



सत्यमेव जयते

**Compliance Audit Report of the
Comptroller and Auditor General of India
on
Revenue Sector
for the year ended 31 March 2021**



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



**Government of Uttar Pradesh
Report No. 4 of the year 2022**

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Comptroller and Auditor General of India**

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PREFACE

This Report of the Comptroller and Auditor General of India for the year ended March 2021 has been prepared for submission to the Governor of Uttar Pradesh under Article 151 of the Constitution of India.

The Report contains significant results of compliance audit of the Departments of the Government of Uttar Pradesh under the Revenue Sector including Departments of Commercial Tax, Stamps and Registration, State Excise, Transport and Geology & Mining.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2020-21 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 2020-21 have also been included, wherever necessary.

The Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

OVERVIEW

This Report contains Compliance Audits on ‘**Transitional Credits under Goods and Services Tax**’, ‘**Processing of refund claims under Goods and Services Tax**’, ‘**Levy and collection of stamp and additional stamp duty on mortgage deeds**’ and 11 paragraphs involving total financial implication of ₹ 1,551.08 crore, of which the Commercial Tax Department and Stamps and Registration Department accepted audit observations amounting to ₹ 80.87 crore. Replies of other Departments have not been received. Some of the major findings are mentioned below:

Chapter-I: General

Total receipts of the Government of Uttar Pradesh for the year 2020-21 were ₹ 2,96,176.33 crore, of which, ₹ 1,31,743.45 crore (44.48 *per cent*) constituted the State’s own receipts. Government of India contributed ₹ 1,64,432.88 crore (55.52 *per cent*), comprising State’s share of divisible Union taxes and duties of ₹ 1,06,687.01 crore (36.02 *per cent* of total receipts) and grants-in-aid of ₹ 57,745.87 crore (19.50 *per cent* of total receipts). The State’s own tax revenues decreased by ₹ 72,787.46 crore during the year 2020-21 over the previous year.

Wide variations between the budget estimates approved by the Finance Department and actual revenues during the year 2020-21 under the different heads of revenue (refer Table 1.2 and 1.3) indicated that the budget was not prepared on a realistic basis.

(Paragraph 1.2)

Chapter-II: State Goods and Services Tax

Compliance Audit on ‘**Transitional Credits under Goods and Services Tax**’ revealed the following:

60 tax payers availed excess Input Tax Credit of ₹ 19.50 crore through TRAN-1 (table 5c) carried over from assessment orders.

(Paragraphs 2.1.8.1)

44 tax payers availed excess Input Tax Credit of ₹ 10.09 crore carried over from last legacy returns.

(Paragraphs 2.1.8.2)

Input Tax Credit amounting to ₹ 1.45 crore wrongly claimed in TRAN-1 was not recovered.

(Paragraphs 2.1.8.6)

12 tax payers availed of non-verified Input Tax Credit of ₹ 5.09 crore of capital goods due to details not furnished in TRAN-1.

(Paragraphs 2.1.9.3)

Input Tax Credit of ₹ 4.73 crore was irregularly allowed in the Table 7c of TRAN-1 on capital goods.

(Paragraphs 2.1.11)

Compliance Audit on ‘**Processing of refund claims under GST**’ revealed the following:

Input Tax Credit of ₹ 51.97 crore in table 11 of TRAN-1 of 11 tax payers was not verified.

(Paragraphs 2.1.12)

Refund was sanctioned by tax authority after relevant period of two years.

(Paragraphs 2.2.13)

Excess allowance of refund to three tax payers due to non-consideration of documentary evidences resulted in excess/irregular refund of ₹ 72.80 lakh.

(Paragraphs 2.2.14)

Excess allowance of refund of Integrated Goods and Services Tax payment to a tax payer resulted in excess refund of ₹ 67.22 lakh recoverable with interest of ₹ 35.40 lakh.

(Paragraphs 2.2.15)

Excess allowance of refund to two tax payers due to wrongly claimed amount of services resulted in excess refund of ₹ 58.57 lakh, recoverable with interest of ₹ 26.56 lakh.

(Paragraphs 2.2.21)

Chapter-III: Stamps and Registration Fees

Compliance Audit on ‘**Levy and collection of stamp and additional stamp duty on mortgage deeds**’ revealed the following:

Additional stamp duty of ₹ 4.01 crore was not levied on mortgage deeds (without possession) having secured amount ranging between ₹ two and ten crore.

(Paragraphs 3.4.5.1)

Stamp and additional stamp duty of ₹ 225.31 crore was short/not levied on mortgage deeds having secured amount above ₹ 10 crore.

(Paragraphs 3.4.5.2)

Stamp duty at the rate of ₹ five for every one thousand rupees or part thereof on the amount secured by mortgage deed is chargeable. However, the sub-registrars limited the amount of stamp duty to ₹ 5 lakh which resulted in short levy of stamp duty of ₹ 32.95 crore.

(Paragraphs 3.4.5.3)

Documents were registered as deposit of title deeds in place of mortgage deeds, which resulted in short levy of stamp duty of ₹ 36.87 crore.

(Paragraphs 3.4.6)

Documents were registered as security bond instead of mortgage deed, which resulted in the short levy of stamp duty, additional stamp duty and registration fee amounting to ₹ 1.44 crore.

(Paragraphs 3.4.7)

No separate sub-head has been opened by the State Government for segregated accounting of the additional stamp duty which is collected under Uttar Pradesh Urban Planning and Development Act, 1973. Hence, the Department was not in a position to ascertain specifically how much money was received with respect to additional stamp duty.

(Paragraphs 3.4.8.1)

Other Compliance Audit Paragraphs

The executants did not disclose full/correct particulars of the lands in the documents presented for registration which resulted in short levy of stamp duty and registration fees amounting to ₹ 6.57 crore.

(Paragraphs 3.5)

Potentiality of land and its location of segment/main road was not taken into cognizance by the registering authorities which resulted in short levy of stamp duty and registration fees amounting to ₹ 1.26 crore.

(Paragraphs 3.6)

Chapter-IV: Mining Receipts

The Department did not promptly cancel the lease on account of royalty and other dues not paid by lessee leading to loss of revenue amounting to ₹ 14.18 crore.

(Paragraph 4.3)

Under existing regulatory framework, as the price of mineral is not defined in cases of mining areas leased out through auction, it is left to the discretion of the district authorities to adopt either Chapter III rates of royalty or rates discovered through auction to work out the price of mineral. As a result, the lessee sometimes paid lower penalty for illegal extraction as against the amount payable for legal extraction, thus encouraging illegal mining.

(Paragraph 4.4)

Price of minerals amounting to ₹ 11.92 crore was not imposed and realised in cases of illegal transportation of mineral without Form MM-11 by lessees.

(Paragraph 4.5)

District Mines Officers did not forfeit pre-bid earnest money of ₹ 3.51 crore for delay in payment of royalty and security deposit.

(Paragraph 4.6)

Contribution payable to the District Mineral Foundation Trust was not included in the consideration of 39 mining lease deeds which resulted in short levy of stamp duty of ₹ 4.85 crore and registration fees of ₹ 1.10 crore.

(Paragraph 4.7)

Royalty of ₹ 1.73 crore was not deposited by nine lessees in two District Mining Offices.

(Paragraph 4.8)

Chapter-V: Other Tax Receipts

(A) Taxes on Vehicles, Goods and Passengers

Additional tax of ₹ 6.27 crore was not recovered from 174 buses operated by UPSRTC.

(Paragraph 5.3)

(B) State Excise

Failure of the Assistant Excise Commissioner, Radico Khaitan Limited, Rampur to monitor consumption of input excise material shown in excise records *vis-à-vis* returns filed in Income Tax Department resulted in not detecting understatement of consumption of input excise material involving excise revenue of ₹ 1,078.09 crore (including interest of ₹ 482.34 crore) during the period 2013-14 to 2019-20.

(Paragraph 5.6)

The Department failed to ensure timely deposit of the basic license fee, license fee and security deposit on settlement of shops. It did not initiate any action for cancellation of settlement and forfeiture of renewal fee, license fee/basic license fee and security deposit totalling to ₹ 11.05 crore.

(Paragraph 5.7)

CHAPTER-I: GENERAL

1.1 Introduction

This Chapter presents an overview of the trend of revenue receipts of the Government of Uttar Pradesh (GoUP), follow up on Audit Reports, response of the Government/Departments towards Audit, etc.

1.2 Trend of receipts

1.2.1 The tax and non-tax revenue raised by the GoUP, the State's share of the net proceeds of the divisible Union taxes and duties assigned to States, grants-in-aid received from the Government of India (GoI) during the year 2020-21, and the corresponding figures for the preceding four years are presented in **Table-1.1**.

Table-1.1
Trend of revenue receipts

						(₹ in crore)
Sl. No.	Particulars	2016-17	2017-18	2018-19	2019-20	2020-21
1	Revenues raised by the State Government					
	• Tax Revenue	85,965.92	97,393.00	1,20,121.86	1,22,825.83	1,19,897.30
	Percentage of growth compared to previous year	5.99	13.29	23.34	2.25	(-) 2.38
	• Non-tax Revenue	28,944.07	19,794.86	30,100.71	81,705.08	11,846.15
	Percentage of growth compared to previous year	25.11	(-) 31.60	52.06	171.44	(-) 85.50
	Total	1,14,909.99	1,17,187.86	1,50,222.57	2,04,530.91	1,31,743.45
2	Receipts from the Government of India					
	• Share of net proceeds of divisible Union taxes and duties	1,09,428.29	1,20,939.14	1,36,766.46	1,17,818.30	1,06,687.01 ¹
	• Grants-in-aid	32,536.87	40,648.45	42,988.48	44,043.97	57,745.87 ²
	Total	1,41,965.16	1,61,587.59	1,79,754.94	1,61,862.27	1,64,432.88
3	Total revenue receipts of the State Government (1 and 2)	2,56,875.15	2,78,775.45	3,29,977.51	3,66,393.18	2,96,176.33
4	Percentage of 1 to 3	45	42	46	56	44

Source: Finance Accounts of the Government of Uttar Pradesh.

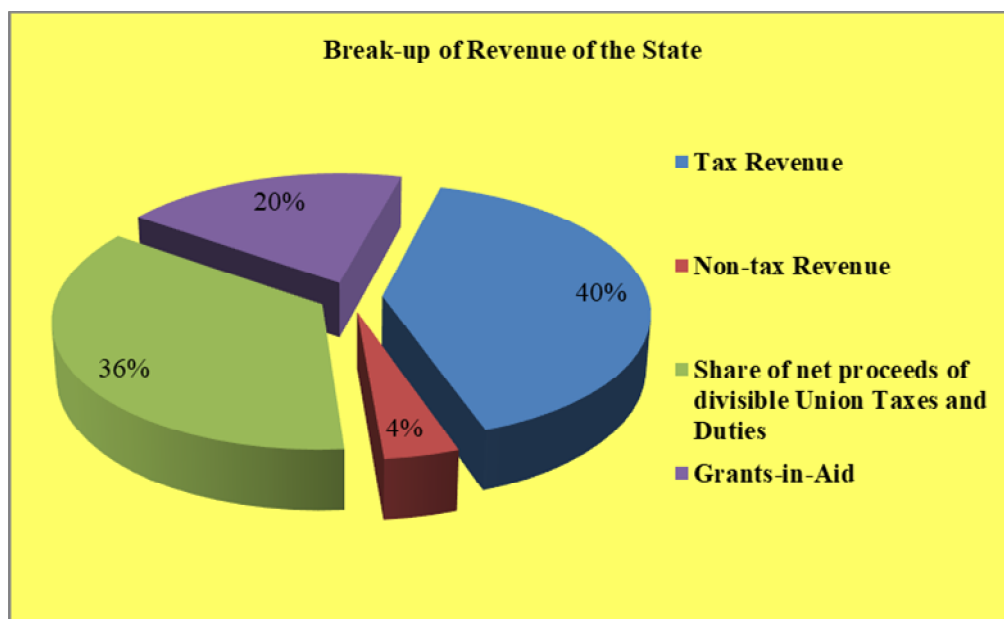
The above table indicates that the average annual growth rate in respect of tax revenue and non-tax revenue were 8.50 *per cent* and 26.30 *per cent* respectively during the period 2016-21. Revenue raised by the State Government decreased by 35.59 *per cent* during the year 2020-21 over the previous year. Covid-19 pandemic adversely affected revenue of the State Government during the year 2020-21.

¹ For details, please see Statement No. 14-Detailed accounts of revenue by the minor heads in the Finance Accounts of the Government of Uttar Pradesh for the year 2020-21. Figures under the major heads 0005-Central Goods and Services Tax, 0020-Corporation Tax, 0021-Taxes on Income other than Corporation Tax, 0037-Customs, 0038-Union Excise Duties and 0045-Other Taxes and Duties on Commodities and Services, Minor Head 901-Share of net proceeds assigned to States booked in the Finance Accounts under 'A-Tax revenue' have been excluded from revenue raised by the State and included in 'State's share of net proceeds of divisible Union taxes and duties' in this statement.

² Includes compensation of ₹ 9,323.98 crore towards loss of revenue arising out of the implementation of the Goods and Services Tax.

The break-up of revenue receipts of the State for the year 2020-21 in terms of percentage is shown in **Chart-1.1**.

Chart-1.1



1.2.2 Details of tax revenue raised during the period 2016-17 to 2020-21 are given in **Table-1.2**.

Table-1.2
Details of tax revenue

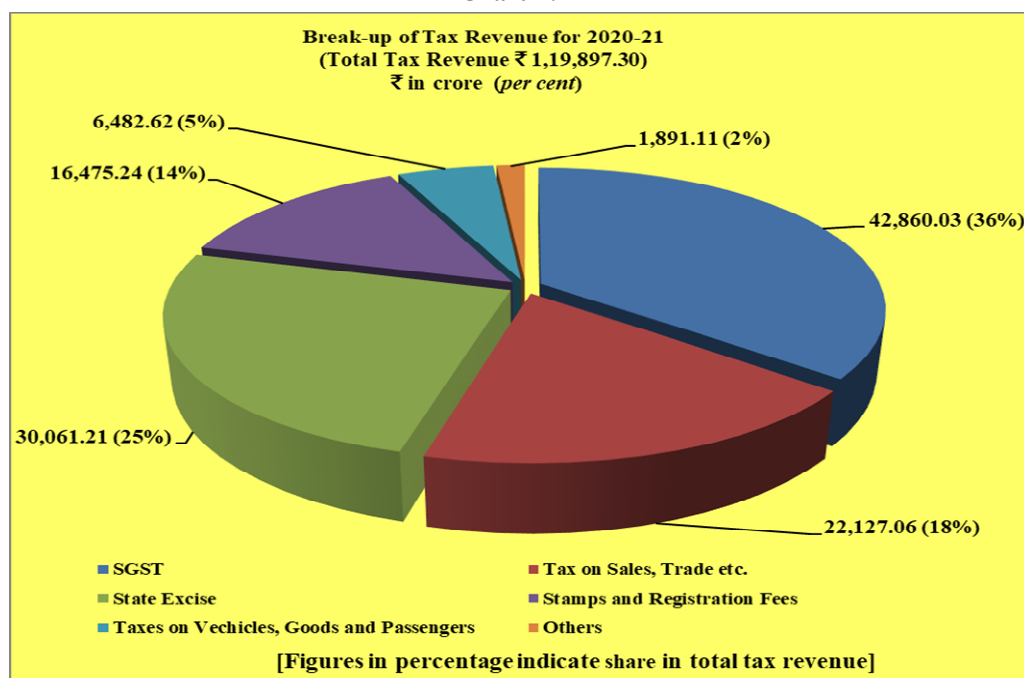
Sl. No.	Head of revenue	₹ in crore)						
		2016-17	2017-18	2018-19	2019-20	2020-21	Percentage of increase (+) or decrease (-) in actuals of 2020-21 in comparison to	
		BE Actual	BE Actual	BE Actual	BE Actual	BE Actual	BE of 2020-21	Actuals of 2019-20
1	Taxes on Sales, Trade, etc.	57,940.30 51,882.88	36,397.30 31,112.52	22,078.00 23,797.84	24,660.00 20,517.13	28,287.00 22,127.06	(-) 21.78	(+) 7.85
	State Goods and Services Tax (SGST)		28,602.70 25,373.96	49,422.00 46,108.03	52,980.10 47,232.41	63,281.00 42,860.03	(-) 32.27	(-) 9.26
2	State Excise	19,250.00 14,273.49	20,593.23 17,320.27	23,000.00 23,926.66	31,517.41 27,324.76	37,500.00 30,061.21	(-) 19.84	(+) 10.01
3	Stamps and Registration Fees	16,319.60 11,564.02	17,458.34 13,397.57	18,000.00 15,733.03	19,179.07 16,069.80	23,197.00 16,475.24	(-) 28.98	(+) 2.52
4	Taxes on Vehicles, Goods and Passengers (0041 & 0042)	5,123.80 5,148.37	5,481.20 6,403.69	7,400.00 6,930.02	7,863.42 7,714.88	8,650.00 6,482.65	(-) 25.05	(-) 15.97
5	Others ³	2,622.80 3,097.16	2,969.13 3,784.99	2,800.00 3,626.28	3,976.00 3,966.85	5,106.00 1,891.11	(-) 62.96	(-) 52.33
Total		1,01,256.50 85,965.92	1,11,501.90 97,393.00	1,22,700.00 1,20,121.86	1,40,176.00 1,22,825.83	1,66,021.00 1,19,897.30	(-) 27.78	(-) 2.38

Source: Finance Accounts of the Government of Uttar Pradesh and budget estimates as per the Statement of Revenue and Receipts of the Government of Uttar Pradesh.

³ Includes receipts (less than five per cent of tax revenue) from the following: Taxes and duties on Electricity, Land Revenue, Hotel Receipt Tax, Other Taxes and Duties on Commodities and Services etc.

The break-up of tax revenue for the year 2020-21 is shown in **Chart-1.2**

Chart-1.2



The reasons for wide variation in actual receipts during the year 2020-21 over the previous year are discussed below:

- The overall deficit of 2.38 *per cent* in own tax revenue during the year 2020-21 was mainly due to decrease in 'State Goods and Services Tax (SGST)' (by ₹ 4,372.38 crore), 'Taxes on Vehicles, Goods and Passengers' (by ₹ 1,232.23 crore) and other heads of taxes (by ₹ 2,075.74 crore).
- Taxes on Sales, Trade, etc., increased by ₹ 1,609.93 crore during the year 2020-21 was mainly due to increase in receipts under Central Sales Tax Act (by ₹ 42.71 crore) and Value Added Tax (by ₹ 1,303.56 crore) and less refund under State Sales Tax Act (by ₹ 264.78 crore).
- SGST collection decreased by ₹ 4,372.38 crore during the year 2020-21. The main reason for decrease in SGST collection was decrease in receipts from Input Tax Credit Utilisation of SGST and IGST (by ₹ 4,879.95 crore), receipts awaiting transfer to other minor heads (by ₹ 4,504.63 crore) and increase in receipts under the heads Tax (₹ 1,108.94 crore) advance apportionment from IGST (₹ 3,507.94 crore) and apportionment of IGST (₹ 382.56 crore).
- The growth in 'State Excise' was due to more receipts on account of sale of country spirits (₹ 2,226.14 crore), foreign liquors and spirits (₹ 978.64 crore) and other receipts under the head (₹ 188.50 crore) and less receipts from sale of malt liquor (₹ 656.48 crore).
- Receipts under 'Stamps and Registration Fees' increased mainly on account of more sale of non-judicial stamps (₹ 714.64 crore) and more receipts from court fees realized in judicial stamps (₹ 106.56 crore) and less sale of judicial stamps (₹ 472.22 crore).
- Receipts under 'Taxes on Vehicles' decreased mainly due to net effect of less receipts under State Motor Vehicle Taxation Act (₹ 1,169.87 crore),

Indian Motor Vehicles Act (₹ 312.47 crore) and more receipts under Other Receipts (₹ 250.09 crore).

- The decrease of receipts under 'Taxes and duties on Electricity' (from ₹ 3,452.50 crore in 2019-20 to ₹ 1,586.70 crore in 2020-21) was due to less receipts from taxes on consumption and sale of electricity (₹ 1,796.83 crore) and fees under the Indian Electricity Rule (₹ 82.85 crore).

1.2.3 Details of non-tax revenue raised during the period 2016-17 to 2020-21 are indicated in Table-1.3.

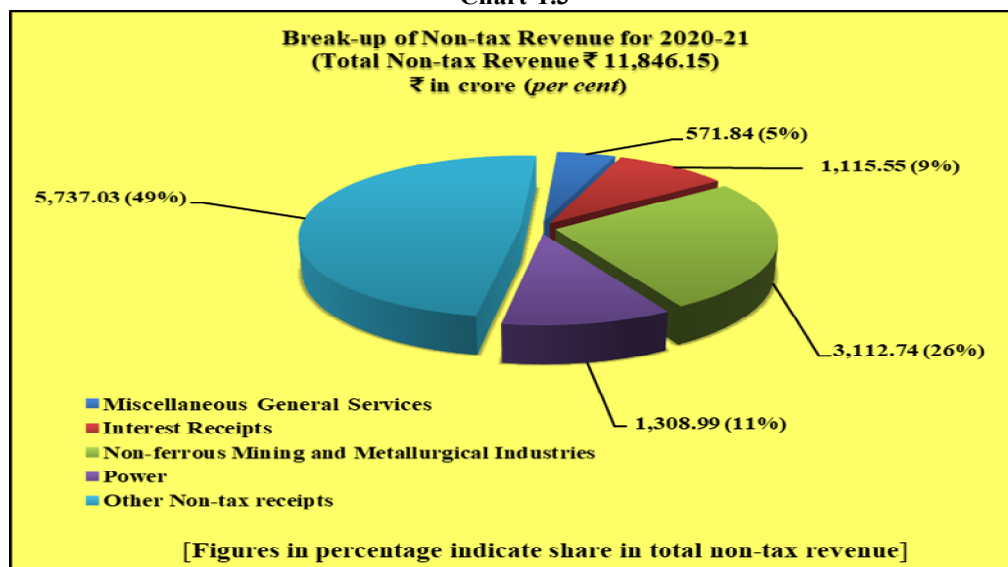
Table-1.3
Details of non-tax revenue

₹ in crore)								
Sl. No.	Head of revenue	2016-17	2017-18	2018-19	2019-20	2020-21	Percentage of increase (+) or decrease (-) in actuals of 2020-21 in comparison to	
		BE Actual	BE Actual	BE Actual	BE Actual	BE Actual	BE of 2020-21	Actuals of 2019-20
1	Miscellaneous General Services	4,220.61 4,460.40	4,502.00 4,841.11	12,758.33 13,677.57	14,051.00 72,043.54	12,585.00 571.84	(-) 95.46	(-) 99.21
2	Interest Receipts	750.00 1,164.94	800.00 1,093.38	843.60 1,712.44	1,200.00 1,469.44	2,100.00 1,115.55	(-) 46.88	(-) 24.08
3	Non-ferrous Mining and Metallurgical Industries	1,650.00 1,548.39	3,200.00 3,258.88	4,000.00 3,165.44	4,400.00 2,180.93	4,000.00 3,112.74	(-) 22.18	(+) 42.78
4	Power	2,700.00 2,938.85	4,448.34 4,695.85	5,700.00 5,735.40	4,175.00 1,044.14	3,537.00 1,308.99	(-) 62.99	(+) 25.37
5	Other Non-tax receipts ⁴	10,959.24 18,831.49	5,486.37 5,905.64	5,519.73 5,809.86	6,806.96 4,967.03	8,956.93 5,737.03	(-) 35.95	(+) 15.50
Total		24,240.85 28,944.07	18,436.71 19,794.86	28,821.66 30,100.71	30,632.96 81,705.08	31,178.93 11,846.15	(-) 62.00	(-) 85.50

Source: Finance Accounts of the Government of Uttar Pradesh and budget estimates as per the Statement of Revenue and Receipts of Government of Uttar Pradesh.

The break-up of non-tax revenue for the year 2020-21 is shown in Chart-1.3

Chart-1.3



⁴ Others includes receipts (less than five per cent of non-tax revenue) from the following: Housing, Public Works, Stationery and Printing, Social Security and Welfare, Roads & Bridges, Other Administrative Services, Medium Irrigation, Village and Small Industries, Forestry and Wild Life, Medical and Public Health, Urban Development, etc.

The reasons for wide variation in actual receipts during the year 2020-21 over the previous year are discussed below:

- There was an overall decrease of 85.50 *per cent* in non-tax receipts amounting to ₹ 69,858.93 crore during the year 2020-21 over 2019-20, mainly due to decrease under the head ‘Miscellaneous General Services’ (by ₹ 71,471.70 crore) as no transfer of balance from Sinking Fund was made during 2020-21 with respect to such transfer of ₹ 71,180.23 crore in 2019-20.
- Decrease in ‘Interest Receipts’ during the year 2020-21 as compared to 2019-20 was due to less receipts under Cash Balance Investment Account (by ₹ 346.48 crore⁵) and Interest from Public Sector and other undertakings (by ₹ 24.30 crore)⁶.
- The increase of receipts under ‘Non-ferrous Mining and Metallurgical Industries’ was due to increase in receipts from mineral concession fees, rents and royalties (₹ 900.28 crore).
- Increase under revenue head ‘Power’ by 25.37 *per cent* was due to more receipts (₹ 263.68 crore) for rural electrification.

Further, Audit noticed wide variations between the budget estimates approved by the Finance Department and actual revenues during the year 2020-21 under different heads of revenue (refer Table 1.2 and 1.3) which indicated that the budget estimates were not prepared on a realistic basis.

Recommendation:

The Finance Department needs to revisit their budgeting methods to make the budget estimates more realistic.

1.3 Follow up on the Audit Reports-summarised position

To ensure accountability of the executive in respect of all the issues dealt with in various Audit Reports (ARs), the Department of Finance issued instructions in June 1987 to initiate *suo motu* action on all Paragraphs/Performance Audits figuring in the Audit Reports irrespective of whether the cases were taken up for examination by the Public Accounts Committee (PAC) or not. Audit Reports for the year 31 March 2015 to 31 March 2020 have not been discussed by the PAC. Moreover, no explanatory notes were received (June 2022) for Audit Reports for the years 2015-16, 2016-17, 2017-18 and 2019-20 which were placed before the State Legislative Assembly between March 2016 and December 2021. Details of pending explanatory notes pertaining to the various Departments are given in **Table-1.4**.

⁵ ₹ 596.15 crore (2019-20)- ₹ 249.67 crore (2020-21).

⁶ ₹ 109.51 crore (2019-20)- ₹ 85.21 crore (2020-21).

Table-1.4

Sl. No.	Audit Report ending on	Date of presentation in the Legislature	Number of paragraphs	Number of paragraphs where explanatory notes received	Number of paragraphs where explanatory notes not received
1	31 March 2015	06 March 2016	31	00	31
2	31 March 2016	18 May 2017	26	00	26
3	31 March 2017	19 July 2019	15	00	15
4	31 March 2018 (Stand Alone, State Excise)	19 July 2019	08	08	00
5	31 March 2018	24 February 2020	17	00	17
6	31 March 2019	18 August 2021	23	12	11
7	31 March 2020	17 December 2021	18	00	18
Total			138	20	118⁷

In the year 2021-22, the PAC discussed 25 paragraphs⁸.

1.4 Response of the Government/Departments towards Audit

On completion of the audit of Government/Departments and the offices, Audit issues Inspection Reports (IRs) to the concerned head of the offices, with copies to their superior officers for corrective action and monitoring. Serious financial irregularities are reported to Heads of the Departments and the Government.

Review of IRs issued up to October 2021 revealed that 48,800 paragraphs relating to 13,190 IRs remained outstanding at the end of March 2022. Department-wise details relating to the revenue sector of the State Government are given in **Table-1.5**.

Table-1.5
Department-wise details of Inspection Reports

Sl. No.	Name of the Department	Nature of receipts	Number of outstanding IRs	Number of outstanding audit observations
1	Commercial Tax	Taxes on Sales, Trade, etc.	6,151	26,749
		Entertainment tax	206	490
2	State Excise	State Excise	1,200	2,140
3	Transport	Taxes on vehicles	1,387	7,525
4	Stamps and Registration	Stamps and registration fees	3,974	10,379
5	Geology and Mining	Non-ferrous mining and metallurgical industries	272	1,517
Total			13190	48800

Even the first replies, required to be received from the heads of offices within four weeks of receipt of IRs, were not received in time. Out of total 115 IRs issued during 2021-22, Audit received first reply from the heads of offices in

⁷ Commercial Tax (29 paragraphs), State Excise (16 paragraphs), Transport (29 paragraphs), Stamps and Registration (11 paragraphs), Geology and Mining (30 paragraphs) and Entertainment Tax (03 paragraph).

⁸ Stamps and Registration (13 paragraphs), Commercial Tax (2 paragraphs), Transport (7 paragraphs) and Entertainment Tax (3 paragraphs).

case of four IRs within six months. The first replies had not been received in case of remaining 111 IRs issued during the year 2021-22. This large pendency of the IRs and non-receipt of first replies from the Departments is indicative of the fact that the heads of auditee units have failed to take cognisance of the reported Audit findings and initiate any corrective action in this regard. Irregularities of similar nature are being reported year after year with no improvement/evidence of any corrective action by the concerned Departments visible at the ground level. This adversely affected the effectiveness of Audit.

Recommendation:

The State Government needs to introduce a mechanism to ensure that the Departmental officers respond to IRs promptly and take corrective action.

1.5 Results of audit

Position of local audit conducted during the year

Audit covered five Departments⁹ of the State Government and test-checked the records of 115 out of 1,498 auditable units (7.68 per cent) relating to Goods and Services Tax, Stamps and Registration Fees, Mining receipts, State Excise, Taxes on Vehicles, Goods and Passengers during the year 2021-22. In these five Departments, revenue of ₹ 1,21,118.90 crore was collected during the year 2020-21, out of which the 115 audited units collected ₹ 24,563.75 crore. In the 115 audited units, records were test-checked on the basis of turnover/tax payments which revealed underassessment/short levy/loss of revenue aggregating to ₹ 1,683.30 crore in 18,351 cases (out of 22,497 test-checked cases) which were reported to the Departments through IRs.

The concerned Departments accepted (between April 2021 and June 2022) underassessment and other deficiencies of ₹ 61.43 lakh in 39 cases (including those pointed out in earlier years) and reported recovery of ₹ 43.43 lakh in 16 cases.

Recommendation:

The State Government should evolve a mechanism to ensure that the Departments recover all underassessments/short levies pointed out by the Audit and accepted by the Departments.

1.6 Coverage of this Report

This Report contains Compliance Audits on ‘**Transitional Credits under Goods and Services Tax**’, ‘**Processing of refund claims under Goods and Services Tax**’, ‘**Levy and collection of stamp and additional stamp duty on mortgage deeds**’ and 11 paragraphs from local audits conducted during the year and those of earlier years which could not be included in the previous reports involving financial effect of ₹ 1,551.08 crore.

The Stamp and Registration Department accepted audit observations amounting to ₹ 40.34 crore and Commercial Tax Department accepted audit observation on Transitional Credits under GST amounting to ₹ 37.27 crore and on Processing of refund claims under GST amounting to ₹ 3.26 crore. Replies

⁹ Commercial Tax, State Excise, Transport, Stamps & Registration and Geology & Mining.

of other Departments have not been received (June 2022). These are discussed in the succeeding Chapters II to V.

The errors/omissions pointed out are on the basis of a test audit. **The Government/Department may, therefore, undertake a thorough review of all units to check whether similar errors/omissions have taken place elsewhere and if so, to rectify them and put in place a system that would prevent such errors/omissions.**

CHAPTER-II: STATE GOODS AND SERVICES TAX

2.1 Compliance Audit on ‘Transitional Credits under Goods and Services Tax’

2.1.1 Introduction

The Goods and Service Tax (GST) replaced multiple taxes levied and collected by the Centre and States. GST, a destination-based tax on supply of goods or services or both, is levied at multi-stages wherein the taxes will move along with supply. The tax is levied simultaneously by the Centre and States on a common tax base and tax will accrue to the tax authority having jurisdiction over the place of supply. Central GST (CGST) and State GST (SGST) /Union Territory GST (UTGST) is levied on intra state supplies, whereas Integrated GST (IGST) is levied on inter-state supplies. Availability of Input Tax Credit (ITC) of taxes paid on inputs, input services and capital goods for set off against the output tax liability is one of the key features of GST. This avoids cascading effect of taxes and ensures uninterrupted flow of credit from the seller to buyer. To ensure a seamless flow of input tax from the existing laws¹ into the GST regime, ‘Transitional arrangements for input tax’ were included in the GST Acts to provide for the entitlement and manner of claiming input tax in respect of appropriate taxes or duties paid under the existing laws. Further, Transitional credit provisions are important for both the Government and business. For business, the transitional credit provisions ensure transition of accumulated credits from the legacy returns and also input tax in respect of raw materials, work in progress, finished goods held in stock as on the appointed day as well as credit in respect of capital goods into the GST regime. The provisions enable Taxpayer to transfer such input credits only when they are used in the ordinary course of business or furtherance of business.

2.1.2 Transitional arrangements for input tax

Section 140 of the CGST Act 2017 (and SGST Acts/UTGST Acts) enables the taxpayers to carry forward the ITC earned under the existing laws to the GST regime. This section, read with Rule 117 of UPGST Rules 2017, prescribes elaborate procedures in this regard. Under transitional arrangements for ITC, the ITC of various taxes paid under the existing laws such as State Value Added Tax (VAT) and Entry Tax are eligible to be carried forward into GST under the relevant sub-sections of Section 140 of the Act. The claims are to be preferred in the appropriate tables mentioned below, in two FORMS GST TRAN-1 and GST TRAN-2.

Table 2.1: Forms and Tables prescribed for claiming Transitional credit

Form	Table No.	Transitional credit component
TRAN-1	5(c)	Closing balance of credit from the last legacy returns
TRAN-1	6(b)	Un-availed credit on capital goods
TRAN-1	7(b)	Credit on Input/Input Service in Transit
TRAN-1	7(c)	Credit on duty paid stock with invoices

¹ Central Excise, Service Tax and State Value Added Tax.

Form	Table No.	Transitional credit component
TRAN-1	7(d)	Credit on duty paid stock without invoices
TRAN-1	10	Credit of good held in stock as agent on behalf of the principal
TRAN-1	11	Credit in respect of tax paid before the appointed day (01 July 2017) and supply made after the appointed day
TRAN-2	5	Credit afforded on stocks claimed without invoices

All registered taxpayers, except those opting for payment of tax under composition scheme (under Section 10 of the Act), are eligible to claim transitional credit by filing TRAN-1 return within 90 days from the appointed day. The time limit for filing TRAN-1 return was extended initially till 27th December 2017. However, considering that many taxpayers could not file the return within the date due to technical difficulties, sub-rule 1A was inserted under Rule 117 of UPGST Rules, 2017² to accommodate such taxpayers. The due date for filing TRAN-1 was further extended to 31st March 2020³ for those taxpayers who could not file TRAN-1 due to technical difficulties and those cases recommended by the GST Council.

2.1.3 Audit objectives

Transitional credit claims directly impact GST revenues as the credit is eligible for set off against the output tax liability of taxpayers. Thus, the audit of transitional credit was taken up with the following objectives seeking assurance on:

- i. whether the mechanism envisaged by the Department for verification of transitional credit claims was adequate and effective (systemic issue); and
- ii. whether the transitional credits carried over by the taxpayers into GST regime were valid and admissible (Compliance issue).

2.1.4 Audit scope

The audit scope comprised review of the SGST component of transitional credit claims filed by the taxpayers under Section 140 and 142 of the UPGST Act, 2017 from the Appointed date⁴ to the end of March 2020. Audit verification involved the scrutiny of process and outcomes of Departmental verifications along with detailed independent verification of selected claims. Verification of individual transitional credit claims entailed the examination of VAT credit claimed by the Taxpayer in the last six-monthly returns filed under existing laws, immediately preceding the appointed date, along with the documentary evidence in support of such claims. Further, in respect of input tax claimed pertaining to materials held in stock, verification involved examination of necessary accounting details, documents or records evidencing purchase of such goods.

