspondence with the respective taxpayers in 31 cases involving tax effect of ₹ 459.15 crore.

One case is illustrated below:

Audit observed that in case of taxpayer under Mumbai-LTU-2 Division, the ITC available as per GSTR 2A was ₹ 296.71 crore and the ITC availed in GSTR 3B was ₹ 465.26 crore. This resulted in mismatch of ITC availed amounting to ₹ 168.55 crore, which was communicated to the Department (April 2022).

The Department replied (September 2022) that notice in ADT 01 (December 2020) for conducting Audit was issued to the taxpayer. The Department further stated (June 2024) that ADT 02 was issued (June 2023) for tax liability amounting to ₹ 171.33 crore which included audit observation in respect of excess availment of ITC.

II. Action taken before issue of Audit Queries

As summarized in **Table 4** above, the Department had already taken action in 37 cases involving amount of ₹ 114.58 crore, constituting 9.13 *per cent* of the 405 responses received.

III. Data entry errors by taxpayers

The data entry errors constituted 15.55 *per cent* (63 cases involving amount of ₹ 1,165.42 crore) of the total responses received. These data entry errors did not have any revenue implication. The list of such data entry errors are indicated in (**Appendix 2.2.3**).

A case is being illustrated below:

Audit observed that in case of taxpayer under Raigad Division, the ITC available as per GSTR 2A was ₹ 350.87 crore and the ITC availed ₹ 490.07 crore (Table 4A (5) of GSTR 3B was ₹ 440.21 crore and ₹ 49.86 crore in Table 8C of GSTR 9). This resulted in mismatch of ITC availed amounting to ₹ 139.20 crore, which was communicated to the Department (April 2022).

The Department replied (June 2022) that the taxpayer has wrongly shown import IGST ITC of ₹ 146.72 crore in Table 4A5 as 'All other ITC' instead of Table 4A1 as 'Import of Goods' in the GSTR 3B filed. The taxpayer has shown ITC claimed from import of goods in the Table 8G of GSTR 9 which is of ₹ 386.08 crore. Hence the difference is due to wrongly shown import ITC as All other ITC instead of ITC on import of Goods in the GSTR 3B filed.

Recommendation 2: Department needs to develop a robust system to conduct a regular data analytics exercise on GST return data to find out rule based devolution and logical inconsistencies.

Recommendation 3: The Department may take up the matter with the GST Council to insert adequate validation control in the GST Portal to curb data entry errors, enhance taxpayers compliance and facilitate better scrutiny.

2.2.9 Detailed Audit

In a self-assessment regime, the onus of compliance with law is on the taxpayer. The role of the Department is to establish and maintain an efficient tax administration mechanism to provide oversight. With finite level of resources, for an effective tax administration, to ensure compliance with law and collection of revenue, an efficient governance mechanism is essential. An IT driven compliance model enables maintaining a non-discretionary regime of governance on scale and facilitates a targeted approach to enforce compliance.

From an external audit perspective, Audit also focused on a data-driven risk-based approach. Thus, apart from identifying inconsistencies/deviations in GST returns through pan-Maharashtra data analysis, a detailed audit of GST returns was also conducted as a part of this SSCA. A risk-based sample of 84 taxpayers was selected for this part of the review. The methodology adopted was to initially conduct a desk review of GST returns and AFS filed by the taxpayers as part of the GSTR 9C and other records available in the back-end system to identify potential risk areas, inconsistencies/deviations and red flags. Desk review was carried out in field audit office. Based on desk review results, a detailed audit was conducted in field formations by requisitioning corresponding granular records of taxpayers such as financial ledgers, invoices *etc* to identify causative factors of the identified risks and to evaluate compliance by taxpayers.

Detailed audit involved a desk review of GST returns and other basic records to identify risks and red flags, which were followed up by field audit to identify the extent of non-compliance by taxpayers and action taken by the field formations. Non-compliance by taxpayers at various stages ultimately impacts the veracity of returns filed, utilisation of ITC and discharge of tax payments.

Audit findings relating to GST return filed by a sample of 84 taxpayers disclosed that, Non/Short payment of interest on Late Filing of GSTR 3B, Mismatch in availing of ITC between GSTR 9 and GSTR 2A, between GST Returns and AFS, Non/Short reversal of ITC in respect of Exempted Goods/Services Mismatch in Turnover GSTR 9C and AFS, Mismatch in tax liability between GSTR 3B, GSTR 9 with GSTR 1, Mismatch between GSTR 9 and AFS and Mismatch in tax paid under RCM are brought out below:

2.2.9.1 Scope limitation (non-production of records)

During the desk review of taxpayers' records available in the back-end system, audit identified the risks related to excess ITC and tax liability mismatches for detailed examination. On the ITC dimension, the mismatches were identified by comparing with GSTR 9 and GSTR 2A and the declarations made in Table 12 and 14 of GSTR 9C. On the tax liability dimension, the mismatches were identified by comparing GSTR 3B with GSTR 1 and GSTR 9 and the declarations in Table 5, Table 7 and Table 9 of GSTR 9C. However, out of 84 sampled cases of 30 Divisions, 17 divisions did not produce corresponding granular records in 37 cases out of 62 cases pertaining to these divisions such as the invoices *etc.* required for examining the causative factors for mismatches of ITC and tax liability. Audit requisitioned these granular records

of the taxpayers through the respective Charges. The case-wise listing of non-production is given in **Appendix 2.2.4**. The jurisdiction-wise non-production of records is summarized as under.

Table 6: Non-production of records by 17 divisions

Jurisdictional Division	Sample	Number of cases where records were not provided
Aurangabad	2	1
Bandra	2	1
Fort	4	3
Mandvi	2	2
Mazgaon	7	2
Mumbai-LTU-1	8	6
Mumbai-LTU-3	6	1
Mumbai-LTU-4	5	1
Nanded	1	1
Nashik	3	2
Pune East	2	2
Pune-LTU-1	2	2
Pune-LTU-2	2	2
Pune South	3	4
Pune West	3	3
Raigad	6	1
Santacruz	4	3
Total	62	37

Due to non-production of records, audit could not correlate the returns with the corresponding financial ledgers and was unable to work out the accurate evasion of tax.

2.2.9.2 Non-payment of interest on late filing of GSTR 3B

As per section 50 of the MGST Act, (1) every person who is liable to pay tax in accordance with the provisions of this Act or the rules made there under, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen *per cent* as may be notified by the Government on the recommendations of the Council provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under Section 73 or Section 74 in respect of the said period, shall be payable on that portion of the tax which is paid by debiting the electronic cash ledger.

The extent of short payment of interest on account of delayed remittance of tax was identified using the tax paid details in GSTR 3B and the date of filing of the GSTR 3B. Only the net tax liability (cash component) had been considered to work out the interest payable.

Audit observed that three taxpayers did not pay interest amount to ₹ 0.32 crore on late filing of GSTR 3B (**Appendix 2.2.5**).

On this being pointed out between (September 2022 and October 2022), in one case³⁹, the Department stated (August 2023) that the amount (₹ 0.19 crore) was paid through DRC-03. In one case⁴⁰, the Department stated (September 2022) that as per notification No. 23/2017, dated 17 August 2017 as amended by notification No. 24/2017 dated 21 August 2017 taxpayer was eligible to file GSTR 3B return for the extended dates *i.e.* by 28 August 2017.

The reply is not acceptable as the notification also required the taxpayer to file TRAN 1 on or before 25 August 2017 and the TRAN 1 was filed by the taxpayer on 27 December 2017, hence, interest is attracted on late filing of GSTR 3B. In one case⁴¹, the Department stated (October 2022) the reply will be submitted in due course.

One case is illustrated below:

Audit observed that the taxpayer of Mumbai-LTU-521 Charge under Mumbai-LTU-2 Division had filed GSTR 3B for the months of July 2017, August 2017, September 2017, November 2017, February 2018 and March 2018 with delay of 196 days to 400 days, thus attracting interest amounting to ₹ 0.19 crore which was not paid.

On this being pointed out (October 2022), the Department stated (August 2023) that the interest of ₹ 0.19 crore had been paid through DRC-03 by the taxpayer (January 2023).

2.2.9.3 Mismatch in availing of ITC between GSTR 9 and GSTR 2A

As per Section 16(1) of MGST Act, every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in Section 49, be entitled to take credit of input tax charged on any supply of Goods and Services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the Electronic Credit Ledger of such person.

To check whether the ITC paid as per supplier's details matched with the ITC credit availed by the taxpayer, ITC available in GSTR 2A was compared with ITC availed in GSTR 9.

It was observed that in 16 cases, there was mismatch of ₹ 26.63 crore between ITC availed as per GSTR 9 and ITC available as per GSTR 2A (**Appendix 2.2.6**).

On this being pointed out (May 2022 to October 2022), in one case⁴², the Department stated that ADT-02 was issued (August 2023), however details of ADT-02 was awaited. In two cases⁴³, ASMT-10 was issued (October 2022 and August 2022). In two cases⁴⁴, DRC-07 was issued (October 2022 and

³⁹ Mumbai-LTU-521 charge under Mumbai-LTU-2 Division.

⁴⁰ Mumbai-LTU-541 charge under Mumbai-LTU-4 Division.

⁴¹ Vadgaon-Sheri-707 charge under Pune South Division.

⁴² Mumbai-LTU-521 charge under Mumbai-LTU-2 Division.

⁴³ Karjat-701 charge under Nashik Division and Fort-702 charge under Fort division.

⁴⁴ Mumbai-LTU-540 charge under Mumbai-LTU-4 and Sanpada-506 charges under Raigad Division.

July 2022). In one case⁴⁵, the Department stated (December 2022) that the case was transferred to investigation branch.

In another case⁴⁶, the Department furnished (March 2023) the copy of compliance submitted by the taxpayer who stated that there is no excess ITC as per Table 8A of GSTR 9. However, comment of the Charge is awaited (June 2024).

In three⁴⁷ cases, the Department submitted interim compliance such as sought more time for submission of compliance (August 2023). In six cases⁴⁸, the reply of the Department is awaited (June 2024).

One case is illustrated below:

The taxpayer of Mumbai-LTU-503 Charge under Mumbai-LTU-1 Division had filed GSTR 9. As per the returns, the ITC available was ₹ 26.85 crore (Table 6B ₹ 14.90 crore - Table 7H of ₹ 2.41 crore + Table 8C ₹ 14.36 crore). However, the ITC available as per GSTR 2A was ₹ 14.46 crore which resulted in mismatch amounting to ₹ 12.39 crore.

On this being pointed out (October 2022), the Department stated (December 2022) that the case is transferred to investigation branch and after completion of investigation proceedings, Investigation report will be communicated. Further progress is awaited (June 2024).

2.2.9.4 Non/short reversal of ITC in respect of exempted Goods/Services

As per Rule 42 of MGST Rules, the input tax credit in respect of inputs or input services, which attract the provisions of sub-section (1) or sub-section (2) of section 17, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, shall be attributed to the purposes of business or for effecting taxable supplies in the prescribed manner.

Audit observed that in case of three taxpayers there was short reversal of ITC amounting to ₹ 8.02 crore on account of reversal of ITC for the declaration of exempted supplies in GSTR 9 (**Appendix 2.2.7**).

On this being pointed out (October 2022), in one case⁴⁹, the Department stated (December 2022) that DRC-07 was issued.

In one case⁵⁰, the Department stated (August 2023) that exempt turnover in 2017-18 is for interest income. For the purpose of Rule 42 interest income is not considered as exempt in terms of explanation inserted vide notification No.3/2018, dated 23/01/2018.

⁴⁵ Mumbai-LTU-503 charge under Mumbai-LTU-1 Division.

⁴⁶ Mumbai-LTU-514 charge under Mumbai-LTU-2 Division.

⁴⁷ Delisle-Road-603 charge under Mazgaon Division, Mandvi-504 charge under Mandvi Division and Mumbai-LTU-503 charge under Mumbai-LTU-1 Division.

⁴⁸ Charges are Khamgaon-602 under Amravati Division, Sillod-701 under Aurangabad Division, Bhosari-501 under Pune East Division, Pune-LTU-501 under Pune-LTU-1 Division, Bibvewadi-502 under Pune North Division and Kothrud -503 under Pune South Division.

⁴⁹ Parel-702 charge under Mazgaon Division .

⁵⁰ Vidyanagari-701 charge under Santacruz Division.

The reply is not acceptable as the explanation in notification is applicable to banking company or a financial institution.

In another case⁵¹, the Department attached (February 2023) the compliance of the taxpayer, however, comment of the Charge with appropriate documentary evidence is awaited.

2.2.9.5 Mismatch in turnover between GSTR 9C and Annual Financial Statement
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Table 5 of GSTR 9C is reconciliation of turnover declared in audited AFS with turnover declared in annual turnover (GSTR 9). Column 5R of this table captures the unreconciled turnover between the annual return GSTR 9, and that declared in the AFS for the year after the requisite adjustments.

The certified reconciliation statement submitted by the taxpayer as required under rule 80(3) of MGST Rules in Form GSTR 9C for the year 2017-18 was analysed to review the extent of identified mismatch in turnover reported in the Annual Return *vis-à-vis* the AFS. The unreconciled amount in cases, where the turnover declared in Annual Return is less than the AFS indicates, non-reporting, under-reporting, short-reporting, omission, error in reporting of supplies leading to evasion or short payment of tax. It could also be a case of non-reporting of both taxable and exempted supplies.

To derive assurance from the returns and the AFS, Table 5A of GSTR 9C was compared with the turnover in AFS.

Audit observed that in four cases, there was mismatch between turnover declared in Table 5A of GSTR 9C and turnover as per AFS (**Appendix 2.2.8**).

On this being pointed out (July 2022 to October 2022), in two cases⁵², the Department stated (October 2022 and December 2022) that the action shall be taken after intervention of Economic Intelligence Unit (EIU). In two cases⁵³, the reply was awaited (June 2024).

One case is illustrated below:

The taxpayer of Mandvi-601 Charge under Mandvi Division had declared an amount of ₹ 3.58 crore in Table 5A of GSTR 9C that did not match with the amount of ₹ 3.89 crore shown in AFS resulting in mismatch of turnover ₹ 0.31 crore.

On this being pointed out (August 2022) the Department stated (December 2022) that as the procedure laid down, the EIU selects cases based on certain parameters and monetary criterion. As this case was not selected by EIU, therefore this office is not in position to take action in this case on its own.

The reply is not acceptable as Charge is required to take action on all cases of irregularities came to the notice of the Department.

⁵¹ Mazgaon-702 under Mazgaon Division.

⁵² Mandvi-601 charge under Mandvi Division and Karvenagar-503 charge under Pune West Division.

⁵³ Kalbadevi-612 charge under Fort Division and Bibvewadi-502 charge under Pune-North Division.

2.2.9.6 Mismatch between tax liability in GSTR 1 or GSTR 9 with tax paid in GSTR 9 or GSTR 3B

GSTR 1 depicts the monthly details of outward supplies of Goods or Services. These details are also assessed by the taxpayer and mentioned in annual return GSTR 9 in the relevant columns. Further, taxable value and tax paid thereof are also shown in GSTR 3B.

To analyse the undercharged tax liability, relevant data were extracted from GSTR 1 and GSTR 9 for the year 2017-18 and the tax payable in these returns was compared with the tax paid as declared in GSTR 9 or GSTR 3B.

The greater of the tax liability between GSTR 1 and GSTR 9 was compared with the tax paid declared in GSTR 9 or GSTR 3B to identify the short payment of tax.

Audit observed that in case of a taxpayer of Belapur-501 Charge under Raigad Division had shown supplies in their GSTR 1 for 2017-18 having tax liability of ₹ 0.77 crore and tax liability as per GSTR 9 of ₹ 1.01 crore while tax discharged as per GSTR 9 was ₹ 0.72 crore. Tax liability as per GSTR 9 is greater than tax paid as per GSTR 9. Thus, there was a mismatch in tax liability of ₹ 0.29 crore.

On this being pointed out (October 2022) the Department stated (December 2022) that Audit of taxpayer was conducted and ADT-02 was issued to the taxpayer (October 2022) for ₹ 0.23 crore. The amount was paid by the taxpayer through DRC-03 (November 2022).

2.2.9.7 Mismatch between turnover in GSTR 9 and in Annual Financial Statement

The certified reconciliation statement submitted by the taxpayer as required under Rule 80(3) of MGST Rules in form GSTR 9C for the year 2017-18 was analysed at data level to review the extent of identified mismatch in turnover reported in the Annual Return vis-à-vis the Financial Statements. Table 5R of the form 9C captures the unreconciled turnover between the annual return GSTR 9, and that declared in the Financial Statements for the year after the requisite adjustments.

The unreconciled amount in cases where the turnover declared in GSTR 9 is less than the AFS indicates non-reporting, under-reporting, short-reporting, omission, error in reporting of supplies leading to evasion or short payment of tax. It could also be a case of non-reporting of both taxable and exempted supplies.

The turnover in the above returns was matched with the Annual Return submitted by the taxpayer in GSTR 9/9C and the mismatches are highlighted.

It was observed that in six cases, there was mismatch of ₹ 230.74 crore between turnover as per GSTR 9 and the turnover as per AFS (Appendix-2.2.9).

On this being pointed out (July to October 2022) the Department in two cases⁵⁴, stated (October 2022) that the Audit query will be verified and action will be intimated. In the remaining four cases⁵⁵, reply of the Department is awaited (June 2024).

One case is illustrated below:

The taxpayer in Pune-LTU-501 Charge under Pune-LTU-1 Division during 2017-18 had shown turnover of ₹ 59.04 crore in GSTR 9, while turnover as per AFS was ₹ 76.50 crore resulting in mismatch of ₹ 17.46 crore.

We pointed this out (October 2022), reply of the Department was awaited (June 2024).

2.2.9.8 Mismatch in tax paid under RCM

As per Section 2 (98) of MGST Act “reverse charge” means the liability to pay tax by the recipient of supply of goods or services or both instead of the supplier of such goods or services or both under sub-section (3) or sub-section (4) of section 9, or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act.

To derive assurance that no RCM transactions are left undischarged under GST, expenses shown in the AFS liable to RCM were matched with the tax paid under RCM in GST Returns.

It was observed that in three cases⁵⁶, there was mismatch of ₹ 26 crore between tax paid under RCM as per Table 6.1 of GSTR 3B and the tax payable under RCM as per the financial records of the taxpayer (**Appendix-2.2.10**).

We pointed this out (September 2022), the reply was awaited (June 2024).

One case is illustrated below:

The taxpayer in Mumbai-LTU-544 Charge under Mumbai-LTU-4 Division had shown items of expenditure amounting to ₹ 96.16 crore in their financial records towards payment to foreign parties for importing their services such as Product Content Charges, Technical Service Charges, Royalty Expenses and Bank Interest as also payment for Director’s Remuneration, Auditor’s Fees, Payment for Forward Contract, Insurance Claims and Write Back of Royalty etc. These transactions attract GST under RCM amounting to ₹ 17.31 crore, while RCM paid as per Table 6.1 of GSTR 3B was ₹ 2.18 crore. This resulted in mismatch of ₹ 15.13 crore in tax paid under RCM between AFS and GSTR 3B.

We pointed this out (September 2022), the reply of the Department was awaited (June 2024).

⁵⁴ Shaniwarpeth-601 charge under Pune West Division and Lonavala-701 Charge under Pune West Division.

⁵⁵ Marol-501 Charge under Andheri Division, Mandvi-504 Charge under Mandvi Division, Pune-LTU-516 charge under Pune-LTU-2 Division and Pune-LTU-501 charge under Pune-LTU-1 Division.

⁵⁶ Mazgaon-702 charge under Mazgoan Division, Mumbai-LTU-548 charge under Mumbai-LTU-4 Division and Mumbai-LTU-544 charge under Mumbai-LTU-4 Division.

Recommendation 4: The Department may initiate remedial action for all the compliance deviations brought out in this report before they get time barred.

2.2.10 Conclusion

This SSCA was predominantly based on data analysis, which highlighted risk areas, red flags and in some cases, rule-based deviations and logical inconsistencies in GST returns filed for 2017-18. The SSCA entailed assessing the oversight functions of State jurisdictional formation at two levels – at the data level through global data queries and at the functional level with a deeper detailed audit of both Charge and of the GST returns, which involved accessing taxpayer records.

A review of the functions of 10 Charges disclosed that there were deficiencies in oversight functions of Charges such as cancellation of registration and non filing of GSTR 10 resulting in non-determination of final tax liability.

Further, out of the 405 high value data inconsistencies identified by Audit, the Department responded in all 405 cases. Of these, 94 cases constituting 23.21 *per cent*, turned out to be compliance deficiencies with mismatch of ITC/tax liability/turnover of ₹ 1,155.89 crore. Relatively higher rates of deviations were noticed in risk parameters such as mismatch in availing of ITC, undischarged tax liability, Reconciliation between ITC declared in Annual Return with expenses in Financial Statement, Mismatch in ITC availed between Annual Return and Financial Statement etc.

Detailed audit of GST returns also suggested significant non-compliance. At the outset, essential records in 37 cases out of 84 cases such as AFS, and granular records such as supplementary financial ledgers, invoices, agreement copies etc. were not produced, which constituted a significant scope limitation. These cases represent potential risk exposure towards identified mismatches in ITC availment and tax payments. Out of the 84 cases, Audit observed 36 compliance deficiencies consisting of mismatches of ₹ 61.26 crore.

From a systemic perspective, the Department needs to strengthen the institutional mechanism in the Charges to establish and maintain effective oversight on return filing, taxpayer compliance, tax payments, cancellation of registrations and recovery of dues from defaulters.

STAMP DUTY AND REGISTRATION DEPARTMENT

2.3.1 Short levy of Stamp Duty due to undervaluation of property in Development Agreement

Development Agreement-Revenue Sharing

Article 5 (g-a) of Schedule-1 of the Maharashtra Stamp Act, 1958 (MS Act) provides that, in case of an instrument relating to giving authority or power to a promoter or a developer, by whatever name called, for construction on, development of or, sale or transfer (in any manner whatsoever) of, any immovable property, that Stamp Duty as is leviable on a conveyance under clause (b) or (c) as the case may be, of Article 25 of the Schedule-1 of Act, on the Market Value of the property or consideration, whichever is higher, which is the subject matter of transfer.

Further, as per Valuation Guideline (VG) No. 33 of Annual Statement of Rates (ASR), 2016-17 and 2017-18, in case of development agreement for revenue sharing, the Market Value shall be derived by calculating Owner's share (sale price of the area allotted to land owner x 0.85 *plus* consideration in any form and interest at the rate of ten *per cent* on refundable security deposit) and valuation of whole land at the rate of land mentioned in the ASR. The higher of these, should be considered as market value. Further, as per VG No.31 of ASR 2016-17 and 2017-18, in case of development agreement for constructed area sharing/revenue sharing, the Market Value of land where Transfer of Development Right (TDR) will be used, the rate of land is to be increased by 25 *per cent* for calculating Market Value.

Audit observed short levy of Stamp Duty amounting to (₹ 35.49 lakh + ₹ 23 lakh + ₹ 40.31 lakh = ₹ 98.80 lakh) in three cases⁵⁷ due to not working out the correct Market Value of property or consideration as per the applicable provisions of Annual Statement of Rates in the development agreements involving sharing of revenue as elaborated below:

2.3.1 (a) Short levy of Stamp Duty due to undervaluation of property

Scrutiny of records (Document No. 5031/2017) of the Office of the Joint Sub-Registrar (JSR), Class-II, Haveli-X, District Pune revealed (February 2019) that a Joint development agreement was executed (March 2017) between Developer and Owners for development of land total admeasuring 3750 sqm situated at Survey No. 166/3 (1200 sqm), 166/4 (1200 sqm) and 166/5 (1350 sqm) of *Mouza*: Hadapsar within the limits of Pune Municipal Corporation. The Department worked out the Market Value of ₹ 6.82 crore and consideration was shown as nil. The Department recovered Stamp Duty of ₹ 34.13 lakh on the Market Value of the property. The details of calculation based on which the valuation of property arrived at, was not available on records.

Audit observed (February 2019) that, as per paragraph '1-C' of the recitals, the said property is located in special commercial zone requiring minimum 40 *per cent* of its net permissible FSI to be used for commercial purpose.

⁵⁷ Case-1 Document No. 5031/2017 of JSR Haveli-X, Pune, Case-2 Document no.9888/2017 of JSR Haveli-XVIII, Pune and Case -3 Document No 293/2019 of JSR Haveli-II, Pune.

Further, as per paragraph “3-a and b” of the recital, in consideration of the developmental rights, the developer has agreed upon to give to the owners the gross sale proceeds of the 43 *per cent* of the saleable area in Residential-cum-Commercial constructions and 50 *per cent* of saleable area in shops to be constructed on the ground floor. The developer’s share is gross sale proceeds of the balance area i.e. 57 *per cent* of residential cum commercial constructions and 50 *per cent* of saleable area in shops to be constructed on the ground floor.

Accordingly, Audit worked out the Market Value (Developer’s share) by applying VG No. 31 of ASR 2016-17 at ₹ 9.84 crore and Consideration (Owner’s share) at ₹ 13.92 crore (this also included Interest on security deposit of ₹ 1.40 crore for four years) by applying VG No. 33 of ASR 2016-17. As the consideration is higher, the Stamp Duty was to be levied on consideration (owner’s share) i.e. ₹ 13.92 crore at the rate of five *per cent*. This amounted to ₹ 69.62 lakh. However, the Department levied Stamp Duty of ₹ 34.13 lakh only. This resulted in short levy of Stamp Duty to the extent of ₹ 35.49 lakh (**Appendix-2.3.1**).

On being intimated (November 2021 and September 2023), the Office of the Inspector General of Registration and Controller of Stamps (IGR), Pune accepted (January 2022) the short levy of Stamp Duty to the tune of ₹ 35.49 lakh and stated that Collector of Stamps, Pune city has been directed to recover the amount. However, IGR office has later intimated (September 2023) that as JDR Pune has not accepted the observation, the same has been sent to Joint Director of Town Planning, Pune, for verifying technical aspect and valuation. The opinion of Joint Director of Town Planning, Pune is still not received. The same will be intimated to audit as soon as it is received.

However, action taken by IGR in this regard or recovery made has not been communicated so far (September 2024).

The matter was brought to the notice of the Government (October 2022, August 2023 and October 2023), their reply is awaited (September 2024).

2.3.1 (b) Short levy of Stamp Duty due to incorrect determination of consideration

Scrutiny of records (Document No. 9888/2017) of the Office of Joint Sub Registrar, Haveli-XVIII, Pune revealed (October 2018) that a Joint Venture Agreement was executed (June 2017) between Owners and Developer for development of land admeasuring 5550 sqm (5150+200+200) situated at Gat No. 752 and 1651 of Mouza: Chikhali within Pimpri Chinchwad Municipal Corporation limits. The Department worked out consideration at ₹ 7.64 crore and the Market Value of the properties was determined at ₹ 7.97 crore. The Department recovered Stamp Duty of ₹ 39.84 lakh on market value. The details based on which the Market Value was arrived at by the Department was not available on records.

As per clause 9 of the Joint Venture Agreement, 34,000 sqft. i.e. 3158.67 sqm. would be the share of owners in newly built flat scheme and the responsibility rests with the developer to sell the Owners share to third party. Hence, this agreement is of revenue sharing instead of sharing of construction area.

Audit worked out (October 2018) the Developer's share (Market Value of the whole land) at ₹ 6.31 crore and Owner's share (Consideration) at ₹ 12.57 crore applying VG No. 33 of ASR. Thus, the Owner's share being more should have been treated as Market Value and Stamp Duty at the rate of five *per cent* under Article 25 of the MS Act amounting to ₹ 62.83 lakh was leviable as against ₹ 39.84 lakh recovered by Department. This resulted in short levy of Stamp Duty of ₹ 23 lakh (**Appendix-2.3.2**).

On this being pointed out (October 2018), the Joint District Registrar and Collector of Stamps, Pune City accepted (December 2021) the short levy of Stamp Duty for ₹ 23 lakh. The matter was intimated (December 2021) to the Office of the Inspector General of Registration and Controller of Stamps, Pune. The Inspector General of Registration and Controller of Stamps, Pune accepted (February 2022) the audit observation. However, IGR office has later intimated (September 2023) that as JDR Pune has not accepted the observation, the same has been sent to Joint Director of Town Planning, Pune, for verifying technical aspect and valuation. The opinion of Joint Director of Town Planning, Pune is still not received. The same will be intimated to audit as soon as it is received.

However, action taken by IGR in this regard or recovery made has not been communicated so far (September 2024).

The matter was brought to the notice of the Government (October 2022, August 2023 and October 2023), their reply is awaited (September 2024).

2.3.1(c) Short levy of Stamp Duty due to incorrect calculation of owner's share
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Scrutiny of records (Document No. 293/2019) of Joint Sub Registrar, Haveli II, Pune revealed (January 2020) that, a joint venture development agreement was executed (January 2019) between owners and developers for development of land admeasuring 3365.69 sqm out of Survey No. 5, *Hissa* No. 7 and 1687.92 sqm out of Survey No. 5, *Hissa* No. 8 (Total land admeasuring 5053.61 sqm) situated at Village- Dighi, *Taluka*- Haveli, within the limits of Pimpri Chinchwad Municipal Corporation (PCMC). Earlier, this joint venture development agreement was adjudicated vide Case No. 245/18/8219/18 by Joint District Registrar (CI-1) and Collector of Stamps, Pune City. The department had worked out the Market Value of the property as ₹ 9.67 crore and recovered Stamp Duty amounting to ₹ 48.35 lakh on market value. The details based on which the Market Value was arrived at by the Department was not available on records.

Audit observed (January 2020) that the parties have determined to share the 'gross sale proceeds' received from the sale of the flats/ units/other structures and from all saleable areas including covered parking, terrace and any other areas and additional amount of ₹ 1,00,000 per unit in the ratio 42:58 i.e. 42 *per cent* to Owner and 58 *per cent* to Developer. Further, it was observed that the Department worked out the Market Value of the property by considering 1 (one) FSI i.e. 5053.61 sqm of the total land. However, as per sanctioned building plan approved by Joint City Engineer, Building Permission Department, PCMC, Pimpri, Pune vide Sanction No. B.P./Dighi/10/2021 dated 12/03/2021, the total Built Up area of 9724.31 sqm comprising

167 tenements has been sanctioned. Accordingly, the value of owner's share comes to ₹ 17.73 crore, on which Stamp Duty of ₹ 88.66 lakh at the rate of five *per cent* was leviable. However, the Department recovered Stamp Duty of ₹ 48.35 lakh only. This resulted in short levy of Stamp Duty of ₹ 40.31 lakh as detailed in **Appendix 2.3.3**.

After being pointed out by the audit, the Joint District Registrar, Pune City (December 2021) stated that the case was referred to Inspector General of Registration and Controller of stamps, Pune under Section 53A⁵⁸. The matter was intimated to the Office of the Inspector General of Registration and Controller of Stamps, Pune (August 2022, November 2022 and September 2023). In reply, Inspector General of Registration and Controller of stamps, Pune stated (April 2023 and September 2023) that the case has been received under Section 53 A of the Act and appropriate action would be taken after final decision in the matter.

The matter was brought to the notice of the Government (February 2023 and October 2023), their reply is awaited (September 2024).

2.3.2 Short Levy of Stamp Duty due to under valuation of property in Supplementary agreement - Sharing of fungible Floor Space Index (FSI)⁵⁹

Article 5 (g-a) of Schedule-1 of MS Act, provides that, in case of instrument relating to giving authority or power to a promoter or a developer, by whatever name called, for construction on, development of or, sale or transfer (in any manner whatsoever) of, any immovable property, Stamp Duty as is leviable on a conveyance under clause (b) or (c) as the case may be, of Article 25 of Schedule-1 of the MS Act on the Market Value of the property or consideration, whichever is higher, which is the subject matter of transfer is leviable. Further, as per the definition under Section 2 (na), of the MS Act, "market value" in relation to any property, which is the subject matter of an instrument means the price which such property would have fetched, if sold in open market on the date of execution of such instrument, or the consideration stated in the instrument, whichever is higher.

A development agreement was executed (November 2005) between society and developer duly registered at JSR Kurla 3 office under serial No. BDR-13/08 of 2005. The developer had constructed five multi storied buildings. The Development Control Regulations, 1991 was amended on 6 January 2012 as a result of which it was possible to avail additional FSI known as Compensatory Fungible FSI. Accordingly, both the parties got 3765.76 sqm of Fungible FSI. Hence, they executed this supplementary agreement (in addition to said redevelopment agreement of 2005) to record the additional commercial undertakings and additional terms and conditions. Both the parties agreed that out of 3765.76 sqm (Fungible FSI), the society would consume 1137.5 sqm (568.75 + 568.75) and remaining 2628.26 Fungible FSI would be utilized by Developer.

⁵⁸ Section 53A of the MS Act, empowers the CCRA to review the order of COS/JDR within a period of six years from the date of order of JDR.

⁵⁹ "Fungible FSI" means any built-up area permitted over and above the admissible FSI by a special permission of the Commissioner.

Scrutiny of records (Document No. 2543/2015) of the Office of the Joint Sub Registrar, Kurla –V, Mumbai Suburban District revealed (June 2019) that a Supplementary Agreement was executed on 02/07/2015 between the Society and the Developer to record the commercial understanding and the additional terms and conditions which included commercial understanding of fungible FSI admeasuring 3765.76 sqm of CTS No. 8 (part) situated at village-Borla, Taluka-Kurla, Mumbai Suburban district. Earlier, this instrument was adjudicated at Collector of Stamps, Kurla office vide Adj case No. Adj/1100901/953/15/K (July 2015). The consideration is given in the instrument as ₹ 3.11 crore, whereas the Department worked out Market Value (Developer share) of ₹ 6.26 crore and levied Stamp Duty of ₹ 31.33 lakh. The details of calculation based on which the valuation of property arrived at, was not available on records.

Audit observed (June 2019) that as per clarification letter dated 04/06/2015 of an Architect regarding settlement of fungible area (page 26 to 30 of agreement), developer has to pay premium of ₹ 9.96 crore. Accordingly, by deducting the premium paid by developer, audit determined the Market Value (Developer's share) at ₹ 9.49 crore (₹ 19.45 crore – ₹ 9.96 crore) on which Stamp Duty of ₹ 47.46 lakh was leviable. However, department levied Stamp Duty of ₹ 31.33 lakh. This resulted in short levy of Stamp Duty of ₹ 16.13 lakh (**Appendix-2.3.4**).

On being pointed out (December 2021), the office of the Inspector General of Registration and Controller of Stamps, Pune, stated (December 2021 and September 2023) that the matter is under consideration under Section 53A of the MS Act, and appropriate action would be taken after final decision in the matter.

The matter was brought to the notice of the Government (October 2022, and October 2023), their reply is awaited (September 2024).

2.3.3 Short levy of Stamp Duty due to misclassification on zone of property in Conveyance deed

As per Article 25 of Schedule-I of MS Act, in conveyance deed, Stamp Duty is leviable under clause (a), (b) or (c) as the case may be, on the Market Value of the property. Further, as per the definition under Section 2 (na) of MS Act "market value" in relation to any property which is the subject matter of an instrument, means the price which such property would have fetched, if sold in open market on the date of execution of such instrument, or the consideration stated in the instrument whichever is higher.

As per VG No. 23 (a) of ASR 2018-19, where any agriculture land in rural area is being sold and if such land is converted into non-agricultural purpose, the said land/the plot comprising in such land should be valued on VG Guideline No.16(c) *vis-a-vis* the bare land.

As per VG No.16 (c) where only one or more plots under the sanctioned layout, excluding the roads, open spaces, amenity area etc. are sold, the direct NA rate should be taken into consideration for the valuation of such areas/ consolidated areas.

Scrutiny of records (Document No. 1937/2019) of the Office of Joint Sub Registrar, Haveli-XI District-Pune (July 2019) that a Sale deed was executed (December 2018) between Vendor and Purchaser for land admeasuring 17,700 sqm, of Survey No. 220 situated at Village- Fursungi, *Taluka*-Haveli District-Pune within the limits of Pune Municipal Corporation for a consideration of ₹ 3.60 crore. The department assessed the Market Value of the property at ₹ 10.44 crore and levied Stamp Duty of ₹ 62.70 lakh at the rate of six *per cent*.

Audit observed (July 2019) that the NA permission for the aforesaid land was accorded by Collector, Pune vide order dated 04/06/2008. The Revised Building Plan was sanctioned by the Collector, Pune vide order dated 26/09/2014 and Revised Building Plan was granted for 17700 sqm excluding area under roads, *Nalah* and common well, out of total 19800 sqm area of the land as rights of property (7/12) *i.e.* records of right of property.

Though the survey No.220 was converted for non-agriculture purpose in June 2008, it is still classified in the ASR under zone No.11.4 as Land having probable NA potential with Land rate of ₹ 7780 instead of NA rate of ₹ 11460, which was to be applied while calculating Market Value under NA Zone No. 9.2. As per VG No. 23 (A) of ASR 2018-19 read with VG No.16(c) NA, rates under NA Zone No. 9.2, was required to be applied.

However, department while calculating the Market Value levied land rate *i.e.* at ₹ 5900 even lesser than the rate for NA potential land *i.e.* at ₹ 7780.

Audit worked out the Market Value at ₹ 20.28 crore by applying the rate ₹ 11460 under NA Zone No. 9.2 and Stamp Duty leviable at ₹ 1.22 crore as against the Department levied Stamp Duty of ₹ 62.70 lakh. This resulted in short levy of Stamp Duty amounting to ₹ 59.00 lakh (**Appendix-2.3.5**).

On being intimated (February 2022), the Office of the Inspector General of Registration and Controller of Stamps, Pune accepted the audit observation (July 2022), and stated that, Joint District Registrar, Pune City under Art. 32 A, accepted the audit observation and initiated action for recovery of the objected amount of ₹ 59.00 lakh. Further IGR office has also directed the Joint District Registrar, Pune City for recovery of the objected amount.

IGR office has stated (September 2023) that JDR Pune city has partly accepted the observation for ₹ 31.29 lakh and also recovered the amount vide challan dated January 2023.

Further IGR office in September 2024 stated that Deputy Inspector General of Registration and Controller of Stamps while disposing of appeal classified the land under Zone 9.4 of ASR 2018-19 instead of zone 9.2 stating that land is outside the *Gaothan*.

The reply of the IGR is not acceptable as the said Survey No. is also classified in Zone 10.2 which is within *Gaothan* for unauthorized NA land. This land being NA land should be classified under Zone 9.2 which is for remaining land within *Gaothan* area other than land in front of highway.

The matter was brought to the notice of the Government October 2022, and October 2023), their reply is awaited (September 2024).

PUBLIC WORKS DEPARTMENT

2.4 Undue benefit to Concessionaire due to breach of road maintenance obligations

The Public Works Department, Government of Maharashtra through the Executive Engineer (EE), Public Works Division No. 1, Chandrapur communicated (October 2010) acceptance of bid for the tender of project highway⁶⁰ on Design, Build, Finance, Operate and Transfer (DBFOT) basis with road maintenance to a Concessionaire. The Department executed (February 2011) a Concession Agreement (CA) with the Concessionaire. All works forming part of project highway were completed and it was declared fit (June 2012) for commercial operations. The toll collection commenced (July 2012) with agreed toll rights.

Clause 17.1.1 of the CA provided that the Concessionaire, during the period of operation, shall maintain the project highway. The obligation of the Concessionaire included carrying out regular and preventive maintenance, undertaking major maintenance such as resurfacing of pavements and repairs to structures. Clause 17.8.1 of the CA provided that if the Concessionaire failed to repair or rectify any defect or deficiency set forth in the maintenance requirement, within the period specified therein, it shall be deemed to be in breach of agreement. The Authority shall be entitled to recover Damages, to be calculated and paid for each day of delay until the breach is cured, at the higher of 0.5 *per cent* of average daily fee⁶¹ and 0.1 *per cent* of the cost of such repair or rectification as estimated by the Independent Engineer (IE). Clause 17.9.1 of the CA provided that, in the event, the Concessionaire does not maintain and/or repair the Project Highway and fails to commence remedial works within 15 days of receipt of the notice in this behalf from the Authority, the Authority shall undertake such remedial measures at the risk and cost of the Concessionaire, and to recover its cost from the Concessionaire. In addition to recovery of the aforesaid cost, a sum equal to 20 *per cent* of such cost shall be paid by the Concessionaire to the Authority as damages. Further, Clause 17.9.2 provided that the authority shall have the right to recover the costs and Damages specified in Clause 17.9.1 directly from the Escrow Account as if such costs and Damages were O&M Expenses.