² Vide Notification 48/2018 CT dated 10th September 2018.

³ Vide CBIC order No.01.2020-GST dated 07th February 2020.

⁴ The date on which the provisions of this Act come into force, i.e. 1st July 2017.

2.1.5 Audit methodology and audit criteria

The methodology for verification of transitional credit claims of selected taxpayers involves data analysis and verification of records available with the jurisdictional Commercial Tax Zones as well as the Sectors. It also involved accessing relevant information/records of the taxpayers through the Department.

An entry conference was held with Additional Commissioner (Law) Commercial Tax on 26 August 2021 to apprise the Department of the Audit methodology including Audit Objectives and Criteria. Field Audit was conducted between July 2021 and December 2021. Draft Report was issued on 21 April 2022 to State Government and State Tax Department. The reply of the Department has been received and an Exit conference was held with Additional Commissioner Commercial Tax on 05 July 2022. The reply of the Department has been incorporated in draft.

As per data obtained from GSTN, a total of 53,085 Transitional credit claims of SGST were made during the period from the appointed date to end of March 2020 involving an aggregate amount of ₹ 1,289.84 crore. A sample of 1,079 Taxpayers claimed Transitional Credit ₹ 646.13 crore spread across 124 Sectors of 12 Zones and JC (CC) CT Oil Sector Lucknow was extracted for detailed audit scrutiny.

The criteria against which the audit objectives and sub-objectives have been verified, comprises of the provisions of Section 140 and 142 of the UPGST Act, 2017 read with Rules 117 and 118 of the UPGST Rules, 2017, Notifications/Circulars issued by CBIC and State Government Department.

2.1.6 Audit sample

A sample of 1,058 transitional credit cases were scrutinised by audit which were spread across 12 Zones and JC (CC) CT Oil Sector Lucknow covering 124 Sectors of Commercial Tax Department. Details of selected cases are as follows:

Table-2.2

Sl. No.	Zone	Total No. of sample	Selected Sectors	No. of cases audited
1	Agra	124	20	124
2	Aligarh	1	1	1
3	G B Nagar	270	19	263
4	Ghaziabad I	161	14	154
5	Ghaziabad II	128	9	128
6	Kanpur I	104	15	104
7	Kanpur II	120	18	120
8	JC (CC) CT Oil Sector Lucknow	2	1	2
9	Lucknow I	82	14	77
10	Lucknow II	82	10	82
11	Meerut	1	1	1
12	Varanasi I	2	2	2

Sl. No.	Zone	Total No. of sample	Selected Sectors	No. of cases audited
13	Varanasi II	2	2	0
Total		1,079⁵	126⁶	1,058

Audit test-checked (between July 2021 and December 2021), the TRAN-1, last legacy returns, annual return and assessment orders of 1,058 taxpayers (124 CTOs) and noticed that 86 taxpayers (40 CTOs) availed ITC of ₹ 35.46 crore in Table 5 (c) of TRAN-1. The Assessing Authorities (AAs) while finalising the assessment passed ex-parte assessment orders and allowed NIL ITC in these cases. Since these cases were re-opened for final assessment under Section 32 of UPVAT Act, 2008, hence in the absence of admissible ITC to these taxpayers, claim of ITC was not ascertained. This will be examined in subsequent audit, after the final assessment orders are passed (**Appendix I**).

Audit findings

Audit report presents the systemic as well as compliance issues noticed during the audit. Systemic issues address the adequacy and effectiveness of the envisaged verification mechanism relating to the admissibility of transitional credit while the compliance issues address the deviations in individual cases from the codal provisions relevant to the admissibility of the transitional credit to the taxpayers. The audit findings are discussed in detail in the succeeding paragraphs.

2.1.7 Systemic issues

The systemic issues comprise the verification mechanism envisaged by the Department in terms of extent of coverage against the targets, policy/procedural gaps in the verification mechanism, challenges with dual control and efficiency of the recovery process. Apart from the statutory requirements prescribed under both Legacy as well as GST laws, the Department had specified transitional credit verification as one of the key focus areas for the year 2018-19.

Rule 121 of UPGST Rules, 2017 specifies that the amount of transitional credit may be verified, and proceedings may be initiated for recovery of excess

⁵ (i) Three taxpayers of Sector 2 CT Noida, two taxpayers of Sector 11 CT Noida and one Taxpayer of Sector 3 CT Hapur could not be audited due to taxpayers falling under Central jurisdiction.

(ii) Two taxpayers involving transitional credit of ₹ 1.09 crore of Sector 11 CT Noida could not be audited due to non-production of the records to audit.

(iii) One taxpayer of Sector 12 CT Ghaziabad pertains to Gorakhpur, one taxpayer of Sector 11 CT Lucknow pertains to Jhansi, two taxpayers of JC (CC) I CT Lucknow pertain to Raebareli, one taxpayer of JC (CC) I CT Lucknow pertains to Amethi, one taxpayer of Sector 12 CT Lucknow pertains to Raebareli could not be audited as the cases were appearing in sectors other than the selected sectors. Further, five taxpayers pertaining to Modi Nagar, one taxpayer of Varanasi Zone-II, JC (CC) II Varanasi pertains to Sonebhadra and one taxpayer pertains to Sector 3 CT Bhadohi could not be audited due to time constraints and negligible number of cases pertaining to that sector.

⁶ Two Sectors JC (CC) CT II Varanasi (Sonebhadra) and Sector 3 Bhadohi under Varanasi Zone II, could not be audited due to time constraints and negligible number of cases pertaining to that sector.

claim along with interest, which shall be initiated in respect of any credit wrongly availed whether wholly or partly.

Audit examination indicated inadequacies in the verification mechanism envisaged and adopted by the Department. The verification process was yet to be completed even after a lapse of more than four years since new tax regime had been implemented.

2.1.7.1 Inadequacy in verification mechanism adopted by Department

To ensure the seamless flow of input tax from the existing laws to GST regime, a transitional arrangement for input tax was included in the GST Acts to provide for the entitlement and manner of claiming input tax in respect of appropriate taxes paid under existing laws. Carrying the credit of existing laws through Transitional credit arrangements is a one-time process; hence, there ought to be adequate and effective monitoring mechanism at each and every step.

(i) In 124 Sector offices audit examined the verification of TRAN-1 cases filed by the taxpayers. It was found that in 35⁷ sectors transitional credit cases had been verified, in 53⁸ sectors verification was under process. In 22⁹ sectors it could not be confirmed whether verification had been done or not; in three sectors¹⁰ the Department replied that no such system was in the portal and in 11 sectors¹¹ transitional credit cases had not been verified. Thus, even after the lapse of more than four years since implementation of GST in July 2017, transitional credit claims have not been verified and finalised. Thus, the possibility of tax evasion can not be ruled out due to considerable lapse of time.

Audit reported the matter to the Department (April 2022). During Exit Conference (July 2022), the Department stated that the arrangement was new and due to COVID also, the work of verification of TRAN could not be completed.

(ii) During scrutiny of Transitional credit claims it was found that a taxpayer M/s T J Power Electrical Private Limited G B Nagar (09AAFCT1878D1Z6), out of 30 taxpayers of Sector 1 CT G B Nagar, filed his TRAN-1 on 30 August 2017 and claimed ITC of ₹ 29.23 lakh. However, audit noticed that an amount of ₹ 36.25 lakh was credited in his Electronic Credit Ledger (ECL) on the same date instead of ₹ 29.23 lakh. Due to this deficiency in GST Portal possibility of excess availment of ITC in other cases could not be ruled out.

⁷ Sector 1,2,3,4,5,6,7,8,9,10,11,12,13,15,16,17,18,19 and 20 CT Agra, Sector 2, 9 and 15 CT Ghaziabad, Sector 4, 6, 9 and 29 CT Kanpur, JC (CC) CT Oil Sector Lucknow, Sector 6 CT Lucknow, Sector 5 CT Mathura and Sector 8 CT Noida, Sector 3 CT Hapur, Sector 6 CT Meerut, Sector CT Sikandrabad, Sector 7 CT Varanasi, JC (CC) CT Varanasi.

⁸ JC (CC) CT Agra, JC (CC) CT (Range B) G B Nagar, Sector 1 and 2 CT G B Nagar. JC (CC) II CT Ghaziabad, Sector 1, 4, 5,10, 17 and 18 CT Ghaziabad, JC (CC) I and II CT Kanpur, Sector 1, 2, 3, 5, 7, 8, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28 and 30 CT Kanpur, Sector CT Kanpur Dehat, JC (CC) I and II CT Lucknow, Sector 1, 5, 7, 13, 14, 15, 17, 18, 21 and 22 CT Lucknow and Sector 12 CT Noida.

⁹ Sector 3 G.B. Nagar, Sector 3,7,8,11, 12, 13, 14, 16,19 CT Ghaziabad, Sector 2,3,9,10,12, 19, 20 CT Lucknow, Sector 3, 4, 5, 6, 9 CT Noida.

¹⁰ Sector 4, 11 CT Lucknow, JC (CC) I CT Ghaziabad.

¹¹ Sector 6 CT Ghaziabad, Sector 8 and 16 CT Lucknow, JC (CC) CT Range A Noida, Sector 1, 2, 7, 10, 11, 13, 14 CT Noida.

However, the taxpayer filed revised TRAN-1 on 05 December 2017 and an amount of ₹ 7.02 lakh was debited in ECL.

Audit reported the matter to the Department (April 2022). In reply and in Exit Conference (July 2022), the Department accepted the audit observation and stated that this was due to new system. There were technical problems on GSTN portal. However, the taxpayer has taken self-cognizance and filed revision of transitional credit in TRAN-1 by debiting in his electronic credit ledger the amount of ₹ 7.02 lakh.

Compliance issues

The compliance issues pertain to the validity and admissibility of the transitional credits carried over by individual assesses into GST regime. During audit scrutiny of selected cases, findings related to availment of excess ITC in specified tables of TRAN-1 were noticed which are briefly discussed in succeeding paragraphs.

Audit observed compliance deviations in 165 claims (in 68 Sectors) out of 1,058¹² cases (in 124 Sectors), audited constituting an error rate of 15.60 *per cent*. These compliance deviations are detailed in the ensuing paragraphs.

2.1.8 Availment of Excess credit through Table 5(c) of TRAN-1

Section 140(1) of UPGST Act, 2017 stipulates that a registered person, other than a person opting to pay tax under Section 10, shall be entitled to take, in his Electronic Credit Ledger (ECL), credit of amount VAT and Entry Tax, if any carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law within such time and in such manner as may be prescribed. Further, Rule 117 (1) of UPGST Rules, 2017 stipulates that every registered person entitled to take credit of input tax under Section 140 shall, within ninety days of the appointed day, submit a declaration electronically in FORM GST TRAN-1 duly signed, on the Common Portal specifying therein, separately, the amount of ITC to which he is entitled under the provisions of the said section:

Provided that the Commissioner may, on the recommendations of the GST council, extend the period of ninety days by a further period not exceeding ninety days:

Provided that in the case of a claim under sub-section (1) of Section 140, the application shall specify separately-

- (i) the value of claims under Section 3, sub-section (3) of Section 5, Sections 6 and 6A and sub-section (8) of Section 8 of the Central Sales Tax Act, 1956 made by the applicant; and
- (ii) the serial number and value of declarations in Forms C or F and certificates in Forms E or H or Form I specified in Rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 submitted by the applicant in support of the claims referred to in sub-clause (i).

¹² Out of 1,058 taxpayers (124 Sectors) - 915 taxpayers (116 Sectors) pertain to Table 5c, 226 taxpayers (65 Sectors) pertain to Table 6b, 148 taxpayers (60 Sectors) pertain to Table 7b, 91 taxpayers (55 Sectors) pertain to Table 7c, 106 taxpayers (64 Sectors) pertain to Table 7d, 20 taxpayers (17 Sectors) pertain to Table 10A, 18 taxpayers (12 Sectors) pertain to Table 10B and 31 taxpayers (15 Sectors) pertain to Table 11.

2.1.8.1 Excess availment of Input Tax Credit through TRAN-1 carried over from assessment orders

Audit test-checked (between July 2021 and December 2021), the TRAN-1, last legacy returns, annual return and assessment order of 915¹³ taxpayers of 116 CTOs (who claimed transitional credit under Table 5 (c)) out of 1,058 taxpayers (124 CTOs) and noticed that 60 taxpayers of 37 CTOs¹⁴ availed ITC of ₹ 35.99 crore in Table 5(c) of TRAN-1. The AAs, while finalising the assessments allowed ITC of ₹ 16.49 crore only to these taxpayers. This resulted in excess claim of ITC of ₹ 19.50 crore as Transitional Credit which was recoverable from the defaulting taxpayers, though no demand was raised (Appendix-II).

Audit reported the matter to the Department (April 2022). In reply and in Exit Conference (July 2022), the Department accepted the audit observation in eight cases amounting to ₹ 15.07 lakh and in all eight cases recovery of ₹ 15.07 lakh was reported by them. In 14 cases¹⁵ amounting to ₹ 4.09 crore the Department replied that in GST regime the taxpayers are transferred to Central jurisdiction and all the action will be done at their end. The information has been sent to concerned Central Tax Authorities. The reply of Department is not acceptable as in this regard CBEC under D.O.F. 267/8/2018-CX.8 dated 14th March, 2018 issued the Guidance Note on CGST Transitional Credit. As per para-12 of the Guidance Note “12. Jurisdiction: CGST officer of the Central Government shall have the jurisdiction for verification of Transitional Credit of CGST irrespective of whether the taxpayer is allotted to the Central Government or State Government for the purposes of GST. This is because, TRAN credit verification process can only be done by the tax authority which had legal jurisdictions under the erstwhile law and also has the requisite past record of the taxpayer.” Since these taxpayer were registered in Commercial Tax Department in VAT regime and had the requisite past record. Hence verification was to be done as per above direction. In remaining 38 cases amounting to ₹ 15.26 crore the Department replied that action is under process.

2.1.8.2 Excess Input Tax Credit carried over from Last Legacy Returns

- (i) Audit test-checked (between July 2021 and December 2021), the TRAN-1, last legacy returns, annual return and assessment orders of 915 taxpayers of 116 CTOs (who claimed transitional credit under Table 5 (c)) out of 1,058 taxpayers (124 CTOs) and noticed that 44

¹³ Total no. of Transitional Credit claims checked under Table 5c out of 1,058 cases.

¹⁴ Sector 1, 5, 13 and 15 CT Agra, Sector 1 CT G B Nagar, Sector 4, 12, 13, 16 and 17 CT Ghaziabad, JC (CC) II, Sector 3, 6, 7, 10, 12, 14, 15, 21, 27 and 30 CT Kanpur, Sector 4, 9, 13, 14, 20 and 22 CT Lucknow and Sector 1, 2, 4, 8, 9, 10, 11, 12, 13 and 14 CT Noida.

¹⁵ Sector 1 CT Agra (09AAACG6742N2Z5), Sector 5 CT Agra (09AACCP8075H1Z2), Sector 1 CT GB Nagar (09AAACI8344L1Z6), Sector 4 CT Ghaziabad (09AAFCS9163C1Z7), Sector 16 CT Ghaziabad (09AADCN6561H1Z8), Sector 30 CT Kanpur (09AAKFB8041Q1ZT), Sector 13 CT Lucknow (09AANPA0571D1Z2), Sector 20 CT Lucknow (09AAACL2561J1ZG, 09AAFFT3039B1ZF, 09AAHFJ5785G1ZW), Sector 4 CT Noida (09AACFJ5445Q1ZR), Sector 10 CT Noida (09AAACC0034F1ZA), Sector 14 CT Noida (09AAGCP5711L1Z4, 09AABCK8424C1ZP).

taxpayers of 33 CTOs¹⁶ carried forward ITC of ₹ 10.15 crore in their last returns. However, the taxpayers availed ITC of ₹ 20.24 crore in their Table 5(c) of TRAN-1 instead of eligible ITC of ₹ 10.15 crore as per last legacy return. These Transitional Credit claims were made between August 2017 and December 2017 but even after the lapse of four years the Department was not able to check the correctness of the Transitional Credit claims resulted in excess availment of ITC of ₹ 10.09 crore which was recoverable from the defaulting taxpayers (**Appendix- III**).

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department accepted the audit observation in nine cases amounting to ₹ 1.38 crore and in all nine cases recovery of ₹ 1.32 crore was reported by them. In seven cases¹⁷ amounting to ₹ 2.54 crore, the Department's reply is not acceptable as mentioned in para 2.1.8.1. In remaining 28 cases amounting to ₹ 6.17 crore, the Department replied that action is under process.

- (ii) Audit test-checked (September 2021), the records of 915 taxpayers of 116 CTOs (who claimed transitional credit under Table 5 (c)) out of 1,058 taxpayers (124 CTOs) and noticed that a taxpayer M/s Omega International (09AEMPA0823R1Z7) of Sector 20 CT Kanpur had availed credit of ₹ 24.37 lakh in Table 5(c) of TRAN-1 as per ITC carried forward shown in his last legacy return. Audit further noticed that in the annual return, taxpayer had shown carried forward ITC as NIL. As per assessment order, the taxpayer was eligible for ITC of ₹ 23.19 lakh, out of which the amount of ₹ 20.89 lakh was refunded to taxpayer and balance ₹ 2.30 lakh was adjusted against tax payable by taxpayer in VAT period. Hence the taxpayer had no ITC in VAT period for carrying forward. Accordingly, availment of ₹ 24.37 lakh through TRAN-1 was irregular and to be recovered. Thus, the AA, did not properly examine the facts which resulted in excess claim of ITC of ₹ 24.37 lakh.

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department stated that action is under process.

2.1.8.3 Availment of Irregular Excess Input Tax Credit on pending declaration Forms

Audit test-checked (between July 2021 and December 2021), the TRAN-1, last legacy returns, annual return and assessment order of 915 taxpayers of 116 CTOs (who claimed transitional credit under Table 5 (c)) out of 1,058 taxpayers (124 CTOs) and noticed that six taxpayers of six CTOs¹⁸ availed ITC of ₹ 1.18 crore in TRAN-1 through Table 5(c). Audit noticed that taxpayers had not submitted declaration Forms 'C' and 'F' for the turnover covering ₹ 38.00 crore before the AAs at the time of final assessment, bearing

¹⁶ Sector 1, 5, 11, 13, 16 and 20 CT Agra, Sector 1, 2 and 3 CT G B Nagar, Sector 1, 4, 5, 10 and 17 CT Ghaziabad, Sector 2, 5, 7, 11, 13, 16, 17 and 20 CT Kanpur, Sector 8, 12, 14, 15 and 16 CT Lucknow and Sector 1, 2, 9, 12, 13 and 14 CT Noida.

¹⁷ Sector 5 CT Agra (09AAHFM0091Q1ZR), Sector 1 CT Ghaziabad (09AAACW0019N1Z8), Sector 4 CT Ghaziabad (09AAYFA1337J1Z1, 09AABCT3284F2Z9), Sector 14 CT Noida (09AAICS2757B1ZC, 09AAFCS0587C1ZD, 09AALPJ3073F1ZO).

¹⁸ Sector 3 and 5 CT Ghaziabad, Sector 12, 15 and 17 CT Kanpur and Sector 10 CT Noida.

a tax effect of ₹ 3.94 crore. This tax was to be deducted from ITC available with taxpayers. The taxpayers wrongly carried forward ITC of ₹ 64.28 lakh out of ₹ 1.18 crore in Table 5(c) of TRAN-1 for which the declaration Forms ‘C’ and ‘F’ was pending. This resulted in excess claim of ITC of ₹ 64.28 lakh (limited to the extent of claim in TRAN-1) which was recoverable (Appendix-IV).

Audit reported the matter to the Department (April 2022). In two cases¹⁹ amounting to ₹ 48.68 lakh, the Department’s reply and statement in Exit Conference (July 2022) is not acceptable as mentioned in para 2.1.8.1. In two cases, the Department did not accept the audit observation. The analysis of the Department’s reply in these two cases is listed in Table-2.3.

Table-2.3

Sl. No.	Audited Unit/ Observation in brief	Department’s reply in brief	Rebuttal
1	Sector 12 CT Kanpur: Irregular Excess ITC of ₹ 7,67,644 was availed by the taxpayer against the pending declaration Forms C of ₹ 4,91,73,009.	The Department stated that final assessment order under Section 28 (2) (i) read with Section 32 has been passed on 30.03.2022 in which four nos. of pending Form C for ₹ 4.88 crore are produced. Hence, tax at the rate of 2 per cent is levied.	The reply is not acceptable, as in the annual return and ex-parte assessment order ITC of ₹ 8,33,596 was balance but despite the pending declaration Form C the taxpayer availed ITC of ₹ 7,67,644 in TRAN-1. Thus, the taxpayer irregularly availed ITC of ₹ 7,67,644 at the time of claiming ITC in TRAN-1
2	Sector 15 CT Kanpur: Irregular Excess ITC of ₹ 2,87,095 was availed by the taxpayer against the pending declaration Forms C of ₹ 95,69,842.	The Department stated that observation is based on ex-parte assessment order. Final assessment order under Section 28 (2) (i) read with Section 32 has been passed on 23.04.2022 in which ITC of ₹ 11.83 lakh has been carried forward.	The reply is not acceptable, as although the assessment was ex-parte but it was stated in assessment order that Forms of ₹ 95,69,842 were pending and ITC of ₹ 11,83,178 was carried forward in which ITC of ₹ 2,87,095 was irregular. Thus, the taxpayer irregularly availed ITC of ₹ 2,87,095 at the time claiming ITC in TRAN-1.

In remaining two cases amounting to ₹ 5.05 lakh the Department replied (July 2022) that action is under process.

¹⁹ Sector 5 CT Ghaziabad (09ACEPG2119G1ZZ) and Sector 10 CT Noida (09AABCN7151P1ZX).

2.1.8.4 Availment of Excess Input Tax Credit in the Table 5(c) of TRAN-1 due to Excess ITC brought forward from year 2016-17 to 2017-18

- (i) Audit test-checked (between July 2021 and December 2021), the TRAN-1, last legacy returns, annual return and assessment order of 915 taxpayers of 116 CTOs (who claimed transitional credit under Table 5 (c)) out of 1,058 taxpayers (124 CTOs) and noticed that three taxpayers of three CTOs²⁰ filed TRAN-1 and carried forward ITC of ₹ 66.93 lakh in Table 5(c) of TRAN-1. Scrutiny of legacy returns and assessment order of year 2016-17 and 2017-18 revealed that ITC of ₹ 38.56 lakh was available in the year 2016-17 to these taxpayers, however, the taxpayers wrongly brought forwarded ITC of ₹ 51.32 lakh in year 2017-18. Thus, taxpayers carried forward ITC of ₹ 12.76 lakh in 2017-18 in excess, from which taxpayers wrongly claimed ITC of ₹ 9.60 lakh in TRAN-1 which was recoverable (**Appendix-V**).

In one case²¹ amounting to ₹ 1.79 lakh, the Department's reply (July 2022), is not acceptable as mentioned in para 2.1.8.1. In remaining two cases amounting to ₹ 7.80 lakh the Department replied that action is under process.

- (ii) Audit test-checked (August 2021), the records of 915 taxpayers of 116 CTOs (who claimed transitional credit under Table 5 (c)) out of 1,058 taxpayers (124 CTOs) and noticed that a taxpayer M/s Bharat Prints (09AALPW0556A1ZN) of Sector 1 CT G B Nagar carried forward ITC of ₹ 12.23 lakh in Table 5(c) of TRAN-1. Audit further noticed that as per legacy return and assessment order for the year 2016-17 and 2017-18, ITC of ₹ 10.71 lakh was earned by taxpayer in year 2016-17 on purchase of colour, dyes and chemicals which was reversed by the AA, as there was no taxability admitted by the taxpayer on use of colour, dye and chemical in printing of clothes. However, ITC of ₹ 10.71 lakh was carried forward by taxpayer in its return of June 2017 from year the 2016-17. Also in the year 2017-18 taxpayer claimed ITC of ₹ 1.52 lakh on the purchases. As taxpayer did not admit taxability on use of colour, dyes and chemicals in printing of clothes, no ITC should have been allowed to the taxpayer. Hence, ITC claim of ₹ 12.23 lakh in TRAN-1 by the taxpayer was not in order and was required to be reversed.

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department stated that action is under process.

2.1.8.5 Irregular Claim of TDS as Input Tax Credit allowed in TRAN-1 of Table 5(c)

As per Section 140 of UPGST Act, 2017 in the TRAN-1 ITC claim is allowed in cases of ITC available in last legacy returns with Taxpayer, unavailed credit of capital goods, ITC of goods in transit taken in account within 30 days of appointed day and ITC of stock of exempted goods, tax free goods and goods which have suffered first time tax on sale but sale of which are not subject to tax in existing law but are now taxable in GST law.

²⁰ Sector CT Kanpur Dehat, Sector 12 and 13 CT Lucknow.

²¹ Sector CT Kanpur Dehat (09AGJPA9427E1ZF).

Audit test-checked (November 2021), the TRAN-1, last legacy returns, annual return and assessment order of 915 taxpayers of 116 CTOs (who claimed transitional credit under Table 5 (c)) out of 1,058 taxpayers (124 CTOs) and noticed that a taxpayer M/s OSS Construction Pvt Ltd Noida (09AACCO0915H1ZM) of Sector 13 CT Noida had availed credit of ₹ 23.78 lakh in Table 5(c) of TRAN-1 which was also allowed by AA in his assessment order. However, audit observed that the amount of ₹ 23.78 lakh pertaining to Tax Deducted at Source was claimed by taxpayer in TRAN-1 which was not in accordance with the above mentioned provisions of the GST Act. Thus, AA while passing the assessment order, did not properly examine the facts which resulted in excess claim in TRAN-1 of ₹ 23.78 lakh which was recoverable from the taxpayer.

Audit reported the matter to the Department (April 2022). In reply and in Exit Conference (July 2022), the Department stated that action is under process.

2.1.8.6 Non-recovery of ITC wrongly claimed in TRAN-1

Audit test-checked (November 2021) the TRAN-1, last legacy returns, annual return and assessment order of 915 taxpayers of 116 CTOs (who claimed transitional credit under Table 5 (c)) out of 1,058 taxpayers (124 CTOs) and noticed that a taxpayer M/s Shalimar KSMB Projects Lucknow (09ACFFS5832H1ZV) of Sector 14 CT Lucknow engaged in the construction of flats, claimed ITC of ₹ 1.45 crore in Table 5(c) of TRAN-1 as per his last legacy return. The AA while finalising assessment for the year 2016-17 allowed ITC of ₹ 1.04 crore to the extent of the supplies of 48.53 *per cent* made in execution of the construction of flats for which contracts had been executed with the prospective buyers, out of total ITC of ₹ 2.12 crore earned on purchase of construction materials. Remaining ITC of ₹ 1.08 crore was forfeited and no ITC was carried forward for the next year. Similarly in year 2017-18 ITC of ₹ 33.95 lakh (to the extent of supplies of 48.95 *per cent*) out of the total ITC of ₹ 69.36 lakh was allowed by the AA and remaining ITC of ₹ 35.41 lakh was forfeited. Hence no ITC was carried forward for the next tax period.

Thus claim of ITC of ₹ 1.45 crore in TRAN-1 was irregular and was required to be recovered from the contractor. The AA, failed to recover the excess claim of ITC of ₹ 1.45 crore.

Audit reported the matter to the Department (April 2022). In reply and in Exit Conference (July 2022), the Department stated that action is under process.

2.1.9 Availment of Excess credit through Table 6(b)

Section 140(2) of UPGST Act, 2017 stipulates that a registered person, other than a person opting to pay tax under Section 10, shall be entitled to take, in his ECL, credit of the unavailed ITC in respect of capital goods, not carried forward in a return, furnished under the existing law by him, for the period ending with the day immediately preceding the appointed day within such time and in such manner as may be prescribed:

Provided that the registered person shall not be allowed to take credit unless the said credit was admissible as ITC under the existing law and is also admissible as ITC under this Act.

Explanation. -For the purposes of this sub-section, the expression “unavailed ITC means the amount that remains after subtracting the amount of ITC already availed in respect of capital goods by the Taxpayer under the existing law from the aggregate amount of ITC to which the said person was entitled in respect of the said capital goods under the existing law.”

Rule 117(1) of UPGST Rule, 2017 stipulates that every registered person entitled to take credit of input tax under Section 140 shall, within ninety days of the appointed day, submit a declaration electronically in FORM GST TRAN-1 dully signed, on Common Portal specifying therein, separately, the amount of ITC to which he is entitled under the provisions of the said section:

Further, Rule 117(2) of UPGST Rule, 2017 stipulates that every declaration under sub-rule (1) shall-

- (a) In the case of a claim under sub-section (2) of Section 140, specify separately the following particulars in respect of every item of capital goods as on the appointed day-
 - (i) the amount of tax or duty availed or utilised by way of input tax credit under each of the existing laws till the appointed day; and
 - (ii) the amount of tax or duty yet to be availed or utilised by way of input tax credit under each of the existing laws till the appointed day.

2.1.9.1 Availment of Excess Input Tax Credit in the Table 6(b) of TRAN-1 due to difference between TRAN-1 and Assessment Order

Audit test-checked (between July 2021 and December 2021), the TRAN-1, last legacy returns, annual return and assessment order of 226²² taxpayers of 65 CTOs (who claimed transitional credit under Table 6 (b)) out of 1,058 taxpayers (124 CTOs) and noticed that eight taxpayers of eight CTOs²³ filed TRAN-1 and claimed ITC of ₹ 97.48 lakh of capital goods in Table 6(b) of TRAN-1 in respect of VAT period. However, audit noticed that they were eligible for total unavailed ITC of capital goods of ₹ 55.08 lakh only as determined in assessment order. The taxpayer wrongly claimed ITC of capital goods of ₹ 97.48 lakh instead of total eligible unavailed ITC of ₹ 55.08 lakh. This resulted into excess claim of ITC of ₹ 42.40 lakh of capital goods over and above unavailed in VAT period as Transitional Credit and same was recoverable (**Appendix-VI**).

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department accepted the audit observation in one case amounting to ₹ 13.02 lakh and recovery of the (₹ 13.02 lakh) same was reported. In one case²⁴ amounting to ₹ 0.12 lakh, the Department reply is not acceptable as mentioned in para 2.1.8.1. In one case the Department did not accept the audit observation. The analysis of the Department’s reply in this case is listed in **Table-2.4**.

²² Total no. of Transitional Credit claims checked under Table 6(b) out of 1,058 cases.

²³ Sector 15 CT Agra, Sector 9 and 17 CT Ghaziabad, Sector 14 CT Kanpur, Sector 22 CT Lucknow and Sector 2, 4 and 13 CT Noida.

²⁴ Sector 4 CT Noida (09AACFJ5445Q1ZR).

Table-2.4

Sl. No.	Audited Unit/ Observation in brief	Department's reply in brief	Rebuttal
1	Sector 9 CT Ghaziabad: Excess ITC of capital goods of ₹ 3,84,886 was availed by the taxpayer in the Table 6(b) of TRAN-1.	The Department stated that in annual return and assessment order of year 2017-18, by mistake ITC of ₹ 9,99,343 could not be shown. Now this mistake has been amended under Section 31 of UPVAT Act.	The reply is not acceptable, as this amendment of ITC of ₹ 9,99,343 does not affect the ITC claim of capital goods ITC. This pertains to ITC claimed in Table 5(C) of TRAN-1. Thus, ITC of capital goods of ₹ 3,84,886 was recoverable from taxpayer.

In the remaining five cases amounting to ₹ 25.41 lakh, the Department replied (July 2022) that action is under process.

2.1.9.2 Availment of Excess Input Tax Credit of capital goods in table 6(b) of TRAN-1 due to difference between TRAN-1 and Annual Return

Audit test-checked (between September 2021 and December 2021), the TRAN-1, last legacy returns, annual return and assessment order of 226 taxpayers of 65 CTOs (who claimed transitional credit under Table 6 (b)) out of 1,058 taxpayers (124 CTOs) and noticed that three taxpayers of three CTOs²⁵ filed TRAN-1 and claimed ITC of ₹ 2.35 crore of capital goods in Table 6(b) of TRAN-1 in respect of VAT period. However, in the annual return they had carried forward unavailed ITC of capital goods of ₹ 32.87 lakh. Thus, the taxpayers wrongly claimed ITC of capital goods of ₹ 2.02 crore which was recoverable in light of UPGST Act, 2017 (**Appendix-VII**).

Audit reported the matter to the Department (April 2022). In reply and in Exit Conference (July 2022), the Department stated that action is under process.

2.1.9.3 Availment of non-verified Input Tax Credit of capital goods due to details not furnished in TRAN-1 by Taxpayer

Audit test-checked (between July 2021 and December 2021), the TRAN-1, last legacy returns, annual return and assessment order of 226 taxpayers of 65 CTOs (who claimed transitional credit under Table 6 (b)) out of 1,058 taxpayers (124 CTOs) and noticed that 12 taxpayers of seven CTOs²⁶ filed TRAN-1 and claimed unavailed ITC of capital goods of VAT period of ₹ 5.09 crore in Table 6(b) of TRAN-1. However, it was noticed that invoices detail relating to purchase of capital goods was not available in TRAN-1. Further since the Department did not produce any annual returns, assessment orders, the audit was not in position to verify the correctness of the amount claimed and availed by these taxpayers (**Appendix-VIII**).

²⁵ JC (CC) II CT Ghaziabad and JC (CC) II and Sector 27 CT Kanpur.

²⁶ JC (CC) I, II, Sector 4, 7 CT Ghaziabad, Sector 11 CT Lucknow and Sector 10 and 14 CT Noida.

Audit reported the matter to the Department (April 2022). In 10 cases²⁷ amounting to ₹ 4.85 crore the Department's reply and statement in Exit Conference (July 2022) is not acceptable as mentioned in para 2.1.8.1. In the remaining two cases amounting to ₹ 24.54 lakh the Department replied that action is under process.

2.1.10 Availment of Excess credit through Table 7(b)

Section 140(5) of UPGST Act, 2017 stipulates that a registered person shall be entitled to take, in his ECL, credit of VAT and entry taxes, if any, in respect of inputs received on or after the appointed day but the tax in respect of which has been paid by the supplier under the existing law, subject to the condition that the invoice or any other tax paying document of the same was recorded in the books of account of such person within a period of thirty days from the appointed day.

Provided that the period of thirty days may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding thirty days.

Provided further that said registered person shall furnish a statement, in such manner as may be prescribed, in respect of credit that has been taken under this sub-section.

Section 2(f) of UPVAT Act stipulates that capital goods used in execution of works contract had not included in definition of capital goods under Section 13 of UPVAT Act for the purpose of claim of ITC. As per Section 6(2) of UPVAT Act, no ITC was allowed to dealers opting to pay tax under compounding scheme. Section 140(2) of UPGST Act 2017 provides that the registered person shall not be allowed to take credit unless the said credit was admissible as ITC under the existing law and is also admissible as ITC under this Act.

2.1.10.1 Availment of Irregular Input Tax Credit in the Table 7(b) of TRAN-1

- (i) Audit test-checked (between July 2021 and December 2021), the TRAN-1, last legacy returns, annual return and assessment order 148²⁸ taxpayers of 60 CTOs (who claimed transitional credit under Table 7 (b)) out of 1,058 taxpayers (124 CTOs) and noticed that nine taxpayers of nine CTOs²⁹ filed TRAN-1 and availed credit of ₹ 2.81 crore in Table 7(b) of TRAN-1. However, details of invoices, description of goods, quantity, value, tax and date of entry in books of accounts as required as per provisions of the Act were not filled in the Table 7(b) of TRAN-1. Thus, in the absence of above details, ITC of ₹ 2.81 crore was not admissible to taxpayers and required to be recovered. The AAs, failed to

²⁷ JC (CC I) CT Ghaziabad (09AAACS0229G1ZN, 09AAACR1435K1ZD), JC (CC II) CT Ghaziabad (09AAACA9942Q1ZY, 09AAACB1247M1ZN, 09AAACS0189B1ZM), Sector 7 CT Ghaziabad (09AAACS1110J1ZQ), Sector 10 CT Noida (09AABCL5987H1Z0, 09AACCO2600H1ZS) and Sector 14 CT Noida (09AACCG4124A1Z7, 09AAACP9581G1ZY).

²⁸ Total no. of Transitional Credit claims checked under Table 7(b) out of 1,058 cases.

²⁹ Sector 1, 3 CT G B Nagar, JC (CC) II, Sector 5 CT Ghaziabad, JC (CC) II, Sector 29 and 30 CT Kanpur, Sector 8 CT Lucknow and Sector 13 CT Noida.

examine the facts during passing assessment orders, which resulted in excess claim of ITC ₹ 2.81 crore through TRAN-1 (**Appendix-IX**).

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department accepted audit observation in one case amounting to ₹ 0.88 lakh. In three cases³⁰ amounting to ₹ 2.53 crore, the Department's reply and statement in Exit Conference is not acceptable as mentioned in para 2.1.8.1. In one case the Department did not accept the audit observation. The analysis of the Department's reply in this case is listed in **Table-2.5**.

Table-2.5

Sl. No.	Audited Unit/ Observation in brief	Department's reply in brief	Rebuttal
1	Sector 8 CT Lucknow: Irregular ITC of ₹ 1,10,503 was availed by the taxpayer in the Table 7(b) of TRAN-1.	The Department stated that after examining annual return, Balance Sheet, P&L account with purchase and sale detail and assessment order, a notice was issued to taxpayer. The taxpayer replied that amount of ₹ 2.38 lakh is related to commission and incentive head in P&L account and no component of tax is involved in it. This amount is also not part of sale.	The Department did not address the issue of claiming ITC in Table 7(b) in its reply.

In the remaining four cases amounting to ₹ 26.00 lakh the Department replied (July 2022) that action is under process.

- (ii) Audit test-checked (November 2021), the TRAN-1, last legacy returns, annual return and assessment order of 148 taxpayers of 60 CTOs (who claimed transitional credit under Table 7 (b)) out of 1,058 taxpayers (124 CTOs) and noticed that a taxpayer M/s HDPL infrastructure Ltd. Lucknow (09AABCH1939H1ZK) out of 12 taxpayers of Sector 21 CT Lucknow claimed ITC of ₹ 26.79 lakh in the Table 7(b) of TRAN-1 on the goods held in stock. Audit noticed that taxpayer was engaged in works contract. However, he had claimed ITC of ₹ 1.94 lakh on invoices of capital goods. Thus, ITC of ₹ 1.94 lakh claimed by the taxpayer was not in accordance with provisions of the Act and was required to be disallowed. The AA did not properly examine the facts which resulted in irregular claim of ITC of ₹ 1.94 lakh through TRAN-1 which was recoverable.

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department stated that action is under process.

2.1.11 Irregular Allowance of Input Tax Credit in the Table 7(c) of TRAN-1 on Capital Goods

Section 140(2) of UPGST Act, 2017 stipulates that a registered person, other than a person opting to pay tax under Section 10, shall be entitled to taken in his ECL, credit of the un-availed ITC in respect of capital goods, not carried forward in the return, furnished under the existing law by him, for the period ending with the day immediately preceding the appointed day in such manner as may be prescribed. Provided that the registered person shall not be allowed

³⁰ Sector 1 CT G B Nagar (09AAACI8344L1Z6), JC (CC) II CT Ghaziabad (09AAACA9942Q1ZY) and Sector 5 CT Ghaziabad (09AABCF8078M1ZZ).

to take credit unless the said credit was admissible as ITC under the existing law and is also admissible as ITC under this Act.

Rule 21 (1) (n) of UP VAT Rules, 2008 stipulates that no credit of any amount of input tax shall be allowed in respect of goods which are capital goods and such capital goods have been purchased by a dealer for use or consumption in the manufacture of any exempt goods.

Audit test-checked (December 2021), the TRAN-1, last legacy returns, annual returns and assessment order of 91³¹ taxpayers of 55 CTOs (who claimed transitional credit under Table 7 (c)) out of 1,058 taxpayers (124 CTOs) and noticed that a taxpayer M/s Indian Oil Corporation Ltd. (09AAACI1681 G1ZN) out of two taxpayers in the office of the JC (CC) CT Oil Sector, Lucknow engaged in manufacturing and selling of tax free goods (LPG) during VAT period, claimed ITC of ₹ 4.73 crore in Table 7(c) of TRAN-1 on cylinder and LPG DPR (Pressure Regulator) (capital goods) used in manufacturing and distribution of domestic LPG. As taxpayer was engaged in manufacturing and selling of tax free goods no credit of input tax was admissible to him on capital goods as per above provisions of the Rules. The AA, while finalising the assessment of the taxpayer failed to examine claim of ITC of ₹ 4.73 core in Table 7(c) of TRAN-1 which was not in accordance with the aforementioned provisions of the Act and required to be disallowed.

Audit reported the matter to the Department (April 2022). In reply and in Exit Conference (July 2022), the Department accepted the audit observation amounting to ₹ 4.73 crore out of which recovery of ₹ 4.73 crore was reported.

2.1.12 Non-verification of Claim of Input Tax Credit in the Table 11 of TRAN-1

Section 142(11)(c) of UPGST Act, 2017 stipulates that where tax was paid on any supply both under the UP VAT Act, 2008 and under Chapter V of the Finance Act, 1994 (32 of 1994), tax shall be leviable under this Act and the taxpayer shall be entitled to take credit of VAT or Service Tax (ST) paid under the existing law to the extent of supplies made after the appointed day and such credit shall be calculated in such manner as may be prescribed. Further, under Rule 118 of UP GST Rules, 2017 a taxpayer has to furnish the proportion of supply on which VAT or ST has been paid before the appointed day but the supply is made after the appointed day, and the ITC admissible thereon.

Audit test-checked (September 2021), the TRAN-1, last legacy returns, annual return and assessment order of 31³² taxpayers of 15 CTOs (who claimed transitional credit under Table 11) out of 1,058 taxpayers (124 CTOs) and noticed that 11 taxpayers out of 25 taxpayers of Sector 16 CT, Ghaziabad filed TRAN-1 and claimed ITC of ₹ 51.97 crore in Table 11 of TRAN-1. Further, these taxpayers had furnished the details of invoices of purchase of goods, tax paid and VAT paid taken as SGST credit as required in Table 11 of TRAN-1, however, the details and bifurcation of supplies made before the appointed date and after the appointed date were not available as prescribed in the Act and Rules. In the absence of these required details, ITC claim of ₹ 51.97 crore of these taxpayers was not ascertained (**Appendix-X**).

³¹ Total no. of Transitional Credit claims checked under Table 7(c) out of 1,058 cases.

³² Total no. of Transitional Credit claims checked under Table 11 out of 1,058 cases.

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department accepted the audit observation amounting to ₹ 61.55 lakh in one case out of which recovery of ₹ 61.55 lakh was reported. In six cases³³ amounting to ₹ 47.63 crore, the Department's reply and statement in Exit Conference is not acceptable as mentioned in para 2.1.8.1. In remaining four cases amounting to ₹ 3.73 crore the Department replied that action is under process.

2.1.13 Interest not recovered on availment of Excess Input Tax Credit in TRAN-1

Section 73 (1) of UPGST Act, 2017 stipulates that where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where ITC has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful mis-statement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised ITC, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon at the rate of 18 per cent per annum.

Audit test-checked (between July 2021 and December 2021), the TRAN-1, last legacy returns, annual return and assessment order of 1,058 taxpayers of 124 CTOs and noticed that three taxpayers of three CTOs³⁴ filed TRAN-1 and claimed ITC of ₹ 11.78 lakh through TRAN-1. However, ITC of ₹ 67.85 lakh was credited in their ECL. Hence, the dealers wrongly availed ITC of ₹ 67.85 lakh instead of admissible ITC of ₹ 40.66 lakh. This resulted in excess claim of ITC of ₹ 27.19 lakh which was recoverable along with interest payable thereon. However, it was noticed that the taxpayers deposited excess ITC of ₹ 27.19 lakh without paying interest of ₹ 11.78 lakh. The interest amount was neither deposited by taxpayers nor demanded by the Department (Appendix-XI).

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department accepted the audit observation amounting to ₹ 0.49 lakh in one case out of which recovery of ₹ 0.49 lakh was reported. In remaining two cases amounting to ₹ 11.28 lakh the Department replied in Exit Conference that action is under process.

2.1.14 Conclusion and Recommendation

Audit examination indicated inadequacies in the verification mechanism envisaged and adopted by the Department. The verification process was yet to be completed even after a lapse of more than four years since new tax regime had been implemented. 86 taxpayers (40 CTOs) availed ITC of ₹ 35.46 crore in Table 5 (c) of TRAN-1 and ex-parte assessment orders were passed with NIL ITC in these cases, resulting claim of ITC was not ascertained in these 86

³³ Sector 16 CT Ghaziabad (09AACCI9503M107, 09AAACM6572A1ZN, 09AADC9947J1ZY, 09AADCN2095A1ZP, 09AAACX0984F1Z6 and 09AADC9948H1Z2).

³⁴ Sector 1 CT G B Nagar, Sector 2 CT Ghaziabad and Sector 2 CT Kanpur.

cases. Audit observed compliance deviations in 165 claims (in 68 Sectors) out of 1,058³⁵ cases (in 124 Sectors), audited with money value ₹ 99.56 crore.

Recommendation:

The Government may consider fixing a timeline for verification of transitional credit claims and direct the concerned officers for examination of the claims of transitional credit along with the relevant supporting documents within the stipulated timeline. Cases of excess availment of transitional credit pointed out by Audit may also be re-assessed.

2.2 Compliance Audit on 'Processing of refund claims under Goods and Services Tax'

2.2.1 Tax administration

The Additional Chief Secretary (Commercial Tax and Entertainment Tax), Uttar Pradesh administers the UPGST Act and rules framed thereunder. The Commissioner, Commercial Tax (CCT), Uttar Pradesh is the head of the Commercial Tax Department (CTD). He/she is assisted by 100 Additional Commissioners, 157 Joint Commissioners (JCs), 494 Deputy Commissioners (DCs), 964 Assistant Commissioners (ACs) and 1,275 Commercial Tax Officers (CTOs). Since 1 July, 2017, the Department is administering the Goods and Services Tax (GST) in the State under existing Laws.

Goods and Services Tax (GST)³⁶ is levied on intra-State supply of goods or services (except alcohol for human consumption and upon five specified petroleum products³⁷) separately but concurrently by the Union (CGST) and the States (SGST)/Union Territories (UTGST). Further, under the provisions of the new taxation regime, Integrated GST (IGST) is being levied on inter-State supply of goods or services (including imports).

2.2.2 Introduction

GST refund refers to any amount that is due to the taxpayer from the tax administration; The provisions pertaining to refund contained in the GST laws aim to streamline and standardise the refund procedures under the GST regime. The relevant provisions embodied in Section 54 of UPGST Act, 2017 and in Rules 89(1) and 89 (2) of UPGST Rules, 2017 give an overview of the various situations that may necessitate a refund claim. Due to unavailability of electronic refund module on the common portal, a temporary mechanism was devised and implemented. **Circular No. 17/17/2017-GST dated 15.11.2017 and Circular no. 24/24/2017-GST dated 21.12.2017** was issued prescribing the detailed procedures. In this electronic-cum-manual procedure, the applicants were required to file the refund applications in Form GST RFD-01A on the common portal, take a print out of the same and submit it physically to the jurisdictional tax office along with all supporting documents.

³⁵ Out of 1,058 taxpayers (124 Sectors) - 915 taxpayers (116 Sectors) pertain to Table 5c, 226 taxpayers (65 Sectors) pertain to Table 6b, 148 taxpayers (60 Sectors) pertain to Table 7b, 91 taxpayers (55 Sectors) pertain to Table 7c, 106 taxpayers (64 Sectors) pertain to Table 7d, 20 taxpayers (17 Sectors) pertain to Table 10A, 18 taxpayers (12 Sectors) pertain to Table 10B and 31 taxpayers (15 Sectors) pertain to Table 11.

³⁶ Central GST: CGST and State/Union Territory GST: SGST/UTGST.

³⁷ Petroleum Products: crude, high speed diesel, petrol, aviation turbine fuel and natural gas.

Master Circular No.125/44/2019-GST dated 18 November 2019 narrates a set of guidelines for electronic submission and processing of refund claims. However, the provisions of the earlier circulars were continued to apply for all refund applications filed on the common portal before 26 September 2019 and the application shall continue to be processed manually as was done prior to deployment of new system.

2.2.3 Audit Objectives

Audit of Refund cases under GST regime was conducted to assess;

- (i) The adequacy of Act, Rules, notifications, circulars etc. issued in relation to grant of refund.
- (ii) The compliance of extant provisions by the tax authorities and the efficacy of the systems in place to ensure compliance by taxpayer.
- (iii) Whether effective internal control mechanism exists to check the performance of the departmental officials in disposing the refund applications.

2.2.4 Audit criteria

The following comprised the audit criteria:

- (i) Uttar Pradesh Goods and Service Tax Act, 2017
- (ii) Uttar Pradesh Goods and Service Tax Rules, 2017
- (iii) Integrated Goods and Service Tax Act, 2017
- (iv) Notification/Circulars issued from time to time by the Government/ Department

2.2.5 Scope of Audit and Audit Methodology

The audit methodology involves verification of correctness of refund claims of registered persons sanctioned by the Department. It also involves scrutiny of records available with the Department in respect of refund cases. During field audit, the refund cases processed between July 2017 to July 2020 in the selected cases in offices of CTD were examined. An entry conference was held with Commissioner Commercial Tax on 25 March 2021. Field Audit was conducted between February 2021 to November 2021. The draft was issued to the Government and the Department on 28 April 2022. The Department's reply was received on 6 July 2022.

2.2.6 Sample Selection

GSTN has provided PAN-India Refund Data from July 2017 till July 2020. Considering that the refund data available varies drastically on either side of 26 September 2019, refund risk parameters for these two stages are also different. Since no other relevant risk parameters are available for period prior to 26 September 2019, the refund applications under each category were sorted in descending order of refund amount claimed by taxpayers. Thereafter, sorted refund applications were divided into 4 quartiles and sample drawn. For selecting refund applications, filed after 26 September 2019, a composite risk score was devised using risk parameters such as refund amount claimed (60 *per cent* weightage), delay in sanctioning refund (15 *per cent*), Refund sanctioned/refund claimed ratio (10 *per cent*) and deficiency memo

issued (15 per cent). Based on the above arrived risk score, refund applications were selected for period after 26 September 2019.

A sample of 1,442 (751 pre automation and 691 post automation) refund cases were selected for scrutiny by audit which were spread across 152 sectors of the Commercial Tax Department. Out of which 12³⁸ refund cases could not be examined due to non-production of records. Therefore, the audit could verify 1,430 cases out of sample of 1,442 cases. Details of selected cases are as follows:

Table 2.6

Sl. No.	Refund category	Number	Amount (₹ in crore)	No. of Sectors/ CTOs
1.	Refund of unutilised Input Tax Credit (ITC) on account of exports without payment of tax	823	504.74	80
2.	Refund of tax paid on export of goods and services with payment of tax	5	5.67	4
3.	Refund of unutilised ITC on account of supplies made to SEZ unit/SEZ developer without payment of tax	17	27.14	3
4.	Refund of tax paid on supplies made to SEZ unit/SEZ developer with payment of tax	4	3.81	2
5.	Refund of unutilised ITC on account of accumulation due to inverted tax structure	375	940.91	87
6.	Refund to supplier of tax paid on deemed export supplies	5	1.04	2
7.	Refund to recipient of tax paid on deemed export supplies	2	0.99	1
8.	Refund of excess balance in electronic cash ledger	145	31.71	77
9.	Refund of excess payment of tax	11	1.67	10
10.	Refund of tax paid on intra-State supply which is subsequently held to be inter-State supply and vice versa	1	0.58	1
11.	Refund on account of assessment/provisional assessment/appeal/any other order	18	1.43	6
12.	Refund on account of any other ground or reason	36	6.28	30
Total		1,442	1,525.97	

Audit findings

During detailed scrutiny of 1,430 refund claims, Audit observed following delays in sanction of refund claims, excess/ irregular grant of refunds and other miscellaneous lapses while processing refund claims.

Table 2.7

Sl. No.	Nature of audit observations	Total				Percentage of deficiency to Audit sample (no. wise)
		Audit sample		Deficiency		
		No.	Amount (in ₹ crore)	No.	Tax effect (in ₹ crore)	
1	Acknowledgement not issued within time	1,430	1,523.50	76	NA	5.31
2	Refund orders not sanctioned in time	1,430	1,523.50	122	0.14	8.53
3	Excess/Irregular grant of refund	1,430	1,523.50	31	5.51	2.17
4	Miscellaneous lapses in processing of refund claims	1,430	1,523.50	15	NA	1.05

³⁸ Eight refund cases of DC Sector-15 Ghaziabad and four cases of DC Sector-16 Ghaziabad were not produced to audit by department which was stated to have been destroyed in fire.

The audit findings are discussed in the succeeding paragraphs.

2.2.7 Acknowledgement not issued within time

Section 54 (7) of the UPGST Act, 2017 read with Rule 90 (1) and (2) of UPGST Rules, 2017 stipulates that where the application relates to a claim for refund from the Electronic Credit Ledger (ECL), an acknowledgement in Form GST RFD-02 shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period i.e., 60 days specified for processing of refund application. For the application related to refund other than ECL, the application shall be forward to the proper officer within a period of 15 days of filing of the said application, scrutinize the application for its completeness. An acknowledgment in Form GST RFD-02 shall be made available to the applicant within 15 days through the common portal.

Audit test checked 739 pre-automation and 691 post-automation sampled cases of 152 CTOs (between February to November 2021) and it was noticed in 30 pre-automation and 46 post-automation refund cases of 36 CTOs³⁹ that there were delay of more than six months in one case, three months to six months in three cases and less than three months in 72 cases, in issue of acknowledgement in the processing of the refunds of ₹ 65.85 crore. This has resulted in non-observance of the provisions of Rule 90 of the SGST Rules 2017. The details are given in **Appendix-XII**.

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department accepted audit observations and stated various reasons for the acknowledgements not issued within time such as system deficiencies, countrywide lockdown during COVID pandemic and in cases related to the pre-automation period dealers not submitted refund applications in hard copy along with the supporting documents due to unacquaintance to new GST system and insisted that no loss of revenue has been occurred.

The Department's reply is self-evident regarding reasons furnished for the delay in acknowledgements not being issued within time.

2.2.8 Refund orders not sanctioned in time

Section 54(7) of the UPGST Act, 2017 read with Rule 92 of the UPGST Rules, 2017 stipulated that upon submission of refund application, the officer shall carry out the examination process. He shall examine if the refund claim amount is due and payable to the applicant and then shall make an order in Form GST RFD-06, sanctioning the amount of refund to which the applicant is entitled within 60 days of receipt of application. The proper officer should also mention therein the amount, if any, refunded to him on a provisional basis in case of zero-rated supply. As per Section 56 of the UPGST Act, 2017 if any

³⁹ Sector-04 Agra, Sector-10 Agra, Sector-11 Agra, Sector-12 Agra, Sector-13 Agra, Sector-16 Agra, Sector-01 Aligarh, Sector-11 Aligarh, JC-CC-I Ghaziabad, JC CC-CC-II Ghaziabad, Sector-04 Ghaziabad, Sector-06 Ghaziabad, Sector-13 Ghaziabad, Sector-15 Ghaziabad, Sector-17 Ghaziabad, Sector-02 G.B. Nagar, JC-CC-I Kanpur, Sector-01 Kanpur, Sector-05 Kanpur, Sector-06 Kanpur, Sector-11 Kanpur, Sector-13 Kanpur, Sector-21 Kanpur, Sector-22 Kanpur, Sector-24 Kanpur, Sector-26 Kanpur, Sector-27 Kanpur, Sector-28 Kanpur, Sector-04 Lucknow, Sector-07 Lucknow, Sector-01 Moradabad, Sector-04 Moradabad, Sector-05 Moradabad, Sector-06 Moradabad, Sector-09 Moradabad, Sector-10 Noida.

refund payable to the applicant is not refunded within 60 days from the date of receipt of application, interest at the rate of 6/9 *per cent* will be paid.

Audit test checked 739 pre-automation and 691 post-automation sampled cases of 152 CTOs (between February to November 2021) and it was noticed in 110 pre-automation and 12 post-automation refund cases of 25 CTOs⁴⁰ that there were delay of more than six months in 19 cases, three to six months in 35 cases and less than three months in 68 cases in sanction of refunds. Consequently, the Department has not paid interest of ₹ 13.99 lakh u/s 56 (7) of UPGST Act, 2017 to the claimants for the delay sanctioned of refund of ₹ 8.77 crore. The details are given in **Appendix-XIII**.

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department accepted audit observations and stated various reasons for the refund orders not sanctioned in time such as system deficiencies, countrywide lockdown during COVID pandemic and in cases related to the pre-automation period dealers not submitted refund applications in hard copy along with the supporting documents due to unacquaintance to new GST system and insisted that no loss of revenue has been occurred.

The Department's reply is self-evident regarding reasons furnished for the refund orders not being sanctioned in time.

2.2.9 Provisional refund not sanctioned within time

Section 54 (6) of the UPGST Act, 2017 read with Rule 91 of UPGST Rules, 2017 provides that the provisional refund on account of zero rate supply of goods and services shall be granted subject to the condition that the person claiming refund has, during any period of five years immediately preceding the tax period to which the claim for refund relates, not been prosecuted for any offence under the Act or under an existing law where the amount of tax evaded exceeds ₹ 2.5 crore. Thereafter the proper officer will scrutinize the application and the evidences submitted by the applicant. On being prima facie satisfied, he shall make a provisional refund order in Form GST RFD-04 sanctioning the amount of refund due to the said applicant on provisional basis within a period not exceeding seven days from the date of the acknowledgement.

Audit test checked (between February to November 2021) 856 cases of 85 CTOs related to zero rated supply out of 1,430 sample cases of 152 CTOs and it was noticed in 10 pre-automation and one post-automation refund cases of seven CTOs⁴¹ that there were delay in sanction of provisional refunds ranging from two to 52 days. This has resulted in non-observance of the aforementioned provisions. The details are given in **Appendix-XIV**.

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department accepted the audit observations in five cases. The Department did not accept the audit observations in remaining six cases. The analysis of the replies in cases the Department did not accept the audit observations are listed in **Table-2.8**.

⁴⁰ JC-CC Agra, Sector-09, 10, 15, Agra, JC-CC-Gorakhpur, JC (CC-II) Kanpur, Sector 06, 09, 13, 15, 16, 20, 21, 26 & 28 Kanpur, Sector-09 Lucknow, Sector 01, 05, 06, 07, 09,10 Moradabad, Sector 03 & 04 Noida, Sector-01 Prayagraj.

⁴¹ Sector-01,09,12,15 Agra, JC (CC)-II Kanpur, Sector-06 Moradabad and Sector-12 Noida.

Table-2.8

Sl. No.	Audited unit/ Observation in brief	Department's reply in brief	Rebuttal
1	Sector-1 Agra: There was delay of 37 days in sanction of provisional refund.	The Department stated that a fresh application was filed on 09.08.2019 after issuing of deficiency memo 12.07.2019 and provisional refund was timely sanction on 13.08.2019.	The reply is not acceptable as there was no relevance of issuing deficiency memo on 12.07.2019 after issuing acknowledgement to the applicant on 01.07.2019
2	a. JC (CC)-II Kanpur: There was delay of 13 days in sanction of provisional refund.	The Department stated that RFD-04 was issued on 05.07.2019 by making the amount of Rs 15.66 lakh inadmissible.	The Department in its reply did not provide any reason for delay in sanction of RFD-04.
	b. There was delay of 33 days in sanction of provisional refund.	The Department stated that RFD-04 was issued on 22.10.2019 by making the amount of Rs 11.99 lakh inadmissible.	
	c. There was delay of 17 days in sanction of provisional refund.	The Department stated that RFD-04 was issued on 05.07.2019 by making the amount of Rs 1.86 lakh inadmissible.	
3	a. Sector-12 Noida: There was delay of 51 days in sanction of provisional refund.	The Department stated that the supporting documents with refund application were in quantum and not readable.	The Department accepted the delay due to the quantum of the documents and non-readability of the documents.
	b. There was delay of 48 days in sanction of provisional refund.		

2.2.10 Irregular grant of provisional refund

As per Section 54(6) of UPGST Act, 2017, in the case of any claim for refund on account of zero rated supply of goods or services or both made by registered persons, 90 per cent of total amount of refund claimed may be sanctioned on a provisional basis and thereafter the proper officer shall issue an order under sub Section (5) for final settlement of the refund claim after due verification of documents furnished by the applicant. Thus, sanction of provisional refund is sanctioned on account of zero rated supply of goods and / or services and not in other categories.

Audit test checked (between February to November 2021) 586 cases of 134 CTOs which related to other than zero rated supply of goods and services 1,430 sample cases of 152 CTOs and it was noticed in 3 refund cases of two CTOs⁴² the registered persons had claimed refund of ₹ 1.05 crore in the refund categories i.e., excess payment of tax, inverted tax structure and any other categories. The Department, sanctioned the provisional refund of ₹ 94.59 lakh to the registered persons, whereas provisional refund is sanctioned only on account of zero rated supply of goods and/or services. The Department while finalising the refund did not properly examine the return of supply of goods and services resulted in irregular refund of ₹ 94.59 lakh. The details are given in **Appendix-XV**.

⁴² Sector-03 Noida and Sector-05 Kanpur.

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department accepted the audit observations in two cases. In one case, the Department did not accept the audit observation. The analysis of the Department's reply in this case is listed in **Table 2.9**.

Table 2.9

Sl. No.	Audited unit/ Observation in brief	Department's reply in brief	Rebuttal
1	Sector-5, CT, Kanpur: Provisional refund was sanctioned in excess payment of tax category while U/s 54(6) it is allowed only in zero rated category.	The Department stated that there is no restriction to issue the provisional refund under other category along with zero rated supply of goods and services or both u/s 54(6) of UPGST Act.	The reply is not acceptable, as per section 54 (6) of UPGST Act, provisional refund is allowed only in zero rated cases.

2.2.11 Refund amount included ITC availed on services and capital goods

As per Section 54 (3) of the UPGST Act, 2017 refund of unutilized ITC can be claimed by a registered person at the end of any tax period. Rule 89(4) of the UPGST Rules, 2017 prescribes formula⁴³ for granting refund in case of zero-rated supply of goods or services. In case of zero rated supply of goods and services the "Net ITC" means ITC availed on inputs and input services during the relevant period and in case of inverted tax structure, ITC earned on inputs only. Section 73 of the CGST/SGST Act, 2017 stipulates that erroneous refund amount has to be recovered from the taxpayer along with applicable interest under Section 50.

Audit test checked (between February to November 2021) 1,231 cases of 136 CTOs which related to zero rated supply of goods and services and inverted duty structure out of 1,430 sample cases of 152 CTOs and it was noticed in three pre-automations and six post-automation cases of seven CTOs⁴⁴ the registered person had claimed refund of ₹ 4.17 crore which was sanctioned by the Department. The registered persons had included ITC of ₹ 18.48 lakh availed on services and capital goods in Net ITC while calculating refund claims. Omission on the part of the Department to examine the returns resulted in excess sanction of refund of ₹ 17.28 lakh which was recoverable with interest of ₹ 4.07 lakh. The details are given in **Appendix-XVI**.

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department accepted the audit observations in nine cases amounting to ₹ 17.29 lakh along with interest of ₹ 4.07 lakh, out of which in three cases recovery of ₹ 2.31 lakh along with interest of ₹ 0.33 lakh and penalty of ₹ 0.20 lakh was reported by the Department. In six cases the Department stated that the action of recovery is under process.

⁴³ In case of zero-rated supply of goods and services the Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover and in case of inverted rated supply of goods and services the Refund Amount = (Turnover of supply of inverted rated supply of goods + Turnover of inverted rated supply of services) x Net ITC / Adjusted Total Turnover – Tax payable on such inverted rated supply of goods and services.

⁴⁴ Sector-06 & 08 Ghaziabad, Sector-03 G.B. Nagar, JC-CC-B, G.B. Nagar, Sector-09, 10 & Sector-14 Noida.

2.2.12 Excess allowance of refund on inverted tax structure

As per Section 54 (3) of the UPGST Act, 2017 a registered person may claim refund of any unutilised ITC at the end of any tax period where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (i.e., Inverted Duty Structure). Further, Rule 89(5) of the UPGST Rules, 2017 prescribes the formula⁴⁵ for maximum refund of unutilised ITC on account of inverted duty structure. As per the Rule, for the purpose of calculation of refund Net ITC includes the ITC availed on purchases of inputs during the relevant period but does not include credit availed on input services and capital goods.

Audit test checked (between February to November 2021) 375 cases of 80 CTOs related to inverted duty structure out of 1,430 sample cases of 152 CTOs and it was noticed that in one pre-automation case of the JC-CC Range-B, CT, Noida, the registered person had claimed refund of ₹ 1.23 crore on account of inverted rated supply of goods and services category which was sanctioned by the AA. The registered person had claimed Net ITC of ₹ 1.76 crore after deducting ITC of ₹ 12.16 lakh related to services from gross ITC of ₹ 1.88 crore during the relevant period. As per audit calculation ITC related to services was of ₹ 17.96 lakh. Thus, ITC of ₹ 5.80 lakh related to services was additionally deductible from gross ITC. The Department, while finalising the refund, did not properly examine this fact resulting in excess refund of ₹ 5.26 lakh which was recoverable with interest of ₹ 1.08 lakh. The details are given in **Appendix-XVII**.

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department accepted the audit observation and recovery of tax of ₹ 5.67 lakh along with interest of ₹ 2.07 lakh was reported.

2.2.13 Refund sanctioned by tax authority after relevant period of two years

As per sub-Section (1) and (3) of Section 54 of UPGST Act, 2017, any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application before the expiry of two years from the relevant date⁴⁶ in such form and manner as may be prescribed. As per Rule 61 of UPGST Rules, 2017 return for each month, or part thereof may be submitted on or before the twentieth day of the month succeeding such month.

Audit test checked (between February to November 2021) 1297 cases of 135 CTOs related to other than refund of excess balance in electronic cash ledger out of 1,430 sample cases of 152 CTOs and it was noticed that in one post-automation refund case of the inverted tax structure of DC Sector-04 CT Agra, the registered person had claimed for refund of ₹ 11.11 lakh on 22 January 2020 pertaining to the period from July 2017 to September 2017. As per Rules, return filing date for the month of September 2017 was 20 October 2017. The maximum time limit for the claim of refund of above mentioned

⁴⁵ Refund Amount = (Turnover of supply of inverted rated supply of goods + Turnover of inverted rated supply of services) x Net ITC / Adjusted Total Turnover – Tax payable on such inverted rated supply of goods and services.

⁴⁶ The relevant date means in the case of refund of unutilised input tax credit, the due date for furnishing of return under section 39 for the period in which such claim for refund arises.

period was up to 20 September 2019 whereas refund was claimed on 22 January 2020, beyond the maximum period of two years. The Department, while finalising the refund did not consider the aspect of relevant date and irregularly sanctioned the refund. The details are given in **Appendix-XVIII**.

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department accepted the audit observation and levied the tax of ₹ 11.11 lakh along with penalty of ₹ 1.11 lakh and applicable interest.

2.2.14 Excess/Irregular allowance of refund due to non-consideration of documentary evidences

Section 54 (4) of the UPGST Act, 2017 stipulates that the application for refund shall be accompanied by the documentary evidences to establish that a refund is due to the applicant. Rule 89 (2) (h) of UPGST Rules, 2017 envisaged that refund application on account of inverted tax structure shall be accompanied by (i) statement containing the number and date of invoices received during a tax period (ii) statement containing the number and date of the invoices issued during a tax period. Further Rule 89 (5) of the UPGST Rules 2017 prescribes the formula for maximum refund of unutilized ITC on account of inverted duty structure. As per the Rule, Net ITC includes the ITC availed only on inputs during the relevant period and does not include credit availed on input services.

Audit test checked 739 pre-automation and 691 post-automation sampled cases of 152 CTOs (between February to November 2021) and it was noticed that in two pre-automation and one post-automation cases of three CTOs⁴⁷ the registered persons had claimed refund of ₹ 83.83 lakh, which was sanctioned by the Department. The Department considered the Net ITC of ₹ 3.91 crore as claimed by the registered person instead of Net ITC of ₹ 2.60 crore as depicted in documentary evidences (statement-1A and annexure 'B'). The Department, while finalising the cases did not examine the facts resulted in excess/irregular refund of ₹ 72.80 lakh. The details are given in **Appendix-XIX**.

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department partially accepted the Audit observation and recovered the tax amount along with interest. In another case amounting to ₹ 36.37 lakh action is under process. In one case, the Department did not accept the audit observation. The analysis of the Department's reply in this case is listed in **Table 2.10**.

Table-2.10

Sl. No.	Audited unit/ Observation in brief	Department's reply in brief	Rebuttal
1	JC (CC)-I Ghaziabad: The AA considered net ITC of ₹ 190.36 lakh instead of ₹ 124.12 lakh as depicted in statement 1A while computing the refund resulted in irregular refund of ₹ 35.68 lakh.	The balance of ECL (Electronic Credit Ledger) was ₹ 192.44 lakh, at the end of June 2019. Statement 1A shows ITC on purchase.	The Department's reply is not acceptable. Since in Statement-1A submitted by the registered person with refund application, the Net ITC was ₹ 124.12 lakh which was allowable for refund calculation.

⁴⁷ Sector-05 Agra, JC-CC-I, Ghaziabad and Sector-06 Ghaziabad.

2.2.15 Excess allowance of refund of IGST payment

Section 16 (3) of IGST Act, 2017 stipulates that a registered person may supply goods or services or both, subject to such condition, safeguards and procedure as may be prescribed, on payment of integrated tax and claim refund of such tax paid on goods or services or both supplied, in accordance with the provisions of Section 54 of the CGST Act or the Rules made thereunder.

Audit test checked (between February to November 2021) 9 cases of 8 CTOs related to zero rated supply of goods and services (with payment of tax) out of 1,430 sample cases of 152 CTOs and it was noticed that in one refund case of JC (CC)-I, CT, Lucknow, the registered person had claimed for the refund of ₹ 1.35 crore of IGST paid on export of goods for the month of September 2018. As per return 3B of September 2018 the registered person had exported zero-rated goods of ₹ 1.62 crore and paid IGST of ₹ 67.33 lakh. As per provisions of the Act registered person was eligible for the refund of ₹ 67.33 lakh only to the extent of the IGST paid on export of zero-rated goods. The Department, failed to examine the returns properly resulting in excess refund of ₹ 67.22 lakh which was recoverable with interest of ₹ 35.40 lakh. The details are given in **Appendix-XX**.

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department stated that the refund was related to the period of 2018-19 and November and December 2017.

The reply of the Department is not acceptable as the claimed period (September 2018) was clearly mentioned in the refund application RFD-01 which was allowable for refund. The period of November and December 2017 was not admissible which was not mentioned in the refund application.

2.2.16 Excess allowance of refund due to non-consideration of Net ITC

Section 54 (4) of the UPGST Act, 2017 stipulates that the application for refund shall be accompanied by the documentary evidences as may be prescribed. Rule 89 (2) (b) of UPGST Rules, 2017 envisaged that refund application on account of export of goods shall be accompanied by (i) statement containing the number and date of shipping bill/bill of export (ii) statement containing the number and date of relevant export invoices. Further, Rule 89 (4) of UPGST Rules, 2017 prescribes the formula⁴⁸ for calculation of refund of ITC in case of exports under BOND/LUT.