Scrutiny of records (August 2019 and December 2021) revealed that EE observed that road surface was deteriorating, and the Concessionaire was not taking efforts to maintain the project highway. EE instructed (January 2018) the Concessionaire to carry out the assessment of the road, and accordingly, carry out repair or rectification of the road and take up necessary bituminous overlay work. In response, Concessionaire stated (January 2018) that they had conducted a Roughness Index Test (RIT) in October 2017 and found that the road roughness was well within limits. EE issued (March 2018) letter to the Concessionaire to repair the road. Meanwhile, PWD also evaluated (August 2018) the road condition through Maharashtra Engineering Research Institute, Nashik and the results showed the roughness value of the roads

⁶⁰ Work of four lane of Jam-Warora-Chandrapur-Rajura-Asifabad Road, State Highway No.-264 in kilometres 0/00 to 40/00 in Chandrapur district.

⁶¹ Average daily collection of toll.

exceeded the limits specified in the CA. Schedule K of the CA provides time limit of 180 days to repair/rectify the road roughness. As such, the Concessionaire should have repaired the road within prescribed time limit of 180 days *i.e.* September 2018. However, the Concessionaire did not repair/rectify the road even after notices were issued on 12 occasions between March 2018 and September 2018. EE then served (October 2018) notice to the concessionaire stating that it failed to fulfill the operation & maintenance obligations as per clause 17, which is default on behalf of concessionaire and liable for recovery of damages in terms of Clause 17.8.1.

The EE then informed (August 2019) the Concessionaire that the repairs to the road surface would be taken up at their 'Risk and Cost' and prepared an estimate for ₹ 14.32 crore for rectification of the road. Concessionaire informed (September 2019) the Secretary, PWD about its decision to commence the road overlay treatment after 10 October 2019 and thereafter completed (July 2021) the repair works of road.

Thus, it is evident that there was lack on the part of the department to take action as per clause 17.9.1 of the CA for remedial measures at the risk and cost of the concessionaire immediately after lapse of 15 days from the receipt of notice (October 2018), and to recover its cost from the concessionaire and no correspondence was made for nine months after issuing notice in October 2018. This led to inconvenience to commuters and favoring the concessionaire despite having the right to recover the costs and Damages directly from the Escrow Account.

Moreover, PWD did not recover damages amounting to ₹ 14.13 crore from concessionaire in terms of clause 17.8.1 of the CA [₹ 1.43 lakh per day *i.e.* higher of 0.5 *per cent* of the average daily collection of toll (₹ 0.76 lakh) and 0.1 *per cent* of the estimated repairs cost (₹ 1.43 lakh⁶²) for 988⁶³ days].

The Government stated (May 2023) that point raised in this instance have merit. The Government further stated (June 2024) that there is no denying the fact that the public faced inconvenience for the period pointed out by audit and penalty amount as finalised after deliberation has to be recovered.

In so far as the delay on the part of the EE to undertake such remedial measures at the risk and cost of the Concessionaire as per clause 17.9.1, the matter has been referred to the Government (August 2024), reply of which is awaited.

MAHARASHTRA STATE ROAD DEVELOPMENT CORPORATION

2.5 Irregular revenue waiver of ₹ 71.07 crore in toll collection contract for Mumbai Pune Highway

Mumbai Pune Expressway Limited (MPEL), a Government Company owned and controlled by M/s Maharashtra State Road Development Corporation Ltd. (MSRDC), entered (28 February 2020) into a sub-concession agreement

⁶² The estimate (₹ 14.32 crore) for repairs or rectification of road sanctioned by Superintendent Engineer, PWD, Circle Chandrapur was considered as the tenure of Independent Engineer (IE) concluded after the completion of construction of the project.

⁶³ From the date of notice (22/10/2018) by EE, Public Works Division No.1 Chandrapur till the date of completion of repair work by the Concessionaire (06/07/2021).

(Agreement) for the period from 1 March 2020 to 30 April 2030 with the concessionaire M/s IRB MP Expressway Private Limited (IRB), for ‘Tolling, Operation, Maintenance and Transfer’ (TOT)⁶⁴ of Mumbai-Pune highway⁶⁵ with effect from 01 March 2020⁶⁶ for a sub-concession fee of ₹ 8262 crore. The upfront amount payable by IRB to the MPEL was ₹ 6500 crore (due on 01 March 2020 with interest 9.5 *per cent* per annum, if delayed) while the balance ₹ 1762 crore was payable in next three⁶⁷ years. The toll collection commenced from 01 March 2020 and the contract is in progress.

Article 25.1 of the Agreement prescribed that IRB shall effect and maintain suitable insurance cover at its own cost to cover third party claims and *force majeure* events⁶⁸ including non-political events. As per Article 27.2 non-political event includes act of god, epidemic, earthquake, flood, landslide, cyclone, strikes/boycotts, any court orders, geological conditions and similar circumstances of nature. Further, Article 27.7.2 of the Agreement provides that any losses arising due to occurrence of such non-political events, the parties shall bear their respective *force majeure* cost and neither party shall be required to pay to the other party any cost thereof. IRB, however, did not insure its business for *force majeure* events.

Government implemented lockdown from 23 March 2020 in response to contain the epidemic of COVID-19, which disrupted the toll collection and this constituted a non-political *force majeure* event in terms of Article 27.2. IRB requested (24 March 2020) MPEL to bear the losses of toll revenue and grant a waiver in the sub-concession fee. MPEL rejected (09 April 2020) the claims citing the relevant clauses pertaining to non-political *force majeure* events.

Thereafter, upon continued requests from IRB to consider their case for suitable compensation, the Board of Directors of MPEL (Board) in its meeting (20 April 2020) agreed to provide compensation based on computation of revenue loss for 25 days in toll collection. The amount of compensation was worked out to ₹ 71.07 crore, as prescribed by the Board, was effected by reduction (18 June 2020) in first instalment of concession fee received. The decision of the MPEL for payment of compensation of ₹ 71.07 crore to IRB for a non-political *force majeure* event was not in compliance with Article 27.2 and 25.1 of the Agreement. In the instant case, the Concessionaire had to maintain such insurance, as per Article 25.1 of the Agreement, to cover the *force majeure* events including non-political event. Further, Article 27.7.2 (a) of the Agreement provided that upon occurrence of a non-political event, the parties shall bear their respective *force majeure* cost and neither party shall pay to the other party any cost thereof. As such, IRB should have borne the

⁶⁴ In TOT model, the right of collection and appropriation of Fees for selected operational Highway projects constructed through public funding shall be assigned for a pre-determined concession period to concessionaires against upfront payment of a lump-sum amount.

⁶⁵ Yeshwantrao Chavan Expressway and National highway NH-48 (old NH-4).

⁶⁶ From 01 March 2020 to 30 April 2030.

⁶⁷ ₹ 850 crore was payable on 01 March 2021, ₹ 850 crore was payable on 01 March 2022 and ₹ 62 crore was payable on 01 March 2023.

⁶⁸ Clause 27.1 of the Agreement, *force majeure* event shall mean occurrence in India of any or all of non-political event, indirect political event and political event as defined in the Agreement.

force majeure cost. Thus, payment of *force majeure* cost of ₹ 71.07 crore by MPEL to IRB was in contravention to provisions of the Agreement and undue favour to IRB to the said extent.

When the matter was brought to the notice of the Government (September 2022), the IRB disputed the demand and invoked dispute resolution under Article 37 of the Agreement. The Independent Engineer (IE) conducted (24 August 2023) mediation in terms of Article 37 of the Agreement and advised, through mediation report (13 October 2023) to IRB to remit the amount of ₹ 71.06 crore to MPEL. The Government stated (December 2023) that recovery of ₹ 71.07 crore has been initiated. The Government further stated (August 2024) that MSRDC has been directed to recover ₹ 71.06 crore from the contractor within three months.



(DATTAPRASAD SHIRSAT)
Accountant General (Audit-II),
Maharashtra

Nagpur
The 27 March 2025

Countersigned



(K. SANJAY MURTHY)
Comptroller and Auditor General of India

New Delhi
The 28 March 2025

APPENDICES

Appendix 1.1

(Reference: Paragraph 1.1; page 1)

Statement showing the cluster-wise list of departments, autonomous bodies and public sector undertakings under the jurisdiction of the Accountant General (Audit-II), Maharashtra, Nagpur

Name of the Cluster	Name of department	Name of autonomous bodies	Name of public sector undertakings
Energy and Power	Energy	1) Maharashtra Electricity Regulatory commission 2) Maharashtra Energy Development Agency	1) Maharashtra State Electricity Distribution Company Limited (Subsidiary) 2) Maharashtra State Electricity Transmission Company Limited (Subsidiary) 3) Maharashtra State Power Generation Company Limited (Subsidiary) 4) Aurangabad Power Company Limited (Subsidiary) 5) Dhopave Coastal Power Limited (Subsidiary) 6) Mahagenco Ash Management Services Limited (Subsidiary) 7) M.S.E.B. Holding Company Limited 8) Maharashtra Power Development Corporation Limited
Industry and Commerce	Industries	3) Maharashtra State Khadi and Village Industries Board (MSKVIB)	9) Maharashtra State Mining Corporation Limited 10) Mahaguj Collieries Limited (Subsidiary) 11) Maha Tamil Collieries Limited 12) MSMC Adkoli Natural Resources (Subsidiary) 13) MSMC Warora Collieries Limited (Subsidiary) 14) Development Corporation of Konkan Limited 15) Western Maharashtra Development Corporation Limited 16) Maharashtra Petrochemicals Corporation Limited 17) Krupanidhi Limited (Subsidiary) 18) Dairy Development Corporation of Marathwada Limited (Subsidiary) 19) Ellora Milk Products Limited (Subsidiary) 20) Parbhani Krishi Go-samvardhan Limited (Subsidiary) 21) Development Corporation of Vidarbha Limited 22) Maharashtra Vikrikar Rokhe Pradhikaran Limited 23) Marathwada Development Corporation Limited 24) Godavari Garments Limited (Subsidiary) 25) Kinwat Roofing Tiles Limited (Subsidiary)s 26) Maharashtra Electronics Corporation Limited 27) Marathwada Ceramic Complex Limited (Subsidiary) 28) Leather Industries Corporation of Marathwada Limited (Subsidiary) 29) Maharashtra Small Scale Industries Development Corporation Limited 30) Aurangabad Industrial Township Limited 31) AITL Auric Skill Foundation (Subsidiary) 32) Maharashtra State Financial Corporation 33) Maharashtra Industrial Development Corporation
	Textiles	--	34) Maharashtra State Power Looms Corporation Limited 35) Maharashtra State Textile Corporation Limited 36) The Pratap Spinning, Weaving and Manufacturing Company Limited (Subsidiary) 37) Maharashtra State Handlooms Corporation Limited
Transport	GAD	4) Maharashtra Maritime Board (MMB), Mumbai	

Name of the Cluster	Name of department	Name of autonomous bodies	Name of public sector undertakings
	Home	--	38) Maharashtra State Road Transport Corporation 39) Maharashtra Airport Development Company (MADC) 40) Nagpur Mass Transport Company 41) Pune (Purandar) International Airport Limited 42) MIHAN India Limited 43) Nagpur Flying Club
Environment, Science and Technology	Environment	5) Maharashtra Pollution Control Board (MPCB)	44) Forest Development Corporation of Maharashtra Limited
	Forest	6) State Compensatory Afforestation Fund Management and Planning Authority (CAMPA)	45) FDCM ESSEL World Gorewada Zoo Private Limited (JV of FDCM and Essel World)
	Forest	--	46) Maharashtra Bamboo Promotion Foundation 47) Maharashtra State Farming Corporation Limited
Public Works	Water Supply & Sanitation Department (Public Health Engineering)	7) Maharashtra Jeevan Pradhikaran (MJP), Mumbai	48) Maharashtra State Road Development Corporation Limited
	Public Works Department (Roads & Bridges)	--	49) Maharashtra Satara Kagal Infrastructure Limited (Subsidiary) 50) Thane Creek Bridge Infrastructure Limited 51) Nagpur-Mumbai Super communication Express way Limited 52) Versova-Bandra Sea Link Limited (Subsidiary of MSRDC) 53) Mumbai-Pune Expressway Limited (Subsidiary of MSRDC) 54) MSRDC Tunnels Limited (Subsidiary of MSRDC) 55) MSRDC Sea Link Limited (Subsidiary of MSRDC) 56) Maharashtra Samruddhi Renewal Energy Limited (Subsidiary of MSRDC)
Finance	Finance	---	57) MAFCO Limited
	Planning	--	58) Chhatrapati Shahuji Maharaj Research, Training and Human Development Institute, Pune (SAARTHI)
IT and Communication	Information Technology	--	59) Maharashtra Information Technology Corporation Limited, Mumbai
Law and Order	Home	--	60) Maharashtra State Police Housing and Welfare Corporation Limited, Mumbai
Law and Order	Law & Judiciary department	8) Maharashtra State Human Rights Commission (MSHRC) 9) Maharashtra State Legal Services Authority (MSLSA), Mumbai	--

Appendix 1.2
(Reference: Paragraph 1.6.1; page 3)

Statement showing Department wise Outstanding Inspection Report/Paras issued up to December 2021 but outstanding as on 30 June 2022

Sr. No.	Name of Cluster/ Department	Name of Region	Up to 2016-17		2017-18		2018-19		2019-20		2020-21		2021-22		Total	
			IR	Paras	IR	Paras	IR	Paras	IR	Paras	IR	Paras	IR	Paras	IR	Paras
1	Cluster-9 (Transport)	West. Maharashtra, Khandesh & Mumbai	82	193	21	104	11	60	13	101	0	0	02	36	129	494
2		Marathwada	32	68	01	05	09	42	02	14	01	04	0	0	45	133
3		Vidarbha	37	65	03	07	04	13	06	18	05	38	04	51	59	192
4		MMB Deptt.	13	18	03	11	02	09	0	0	0	0	03	21	21	59
Total (i)			164	344	28	127	26	124	21	133	06	42	09	108	254	878
1	General Administration Department.	Director of Aviation	04	07	0	0	0	0	01	15	0	0	0	0	05	22
2		Nagpur Flying Club	01	02	0	0	0	0	0	0	0	0	01	03	02	05
3		MADC	05	29	01	14	01	18	0	0	0	0	01	23	08	84
4		Mihan India Ltd.	01	02	01	05	01	01	0	0	0	0	01	13	04	21
5		Nagpur Mass Transport Co. Ltd.	0	0	0	0	0	0	0	0	0	0	01	03	01	03
6	Cluster-9 (Transport)	Pune Purandar Transport Company	0	0	0	0	0	0	0	0	0	0	01	07	01	07
Total (ii)			11	40	02	19	02	19	01	15	0	0	05	49	21	142
1	Cluster-10 (Forest, Environment, Science & Technology)	Forest, Environment, Science &Technology	284	791	29	114	27	129	34	176	15	105	13	85	402	1400
2	Cluster 11 (Public Works Department)	Public Works, Public Health Engineering, Road &Bridges	448	1223	67	310	94	507	95	646	16	183	26	535	746	3404
Total (iii)			732	2014	96	424	121	636	129	822	31	288	39	620	1148	4804
Total (i+ii+iii) (A)			907	2398	126	570	149	779	151	970	37	330	53	777	1423	5824
1.	Cluster-7 (Energy)	Energy	97	269	18	76	36	143	50	263	28	150	13	140	242	1041
2.	Cluster-8 (Industry)& Commerce)	Industry	139	607	12	77	20	120	11	71	9	58	2	10	193	943

Sr. No.	Name of Cluster/ Department	Name of Region	Up to 2016-17		2017-18		2018-19		2019-20		2020-21		2021-22		Total	
			IR	Paras	IR	Paras	IR	Paras	IR	Paras	IR	Paras	IR	Paras	IR	Paras
Grant total (B)			236	876	30	153	56	263	61	334	37	208	15	150	435	1984
1	Cluster 12 Finance - Revenue -	Revenue, Registration and Stamps GST &State Excise	1439	2654	268	633	223	573	287	965	74	215	78	510	2369	5550
Total			1439	2654	268	633	223	573	287	965	74	215	78	510	2369	5550
1	Cluster 13	IT Communication.	2	8	2	7	0	0	1	12	0	0	0	0	5	27
Total			2	8	2	7	0	0	1	12	0	0	0	0	5	27
1	Cluster 15	Home, Jails, Home Guards, Law & Legal Affairs	209	520	39	119	43	220	41	250	04	16	45	246	381	1371
Total			209	520	39	119	43	220	41	250	04	16	45	246	381	1371
	Total (C)		1650	3182	309	759	266	793	329	1227	78	231	123	756	2755	6948
	Grand Total (A+B+C)		2793	6456	465	1482	471	1835	541	2531	152	769	191	1683	4613	14756

Appendix 1.3

(Reference: Paragraph 1.6.4; page 4)

Statement showing Position of outstanding EMs/UORs

Year of Audit Report	Transport		Environment, Science & Technology		PWD		Energy & Power		Industry & Commerce		Finance		IT & Communication		Home (Law & Judiciary)		Total	
	No. of Paras	No. of o/s paras	No. of Paras	No. of o/s Paras	No. of Paras	No. of o/s Paras	No. of Paras	No. of o/s Paras	No. of Paras	No. of o/s Paras	No. of Paras	No. of o/s Paras	No. of Paras	No. of o/s Paras	No. of Paras	No. of o/s Paras	No. of Paras	No. of o/s Paras
2015-16	02	0	0	0	0	0	05	0	02	0	18	4	2	2	3	0	32	06
2016-17	03	0	0	0	2	0	07	0	01	0	27	8	0	0	1	0	41	08
2017-18	02	0	02	02	2	0	02	0	05	0	14	03	1	1	1	0	29	06
2018-19	0	0	0	0	4	01	02	0	0	0	11	01	0	0	0	0	17	2
2019-21	02	02	01	01	03	03	01	01	0	0	10	10	0	0	0	0	17	17
Total	09	02	03	03	11	04	17	01	08	0	80	26	3	3	5	0	136	39

Appendix 1.4*(Reference: Paragraph 1.6.4; page 5)***Statement showing Cluster wise position of PAC/COPU recommendations on which Action Taken Notes were awaited**

Cluster	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	Total
Finance	--	14	09	--	64	12	99
Law & Order (Home)	--	--	03	--	--	--	03
Transport	--	66	06	08	10	--	90
Environment, Science and Technology	--	--	--	--	12	--	12
Public Works	01	--	18	--	18	01	38
Public Works (MSRDC)	06	--	--	--	--	--	06
Energy & Power	1	02	01	--	01	--	05
Industry & Commerce	4	04	--	01	02	--	11
Total	12	86	37	09	107	13	264

Appendix 2.1.1
(Reference: Paragraph 2.1.6.1; page 9)
Statement showing Short/Non-levy of license renewal fees

(in ₹)

Sr. No.	License No. of the licensee	Production in BL	Case Size	No. of cases sold	Rate per Case	Year	License fees payable	License fees paid	Short levy of License fees	Interest for delayed payment of license fees		
								Date of payment		Period of delay	Delay Period in months	Amount
Name of the Office: Superintendent of State Excise, Aurangabad												
								31.03.19				
1	Form-I	19075517	7.8			2020-21	1155000	929775	225225	09.03.20 to 30.06.2022	27	121622
								09.03.20				
Name of the Office :Superintendent of State Excise, Satara												
2	CL-II /Lic No.5X9	2467614.69	9	274179	10.4	2020-21	2851466	2449886	401580	01.04.20 to 30.06.22	27	216853
								17.04.20				
	Total								626805			338475

Appendix 2.1.2
(Reference: Paragraph 2.1.6.1; page 9)
Statement showing Short/Non-levy of license renewal fees

(in ₹)