Audit test checked (between February to November 2021) 1,231 cases of 136 CTOs related to zero rated supply goods and services and inverted duty structure out of 1,430 sample cases of 152 CTOs and it was noticed that in one pre-automation case of DC Sector 14 Noida, the registered persons had claimed refund of ₹ 51.51 lakh which was sanctioned by the Department. The registered persons had shown Net ITC of ₹ 51.51 lakh RFD 01A⁴⁹ instead of ₹ 36.21 lakh as per detail submitted in support of ITC for February 2019. While as per prescribed formula for maximum refund of unutilised ITC on

⁴⁸ Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC/Adjusted Total Turnover.

⁴⁹ Refund application.

account of zero-rated supply of goods and services the maximum amount of refund admissible was ₹ 36.21 lakh. The Department did not properly examine the details submitted in support of ITC resulted in excess refund of ₹ 15.29 lakh which was recoverable with interest of ₹ 6.54 lakh. The details are given in **Appendix-XXI**.

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department did not accept the audit observation and stated that Section 54 (3) the registered person can claim refund of unutilised ITC at the end of any tax period. The reply is not acceptable as the registered person was allowed for refund of the relevant period as claimed in the refund application RFD-01 (February 2019). The refund for November 2018 was not admissible as it was not related to relevant period.

2.2.17 Excess allowance of refund due to non-consideration of export value of shipping bill

Section 54 (4) of the UPGST Act, 2017 stipulates that the application for refund shall be accompanied by the documentary evidences as may be prescribed. Rule 89 (2) (b) of UPGST Rules, 2017 envisaged that refund on account of export of goods required a statement containing the number and date of Shipping Bill/Bill of Export and a statement containing the number and date of relevant export invoices. Sub-rule 4 of Rule 89 provides formula⁵⁰ for grant of refund in cases of zero-rated supply of goods without payment of tax under bond or LUT. Section 73 of the CGST Act, 2017 stipulates that erroneous refund amount has to be recovered from the taxpayer along with applicable interest under Section 50.

Audit test checked (between February to November 2021) 828 cases of 87 CTOs related to zero rated supply out of 1,430 sample cases of 152 CTOs and it was noticed that in one post-automation refund case of DC Sector-14, CT, Noida, the registered person had claimed refund of ₹ 45.88 lakh and stated export of ₹ 7.22 crore in RFD-01 instead of export turnover on shipping bill amount of ₹ 6.10 crore against which refund of ₹ 45.60 lakh was as sanctioned by the Department. Whereas, considering the actual export amount of the shipping bill, the amount of refund admissible was ₹ 43.42 lakh. The Department, while finalising the refund claim, did not consider the shipping bill amount for export which resulted in excess refund of ₹ 2.18 lakh, was recoverable with interest of ₹ 65,879. The details are given in **Appendix-XXII**.

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department stated that some export bills of Rs 1.20 crore were left to upload which were later uploaded in GSTR-1. The reply of the Department is not acceptable as the registered person was allowed for refund whose supporting statement of shipping bills were produced at the time of refund application.

⁵⁰ Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero rated supply of services) x Net ITC/Adjusted Total Turnover.

2.2.18 Excess allowance of refund on incorrect adjusted total turnover

Section 54 (3) subject to the provisions of sub-section (10), a registered person may claim refund of any unutilised ITC at the end of any tax period. As per rule 89 (4) (E) of UPGST Rule, 2017 “Adjusted Total turnover” means the turnover in a State or a Union territory, as defined under clause (112) of Section 2, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period⁵¹. Section 73 of the UPGST Act, 2017 stipulates that erroneous refund amount has to be recovered from the registered person along with applicable interest under Section 50.

Audit test checked (between February to November 2021) 1,215 cases of 123 CTOs related to zero rated supply of goods and services and inverted duty structure category, out of 1,430 sample cases of 152 CTOs and it was noticed that in one pre-automation refund case of DC Sector-13, CT Noida the registered person claimed for the refund of ₹ 25.31 lakh for the month of August and September 2017 which was sanctioned by the Department. The taxable person while calculating the maximum refund amount to be claimed, had showed adjusted total turnover ₹ 2.49 crore, turnover of zero rated supply of goods and services ₹ 2.49 crore and Net ITC ₹ 25.31 lakh in RFD-01⁵². While in the GSTR-1 of September 2017, taxable supply was ₹ 30.84 lakh and export supply was ₹ 2.49 crore. In the month of August 2017, no supply was made. Thus, applying the corrected adjusted total turnover of ₹ 2.80 crore in the formula⁵³, total refund amount admissible is ₹ 22.52 lakh only. The Department, while finalising the refund claim, did not check the total turnover in the formula which resulted in excess refund of ₹ 2.79 lakh which was recoverable with interest of ₹ 1.39 lakh. The details are given in **Appendix-XXIII**.

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department accepted the audit observation and stated that action of recovery was under process.

2.2.19 Excess allowance of refund including irrelevant period of shipping bills

Section 54(4) of the UPGST Act, 2017 stipulates that the application for refund shall be accompanied by the documentary evidences as may be prescribed. As per Rule 89(2)(b) of UPGST Rule, 2017 the refund application on account of export of goods and services will be accompanied with a statement containing the number and date of shipping bill/bill of export and number and date of relevant export invoices. Further, as per Rule 89 (4) (C) of

⁵¹ “Relevant period” means the period for which the claim has been filed. Further, as per Section 2 clause (112) “turnover in State” or “turnover in Union territory” means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis) and exempt supplies made within a State or Union territory by a taxable person, exports of goods or services or both and inter-State supplies of goods or services or both made from the State or Union territory by the said taxable person but excludes Central tax, State tax, Union territory tax integrated tax and cess.

⁵² Application for refund.

⁵³ Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC/Adjusted Total Turnover.

UPGST Rule 2017, the turnover of zero rated supply of goods is to be considered against the supplies made during the relevant period for which refund is claimed.

Audit test checked (between February to November 2021) 823 cases of 82 CTOs related to zero rate supply of goods and services out of 1,430 sample cases of 152 CTOs and it was noticed that during the audit of four CTOs⁵⁴, in three pre-automation and two post-automation cases on account of zero rate supply of goods and services the registered persons had claimed refund of ₹ 4.82 crore which was sanctioned by the Department. The registered persons had shown zero-rated supply of goods of ₹ 87.07 crore and adjusted total turnover ₹ 133.78 crore. While calculating turnover of zero-rated supply of goods the taxable persons had included the exports turnover of ₹ 21.71 crore which did not pertain to the relevant period as detailed in shipping bills. Turnover of exports made during the relevant period as per shipping bill comes to ₹ 65.36 crore only and the refund calculated in audit of ₹ 4.09 crore only. The Department, sanctioned the refund without considering the correct amount of zero rated supply of goods, resulting in excess refund of ₹ 72.12 lakh⁵⁵ which was recoverable with interest of ₹ 29.08 lakh till date of audit. The details are given in **Appendix-XXIV**.

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department accepted the audit observations in four cases amounting to ₹ 37.53 lakh along with interest of ₹ 18.61 lakh and stated that action of recovery was under process. In one case, the Department did not accept the audit observation. The analysis of the Department's reply in this case is listed in **Table 2.11**.

Table-2.11

Sl. No.	Audited unit/ Observation in brief	Department's reply in brief	Rebuttal
1	JC-CC G.B. Nagar: The AA allowed the refund without considering the correct amount of zero rated supply of goods, resulting in excess refund of ₹ 34.58 lakh which was recoverable with interest.	Shipping bills amounting to ₹ 6.43 crore were received before filing of GSTR-1 of October 2019, therefore it was not declared in GSTR-1 and 3B of October 2019 and it was taken in the calculation of the refund for the month of October 2019.	The reply of the Department is not acceptable as the refund claimed was to be allowed only for the relevant period (November -2019). The refund claim of October 2019 was not admissible as not related to relevant period.

2.2.20 Excess allowance of refund of blocked credits

Section 17 (5) of UPGST Act, 2017 stipulates that where the goods or services or both are used by the registered person partly for the purpose of any business and partly for other purposes, the amount of credit shall be restricted to so much of the input tax as is attributable to the purposes of his business. Notwithstanding anything contained in sub-section (1) of Section 16 and sub-section (1) of Section 18, ITC shall not be available in respect of blocked credits⁵⁶.

⁵⁴ JCCC Range-A Noida, Sector-01 Noida, Sector-08 Noida and Sector-09 Noida.

⁵⁵ (₹ 4.82 crore - ₹ 4.09 crore).

⁵⁶ Servicing of motor vehicles, food and beverages.

Audit test checked (between February to November 2021) 1,231 cases of 136 CTOs related to zero rate supply of goods and services and inverted duty structure out of 1,430 sample cases of 152 CTOs and it was noticed that in one pre-automation and one post-automation refund cases of two CTOs⁵⁷, the registered persons had claimed refund of ₹ 47.78 lakh against which ₹ 47.49 lakh was sanctioned by the Department. The registered persons had earned ITC of ₹ 60.13 lakh during the relevant period, in which ₹ 2.24 lakh was related to services of motor vehicles and on services for which refund was not permissible. Hence Net ITC of ₹ 57.89 lakh was admissible to the registered person. Applying the correct Net ITC in formula⁵⁸ maximum amount of refund comes to ₹ 45.68 lakh. While processing the refund this aspect was not taken into consideration by the AAs resulting in excess refund of ₹ 1.81 lakh which is recoverable with interest of ₹ 68,321. The details are given in **Appendix-XXV**.

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department accepted the audit observations in both cases amounting to ₹ 1.81 lakh along with interest of ₹ 68,321 and recovery of ₹ 1.81 lakh along with interest of ₹ 68,321 lakh was reported.

2.2.21 Excess allowance of refund due to wrong claimed amount of services

As per Rule 89(4) of UPGST Rules, 2017 the zero rated supply of services described as “Zero rated supply of services is the aggregate of the payments received during the relevant period for zero rated supply of services and zero rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero rated supply of services for which the supply of services had not been completed”.

Audit test checked (between February to November 2021) 1,219 cases of 123 CTOs related to zero rated supply of goods and services and inverted duty structure out of 1,430 sample cases of 152 CTOs and it was noticed that in two refund cases on account of zero rated supply of services of two CTOs⁵⁹, the registered persons had claimed refund of unutilised ITC of ₹ 2.93 crore which was sanctioned by the Department. The registered persons had shown turnover of zero rated supply of services to ₹ 21.79 crore instead of ₹ 15.06 crore. The Department, wrongly calculated refund amount of ₹ 2.93 crore instead of ₹ 2.34 crore considering the zero rated supply of services of ₹ 21.79 crore as per prescribed formula⁶⁰, which resulted in excess refund of ₹ 58.57 lakh, the same is recoverable with interest of ₹ 26.56 lakh. The details are given in **Appendix-XXVI**.

⁵⁷ Sector-02 Noida and Sector-13 Noida.

⁵⁸ Turnover of inverted rated supply of goods and services x Net ITC/Adjusted total turnover – Tax payable on such inverted rated supply of goods and services in case of INVITC and Turnover of zero rated supply of goods and services x Net input tax credit/Adjusted total turnover in case of export of goods/services.

⁵⁹ Sector-08 Noida and Sector-09 Noida.

⁶⁰ Turnover of zero rated supply of goods and services x Net input tax credit/Adjusted total turnover.

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department accepted both the audit observations and stated that action of recovery was under process.

2.2.22 Irregular allowance of refund due to ITC sanctioned twice on the same invoice

Section 54 (1) of the UPGST Act 2017 stipulates that any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application before the expiry of two years from the relevant date in such form and manner as may be prescribed. Further Section 54 (3) provides that a registered person may claim refund of any unutilised ITC at the end of any tax period for zero rated supplies made without payment of tax.

Audit test checked (between February to November 2021) 1,231 cases of 136 CTOs related to zero rated supply of goods and services and inverted duty structure out of 1,430 sample cases of 152 CTOs and it was noticed that in one pre-automation case on account of zero rate supply of goods of the DC Sector-1, CT G.B. Nagar, a registered person claimed refund of ₹ 2.56 crore for the month of June 2018 on account of supplies made to SEZ unit/SEZ developer (without payment of tax) which was sanctioned by the Department.

While verifying the annexure attached in support of ITC claim, it was found that the registered person had claimed ITC of ₹ 12.62 lakh stating that “being GST not accounted in invoices now accounted” (detail of invoices were not mentioned) whereas the registered person had already included invoices pertaining to the previous months in the same annexure. This resulted in the excess claim of ITC of ₹ 12.62 lakh on same invoices. Further, due to the clerical mistake excess ITC of ₹ 9.45 lakh was claimed on inward supplies of ₹ 11.52 lakh in June 2018. Thus, a total excess ITC of ₹ 22.07 lakh was irregularly claimed by the registered person. After deducting this inadmissible ITC of ₹ 22.07 lakh from the total earned ITC of ₹ 3.51 crore, total admissible ITC is ₹ 3.29 crore for the month of June 2018. Adjusting tax of ₹ 92.18 lakh payable on outward supplies for the month of June 2018 from admissible ITC, maximum unutilised ITC for refund comes to ₹ 2.37 crore. However, the Department refunded ₹ 2.56 crore to the registered person. This resulted in excess refund of unutilised ITC of ₹ 19.13 lakh which was recoverable with interest of ₹ 5.84 lakh. The details are given in **Appendix-XXVII**.

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department accepted the audit observation and stated that action of recovery was under process.

2.2.23 Deficiencies noticed in GSTN portal

The Common GST portal notified by the Government on 22 June 2017 to provide PAN India online platform to facilitate all works related to GST. The portal facilitated for the taxpayers and other stakeholders. This portal has mainly two ends i.e., front and back end. Front end of this portal meant for taxpayers and back end for tax authorities.

During the audit of GST refunds, audit observed that in one case⁶¹ server was not providing correct information related to ARN search as portal was providing information related to two different registered persons on the same ARN. Audit also observed that in another case⁶² refund sanctioned in RFD-06 on 17 February 2020 while acknowledgement issued in RFD-02 on 29 February 2020. In one case⁶³ of double payment of GST refund was also noticed where GST refund was made twice, although it was deposited by the registered person *suo moto*. In one post automation case⁶⁴ refund was applied by the registered person after two years of the relevant period which was sanctioned by the Department resulting in non-observance of the provisions of the Section 54 of the CGST/SGST Act 2017. This shows the portal has no checks regarding expiry of two years from the relevant date. This indicates towards technical deficiencies in the GSTN portal. The details are given in **Appendix-XXVIII**.

Audit reported the matter to the Department (April 2022). In reply (July 2022), the Department accepted the audit objection in one case amounting to ₹ 81,630.00 and stated that action of recovery was under process. The Department did not provide reply in one case and did not accept the audit observations in other two cases, the analysis of the Department's replies in these cases are listed in **Table-2.12**.

Table 2.12

Sl. No.	Audited unit/ Observation in brief	Department's reply in brief	Rebuttal
1	Sector- 19 Lucknow: The server was providing two different information on the same ARN.	The server shows one case for one ARN.	The reply of the Department is not acceptable as the portal showing information related to two different registered persons on the same ARN.
2	Sector 7, Agra: RFD-02 was issued on 29.02.2020 after sanction of RFD-06 on 17.02.2020	The portal is showing date of RFD-06 17.03.2020 and date of acknowledgement 29.02.2020.	The reply of the Department is not acceptable as RFD-02 was issued on 29.02.2020 after sanction of RFD-06 on 17.02.2020.

2.2.24 Conclusion and Recommendation

Non-observance of provisions, Act and Rules, improper examination of returns, ITC claims, shipping bills, purchase and sale statement, and sales turnover resulted in delay in issue of acknowledgement, delay in sanction of refund, excess refund and irregular refund to the taxable persons.

Recommendation:

The Government may consider to issue direction to proper officers for examination of the refund application along with relevant supporting documents before sanctioning the refund claims within the stipulated time period.

⁶¹ Sector-19 Lucknow.

⁶² Sector-7 Agra.

⁶³ Sector-13 Noida.

⁶⁴ Sector-4 Agra.

CHAPTER-III: STAMPS AND REGISTRATION FEES

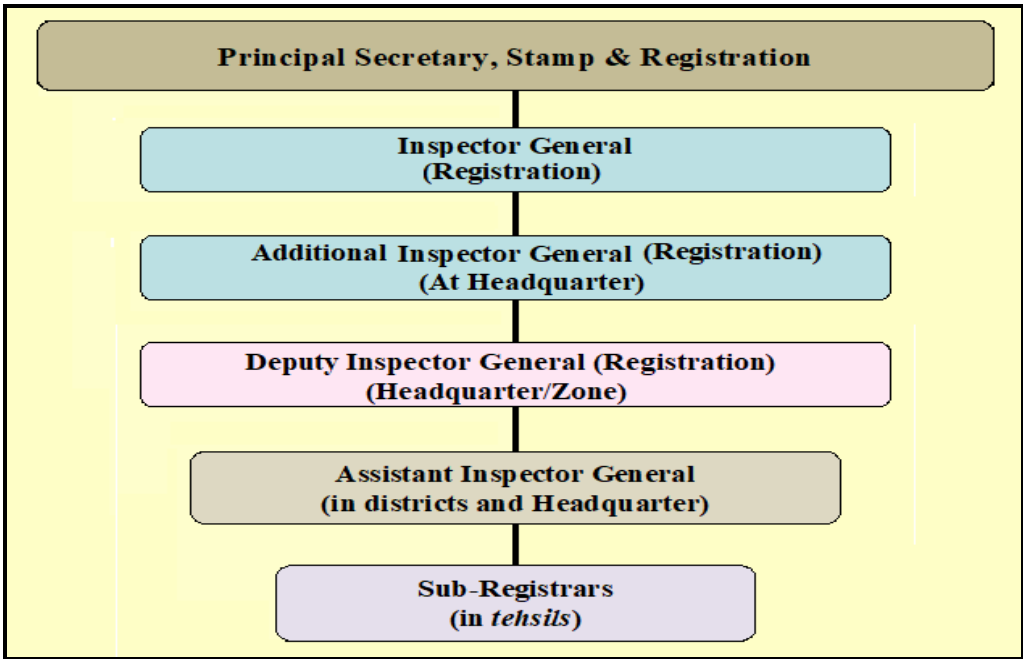
3.1 Tax administration

The levy and collection of stamp duty and registration fees in the State is governed by the Indian Stamp Act, 1899 (IS Act), the Registration Act, 1908 and the rules framed thereunder as applicable in Uttar Pradesh. Stamp duty and registration fees are levied on the execution of instruments at the prescribed rates fixed under the above Acts. Such duties are paid by executors of instruments by using impressed stamp paper or e-stamp. The Registration Act, 1908 and rules made thereunder by the State Government, broadly outline the system of assessment and collection of registration fees. Valuation of properties is decided as per the circle rates fixed by the Collector of the district as per the provisions of the Uttar Pradesh Stamp (Valuation of Property) Rules, 1997. The Sub-Registrar or the Registering Authority examines the documents presented before them to see that they have been presented within the time allowed and that the instruments have been properly stamped as required under the IS Act, 1899.

3.2 Organizational Set-up

The determination of policy, monitoring and control at the Government level is carried out by the Principal Secretary, Stamps and Registration. The Inspector General, Registration (IGR) is the head of the Stamps and Registration Department. He/she is empowered with the task of superintendence and administration of the registration work. The IG is assisted by four Additional Inspectors General at headquarter level, 23 Deputy Inspectors General (DIsG) at headquarter/Zonal level, 92 Assistant Inspectors General (AIsG) at the district/headquarters level and 372 Sub-Registrars (SRs) at the *tehsil* level. The organisational setup is described below in **Chart-3.1**.

Chart 3.1-Organisational setup



3.3 Result of Audit

During the year 2021-22, audit test-checked records at the office of the Principal Secretary, Stamps and Registration Department and 60 Sub-

Registrar Offices (SROs) out of 438 auditable units (14 *per cent*) of the Stamps and Registration Department. Compliance Audit on “Levy and collection of stamp and additional stamp duty on mortgage deeds” was also conducted in 36 out of 60 SROs. Audit noticed deficiencies and irregularities amounting to ₹ 351.30 crore in 708 cases, as detailed in the **Table-3.1**.

Table-3.1

Sl. No.	Categories	Number of cases	Amount (₹ in crore)
1.	Compliance Audit on “Levy and collection of stamp and additional stamp duty on mortgage deeds”	208	300.58
2.	Short levy of stamp duty and registration fees due to misclassification of documents	115	30.02
3.	Short levy of stamp duty and registration fees due to violation of Section 27 of IS Act, 1899	209	15.00
4.	Short levy of stamp duty and registration fees due to undervaluation of properties	58	2.66
5.	Other irregularities	118	3.04
Total		708	351.30

3.4 Compliance Audit on “Levy and collection of stamp and additional stamp duty on mortgage deeds”

3.4.1 Introduction of Mortgage Deed

‘Mortgage deed’ includes every instrument whereby, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates, to, or in favour of another, a right over or in respect of specified property as defined in Section 2 (17) of IS Act, 1899. Stamp duty on mortgage deeds (without possession) is leviable under Article 40 of schedule 1B of the said Act.

3.4.2 Trends of Revenue

The details of Stamp duty and Registration fees collected on registration of various documents under the Major Head 0030-Stamps and Registration Fees during the period 2018-19 to 2020-21 is as under:

Table-3.2 Trends of revenue

Financial year	No. of documents registered	Total duty collected (Stamp and addl. stamp duty)	Amount (₹ in crore)	
			Registration fees	Total revenue
(1)	(2)	(3)	(4)	(5)
2018-19	35,81,002	13,319.54	2,413.49	15,733.03
2019-20	34,87,816	13,514.83	2,554.97	16,069.80
2020-21	35,07,635	13,849.64	2,625.60	16,475.24

(Source: Figures taken from the Finance Account and figures of column 2 provided by the Deptt.)

Table-3.3 -Collection, Deduction and Allocation of Additional Stamp Duty

Financial year	Total additional stamp duty collected	Incidental charges deducted @ 4 per cent	Collection charges deducted @ 4 per cent	Amount (₹ in crore)		
				Deduction under the dedicated urban transport fund @ 25 per cent	Total deduction	Total amount sent for allocation
(1)	(2)	(3)	(4)	(5) [2-(3+4)] X 25%	(6)	(7)
2018-19	2,009.55	80.38	80.38	462.20	622.96	1,386.59
2019-20	2,135.48	85.42	85.42	491.16	662.00	1,473.48
2020-21	2,214.09	88.56	88.56	509.24	686.36	1,527.73

(Source: figures provided by the Department)

All the deductions shown in column 3, 4 and 5 of **Table-3.3** were made vide the Government order¹ (GO) dated 13 September 2013. Deductions shown in Column 3 and 4 were retained by the Department itself, whereas deduction shown in column 5 was transferred to “Dedicated Urban Transport Fund” vide the provisions of above G.O. The amount shown in column 7 was sent to the Finance Department for allocation to the Development Authority, the *Uttar Pradesh Avas Evam Vikash Parishad* and the *Nagar Mahapalika* or the *Municipal Board*, as the case may be, in such proportion as may from time to time be determined, in such a manner and in accordance with such principles as the State Government may by notification in the Gazette specify.

3.4.3 Audit Objectives

The Audit was conducted with a view to ascertain whether:

- (i) Stamp duty and additional stamp duty with respect to mortgage deeds are being charged and realised in accordance with the provisions of Act, Rules and Notifications/orders issued by the Government and Department.
- (ii) The system prevalent in the Department with respect to collection, accountal and allocation of additional stamp duty is adequate.

3.4.4 Audit Scope and Methodology

On the basis of district-wise revenue and revenue collection with respect to Mortgage deeds (without possession) for the year 2020-21, units have been selected for the audit adopting the following two stages:

Stage-1: District-wise revenue (stamp duty and registration fee) position for the year 2020-21 were arranged in descending order and top 11 districts² out of 75 districts have been selected.

Stage-2: 43 SROs in 11 districts were arranged in descending order as per their revenue collection with respect to mortgage deeds (without possession) and top 36 SROs³ were selected for audit.

¹ No. Ka. Ni.-5-1149/11-2013-312(268)/2001 dated 13 September 2013.

² Agra, Bareilly, Gorakhpur, GB Nagar, Ghaziabad, Kanpur Nagar, Lucknow, Mathura, Meerut, Prayagraj & Varanasi.

³ SR-II and III-Agra, SR-II-Bareilly, SR-I and II-Gorakhpur, SR-I, II, Greater Noida and Dadri-GB Nagar, SR-I, II, III, IV, V and Modinagar-Ghaziabad, SR-II and III-Kanpur Nagar, SR-II, III, IV, V, Mohanlalganj and Sarojininagar-Lucknow, SR-I and II-Mathura, SR-I, III and Sardhana-Meerut, SR-I, II, Phoolpur and Karchhana-Prayagraj and SR-I, II, IV and Gangapur-Varanasi.

An Entry conference was held with the IG Registration on 20 July 2021 wherein audit objectives, scope and methodology were discussed. During the course of audit, the records⁴ relating to mortgage deeds (without possession), deposit of title deeds and security bonds for the period 2018-19 to 2020-21 of 36 selected SROs situated in eleven districts were scrutinised between August 2021 and March 2022. An exit conference was held with the Government on 12 July 2022 in which the audit findings were discussed. The views of the Government/Department have been suitably incorporated in the report.

Audit findings

3.4.5 Irregularities related to levy of stamp and additional stamp duty on mortgage deeds (without possession)

Vide notification⁵ dated 25 May 2001, the State Government remitted the stamp duty chargeable⁶ on instruments of mortgage to the extent of amount of stamp duty that exceeds ₹ five lakh. Vide a subsequent notification⁷ dated 10 July 2008, in partial modification of the earlier notification, the Government remitted the stamp duty chargeable (on any instrument of mortgage without possession), to the extent of the amount that exceeds the amount of duty calculated at the rate of ₹ five for every one thousand (0.5 *per cent*) rupees or part thereof on the amount secured by such deeds without any mention of the limit of ₹ five lakh.

Uttar Pradesh Urban Planning and Development Act, 1973⁸ (UPUPD Act, 1973) stipulates that the duty imposed by the IS Act, 1899 on any deed of transfer of immovable property shall, in case of an immovable property situated within a development area, be increased by two *per cent* on the amount or value of the consideration with reference to which the duty is calculated under the said Act.

Failure of the Department to comply with the above mentioned provisions/notifications are discussed below in Para Nos. 3.4.5.1, 3.4.5.2 and 3.4.5.3:

3.4.5.1 Short levy of additional stamp duty on mortgage deeds (without possession) having secured amount ranging between ₹ two and ten crore

Additional stamp duty of ₹ 4.01 crore was not levied on mortgage deeds (without possession) having secured amount ranging between ₹ two and ten crore as per the Uttar Pradesh Urban Planning and Development Act, 1973.

Audit noticed in 15 out of the 36 test-checked SROs that 51 deeds (out of total 1,332 deeds) of mortgage (without possession) having secured amount ranging between ₹ two and ten crore, were executed and registered as documents for securing the repayment of loan/timely completion of the projects. In view of the Acts and notification issued thereunder regarding the mortgage deeds

⁴ Registered Deeds and *SYAHA*

⁵ Notification No. Ka. Ni. -5-3139/II-2001-500 (121)/2000 TC dated May 25, 2001.

⁶ Clauses (b) and (c) of Article 40 of Schedule 1B.

⁷ Notification No. Ka. Ni. -5-2758/XI-2008-500-(159)-2006 Lucknow dated July 10, 2008.

⁸ Clause (1) of Section 39.

(without possession), stamp duty and additional stamp duty were to be calculated at the rate of 0.5 *per cent* and two *per cent* respectively on the amount secured by such deeds. However, in these deeds the levy of stamp duty and additional stamp duty had been limited to ₹ five lakh referring the old notification dated 25 May 2001. As additional stamp duty is leviable under the authority of UPUPD Act, 1973, it was not to be remitted/reduced under provisions of IS Act, 1899. The SROs failed to comply with the provisions of the UPUPD Act, 1973 and this resulted in short levy of additional stamp duty amounting to ₹ 4.01 crore on 51 deeds, as shown in **Appendix-XXIX**.

Audit further noticed that in six out of 36 selected SROs the registering authorities in ten mortgage deeds (without possession) had levied and recovered stamp duty and additional stamp duty amounting to ₹ 78.19 lakh applying the correct rate of duties i.e. 0.5 and two *per cent* respectively on whole secured amount., as shown in **Appendix- XXIX-A**.

The audit observation in aforesaid cases may be seen in the light that certain registering authorities are interpreting the provisions of the UPUPD Act and the latest notification correctly while the most of them treating it incorrectly.

3.4.5.2 Stamp and additional stamp duty short/not levied on mortgage deeds (without possession) having secured amount above ₹ 10 crore

Stamp and additional stamp duty of ₹ 225.31 crore was short/not levied on mortgage deeds having secured amount above ₹ 10 crore by not complying with the provisions of IS Act, 1899 and Uttar Pradesh Urban Planning and Development Act, 1973.

In 13 out of the 36 test-checked SROs, audit noticed that 50 deeds (out of total 1378 deeds test-checked) of mortgage (without possession) having secured amount more than ₹ 10 crore, were executed and registered as documents of securing the repayment of loan. In view of the Acts and notification issued thereunder regarding the mortgage deeds (without possession), stamp duty and additional stamp duty were to be calculated at the rate of 0.5 *per cent* and two *per cent* respectively on the amount secured by such deeds.

However, in these deeds, stamp duty and additional stamp duty had been limited to ₹ five lakh only by applying the old notification dated 25 May 2001. This was not correct in view of the modified notification dated 10 July 2008 which provides for levy of stamp duty at the rate of 0.5 *per cent* without any mention of the limit of ₹ five lakh. Further, additional stamp duty leviable under the authority of UPUPD Act, 1973 was not to be remitted/reduced under provisions of IS Act, 1899. Thus, the SROs failed to comply with the provisions of Acts and notification dated 10 July 2008. This resulted in short levy of stamp and additional stamp duty amounting to ₹ 225.31 crore as shown in **Appendix- XXX**.

3.4.5.3 Short levy of stamp duty due to limiting stamp duty to ₹ five lakh

Stamp duty at the rate of ₹ five for every one thousand rupees or part thereof on the amount secured by mortgage deed is chargeable. However, the sub-registrars limited the amount of stamp duty to ₹ five lakh, which resulted in short levy of stamp duty of ₹ 32.95 crore.

Audit test-checked the records of four SROs, and in three SROs, Audit noticed that in 47 deeds (areas referred in these deeds were not declared 'development area' under the Section 3 of UPUPD Act, 1973 for the levy of two *per cent* additional stamp duty) of mortgage (without possession) (out of 733 deeds test-checked) duty chargeable on these documents was higher than ₹ five lakh as worked out at the rate of 0.5 *per cent*. The SROs had limited the stamp duty to ₹ five lakh which was not in line with provisions of the modified notification dated 10 July 2008 which stipulated that stamp duty at the rate of 0.5 *per cent* was chargeable without any mention of the limit of ₹ five lakh. Failure of the SROs to comply with the provisions of modified notification resulted in short levy of stamp duty amounting to ₹ 32.95 crore, as shown in **Appendix- XXXI**.

Audit observation similar to those discussed in Para No. 3.4.5.1 to 3.4.5.3 were also noticed during audit (between August 2021 and March 2022) of ten SROs (other than the 36 test-checked for the purpose of this Compliance Audit). In 12 deeds (out of 12,171 test-checked) of mortgage (without possession) registered during the period of October 2017 to February 2022, there was short levy of stamp and additional stamp duty amounting to ₹ 2.73 crore due to not complying the modified notification dated 10 July 2008 and provisions of UPUPD Act, 1973, as detailed in **Appendix- XXXII**.

Audit reported the matter to the Government and Department (March 2022 and April 2022). The Department replied (July 2022) in respect of Paras 3.4.5.1 to 3.4.5.3 that the notification No. Ka. Ni.-5-2758/II-2008-500 (159)/2006 dated 10 July 2008 pertaining to mortgage deed (without possession) is in partial modification of notifications issued earlier in this behalf and the stamp duty was reduced from ₹ 20 per thousand to ₹ five per thousand vide this notification. So far as, the notification dated 25 May 2001 is concerned, stamp duty chargeable on instrument of mortgage to the extent of the amount that exceeds ₹ five lakh stands remitted and this could not be treated as modification by the notification dated 10 July 2008, as the rate of stamp duty is not mentioned in the notification dated 25 May 2001. Further, in respect of two *per cent* additional stamp duty, the Department stated that Section 39 of UPUPD Act, 1973 stipulates that any deed of transfer of immovable property shall be increased by two *per cent* on the amount or value of the consideration, which shall be in the nature of stamp duty and notification dated 25 May 2001 provides that stamp duty chargeable on the instrument of mortgage to the extent of the amount that exceeds ₹ five lakh is remitted. Therefore, in the instant cases, stamp duty could not be charged beyond ₹ five lakh. However, in view of audit observation in the instant cases, the process to file the stamp-cases was under progress.

The reply of the Department is not acceptable, as in the notification dated 25 May 2001 it was provided that stamp duty chargeable under clauses (b) and (c)

of Article 40 of Schedule 1B on instrument of mortgage shall be limited to ₹ five lakh. Subsequently this notification was partially modified vide notification dated 10 July 2008 which provided that the stamp duty on mortgage deeds under clauses (b) and (c) of the Article 40 would be leviable at ₹ five for every one thousand rupees or part thereof on the amount secured by such deeds. While modifying the earlier notification of 2001 vide notification 10 July 2008, the provision of remission of stamp duty exceeding ₹ five lakh was not mentioned. In view of the forgoing, the contention of the Department is not correct. Further, additional stamp duty leviable under the authority of UPUPD Act, 1973 cannot be remitted/reduced under provisions of Section 9⁹ of IS Act, 1899.

Recommendation:

The Department should issue suitable clarifications to the registering authorities for realisation of stamp and additional stamp duty on mortgage deeds (without possession) as per provisions of the Acts/notifications.

3.4.6 Short levy of stamp duty and additional stamp duty due to execution of deposit of title deeds in place of mortgage deeds

Documents were registered as deposit of title deeds in place of mortgage deeds, which resulted in short levy of stamp duty and additional stamp duty of ₹ 36.87 crore.

Transfer of Property Act (TP) stipulates¹⁰ that where a person in any of the towns viz. Calcutta, Madras and Bombay and in any other town which [the State Government concerned] may, by notification in official gazette, specify in this behalf, delivers to a creditor, or his agent documents of title to immovable property, with intent to create a security thereon, the transaction is called a mortgage by deposit of title deeds. TP Act provides¹¹ that all mortgages, except mortgage created by deposit of title deeds, can be validly created by properly registered instrument.

The Hon'ble Supreme Court¹² in respect of the compulsory registration of a deed recording a transaction of title deeds has held that- *"It is essential to bear in mind that the essence of a mortgage by deposit of title deeds is the actual handing over by a borrower to the lender of documents of title to immovable property with the intention that those documents shall constitute a security which will enable the creditor ultimately to recover the money which he has lent. But if the parties choose to reduce the contract to writing, this implication of law is excluded by their express bargain, and the document will be the sole evidence of its terms. In such a case the deposit and the document both form integral parts of the transaction and are essential ingredients in the creation of the mortgage. It follows that in such a case the document which constitutes the bargain regarding security requires registration under Section 17 of the Indian Registration Act, 1908, as a non-testamentary instrument*

⁹ This Section of IS Act, 1899 prescribes power to reduce or remit stamp duty to the State Government.

¹⁰ Section 58 (f) of Transfer of Property Act, 1882.

¹¹ Section 59 of Transfer of Property Act, 1882.

¹² United Bank of India vs *Lekharam Sonaram*, AIR 1965 SC 1591.

creating an interest in immovable property, where the value of such property is one hundred rupees and upwards.”

Audit test-checked (between August 2021 and March 2022) the records of 36 selected SROs during the course of audit. In 18 SROs, Audit noticed that in 48 deeds (out of total 78 deeds of deposit of title test-checked), various mortgagors have deposited the title deeds related to their immovable properties with mortgagee/bank and created charge over the property in favour of mortgagor for the purpose of securing repayment of loan together with interest and charges thereon and got them registered with the Department. Thus, as per the decision of the Hon'ble Supreme Court in above referred cases, these documents, being sole evidence of transaction and recital of deeds falling under the definition of Section 2 (17) of IS Act 1899, were required to be registered under the Registration Act and should be charged with stamp duty and additional stamp duty at the rate of 0.5 *per cent* and two *per cent* respectively. Registration of the documents as title deed instead of mortgage deed resulted in the short levy of stamp and additional stamp duty of ₹ 36.87 crore, as detailed in **Appendix- XXXIII**.

Similar audit observation was also noticed during the audit (between August 2021 and March 2022) of five SROs (other than the 36 test-checked for the purpose of this Compliance Audit). In five deeds (out of 11,009 test-checked) of deposit of title registered during the period of October 2018 to January 2022, there was short levy of stamp and additional stamp duty amounting to ₹ 1.01 crore due to registration of documents as deposit of title deed instead of mortgage deed, as detailed in **Appendix- XXXIV**.

The matter was reported to the Government and Department (March 2022 and April 2022). In its reply (July 2022), the Department accepted the audit observation. It further stated that deposit of title deed does not require mandatory registration. But, if it is registered, it should be treated as mortgage deed. In these cases, process to file the stamp-cases is under progress.

3.4.7 Short levy of revenue due to execution of security bond in place of mortgage deed

Documents were registered as security bond instead of mortgage deed, which resulted in the short levy of stamp duty, additional stamp duty and registration fee amounting to ₹ 1.44 crore.

Under the Article 57 of Schedule 1B of IS Act¹³, Security Bond executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by surety to secure the due performance of a contract or the due discharge of liability, the stamp duty chargeable is ₹ 10 when the amount secured does not exceed ₹ 100 and in other case the stamp duty payable is ₹ 100. Under Section 2 (17) of IS Act, 1899 the mortgage deed includes every instrument whereby, for the purpose of securing money advance, by way of loan, or an existing, or future debt, or the performance of an engagement, one person transfers, or create to, or in favour of another, a right over, or in respect of specified property. The chargeability of stamp duty on mortgage deeds (without possession) should be calculated at the rate of 0.5 *per cent* and two *per cent* for the additional stamp duty on the

¹³ Article 57 of schedule I B of IS Act.

amount secured by such deeds, if the property is situated in the development areas.

To ascertain the correctness of the interpretation of the registering authorities in respect of the nature of deeds executed by the executant, Audit test-checked (between August 2021 and March 2022) the records of 36 selected SROs. In two SROs, audit noticed that in 12 deeds (out of total 49 registered deeds of security bonds test-checked) of security bond, the SRs levied and realised stamp duty and registration fees of ₹ 3,440 from the executants by misinterpreting the documents as security bond in place of mortgage deeds. In these cases, the executants had submitted building plans before the Development Authorities for the development and construction of the Group Housing projects, which were sanctioned by the authorities and demanded the development charges due *viz* internal, external and other development charges. Thereafter, security bonds were executed by the developers to secure the payment of above charges to the development authorities by creating the first charge over the part of the project land and flats equivalent to due charges. Thus, they fall under the definition of mortgage as defined in the Section 2 (17) of the IS Act. The registering authorities should have treated them as mortgage deeds (without possession) and not as security bond. Therefore, under the provisions of the IS Act¹⁴, 1899, UPUPD Act¹⁵, 1973 and Registration Act, 1908 and notification¹⁶ issued thereunder these instruments are chargeable with Stamp, Additional Stamp duty and Registration fees as mortgage deed (without possession) instead of security bond, which resulted in short levy of revenue amounting to ₹ 1.44 crore, as shown in **Appendix- XXXV**.

Similar audit observation was also noticed during the compliance audit (between August 2021 and March 2022) of two SROs (other than the 36 test-checked SROs for the purpose of this Compliance Audit) wherein seven documents were registered as security bond instead of mortgage deed during the period of April 2021 to November 2021. This resulted in short levy of stamp duty, additional stamp duty and registration fees amounting to ₹ 1.02 crore, as detailed in **Appendix- XXXVI**.

It is notable that in two SROs (in three deeds) out of 36 selected SROs the registering authorities had levied and recovered stamp duty, additional stamp duty and registration fees on similar deeds treating them correctly as mortgage deeds (without possession) at the rate of 0.5, two and one *per cent* respectively on the whole secured amount, as shown in **Appendix- XXXVI-A**.

It is evident from the audit observation made here as well as at Point No. 3.4.5.1 that the registering authorities are interpreting the relevant provisions under the Acts and Rules with respect to the various nature of deeds executed in SROs on a discretionary basis and that led to short levy of stamp and additional stamp duty as pointed out in audit observations.

¹⁴ Article 40 (b) & (c) of Schedule-1B.

¹⁵ Section 39 (1) of UPUPD Act, 1973.

¹⁶ (i) No. Ka. Ni.- 5-3139/II-2001-500 (121)/2000 TC dated May 25, 2001 (ii) No. Ka. Ni.- 5-2758/XI-2008-500-(159)-2006 Lucknow dated July 10, 2008 & (iii) No. 30/2015/1430/94-St. Ni.-2-2015-700 (74)/2015 dated December 08, 2015 amended by Notification No. 02/2020/127/94-St. Ni. -2-2000-700 (74)/2015 dated February 13, 2020.

Audit reported the matter to the Government and Department (March 2022). In its reply (July 2022), the Department agreed with the audit observation. It further stated that, if the executants had submitted building plans before the Development Authorities for the development and construction of the Group Housing projects, which were sanctioned by the authorities and demanded the development charges due *viz* internal, external and other development charges and the developers had mortgaged the property to secure the payment of above charges to the development authorities by creating the first charge over the part of the project land, these deeds should have treated them as mortgage deeds and not as security bond and shall be chargeable with duties as mortgage deed. In the instant cases, process to file the stamp-cases is under progress.

Audit recommends that the Department should ensure that the determination of stamp and additional stamp duty should be decided on the basis of actual transaction/recital of deeds not on the basis nomenclature or language.

3.4.8 Systemic deficiencies in collection, allocation and accountal of additional stamp duty

Under the UPUPD Act, 1973, the duty imposed by the IS Act, 1899 on any deed of transfer of property shall, in the case of an immovable property situated within a ‘development area’¹⁷ be increased by two *per cent* on the amount or value of consideration with reference to which the duty is calculated under the said Act. All collection resulting from the said increase shall, after deduction of incidental expenses, if any, be allocated and paid by the State Government in its discretion, either to the Department alone or to the Development Authority, the *Uttar Pradesh Avas Evam Vikash Parishad* and the *Nagar Mahapalika* or *the Municipal Board*, as the case may be, in such proportion as may, from time to time, be determined, in such a manner and in accordance with such principles as the State Government may by notification in the Gazette specify.

In this context vide Government Order dated 13 September 2013, the new procedure has been introduced for the proper allocation of recovered additional stamp duty. As per the new procedure, after deduction of four per cent incidental charges, four per cent collection charges and 25 per cent for dedicated urban transport fund, the amount of additional stamp duty will be paid to Housing & Urban Planning Department and Urban Development Department per the rates prescribed in the order.

Examination of the current system of collection, accountal and allocation of additional stamp duty revealed several deficiencies both systemic and at the implementation level. These are presented in the succeeding paragraphs:

3.4.8.1 Failure to create a sub-head

As per the existing system of classification, Stamps and Registration Fees (including an additional stamp duty) is accounted for under the Major Head

¹⁷ “Development area” means any area declared development area under Section 3 of UPUPD Act, 1973. The area to be earmarked as ‘development area’ is notified by the State Government from time to time.

0030-Stamps and Registration Fees, 02-Stamps Non-Judicial, 102-Sale of Stamps.

Based on examination of records in offices of SRs, audit observed that the amounts being collected with respect to additional stamp duty were being depicted as stamp duty under Major Head *ibid*.

No separate sub-head has been opened by the State Government for segregated accounting of the additional stamp duty. UPUPD Act, 1973 requires that amounts collected with respect to levy of additional stamp duty on transfer of immovable property in 'development area' is to be earmarked specifically to entities as notified by the State Government. In the absence of minor head/sub-head the recovered amount of additional stamp duty from the development areas is getting deposited as stamp duty in Major Head *ibid* and no segregated accounting entry is being made in respect of additional stamp duty.

Therefore, it is essential to distinctly account for it for fulfilling the requirement of the UPUPD Act, 1973. In the absence of a distinct Sub-Head, the Department is not in position to specifically ascertain how much money was received with respect to additional stamp duty.

This issue was highlighted in Para 3.8 of State Finance Audit Report for the year ended March 2019 for the State of Uttar Pradesh.

Audit reported the matter to the Government and Department (March 2022). In their reply (July 2022), the Department stated that two *per cent* Additional Stamp Duty is not received in cash. As such, there seems no propriety of depositing the amount in treasury and opening a distinct Sub-head. Department collects additional stamp duty together with the stamp duty in mode of impressed and e-Stamp or both, which is deposited into consolidated fund of state under the Departmental head of Account. Accordingly, after the deduction of incidental charges the amount is being allocated to other departments in ratio fixed by the Government.

The reply of the Department is not acceptable as the additional stamp duty is collected for fulfilling the specific intent of the UPUPD Act, 1973 viz. development of the notified areas duly financed from the amount so collected as additional stamp duty. Therefore, in the absence of the distinct Sub-Head, the Department is not in a position to ascertain specifically how much money is received in the Government Account with respect to two *per cent* additional stamp duty.

3.4.8.2 Improper accountal of additional stamp duty

Audit test-checked the records of 36 selected SROs and noticed that in 289 deeds of sale, builder Agreements, leases and mortgages (out of 6,665 deeds test-checked) registered in 26 SROs¹⁸, SRs levied and realised stamp duty amounting to ₹ 10.40 crore and additional stamp duty amounting to ₹ 6.68 crore at the prescribed rates. On scrutiny of *SYAHA*¹⁹ (self-generated by

¹⁸ Agra SR-II, SR-III; Bareilly SR-II, G B Nagar SR-I Noida, Ghaziabad SR-I, SR-II, SR-III, SR-IV, SR-V; Gorakhpur SR-I, SR-II; Lucknow SR-II, SR-III, SR-IV, SR-V, SR-Sarojininagar, SR-Mohanlalganj; Mathura SR-I, SR-II; Meerut SR-I, SR-III, SR-Sardhana; Varanasi SR-I, SR-II, SR-IV, SR-Gangapur.

¹⁹ *SYAHA* is maintained in Format No. 13 as per Rule 211 under the Stamp Manual. It contains the collected amount of stamp duty, additional stamp duty, registration fee etc.

*PRERNA*²⁰ software) in concerned SROs, Audit observed that only ₹ 0.03 crore was recorded as additional stamp duty against actually levied amount of ₹ 6.68 crore. The duties so collected under provisions of two different Acts²¹ was booked in same column in *SYAHA* as stamp duty, while a separate column in *SYAHA* for proper booking of two *per cent* additional stamp duty was available.

It is, therefore, essential that additional stamp duty collected under UPUPD Act, 1973 should invariably and distinctly be accounted and recorded as additional stamp duty in *SYAHA* for correct accountal

The matter was reported to the Government (March 2022). Their reply is awaited (June 2022).

Recommendations:

- 1. With a view to effecting transparency in budgeting and accounting of additional stamp duty a distinct sub-head should be opened in the Government Account to account for its levy and collection.**
- 2. Additional stamp duty collected under UPUPD Act, 1973 should invariably and distinctly be accounted and recorded as additional stamp duty in *SYAHA* for correct accountal.**

3.4.9 Conclusion

Audit noticed that due to lack of clarity regarding the amount of duty leviable on mortgage deeds (without possessions), Sub-Registrars limited both the duties amount of stamp duty and additional stamp duty leviable to ₹ five lakh as per the old notification dated 25.05.2001. This is not correct in view of the modified notification dated 10 July 2008. Further, additional stamp duty is leviable under the authority of UPUPD Act, 1973, it cannot be remitted/reduced under provisions of Indian Stamp Act, 1899.

For the purpose of chargeability of stamp duty on documents, recital stipulated in documents are decisive and not the nomenclature assigned to them by the executants. Whereas, the Department had levied and charged the duty on nomenclature assigned to documents.

No separate sub-head has been opened by the State Government for segregated accounting of the additional stamp duty which is collected under Uttar Pradesh Urban Planning and Development Act, 1973. Hence, the Department was not in a position to ascertain specifically how much money was received with respect to additional stamp duty.

²⁰ *PRERNA* (Property Evaluation and Registration Application) Software was introduced by the Department on 01 August 2006 for computerisation of the registration process.

²¹ Indian Stamp Act, 1899 & Uttar Pradesh Urban Planning and Development Act, 1973.

Other Compliance Audit Observations

3.5 Short levy of stamp duty and registration fees due to violation of Section 27 of the Indian Stamp Act, 1899

The executants did not disclose full/correct particulars of the lands in the documents presented for registration which resulted in short levy of stamp duty and registration fees amounting to ₹ 6.57 crore.

Section 27 of the IS Act, 1899 specifically provides that “the consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein” which means that all the facts affecting the valuation of the property i.e. nature of land (agricultural/residential/ commercial), construction, distance from road, etc., are required to be mentioned truthfully in the instrument by the executants. Stamp duty on a deed of conveyance is chargeable either on the value of the consideration, as set forth therein or the market value of the immovable property, whichever is higher. As per the Circular issued by IG, Registration (27 November 2018) that the authority of fixing market value and imposing the short stamp duty vests in Collector Stamp as per valuation of property. Collector Stamp shall check the market value keeping in view the potentiality of transferred property with reference to date of execution of deed at the time of determining the market value.

Audit test-checked (between August 2021 and March 2022) the records for the period (October 2017 to February 2022) of 60 SROs. It was noticed in 29 SROs that 54 sale deeds (out of 78,707 test-checked) mentioned the land under sale as away from main road and *Abadi*, existence of agricultural activity in radius of 200 meters and purpose of purchase of land as farming. Further scrutiny of other sale deeds registered in respective SROs revealed that in same *Araji*²² numbers shown in questioned deeds, residential plots were sold before and after the registration of questioned sale deeds. In some cases, there were houses and developed colonies in the same *Araji* number. These facts indicate that the executants had intentionally concealed the facts for evasion of tax, which is violation of Section 27 of IS Act, 1899.

Presently the documents are registered in on-line mode through the *PRERNA* software. However, the registering authorities failed to utilise the facility of software to determine the potentiality of land presented for registration vis-à-vis sale deeds executed in the same *Araji* number. This resulted in short levy of stamp duty and registration fees amounting to ₹ 6.57 crore as shown in **Appendix- XXXVII**.

The matter was reported to the Government (April 2022). Their reply is awaited (June 2022).

²² *Araji/Khasra/Gata* indicate the particular number of a land holding in a locality.

3.6 Short levy of stamp duty and registration fees due to undervaluation of property

Potentiality of land and its location of segment/main road was not taken into cognizance by the registering authorities which resulted in short levy of stamp duty and registration fees amounting to ₹ 1.26 crore.

The IS Act, 1899 provides that stamp duty on a deed of conveyance is chargeable either on the value of the consideration, set forth therein, or the market value of the immovable property, whichever is higher. According to the Rule 4 of the Uttar Pradesh Stamp (Valuation of Property) Rules, 1997, the market value of different categories of land located in a district is determined by the concerned District Magistrate (DM) for the guidance of the registering authorities.

The situation of *Araji's* were classified in DM circle rate of the concerned SROs in five categories such as (i) at main road (ii) at link road or district road (iii) near to *Abadi* (iv) *Araji Nos.* declared non-agriculture under the Section 143 of Uttar Pradesh Zamindari Abolition & Land Reform Act, 1950/Section 80 of *UP Revenue Code, 2006* and (v) *Araji No.* of *Abadi* not declared non-agriculture. The main purpose of this type of classification of *Araji's* is proper valuation of the saleable property. In the rate list various instructions have been provided and its compliance is mandatory for the registering authorities.

Audit test-checked (between August 2021 and March 2022) the records for the period (October 2017 to February 2022) of 60 SROs and noticed in 11 sale deeds (out of 15,108 test-checked) pertaining to eight SROs that the valuation of land was made at general residential/agricultural rates by showing the status of land in questioned deeds as away from main/segment road. In six out of these 11 sale deeds, the *Araji* number in which the land was situated was already declared as non-agricultural, however, the land was shown as agricultural in the sale deed. In other five cases, it was noticed that the smaller piece of land of the same *Araji* was sold at segment rate while bigger piece of land was sold at general residential rate by the same seller to the purchasers.

It is evident from the above facts that potentiality of land and its location on segment/main road was not taken into cognizance by the registering authorities. Presently the registration of documents are being made in on-line mode through the *PRERNA* software, but the registering authorities failed to leverage the facility of software in respect of determining the potentiality of land and its valuation. This resulted in short levy of stamp duty and registration fees amounting to ₹ 1.26 crore as shown in **Appendix- XXXVIII**.

The matter was reported to the Government (April 2022). Their reply is awaited (June 2022).

CHAPTER-IV: MINING RECEIPTS

4.1 Tax administration

The levy and collection of receipts from mining activities in the State is governed by the Mines and Minerals (Development and Regulation) (MMDR) Act, 1957, the Mineral Concession Rules, 1960 and the Uttar Pradesh Minor Mineral Concession (UPMMC) Rules, 1963. The Principal Secretary, Geology and Mining, Uttar Pradesh is the administrative head of the Department at the Government level. The overall control and direction of the Geology and Mining Department (Department) is vested with the Director, Geology and Mining, Uttar Pradesh, Lucknow. At Headquarters, the Director, Geology and Mining is assisted by two Joint Directors who are further assisted by Chief Mining Officer. At district level, the District Mines Officer (DMO) is responsible for determining royalty, dead rent, and permit fee, etc., due and payable. Additional District Magistrate (Finance & Revenue) is in charge of collection and accounting of mining receipts under the overall administrative control of the District Collector.

4.2 Results of audit

During the year 2021-22, test-check of records of 13 District Mining Offices of Geology and Mining, Uttar Pradesh, out of 75 districts revealed instances of royalty short/not realised and other irregularities involving ₹ 439.99 crore in 3,588 cases as detailed in **Table-4.1**.

Table-4.1

Sl. No.	Categories	Number of cases	Amount (₹ in crore)
1	Royalty not realised	61	119.06
2	Price of minerals not recovered	10	23.83
3	Short levy of stamp duty on lease deeds	40	6.20
4	Penalty not imposed	203	7.03
5	Other irregularities ¹	3,274	283.87
Total		3,588	439.99

4.3 Loss of revenue due to delayed cancellation of lease

The Department did not promptly cancel the lease on account of royalty and other dues not paid by lessee and resettle the lease leading to loss of revenue amounting to ₹ 14.18 crore.

Rule 28(2)(1) and (4) of UPMMC Rules, 1963 provides that instalments of amount of tender/auction will be fixed quarterly as per the Fourth Schedule. Rule 58(1) of UPMMC Rules, 1963 stipulates that the State Government or any officer authorised by it may determine the mining lease after serving a notice on the lessee to pay within thirty days of receipt of the notice any amount due or dead rent under the lease including the royalty due to the State Government, if it was not paid within fifteen days after the date fixed for such

¹ Contribution to District Mineral Foundation Trust (DMFT) not recovered from licensees/lessees, Interest not charged on belated payment of royalty by lessees/brick kiln owners, etc.

payment. This right shall be in addition to and without prejudice to the right of the State Government to realise such dues from the lessee as arrears of land revenue.

Further, as per Rule 10(2) of Uttar Pradesh District Mineral Foundation Trust (DMFT) Rules, 2017, in case of minor mineral the holder of every mineral concession permit shall in addition to the royalty, pay to the Trust of the District in which the mining operations are carried on, an amount which is equivalent to 10 *per cent* of royalty or as may be prescribed by the State Government from time to time.

Thus, Royalty and DMFT contribution for mining leases are required to be paid to the Government on quarterly basis and if not done so, then lease may be cancelled and royalty may be collected as arrears of land revenue in accordance with rules.

Audit test-checked (March 2022) the records of DMO Fatehpur and noticed that an agreement was executed on 31 January 2019 between State Government and M/s Classic Infraventures LLP (the lessee), where State Government allotted 40.48 hectare land for mining work to lessee situated at village Adhawal, Gata no. A11, Fatehpur for five years. The lessee was required to pay royalty @ ₹ 306 per cubic meter for excavation of 8,09,600 cubic meter *morrum* per annum for first year and in subsequent years with increment of 10 *per cent* on previous year's rate as per schedule provided in the lease deed. Audit further noticed that lessee deposited (5 May 2018) ₹ 6.14 crore as security money and first instalment of royalty each as per schedule. However, the lessee defaulted in payment of second and third instalments of ₹ 6.19 crore each due on 1 April 2019 and 1 July 2019. Only partial payment of ₹ 55.00 lakh was made (between September 2019 and October 2019). The lessee further defaulted in payment of fourth instalment of ₹ 6.19 crore due on 1 October 2019. Thus, there was unpaid balance of ₹ 18.03 crore.

The District Mining Officer (DMO) and District Magistrate (DM) Fatehpur issued notices on 24 April 2019 and 28 May 2019 respectively but lessee did not deposit the second instalment. The District Authority belatedly issued recovery certificates against the lessee on 16 August 2019 (for outstanding dues of second instalment) and 14 January 2020 (for outstanding dues of subsequent instalments). The Department adjusted the part payment against the third instalment as recovery certificate was already issued against the defaulted second instalment. Finally, the DM cancelled the lease on 3 January 2020.

Audit further observed that though a notice was issued to the lessee on 10 September 2020 for payment of outstanding DMFT contribution of ₹ 1.85 crore and Tax Collection at Source (TCS) amount of ₹ 49.55 lakh, however, no recovery certificates were issued against lessee. Thus, royalty of ₹ 11.83 crore, contribution to DMFT of ₹ 1.85 crore and TCS amount of ₹ 49.55 lakh was not deposited by the lessee.

The concerned DMO and DM failed to cancel the lease after the lessee defaulted in payment of second instalment due on 1 April 2019 and resettle the lease. The recovery certificates issued on 14 January 2020 were returned on 10 June 2021 with remark that neither the partners of the lessee were found at the addresses mentioned in recovery certificates nor any assets were found on their names. This resulted in loss of revenue of amounting to ₹ 14.18 crore.

The matter was reported to the Government (April 2022). Their reply is awaited (June 2022).

4.4 Gaps in regulatory framework

Under existing regulatory framework, as the price of mineral is not defined in cases of mining areas leased out through auction', it is left to the discretion of the district authorities to adopt either Chapter III rates of royalty or rates discovered through auction to work out the price of mineral. As a result, the lessee sometimes pays lower penalty for illegal extraction as against the amount payable for legal extraction, thus encouraging illegal mining.

Section 21(5) of the MMDR Act, 1957 stipulates that whenever any person raises, without any lawful authority, any mineral from any land, the State Government may recover from such person, the mineral so raised, or, where such mineral has already been disposed of, the price thereof, and may also recover from such person, rent, royalty or tax, as the case may be, for the period during which the land was occupied by such person without any lawful authority.

The Government, in its order dated 15 October 2015, clarified that the 'price of minerals' is ordinarily five times of the royalty. The rates of royalty are defined in Chapter III of UPMMC Rules, 1963.

Rule 57 of the UPMMC Rules, 1963 stipulates that whoever contravenes the provision of Rule 3² shall on conviction be punishable with imprisonment for a term which may extend up to six months or with fine which may extend to ₹ 25,000, or with both. Government vide order dated 18 May 2017 revised the penalty provisions of the said Rule to imprisonment for a term which may extend up to five years or with fine which shall not be less than of ₹ two lakh per hectare and which may extend to ₹ five lakh per hectare of the area, or with both.

Rule 23(1) of the UPMMC Rules, 1963 stipulates that the State Government may by general or special order declare the areas which may be leased out by auction. Further, Rule 23(3) stipulates that on such declaration, Chapter III³ of the said Rules shall not apply to the area in respect of which the declaration has been issued.

Thus, for any illegal mining the State Government can recover the mineral or its value and relevant royalty. Penalty for illegal mining was increased in May 2017. For areas which are notified to be leased out by auction, the royalty rates in Chapter III are not applicable.

Audit analysed the penal provisions in respect of notified areas settled through auction under two scenarios: Illegal mining in (a) auctioned areas and (b) areas in the neighbourhood of the auctioned areas. The results of the analysis are given as below.

² Mining operations shall be undertaken in accordance with the terms and conditions of a mining lease or mining permit granted under these Rules.

³ Provisions relating to payment of royalty and dead rent.

(a) 'Price of mineral' not defined in cases of mining areas leased out through auction

Rule 23(3) of the UPMMC Rules, 1963 stipulates that for auctioned areas Chapter III shall not be applicable. Chapter III prescribes that royalty of minerals shall not be more than 20 per cent of 'Pit's mouth value of mineral'. On the basis of this, 'price of mineral' is ordinarily taken as five times of the royalty. As the Chapter III is not applicable in cases of mining areas leased out through auction, there is ambiguity as to the manner in which the 'price of minerals' in case of illegal mining shall be determined in such cases. It is left to the discretion of the district authorities to adopt either Chapter III rates or rates discovered through auction.

(b) Inadequate quantum of royalty, 'price of mineral' and penalties imposed for illegal mining in auctioned areas or in areas neighboring the auctioned areas

Audit test-checked (between November 2021 to March 2022) the records⁴ of four DMOs⁵ and noticed that in seven out of 13 test-checked cases where leases had been granted through auction, the investigation team from the district authorities had reported illegal excavation of 61,769 cu.m. of minor minerals (sand/morrum/gitti) by seven lessees from auctioned lease area or areas neighbouring the auctioned lease area. The details are given in **Table - 4.2.**

Table-4.2: Details of illegal excavation

Sl. No.	Name of the lessee	Lease area	Period of lease/Permit	Quantity to be excavated each year (in cu.m.)	Rate of royalty per cu.m. (in ₹)	Quantity of sand illegally excavated (in cu.m.) around leased area as reported	Additional demand raised for illegal mining (in ₹)
1.	M/s Shubh construction prop. Shashi Devi, 168/19, Noniya Mohal, District Banda	Vill-Salemapur, Tehsil-Moth, Dist.-Jhansi, Arazi No.-321ga, Area-10.00 Hec.	16.01.2021 to 15.01.2026	50,000	952	2,885	25.97 lakh
2.	M/s Sagar Brick Field	Village- Rushai saidpur, Tahseel-Chayal, Dist. Kaushambi, Khand No. 8/3 to 8/4 Area-24.28 Hec.	01.05.2020 to 30.04.2025	3,60,000	155	25,364	2.38 crore
3.	Shri Keshari Nandan Singh	Village-Katri, Tehseel- Manjhanpur, Khand No. 14/11 to 14/12 Area-10.46Hec.	20.12.2018 to 19.12.2023	4,85,000	315	10,746	1.12 crore
4.	M/s Rishabh Harbal Pvt.Ltd	Village-Diya, Tehsil-Manjhanpur, Khand No. 11/15 to 11/16 Area-24.28Hec.	11.04.2018 to 10.04.2023	3,60,000	181	19,600	1.81 crore
5	M/s Ratna Jadaon, E-7, M-708, Arera Colony, Bhopal, M.P.	Vill-Adhaval, Tehsil-Fatehpur, Dist.- Fatehpur, Area-25.00 Hec.	06.11.2020 to 05.11.2025	2,50,000	400	50	0.45 lakh

⁴ Lease files.

⁵ DMOs – Fatehpur, Jhansi, Kaushambi and Sonebhadra.

Sl. No.	Name of the lessee	Lease area	Period of lease/Permit	Quantity to be excavated each year (in cu.m.)	Rate of royalty per cu.m. (in ₹)	Quantity of sand illegally excavated (in cu.m.) around leased area as reported	Additional demand raised for illegal mining (in ₹)
6	M/s. C.S. Infra Construction Ltd. Managing Director-Smt. Pushpa Singh.	Vill-Billi Markundi, Tehsil-Rabrtsganj, Sonebhadra, Arazi No.-7536 ga (mi) (Khand-3), Area-4.00 Hec.	06-11-2020 to 05.11.2030	40,000	3,000	608	5.84 lakh
7	M/s Sai Ram Enterprises partner Sri Chandra Bhushan Gupta	Vill-Billi Markundi, Tehsil-Obra, Sonebhadra, Arazi No.-7536 ga mi, Khand-1, Area-4.97 Hec	05.10.2020 to 04.10.2030	49,700	3,010	2,502	24.27 lakh
TOTAL							₹ 5.88 crore

The District authorities calculated quantum of illegal mining and issued (between June 2018 and June 2021) demand notices totalling ₹ 0.93 crore as royalty, ₹ 4.65 crore as 'price of minerals' and only ₹ 30.25 lakh⁶ as penalty for illegal excavation.

Audit compared the quantum actually imposed by the District Magistrate and that based on rate discovered through auction. The details are given in **Table-4.3**.

Table-4.3: Analysis of penal amounts for illegal mining

Sl. No.	Name of the lessee	Quantity of illegal mining (in cum.)	Actually imposed by District Magistrate					Based on rate discovered through auction (calculated by Audit)				
			Rate of Royalty (per cum.)	Royalty	Price of mineral	Penalty	Total	Discovered rate of Royalty (per cum.)	Royalty	Price of mineral	Penalty	Total
1. (1 case)	M/s Shubh Construction Prop. Shashi Devi, 168/19, Noniya Mohal, District Banda	2,885	150	4.33	21.64	0.00	25.97	952	27.46	137.33	5.00	169.79
2. (2 cases)	M/s Sagar Brick Field	25,364	150	38.05	190.23	10.00	238.28	155	39.31	196.57	10.00	245.88
3. (3 cases)	Shri Keshari Nandan Singh	10,746	150	16.12	80.60	15.00	111.71	315	33.85	169.25	15.00	218.10
4. (2 cases)	M/s Rishab Herbal Pvt.Ltd	19,600	150	29.40	147.00	5.00	181.40	181	35.48	177.38	10.00	222.86
5. (1 case)	M/s Ratna Jadaon, E-7, M-708, Arera Colony, Bhopal, M.P.	50	150	0.075	0.38	0	0.45	400	0.20	1.00	5.00	6.20
6. (1 case)	M/s. C.S. Infra Construction Ltd. Managing Director-Smt. Pushpa Singh.	608	160	0.97	4.86	0	5.84	3,000	18.24	91.20	5.00	114.44

⁶ Rule 59(2) of UPMMC Rules, 1963.

(₹ in Lakhs except column 4 and 9)												
Sl. No.	Name of the lessee	Quantity of illegal mining (in cum.)	Actually imposed by District Magistrate					Based on rate discovered through auction (calculated by Audit)				
			Rate of Royalty (per cum.)	Royalty	Price of mineral	Penalty	Total	Discovered rate of Royalty (per cum.)	Royalty	Price of mineral	Penalty	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
7. (1 case)	M/s Sai Ram Enterprises partner Sri Chandra Bhushan Gupta	2,502	160	4.00	20.02	0.25	24.27	3,010	75.31	376.55	5.00	456.86

An analysis of figures in above table indicated:

- (i) Penal demands for illegal mining were based on rates of royalty as given in Chapter III of UPMMC Rules, 1963 which were much less than the rates discovered through auction. Thus, while Chapter III rates of royalty for *morum* was ₹ 150 and for *gitti* (dolostone) was ₹ 160, those discovered through auction were in the range of ₹ 155 to ₹ 952 for *morum* and ₹ 3,000 to ₹ 3,010 for *gitti* (dolostone). Based on Chapter III rates, amounts ranging between ₹ 0.45 lakh to ₹ 2.38 crore for *morum* and ₹ 5.84 lakh to ₹ 24.27 lakh for *gitti* (dolostone) only were demanded from these lessees. However, if auction rates were to be considered these seven lessees would have to pay penal amounts ranging between ₹ 6.20 lakh to ₹ 4.57 crore. Hence although illegal mining was being done by different lessees in auctioned area or its neighbourhood, the Regulations permitted levy of royalty and 'price of mineral' at much reduced rates.
- (ii) The lessees (refer Sl. No. 6 and 7 of Table 4.3) extracted minerals from lease area auctioned to them without paying royalty. However, penalty levied for illegal extraction was lower as against the amount payable for legal extraction from the auctioned lease area, thus encouraging illegal mining.
- (iii) Even though penalty was required to be imposed and was a maximum of ₹ five lakh per hectare in each case, it was observed that only in seven cases, the district authorities imposed penalty of ₹ 30.25 lakh while in six cases no penalty was imposed.

Earlier, similar audit observation was reported in Para 5.4 of the CAG's Audit Report on Revenue Sector for the year ended March 2019 of Uttar Pradesh and in Para 5.3 of the Audit Report on Revenue Sector for the year ended March 2020 of Uttar Pradesh.

The matter was reported to the Government (April 2022). Their reply is awaited (June 2022).

4.5 Price of mineral not imposed in cases of illegal transportation of minerals by lessees

Price of minerals amounting to ₹ 11.92 crore was not imposed and realised in cases of illegal transportation of mineral without Form MM-11 by lessees.

The UPMMC Rules, 1963 and the Uttar Pradesh Minerals (Prevention of Illegal Mining Transportation and Storage) Rules, 2002 stipulate that no person shall transport any mineral without a valid transit pass (Form MM-11⁷/Form C⁸). The MMDR Act⁹, 1957 stipulates that the price of mineral along with the royalty may be recovered for raising minerals without lawful authority. Rule 70(1) of the UPMMC Rules 1963 read with Section 4 (1-a) and Section 21 (1 to 5) of MMDR Act stipulates that holder of lease or permit or any person authorised by him for this, issue a transit pass in form MM-11 forms to every person to transport mineral from any vehicle, cattle or by any means of transport. Further, Rule 70(2) provides that no person will transport any mineral in the state without MM-11 forms issued under sub rule (2). Rule 70(6) provides that any person who contravenes the provisions of this rule, if found guilty, will be punished for imprisonment which may raise for six months or fine of ₹ 25,000.

Audit test-checked (March 2022) the records of DMO Fatehpur and noticed that two leases for excavation of *morrum* were allotted to two lessees and agreements were executed (between March 2018 and April 2018) between State Government and lessees.

Audit noticed that in compliance of order of Director, Geology and Mining, DM Fathepur set up (September 2018) an enquiry for verifying the results of previous inspection reports (inspections made in June 2018) for illegal excavation of *morrum*. Enquiry team reported (October 2018) that both lessee excavated 2,09,514 cu.m. *morrum* out of which e-MM-11 forms were generated for only 1,42,414 cu. m. of *morrum*. Thus, 67,100 cu.m. *morrum* was illegally transported without generating e-MM-11 forms.

Further, audit noticed that both of the lessees accepted (October 2018) the overloading of *morrum* but Department did not impose price of mineral of ₹ 11.92 crore for illegal transportation of *morrum* without e-MM-11 forms. Subsequently, both of the lessees did not deposit the instalment due in October 2018 and the Department cancelled the leases (between January 2019 and February 2019) after forfeiting the security deposit.

Thus, Department extended undue favour to the lessees by not recovering the price of mineral amounting to ₹ 11.92 crore, as shown in **Appendix-XXXIX**.

The matter was reported to the Government (April 2022). Their reply is awaited (June 2022).

⁷ Transit pass (*Rawanna*) issued by the holder of the mining lease or crusher plant for transportation of minor minerals. It includes names and addresses of the lessees, nature and quantity of minerals and vehicle number through which the minerals are transported.

⁸ The holder of licence for storage of minerals shall issue the transit pass in 'Form-C' for lawful transportation of minerals from the Store.

⁹ Section 21(5) of the MMDR Act.

4.6 Pre-bid earnest money not forfeited for delay in payment of royalty and security deposit

District Mines Officers did not forfeit pre-bid earnest money of ₹ 3.51 crore for delay in payment of royalty and security deposit.

Government of Uttar Pradesh order¹⁰ dated 14 August 2017 stipulates that every successful bidder of lease for minor minerals, after receiving Letter of Intent (LoI) shall deposit 50 *per cent* of the first year's royalty due (25 *per cent* as security deposit and 25 *per cent* as first instalment) on the e-payment gateway of Metal Scrap Trade Corporation (MSTC)¹¹ through RTGS/NEFT within two working days from the date of issue of LoI. The pre-bid earnest money, deposited by the successful bidder, shall be adjusted before depositing this amount. Further, if the successful bidder fails to deposit the above amount within stipulated time, pre-bid earnest money deposited by him shall be forfeited and any complaint or application in this regard shall not be entertained.