Sr. No.	Licence No. of the licensee	License Type	Location	Population as per Census 2011	Period	Rate of Licence renewal fee	Licence fee payable	License Fee paid	Date of payment	Short /non recovery of licence fee	Interest for delayed payment of license fees		
											Period of delay From to	Delay Period in months	Amount
Name of office: Superintendent of State Excise, Mumbai Sub-urban District (MSD)													
1	Lic. No.4X	FL-IV	MSD chandivali, Pawai	Above 2000000	2021-22	693000	693000	395035	20.10.21	297965	4/21 to 07/22	16	95349
2	Lic. No. 2X4	FL-II	MSD	Above 2000000	2020-21	1039500	1039500	1195450	29.12.21	0	1/21 to 12/21	12	249480
					2021-22	1039500	1039500	883600	20.03.21	155900	4/20 to 12/21	17	53006
		CL-FL-TOD-III	MSD	Above 2000000	2020-21	231000	231000	265650	29.12.21	0	1/21 to 12/21	12	55440
					2021-22	231000	231000	196275	20.03.21	34725	4/20 to 12/21	17	11807
							Total		462000	461925		488590	0
Name of office: Superintendent of State Excise, Satara													
3	Lic. No.3X4	FL-III	Nimbhore Taluka Phaltan	Upto 50000	2017-18	50000	50000				4/17 to 11/20	44	44000
					2018-19	55000	55000				4/17 to 11/20	32	35200
					2019-20	57750	57750				4/19 to 09/21	20	23100
					2020-21	57750	57750				4/20 to 09/21	8	9240
							220500	179100	14.12.20	41400	10/21 to 04/22	19	15732
							220500	179100		41400			127272
4	Lic. No.3X9	FL-III			2017-18	50000	50000				4/17 to 11/20	44	44000
					2018-19	55000	55000				4/17 to 11/20	32	35200
					2019-20	57750	57750				4/19 to 09/21	20	23100
					2020-21	57750	57750				4/20 to 09/21	8	9240
							220500	179100	14.12.20	41400	10/21 to 04/22	19	15732
					Total		220500	179100		41400			127272
5	Lic. No. 3X3	FL-III		Upto 50000	2018-19	55000	55000		NA		04/18 to 12/20	33	36300
					2019-20	57750	57750	0	NA		04/19 to 12/20	21	24255
					2020-21	57750	57750	0	NA			0	0
					Total		170500	179190	16.12.20	0			60555

Sr. No.	LicenceNo. of the licensee	License Type	Location	Population as per Census 2011	Period	Rate of Licence renewal fee	Licence fee payable	License Fee paid	Date of payment	Short /non recovery of licence fee	Interest for delayed payment of license fees		
											Period of delay From to	Delay Period in months	Amount
Name of office: Superintendent of State Excise, Palghar													
6	Lic. No. 3X (old 1X1)	CL-III	Village Salwad	10397	2017-18	150000	150000	60000	25.03.17	90000	4/17 to 07/22	64	115200
		CL-III			2018-19	165000	165000	66000	17.03.18	99000	4/18 to 07/22	52	102960
		CL-BR-II			2017-18	45000	45000	18000	25.03.17	27000	4/17 to 07/22	64	34560
		CL-BR-II			2018-19	54450	54450	21780	17.03.18	32670	4/18 to 07/22	52	33977
					Total		414450	165780		248670	0		286697
Name of office: Superintendent of State Excise, Nagpur													
7	Lic. No. XXX	FL-II	Itwari Nagpur	2405665	2019-20	1039500	1039500	1039500	05.01.21	0	4/19 to 12/20	21	436590
					2020-21	1039500	1039500	1039500	22.01.21	0	4/20 to 01/21	10	207900
					Total		2079000	2079000		0	0		644490
Name of office: Superintendent of State Excise, Raigad													
8	Lic. No. XX	CL-BR-II	Uran	30439	2016-17	150000	45000	0	NA	45000	4/16 to 06/22	72	64800
					2017-18	150000	45000	0	NA	45000	4/17 to 06/22	60	54000
					Total		90000	0		90000			118800
	8 cases				Grand Total					910060			1830168

Appendix 2.1.3

(Reference: Paragraph 2.1.6.5; page 13)

Statement showing Inconsistency in levy of Privilege fees for change in ownership of a company vis-à-vis sole proprietor/partnership firm

(in ₹)

Sr. No.	Name of the Office	License No. of the Licensee	Type of License	Reason for levy of Privilege Fee	Name of the new person/ incoming /outgoing partner	License fee applicable for 2014-15	Multiple of license fees applicable	Privilege fee Admissible	Privilege fee recovered	Date of payment	Non /Short levy of Privilege fee
1	SSE Pune	Lic No 1X	PLL, FL-I	Change in share holding pattern of Company	M/s Diageo	7986000	5	39930000	0		39930000
2	SSE Aurangabad	Licence No X	PLL	Change in share holding pattern of Company	M/s Diageo	7986000	5	39930000	0		39930000
3	SSE Nashik	Licence No X	PLL	Change in share holding pattern of Company	M/s Diageo	4751725	5	23758625	0		23758625
4	SSE Nashik	Licence No 1X	PLL	Change in share holding pattern of Company	M/s Diageo	7986025	5	39930125	0		39930125
Total											143549000

Appendix 2.1.4

(Reference: Paragraph 2.1.6.5; page 13)

Statement showing short levy of Privilege fees for change in ownership of a company vis-à-vis sole proprietor/partnership firm

(in ₹)

Sr. No.	Name of the Office	Type of License	Reason for levy of Privilege Fee	Name of the new person/ incoming / outgoing partner	License fee applicable for 2021-22	Multiple of license fees applicable	Privilege fee Admissible	Privilege fee recovered	Date of payment	Non /Short levy of Privilege fee
1	SSE Raigad	BRL	Change name of the licence holder	Heineken Group of Companies	56008580	1	56008580	0	NA	56008580
2	SSE Aurangabad	BRL	Change name of the licence holder	Heineken Group of Companies	6789549	1	6789549	0	NA	6789549
3	SSE Aurangabad	BRL	Change name of the licence holder	Heineken Group of Companies	62858426	1	62858426	0	NA	62858426
Total										125656555

Appendix 2.1.5

(Reference: Paragraph 2.1.6.6; page 14)

Statement showing short payment of State Excise duty due to different manufacturing cost in case of civil supply and CSD supply

(in ₹)

Sl. No.	Location of the Unit	Brand Name	Civilian/ CSD	Date of Declaration /approval	MRP per bottle	MC per bottle	MC Diff/bottle	MC Diff/bottle in Percentage	Excise duty @180% of MC	Period of Supply	Quantity (Bottles)	Short realisation of revenue
1	2	3	4	5	6	7	8	9	10	11	12	13
Superintendent of State Excise, Pune												
1	Baramati	McDowell's No.1 Reserve Whisky Original 750ml	Civilian	19.04.21	640.00	91.43	31.67	53%	57.01	April 2021 to March 2022	1057680	60298337
			CSD	22.04.21	317.00	59.76						
Superintendent of State Excise, Nashik												
2	Nashik	Seagram's 100 Pipers Blended Scotch Whisky- Aged 12 Years 750 ml	Civilian	12.04.17	3150	278.34	94.2	51.16%	169.56	April 2017 to March 2018	13200	2238192
			CSD	07.04.17	1580	184.14				April 2018 to March 2019	9288	1574873
										April 2019 to March 2020	21792	3695052
										April 2020 to March 2021	16476	2793671
3	Nashik	Seagram's 100 Pipers Delux Blended Scotch Whisky 750 ml	Civilian	12.04.17		211.67	73.03	52.68%	131.45	April 2017 toMarch 2018	51960	6830350
			CSD	07.04.17		138.64				April 2018 to March 2019	57768	7593835
										April 2019 to March 2020	75636	9942655
										April 2020 to March 2021	87960	11562694

Sl. No.	Location of the Unit	Brand Name	Civilian/ CSD	Date of Declaration /approval	MRP per bottle	MC per bottle	MC Diff/bottle	MC Diff/bottle in Percentage	Excise duty @ 180 % of MC	Period of Supply	Quantity (Bottles)	Short realisation of revenue
1	2	3	4	5	6	7	8	9	10	11	12	13
4	Nashik	Seagram's Blender's Pride Reserve Collection Whisky 750ml	Civilian	12.04.17		141.30	33.47	31.04%	60.25	April 2017 to March 2018	31080	1872446
			CSD	07.04.17		107.83				April 2018 to March 2019	45300	2729144
										April 2019 to March 2020	58932	3550417
										April 2020 to March 2021	48756	2937354
5	Nashik	Seagram's Blender's Pride Rare Premium Whisky 750ml	Civilian	12.04.17		126.49	27.03	27.18%	48.65	April 2017 to March 2018	478080	23260504
			CSD	07.04.17		99.46				April 2018 to March 2019	613236	29836384
										April 2019 to March 2020	671832	32687314
										April 2020 to March 2021	679980	33083747
6	Nashik	Seagram's Royal Stag Delux Whisky 750 ml	Civilian	12.04.17		101.3	21.96	26.68%	39.53	April 2017 to March 2018	508140	20086774
			CSD	07.04.17		79.34				April 2018 to March 2019	582588	23029704
										April 2019 to March 2020	521712	20623275
										April 2020 to March 2021	392964	15533867

Sl. No.	Location of the Unit	Brand Name	Civilian/ CSD	Date of Declaration /approval	MRP per bottle	MC per bottle	MC Diff/bottle	MC Diff/bottle in Percentage	Excise duty @ 180% of MC	Period of Supply	Quantity (Bottles)	Short realisation of revenue
1	2	3	4	5	6	7	8	9	10	11	12	13
7	Nashik	Seagram,s Fuel Vodka 750ml	Civilian	12.04.17		98.34	33.03	50.57%	59.45	April 2017 to March 2018	5460	324597
			CSD	07.04.17		65.31				April 2018 to March 2019	4584	272519
										April 2019 to March 2020	2304	136973
8	Nashik	Black Dog Centenary Black Reserve Aged and Rare Blended Scotch Whisky 750ml	Civilian	12.04.17	2100	200.56	51.61	34.65%	92.9	April 2017 toMarch 2018	57528	5344351
			CSD	19.04.17	1162	148.95				April 2018 to March 2019	59688	5545015
Superintendent of State Excise, Raigad												
9	Raigad	OLD MONK XXX RUM 750ml	Civilian	25.04.17	520	77.04	46.04	148.52%	82.87	April 2017	14400	1193328
			CSD	05.04.17	108.81	31.00						
10	Raigad	OLD MONK XXX RUM 750ml	Civilian	25.04.17	520	77.04	45.04	140.75%	81.07	May 2017 to Aug 2017	309600	25099272
			CSD	12.05.17		32.00						
Superintendent of State Excise, Aurangabad												
11	Aurangabad	Royal Challenge Finest Premium Whisky 750ml	Civilian	19.04.21	800	114.19	35.81	31.36%	64.46	May 2021 to March 2022	239580	15443327
			CSD	20.04.21	416	78.38						
12	Aurangabad	Antiquity Blue Ultra Premium Whisky 750ml	Civilian	17.05.21		185.48	78.86	42.52%	141.95	May 2021 to March 2022	100812	14310263
			CSD	20.04.21	683	106.62						
	Total											383430233

Appendix 2.1.6

(Reference: Paragraph 2.1.6.6, page 14)

Statement showing short payment of State Excise duty due to under valuation of Manufacturing Cost in case of imported liquor (Overseas)

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Superintendent of State Excise, Mumbai City																	
1	M/s VLPL, Kalmboli, Panvel	M/s Milestone Merchandise Pvt. Ltd/FL1/101	Bombay Supphire Gin/750ml/ Spirit	3200 11.07.18	15/31.8.18	600	194.47	291.71	486.18	252.87/ 829.64	1458.54	1.5	300	758.61	699.93	2430.9	419958
2	M/s VLPL, Kalmboli, Panvel	M/s Milestone Merchandise Pvt. Ltd/FL1/101	Bombay Supphire Gin/750ml/ Spirit	3200 11.07.18	29/26.10.18	900	194.47	291.71	486.18	252.87 829.64	1458.54	1.5	300	758.61	699.93	2430.9	629937
3	M/s VLPL, Kalmboli, Panvel	M/s Milestone Merchandise Pvt. Ltd/FL1/101	Bombay Supphire Gin/ 750ml/ Spirit	3200 11.07.18	51/07.12.18	1200	194.47	291.71	486.18	252.87 829.64	1458.54	1.5	300	758.61	699.93	2430.9	839916
4	M/s VLPL, Kalmboli, Panvel	M/s Milestone Merchandise Pvt. Ltd/FL1/101	Grey Goose Original Vodka/ 750ml/ Spirit	6500 11.7.18	15/31.8.18	600	345.53	518.29	863.82	474.66 1685.21	2591.46	1.5	300	1423.98	1167.48	4319.1	700488
5	M/s VLPL, Kalmboli, Panvel	M/s Milestone Merchandise Pvt. Ltd/FL1/101	Grey Goose Original Vodka/ 750ml/ Spirit	6500 11.7.18	29/26.10.18	900	345.53	518.29	863.82	474.66 1685.21	2591.46	1.5	300	1423.98	1167.48	4319.1	1050732
6	M/s VLPL, Kalmboli, Panvel	M/s Milestone Merchandise Pvt. Ltd/FL1/101	Grey Goose Original Vodka/ 750ml/ Spirit	6500 11.7.18	51/07.12.18	1200	345.53	518.29	863.82	474.66 1685.21	2591.46	1.5	300	1423.98	1167.48	4319.1	1400976

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by deptt.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
7	M/s VLPL, Kalmboli, Panvel	M/s Milestone Merchandise Pvt. Ltd/FL1/101	Dewars Aged 12 years Blended Scotch Whisky/ 750ml/ Spirit	5000 11.07.18	15/31.8.18	120	362.22	542.51	904.73	361.12 1296.32	2714.19	1.5	300	1083.36	1630.83	4523.65	195700
8	M/s VLPL, Kalmboli, Panvel	M/s Milestone Merchandise Pvt. Ltd/FL1/101	Star of Bombay GIN/ 750ml/ Spirit	5700 26.6.18	29/26.10.18	60	320	480	800	419.23 1477.81	2400	1.5	300	1257.69	1142.31	4000	68539
Sub total																	5306246
Superintendent of State Excise, Kolhapur																	
9	M/s Pernod Ricard Pvt.Ltd	M/s Kashmira Traders/FL-I/9	Absolute Vodka/ 750ml/ Spirit	2100 03.12.21	3/13.1.22	1200	170.41	255.62	426.03	249.92 600.00	639.05	22.5	150	374.88	264.17	2130.15	316992
10	M/s Pernod Ricard Pvt.Ltd	M/s Kashmira Traders/FL-I/9	Chivas Regal 12YO Blended Scotch Whisky / 750ml/ Spirit	3850 3.12.21	3/13.1.22	1260	351.81	527.72	879.53	380.3 1100.00	1319.30	22.5	150	570.46	748.835	4397.65	718780
11	M/s Pernod Ricard Pvt.Ltd	M/s Kashmira Traders/FL-I/9	Jameson Triple Distilled Irish Whisky/ 750ml/ Spirit	2500 3.12.21	5/25.1.22	1200	232.13	348.19	580.32	275.67 714.29	870.48	22.5	150	413.5	456.98	2901.60	548376
12	M/s Pernod Ricard Pvt.Ltd	M/s Kashmira Traders/FL-I/9	Glenvet 12YO Single Malt Scotch Whisky Double Oak/ 750ml/ Spirit	5500 3.12.21	5/25.1.22	300	438.92	658.38	1097.3 0	520.03 1571.43	1645.95	22.5	150	780.05	865.9	5486.50	259770

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by deptt.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
13	M/s Pernod Ricard Pvt.Ltd	M/s Kashmira Traders/FL-I/9	Ballantine's Finest Scotch/750 ml/ Spirit	2100 3.12.21	9/16.3.22	2400	180.92	271.37	452.29	247.82 600.00	678.44	22.5	150	371.73	306.705	2261.45	736080
14	M/s Pernod Ricard Pvt.Ltd	M/s Kashmira Traders/FL-I/9	Jameson Triple Distilled Irish Whisky/ 750ml/ Spirit	2500 3.12.21	9/16.3.22	600	232.13	348.19	580.32	275.67 714.29	870.48	22.5	150	413.5	456.98	2901.60	274188
15	M/s Pernod Ricard Pvt.Ltd	M/s Kashmira Traders/FL-I/9	Ballantine's Finest Scotch/750 ml/ Spirit	2100 3.12.21	10/28.3.22	4440	180.92	271.37	452.29	247.82 600.00	678.44	22.5	150	371.73	306.705	2261.45	1361748
16	M/s United Spirits Pvt.Ltd	M/s Sambargi Traders/ FL-I/26	JohnyWalkar Red Lebel Blended Scotch Whisky750 ml/Spirit	1950 24.11.21	7/17.01.22	2400	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.80	517968
17	M/s United Spirits Pvt.Ltd	M/s Sambargi Traders/FL-I/26	JohnyWalkar Red Lebel Blended Scotch Whisky/750 ml/Spirit	1950 24.11.21	8/21.01.22	3600	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.80	776952
18	M/s United Spirits Pvt.Ltd	M/s Sambargi Traders/FL-I/26	Johny Walkar Red Lebel Blended Scotch Whisky/750 ml/Spirit	1950 24.11.21	10/21.03.22	3000	153.18	229.78	382.96	239.08 557.15	574.44	22.50	150	358.62	215.82	1914.80	647460
19	M/s United Spirits Pvt.Ltd	M/s Sambargi Traders/ FL-I/26	Johny Walkar Red Lebel Blended Scotch Whisky/750 ml/Spirit	1950 24.11.22	9/16.02.22	2700	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.80	582714

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
20	M/s PernodRicard Pvt.Ltd	M/s Sambargi Traders/ FL-I/26	Johnny Walkar Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.22	6/10.01.22	2100	153.18	229.78	382.96	239.08 557.15	574.44	22.50	150	358.62	215.82	1914.80	453222
21	Radha Marketing	M/s Asian Traders/ FL-I/05	Famous Grouse Finest Blended Scotch Whisky/750 ml/Spirit	2100 29.12.21	4/24.03.22	1200	173.31	259.82	433.13	249.36 600.01	649.70	22.50	150	374.04	275.66	2165.65	330792
	Sub total																7525042
Superintendent of State Excise, Raigad																	
22	M/s United Spirits Ltd	M/s Magnum Traders/ FL-I/11	Johnny Walkar Red Lebel Blended Scotch Whisky/750 ml/Spirit	1950 24.11.21	9/10.1.22	4800	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	1035936
23	M/s United Spirits Ltd	M/s Magnum Traders/ FL-I/11	Johnny Walkar Black Lebel Blended Scotch Whisky/750 ml/ Spirit	3750 24.11.21	8/23.12.21	600	345.94	518.92	864.86	371.96 1071.45	1297.29	22.5	150	557.94	739.35	4324.3	443610
24	M/s United Spirits Ltd	M/s Magnum Traders/ FL-I/11	Johnny Walkar Red Lebel Blended Scotch Whisky/750 ml/Spirit	1950 24.11.21	8/23.12.21	1800	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	388476

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
25	M/s United Spirits Ltd	M/s Magnum Traders/ FL-I/11	Johnny Walkar Black Label Blended Scotch Whisky/ 750ml/ Spirit	5760 25.5.21	1/07.7.21	240	345.94	518.92	864.86	373.49 1645.71	2594.58	22.5	300	1120.47	1474.11	4324.3	353786
26	M/s United Spirits Ltd	M/s Magnum Traders/ FL-I/11	Johnny Walkar Red Label Blended Scotch Whisky/750 ml/Spirit	3060 25.5.21	1/07.7.21	420	153.18	229.78	382.96	247.38 874.29	1148.88	22.5	300	742.14	406.74	1914.8	170831
27	M/s United Spirits Ltd	M/s Magnum Traders/ FL-I/11	Johnny Walkar Black Label Blended Scotch Whisky/750 ml/ Spirit	5760 25.5.21	3/10.08.21	300	345.94	518.92	864.86	373.49 1645.71	2594.58	22.5	300	1120.47	1474.11	4324.3	442233
28	M/s United Spirits Ltd	M/s Magnum Traders/ FL-I/11	Johnny Walkar Red Label Blended Scotch Whisky/750 ml/Spirit	3060 25.5.21	3/10.08.21	372	153.18	229.78	382.96	247.38 874.29	1148.88	22.5	300	742.14	406.74	1914.8	151307
29	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Chivas Regal 12YO Blended Scotch Whisky/ 750ml/Spirit	5850 26.8.21	2/11.10.21	600	351.81	527.72	879.53	377.76 1671.43	2638.59	22.5	300	1133.28	1505.31	4397.65	903186
30	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Absolute Vodka/750 ml/Spirit	3100 26.08.21	3/27.10.21	600	170.41	255.62	426.03	247.59 885.71	1278.09	22.5	300	742.77	535.32	2130.15	321192