Audit test-checked the records¹² of the two¹³ offices of District Mines Officer (DMOs) and noticed (January/March 2022) that concerned District Magistrates (DMs) issued (between June 2020 and January 2021) LoI in favour of successful bidders for four mining leases of sand/*morrum* in a bid of e-tender cum e-auction. The bidders were required to deposit ₹ 6.50 crore (50 *per cent* of first year's royalty due) within two working days from the date of issue of LoI. The bidders deposited the required amount with delays ranging from six to 88 days. But, the concerned DMOs did not initiate any action to forfeit the pre-bid earnest money of ₹ 3.51 crore for delay in payment of royalty and security deposit, as detailed in **Appendix-XL**.

The matter was reported to the Government (April 2022). Their reply is awaited (June 2022).

4.7 Short levy of stamp duty and registration fees on mining lease deeds

Contribution payable to the District Mineral Foundation Trust (DMFT) was not included in the consideration of 39 mining lease deeds which resulted in short levy of stamp duty of ₹ 4.85 crore and registration fees of ₹ 1.10 crore.

Stamp duty and contribution to DMFT in accordance with the rules is applicable to mining leases.

Article 35 (b) (i) of Schedule I-B of the Indian Stamp Act, 1899 (IS Act) stipulates that where lease for a term not exceeding thirty years has been granted for a fine or premium, or for money advanced and where no rent is reserved, the stamp duty chargeable should be the same as a conveyance for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease. Stamp duty on such lease deeds was chargeable at the rate of two *per cent* of the consideration vide Notification dated 10 July 2008.

¹⁰ Para 19(2) of the order

¹¹ Service provider of the Geology and Mining Department for e-auction.

¹² Lease files, letter of intent etc.

¹³ Fatehpur and Kaushambi.

In addition, Explanation (I) of Article 35 states that when a lessee undertakes to pay recurring charge, such as the Government revenue, the landlord's share of cess or the owner's share of municipal rates or taxes, which by law, is recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

Further, Section 33(1) of the said Act stipulates that every person in charge of a public office, except an officer of police, before whom any instrument, chargeable, in his opinion, with duty, is produced or comes in the performance of his functions, shall, if it appears to him that such instrument is not duly stamped, impound the same.

Under Rule 10(2) of the Uttar Pradesh DMFT Rules, 2017, the lessees are also required to pay an amount equivalent to 10 *per cent* of royalty to the DMFT. Also, vide Notification¹⁴ dated 13 February 2020 Government amended previous Notification¹⁵ dated 8 December 2015 and revised the registration fees at the rate of one *per cent* of such consideration or value, calculated for the purpose of stamp duty chargeable on the document, whichever is higher, subject to the minimum of ₹ 100.

Audit noticed (between November 2021 and March 2022) in 39 mining lease deeds executed between February 2018 and January 2022 for a period of five to 10 years each in six¹⁶ DMOs that only the amount of royalty was included in consideration for charging the stamp duty and contribution payable to the DMFT was not included. Stamp duty and registration fee of ₹ 56.16 crore was charged on the consideration of ₹ 1,978.78 crore in these lease deeds against stamp duty and registration fee of ₹ 62.11 crore chargeable on the consideration of ₹ 2,176.66 crore. Thus, the Government was deprived of revenue due to short levy of stamp duty of ₹ 4.85 crore and registration fee of ₹ 1.10 crore.

The matter was reported to the Government (April 2022). Their reply is awaited (June 2022).

4.8 Royalty not deposited by lessees

Royalty of ₹ 1.73 crore was not deposited by nine lessees in two District Mining Offices.

Rule 28(2)(1) and (4) of UPMMC Rules, 1963 provides that instalments of amount of tender/auction will be fixed quarterly as per the Fourth Schedule. Rule 58(1) of UPMMC Rules, 1963 stipulates that the State Government or any officer authorised by it may determine the mining lease after serving a notice on the lessee to pay within thirty days of the receipt of the notice any amount due or dead rent under the lease including the royalty due to the State Government, if it was not paid within fifteen days after the date fixed for such payment. This right shall be in addition to that of the State Government to realise such dues from the lessee as arrears of land revenue.

¹⁴ No. 02/2020/127/94- Stamp Nibandhan-2-2020-700(74)/15.

¹⁵ No. 30/2015/1430/94-Stamp Nibandhan-2-2015-700(74)/15.

¹⁶ Fatehpur, Jhansi, Kaushambi, Lalitpur, Shahjahanpur and Sonbhadra.

Thus, Royalty for mining leases is required to be paid to the Government on quarterly/monthly basis and if not done so, then lease may be cancelled and royalty may be collected as arrears of land revenue in accordance with rules.

Audit test-checked the lease files of 35 lease deeds in DMOs Gonda and Lalitpur and noticed (November 2021 and March 2022) that nine lessees did not deposit amount of due royalty of ₹ 2.68 crore payable between April 2019 and January 2022 as per payment schedule of lease deeds. Only in one case of lessee M/s Aradhya Enterprises Gonda, the Government adjusted the security amount of ₹ 95.14 lakh against due royalty of ₹ 1.79 crore in December 2021. Thus, royalty of ₹ 1.73 crore was not deposited by the lessees. The concerned DMOs also did not initiate any action to recover these dues. As a result, revenue of ₹ 1.73 crore was not realised.

The matter was reported to the Government (April 2022). Their reply is awaited (June 2022).

CHAPTER-V: OTHER TAX RECEIPTS

(A) TAXES ON VEHICLES, GOODS AND PASSENGERS

5.1 Tax administration

The levy and collection of motor vehicles tax and fee in the State is governed under the Motor Vehicles (MV) Act, 1988, the Central Motor Vehicles (CMV) Rules, 1989, the Uttar Pradesh Motor Vehicles Taxation (UPMVT) Act, 1997, the Uttar Pradesh Motor Vehicles Taxation (UPMVT) Rules, 1998, the Carriage by Road (CBR) Act, 2007, the Carriage by Road (CBR) Rules, 2011 and various Notifications, Circulars and Government Orders (GOs) issued by the Government and the Department from time to time.

The Principal Secretary, Transport, Uttar Pradesh is the administrative head at the Government level. The entire process of assessment and collection of taxes and fee is administered and monitored by the Transport Commissioner (TC), Uttar Pradesh, who is assisted by five Additional Transport Commissioners at the Headquarters.

There are six¹ Deputy Transport Commissioners (DTCs), 19 Regional Transport Officers² (RTOs) and 75 Assistant Regional Transport Officers (ARTOs) (Administration) in the field. RTOs perform the overall work of issue and control of permits of transport vehicles. The ARTOs perform the work of assessment, levy of taxes and fee regarding both transport vehicles and other than transport vehicles. Respective RTOs are responsible for the overall administration of the Sub-Regional Transport Offices.

There are 114 Enforcement squads in the State, each consisting of one ARTO (Enforcement), one supervisor and three Enforcement constables. These are attached to the Headquarters and deployed at the district level.

A software *viz.*, *VAHAN* had been adopted (October 2006) by the Department for automating the processes of vehicle registration, issue/renewal of permits, calculation, payment of taxes and fees, issue/renewal of fitness certificates, issue of challans and payment of the penalty amount. This software also has the facility to generate reports like arrears of revenue, lists of vehicles without permit and certificate of fitness, etc. There is another software *viz.*, *SARATHI* (adopted in January 2013) for issuing Driving Licenses and compilation of data with respect to Vehicle Registration and Driving Licenses in the State Register.

5.2 Results of audit

During the year 2021-22, test-check of records in 11 units³ out of 76 auditable units of the Transport Department revealed instances of tax/penalty/additional tax, fitness fee short/not realised and other irregularities involving ₹ 47.83 crore in 16,379 cases, as shown in **Table-5.1**.

¹ Agra, Bareilly, Kanpur Nagar, Lucknow, Meerut and Varanasi.

² Agra, Aligarh, Azamgarh, Banda, Bareilly, Basti, Faizabad, Ghaziabad, Gonda, Gorakhpur, Jhansi, Kanpur Nagar, Lucknow, Meerut, Mirzapur, Moradabad, Prayagraj, Saharanpur and Varanasi.

³ This includes office of Principal Secretary/Transport Commissioner, two RTOs and eight ARTOs.

Table-5.1

Sl. No.	Categories	Number of cases	Amount (₹ in crore)
1	Short realisation of tax/additional tax	4,165	24.47
2	Vehicle plying without certificate of fitness	8,023	04.09
3	Recovery not done against issued Recovery Certificates	833	10.06
4	Penalty from UPSRTC buses not realised	83	00.43
5	Other irregularities ⁴	3,275	08.78
Total		16,379	47.83

5.3 Additional tax not collected from UPSRTC buses

Additional tax of ₹ 6.27 crore was not recovered from the buses operated by UPSRTC.

Section 6(1) of Uttar Pradesh Motor Vehicles Taxation (UPMVT) Act, 1997 (as amended October 2009) provides that “No public service vehicle owned or controlled by a State Transport Undertaking shall be operated in any public place in Uttar Pradesh unless an additional tax, as may be notified by the State Government, in addition to tax payable under Section 4 has been paid in respect thereof”. Further Principal Secretary, Transport Department directed (February 2006) Uttar Pradesh State Road Transport Corporation (UPSRTC) to remit the total additional tax due so collected directly to the treasury and submit the original challan to the headquarters of UPSRTC with copy to concerned RTO.

The rate of Additional tax under the Section 6 (1) of the UPMVT Act on the buses operated by UPSRTC is as given below in **Table 5.2**.

Table-5.2

Sl. No.	Type of Vehicle	Rate of additional tax per seat (in ₹)		
		Monthly	Quarterly	Annual
1	Vehicles up to 2 years old	600	1,800	6,500
2	Vehicle more than two years but upto four years old	500	1,500	5,400
3	Vehicle more than four years but upto six years old	400	1,200	4,800
4	Vehicles more than six years old	150	450	1,600

As per Section 20 (3) of the UPMVT Act “The Taxation officer shall raise a demand in the form as may be prescribed, from the owner or operator, as the case may be, for the arrears of tax and additional tax and penalty of each year, which shall also include the arrears of tax, additional tax or penalty, if any, of preceding years”.

Audit test-checked the records⁵ of two⁶ RTO/ARTO for the period March 2020 to February 2022 and noticed (between February 2022 and March 2022) that in 174 out of 272 test-checked cases of UPSRTC buses, the additional tax amounting to ₹ 6.27 crore was not recovered from the vehicles operated by

⁴ Revenue not realised from surrendered vehicles for more than three months, Revenue not realised due to seized vehicle not auctioned, Loss of revenue due to vehicles having more than 15 years of not reregistered, Loss of revenue due to penalty under Carriage by Road Act, 2007 not imposed and Loss of revenue due to operation of vehicles without payment of tax.

⁵ VAHAN database, tax position, concerned files, receipt books, etc.

⁶ RTO Jhansi and ARTO Unnao.

UPSRTC. The taxation officers failed to realise the additional tax amounting to ₹ 6.27 crore.

The matter was reported to the Government (April 2022). Their reply is awaited (June 2022).

(B) STATE EXCISE

5.4 Tax administration

Various kinds of liquor, such as Country Liquor (CL) and Indian Made Foreign Liquor (IMFL) are manufactured from alcohol. Excise duty on production of alcohol and liquor in distilleries and breweries forms a major part of the State's excise revenue⁷. Apart from excise duty, license fee⁸ also forms a part of excise revenue. The United Provinces Excise Act, 1910 and Rules⁹ made thereunder govern the levy and collection of excise duty on liquor for human consumption and applicable license fee.

The Additional Chief Secretary (State Excise) is the administrative head of the State Excise Department (Department) at the Government level. The Department is headed by the Excise Commissioner (EC) who is assisted by two Additional Excise Commissioners (AECs). The Department has five zones headed by Joint Excise Commissioners (JECs), who are assisted by 18 Deputy Excise Commissioners (DECs). Assistant Excise Commissioners (AECs) head the districts. They are assisted by Excise Inspectors (EIs) to oversee and regulate levy/collection of excise duties and allied levies. Additional District Magistrate (Finance & Revenue) is in charge of collection and accounting of excise receipts under the overall administrative control of the District Collector.

5.5 Results of audit

During the year 2021-22, test-check of records in 29 units¹⁰ out of 128 auditable units of the Department revealed short realisation of excise duty/license fee/interest was and other irregularities involving ₹ 1,276.12 crore in 2,519 cases as mentioned in **Table-5.3**.

⁷ CL formed 50 per cent, IMFL 37 per cent, beer 11 per cent and others 2 per cent of total excise revenue of 2020-21.

⁸ License fee is applicable on licensees of CL, IMFL, beer, bars, distilleries, breweries, pharmacies, etc. and on other manufacturing units using alcohol as raw material.

⁹ Uttar Pradesh Excise (Settlement of licenses for retail sale of foreign liquor) (excluding beer and wine) Rules 2001.

UP Excise (Settlement of licenses for retail sale of foreign liquor) (excluding beer and wines) (Third Amendment) Rules 2002.

UP Excise (Wholesale and retail vend of foreign liquor) (Thirteenth Amendment) Rules 2002.

UP Excise (Settlement of licenses for retail sale of country liquor) Rules 2002.

UP Excise (Settlement of licenses for country liquor bonded warehouse) Rules 2003.

UP Excise (Settlement of retail licenses for model shop of foreign liquor) Rules 2003.

¹⁰ This consists of office of the Excise Commissioner (HOD), 12 District Excise Offices and 16 Distilleries.

Table-5.3

Sl. No.	Categories	Number of cases	Amount (₹ in crore)
1	Excise duty not/short realised	5	29.00
2	License fee/interest not realised	2,508	164.00
3	Understatement of consumption of input excise material in excise records	1	1,078.09
4	Other irregularities ¹¹	5	5.03
Total		2,519	1,276.12

5.6 Understatement of consumption of input excise material in excise records

Failure of the Assistant Excise Commissioner, Radico Khaitan Limited, Rampur to monitor consumption of input excise material shown in excise records *vis-à-vis* returns filed in Income Tax Department resulted in not detecting understatement of consumption of input excise material involving excise revenue of ₹ 1,078.09 crore (including interest of ₹ 482.34 crore) during the period 2013-14 to 2019-20.

Section 28 of United Provinces Excise Act, 1910 provides that excise duty at such rate or rates as the State Government shall direct may be imposed on any excisable article manufactured in any distillery established or any distillery or brewery licensed under Section 18 of the Act *ibid*. Under the provisions of Section 38A of the United Provinces Excise Act, 1910, where any excise revenue is not paid within three months from the date on which it becomes payable, interest at the rate of 18 *per cent* per annum is recoverable from the date on which such excise revenue becomes due.

Molasses, grains and malt used as input material are fermented and distilled to obtain wash/spirit as an intermediate product, which is redistilled, compounded, blended, processed and diluted to produce final products like liquors and other intoxicants.

Audit examined (March 2022) the records¹² maintained in Office of the Assistant Excise Commissioner, Radico Khaitan Limited, Rampur for the period from 2013-14 to 2019-20 pertaining to various materials such as molasses, grain and barley malt used for manufacture of liquor.

Audit compared the consumption figures of molasses, grain and barley malt submitted by the assessee through statutory returns to the Income Tax Department (ITD) with the respective quantities depicted in the records of the Assistant Excise Commissioner (AEC), Radico Khaitan Limited, Rampur and noticed variations in the quantities disclosed in the records/returns submitted to the Income Tax Department with those available in State Excise Department. The variations found in the consumed material indicate that the assessee had understated the consumption of inputs items in excise records,

¹¹ Non-imposition of penalty for failure in compliance of rule, Short imposition of compounding money for failure in minimum production of alcohol, Proper action not taken in cases of over-rating, MGQ (minimum guaranteed quantity) not adjusted on settled shop, Non-imposition of penalty for not getting minimum distillation efficiency, etc.

¹² Monthly stock register for molasses (MF-6 Register) and returns submitted to the office of the Excise Commissioner and information provided by the audited entity.

involving excise revenue of ₹ 595.75 crore on which interest of ₹ 482.34 crore was leviable as detailed in the **Table-5.4** below:

Table-5.4: Consideration fee and interest not levied on understatement of consumption of excisable items

(₹ in lakh)								
Type of material (in quintal)	Financial Year	Consumption as per ITR ¹³	Consumption as per Excise Department	Difference	Consideration fee involved	Period of delay in months ¹⁴	Interest due up to 31 March 2022	Total
Molasses	2013-14	28,75,826.00	28,63,956.00	11,870.00	1,269.64	96	1,828.28	3,097.92
	2014-15	21,01,363.00	20,93,214.00	8,149.00	1,042.13	84	1,313.09	2,355.22
	2015-16	22,36,773.00	21,93,281.00	43,492.00	6,858.00	72	7,406.65	14,264.65
	2016-17	29,01,022.00	28,45,293.00	55,729.00	8,498.50	60	7,648.66	16,147.16
	2017-18	25,92,165.00	25,38,563.00	53,602.00	7,334.43	48	5,280.79	12,615.22
	2018-19	25,88,483.00	25,33,726.00	54,757.00	9,068.74	36	4,897.12	13,965.86
	2019-20	23,17,076.00	22,75,990.00	41,086.00	5,900.44	24	2,124.16	8,024.60
Grain	2013-14	7,24,291.00	7,15,337.60	8,953.40	1,711.63	96	2,464.74	4,176.37
	2014-15	8,71,340.00	8,50,928.40	20,411.60	4,622.16	84	5,823.92	10,446.08
	2015-16	8,36,547.00	8,26,779.60	9,767.40	2,549.71	72	2,753.68	5,303.39
	2016-17	7,82,993.00	7,73,338.60	9,654.40	2,492.71	60	2,243.43	4,736.14
	2017-18	8,69,470.00	8,59,252.00	10,218.00	2,651.74	48	1,909.26	4,561.00
	2018-19	8,63,871.00	8,54,412.00	9,459.00	2,961.19	36	1,599.04	4,560.23
	2019-20	7,81,030.00	7,72,792.00	8,238.00	2,578.95	24	928.42	3,507.37
Barley Malt	2015-16	18,893.00	18,892.75	0.25	0.06	72	0.06	0.12
	2019-20	42,220.76	42,094.45	126.31	34.80	24	12.53	47.33
Total					59,574.83		48,233.83	1,07,808.66

This resulted in understatement of consumption of input excise material involving excise revenue amounting to ₹ 1,078.09 crore to the Government, details of which are shown in **Appendix-XLI, XLII and XLIII**.

The matter was reported to the Government (April 2022). Their reply is awaited (June 2022).

Recommendations:

The Government may:

- Analyse understatement of input excise material by the assessee and take action to recover the excise revenue.**
- Appropriate action should be initiated against the assessing officers who failed to discharge their duty and could not detect understatement of consumption of excise material.**

¹³ Information contained in Form 3CD of the Income Tax Department.

¹⁴ Delay is on account of non-payment of excise revenue and has been worked out from the last day of the financial year concerned up to 31 March 2022.

5.7 Failure to cancel the settlement of shops and forfeiture of basic license fee (BLF)/license fee (LF) and security deposit

The Department failed to ensure timely deposit of the basic license fee, license fee and security deposit on settlement of shops. It did not initiate any action for cancellation of settlement and forfeiture of renewal fee of ₹ 0.19 crore, license fee/basic license fee of ₹ 10.65 crore and security deposit of ₹ 0.21 crore totalling to ₹ 11.05 crore.

The various Uttar Pradesh Excise (Settlement of Licenses for Retail Sale) Rules¹⁵ stipulate that the amount of License Fee¹⁶ (LF)/ Basic License Fee¹⁷ (BLF) shall be deposited in full within three working days, half of the security amount within 10 working days and rest of the amount within 20 working days of receipt of intimation of the selection of the shop. The Excise Policy for the years 2019-20, 2020-21 and 2021-22 also stipulate that in case of renewal of shops, half of the LF/BLF shall be deposited within three working days of intimation of the approval of application of renewal, remaining amount of LF/BLF¹⁸ and the amount of difference in security deposit¹⁹ shall be deposited within the time frame as fixed in the Excise Policy of that year. In case of default, the settlement of shops would be cancelled and the amount of LF/BLF and percentage of previous years' security deposit as defined in the Excise Policy²⁰ are required to be forfeited and these shops need to be resettled.

Audit test-checked the records of 12 District Excise Offices (DEOs) and noticed (between October 2021 and March 2022) that licensees of 688 out of 2,687 Liquor shops (25.60 per cent of number of shops checked) in these Districts, which were settled or renewed during the years 2018-19 to 2021-22, did not deposit the entire amount of security deposit and LF/BLF within the

¹⁵ UP Excise (Settlement of Licenses for Retail Sale of Foreign Liquor) (excluding Beer and Wine) Rules 2001 and Amendment Rules 2019.

UP Excise (Settlement of Licenses for Retail Sale of Beer) Rules 2001 and Amendment Rules 2019.

UP Excise (Settlement of Licenses for Retail Sale of Country Liquor) Rules 2002 and Amendment Rules 2019.

UP Excise (Settlement of Retail Licenses for Model Shop of Foreign Liquor) Rules 2003 and Amendment Rules 2019.

¹⁶ License Fee for foreign liquor/beer shop means a sum fixed in consideration of the grant of the license for exclusive privilege for selling of foreign liquor/beer in a retail shop. License fee for country liquor shop means the remaining part of consideration for grant of license for exclusive privilege of retail sale of country liquor, payable by the licensee, in addition to the basic license fee and this sum shall be equal to the consideration fee leviable on the annual minimum guaranteed quantity fixed for shop. Year-wise amount of LF- ₹ 222 per Bulk Litre (BL) (2018-19 and 2019-20) and ₹ 226 per BL (2020-21 and 2021-22).

¹⁷ Basic license fee means that part of the consideration for grant of license for the exclusive privilege of retail sale of country liquor, payable by the licensee before the license is granted to him.

Year-wise amount of BLF- ₹ 28 per BL (2018-19), ₹ 30 per BL (2019-20), 10 per cent increase over BLF of shops of 2019-20 (2020-21) and 7.5 per cent increase over BLF of shops of 2020-21 (2021-22).

¹⁸ Date of deposit of LF/BLF-28.02.2019 (2019-20), 28.02.2020 (2020-21) and 15.03.2021 (2021-22).

¹⁹ Date of deposit of security amount-31.03.2019 (2019-20), 20.03.2020 for CL and FL and 25.03.2020 for Beer and Model Shop (2020-21) and 20.03.2021 (2021-22).

²⁰ Percentage of forfeiture of security amount-15 per cent (CL) and 50 per cent (FL, Beer and MS) in 2019-20 and 2020-21 and 15 per cent (CL, FL, Beer, and MS) in 2021-22.

prescribed time frame. During examination of Departmental records (G-12 Register prescribed for settlement of shops) audit specifically checked therein the due date of deposit, actual date of deposit, delayed deposit of LF/BLF and security deposit, etc. and noted that only partial amount of LF/BLF and security deposit was deposited within the prescribed timelines by the licensees during the course of settlement of shops. Though the delay ranged from one to 173 days (delay up to 15 days, shops-482, amount- ₹ 77.00 crore; delay between 16 to 30 days, shops-108, amount- ₹ 12.67 crore; and delay more than 30 days, shops-98, amount- ₹ 11.05 crore), no action was however initiated by the concerned District Excise Officers to cancel settlement of shops as per Excise Rules/Policy. Inaction on delays in deposit of due amounts resulted in non-forfeiture of an amount of ₹ 100.72 crore. Audit in this observation, has raised objection on shops where inordinate delay (more than 30 days) were noticed. Inaction on inordinate delays in deposit of due amounts resulted in failure to forfeit an amount of ₹ 11.05 crore (renewal fee ₹ 0.19 crore, LF/BLF ₹ 10.65 crore and security deposit ₹ 0.21 crore), as shown in **Appendix-XLIV**.

The matter was reported to the Government (April 2022). Their reply is awaited (June 2022).

Lucknow

The **21 February 2023**



(TANYA SINGH)

Accountant General

(Audit-II),

Uttar Pradesh

Countersigned



New Delhi

The **23 FEB 2023**

(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

APPENDICES

APPENDIX-I
Audit Sample
(Avaliment of Input Tax Credit in the Table 5 (c) of TRAN-1 due to Non-verification of
Transitional Credits)
(Reference Para No. 2.1.6)

Sl. No.	Name of Sector	Name of Dealer M/S.../GSTIN	Date of filing	Tran-1 amount of 5(c) (in ₹)	Amount of ITC as per Assessment order u/s 28(2)(ii) (in ₹)	Excess ITC claimed due to non-verification (in ₹)
1	Sector 13 CT Agra	A R V Sons Beverages and Food Pvt Ltd Agra 09AALCA7417P1ZZ	25.12.2017	14,35,402	0	14,35,402
2	Sector 1 CT G B Nagar	T J Power Electrical Pvt Ltd G B Nagar 09AAFCT1878D1Z6	05.12.2017	29,23,432	0	29,23,432
3	Sector 1 CT G B Nagar	Satyam Real Build Pvt Ltd G B Nagar 09AAPCS3664L1ZK	27.12.2017	20,90,630	0	20,90,630
4	Sector 1 CT Ghaziabad	Temflow Systems Pvt Ltd.Ghaziabad 09AABCT5025C1ZP	26.08.2017	8,97,700	0	8,97,700
5	Sector 6 CT Ghaziabad	Safe Towers Pvt Ltd Ghaziabad 09AANCS7813F1Z0	18.11.2017	23,91,681	0	23,91,681
6	Sector 6 CT Ghaziabad	S.R. Engineers Ghaziabad 09AFVPM9572M1Z6	20.11.2017	11,04,440	0	11,04,440
7	Sector 6 CT Ghaziabad	Vansh Electronics Ghaziabad 09AORPT5609K1Z2	27.12.2017	13,25,936	0	13,25,936
8	Sector 7 CT Ghaziabad	Shree Ganga Paper Mills Pvt Ltd Ghaziabad 09AAACS1110J1ZQ	27.12.2017	1,75,438	0	1,75,438
9	Sector 8 CT Ghaziabad	First Plumbing Pvt Ltd. Ghaziabad 09AABCF2111P1ZN	07.10.2017	10,42,685	0	10,42,685
10	Sector 8 CT Ghaziabad	Premium Compostos India Pvt Ltd. Ghaziabad 09AACCP5349N1ZU	27.12.2017	87,95,832	0	87,95,832
11	Sector 8 CT Ghaziabad	Steel Engineering Services Ghaziabad 09APVPK7295R1ZD	20.09.2017	10,81,853	0	10,81,853
12	Sector 10 CT Ghaziabad	Shape Machines Tools Pvt Ltd. 09AAACS1198L1ZY	27.12.2017	22,88,677	0	22,88,677
13	Sector 11 CT Ghaziabad	Effimac Equipments Pvt Ltd Ghaziabad 09AACCE0602P2ZM	04.12.2017	76,21,660	0	76,21,660
14	Sector 11 CT Ghaziabad	Super Provo Pharma Ghaziabad 09AFMPM5349H1ZZ	19.12.2017	9,56,046	0	9,56,046

Sl. No.	Name of Sector	Name of Dealer M/S.../GSTIN	Date of filing	Tran-1 amount of 5(c) (in ₹)	Amount of ITC as per Assessment order u/s 28(2)(ii) (in ₹)	Excess ITC claimed due to non-verification (in ₹)
15	Sector 16 CT Ghaziabad	ERA Infra Engineering Ltd Ghaziabad 09AAACE1268K2ZI	04.12.2017	1,60,59,847	0	1,60,59,847
16	Sector 17 CT Ghaziabad	Rahul Steel Ghaziabad 09ADMPV3306P1ZS	27.12.2017	12,61,502	0	12,61,502
17	Sector 17 CT Ghaziabad	Hindon forge (P) Ltd Ghaziabad 09AAACH4606E1ZX	28.08.2017	21,72,681	0	21,72,681
18	Sector 17 CT Ghaziabad	Jyoti Steels Ghazibad 09AHCPB0066C1Z2	26.12.2017	8,27,828	0	8,27,828
19	Sector 18 CT Ghaziabad	R K Medicines (P) Ltd Ghaziabad 09AAACR9001M1Z7	02.09.2017	1,52,42,929	0	1,52,42,929
20	Sector 18 CT Ghaziabad	S V Communication Ghaziabad 09ABIFS8491E1ZN	23.08.2017	18,34,793	0	18,34,793
21	JC (CC) I CT Kanpur	R K Agro Oil P. Ltd Kanpur 09AACCR3250Q1ZY	25.10.2017	48,03,362	0	48,03,362
22	JC (CC) I CT Kanpur	Tata Steel Downstream Products Ltd Kanpur 09AABCT1029L1ZA	28.08.2017	7,45,533	0	7,45,533
23	JC (CC) II CT Kanpur	Mirza International Ltd Kanpur 09AAECM3626M1Z5	27.12.2017	5,63,72,081	0	5,63,72,081
24	Sector 5 CT Kanpur	Siya Metals P. Ltd Kanpur 09AACCS5086M1ZR	08.09.2017	9,41,277	0	9,41,277
25	Sector 8 CT Kanpur	Khandelwal Extractions Ltd Kanpur 09AAACK5505F1ZS	28.09.2017	16,66,063	0	16,66,063
26	Sector 9 CT Kanpur	Bhagat Singh and Sons (Chemist) Kanpur 09ARXPS9339Q1Z4	20.09.2017	73,63,930	0	73,63,930
27	Sector 13 CT Kanpur	J K Plywood Products Kanpur 09AAJFJ8141Q1ZL	30.08.2017	21,63,485	0	21,63,485
28	Sector 15 CT Kanpur	R. P. M. Sales Kanpur 09AANFR8203P1ZG	26.12.2017	20,43,571	0	20,43,571
29	Sector 16 CT Kanpur	Marsh International Kanpur 09AACFM4429M1ZY	27.12.2017	9,30,132	0	9,30,132
30	Sector 17 CT Kanpur	Balaji Exports Kanpur 09AHQPK2048B1ZF	27.12.2017	8,74,234	0	8,74,234
31	Sector 17 CT Kanpur	Jai BajrangUdyog Kanpur 09AAFFJ5383A1ZG	26.12.2017	7,76,520	0	7,76,520

Sl. No.	Name of Sector	Name of Dealer M/S.../GSTIN	Date of filing	Tran-1 amount of 5(c) (in ₹)	Amount of ITC as per Assessment order u/s 28(2)(ii) (in ₹)	Excess ITC claimed due to non-verification (in ₹)
32	Sector 17 CT Kanpur	Swadisht Oils Pvt Ltd Kanpur 09AAECA6774E1ZJ	27.12.2017	28,35,764	0	28,35,764
33	Sector 20 CT Kanpur	Navayuga Engineering Co Ltd Kanpur 09AAACN7396R1ZF	16.10.2017	2,11,57,615	0	2,11,57,615
34	Sector 20 CT Kanpur	Zaibunco Industries Pvt Ltd Kanpur 09AADCK8892N1ZK	19.12.2017	14,01,677	0	14,01,677
35	Sector 20 CT Kanpur	Alina Exim Kanpur 09AIZPA3104E1ZG	25.12.2017	16,33,765	0	16,33,765
36	Sector 20 CT Kanpur	Shree Udyog Kanpur 09AAMFS6312F1Z3	27.12.2017	3,91,720	0	3,91,720
37	Sector 20 CT Kanpur	Unity International Kanpur 09AAEFU3120H1ZD	27.12.2017	11,43,651	0	11,43,651
38	Sector 20 CT Kanpur	Continental Tanners Kanpur 09AARPH2464A1ZT	13.12.2017	10,40,851	0	10,40,851
39	Sector 20 CT Kanpur	Ankita Camera and Printers Kanpur 09AARPG3001A1ZB	26.08.2017	9,79,116	0	9,79,116
40	Sector 20 Kanpur	New Diamond Leather Finishers Kanpur 09ANVPA1655M1ZH	25.12.2017	8,93,854	0	8,93,854
41	Sector 20 CT Kanpur	Leather Trend Kanpur 09AAIPI0113Q1ZM	27.12.2017	8,57,804	0	8,57,804
42	Sector 20 CT Kanpur	J KEW Forgings Ltd Kanpur 09AAACJ3439M1Z9	26.12.2017	6,70,644	0	6,70,644
43	Sector 20 CT Kanpur	Sidra International Kanpur 09BOMPA1231G1ZC	25.12.2017	7,13,053	0	7,13,053
44	Sector 21 CT Kanpur	Karamat Tanning Industries, Kanpur 09AAIFK0330M1ZA	23.12.2017	32,88,787	0	32,88,787
45	Sector 21 CT Kanpur	Super Leathers Kanpur 09ADCFS7866D1ZQ	27.12.2017	9,11,227	0	9,11,227
46	Sector 22 CT Kanpur	Baba Handloom Kanpur 09BBPPS3207J1Z7	27.12.2017	16,19,138	0	16,19,138
47	Sector 22 CT Kanpur	Pragati Trading Co Kanpur 09AARFP2420N1ZR	27.12.2017	14,04,785	0	14,04,785
48	Sector 22 CT Kanpur	Balaji Traders Kanpur 09AYIPM6755A1ZA	15.12.2017	6,30,562	0	6,30,562

Sl. No.	Name of Sector	Name of Dealer M/S.../GSTIN	Date of filing	Tran-1 amount of 5(c) (in ₹)	Amount of ITC as per Assessment order u/s 28(2)(ii) (in ₹)	Excess ITC claimed due to non-verification (in ₹)
49	Sector 24 CT Kanpur	Shrinath Builders and Housing Co. Pvt Ltd Kanpur 09AAHCS5437P1ZL	27.12.2017	95,42,610	0	95,42,610
50	Sector 25 CT Kanpur	KVS Exim India Pvt Ltd Kanpur 09AABCK5874G1Z9	28.08.2017	12,28,161	0	12,28,161
51	Sector 25 CT Kanpur	Pawan Coal and Sons Kanpur 09ANYPK8488K1ZN	21.09.2017	6,14,089	0	6,14,089
52	Sector 28 CT Kanpur	Keller Ground Engineering India Pvt Ltd Kanpur 09AACCK0187B1ZU	26.12.2017	51,30,288	0	51,30,288
53	Sector 28 CT Kanpur	Kundan Castings Pvt Ltd Kapur 09AAACK5601N1ZE	25.12.2017	15,45,882	0	15,45,882
54	Sector 28 CT Kanpur	Sigma Casting Ltd Kanpur 09AAGCS8962C1Z1	27.12.2017	12,11,418	0	12,11,418
55	Sector 28 CT Kanpur	Bajrang Bali Industries Kanpur 09AADFB3160D1ZX	27.12.2017	8,28,611	0	8,28,611
56	Sector 28 CT Kanpur	Shahpuri Traders Kanpur 09AFGPS9751R1Z8	27.12.2017	7,07,141	0	7,07,141
57	Sector 30 CT Kanpur	Shree Udhavdas Sons Kanpur 09ABFPK2217H1ZV	18.12.2017	30,41,135	0	30,41,135
58	Sector 8 CT Lucknow	Digital Age Retail Pvt Ltd Lucknow 09AADCD8136E1ZP	27.12.2017	18,57,710	0	18,57,710
59	Sector 11 CT Lucknow	Biolife Medical Pvt Ltd Lucknow 09AAJCS0030L1ZC	25.12.2017	11,83,501	0	11,83,501
60	Sector 12 CT Lucknow	Raj Constructions Lucknow 09BTGPM9612J1Z8	26.08.2017	67,61,455	0	67,61,455
61	Sector 12 CT Lucknow	Ranjeet Mechatronics Pvt Ltd. 09AAACR7491R1ZF	27.12.2017	23,87,934	0	23,87,934
62	Sector 20 CT Lucknow	Sify Technologies Ltd Lucknow 09AAACS9032R1ZP	10.11.2017	1,19,18,482	0	1,19,18,482
63	Sector 20 CT Lucknow	P.S.V.T. Industries Pvt Ltd Lucknow 09AAHCP5566A1ZD	19.11.2017	3,24,154	0	3,24,154

Sl. No.	Name of Sector	Name of Dealer M/S.../GSTIN	Date of filing	Tran-1 amount of 5(c) (in ₹)	Amount of ITC as per Assessment order u/s 28(2)(ii) (in ₹)	Excess ITC claimed due to non-verification (in ₹)
64	Sector 20 CT Lucknow	Piscesia Power Trnasmision Pvt Ltd 09AAGCP6469F1Z0	23.12.2017	1,21,38,630	0	1,21,38,630
65	Sector 20 CT Lucknow	Shalimar Corp Ltd Lucknow 09AADCS9234L1ZU	15.12.2017	1,15,93,816	0	1,15,93,816
66	Sector 1 CT Noida	Vantage Integrated Security Solutions Pvt Ltd 09AAACU1717F1ZK	27.12.2017	14,69,846	0	14,69,846
67	Sector 3 CT Noida	ATS Housing Pvt Ltd Noida 09AAKCA6697G1Z3	19.12.2017	99,92,901	0	99,92,901
68	Sector 3 CT Noida	ATS Township Pvt Ltd Noida 09AAHCA6981C1ZJ	21.12.2017	27,30,243	0	27,30,243
69	Sector 3 CT Noida	ATS Buildline Pvt Ltd Noida 09AABCT7546A1ZF	13.12.2017	17,33,192	0	17,33,192
70	Sector 5 CT Noida	Vispro Alpha Pvt Ltd Noida 09AAECS6344J1Z0	15.12.2017	18,10,596	0	18,10,596
71	Sector 6 CT Noida	Khandelwal Laminators Pvt Ltd Noida 09AAACK0061G1ZX	26.08.2017	36,64,888	0	36,64,888
72	Sector 6 CT Noida	Civtech Projects (I) Pvt Ltd Noida 09AACCC0488P1Z5	23.12.2017	18,00,567	0	18,00,567
73	Sector 6 CT Noida	Pranav Enterprises Noida 09ADOPG7738A1ZG	27.12.2017	13,82,442	0	13,82,442
74	Sector 7 CT Noida	Cushman & Wakefield Property Management Services India Pvt Ltd. Noida 09AACCC3657N1Z8	18.12.2017	1,26,15,842	0	1,26,15,842
75	Sector 7 CT Noida	Brite Sales Pvt Ltd Noida 09AAFCB4415Q2Z9	13.10.2017	1,03,18,485	0	1,03,18,485
76	Sector 8 CT Noida	N.S. Associates Pvt Ltd Noida 09AABCN7057J1Z4	22.12.2017	64,70,274	0	64,70,274
77	Sector 9 CT Noida	GYT TPL Joint Venture Noida 09AACAG1507F1Z4	27.12.2017	77,10,538	0	77,10,538
78	Sector 9 CT Noida	Nyati Enginners and Consultants Noida 09AABPN2601F1Z6	23.12.2017	75,30,158	0	75,30,158

Sl. No.	Name of Sector	Name of Dealer M/S.../GSTIN	Date of filing	Tran-1 amount of 5(c) (in ₹)	Amount of ITC as per Assessment order u/s 28(2)(ii) (in ₹)	Excess ITC claimed due to non-verification (in ₹)
79	Sector 13 CT Noida	Scientific Facilities Pvt Ltd Noida 09AATCS7080C1ZX	26.12.2017	20,04,614	0	20,04,614
80	Sector 13 CT Noida	AL Qasim Associates Noida 09AAZFA9267C1ZU	27.12.2017	19,99,439	0	19,99,439
81	Sector 13 CT Noida	D. P. Garg and Co Pvt Ltd Noida 09AAACD9787G1Z5	25.01.2019	16,07,960	0	16,07,960
82	Sector 13 CT Noida	Pebbles Prolease Pvt Ltd Noida 09AAFPC2931B1ZQ	26.12.2017	53,80,187	0	53,80,187
83	Sector 13 CT Noida	Ayush Trading Manufacturing Co Noida 09AGGPA1733J1ZM	26.12.2017	9,68,224	0	9,68,224
84	Sector 13 CT Noida	Three Platinum Softtech Pvt Ltd Noida 09AADCT3082H1Z8	26.12.2017	24,70,444	0	24,70,444
85	Sector 13 CT Noida	Bhati Electronics Noida 09AJGPB1175Q1ZW	04.09.2017	8,95,227	0	8,95,227
86	Sector 14 CT Noida	Nobility Estates Pvt Ltd 09AAECN5591J1ZY	26.12.2017	62,69,637	0	62,69,637
Total				35,46,25,914	0	35,46,25,914

Source: Information available on the basis of Audit findings.