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
31	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Absolute Vodka/200 ml/Spirit	900 26.08.21	3/27.10.22	1200	45.52	68.28	113.8	70.04 257.14	341.40	6	300	210.12	131.28	569	157536
32	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Chivas Regal 12YO Blended Scotch Whisky /750ml/ Spirit	5850 26.8.21	3/27.10.21	360	351.81	527.72	879.53	377.76 1671.43	2638.59	22.5	300	1133.28	1505.31	4397.65	541912
33	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Ballantine's Finest Scotch/ 750ml/Spirit	3075 26.08.21	3/27.10.21	2700	180.92	271.37	452.29	245 878.57	1356.87	22.5	300	735	621.87	2261.45	1679049
34	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Chivas Regal 12YO Blended Scotch Whisky / 750ml/ Spirit	3850 03.12.21	4/20.12.21	1200	351.81	527.72	879.53	380.3 1100.00	1319.30	22.5	150	570.46	748.835	4397.65	898602
35	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Chivas Regal 12YO Blended Scotch Whisky / 750ml/ Spirit	3850 03.12.21	5/31.12.21	1200	351.81	527.72	879.53	380.3 1100.00	1319.30	22.5	150	570.46	748.835	4397.65	898602
36	M/s Pernod Ricard Pvt. Ltd	M/s Rajasthan liquors/ FL-I/17	Ballantine's Finest Scotch/ 750ml/ Spirit	2100 03.12.21	6/31.12.21	804	180.92	271.37	452.29	247.82 600.00	678.44	22.5	150	371.73	306.705	2261.45	246591
37	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Absolute Vodka/ 750ml/ Spirit	2100 23.12.21	7/31.12.21	1500	170.41	255.62	426.03	249.92 600.00	639.05	22.5	150	374.88	264.165	2130.15	396248

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
38	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Chivas Regal 12YO Blended Scotch Whisky / 750ml/ Spirit	3850 03.12.21	7/31.12.21	1200	351.81	527.72	879.53	380.3 1100.00	1319.30	22.5	150	570.46	748.835	4397.65	898602
39	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Jameson Triple Distilled Irish Whisky/ 750ml/ Spirit	2500 3.12.21	8/12.01.22	1260	232.13	348.19	580.32	275.67 714.29	870.48	22.5	150	413.5	456.98	2901.6	575795
40	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Jameson Triple Distilled Irish Whisky/ 750ml/ Spirit	2500 3.12.21	9/12.01.22	600	232.13	348.19	580.32	275.67 714.29	870.48	22.5	150	413.5	456.98	2901.6	274188
41	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Absolute Vodka/ 750ml/ Spirit	2100 23.12.21	10/31.01.22	1800	170.41	255.62	426.03	249.92 600.00	639.05	22.5	150	374.88	264.165	2130.15	475497
42	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Ballantine's Finest Scotch/ 750ml/ Spirit	2100 03.12.21	11/31.01.22	1200	180.92	271.37	452.29	247.82 600.00	678.44	22.5	150	371.73	306.705	2261.45	368046
43	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Ballantine's Finest Scotch/ 750ml/ Spirit	2100 03.12.21	12/14.02.22	900	180.92	271.37	452.29	247.82 600.00	678.44	22.5	150	371.73	306.705	2261.45	276035
44	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Ballantine's Finest Scotch/ 750ml/ Spirit	2100 03.12.21	13/14.02.22	1500	180.92	271.37	452.29	247.82 600.00	678.44	22.5	150	371.73	306.705	2261.45	460058

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
45	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Jameson Triple Distilled Irish Whisky/ 750ml/ Spirit	2500 3.12.21	14/15.03.22	2400	232.13	348.19	580.32	275.67 714.29	870.48	22.5	150	413.5	456.98	2901.6	1096752
46	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Chivas Regal 12YO Blended Scotch Whisky/ 750ml/ Spirit	3850 03.12.21	14/15.03.22	180	351.81	527.72	879.53	380.3 1100.00	1319.30	22.5	150	570.46	748.835	4397.65	134790
47	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Absolute Vodka/ 750ml/ Spirit	2100 23.12.21	14/15.03.22	600	170.41	255.62	426.03	249.92 600.00	639.05	22.5	150	374.88	264.165	2130.15	158499
48	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan liquors/ FL-I/17	Ballantine's Finest Scotch/ 750ml/ Spirit	2100 03.12.21	14/15.03.22	1920	180.92	271.37	452.29	247.82 600.00	678.44	22.5	150	371.73	306.705	2261.45	588874
Sub total																	14336233
Superintendent of State Excise, Nashik																	
49	M/s United Spirits Pvt.Ltd	M/s United Distributors/F L-I/37	Johny Walkar Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	5/9.2.22	4500	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	971190
50	M/s United Spirits Pvt.Ltd	M/s United Distributors/F L-I/37	J & B Rare Blended Scotch Whisky/ 750ml/ Spirit	2100 24.11.21	5/9.2.22	360	179.96	269.94	449.9	248.01 600.00	674.85	22.5	150	372.02	302.83	2249.5	109019

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
51	M/s United Spirits Pvt.Ltd	M/s Sunder Wines/FL-I/45	Johnny Walkar Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	12/24.1.22	3000	153.18	229.78	382.96	239.08 557.15	574.44	22.50	150	358.62	215.82	1914.8	647460
52	M/s United Spirits Pvt.Ltd	M/s Gulshan Traders/FL-I/25	Johnny Walkar Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	5/14.3.22	3000	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	647460
53	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan Liquors Ltd./FL-I/46	Glenvet 12YO Single Malt Scotch Whisky/ 750ml/ Spirit	5500 03.12.21	7/18.1.22	360	438.92	658.38	1097.3	520.03 1571.43	1645.95	22.50	150	780.05	865.9	5486.5	311742
54	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan Liquors Ltd./FL-I/46	Jameson Triple Distilled Irish Whisky/ 750ml/ Spirit	2500 3.12.21	7/18.1.22	2400	232.13	348.19	580.32	275.67 714.29	870.48	22.50	150	413.50	456.98	2901.6	1096752
55	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan Liquors Ltd./FL-I/46	Chivas Regal 12YO Blended Scotch Whisky (M) Restage-3/ 750ml/ Spirit	3850 3.12.21	7/18.1.22	1200	351.81	527.72	879.53	380.3 1100.00	1319.295	22.50	150	570.46	748.835	4397.65	898602

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
56	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan Liquors Ltd./FL-I/46	Absolute Vodka/ 750ml/ Spirit	2100 03.12.21	12/15.3.22	1200	170.41	255.62	426.03	249.92 600.00	639.045	22.50	150	374.88	264.165	2130.15	316998
57	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan Liquors Ltd./FL-I/46	Ballantine's Finest Scotch/ 750ml/ Spirit	2100 03.12.21	12/15.03.22	3600	180.92	271.37	452.29	247.82 600.00	678.435	22.5	150	371.73	306.705	2261.45	1104138
58	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan Liquors Ltd./FL-I/46	Ballantine's Finest Scotch/ 750ml/ Spirit	2100 03.12.21	15/29.3.22	1800	180.92	271.37	452.29	247.82 600.00	678.435	22.5	150	371.73	306.705	2261.45	552069
59	M/s Pernod Ricard Pvt.Ltd	M/s Rajasthan Liquors Ltd./FL-I/46	Chivas Regal 12YO Blended Scotch Whisky (M) Restage-3/ 750ml/ Spirit	3850 3.12.21	15/29.3.22	1320	351.81	527.72	879.53	380.3 1100.00	1319.295	22.50	150	570.46	748.835	4397.65	988462
Sub total																	7643892
Superintendent of State Excise, Mumbai Sub-urban District																	
60	United Spirits Ltd, Karatka	M/s United Distributors, MSD/FL-I/107	Johnnie Walker Red Label Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	11/11.03.22	2400	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	517968
61	United Spirits Ltd, Karatka	M/s United Distributors, MSD/FL-I/107	Johnnie Walker Red Label Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	9/10.02.22	2100	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	453222

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
62	United Spirits Ltd, Karatka	M/s United Distributors, MSD/FL-I/107	Johnnie Walker Black Label Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.21	9/10.02.22	1056	345.94	518.12	864.06	371.96 1071.45	1296.09	22.5	150	557.94	738.15	4320.3	779486
63	United Spirits Ltd, Karatka	M/s United Distributors, MSD/FL-I/107	Johnnie Walker Red Label Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	8/31.01.22	2400	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	517968
64	United Spirits Ltd, Karatka	M/s United Distributors, MSD/FL-I/107	Johnnie Walker Black Label Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.22	5/28.12.21	1800	345.94	518.12	864.06	371.96 1071.45	1296.09	22.5	150	557.94	738.15	4320.3	1328670
65	United Spirits Ltd, Karatka	M/s United Distributors, MSD/FL-I/107	Johnnie Walker Red Label Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	3/23.12.21	4800	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	1035936
66	United Spirits Ltd, Karatka	M/s United Distributors, MSD/FL-I/107	Johnnie Walker Red Label Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	2/20.12.21	2400	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	517968

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
67	United Spirits Ltd, Karatka	M/s United Distributors, MSD/FL-I/107	Johnnie Walker Black Lebel Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.21	2/20.12.21	2400	345.94	518.12	864.06	371.96 1071.45	1296.09	22.5	150	557.94	738.15	4320.3	1771560
68	United Spirits Ltd, Karatka	M/s United Distributors, MSD/FL-I/107	J & B Rare Scotch Whisky/ 750ml/ Spirit	2100 24.11.21	2/20.12.21	1200	179.96	269.94	449.90	248.01 600.01	674.85	22.5	150	372.01	302.84	2249.5	363408
69	United Spirits Ltd, Karatka	M/s United Distributors, MSD/FL-I/107	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	1/13.12.21	3000	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	647460
70	United Spirits Ltd, Karatka	M/s United Distributors, MSD/FL-I/107	Johnnie Walker Black Lebel Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.22	1/13.12.21	1200	345.94	518.12	864.06	371.96 1071.45	1296.09	22.5	150	557.94	738.15	4320.3	885780
71	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. City/FL-I/175	Johnnie Walker Black Lebel Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.21	1/11.12.21	1800	345.94	518.12	864.06	371.96 1071.45	1296.09	22.5	150	557.94	738.15	4320.3	1328670

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
72	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. City/FL-I/175	Johnnie Walker Red Label Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	1/11.12.21	1800	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	388476
73	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. City/FL-I/175	Johnnie Walker Black Label Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.21	2/20.12.21	2400	345.94	518.12	864.06	371.96 1071.45	1296.09	22.5	150	557.94	738.15	4320.3	1771560
74	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. City/FL-I/175	J & B Rare Scotch Whisky/ 750ml/ Spirit	2100 24.11.21	3/20.12.21	2400	179.96	269.94	449.90	248.01 600.01	674.85	22.5	150	372.01	302.84	2249.5	726816
75	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. City/FL-I/175	Johnnie Walker Red Label Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	4/20.12.21	2400	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	517968
76	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. City/FL-I/175	Gardon's London Dry Gin/ 750ml/ Spirit	1650 24.11.21	5/23.12.21	2400	129.79	194.69	324.48	215.19 471.45	486.72	22.5	150	322.79	163.93	1622.4	393432
77	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. City/FL-I/175	Johnnie Walker Red Label Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	12/28.01.22	3000	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	647460

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
78	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. City/FL-I/175	Johnnie Walker Red Label Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	14/10.02.22	2100	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	453222
79	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. City/FL-I/175	Johnnie Walker Red Label Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	19/24.03.22	2400	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	517968
80	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. City/FL-I/175	Johnnie Walker Red Label Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	20/24.03.22	3636	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	784722
81	ASK Agencies and Investment Pvt. Ltd	M/s Mansha Agencies Pvt. Ltd. MSD./F L-I/15	Johnnie Walker Black Label Blended Scotch Whisky/ 750ml/ Spirit	5550 28.04.21	17/26.03.22	1200	345.95	518.92	864.87	373.25 1438.91	1297.305	22.5	300	1119.75	177.555	4324.35	213066
82	ASK Agencies and Investment Pvt. Ltd	M/s Mansha Agencies Pvt. Ltd. MSD./F L-I/15	Johnnie Walker Black Label Blended Scotch Whisky/ 750ml/ Spirit	5550 28.04.21	16/17.03.22	1800	345.95	518.92	864.87	373.25 1438.91	1297.305	22.5	300	1119.75	177.555	4324.35	319599

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
83	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Black Label Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.21	1/11.12.21	3300	345.94	518.92	864.86	371.96 1071.45	1297.29	22.5	150	557.94	739.35	4324.3	2439855
84	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Label Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	1/11.12.22	4800	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	1035936
85	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	J & B Rare Scotch Whisky/ 750ml/ Spirit	2100 24.11.21	1/11.12.23	1200	179.96	269.94	449.90	248.01 600.01	674.85	22.5	150	372.01	302.84	2249.5	363408
86	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Label Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	3/20.12.22	4800	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	1035936
87	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Black Label Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.21	2/20.12.21	6000	345.94	518.92	864.86	371.96 1071.45	1297.29	22.5	150	557.94	739.35	4324.3	4436100
88	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	J & B Rare Scotch Whisky/ 750ml/ Spirit	2100 24.11.21	4/20.12.21	2400	179.96	269.94	449.90	248.01 600.01	674.85	22.5	150	372.01	302.84	2249.5	363408

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
89	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Gardon's London Dry Gin/ 750ml/ Spirit	1650 24.11.21	5/23.12.21	3600	129.79	194.69	324.48	215.19 471.45	486.72	22.5	150	322.79	163.93	1622.4	590148
90	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	7/25.12.21	6000	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	1294920
91	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	8/25.12.21	6000	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	1294920
92	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.21	9/27.12.21	3840	345.94	518.12	864.06	371.96 1071.45	1296.09	22.5	150	557.94	738.15	4320.3	2834496
93	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.21	10/27.12.21	3360	345.94	518.12	864.06	371.96 1071.45	1296.09	22.5	150	557.94	738.15	4320.3	2480184

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
94	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	5200 29.12.21	11/11.01.22	2028	513.49	770.23	1283.72	476.55 1485.74	1925.58	22.5	150	714.83	1210.75	6418.6	2455401
95	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	12/15.01.22	2400	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	517968
96	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.21	13/28.01.22	3600	345.94	518.12	864.06	371.96 1071.45	1296.09	22.5	150	557.94	738.15	4320.3	2657340
97	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	14/28.01.22	6600	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	1424412
98	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	J & B Rare Scotch Whisky/ 750ml/ Spirit	2100 24.11.21	15/07.02.22	1800	179.96	269.94	449.90	248.01 600.01	674.85	22.5	150	372.01	302.84	2249.5	545112

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
99	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	16/10.02.22	3600	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	776952
100	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	17/21.02.22	3000	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	647460
101	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Double Black Blended Scotch Whisky/ 750ml/ Spirit	5200 29.12.21	18/21.02.22	1500	513.49	770.23	1283.72	476.55 1485.74	1925.58	22.5	150	714.83	1210.75	6418.6	1816125
102	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.21	19/24.02.22	3600	345.94	518.12	864.06	371.96 1071.45	1296.09	22.5	150	557.94	738.15	4320.3	2657340
103	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	19/24.02.22	4800	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	1035936

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
104	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	3750 24.11.21	20/11.03.22	2400	345.94	518.12	864.06	371.96 1071.45	1296.09	22.5	150	557.94	738.15	4320.3	1771560
105	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	21/11.03.22	6000	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	1294920
106	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	J & B Rare Scotch Whisky/ 750ml/ Spirit	2100 24.11.21	22/23.03.22	4800	179.96	269.94	449.90	248.01 600.01	674.85	22.5	150	372.01	302.84	2249.5	1453632
107	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	23/23.03.22	6600	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	1424412
108	United Spirits Ltd, Karatka	Sultania Trade Pvt. Ltd. /FL- I/116	Johnnie Walker Red Lebel Blended Scotch Whisky/ 750ml/ Spirit	1950 24.11.21	24/23.03.22	6000	153.18	229.78	382.96	239.08 557.15	574.44	22.5	150	358.62	215.82	1914.8	1294920

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
109	William Grant and Sons	M/s Radha Marketing /FL-I/24	Monkey Shoulder The Original Blended Malt Scotch Whisky/ 700ml/ Spirit	6050 20.09.21	17/15.09.21	1800	376	564.00	940.00	379.49 1728.57	2820	21	300	1138.48	1681.52	4700	3026736
110	William Grant and Sons	M/s Radha Marketing /FL-I/24	Monkey Shoulder The Original Blended Malt Scotch Whisky/ 700ml/ Spirit	6050 20.09.21	26/27.10.21	900	376	564.00	940.00	379.49 1728.57	2820	21	300	1138.48	1681.52	4700	1513368
111	William Grant and Sons	M/s Radha Marketing /FL-I/24	Bacardi Carta Blanca/ 1000ml/ Spirit	2800 20.12.21	36/11.01.22	1332	221.95	332.93	554.88	334.28 800	832.32	30	150	501	331.32	2774.4	441318
112	William Grant and Sons	M/s Radha Marketing /FL-I/24	Grey Goose Original/ 750ml/ Spirit	4500 29.12.21	36/11.01.22	2100	345.53	518.29	863.82	443.47 1285.71	1295.73	22.5	150	665.2	630.53	4319.1	1324113
113	William Grant and Sons	M/s Radha Marketing /FL-I/24	Bombay Sapphire Gin/ 750ml/ Spirit	2450 20.12.21	38/14.01.22	3300	194.47	291.71	486.18	278.44 700	729.27	22.5	150	417.66	311.61	2430.9	1028313
114	William Grant and Sons	M/s Radha Marketing /FL-I/24	Dewar's White Label/ 750ml/ Spirit	1950 20.12.21	34/30.12.21	2100	166.67	250.00	416.67	236.38 557.14	625.005	22.5	150	354.57	270.435	2083.35	567914
115	William Grant and Sons	M/s Radha Marketing /FL-I/24	Bombay Sapphire Gin/ 750ml/ Spirit	2450 20.12.21	45/21.02.22	2700	194.47	291.71	486.18	278.44 700	729.27	22.5	150	417.66	311.61	2430.9	841347

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
116	William Grant and Sons	M/s Radha Marketing /FL-I/24	Dewar's White Label/ 750ml/ Spirit	1950 20.12.21	54/23.03.22	2100	166.67	250.00	416.67	236.38 557.14	625.005	22.5	150	354.57	270.435	2083.35	567914
117	William Grant and Sons	M/s Radha Marketing /FL-I/24	Grey Goose Original/ 750ml/ Spirit	4500 29.12.21	56/28.03.22	1200	345.53	518.29	863.82	443.47 1285.71	1295.73	22.5	150	665.2	630.53	4319.1	756636
118	William Grant and Sons	M/s Radha Marketing /FL-I/24	Bombay Sapphire Gin/ 750ml/ Spirit	2450 20.12.21	56/28.03.22	6000	194.47	291.71	486.18	278.44 700	729.27	22.5	150	417.66	311.61	2430.9	1869660
119	William Grant and Sons	M/s Radha Marketing /FL-I/24	Glenfiddich Special 12 YO Malt Whisky/ 700ml/ Spirit	5800 20.01.22	42/04.02.22	2400	393	589.50	982.50	552.18 1657.14	1473.75	21	150	828.27	645.48	4912.5	1549152
120	William Grant and Sons	M/s Radha Marketing /FL-I/24	Glenfiddich Special 12 YO Malt Whisky/ 700ml/ Spirit	5800 20.01.22	46/23.02.22	1740	393	589.50	982.50	552.18 1657.14	1473.75	21	150	828.27	645.48	4912.5	1123135
121	William Grant and Sons	M/s Radha Marketing /FL-I/24	Glenfiddich Special 12 YO Malt Whisky/ 700ml/ Spirit	5800 20.01.22	50/21.03.22	1200	393	589.50	982.50	552.18 1657.14	1473.75	21	150	828.27	645.48	4912.5	774576
122	William Grant and Sons	M/s Radha Marketing /FL-I/24	Grey Goose Original/ 750ml/ Spirit	4500 29.12.21	44/11.02.22	960	345.53	518.29	863.82	443.47 1285.71	1295.73	22.5	150	665.2	630.53	4319.1	605309

Sr. No.	Name of Importer	Name of licensee/ License No.	Name of FL brand/ Size of bottle/ Type of Liquor	MRP per bottle approved / Date of approval	TP No./ Date	Quantity imported in Bottles	Ass. Value as per BE	BCD	Total MC (8+9)	MC approved / VAT as approved	SED by Audit Col.10* Col.14	Import fee as approved	SED%	SED by depts.	Under valuation of SED (Col. 12-15)	Whether MC by audit is < 5 times of MRP	Short payment of SED (Col. 16*7)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
123	William Grant and Sons	M/s Radha Marketing /FL-I/24	Grey Goose Original/ 750ml/ Spirit	4500 29.12.21	52/23.03.22	3300	345.53	518.29	863.82	443.47 1285.71	1295.73	22.5	150	665.2	630.53	4319.1	2080749
	Sub total																74895426
Superintendent of State Excise, Pune																	
124	Aspri Spirits Pvt. Ltd	M/s Walvekar Sons, Pune/FL-I/70	Jagermeister / 750 ml/ Spirit	3385 30.12.21	29/26.03.22	4392	387.31	580.96	968.27	328.92 967.14	1452.40	22.5	150	493.4	959.025	4841.35	4212038
125	Aspri Spirits Pvt. Ltd	M/s Walvekar Sons, Pune/FL-I/70	Don Angel Taquilla/ 750 ml/ Spirit	2500 30.12.21	28/14.03.22	900	279	418.5	697.5	266.3 714.3	1046.3	22.5	150	399.5	646.8	3487.5	582120
126	Aspri Spirits Pvt. Ltd	M/s Walvekar Sons, Pune/FL-I/70	Don Angel Taquilla/ 750 ml / Spirit	2500 30.12.21	26/25.02.22	600	279	418.5	697.5	266.3 714.3	1046.3	22.5	150	399.5	646.8	3487.5	388080
	Sub total																5182238
	Grand total																114889077

Appendix 2.1.7

(Reference: Paragraph 2.6.6; page 15)

Short payment of State Excise duty due to under valuation of manufacturing cost in case of imported liquor (other state)

Sr. No.	Name of Office	Name of the supplier	Name and license No of Importer Licensee	Name of FL brand	Size of bottle/ Import Pass No./Date	Quantity imported (Bottles)	Invoice date of supplier/ Landed cost as per Invoice	Landed cost/bottle of supplier	Date of MRP approval / MRP per bottle approved	MC per bottle approved	Under valuation in MC (Col. 9-11)	Rate of SED %	SED per pbottle foregone	Total SED foregone (Col. 7*14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Superintendent of State Excise, Kolhapur	M/s Carlsberg India Pvt. Ltd	M/s Bharat Wines/ FL-I/23	Tuborg Strong Premium Beer	650ml/ 10/25.5.17	13800	27.5.17/ 428754	31.07	19.5.17/ 145.00	25.28	5.79	200	11.58	159780
2				Tuborg Strong Premium Beer	650ml 11/25.5.17	13800	27.5.17/ 428754	31.07	19.5.17/ 145.00	25.28	5.79	200	11.58	159780
3				Tuborg Strong Premium Beer	650ml 13/25.5.17	13800	27.5.17/ 428754	31.07	19.5.17/ 145.00	25.28	5.79	200	11.58	159780
4				Tuborg Strong Premium Beer	650ml 15/25.5.17	13800	27.5.17/ 428754	31.07	19.5.17/ 145.00	25.28	5.79	200	11.58	159780
5				Tuborg Strong Premium Beer	650ml 31/1.2.18	13800	06.02.18/ 419554	30.40	19.5.17/ 157.00	25.28	5.12	235	12.04	166122
6				Tuborg Strong Premium Beer	650ml 34/1.2.18	13800	07.02.18/ 419554	30.40	19.5.17/ 157.00	25.28	5.12	235	12.04	166122
7				Tuborg Strong Premium Beer	650ml 35/1.2.18	13800	08.02.18/ 419554	30.40	19.5.17/ 157.00	25.28	5.12	235	12.04	166122
8				Tuborg Strong Premium Beer	650ml 36/1.2.18	13800/ 1150	08.02.18/ 419554	30.40	19.5.17/ 145.00	25.28	5.12	235	12.04	166122
9	Superintendent of State Excise, Kolhapur	M/s United Breweries Ltd	M/s Royal Traders/ FL-I/12	Kingfisher Strong Premium Beer	500ml 9/1.10.2020	27360	9.10.2020/ 754086	27.56	22.9.2020/ 130.00	20.94	6.62	235	15.56	425744
10				Kingfisher Ultra Lager Beer	500ml 9/1.10.2020	240	9.10.2020/ 8676	36.15	22.9.2020/ 150.00	29.63	6.52	235	15.32	3677
11				Kingfisher Storm Strong Beer	650ml 9/1.10.2020	360	9.10.2020/ 13077	36.33	22.9.2020/ 175.00	28.18	8.15	235	19.14	6891
12				Kingfisher Storm Strong Beer	500ml 9/1.10.2020	480	9.10.2020/ 13810	28.77	22.9.2020/ 135.00	21.74	7.03	235	16.52	7931

Sr. No.	Name of Office	Name of the supplier	Name and license No of Importer Licensee	Name of FL brand	Size of bottle/ Import Pass No./Date	Quantity imported (Bottles)	Invoice date of supplier/ Landed cost as per Invoice	Landed cost/bottle of supplier	Date of MRP approval / MRP per bottle approved	MC per bottle approved	Under valuation in MC (Col. 9-11)	Rate of SED %	SED per pbottle foregone	Total SED foregone (Col. 7*14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
13	Superintendent of State Excise, Kolhapur	M/s Shashi Distillery Pvt. Ltd	M/s Vishal Traders/ FL-I/16	Oakton Barrel Aged Rare Premium Grain Whisky	750ml 5/5.9.2019	900	12.9.2019/ 229398	254.89	07.06.19/ 1300	177	77.89	300	233.67	210303
14				Oakton Barrel Aged Rare Premium Grain Whisky	180ml 5/5.9.2019	3600	12.9.2019/ 230660	64.07	07.06.19/ 1300	43.15	20.92	300	62.76	225936
15				Governor's Reserve 100% Premium Grain Whisky	750ml 5/5.9.2019	900	12.9.2019/ 179789	199.77	07.06.19/ 1300	164.69	35.08	300	105.24	94716
16				Governor's Reserve 100% Premium Grain Whisky	180ml 5/5.9.2019	3600	12.9.2019/ 190843	53.01	07.06.19/ 1300	40.70	12.31	300	36.93	132948
17	Superintendent of State Excise, Kolhapur	M/s Amrut Distillery Pvt. Ltd, Banglore	M/s Ankush Traders/ FL-I/3	Macquintosh Blue Reserve Whisky	750ml 2/18.12.2020	600	29.12.20/ 175000	291.67	03.12.20/ 2000	234.61	57.06	300	134.08	80450
18				Amrut Two Indies Rum	750ml 2/18.12.2020	120	29.12.20/ 29000	241.67	03.12.20/ 1600	201.69	39.98	300	93.95	11273
19	Superintendent of State Excise, Kolhapur	M/s Woodpecker Distilleries and Breweries Pvt. Ltd, Banglore	M/s New Ram Traders/ FL-I/25	Copter 7 Strong Beer Premium	330ml 1/5.8.21	2400	13.8.21/ 65021	27.09	09.07.21/ 130	20.19	6.90	235	16.22	38928
20				Copter 7 Strong Beer Premium	500ml 1/5.8.21	4800	13.8.21/ 145948	30.41	09.07.21/ 150	23.29	7.12	235	16.72	80267
21				Copter 7 Strong Beer Premium	650ml 1/5.8.21	4800	13.8.21/ 184292	38.39	09.07.21/ 190	29.5	8.89	235	20.90	100326
22				Copter 7 Smooth Lager Premium	330ml 1/5.8.21	2400	13.8.21/ 74679	31.12	09.07.21/ 130	24.76	6.36	235	14.94	35849

Sr. No.	Name of Office	Name of the supplier	Name and license No of Importer Licensee	Name of FL brand	Size of bottle/ Import Pass No./Date	Quantity imported (Bottles)	Invoice date of supplier/ Landed cost as per Invoice	Landed cost/bottle of supplier	Date of MRP approval / MRP per bottle approved	MC per bottle approved	Under valuation in MC (Col. 9-11)	Rate of SED %	SED per pbottle foregone	Total SED foregone (Col. 7*14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
23				Copter 7 Smooth Lager Premium	500ml 1/5.8.21	4800	13.8.21/ 168234	35.05	09.07.21/ 150	28.57	6.48	235	15.23	73080
24				Copter 7 Smooth Lager Premium	650ml 1/5.8.21	4800	13.8.21/ 212524	44.28	09.07.21/ 190	36.19	8.09	235	19.00	91208
25	Superintendent of State Excise, Raigad	M/s Veritas Logistics Pvt. Ltd, Janval-Bhiwandi, Thane	M/s National Liquors/FL -I/05	Ballantine's Finest Blended Scotch Whisky	750ml 11/12.3.22	1200	17.3.22/ 1002324	835.27	03.12.21/ 2100.00	247.82	587.45	150	881.18	1057410
26				Ballantine's Finest Blended Scotch Whisky	750ml 13/18.03.22	900	10.5.22/ 751743	835.27	03.12.21 / 2100.00	247.82	587.45	150	881.18	793058
27				Ballantine's Finest Blended Scotch Whisky	375ml 13/18.03.22	480	10.5.22/ 211287	440.18	25.02.22/ 1100.00	128.41	311.77	150	467.66	224475
28				Absolut Vodka	750ml 13/18.03.22	300	10.5.22/ 249636	832.12	23.12.21/ 2100.00	249.92	582.20	150	873.30	261990
29				Chivas Regal Aged 12 Years Blended Scotch Whisky	750ml 13/18.03.22	300	10.5.22/ 556505	1855.02	03.12.21/ 3850.00	380.3	1474.72	150	2212.08	663623
30				Jameson irish whiskey	750ml 13/18.03.22	300	10.5.22/ 308314	1027.71	03.12.21/ 2500.00	275.67	752.04	150	1128.07	338420
31				Ballantine's Finest Blended Scotch Whisky	750ml 10/02.03.22	1200	04.03.22/ 1002324	835.27	03.12.21/ 2100.00	247.82	587.45	150	881.18	1057410

Sr. No.	Name of Office	Name of the supplier	Name and license No of Importer Licensee	Name of FL brand	Size of bottle/ Import Pass No./Date	Quantity imported (Bottles)	Invoice date of supplier/ Landed cost as per Invoice	Landed cost/bottle of supplier	Date of MRP approval / MRP per bottle approved	MC per bottle approved	Under valuation in MC (Col. 9-11)	Rate of SED %	SED per pbottle foregone	Total SED foregone (Col. 7*14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
32				Ballantine's Finest Blended Scotch Whisky	750ml 9/22.02.22	600	24.02.22/ 501162	835.27	03.12.21/ 2100.00	247.82	587.45	150	881.18	528705
33				Absolut Vodka	750ml 9/22.02.22	300	24.02.22/ 249636	832.12	23.12.21/ 2100.00	249.92	582.20	150	873.30	261990
34				Ballantine's Finest Blended Scotch Whisky	750ml 8/31.01.22	600	02.02.22/ 501162	835.27	03.12.21/ 2100.00	247.82	587.45	150	881.18	528705
35				Jameson Triple Distilled Irish whisky	750ml 8/31.01.22	300	02.02.22/ 308314	1027.71	03.12.21/ 2500.00	275.67	752.04	150	1128.07	338420
36				Absolut Vodka	750ml 7/4.01.22	480	11.01.22/ 399418	832.12	23.12.21/ 2100.00	249.92	582.20	150	873.30	419185
37				Chivas Regal Aged 12 Years Blended Scotch Whisky	750ml 6/24.12.21	240	31.12.21/ 442259	1842.75	03.12.21/ 3850.00	380.3	1462.45	150	2193.67	526481
38				Chivas Regal Aged 12 Years Blended Scotch Whisky	750ml 5/16.12.21	396	23.12.21/ 729727	1842.74	03.12.21/ 3850.00	380.3	1462.44	150	2193.67	868692
39				Chivas Regal Aged 12 Years Blended Scotch Whisky	750ml 4/28.10.21	300	29.10.21/ 680787	2269.29	26.08.21/ 5850.00	377.76	1891.53	300	2837.30	851189
40				Ballantine's Finest Blended Scotch Whisky	750ml 4/28.10.21	360	29.10.21/ 375424	1042.84	26.08.21/ 3075.00	245	797.84	300	2393.53	861672

Sr. No.	Name of Office	Name of the supplier	Name and license No of Importer Licensee	Name of FL brand	Size of bottle/ Import Pass No./Date	Quantity imported (Bottles)	Invoice date of supplier/ Landed cost as per Invoice	Landed cost/bottle of supplier	Date of MRP approval / MRP per bottle approved	MC per bottle approved	Under valuation in MC (Col. 9-11)	Rate of SED %	SED per pbottle foregone	Total SED foregone (Col. 7*14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
41				Absolut Vodka	750ml 3/22.10.21	480	27.10.21/ 503848	1049.68	26.08.21/ 3100.00	247.59	802.09	300	2406.28	1155014
42	Superintendent of State Excise, Pune	M/s Amrut Distillery Pvt. Ltd, Banglore	M/s Satyajeeet Liquors, Pune/FL-I/75	Macquintosh Silver Edition Whisky	750ml 15/7.7.20	2760	24.7.20/ 671441	243.28	26.06.20/ 1450.00	189.34	53.94	300	161.81	446588
43				Amrut amalgam Malt Whisky	750ml 15/7.7.20	360	24.7.20/ 435000	1208.33	26.06.20/ 4500.00	440.37	767.96	300	1535.93	552934
44				Macquintosh Silver Edition Whisky	750ml 8/17.03.22	2700	30.03.22/ 720000	266.67	16.06.21/ 1550.00	193.02	73.65	300	147.29	397692
45				Amrut Fusion Single Malt Whisky	750ml 8/17.03.22	480	30.03.22/ 580000	1208.33	16.06.21/ 5200.00	482.7	725.63	300	1451.27	696608
46				Macquintosh Silver Edition Whisky	750ml 48/31.08.20	2160	08.09.20/ 525475.8	243.28	26.06.20/ 1450.00	189.34	53.94	235	126.75	273778
47				Macquintosh Silver Edition Whisky	750ml 5/17.11.21	1620	29.11.21/ 432000	266.67	16.06.21/ 1550.00	193.02	73.65	235	173.07	280373
48	Superintendent of State Excise, Pune	M/s Woodpecker Distilleries & Breweries Pvt. Ltd., Karnatka	M/s KSN Irani & Co., Pune./ FL-I/7	Copter 7 Strong Beer Premium	650ml 5/10.11.21	15600	27.5.17/ 598949	38.39	09.07.21/ 190.00	29.5	8.89	235	20.90	326060
49				Copter 7 Strong Beer Premium	650ml 4/07.10.21	7800	19.10.21/ 299474	38.39	09.07.21/ 190.00	29.5	8.89	235	20.90	163029
50				Copter 7 Strong Beer Premium	650ml 3/13.09.21	9600	24.09.21/ 368584	38.39	09.07.21/ 190.00	29.5	8.89	235	20.90	200652
51	Superintendent of State Excise, Pune	M/s Sam Distileries & Breweries Ltd. MP	M/s KSN Irani & Co., Pune./ FL-I/7	White owl Brewery Spark	325ml 5/17.03.21	12000	27.03.21/ 360065	30.01	04.11.20/ 140.00	27.65	6.30	235	14.79	177531

Sr. No.	Name of Office	Name of the supplier	Name and license No of Importer Licensee	Name of FL brand	Size of bottle/ Import Pass No./Date	Quantity imported (Bottles)	Invoice date of supplier/ Landed cost as per Invoice	Landed cost/bottle of supplier	Date of MRP approval / MRP per bottle approved	MC per bottle approved	Under valuation in MC (Col. 9-11)	Rate of SED %	SED per pbottle foregone	Total SED foregone (Col. 7*14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
52				White owl Brewery Spike	650ml 3/10.02.21	6600	01.03.21/ 300041	45.46	04.11.20/ 210.00	33.82	11.64	235	27.36	180548
53				White owl Brewery Spike	500ml 04/17.03.21	17520	26.03.21/ 646670	36.91	04.11.20/ 170.00	27.38	9.53	235	22.40	392385
54	Superintend ent of State Excise, Pune	M/s Agave Industries (India) Pvt. Ltd, Goa	M/s Walvekar Sons, Pune/FL-I/70	Desmondji 51% Agave	750ml 1/17.11.21	2520	26.11.21/ 1329199	527.46	08.11.21/ 2230	246.99	280.47	300	659.10	1660943
55				Desmondji 51% Agave	750ml 1/17.11.21	1200	26.11.21/ 653922	544.94	08.11.21/ 2230	246.99	297.95	300	700.17	840205
56	Superintend ent of State Excise, Pune	M/s Modi Distillery, Uttar Pradesh	M/s Canteen Stores Department FL-I/3	Becardi Classic Black Original Premium Crafted Rum	750ml 63/01.03.22	7392	10.03.22/ 655165	88.63	27.04.21/ 303.93	83.5	5.13	300	12.06	89143
57	Superintend ent of State Excise, Pune	M/s Beam global Spirits & Wine (India) Ltd.	M/s Canteen Stores Department FL-I/3	Teacher's Highland Cream Blended Scotch Whisky	750ml 62/01.03.22	7032	08.03.22/ 2654638	377.51	16.05.21/ 1215	149.76	227.75	300	535.21	3763585
58				Teacher's 50-12 year old Blended Scotch Whisky	750ml 62/01.03.22	4416	08.03.22/ 2570134	582.00	16.05.21/ 1763	194.24	387.76	300	911.25	4024070
59	Superintend ent of State Excise, Pune	M/s N.V. Distilleries Pvt. Ltd	M/s V. C Traders/FL -I/123	Royal Envy Exclusive Premium Whisky	750ml 2/15.09.21	3600	21.09.21/ 884160	245.60	21.06.21/ 1550	193.02	52.58	300	123.56	444827
60	Superintend ent of State Excise, Pune	M/s Khoday India Limited	Satyam Agency/ FL-I/99	Peter Scoh Malt Whisky	750ml 1/25.11.21	2700	4.12.21/ 681489	252.40333	30.06.21/ 1450	185.08	67.32	300	158.2098	427167
	Total													28997707

Appendix 2.2.1
(Reference: Paragraph 2.2.7.2; page 24)
Statement showing Inadequate follow up on non-filing of GSTR-10

Sr. No.	Charge	Division	No. of cancelled cases		Total	No. of cases where GSTR-10 cases filed	GSTR-10 not filed	Action taken on non-filing of GSTR-10/ Notice issued in GSTR-3A	Action not taken	Section 62 assessment in cases of suomoto cancellation
			Su Moto	On application						
1	Fort-702	Fort	60	45	105	20	73	73	0	Not provided
2	Mumbai-LTU-547	Mumbai-LTU-3	1	0	1	0	1	0	1	0
3	Mandvi-504	Mandvi	6	14	20	6	14	0	6	Not provided
4	Mumbai-LTU-515	Mumbai-LTU-2	1	3	4	Not provided	4	Not provided	0	Not provided
5	Mumbai-LTU-518	Mumbai-LTU-2	2	3	5	Not provided	5	Not provided	0	Not provided
6	Malad-East-707	Goregaon	125	152	277	41	236	0	236	Not provided
7	Mumbai-LTU-503	Mumbai-LTU-1	1	6	7	Not provided	7	Not provided	0	Not provided
8	Mumbai-LTU-531	Mumbai-LTU-3	0	0	0	0	0	0	0	0
9	Pune-LTU-509	Pune-LTU-1	0	0	0	0	0	0	0	0
10	Pune-LTU-519	Pune-LTU-2	0	0	0	0	0	0	0	0
	Total		196	223	419	67	340	73	243	

Appendix 2.2.2
(Reference: Paragraph 2.2.8.2-I; page 34)
Cases accepted or action initiated by the Department