APPENDIX-II
Excess availment of Input Tax Credit through TRAN-1 carried over from assessment orders

(Reference Para No. 2.1.8.1)

Sl. No.	Name of Sector	Name of Dealer M/S./GSTIN	Date of filing	TRAN-1 amount of 5(c) (in ₹)	Amount of ITC in last legacy return (FORM XXIV/LII) (in ₹)	Amount of ITC as per Assessment order u/s 28(2)(1) (in ₹)	Excess ITC claimed (in ₹)
1	Sector 1 CT Agra	Girraj Ji Stone Crushers Pvt Ltd Agra 09AAACG6742N2Z5	09.11.2017	44,69,489	Not Available	41,66,084	3,03,405
2	Sector 5 CT Agra	Paras Glassware Pvt Ltd Agra 09AACCP8075H1Z2	30.11.2017	95,13,043	27,51,488	26,51,488	68,61,555
3	Sector 5 CT Agra	Ashok Auto Sales Ltd Agra 09AABCA3711C1ZB	23.12.2017	13,67,580	13,67,580	4,70,390	8,97,190
4	Sector 13 CT Agra	Singh Automobiles Agra 09AEBPN4268C1ZL	26.11.2017	6,64,190	Not Available	0	6,64,190
5	Sector 15 CT Agra	U V Overseas Agra 09AACFU5476A2Z5	26.10.2017	25,31,750	Not Available	0	25,31,750
6	Sector 15 CT Agra	Bunny Poly Plast (India) Agra 09AAEFB2418B1ZI	07.11.2017	7,78,776	Not Available	3,79,702	3,99,074
7	Sector 1 CT G B Nagar	Kisan Petro Oil Pvt Ltd G B Nagar 09AADCK0136D1ZO	27.12.2017	74,00,744	74,00,744	0	74,00,744
8	Sector 1 CT G B Nagar	IL Jin Electronics India Pvt Ltd G B Nagar 09AAACI8344L1Z6	26.08.2017	11,22,489	11,22,489	0	11,22,489
9	Sector 4 CT Ghaziabad	Sopan O and M Company Pvt Ltd Ghaziabad 09AAFCS9163C1Z7	13.10.2017	20,09,191	20,15,689	0	20,09,191
10	Sector 4 CT Ghaziabad	Jitendra Singh Associates Ghaziabad 09AIDPS6293E1ZW	06.11.2017	15,82,572	15,82,527	15,68,420	14,152
11	Sector 12 CT Ghaziabad	SavfabBuildtech Pvt Ltd Ghaziabad 09AAOCS7407E2Z2	09.12.2017	25,23,110	0	0	25,23,110
12	Sector 12 CT Ghaziabad	Fastech Projects Pvt Ltd Ghaziabad 09AABCF7986L1ZU	30.10.2017	3,57,51,772	Not Available	0	3,57,51,772
13	Sector 12 CT Ghaziabad	AamorInox ltd Ghaziabad 09AAFCA0194B1Z2	29.09.2017	2,42,98,561	2,32,95,685	2,32,69,626	10,28,935
14	Sector 12 CT Ghaziabad	Siddharth Metal Ghazibad 09AFCPJ2680L1Z7	04.11.2017	16,75,143	Not Available	13,64,097	3,11,046
15	Sector 12 CT Ghaziabad	Siddhomal Paper Conversion Co Pvt Ltd 09AAJCS1600A1ZX	27.12.2017	38,86,096	38,54,066	38,54,066	32,030

Sl. No.	Name of Sector	Name of Dealer M/S./GSTIN	Date of filing	TRAN-1 amount of 5(c) (in ₹)	Amount of ITC in last legacy return (FORM XXIV/LII) (in ₹)	Amount of ITC as per Assessment order u/s 28(2)(1) (in ₹)	Excess ITC claimed (in ₹)
16	Sector 13 CT Ghaziabad	Sterling International Ghaziabad 09ABBPS1976 K1Z4	20.09.2017	27,13,026	7,18,129	20,58,125	6,54,901
17	Sector 16 CT Ghaziabad	S R B Consortium Realcom Pvt Ltd. Ghaziabad 09AAQCS6954A1ZZ	26.12.2017	10,75,145	10,75,145	0	10,75,145
18	Sector 16 CT Ghaziabad	Ahluwalia Contracts India Ltd Ghaziabad 09AABCA4304K1ZV	27.12.2017	6,47,57,953	0	0	6,47,57,953
19	Sector 16 CT Ghaziabad	Nandini Buildhome Consortium Pvt Ltd Ghaziabad 09AADCN6561H1Z8	26.12.2017	58,68,349	1,93,02,814	0	58,68,349
20	Sector 17 CT Ghaziabad	Bhawani Steels Ghaziabad 09AAAFB7889G1Z2	28.08.2017	9,73,145	2,52,648	0	9,73,145
21	Sector 17 CT Ghaziabad	Vimal Organics Ltd Ghaziabad 09AAACV7698G1ZP	07.09.2017	10,67,655	0	2,19,745	8,47,910
22	Sector 17 CT Ghaziabad	R P Industries Pvt Ltd Ghaziabad 09AACFR9755M1ZE	14.10.2017	15,42,577	15,38,074	15,38,074	4,503
23	JC (CC) II CT Kanpur	Rahman Industries Ltd Kanpur 09AAACR6862N1ZQ	20.11.2017	2,11,60,291	1,96,36,279	1,95,84,121	15,76,170
24	Sector 3 CT Kanpur	Prasiddh Containers Pvt Ltd Kanpur 09AAICP4788K1ZL	17.11.2017	8,84,478	4,59,703	4,59,703	4,24,775
25	Sector 6 CT Kanpur	Shah Corporation Kanpur 09BNRPS1332J1ZI	24.08.2017	9,16,724	9,85,502	0	9,16,724
26	Sector 6 CT Kanpur	Ved Sasso Mechanica (India) Pvt Ltd. Kanpur 09AAACV4747Q1ZK	25.12.2017	6,29,433	0	0	6,29,433
27	Sector 6 CT Kanpur	Alwin Leather Craft Pvt Ltd Kanpur 09AABCA4262C1Z3	20.12.2017	5,92,376	5,88,446	0	5,92,376
28	Sector 7 CT Kanpur	Accumen Laminators LLP Kanpur 09ABAF8330L1ZC	28.08.2017	84,11,411	84,11,411	2,44,970	81,66,441
29	Sector 10 CT Kanpur	Kanodia Distributers Kanpur 09AEIPK9718F1Z6	25.12.2017	9,12,488	0	0	9,12,488
30	Sector 10 CT Kanpur	Society Distributors Pvt Ltd Kanpur 09AAPCS1765E1Z1	20.11.2017	26,85,002	26,85,002	26,82,616	2,386
31	Sector 12 CT Kanpur	Rishabh Industrial Corporation Kanpur 09AAUPG4312R1ZI	27.12.2017	9,12,905	8,51,332	8,51,332	61,573

Sl. No.	Name of Sector	Name of Dealer M/S./GSTIN	Date of filing	TRAN-1 amount of 5(c) (in ₹)	Amount of ITC in last legacy return (FORM XXIV/LII) (in ₹)	Amount of ITC as per Assessment order u/s 28(2)(1) (in ₹)	Excess ITC claimed (in ₹)
32	Sector 12 CT Kanpur	Rameshwar Prasad Rajendra Prasad Kanpur 09AAHFR2393G1ZY	22.12.2017	53,88,572	53,86,178	53,86,178	2,394
33	Sector 14 CT Kanpur	Trident Auto Component Pvt Ltd Kanpur 09AABCT0083G1ZH	11.12.2017	9,87,816	9,77,816	9,77,816	10,000
34	Sector 15 CT Kanpur	R A Plastic Kanpur 09AFJPG9381E1Z6	25.08.2017	6,92,954	6,92,954	6,28,708	64,246
35	Sector 21 CT Kanpur	Universal Leather Industries, Kanpur 09AVXPA6442Q1ZO	18.12.2017	6,56,057	6,95,509	5,72,022	84,035
36	Sector 27 CT Kanpur	Anand Cold Storage Kanpur 09ABFFA8563L1ZW	27.12.2017	7,84,148	5,08,965	5,08,965	2,75,183
37	Sector 30 CT Kanpur	Bharat Agencies Kanpur 09AAKFB8041Q1ZT	27.12.2017	10,66,267	6,830	6,830	10,59,437
38	Sector 4 CT Lucknow	Dee Gee Saw and Metal Works Pvt Ltd Lucknow 09AABCD3687N1Z2	23.08.2017	32,09,177	32,09,177	0	32,09,177
39	Sector 9 CT Lucknow	Everest Infra Energy Ltd Lucknow 09AABCE7178B1ZO	26.12.2017	76,17,415	Not Available	72,24,699	3,92,716
40	Sector 13 CT Lucknow	Advantage Medical System Lucknow 09AANPA0571D1Z2	27.12.2017	12,50,000	0	0	12,50,000
41	Sector 14 CT Lucknow	Shree Shyam Trading Co 09ACNPA2165P1Z7	14.11.2017	7,11,074	2,37,024	2,37,024	4,74,050
42	Sector 20 CT Lucknow	Leotronic Scales Pvt Ltd 09AAACL2561J1ZG	24.10.2017	24,03,774	24,03,774	0	24,03,774
43	Sector 20 CT Lucknow	The Climate Makers (Sales) Lucknow 09AAFFT3039B1ZF	27.12.2017	11,75,812	Not Available	0	11,75,812
44	Sector 20 CT Lucknow	Vishal Electricals Lucknow 09AALFV3189N1Z7	24.11.2017	10,63,039	10,63,039	3,23,231	7,39,808
45	Sector 20 CT Lucknow	Jayshree Agro Industries Lucknow 09AAHFJ5785G1ZW	26.12.2017	29,44,721	29,44,721	27,44,721	2,00,000
46	Sector 22 CT Lucknow	Metro Sales Corporation Lucknow 09BGQPK8472B1Z0	23.12.2017	16,07,390	13,02,227	13,02,227	3,05,163

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Sl. No.	Name of Sector	Name of Dealer M/S./GSTIN	Date of filing	TRAN-1 amount of 5(c) (in ₹)	Amount of ITC in last legacy return (FORM XXIV/LII) (in ₹)	Amount of ITC as per Assessment order u/s 28(2)(1) (in ₹)	Excess ITC claimed (in ₹)
47	Sector 22 CT Lucknow	Baba Synthetic Lucknow 09AALFB9797L1ZD	25.08.2017	19,48,392	Not Available	16,39,950	3,08,442
48	Sector 1 CT Noida	Goyal Enterprises Noida 09ABVPG7601H1ZD	25.08.2017	9,44,249	9,44,249	0	9,44,249
49	Sector 2 CT Noida	Precision Electronics Ltd Noida 09AAACP1441P1Z7	30.10.2017	9,60,822	16,17,276	0	9,60,822
50	Sector 4 CT Noida	J S H Packagings Noida 09AACFJ5445Q1ZR	25.08.2017	67,88,692	67,88,692	51,358	67,37,334
51	Sector 8 CT Noida	CLE Pvt Ltd Noida 09AACCR7266A1ZF	21.08.2017	4,79,73,321	4,79,73,321	4,32,34,686	47,38,635
52	Sector 9 CT Noida	Key Stone Developers Pvt Ltd Noida 09AACCK1431C1Z3	26.12.2017	16,18,289	Not Available	0	16,18,289
53	Sector 10 CT Noida	Cornell Overseas Pvt Ltd Noida 09AAACC0034F1ZA	27.12.2017	9,52,078	Not Available	3,85,850	5,66,228
54	Sector 11 CT Noida	Ambience Interiors Pvt Ltd Noida 09AADCA0739Q1ZA	29.11.2017	19,91,095	Not Available	18,54,988	1,36,107
55	Sector 11 CT Noida	Zapsell Retail Noida 09AOYPS7890E1ZU	27.12.2017	13,67,128	Not Available	0	13,67,128
56	Sector 12 CT Noida	Iworld Business Solutions Pvt Ltd Noida 09AABCI4305A1Z7	27.12.2017	42,76,119	Not Available	42,49,825	26,294
57	Sector 13 CT Noida	Uniparts India Ltd Noida 09AAACU0454D1ZO	27.12.2017	27,10,813	0	0	27,10,813
58	Sector 14 CT Noida	Presidency Infraheights Pvt Ltd Noida 09AAGCP5711L1Z4	29.08.2017	3,49,68,949	Not Available	2,81,47,119	68,21,830
59	Sector 14 CT Noida	Kamal and Associates Pvt Ltd Noida 09AABCK8424C1ZP	02.12.2017	45,70,002	16,75,784	0	45,70,002
60	Sector 14 CT Noida	Maharshi SolarTechnology Pvt Ltd Noida 09AACCM0458M1Z7	27.12.2017	25,67,405	0	0	25,67,405
Total				35,98,73,034		16,48,38,756	19,50,34,278

Source: Information available on the basis of Audit findings.

APPENDIX-III
Excess Input Tax Credit carried from Last Legacy Returns
(Reference Para No. 2.1.8.2)

Sl. No.	Name of Sector	Name of Dealer M/S./GSTIN	Date of filing	TRAN-1 amount of 5(c)(in ₹)	Amount of ITC in last legacy return (FORM XXIV/LII) (in ₹)	Amount of ITC as per Assessment order (in ₹)	Excess ITC claimed (in ₹)
1	Sector 1 CT Agra	RDI Homes Pvt Ltd Agra 09AAFCR6347F1Z6	27.12.2017	15,14,047	12,33,743	0	2,80,304
2	Sector 5 CT Agra	Monarch Footwear Agra 09AAHFM0091Q1ZR	17.10.2017	41,80,805	2,78,172	2,78,172	39,02,633
3	Sector 11 CT Agra	PPM India Agra 09AARFP1928P2ZB	27.12.2017	5,80,912	0	0	5,80,912
4	Sector 13 CT Agra	Angel Enterprises Agra 09ACYPJ9170G1ZV	27.12.2017	2,99,602	2,75,111	Not Available	24,491
5	Sector 13 CT Agra	Om Construction Raju Gupta Agra 09AFMPG5341M1Z2	16.10.2017	7,19,673	4,80,365	Not Available	2,39,308
6	Sector 16 CT Agra	Shree Ram Ashiyana Pvt Ltd Agra 09AANCS3942H1ZY	27.12.2017	1,15,35,725	0	0	1,15,35,725
7	Sector 16 CT Agra	Paras Das Jain and Sons Agra 09AAHFP9897R1ZQ	31.08.2017	12,02,000	0	Not Available	12,02,000
8	Sector 20 CT Agra	Guru Jee Engineers and Construction Co. Agra 09ANWPS2887G1ZZ	20.12.2017	14,74,590	11,42,760	0	3,31,830
9	Sector 1 CT G B Nagar	Amit Enterprises G B Nagar 09BRBPB0296A1ZD	25.12.2017	1,03,28,303	0	0	1,03,28,303
10	Sector 2 CT G B Nagar	SRV Techno Engineering Pvt Ltd G B Nagar 09AAPCS3676Q1Z6	26.12.2017	9,45,133	0	0	9,45,133
11	Sector 3 CT G B Nagar	Kaveri Technobuild Pvt Ltd G B Nagar 09AAFCK5324H1ZI	27.12.2017	13,65,086	13,47,674	0	17,412
12	Sector 1 CT Ghaziabad	SFC Solution India (Sealing) Pvt Ltd Ghaziabad 09AAACW0019N1Z8	05.09.2017	67,76,942	0	0	67,76,942
13	Sector 4 CT Ghaziabad	A K Engineers Ghaziabad 09AAYFA1337J1Z1	07.12.2017	28,27,784	25,98,070	0	2,29,714
14	Sector 4 CT Ghaziabad	Trenchless Engineering Services Pvt Ltd Ghaziabad 09AABCT3284F2Z9	27.12.2017	51,43,079	0	0	51,43,079

Sl. No.	Name of Sector	Name of Dealer M/S./GSTIN	Date of filing	TRAN-1 amount of 5(c)(in ₹)	Amount of ITC in last legacy return (FORM XXIV/LII) (in ₹)	Amount of ITC as per Assessment order (in ₹)	Excess ITC claimed (in ₹)
15	Sector 4 CT Ghaziabad	Uttam Sucrotech International Pvt Ltd Ghaziabad 09AABCU3958R1ZF	26.12.2017	13,19,324	9,24,812	Not Available	3,94,512
16	Sector 5 CT Ghaziabad	Blue Star Buildtech Pvt Ltd Ghaziabad 09AACCB7945C1ZP	26.12.2017	13,94,759	13,23,033	0	71,726
17	Sector 5 CT Ghaziabad	Dhanversha Builders Pvt Ltd 09AADCD6622R1Z3	27.12.2017	1,09,20,183	1,09,16,758	0	3,425
18	Sector 10 CT Ghaziabad	Stotz Gears Pvt Ltd Ghaziabad 09AAACS4036M1Z5	04.09.2017	71,29,456	6,49,121	0	64,80,335
19	Sector 17 CT Ghaziabad	Space Chem Enterprises Ghaziabad 09AGDPG7311D1ZU	27.12.2017	27,69,863	4,89,764	0	22,80,099
20	Sector 17 CT Ghaziabad	Shiv Steels Ghaziabad 09AAWPM1613R1ZV	06.10.2017	8,83,033	8,73,033	0	10,000
21	Sector 2 CT Kanpur	Shree Bankey Bihari Pharma, Kanpur 09AFLPC4855K1Z2	27.12.2017	8,19,932	5,13,984	0	3,05,948
22	Sector 5 CT Kanpur	Nabco Pigments Pvt Ltd Kanpur 09AADCN4596J1ZW	11.10.2017	18,50,546	18,45,142	0	5,404
23	Sector 7 CT Kanpur	Shivam Fragrances Kanpur 09AGEPS3842C1ZF	25.12.2017	11,88,286	11,54,652	11,54,652	33,634
24	Sector 11 CT Kanpur	Silver Line Fashion Kanpur 09AJGPK0875Q1ZI	15.11.2017	10,09,059	9,47,914	0	61,145
25	Sector 13 CT Kanpur	Good-Will Tenners Kanpur 09ABOPA5045Q1Z5	25.08.2017	11,99,837	11,96,965	11,99,837	2,872
26	Sector 16 CT Kanpur	Nabco Products Pvt Ltd. Kanpur 09AAFCA8426N1Z6	24.08.2017	24,79,186	21,81,530	0	2,97,656
27	Sector 17 CT Kanpur	PawanTanay Enterprises Kanpur 09BOZPK8504H1Z9	26.12.2017	4,91,157	1,94,386	0	2,96,771
28	Sector 18 CT Kanpur	Vishal Enterprises Kanpur 09AAJPO0296M1Z3	27.12.2017	4,79,207	4,28,233	Not Available	50,974
29	Sector 20 CT Kanpur	Sultan Tanners Kanpur 09AADFS2681N1ZN	27.12.2017	17,16,266	16,16,768	0	99,498
30	Sector 20 CT Kanpur	S S Fashions Kanpur 09ACZFS5689L1ZN	30.09.2017	8,81,556	7,04,876	0	1,76,680

Sl. No.	Name of Sector	Name of Dealer M/S./GSTIN	Date of filing	TRAN-1 amount of 5(c)(in ₹)	Amount of ITC in last legacy return (FORM XXIV/LII) (in ₹)	Amount of ITC as per Assessment order (in ₹)	Excess ITC claimed (in ₹)
31	Sector 8 CT Lucknow	Canteen Store Department Lucknow 09AAAGC0017Q2ZF	26.12.2017	18,98,214	0	0	18,98,214
32	Sector 12 CT Lucknow	SKC Infratech Pvt Ltd Lucknow 09AABCS2772F1ZC	27.12.2017	1,66,08,549	1,30,90,342	Not Available	35,18,207
33	Sector 12 CT Lucknow	CIPEL Lucknow 09AAIFC4192K1Z2	30.08.2017	1,08,70,093	94,66,673	0	14,03,420
34	Sector 14 CT Lucknow	Raj Marketing Lucknow 09ADHPN3945M1ZY	11.11.2017	7,44,620	3,73,255	0	3,71,365
35	Sector 15 CT Lucknow	N P S Power Solution Pvt Ltd Lucknow 09AADCN3125F1ZQ	21.12.2017	10,31,752	9,10,453	0	1,21,299
36	Sector 16 CT Lucknow	Metecno (India) Pvt Ltd Lucknow 09AAECM4690F1ZA	11.11.2017	73,70,222	38,60,033	0	35,10,189
37	Sector 1 CT Noida	Jones Lang Lasalle Property Consutant India Pvt Ltd Noida 09AAACL2089B1ZQ	26.12.2017	69,81,683	0	Not Available	69,81,683
38	Sector 2 CT Noida	Pace Tel Systems Pvt Ltd Noida 09AAFCP8340L1ZY	08.09.2017	35,98,173	35,83,796	Not Available	14,377
39	Sector 9 CT Noida	NTPC Bhel Power Projects Pvt Ltd Noida 09AACCN9505A1ZP	20.09.2017	3,48,36,638	3,34,13,816	0	14,22,822
40	Sector 12 CT Noida	J and S Wirelinks Pvt Ltd Noida 09AABCJ7521M2Z8	20.09.2017	36,98,931	34,79,706	34,79,706	2,19,225
41	Sector 13 CT Noida	R G Infra Build Pvt Ltd Noida 09AADCR0005N1ZG	27.12.2017	1,99,85,114	0	0	1,99,85,114
42	Sector 14 CT Noida	Spirit Global Constructions Pvt Ltd Noida 09AAICS2757B1ZC	24.08.2017	14,66,068	0	Not Available	14,66,068
43	Sector 14 CT Noida	ATS Dreamzone Pvt Ltd Noida 09AAFCS0587C1ZD	18.12.2017	37,99,266	0	Not Available	37,99,266
44	Sector 14 CT Noida	Trilok and Associates Noida 09AALPJ3073F1ZO	24.12.2017	40,32,604	0	Not Available	40,32,604
Total				20,23,47,258	10,14,94,940		10,08,52,318

Source: Information available on the basis of Audit findings.

APPENDIX-IV
Availment of Irregular Excess Input Tax Credit on pending declaration Forms
(Reference Para No. 2.1.8.3)

Sl. No.	Name of Sector	Name of Dealer M/S.../GSTIN	Date of filing of TRAN-1 (₹)	TRAN-1 amount Table 5(c) (₹)	Amount of ITC in Last Legacy Return (₹)	Amount of Pending Declaration Forms (₹)	Tax due on Pending declaration Forms for which ITC was to be deducted (₹)	Total Irregular Excess ITC claimed in TRAN-1 (Limited to TRAN-1 5 (c) (₹)
1	Sector 3 CT Ghaziabad	Kwality Traders Ghaziabad 09AABFK0304N1ZH	26.12.2017	11,33,830	11,33,830	10,12,078	40,483	40,483
2	Sector 5 CT Ghaziabad	Shiva Enterprises Ghaziabad 09ACEPG2119G1ZZ	26.12.2017	18,91,671	18,91,671	65,07,603	1,30,151	1,30,151
3	Sector 12 CT Kanpur	Bharat Steel Suppliers Kanpur 09AAIPP6247Q1ZS	26.12.2017	7,67,644	8,33,596	4,91,73,009	9,83,460	7,67,644
4	Sector 15 CT Kanpur	Bajarang Industries Kanpur 09AAMFB5683Q1ZH	04.09.2017	11,83,178	11,83,178	95,69,842	2,87,095	2,87,095
5	Sector 17 CT Kanpur	Vasu Met Plast Pvt Ltd Kanpur 09AAECV3055F2ZB	27.12.2017	20,78,728	20,78,728	1,40,27,456	4,64,974	4,64,974
6	Sector 10 CT Noida	Narayan Industries Global Ltd Noida 09AABCN7151P1ZX	19.12.2017	47,37,578	Not Available	29,97,40,720	3,74,67,590	47,37,578
Total				1,17,92,629		38,00,30,708	3,93,73,753	64,27,925

Source: Information available on the basis of Audit findings.

APPENDIX-V

Para 8.1.4 Availment of Excess Input Tax Credit in the Table 5 (c) of TRAN-1 due to Excess ITC brought forward from year 2016-17 to 2017-18

(Reference Para No. 2.1.8.4)

Sl. No.	Name of Sector	Name of Dealer M/S.../GSTIN	Date of filing	TRAN-1 amount (₹)	Amount of ITC C/F from A.Y. 2016-17 Assessment order (₹)	Amount of ITC B/F in A.Y. 2017-18 Assement Order (₹)	Excess ITC B/F in A.Y.2017-18 (₹)	Amount of ITC carried forward from Year 2017-18 (₹)	Actual difference (₹)	ITC due for carry forward from 2017-18. (₹)	Excess ITC claimed and limited to TRAN-1 (₹)
1	2	3	4	5	6	7	8(7-6)	9	10 (9-8)	11	12(5-11)
1	Sector CT Kanpur Dehat	Neptune Sales Corporation Kanpur Dehat 09AGJPA9427E1ZF	14.09.2017	28,15,449	30,56,972	35,52,770	4,95,798	31,31,854	26,36,056	26,36,056	1,79,393
2	Sector 12 CT Lucknow	Sai Distributors Lucknow 09AITPA2345PIZQ	02.09.2017	27,40,149	1,78,058	3,71,085	1,93,027	27,40,149	25,47,122	25,47,122	1,93,027
3	Sector 13 CT Lucknow	Sharukh Force Lucknow 09ARBPS2828N1Z8	25.08.2017	11,37,254	6,21,380	12,08,533	5,87,153	11,37,254	5,50,101	5,50,100	5,87,154
Total				66,92,852	38,56,410	51,32,388	12,75,978	70,09,257	57,33,279	57,33,278	9,59,574

Source: Information available on the basis of Audit findings.

APPENDIX-VI
Availment of Excess Input Tax Credit in the Table 6(b) of TRAN-1 due to difference
between TRAN-1 and Assessment Order
(Reference Para No. 2.1.9.1)

Sl. No.	Name of Sector	Name of Dealer M/S./GSTIN	Date of filing	TRAN-1 amount of 6(b) (in ₹)	Amount of ITC as per Annual Return (in ₹)	Amount of ITC as per Assessment order u/s 28(2)(i) (in ₹)	Excess ITC claimed (in ₹)
1	Sector 15 CT Agra	UV Overseas Agra 09AACFU5476A2Z5	26.10.2017	5,03,718	Not Available	0	5,03,718
2	Sector 9 CT Ghaziabad	Shree Bankey Bihari Lal Aromatics Ghaziabad 09ACFFS1816D1ZB	20.12.2017	3,84,886	0	0	3,84,886
3	Sector 17 CT Ghaziabad	Nipman Fastner Industries Pvt Ltd Ghaziabad 09AAACN3215D1ZY	27.09.2017	15,16,945	0	7,33,386	7,83,559
4	Sector 14 CT Kanpur	Trident Auto Components Pvt Ltd Kanpur 09AABCT0083G1ZH	11.12.2017	5,37,322	67,470	4,93,396	43,926
5	Sector 22 CT Lucknow	Metro Sales Corporation Lucknow 09BGQPK8472B1Z0	23.12.2017	13,02,276	Not Available	0	13,02,276
6	Sector 2 CT Noida	Precision Electronics Ltd Noida 09AAACP1441P1Z7	30.10.2017	10,822	0	0	10,822
7	Sector 4 CT Noida	J.S.H. Packagings Noida 09AACFJ5445Q1ZR	25.08.2017	11,765	0	0	11,765
8	Sector 13 CT Noida	Sati Polyplast Pvt Ltd Noida 09AAMCS9287L1Z8	26.12.2017	54,79,997	Not Available	42,81,234	11,98,763
Total				97,47,731		55,08,016	42,39,715

Source: Information available on the basis of Audit findings.

APPENDIX-VII
Availment of Excess Input Tax Credit of capital goods in table 6(b) of TRAN-1 due to
difference between TRAN-1 and Annual Return
(Reference Para No. 2.1.9.2)

Sl. No.	Name of Sector	Name of Dealer M/S.../GSTIN	Date of filing	TRAN-1 amount of 6(b) (in ₹)	Amount of ITC as per Annual Return (in ₹)	Excess ITC claimed (in ₹)
1	JC (CC) II CT Ghaziabad	Allied Nippon Pvt. Ltd Ghaziabad 09AAACA0494M1ZH	28.12.2017	42,16,322	32,87,121	9,29,201
2	JC (CC) II CT Kanpur	Mirza International Ltd Kanpur 09AAECM3626M1Z5	27.12.2017	1,78,01,776	0	1,78,01,776
3	Sector 27 CT Kanpur	Irus International Pvt Ltd. 09AABCH1347K1ZJ	27.12.2017	14,95,157	0	14,95,157
Total				2,35,13,255	32,87,121	2,02,26,134

Source: Information available on the basis of Audit findings.

APPENDIX-VIII

**Availment of non-verified Input Tax Credit of capital goods due to details not furnished in TRAN-1 by Taxpayer
(Reference Para No. 2.1.9.3)**

Sl. No.	Name of Sector	Name of Dealer M/S./GSTIN	Date of filing	TRAN-1 amount of 6(b) (in ₹)	Amount of ITC as per Annual Return (in ₹)	Excess ITC claimed (in ₹)
1	JC CC I CT Ghaziabad	Shriram Pistons and Rings Ltd Ghaziabad 09AAACS0229G1ZN	26.12.2017	2,19,44,141	Not Available	2,19,44,141
2	JC CC I CT Ghaziabad	Rathi Steel and Power Ltd Ghaziabad 09AAACR1435K1ZD	09.10.2017	6,58,446	Not Available	6,58,446
3	JC CC II CT Ghaziabad	Ambika Steels Ltd Ghaziabad 09AAACA9942Q1ZY	04.09.2017	20,07,107	Not Available	20,07,107
4	JC CC II CT Ghaziabad	Tata Steel BSL Ltd Ghaziabad 09AAACB1247M1ZN	07.12.2017	1,27,65,635	Not Available	1,27,65,635
5	JC CC II CT Ghaziabad	Sheela Foam Ltd Ghaziabad 09AAACS0189B1ZM	04.12.2017	52,10,889	Not Available	52,10,889
6	Sector 4 CT Ghaziabad	Vishal Pipes Ltd Ghaziabad 09AAACV3101G1ZR	28.08.2017	20,86,989	Not Available	20,86,989
7	Sector 7 CT Ghaziabad	Ganga Paper Mills P. Ltd Ghaziabad 09AAACS1110J1ZQ	27.12.2017	12,38,465	Not Available	12,38,465
8	Sector 11 CT Lucknow	Steller Cables and Infrastructures Pvt Ltd Lucknow 09AADCR5387B3Z8	27.12.2017	3,67,080	Not Available	3,67,080
9	Sector 10 CT Noida	Lava International Ltd.Noida 09AABCL5987H1Z0	28.08.2017	21,53,144	Not Available	21,53,144
10	Sector 10 CT Noida	Optiemus Electronics Ltd 09AACCO2600H1ZS	26.12.2017	21,72,764	Not Available	21,72,764
11	Sector 14 CT Noida	Gandharva Infrastructure and Project Ltd Noida 09AACCG4124A1Z7	22.12.2017	1,81,858	Not Available	1,81,858
12	Sector 14 CT Noida	Prodelin India Pvt Ltd Noida 09AAACP9581G1Z1	20.09.2017	1,44,495	Not Available	1,44,495
Total				5,09,31,013		5,09,31,013

Source: Information available on the basis of Audit findings.