(₹ in crore)				
Sr. No.	Dimension	GSTIN of the Taxpayer	Division	Tax effect
1	Mismatch in availing of ITC	2XXXXXXXXXXXXX4	Mumbai-LTU-2	29.75
2	Mismatch in availing of ITC	2XXXXXXXXXXXXX3	Mumbai-LTU-2	21.95
3	Mismatch in availing of ITC	2XXXXXXXXXXXXXS	Mumbai-LTU-2	49.92
4	Mismatch in availing of ITC	2XXXXXXXXXXXXXP	Mumbai-LTU-1	11.24
5	Mismatch in availing of ITC	2XXXXXXXXXXXXXM	Nagpur	32.06
6	Mismatch in availing of ITC	2XXXXXXXXXXXXXE	Mumbai-LTU-4	0.27
7	Mismatch in availing of ITC	2XXXXXXXXXXXXXZ	Mumbai-LTU-2	168.55
8	Mismatch in availing of ITC	2XXXXXXXXXXXXXQ	Andheri	23.37
9	Mismatch in availing of ITC	2XXXXXXXXXXXXXI	Pune-LTU-1	28.26
10	Mismatch in availing of ITC	2XXXXXXXXXXXXX5	Mumbai-LTU-3	24.62
11	Mismatch in availing of ITC	2XXXXXXXXXXXXX W	Pune-LTU-1	310.00
12	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXG	Mazgaon	2.52
13	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXL	Mumbai-LTU-2	1.27
14	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXT	Pune-LTU-1	1.44
15	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXG	Borivali	0.01
16	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXN	Nashik	0.37
17	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXO	Nashik	0.40
18	Mismatch in availing of ITC under Reverse charge mechanism (RCM) without payment	2XXXXXXXXXXXXX3	Fort	4.65
19	Mismatch in availing of ITC under Reverse charge mechanism (RCM) without payment	2XXXXXXXXXXXXXH	Mumbai-LTU-1	7.93
20	Mismatch in availing of ITC under Reverse charge mechanism (RCM) without payment	2XXXXXXXXXXXXXI	Mumbai-LTU-1	0.001
21	Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR 9C)	2XXXXXXXXXXXXX2	Sakinaka	0.00
22	Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR 9C)	2XXXXXXXXXXXXXS	Mumbai-LTU-3	0.00
23	Mismatch in taxable turnover between Annual Return and Financial statement (Table 7G of GSTR 9C)	2XXXXXXXXXXXXX1	Sakinaka	0.00

Sr. No.	Dimension	GSTIN of the Taxpayer	Division	Tax effect
24	Mismatch in taxable turnover between Annual Return and Financial statement (Table 7G of GSTR 9C)	2XXXXXXXXXXXXX0	Bandra	0.00
25	Mismatch in taxable turnover between Annual Return and Financial statement (Table 7G of GSTR 9C)	2XXXXXXXXXXXXXU	Mumbai-LTU-3	0.00
26	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXX9	Pune-West	2.65
27	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXXK	Pune-North	1.50
28	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXXY	Nanded	4.10
29	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXX5	Mumbai-LTU-2	0.01
30	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXXQ	Pune-LTU-1	3.29
31	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXXH	Mumbai-LTU-2	10.62
32	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXXU	Mumbai-LTU-3	6.90
33	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXXJ	Solapur	2.27
34	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXXW	Mumbai-LTU-4	0.59
35	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXXT	Nashik	0.51
36	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXXG	Nashik	0.63
37	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXX5	Mumbai-LTU-1	0.36
38	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXXM	Nanded	2.91
39	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXX7	Goregaon	1.82
40	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXX2	Pune-South	1.39
41	Mismatch in ITC availed between Annual Return and Financial Statements (Table 12(F) of GSTR 9C)	2XXXXXXXXXXXXXF	Mumbai-LTU-1	47.54

Sr. No.	Dimension	GSTIN of the Taxpayer	Division	Tax effect
42	Mismatch in ITC availed between Annual Return and Financial Statements (Table 12(F) of GSTR 9C)	2XXXXXXXXXXXXXL	Mumbai-LTU-2	9.99
43	Mismatch in ITC availed between Annual Return and Financial Statements (Table 12(F) of GSTR 9C)	2XXXXXXXXXXXXX6	Thane City	5.24
44	Mismatch in ITC availed between Annual Return and Financial Statements (Table 12(F) of GSTR 9C)	2XXXXXXXXXXXXXP	Mumbai-LTU-4	12.33
45	Mismatch in ITC availed between Annual Return and Financial Statements (Table 12(F) of GSTR 9C)	2XXXXXXXXXXXXXU	Bandra	10.81
46	Mismatch in ITC availed between Annual Return and Financial Statements (Table 12(F) of GSTR 9C)	2XXXXXXXXXXXXXW	Pune-LTU-1	9.10
47	Reconciliation between ITC declared in Annual Return with expenses in Financial Statement (Table 14T of GSTR 9C)	2XXXXXXXXXXXXXY	Mumbai-LTU-2	71.25
48	Reconciliation between ITC declared in Annual Return with expenses in Financial Statement (Table 14T of GSTR 9C)	2XXXXXXXXXXXXXE	Mumbai-LTU-2	0.47
49	Reconciliation between ITC declared in Annual Return with expenses in Financial Statement (Table 14T of GSTR 9C)	2XXXXXXXXXXXXXT	Nagpur	44.10
50	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXX2	Pune-East	2.13
51	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXX7	Raigad	0.45
52	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXS	Andheri	0.73
53	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXV	Nanded	0.58
54	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXX6	Fort	0.13
55	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXX0	Sakinaka	0.26
56	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXZ	Pune-East	0.33
57	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXR	Pune-East	0.11
58	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXM	Borivali	1.36
59	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXX0	Thane City	1.34
60	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXA	Thane Rural	1.70
61	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXW	Santacruz	0.26
62	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXG	Mulund	0.39
63	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXX3	Thane City	0.17
64	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXJ	Kolhapur	0.33
65	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXH	Nagpur	1.21
66	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXX2	Thane City	8.65
67	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXX6	Thane City	17.78

Sr. No.	Dimension	GSTIN of the Taxpayer	Division	Tax effect
68	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXXB	Pune-North	0.18
69	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXXZ	Pune-North	0.30
70	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXXP	Andheri	0.77
71	Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available	2XXXXXXXXXXXXXXV	Goregaon	0.18
72	Undischarged tax liability	2XXXXXXXXXXXXXX8	Mumbai-LTU-3	2.03
73	Undischarged tax liability	2XXXXXXXXXXXXXXK	Mumbai-LTU-3	0.0004
74	Undischarged tax liability	2XXXXXXXXXXXXXXB	Nashik	36.42
75	Undischarged tax liability	2XXXXXXXXXXXXXXR	Mumbai-LTU-2	5.37
76	Undischarged tax liability	2XXXXXXXXXXXXXX2	Mumbai-LTU-4	48.05
77	Undischarged tax liability	2XXXXXXXXXXXXXXU	Mumbai-LTU-3	29.65
78	Undischarged tax liability	2XXXXXXXXXXXXXXF	Kolhapur	9.65
79	Short/Non payment of interest	2XXXXXXXXXXXXXXK	Kolhapur	0.49
80	Short/Non payment of interest	2XXXXXXXXXXXXXX5	Mumbai-LTU-2	0.81
81	Short/Non payment of interest	2XXXXXXXXXXXXXXE	Mumbai-LTU-3	2.06
82	Short/Non payment of interest	2XXXXXXXXXXXXXXK	Mumbai-LTU-2	1.19
83	Short/Non payment of interest	2XXXXXXXXXXXXXX1	Pune-LTU-1	4.59
84	Short/Non payment of interest	2XXXXXXXXXXXXXXB	Aurangabad	0.47
85	Short/Non payment of interest	2XXXXXXXXXXXXXXH	Mumbai-LTU-3	0.65
86	Short/Non payment of interest	2XXXXXXXXXXXXXXW	Pune-LTU-1	0.47
87	Short/Non payment of interest	2XXXXXXXXXXXXXXM	Aurangabad	5.28
88	Short/Non payment of interest	2XXXXXXXXXXXXXXB	Mumbai-LTU-2	0.30
89	Composition taxpayer also availing e-commerce facility	2XXXXXXXXXXXXXXT	Thane City	0.09
90	Composition taxpayer also availing e-commerce facility	2XXXXXXXXXXXXXXQ	Thane City	0.01
91	Composition taxpayer also availing e-commerce facility	2XXXXXXXXXXXXXXQ	Pune-South	0.006
92	Composition taxpayer also availing e-commerce facility	2XXXXXXXXXXXXXXY	Goregaon	0.00
93	Composition taxpayer also availing e-commerce facility	2XXXXXXXXXXXXXXO	Raigad	0.00
94	Composition taxpayer also availing e-commerce facility	2XXXXXXXXXXXXXXI	Santacruz	0.00
			Total	1155.89

Appendix 2.2.3
(Reference: Paragraph 2.2.8.2-III; page 35)
Data Entry Error by taxpayers

(₹ in crore)

Sr. No.	Dimension	GSTIN of the taxpayer	Division	Tax effect
1	Mismatch in availing of ITC	2XXXXXXXXXXXXX6	Raigad	139.20
2	Mismatch in availing of ITC	2XXXXXXXXXXXXXO	Aurangabad	35.00
3	Mismatch in availing of ITC	2XXXXXXXXXXXXXY	Mumbai-LTU-1	31.51
4	Mismatch in availing of ITC	2XXXXXXXXXXXXXF	Mumbai-LTU-1	26.53
5	Mismatch in availing of ITC	2XXXXXXXXXXXXXO	Mumbai-LTU-1	25.32
6	Mismatch in availing of ITC	2XXXXXXXXXXXXXD	Pune-LTU-2	18.99
7	Mismatch in availing of ITC	2XXXXXXXXXXXXXD	Pune-West	15.22
8	Mismatch in availing of ITC	2XXXXXXXXXXXXXR	Mumbai-LTU-4	72.33
9	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXB	Mumbai-LTU-3	43.80
10	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXX	Pune-LTU-1	25.78
11	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXQ	Mumbai-LTU-2	15.09
12	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXG	Mumbai-LTU-1	5.13
13	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXK	Raigad	3.70
14	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXD	Nashik	2.67
15	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXC	Nashik	2.61
16	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXF	Nagpur	2.20
17	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXX1	Raigad	2.03
18	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXF	Mumbai-LTU-4	1.93
19	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXX5	Nariman Point	1.30
20	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXC	Nariman Point	1.29
21	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXX7	Mandvi	1.14
22	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXR	Raigad	0.94
23	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXK	Pune-South	0.94
24	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXX4	Nariman Point	4.66
25	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXX4	Aurangabad	2.45
26	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXJ	Mumbai-LTU-4	2.00
27	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXM	Goregaon	1.16
28	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXI	Thane City	1.21
29	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXZ	Pune-LTU-2	3.10
30	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXV	Pune-LTU-2	1.65
31	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	2XXXXXXXXXXXXXV	Mazgaon	1.33

Sr. No.	Dimension	GSTIN of the taxpayer	Division	Tax effect
32	Mismatch in availing of ITC under Reverse charge mechanism (RCM) without payment	2XXXXXXXXXXXXXJ	Nashik	8.34
33	Mismatch in availing of ITC under Reverse charge mechanism (RCM) without payment	2XXXXXXXXXXXXXM	Pune-West	1.21
34	Mismatch in availing of ITC under Reverse charge mechanism (RCM) without payment	2XXXXXXXXXXXXXT	Nariman Point	2.00
35	Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR 9C)	2XXXXXXXXXXXXXW	Mumbai-LTU-1	0.00
36	Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR 9C)	2XXXXXXXXXXXXX3	Mumbai-LTU-3	0.00
37	Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR 9C)	2XXXXXXXXXXXXX6	Mumbai-LTU-2	0.00
38	Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR 9C)	2XXXXXXXXXXXXXB	Kolhapur	0.00
39	Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR 9C)	2XXXXXXXXXXXXXG	Mumbai-LTU-1	0.00
40	Mismatch in taxable turnover between Annual Return and Financial statement (Table 7G of GSTR 9C)	2XXXXXXXXXXXXXP	Andheri	0.00
41	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXX5	Pune-South	2.00
42	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXXD	Thane City	33.66
43	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXX3	Pune-North	1.76
44	Mismatch in tax paid between books of account and Annual Return (Table 9R of GSTR 9C)	2XXXXXXXXXXXXX1	Sakinaka	30.52
45	Mismatch in ITC availed between Annual Return and Financial Statement (Table 12F of GSTR 9C)	2XXXXXXXXXXXXX8	Mazgaon	12.67
46	Mismatch in ITC availed between Annual Return and Financial Statement (Table 12F of GSTR 9C)	2XXXXXXXXXXXXXL	Thane City	6.19
47	Mismatch in ITC availed between Annual Return and Financial Statement (Table 12F of GSTR 9C)	2XXXXXXXXXXXXX3	Fort	6.52
48	Reconciliation between ITC declared in Annual Return with expenses in Financial Statement (Table 14T of GSTR 9C)	2XXXXXXXXXXXXXS	Fort	40.12
49	Reconciliation between ITC declared in Annual Return with expenses in Financial Statement (Table 14T of GSTR 9C)	2XXXXXXXXXXXXXB	Mulund	45.51
50	Cases where GSTR-3B not filed but GSTR-1 or GSTR-2A available	2XXXXXXXXXXXXXC	Boriwali	0.66

Sr. No.	Dimension	GSTIN of the taxpayer	Division	Tax effect
51	Undischarged tax liability	2XXXXXXXXXXXXXT	Aurangabad	167.67
52	Undischarged tax liability	2XXXXXXXXXXXXXB	Pune-LTU-01	98.52
53	Undischarged tax liability	2XXXXXXXXXXXXK	Nanded	75.28
54	Undischarged tax liability	2XXXXXXXXXXXXJ	Kolhapur	20.01
55	Undischarged tax liability	2XXXXXXXXXXXXT	Mulund	13.90
56	Undischarged tax liability	2XXXXXXXXXXXX9	Fort	11.53
57	Undischarged tax liability	2XXXXXXXXXXXXU	Mazgaon	9.66
58	Undischarged tax liability	2XXXXXXXXXXXXE	Pune-LTU-1	9.06
59	Undischarged tax liability	2XXXXXXXXXXXXD	Mumbai-LTU-2	1.75
60	Undischarged tax liability	2XXXXXXXXXXXXE	Fort	11.12
61	Undischarged tax liability	2XXXXXXXXXXXXM	Nagpur	17.16
62	Undischarged tax liability	2XXXXXXXXXXXX9	Kolhapur	23.61
63	Undischarged tax liability	2XXXXXXXXXXXXW	Sakinaka	22.78
		Grand Total		1165.42

Appendix 2.2.4
(Reference: Paragraph 2.2.9.1; page 37)
Non-production of records

Sr. No.	GSTIN of the taxpayer	Charge	Division	List of records not produced
1	2XXXXXXXXXXXXXA	Aurangabad-City-712	Aurangabad	Output Invoices, Input Invoices, Profit & Loss Account, Balance Sheet, Financial Statement, Director's Report.
2	2XXXXXXXXXXXXXG	Bandra-East-705	Bandra	Output Invoices, Input Invoices, Profit & Loss Account with Notes to account. Balance Sheet, Financial Statement, Director's Report and Auditor's Report.
3	2XXXXXXXXXXXXXO	Kalbadevi-602	Fort	Output Invoices, Input Invoices, GSTR 9C, Annual Financial Statement.
4	2XXXXXXXXXXXXX6	Princess-Dock-703	Fort	Output Invoices, Input Invoices and Annual Financial Statement.
5	2XXXXXXXXXXXXXP	Fort-702	Fort	Output Invoices, Input Invoices and Annual Financial Statement with Notes to account.
6	2XXXXXXXXXXXXXM	Mandvi-601	Mandvi	Output Invoices, Input Invoices and Annual Financial Statement with Notes to account.
7	2XXXXXXXXXXXXXM	Mandvi-504	Mandvi	Output Invoices, Input Invoices and Annual Financial Statement, Balance sheet and Director's Report.
8	2XXXXXXXXXXXXX8	Mazgaon-702	Mazgaon	Output Invoices, Input Invoices and Annual Financial Statement, Balance sheet and Director's Report. Cash ledger and Credit ledger.
9	2XXXXXXXXXXXXXJ	Mazgaon-702	Mazgaon	Output Invoices, Input Invoices and list of major supplies with HSN Code.
10	2XXXXXXXXXXXXXG	Mumbai-LTU-540	Mumbai-LTU-4	Output Invoices, Input Invoices and Annual Financial Statement with Notes to account.
11	2XXXXXXXXXXXXXC	Mumbai-LTU-503	Mumbai-LTU-1	Output Invoices, Input Invoices and Annual Financial Statement and Director's Report.
12	2XXXXXXXXXXXXXA	Mumbai-LTU-503	Mumbai-LTU-1	Output and Input Invoices.
13	2XXXXXXXXXXXXXN	Mumbai-LTU-503	Mumbai-LTU-1	Output Invoices, Input Invoices and Annual Financial Statement, Notes, Schedules and Director's Report.
14	2XXXXXXXXXXXXXW	Mumbai-LTU-506	Mumbai-LTU-1	Output Invoices, Input Invoices and Annual Financial Statement, Notes, Schedules and Director's Report, GSTR 9 & 9C.
15	2XXXXXXXXXXXXXE	Mumbai-LTU-508	Mumbai-LTU-1	Output Invoices, Input Invoices and Annual Financial Statement, Notes, Schedules and Director's Report.
16	2XXXXXXXXXXXXXK	Mumbai-LTU-505	Mumbai-LTU-1	Output Invoices, Input Invoices and Annual Financial Statement, Notes, Schedules and Director's Report

Sr. No.	GSTIN of the taxpayer	Charge	Division	List of records not produced
17	2XXXXXXXXXXXXX2	Mumbai-LTU-531	Mumbai-LTU-3	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement, Notes, Schedules and Director's Report.
18	2XXXXXXXXXXXXXG	Nanded-501	Nanded	Balance Sheet, Profit & Loss Account, Annual Financial Statement and Director's Report.
19	2XXXXXXXXXXXXXM	Malegaon-601	Nashik	Output and Input Invoices.
20	2XXXXXXXXXXXXX3	Ahmednagar-605	Nashik	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Director's Report
21	2XXXXXXXXXXXXXM	Bhosari-501	Pune East	Output Invoices, Input Invoices, Profit & Loss Account, Annual Financial Statement and Director's Report
22	2XXXXXXXXXXXXXM	Bhosari-506	Pune East	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Director's Report and Auditor's Report.
23	2XXXXXXXXXXXXX7	Pune-LTU-516	Pune LTU 2	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Director's Report and Auditor's Report.
24	2XXXXXXXXXXXXXH	Pune-LTU-524	Pune LTU 2	Output Invoices, Input Invoices.
25	2XXXXXXXXXXXXX9	Pune-LTU-501	Pune-LTU-1	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement.
26	2XXXXXXXXXXXXXV	Pune-LTU-01	Pune LTU	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Notes to account.
27	2XXXXXXXXXXXXXL	Pune-Cantt-501	Pune South	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Notes to account.
28	2XXXXXXXXXXXXXG	Vadgaon-Sheri-707	Pune South	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Notes to account.
29	2XXXXXXXXXXXXXN	Pune-Cantt-704	Pune South	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Notes to account.
30	2XXXXXXXXXXXXXH	Chakan-501	Pune South	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Notes to account.
31	2XXXXXXXXXXXXX5	Karvenagar-703	Pune West	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Notes to account.
32	2XXXXXXXXXXXXXS	Shaniwar-Peth-601	Pune West	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Director's Report and Auditor's Report.

Sr. No.	GSTIN of the taxpayer	Charge	Division	List of records not produced
33	2XXXXXXXXXXXXXXN	Deccan-Gymkhana-702	Pune West	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Director's Report and Auditor's Report.
34	2XXXXXXXXXXXXXXP	Alibaug-702	Raigad	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Director's Report and Auditor's Report.
35	2XXXXXXXXXXXXXXW	Bandra-West-503	Santacruz	Output and Input Invoices.
36	2XXXXXXXXXXXXXX5	Bandra-West-602	Santacruz	Output and Input Invoices.
37	2XXXXXXXXXXXXXXA	Vidyanagari-701	Santacruz	Output Invoices, Input Invoices, Balance Sheet, Profit & Loss Account, Annual Financial Statement and Director's Report and Auditor's Report.

Appendix 2.2.5
(Reference: Paragraph 2.2.9.2; page 37)
Non-payment of interest on late filing of GSTR-3B

(₹ in crore)

Sr. No.	GSTIN of the taxpayer	Charge	Division	Month involved	Date of Filing of GSTR 3B	Delay in days (Range)	Non-payment of interest liability
1	2XXXXXXXXXXXXXXJ	Mumbai-LTU-541	Mumbai- LTU-4	July-2017	28.08.2017	3	0.03
2	2XXXXXXXXXXXXXXS	Mumbai-LTU-521	Mumbai-LTU-2	July-2017, August-2017, September-2017, November-2017, February-2018 & March-2018	24.09.2018 to 02.11.2018	196 to 400	0.19
3	2XXXXXXXXXXXXXXG	Vadgaon-Sheri-707	Pune-South	July-2017, September-2017, October-2017, November-2017, December-2017, January-2018, February-2018 & March-2018	07.12.2017 to 30.12.2019	93 to 801	0.10
				Total			0.32

Appendix 2.2.6
(Reference: Paragraph 2.2.9.3; page 38)
Mismatch in availing of ITC between GSTR 9 and GSTR-2A

(₹ in crore)

Sr. No.	GSTIN of the taxpayer	Charge	Division	GSTR9 (6B)	GSTR9 (7H)	GSTR9 (8C)	ITC availed (6B-7H+8C)	ITC available as per GSTR 2A	Mismatch of ITC
1	2XXXXXXXXXXXXXXM	Mandvi-504	Mandvi	116.10	0.00	0.00	116.10	113.34	2.76
2	2XXXXXXXXXXXXXT	Delisle-Road-603	Mazgaon	0.33	0.00	0.00	0.33	0.13	0.20
3	2XXXXXXXXXXXXXG	Mumbai-LTU-540	Mumbai-LTU-4	5.30	0.00	0.00	5.30	5.26	0.04
4	2XXXXXXXXXXXXXY	Sanpada-506	Raigad	0.99	0.00	0.00	0.99	0.36	0.63
5	2XXXXXXXXXXXXX5	Mumbai- LTU-514	Mumbai-LTU-2	1.96	0.00	0.01	1.97	1.67	0.30
6	2XXXXXXXXXXXXXS	Mumbai-LTU-521	Mumbai-LTU-2	0.72	0.00	0.02	0.75	0.73	0.02
7	2XXXXXXXXXXXXXA	Karjat-701	Nashik	0.52	0.00	0.07	0.59	0.48	0.11
8	2XXXXXXXXXXXXX1	Khamgaon-602	Amravati	0.40	0.00	0.00	0.40	0.38	0.02
9	2XXXXXXXXXXXXXC	Mumbai- LTU-503	Mumbai-LTU-1	14.90	2.41	14.36	26.85	14.46	12.39
10	2XXXXXXXXXXXXXN	Mumbai- LTU-503	Mumbai-LTU-1	14.25	1.25	0.57	13.57	9.18	4.40
11	2XXXXXXXXXXXXX0	Sillod-701	Aurangabad	2.04	0.00	0.05	2.09	0.35	1.74
12	2XXXXXXXXXXXXXM	Bhosari-501	Pune-East	0.77	0.07	0.00	0.70	0.41	0.29
13	2XXXXXXXXXXXXX9	Pune-LTU-501	Pune-LTU-1	16.26	0.00	0.10	16.36	15.25	1.11
14	2XXXXXXXXXXXXX8	Bibvewadi-502	Pune-North	2.79	0.00	0.00	2.79	2.48	0.31
15	2XXXXXXXXXXXXXL	Kothrud_503	Pune-South	1.74	0.02	0.00	1.72	1.01	0.70
16	2XXXXXXXXXXXXXP	Fort-702	Fort	1.62	0.00	0.01	1.63	0.02	1.61
			Total	180.69	3.75	15.19	192.14	165.51	26.63

Appendix 2.2.7

(Reference: Paragraph 2.2.9.4; page 39)

Non/Short reversal of ITC in respect of exempted Goods/Services

(₹ in crore)

Sr. No.	GSTIN	Charge	Division	Taxable Value Outward Turnover	Taxable Value of exempted Outward Supply	Ratio of Exempted Outward Supply	ITC for Input and Input services	Ineligible ITC	Available ITC	ITC to be reversed	ITC Reversed in GSTR 9 (7C)	ITC reversed in GSTR 9 (7H)	Non/ Short Reversal
				R9 (5N - 5F)	GSTR9 (5D + 5E)	Col. 6/ Col. 5	R9 (6B + 6C + 6D + 6E + 6F + 6G + T 8C)	R 3B T4D(2) + R9 7E + R9 T 12	Col. 8 – Col. 9	Col. 7 * Col. 10			Col. 11– (Col. 12 + Col. 13)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	2XXXXXXXXXXXXXXA	Vidyanagari -701	Santacruz	0.05	0.05	1.00	1.29	0.19	1.10	1.10	0.00	0.00	1.10
2	2XXXXXXXXXXXXXX9	Parel-702	Mazgaon	16.59	11.90	0.72	1.28	0.00	1.28	0.92	0.77	0.00	0.15
3	2XXXXXXXXXXXXXX8	Mazgaon-702	Mazgaon	3817.34	3691.75	0.97	7.01	0.01	7.00	6.77	0.00	0.00	6.77
			Total	3833.98	3703.70	2.68	9.58	0.20	9.38	8.79	0.77	0.00	8.02
R9 7C-Reversal as per Rule 42, R9 7H-other reversal, R9 5D – Exempted, R9 5E-Nil Rated, R9 5F-non GST Supply, R9 5N=Total Turnover, R9 6B – inward supplies other than RCM, R9 6C- inward supplies liable to RCM from unregistered, R-9 6D- inward supplies liable to RCM from registered, R9 6E-import of Goods, R9 6F-import of services, R9 6G- credit from ISD,R9 8C-ITC availed in next financial year, R9 7E-blocked ITC, R9 12-reversal during previous FY													

Appendix 2.2.8
(Reference: Paragraph 2.2.9.5; page 40)
Mismatch in turnover between GSTR 9C and Annual Financial Statement

(₹ in crore)

Sr. No.	GSTIN of the taxpayer	Charge	Division	Turnover declared in 5A of GSTR-9C	Turnover as per AFS	Mismatch in turnover	Short discharge of tax liability
1	2XXXXXXXXXXXXXV	Kalbadevi-612	Fort	9749.81	9749.93	0.12	NQ
2	2XXXXXXXXXXXXXM	Mandvi-601	Mandvi	3.58	3.89	0.31	NQ
3	2XXXXXXXXXXXXX8	Bibvewadi-502	Pune-North	54.94	54.83	0.11	NQ
4	2XXXXXXXXXXXXX5	Karvenagar-503	Pune-West	35.80	35.78	0.02	NQ
			Total	9844.13	9844.43	0.56	

Appendix 2.2.9

(Reference: Paragraph 2.2.9.7; page 41)

Mismatch between turnover in GSTR 9 and in Annual Financial Statement

(₹ in crore)

Sr. No.	GSTIN of the taxpayer	Charge	Division	Turnover in GSTR-9	Turnover in AFS	Mismatch in turnover	Short discharge of tax liability
1	2XXXXXXXXXXXXX9	Pune-LTU-501	Pune-LTU-1	59.04	76.50	17.46	NQ
2	2XXXXXXXXXXXXXS	Shaniwar-Peth-601	Pune-West	10.89	14.40	3.51	NQ
3	2XXXXXXXXXXXXXN	Lonawala-701	Pune-West	3.78	48.73	44.95	NQ
4	2XXXXXXXXXXXXXU	Marol-501	Andheri	25.12	61.12	36.00	NQ
5	2XXXXXXXXXXXXXM	Mandvi-504	Mandvi	38.65	46.20	7.55	NQ
6	2XXXXXXXXXXXXX7	Pune-LTU-516	Pune-LTU-2	315.15	436.43	121.28	NQ
			Total	452.63	683.37	230.74	

Appendix 2.2.10
(Reference: Paragraph 2.2.9.8; page 42)
Mismatch in tax paid under RCM

(₹ in crore)

Sr. No.	GSTIN	Charge	Division	RCM turnover as per AFS	Tax payable under RCM*	RCM paid in GSTR 3B	Mismatch in tax paid under RCM	Items in financial records subject to RCM
1	2XXXXXXXXXXXXXJ	Mazgaon-702	Mazgaon	19.87	3.58	0.10	3.48	Audit fees, ₹ 0.07 Crores, Professional fees ₹ 19.55 Crores, membership, seminar & Sponsorship fees ₹ 0.24 Crores, Partner insurance premium ₹ 0.01 Crores,
2	2XXXXXXXXXXXXXM	Mumbai-LTU-544	Mumbai-LTU-4	96.16	17.31	2.18	15.13	Paid in foreign currency of in Note 36 for Product Content License Charges (₹ 5.20 Crores, Technical service charges ₹ 2.70 Crores, Royalty ₹ 0.44 Crores, Director's remuneration is ₹ 2.87 Crores, Payment to Auditors Rs 0.11 Crores. Taxable amount = ₹ 5.20 Crores + ₹ 2.70 Crores + ₹ 0.44 Crores + ₹ 2.87 Crores + ₹ 0.11 crores = ₹ 11.31 Crores, Taxable amount @ 18% of ₹ 203.66 lakh. Insurance claims (₹ 0.05 Crore) or Royalty write back ₹ 2.00 Crore), Payment for fore contract ₹ 82.79 Crore.1. Taxable amount of ₹ 0.05 Crores, Tax @18% of ₹ 0.09 Crores. 2. Taxable amount of ₹ 2.00 Crores + ₹ 82.79 Crores = ₹ 84.79 Crores, Tax @ 18 % of ₹ 15.26 Crores.
3	2XXXXXXXXXXXXXW	Mumbai-LTU-548	Mumbai-LTU-4	65.88	11.86	4.46	7.40	Service charges in Note 22 (₹ 10.41 Crores) & Bank guarantee commission (₹ 0.04 Crores) in note 24. As per Note-28 ERP user fee (₹ 4.24 Crores), Auditors Fees (₹ 0.37 Crores), Other services (₹ 0.09 Crores), Reimbursement of expenses (₹ 0.008 Crores), Legal & Professional charges (₹ 6.03 Crores), Service charges (₹ 0.26 Crores, Commission & Brokerage (₹ 0.40 Crores), Royalties for meals (₹ 1.97 Crores) as per Note 25, Trademarks (₹ 7.82 Crores), Technical Assistance (₹ 33.30 Crores) as per Note 31.3. as per Note-31.4 (6) Staff Welfare Expenses of ₹ 0.94 Crores paid on behalf of Sodexo SV India Pvt Ltd. Taxable Amount of ₹ 65.89 Crores& Tax @18% of ₹ 11.86 Crores.
			Total	181.91	32.74	6.74	26.00	
* Tax Payable has been calculated @ 18% as details are not available								

Appendix 2.3.1

(Reference: Paragraph 2.3.1(a); page 45)

Short levy of stamp duty of ₹ 35.49 lakh due to under valuation of property in Development Agreement-Revenue Sharing

Name of the Office		Joint Sub Registrar, class-2, Haveli-X, Pune	
Para No. and year of IR		Para-2 of Inspection Report-2017-18	
Document No. & Year		5031/2017	
Developer		M/s XXX through its authorized partner Shri XXX	
Owner		M/s XXX through its partners XXX	
Details of property		Mouza: Hadapsar, open land Survey No. 166/3 (Area: 1200 sqm), Survey No. 166/4 (Area: 1200 sqm), Survey No. 166/5 (Area: 1350 sqm), Total area of land: 3750 sqm	
Calculation by Audit			
Annual Statement of Rates		ASR 2016-17	
Zone No.		30/447	
Mouza/Village		Mouza: Hadapsar,	
Area of property		3750sqm	
Rate of open land per sqm.		₹ 21,000 per sqm	
Rate of Residential units		₹ 56,250 per sqm	
Rate of Shops		₹ 1,37,080 per sqm	
Pattern of revenue shareing: Area: 3750 sqm [(1500 sqm commercial (40 <i>per cent</i>) + 2250 sqm residential (60 <i>per cent</i>))]			
Type	Area in sqm	Developer share in sqm	Owner share in sqm
Shops	1500	750 (50 <i>per cent</i>)	750 (50 <i>per cent</i>)
Residential	2250	1282.50 (57 <i>per cent</i>)	967.50 (43 <i>per cent</i>)
Instruction No. 33 of the ASR Valuation of properties ‘revenue sharing’ as per Development Agreement :			
Calculation of Consideration			
(A)Valuation of owner share: (750 x 1,37,080 + 967.50 x 56250) x 0.85 = 13,36,47,000 – (a) Interest on security deposit: 1,40,00,000 x 10% x 4 = 56,00,000 –(b)		₹ 13,92,47,000 (a+b)	
Calculation of Market value (As per VG-31 & 33 of ASR)			
(B) Valuation of entire land by land rate 3750 x 21,000 x 125%		₹ 9,84,37,500	
Market Value for levy of stamp duty higher of A and B		₹ 13,92,47,000	
Stamp duty leviable @ 5%		₹ 69,62,350	
Stamp duty levied		₹ 34,13,000	
Short levy of stamp duty		₹ 35,49,350	
Calculation by Joint Sub Registrar-X, Haveli, District Pune			
Amount of Consideration		₹ 00	
Market Value of property		₹ 6,82,50,000	
Stamp duty levied		₹ 34,13,000	

Appendix 2.3.2

(Reference: Paragraph 2.3.1(b); page 46)

Short levy of Stamp Duty of ₹ 23 lakh due to incorrect determination of consideration. (Revenue Sharing)

Name of the Office	Joint Sub Registrar, Haveli-XVIII, Pune
Paragraph No. and year of IR	Para-2 of Inspection Report-2016-18
Document No. & Year	9888/2017
Developer	M/s XXX through its authorized partner Shri XXX
Owners	Shri XXX and 21 others
Details of property	land admeasuring 5550 sqm situated at Gat No. 752 and 1651 of <i>Mouza</i> : Chikhali within Pimpri Chindwad Municipal Corporation limits
Calculation by Audit	
Annual Statement of Rates	ASR 2017-18
Zone No.	14/9
<i>Mouza</i>	Chikhali
Area of property	5550 sqm
Rate of open land per sqm	₹ 9100 per sqm
Rate of Residential units	₹ 45610 per sqm
In revenue sharing Owners Share is revenue of 34000 sqft i.e. 3158.67sqm. out of total FSI available.	
As per Instruction No. 33 of the ASR	
(A) Valuation of Consideration (owners share) (i+ii) 3158.67 x ₹ 45610 x 0.85 = ₹ 12,24,56,900 – (i) Interest on security deposit: ₹ 1,07,00,000 x 10% x 3 = ₹ 32,10,000 – (ii)	₹ 12,56,66,900
(B) Valuation of entire land by land rate 5550 x ₹ 9100 x 125%	₹ 6,31,31,250
Stamp Duty leviable @ 5% on Consideration (Owners share) (A) being higher	₹ 62,83,345
Stamp duty levied	₹ 39,83,500
Short levy of Stamp Duty	₹ 22,99,845
Calculation by Joint Sub Registrar-XVIII, Haveli, District Pune	
Amount of Consideration	₹ 7,64,49,000
Market Value of property	₹ 7,96,70,000
Stamp Duty levied	₹ 39,83,500
Calculation by ATP, COS, Haveli, District Pune	
Amount of Consideration	₹ 12,56,66,900
Market Value of property	₹ 6,31,31,250

Appendix 2.3.3

(Reference: Paragraph 2.3.1(c); page 47)

Short levy of stamp duty of ₹ 40.31 lakh due to incorrect calculation of Owner's share in a joint venture development agreement (Revenue Sharing)

Name of the Office	Joint Sub Registrar Haveli II, Pune
Para No. and year of IR	Para-2 of Inspection Report-2018-19
Document No. & Year	293/2019 (ADJ NO. 245/18/8219/18)
The First Party	M/s XXX through its partners, Pune
The Second party (Developer)	M/s XXX through its partners, Pune
Details of property	All that piece and parcel of land admeasuring 3365.69 sqm out of Survey No. 5 Hissa No. 7 and 1687.92 sqm out of Survey No. 5 Hissa No. 8 (Total land admeasuring 5053.61 sqm) situated at Village Dighi, Taluka Haveli, within the limits of Pimpri Chinchwad Municipal Corporation.
Calculation by Audit	
Annual Statement of Rates	2017-18
Zone No.	27/1
Mouza/Village	Dighi
Area of property	5053.61 sqm
Rate of land	₹ 6790 per sqm
Flat Rate	₹ 43,690 per sqm
Built up area approved by Building Permission Department, PCMC, Pimpri, Pune	9724.31 sqm, Comprising 167 tenements
Ratio 42:58	i.e. 42% to the First Party and 58% to the Second Party.
MV of the Area available to the developer 9724.31 X 6790	₹ 6,60,28,065.... (A)
Land owner's share (42%)	
1) Construction - 9724.31 X 42% X 43690 X 0.85	₹ 15,16,73,272
2) Parking- 9724.31 X 42% X 1/3 X 43690 X 0.85 X 0.25	₹ 1,26,39,439
3) Maintenance and other expenses (₹ 1,00,000 per unit) – 70 units (42% of 167 units) X 1,00,000	₹ 70,00,000
4) Security deposit- 2,00,00,000 X 10% X 3	₹ 60,00,000
Total	₹ 17,73,12,711... (B) ₹ 17,73,12,700
Stamp duty leviable @ 5% on ₹ 17,73,12,700	₹ 88,65,635
Stamp Duty levied	₹ 48,34,575
Short levy of Stamp Duty	₹ 40,31,060
Calculation by Joint District Registrar (City), Pune	
MV of the Area available to the developer 5053.61 X 1.25 X 6790	= ₹ 4,28,92,515 (A)
Land owner's share (42%)	
1) Construction - 5053.61 X 42% X 43690 X 0.85	= ₹ 7,88,22,823
2) Parking- 5053.61 X 42% X 1/3 X 43690 X 0.85 X 0.25	= ₹ 65,68,569
3) Maintenance and other expenses- 53 units X 1,00,000	= ₹ 53,00,000
4) Security deposit- 2,00,00,000 X 10% X 3	= ₹ 60,00,000
Total	= ₹ 9,66,91,329... (B) = ₹ 9,66,91,500
Stamp duty levied @ 5%	₹ 48,34,575

Appendix 2.3.4

(Reference: Paragraph 2.3.2; page 48)

Short levy of stamp duty of ₹ 16.13 lakh due to under valuation of property

Name of the Office	Joint Sub Registrar-V, Kurla
Paragraph No. and year of Inspection Report	Paragraph -2 of Inspection Report-2015-19
Document No. & Year	2543/2015
Adjudication case No.	Adj /1100901/953/15/K
Society	Shree XXX Co-operative Hog Soc Ltd.
Developer	M/s XXX Construction Company.
Details of property	land with building, CTS No. 8 pt of Village Borla Taluka Kurla 3765.76 sqm of compensatory fungible FSI
Calculation by Audit	
Annual Statement of Rates	2015
Zone No.	99/459
Mouza/Village	Borla
Area of property	3765.76 sqm of compensatory fungible FSI
Rate of land	₹ 74000 per sqm
Share of Society	1137.5 sqm (568.75 + 568.75)
Share of Developer	2628.26 sqm
Consideration to Society	₹ 3,11,00,000
Market Value (Developer share) 2628.26 X 74000 = ₹ 19,44,91,240 Less premium paid ₹ 9,95,73,981	₹ 9,49,17,259
Stamp duty leviable @ 5% on ₹ 9,49,17,259	₹ 47,45,862
Stamp Duty levied	₹ 31,32,500
Short levy of Stamp Duty	₹ 16,13,362
Calculation by Collector of Stamps, Kurla	
Amount of Consideration	Nil
Market Value of Property	₹ 6,26,43,000
Stamp duty levied @ 5% on Market Value	₹ 31,32,500

Appendix 2.3.5

(Reference: Paragraph 2.3.3; page 49)

Short levy of Stamp Duty of ₹ 59.00 lakh due to due to misclassification of zone. Resulting in undervaluation of property in conveyance deed

Name of the Office	Joint Sub Registrar-XI, Haveli, Dist. Pune
Para No. and year of IR	Para-1 of Inspection Report 2018-19
Document No. & Year	1937/2019
Vendors	Vendor and 13 others, Pune.
Purchaser	M/s XXX through its director Shri XXX
Details of property	For land admeasuring 17700 sqm Of Survey No. 220 situated at Village-Fursungi, Taluka Haveli District Pune within the limits of Pune Municipal Corporation
Calculation by Audit	
Annual Statement of Rates	2017-18
Zone No.	NA 9.2-page No.18 10/10.2 Page No.19 11/11.4 Page No. 19
Mouza/Village	Fursungi, Taluka Haveli
Survey No.	220
Rate of open land	₹ 11460 per sqm
Area of land	17700 sqm
Market Value of land as per instruction No. 23 & 16 (c) ₹ 11460 X 17700 sqm =	₹ 20,28,42,000
Stamp Duty leviable @ 6%	₹ 1,21,70,520
Stamp Duty levied	₹ 62,70,000
Short levy of Stamp Duty	₹ 59,00,520
Calculation by Joint Sub Registrar-II, Haveli, District Pune	
Amount of Consideration	₹ 3,60,00,000
Market Value of Property	₹ 10,44,30,000
Stamp duty levied @ 6 % on Market Value	₹ 62,70,000

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