APPENDIX-IX
Availment of Irregular Input Tax Credit in the Table 7(b) of TRAN-1
(Reference Para No. 2.1.10.1)

Sl. No.	Name of Sector	Name of Dealer M/S.../GSTIN	Date of filing	TRAN-1 amount of 7(b) (₹)	Amount of ITC in FORM XXIV/ FORM-LII (₹)	Amount of ITC as per Assessment order (₹)	Amount of detail of Table 7 (b) furnished in TRAN-1	Excess ITC claimed (₹)
1	Sector 1 CT G B Nagar	IL Jin Electronics India Pvt Ltd G B Nagar 09AAACI8344L1Z6	26.08.2017	54,772	0	0	0	54,772
2	Sector 3 CT G B Nagar	Kizen Metal Farming P Ltd G B Nagar 09AACCK1286B1ZS	22.11.2021	87,531	41,04,652	0	0	87,531
3	JC CC II CT Ghaziabad	Ambika Steels Ltd Ghaziabad 09AAACA9942Q1ZY	04.09.2017	6,57,915	0	40,298	0	6,57,915
4	Sector 5 CT Ghaziabad	Flipkart India Pvt Ltd Ghaziabad 09AABCF8078M1ZZ	15.09.2017	2,45,65,297	0	0	0	2,45,65,297
5	JC (CC) II CT Kanpur	Mirza International Kanpur 09AAECM3626M1Z5	27.12.2017	2,68,885	16,95,294	0	0	2,68,885
6	Sector 29 CT Kanpur	H. I. Agro Kanpur 09AMCPK2779G1ZU	25.08.2017	2,96,714	0	0	0	2,96,714
7	Sector 30 CT Kanpur	Goldee Electronics Kanpur 09ADWPR4650E1Z0	24.09.2017	7,00,128	1,69,305	1,69,305	0	7,00,128
8	Sector 8 CT Lucknow	Digital Edge Retail Pvt Ltd Lucknow 09AADCD8136E1ZP	27.12.2017	1,10,503	18,67,091	0	0	1,10,503
9	Sector 13 CT Noida	Pebbles Prolease Pvt Ltd Noida 09AAFCP2931B1ZQ	26.12.2017	13,33,778	Not Available	0	0	13,33,778
Total				2,80,75,523			0	2,80,75,523

Source: Information available on the basis of Audit findings.

APPENDIX-X
Non-Verification of Claim of Input Tax Credit in the Table 11 of TRAN-1
(Reference Para No.2.1.12)

Sl. No.	Name of Sector	Name of Dealer M/S.../GSTIN	Date of filing	TRAN-1 amount of 11 (₹)	Amount of ITC as per Assessment order u/s 28(2)(1) (₹)	Excess ITC claimed (₹)
1	Sector 16 CT Ghaziabad	IV County Pvt Ltd Ghaziabad 09AACCI9503M1Z7	25.12.2017	19,86,01,690	0	19,86,01,690
2	Sector 16 CT Ghaziabad	Mahagun (India) Pvt Ltd 09AAACM6572A1ZN	23.12.2017	9,56,48,931	0	9,56,48,931
3	Sector 16 CT Ghaziabad	Gaursons Realty Pvt Ltd Ghaziabad 09AADCG9947J1ZY	29.11.2017	5,67,26,465	0	5,67,26,465
4	Sector 16 CT Ghaziabad	Nexgen Infracon Pvt Ltd 09AADCN2095A1ZP	04.11.2017	4,66,28,947	0	4,66,28,947
5	Sector 16 CT Ghaziabad	Gaursons Sportswood Pvt Ltd Ghaziabad 09AAACX0984F1Z6	26.10.2017	4,66,16,061	0	4,66,16,061
6	Sector 16 CT Ghaziabad	Gaursons Realtech Pvt Ltd Ghaziabad 09AADCG9948H1Z2	04.12.2017	3,20,58,248	0	3,20,58,248
7	Sector 16 CT Ghaziabad	UP Township Infrastructure Pvt Ltd Ghaziabad 09AABCU5795Q1ZA	29.11.2017	1,48,28,838	0	1,48,28,838
8	Sector 16 CT Ghaziabad	Hebe Infrastructure Pvt Ltd Ghaziabad 09AACCH6568B1ZK	04.11.2017	1,20,51,255	0	1,20,51,255
9	Sector 16 CT Ghaziabad	Charms India Pvt. Ltd. Ghaziabad 09AAACC6218R1Z7	26.12.2017	61,54,656	0	61,54,656
10	Sector 16 CT Ghaziabad	Gaursons Hi Tech Infrastructure Pvt Ltd Ghaziabad 09AACCG8097J2ZZ	23.12.2017	56,64,308	0	56,64,308
11	Sector 16 CT Ghaziabad	Diya Green city Pvt Ltd 09AADCD9607N1Z4	27.12.2017	47,28,970	0	47,28,970
Total				51,97,08,369	0	51,97,08,369

Source: Information available on the basis of Audit findings.

APPENDIX-XI
Interest not recovered on availment of Excess Input Tax Credit in TRAN-1
(Reference Para No. 2.1.13)

Sl. No.	Name of Sector	Name of Dealer M/S./GSTIN	Date of filing	Amount of TRAN-1 (₹)	Amount of ECL/TRAN-1 amount (₹)	Amount of ITC eligible in VAT regime (₹)	Excess ITC claimed (₹)	Deposited Amount	Date of start of Interest	Date of Deposit	Period of Interest (in days)	Interest (₹)
1	Sector 1 CT G B Nagar	T J Power Electrical Pvt Ltd G B Nagar 09AAAFCT1878D1Z6	30/08/2017	29,23,432	36,25,033	29,23,432	7,01,601	7,01,601	30/08/2017	05/12/2017	98	33,908
2	Sector 2 CT Ghaziabad	Amit Sales Corporation Pvt Ltd Ghaziabad 09AAHCA6175A1ZT	20/12/2017	22,87,607	22,87,607	3,35,741	19,51,866	1,37,506	20/12/2017	16/08/2021	1,336	90,596
3	Sector 2 CT Kanpur	Ashok Homeo Pharmacy, Kanpur 09AACFA8256C1ZM	24/08/2017	8,72,052	8,72,052	8,06,321	65,731	18,14,360	20/12/2017	14/01/2021	1,122	10,03,913
Total				60,83,091	67,84,692	40,65,494	27,19,198	27,19,198				11,77,622

Source: Information available on the basis of Audit findings.

APPENDIX-XII
Acknowledgement not issued within time
(Reference Para No. 2.2.7)

Sl. No.	Name of CTOs	GSTIN No	ARN No. & Date	Category	Date of filing Refund Application	Date of issue of acknowledgment in GST RFD-02	Refund amount claimed	Delay in days	No. of objections in Pre-automation cases	No. of objections in Post-automation cases
1	2	3	4	5	6	7	8	9	10	11
1	Sector-04 Agra	09AAHCP8395H1ZQ	AA09022008128IN/Jul to Sept-2017	INVITC	22-02-2020	19-03-2020	11,11,207	12	0	1
		09ALKPM2402P1ZR	AA911190602359/Apr-18 to Mar-19	INVITC	17-11-2019	11-12-2019	13,79,768	10	0	1
		09AADFR2567C1ZA	AA090120010987E/Oct-18 to Mar-19	INVITC	04-01-2020	15-02-2020	39,90,527	28	0	1
2	Sector-10 Agra	09AAECS2543R1ZR	AA0901180156094/Jan-2018	EXPWOP	18-02-2019	04-04-2019	62,40,638	31	1	0
3	Sector-11 Agra	09EAYPS7968R1ZP	AA0911190576017/Apr 2018-Mar-2019	INVITC	16-11-2019	17-12-2019	10,48,948	17	0	1
4	Sector -12 Agra	09AADCH3397P1ZT	AB0911182088226/Apr-Nov-2018	EXPWOP	02-02-2019	20-02-2019	59,65,652	4	1	0
		09AADCA3511E1Z7	AA090120085772A/Apr-Dec-2019	INVITC	23-01-2020	15-02-2020	35,68,735	9	0	1
5	Sector-13 Agra	09APJPS0636L1ZE	AA090220020718I/Apr-Sept 2019	INVITC	07-02-2020	19-03-2020	10,38,393	27	0	1
6	Sector-16 Agra	09AF0PD1842A1ZU	AA090220004424W/APPEAL	ANYOTH	03-02-2020	24-02-2020	2,94,066	7	0	1
7	Sector-01 Aligarh	09AHRPV2162J1ZN	AA0911190982131/Apr-Sep-2019	INVITC	26-11-2019	16-12-2019	18,71,224	6	0	1
8	Sector-11 Aligarh	09AAACC8663L1Z4	AA090819029491T/Dec-2018	EXPWOP	08-08-2019	16-10-2019	5,14,825	55	1	0
9	Sector-02 G B Nagar	09AAECV8538M1ZJ	AA090220000447S/Dec-2019	INVITC	01-02-2020	24-02-2020	37,72,78,242	9	0	1

Sl. No.	Name of CTOs	GSTIN No	ARN No. & Date	Category	Date of filing Refund Application	Date of issue of acknowledgment in GST RFD-02	Refund amount claimed	Delay in days	No. of objections in Pre-automation cases	No. of objections in Post-automation cases
1	2	3	4	5	6	7	8	9	10	11
10	JC Corporate Circle-I Ghaziabad	09AAZPA1892P1ZR	AA090220022145W /Nov-2019	INVITC	07-02-2020	14-03-2020	29,76,161	22	0	1
11	JC Corporate Circle-II Ghaziabad	09AAAAC0274E1ZP	AA090819102181A/ Sep-2017	EXPWOP	31-08-2019	18-09-2019	31,24,899	4	1	0
12	Sector-04 Ghaziabad	09AABCUC3958R1ZF	AA090220042567E/ July-Sept-2018	INVITC	13-02-2020	19-03-2020	45,97,555	21	0	1
13	Sector-06 Ghaziabad	09AAEPR4168E1ZJ	AA090120078206I/ Oct-Dec-2018	INVITC	22-01-2020	24-02-2020	31,02,440	19	0	1
		09AAEPR4168E1ZJ	AA0911190325175/ July-Sept-2018	INVITC	09-11-2019	14-01-2020	17,77,107	52	0	1
14	Sector-13 Ghaziabad	09AHFPK1888G1Z2	AA091219103321M /July-2018	INVITC	30-12-2019	11-02-2020	11,33,153	29	0	1
		09AHFPK1888G1Z2	AA090120040010B/ Sep-2018	INVITC	11-01-2020	15-02-2020	51,08,770	21	0	1
		09ABIFM6673N1ZE	AA091219002347A/ Apr 2019-June 2019	INVITC	02-12-2019	15-01-2020	26,26,725	30	0	1
15	Sector-15 Ghaziabad	09AABCA2535N1ZK	AA090819083356I/ Apr-June 19	INVITC	26-08-2019	24-09-2019	27,36,070	15	1	0
16	Sector-17 Ghaziabad	09AAACA2356C1Z5	AB090219272076Y/ Feb-2019	EXPWOP	20-05-2019	10-06-2019	41,69,380	7	0	1
		09AAACA2356C1Z5	AB090119300521K/ Jan-2019	EXPWOP	16-05-2019	10-06-2019	54,04,024	11	0	1
		09AANCA9940K1ZZ	AA091119008622C/ Apr-Sept-2019	INVITC	03-11-2019	27-11-2019	23,50,750	10	0	1
17	JC(CC-I) Kanpur	09AAECP3930F1ZI	AA091219087983H	ANYOTH	25-12-2019	20-01-2020	8,38,176	12	0	1
18	Sector-01 Kanpur	09AAGCP5257K1ZX	AA0901201108100/ Apr-18-Mar-2019	INVITC	28-01-2020	18-02-2020	14,22,709	7	0	1

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Sl. No.	Name of CTOs	GSTIN No	ARN No. & Date	Category	Date of filing Refund Application	Date of issue of acknowledgment in GST RFD-02	Refund amount claimed	Delay in days	No. of objections in Pre-automation cases	No. of objections in Post-automation cases
1	2	3	4	5	6	7	8	9	10	11
19	Sector-05 Kanpur	09AAACU0217G1ZP	AA091219027694W /July-Sep-2018	INVITC	09-12-2019	14-01-2020	33,34,148	22	0	1
20	Sector-06 Kanpur	09AAECT2086J1Z0	AB09041184255307 /Apr-2018	EXPWOP	22-11-2018	17-12-2018	32,94,756	11	1	0
		09AAECT2086J1Z0	AC091218377515P/ Dec-2018	EXPWOP	27-03-2019	18-04-2019	1,47,78,410	8	1	0
		09AAECT2086J1Z0	AC090918430064X/ Sep-2018	EXPWOP	18-02-2019	19-03-2019	59,16,670	15	1	0
		09AAACB5732D1Z0	AC090918445307K/ Sept-2018	EXPWOP	02-03-2019	28-03-2019	15,05,768	12	1	0
		09AAACB5732D1Z0	AA090318024054G/ Mar-2018	EXPWOP	10-01-2019	05-03-2019	14,65,441	40	1	0
		09AAACB5732D1Z0	AA090518033726W /May-2018	EXPWOP	23-02-2019	28-03-2019	13,77,332	19	1	0
		09AAECT2086J1Z0	AC0906180063154/ June-2018	EXPWOP	01-12-2018	31-12-2018	1,00,23,264	16	1	0
		09AAPFS3422D1Z7	AA091119016884Y/ Apr-Jun-2018	EXPWOP	05-11-2019	28-11-2019	21,31,421	9	0	1
		09AAFCV1184J1Z0	AA090220082702L/ May- Nov-2019	INVITC	22-02-2020	17-03-2020	17,77,864	10	0	1
21	Sector -11 Kanpur	09AAAGCM6849N1ZM	AA0901219106369Z /Apr-Nov-2019	EXPWOP	31-12-2019	03-03-2020	2,25,02,759	49	0	1
		09AAAAACM9659A1ZD	AA090220057320T/ Jan-Mar- 2019	EXPWOP	17-02-2020	16-03-2020	19,81,766	14	0	1
		09AAECN7476N1ZM	AA090320007024Z/ Apr 18-Mar-2019	EXPWOP	03-03-2020	19-03-2020	23,50,306	2	0	1
22	Sector 13 Kanpur	09AAAAFE3460A1Z0	AA091019006995X/ Jan-Mar-2019	EXPWOP	02-10-2019	19-03-2020	32,16,020	155	0	1
		09AAAAFE3460A1Z0	AA091219083120D/ July-Dec-2018	EXPWOP	24-12-2019	23-01-2020	44,85,104	16	0	1

Sl. No.	Name of CTOs	GSTIN No	ARN No. & Date	Category	Date of filing Refund Application	Date of issue of acknowledgment in GST RFD-02	Refund amount claimed	Delay in days	No. of objections in Pre-automation cases	No. of objections in Post-automation cases
1	2	3	4	5	6	7	8	9	10	11
23	Sector-21 Kanpur	09ACBPA5119M1ZP	AA090320008008S/ Oct-Dec-2019	INVITC	03-03-2020	19-03-2020	56,64,573	2	0	1
		09AAACP8108M1Z3	AA091219097892L/ Oct 2017- Dec 2017	EXPWOP	28-12-2019	31-01-2020	65,42,899	20	0	1
		09AAMFP1147R1ZI	AA090220052254P/ Oct2019-Dec 2019	EXPWOP	15-02-2020	12-03-2020	26,20,043	12	0	1
		09AAMFP1147R1ZI	AA091119101782A/ July2019- Sep 2019	EXPWOP	27-11-2019	19-12-2019	28,01,169	8	0	1
		09AAABCA2315E1Z9/	AA090719079003Y/ Jan-Mar-2018	EXPWOP	25-07-2019	08-11-2019	26,08,729	92	1	0
		09AAACH3614A1Z7	AA0903181580090/ Oct-Mar-2018	EXPWOP	30-05-2019	04-07-2019	68,84,723	21	1	0
		09AAAFK0330M1ZA/	AA090619066971K/ Jan-Mar-2019	EXPWOP	24-07-2019	02-11-2019	1,03,34,735	87	1	0
		09AADFE0130C1Z8	AC090318008937Q/ Feb-Mar-2018	EXPWOP	22-12-2018	29-01-2019	43,30,905	24	1	0
		09AADFE0130C1Z8	AA0907190292521/ Feb-Mar-2019	EXPWOP	11-07-2019	19-08-2019	32,63,505	25	1	0
		09AADFE0130C1Z8/	AA0905180036248/ Apr-May-2018	EXPWOP	02-01-2019	29-01-2019	56,42,677	13	1	0
		09AADFE0130C1Z8	AA0907180234442/ Jun-July-2018/	EXPWOP	19-01-2019	01-05-2019	51,96,949	88	1	0
		09AAMFS2765G1ZS	AA090318016879J/ Jan-Mar-2018	EXPWOP	29-01-2019	14-02-2019	26,51,611	2	1	0
		09AADFE0130C1Z8	AB091018302456A/ Oct-2018	EXPWOP	25-05-2019	14-06-2019	32,48,196	6	1	0
		09AAAFCA0132K3ZV	AC090918255048K/ /Sept-2018	EXPWOP	26-12-2018	07-06-2019	23,63,537	149	1	0

Sl. No.	Name of CTOs	GSTIN No	ARN No. & Date	Category	Date of filing Refund Application	Date of issue of acknowledgment in GST RFD-02	Refund amount claimed	Delay in days	No. of objections in Pre-automation cases	No. of objections in Post-automation cases
1	2	3	4	5	6	7	8	9	10	11
		09ACOPF4176A1ZP	AA090719078388B/ Dec-2018	EXPWOP	17-08-2019	08-11-2019	20,67,042	69	1	0
		09ACOPF4176A1ZP	AA0907190689948/ Oct-2018	EXPWOP	17-08-2019	08-11-2019	20,19,201	69	1	0
24	Sector-22 Kanpur	09AQIPA1127E1ZE	AA091219094101A/ July-19-Sep-19	INVITC	27-12-2019	23-01-2020	11,23,470	13	0	1
25	Sector-24 Kanpur	09AAABCV1734G1ZE	AA0901200878726/ Aug-2019	INVITC	23-01-2020	15-02-2020	16,76,089	9	0	1
26	Sector-26 Kanpur	09BOTPT5937D1Z7	AA090120027568D/ Appeal	ANYOTH	08-01-2020	02-03-2020	4,37,658	40	0	1
27	Sector-27 Kanpur	09AAECR1354B1ZQ	AA091119049032E/ Jun-2019	INVITC	14-11-2019	13-12-2019	12,82,600	15	0	1
28	Sector-28 Kanpur	09AADFS0013L1ZD	AA0912190083185/ Aug 18-Mar 19	INVITC	03-12-2019	19-02-2020	25,84,599	64	0	1
		09ACQPD3380G1ZH	AC090318019003G/ Mar-18	EXPWOP	04-12-2018	04-01-2019	42,26,146	17	1	0
29	Sector-04 Lucknow	09AABCP4377K1ZZ	AA091019030740G	EXBCL	10-10-2019	26-12-2019	5,43,011	63	0	1
30	Sector-07 Lucknow	09AABFA6623L1ZD	AA091018071639U/ Sep-2018	EXBCL	25-10-2018	14-11-2018	62,300	6	1	0
31	Sector-01 Moradabad	09AAJFV0634Q2ZI	AC090717762436I/ Jul-17	EXPWOP	26-10-2018	01-12-2018	26,62,053	22	1	0
		09AACFF3729K1Z8	AC0903193550053/ Apr-18-Mar-19	INVITC	09-06-2019	23-12-2019	60,81,190	183	1	0
		09AABFK4410H1ZN	AB090818216569H/ Aug-18	EXPWOP	01-12-2018	17-12-2018	37,15,338	2	1	0
		09AACFR5369M1ZK	AA0909191041535/ Jul-2019	EXPWOP	27-09-2019	13-12-2019	50,91,579	63	0	1

Sl. No.	Name of CTOs	GSTIN No	ARN No. & Date	Category	Date of filing Refund Application	Date of issue of acknowledgment in GST RFD-02	Refund amount claimed	Delay in days	No. of objections in Pre-automation cases	No. of objections in Post-automation cases
1	2	3	4	5	6	7	8	9	10	11
32	Sector-04 Moradabad	09AAAFL3325R1ZY	AA091219001712G/ June-July19	EXPWOP	02-12-2019	25-01-2020	25,08,553	40	0	1
33	Sector-05 Moradabad	09ABJFS9546D1ZQ	AA0910190494360/ July-Aug-2019	EXPWOP	15-10-2019	13-12-2019	1,25,33,447	45	0	1
		09AALFM7707P1ZG	AA090220094058B/ Oct-Dec-2019	EXPWOP	26-02-2020	13-03-2020	56,64,174	2		1
34	Sector-06 Moradabad	09AAMFD0301P1ZC	AA090220100929F/ Oct-2019 -Jan-2020	EXPWOP	27-02-2020	16-03-2020	72,64,155	4	0	1
35	Sector-09 Moradabad	09AACFI4178B1ZJ	AA090120110049V/ Jan19-Mar19	EXPWOP	28-01-2020	15-02-2020	27,36,211	4	0	1
		09AAIFM4603M1Z0	AA09121910744448/ Dec17	EXPWOP	31-12-2019	07-03-2020	18,56,190	53	0	1
36	Sector -10 Noida	09AAEFF6444R1ZQ	AB090618871029M/ Jun-2018	EXPWOP	05-10-2018	25-10-2018	23,67,708	6	1	0
Total							65,84,68,138	2 to 183	30	46

APPENDIX-XIII
Refund orders not sanctioned in time
(Reference Para No. 2.2.8)

Sl. No.	Name of the CTOs	GSTIN No	ARN No. & Date	Category	Date of filing refund application in case of manual filing	Date of issue of acknowledgment in For GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed	Refund amount not sanctioned in time	Period of delay in days	Interest due not paid by Deptt. @ 6% per annum	No of observations pre automation	No of observations post automation
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	JC Corporate Circle, Agra	09AAGFV 5465L1ZH	AC090918290423L /26.12.2018/ Sept-2018	EXPWOP	11/02/2019	15/02/2019	05/06/2020	77,73,000	7,77,300	421	53,793	2	0
	JC Corporate Circle, Agra	09AAGFV 5465L1ZH	AB0911181701861/ 26.12.2018/ Nov-2018	EXPWOP	11/02/2019	15/02/2019	05/06/2020	85,35,291	8,53,529	421	59,069		
2	Sec-9 Agra	09AAAFK 8720B2Z M	AB091218979275J/ 28.01.2019/ Dec-2018	EXPWOP	28/01/2019	01/02/2019	01/06/2020	19,76,618	1,97,661	431	14,004	1	0
3	Sector-10 Agra	09AAECS 2543R1ZR	AA0901180156094/ 18.02.2019/ Jan-2018	EXPWOP	04/04/2019	04/04/2019	04/06/2020	58,69,165	2,26,997	368	13,732	1	0
4	Sector-15 Agra	09AACCH 1283P1Z5	AC0903180069215/ 13.11.2018/Jul 17- March-2018	EXPWOP	15/11/2018	15/11/2018	03/06/2020	37,09,794	3,70,980	507	30,918	2	0
	Sector-15 Agra	09AABCJ 7677A1ZH	AA090719015130F /05.07.2019/ Apr-Jan-2019	EXPWOP	08/07/2019	08/07/2019	03/06/2020	29,60,928	2,96,092	272	13,239		
5	J.C. Corporate Circle Gorakhpur	09AAACV 8050E1ZD	AB0901193149680 /10-06-2019/Jan-19	INVITC	27/06/2019	27/06/2019	07/09/2019	34,49,962	34,49,962	13	7,373	1	0
6	JC(CC)-II Kanpur	09AAOFS 0173Q1ZF	AA090919009288 M/03.09.2019/ May-2019	EXPWOP	03/09/2019	12/09/2019	03/02/2020	74,32,619	8,41,579	94	13,004	12	0
	JC(CC)-II Kanpur	09AAACR 6862N1ZQ	AB090518160492X /01.10.2018/ May-2018	EXPWOP	10/10/2018	10/06/2019	10/06/2019	2,23,35,826	18,36,680	184	55,553		

Sl. No.	Name of the CTOs	GSTIN No	ARN No. & Date	Category	Date of filing refund application in case of manual filing	Date of issue of acknowledgment in For GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed	Refund amount not sanctioned in time	Period of delay in days	Interest due not paid by Deptt. @ 6% per annum	No of observations pre automation	No of observations post automation
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	JC(CC)-II Kanpur	09AAACR 6862N1ZQ	AB090318954247Q /01.10.2018/ Mar-2018	EXPWOP	10/10/2018	10/10/2018	04/06/2019	3,87,30,523	30,58,003	178	89,478		
	JC(CC)-II Kanpur	09AAACR 6862N1ZQ	AB090718167116S/ 27.10.2018/ July-2018	EXPWOP	13/11/2018	13/11/2018	10/06/2019	2,67,62,607	20,11,524	150	49,599		
	JC(CC)-II Kanpur	09AAACR 6862N1ZQ	AB0904184004093/ 01.10.2018/ April-2018	EXPWOP	10/10/2018	10/10/2018	10/06/2019	91,19,064	8,95,074	184	27,073		
	JC(CC)-II Kanpur	09AAACR 6862N1ZQ	AB091018139140I/ 14.12.2018/ Oct-2018	EXPWOP	14/12/2018	15/06/2019	15/06/2019	3,81,55,437	30,03,887	124	61,230		
	JC(CC)-II Kanpur	09AAACR 6862N1ZQ	AC0909182629475/ 14.12.2018/ Sept-2018	EXPWOP	14/12/2018	15/06/2019	15/06/2019	2,66,51,439	20,58,455	124	41,959		
	JC(CC)-II Kanpur	09AAAFN 6778L1ZL	AB090218175375U /21.02.2019/ Feb-2018/Final	EXPWOP	21/02/2019	15/06/2019	19/12/2019	71,07,720	5,54,153	242	22,045		
	JC(CC)-II Kanpur	09AAOFS 0173Q1ZF	AA090919011538R /04.09.2019/ Jun-2019	EXPWOP	04/09/2019	12/09/2019	03/02/2020	47,67,062	5,84,600	93	8,937		
	JC(CC)-II Kanpur	09AAOFS 0173Q1ZF	AB0901193043658/ 22.05.2019/ Jan-2019	EXPWOP	04/06/2019	11/06/2019	03/02/2020	60,82,690	7,44,449	185	22,639		
	JC(CC)-II Kanpur	09AAACR 6862N1ZQ	AA0908180003085/ 14.12.2018/ Aug-2018	EXPWOP	14/12/2018	15/06/2019	15/06/2019	2,73,39,756	23,09,468	124	47,075		
	JC(CC)-II Kanpur	09AAOFS 0173Q1ZF	AC090319296871G /25.05.2019/Mar-19	EXPWOP	04/06/2019	11/06/2019	03/02/2020	52,77,673	6,95,489	185	21,150		

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Sl. No.	Name of the CTOs	GSTIN No	ARN No. & Date	Category	Date of filing refund application in case of manual filing	Date of issue of acknowledgment in For GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed	Refund amount not sanctioned in time	Period of delay in days	Interest due not paid by Deptt. @ 6% per annum	No of observations pre automation	No of observations post automation
1	2	3	4	5	6	7	8	9	10	11	12	13	14
7	Sector-06 Kanpur	09AAECT 2086J1Z0	AB0904184255307/ 22.11.2018/ Apr-2018	EXPWOP	22/11/2018	17/12/2018	25/02/2019	32,94,756	3,16,219	36	1,871	9	
	Sector-06 Kanpur	09AAECT 2086J1Z0	AC091218377515P/ 27.03.2019/ Dec-2018	EXPWOP	27/03/2019	18/04/2019	17/06/2019	1,47,78,410	14,77,840	23	5,587		
	Sector-06 Kanpur	09AAECT 2086J1Z0	AC090918430064X /18.02.19/Sept-2018	EXPWOP	18/02/2019	19/03/2019	20/05/2019	59,16,670	5,91,667	32	3,112		
	Sector-06 Kanpur	09AAECT 2086J1Z0	AB0911182446325/ 07.03.2019/ Nov-2018	EXPWOP	07/03/2019	25/03/2019	25/05/2019	54,42,716	5,44,272	20	1,789		
	Sector-06 Kanpur	09AAECT 2086J1Z0	AA090719062264V /20.07.2019/ April-2019	EXPWOP	20/07/2019	29/07/2019	16/10/2019	38,61,418	3,82,542	29	1,824		
	Sector-06 Kanpur	09AAECT 2086J1Z0	AC0906180063154/ 01.12.2018/ Jun-2018	EXPWOP	01/12/2018	31/12/2018	25/02/2019	1,00,23,264	9,78,910	27	4,345		
	Sector-06 Kanpur	09AAECT 2086J1Z0	AB0901192431739/ 29.03.2019/ Jan-2019	EXPWOP	29/03/2019	18/04/2019	17/06/2019	1,21,38,772	12,13,878	21	4,190		
	Sector-06 Kanpur	09AAECT 2086J1Z0	AA090819098555A /30.08.2019/ May-2019	EXPWOP	30/08/2019	18/09/2019	18/11/2019	1,28,39,048	12,75,241	21	4,402		
	Sector-06 Kanpur	09AAAACJ 3405BIZ6	AA090819022722Z /07-08-2019/ Apr-Jun 2018	EXPWOP	11/09/2019	18/09/2019	18/11/2019	57,59,444	5,74,096	9	849		
	Sector-06 Kanpur	09AAECT 2086J1Z0	AA091019000529A /01.10.2019/ Jun-2019	EXPWOP	01/10/2019	15/10/2019	10/01/2020	99,32,968	9,93,296	42	6,858	0	1

Sl. No.	Name of the CTOs	GSTIN No	ARN No. & Date	Category	Date of filing refund application in case of manual filing	Date of issue of acknowledgment in For GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed	Refund amount not sanctioned in time	Period of delay in days	Interest due not paid by Deptt. @ 6% per annum	No of observations pre automation	No of observations post automation
1	2	3	4	5	6	7	8	9	10	11	12	13	14
8	Sector-09 Kanpur	09AAACCI 1944E1ZR	AB090318974440 W/23.10.2018/ Jan-Mar-2018	EXPWOP	23/10/2018	22/11/2018	06/04/2019	1,09,76,266	10,97,627	106	19,126	2	0
	Sector-09 Kanpur	09AAACCI 1944E1ZR	AB0912176422850/ 09.10.2018/ Oct-Dec-2017	EXPWOP	09/10/2018	15/10/2018	17/12/2018	85,19,000	8,51,900	10	1,400		
9	Sector-13 Kanpur	09AAAFE 3460A1Z0	AA091219083120D /24/12/2019 Jul-Dec 18	EXPWOP	24/12/2019	23/01/2020	29/02/2020	44,85,104	4,48,510	8	590	0	1
10	Sector-15 Kanpur	09AACFL 9552C1ZA	AA090318107676Y /05.04.2019 (Jan-18 to Mar-18)	EXPWOP	01/05/2019	12/09/2019	12/09/2019	30,65,749	1,31,649	75	1,623	1	0
	DC Sec -15 Kanpur	09AACFL 9552C1ZA	AA091219099703P /28.12.2019/ July-Sep-2019	EXPWOP	28/12/2019	17/01/2020	13/07/2020	47,96,687	4,79,669	139	10,960	0	1
11	Sector-16 Kanpur	09AACFA 444P1Z8	AC090918537247H /28-05-2019/ Jul-Sep-2018	EXPWOP	03/06/2019	14/06/2019	13/08/2019	73,09,526	7,30,953	12	1,442	6	0
	Sector-16 Kanpur	09AAVFR 7847M1 ZY	AA090919025982K /07.09.2019/ Apr-Mar-2019	EXPWOP	24/09/2019	30/09/2019	10/06/2020	22,03,378	2,20,108	201	7,273		
	Sector-16 Kanpur	09AADCA 7454Q1Z0	AC090918436583H /23.02.2019/ July-Sep-2018	EXPWOP	01/03/2019	07/03/2019	06/05/2019	1,63,13,594	16,31,360	7	1,877		
	Sector-16 Kanpur	09AADCA 7454Q1Z0	AC090318009015D /16.11.2018/ Feb-Mar-2018	EXPWOP	17/11/2018	26/11/2018	21/01/2019	1,82,04,542	18,20,454	6	1,796		
	Sector-16 Kanpur	09AALCA 4722D1ZU	AB0905181740515/ 27.10.2018/ May-2018	EXPWOP	30/10/2018	12/11/2018	11/01/2019	29,83,250	2,98,325	14	687		

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1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Sector-16 Kanpur	09AALCA4722D1ZU	AC090918423816H/13-02-2019/Sep-2018	EXPWOP	20/02/2019	07/03/2019	06/05/2019	21,44,793	2,14,479	16	564		
	DC Sec 16 Kanpur	09AAACY0486D1ZC	AA090120002757L/02.01.2020/ appeal	EXPWOP	02/01/2020	16/03/2020	16/03/2020	5,42,976	5,42,976	15	2,008	0	2
	DC Sec 16 Kanpur	09AALCA4722D1ZU	AA0911190523159/15-11-19/Jul-Sep19	EXPWOP	15/11/2019	23/11/2019	23/01/2020	69,38,958	6,93,896	10	1,141		
12	Sector-20 Kanpur	09AACFU1898A1Z4	AA090819017873N/06.08.2019/Apr-Jun-2019	EXPWOP	17/09/2019	20/09/2019	21/12/2019	72,47,887	7,24,789	36	4,289	24	0
	Sector-20 Kanpur	09AACFU1898A1Z4	AC0903191320739/05.05.2019/Jan-Mar-2019	EXPWOP	21/05/2019	21/05/2019	18/12/2019	49,48,056	4,94,805	152	12,363		
	Sector-20 Kanpur	09AAFFC7319F1ZH	AC0903193117241/28.05.2019/Mar-2019	EXPWOP	25/07/2019	09/08/2019	19/12/2019	39,83,057	3,82,683	88	5,536		
	Sector-20 Kanpur	09AAFFC7319F1ZH	AC091218478282S/08.05.2019/Dec-2018	EXPWOP	25/07/2019	09/08/2019	19/12/2019	31,27,284	3,09,521	88	4,477		
	Sector-20 Kanpur	09AAFFA02531ZN	AB090418426945N/26.11.2018/Apr-18	EXPWOP	27/11/2018	27/11/2018	09/08/2019	68,22,385	6,82,239	196	21,981		
	Sector-20 Kanpur	09AAFFC7319F1ZH	AA090919035984E/10.09.2019/Jun-2019	EXPWOP	04/10/2019	09/10/2019	19/12/2019	40,12,352	4,01,236	17	1,121		
	Sector-20 Kanpur	09AABFP8582F1ZX	AA090418052779K/16.05.2019/Apr-2018	EXPWOP	22/06/2019	24/06/2019	19/12/2019	20,01,895	2,00,191	121	3,982		
	Sector-20 Kanpur	09AAQFA4221K1ZA	AA091217003720L/31.12.2018/Oct-Dec-2017	EXPWOP	08/02/2019	11/02/2019	05/09/2019	45,45,860	4,54,586	150	11,209		

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1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Sector-20 Kanpur	09AABCP 7389M1 ZL	AA090818091723 M/17.05.2019/ Aug-2018	EXPWOP	22/06/2019	24/06/2019	21/12/2019	22,35,594	2,14,832	123	4,344		
	Sector-20 Kanpur	09AABCP 7389M1 ZL	AA090718077643 M/15.05.2019/ July-2018	EXPWOP	22/06/2019	24/06/2019	21/12/2019	23,36,253	2,14,206	123	4,331		
	Sector-20 Kanpur	09AFTPM 5833K1ZO	AC091218424769K /06.04.2019/ Oct-Dec-2018	EXPWOP	22/06/2019	24/06/2019	19/12/2019	39,53,893	3,61,538	121	7,191		
	Sector-20 Kanpur	09AABCP 7389M1 ZL	AC090918538391L /30.05.2019/ Sep-2018	EXPWOP	22/06/2019	24/06/2019	21/12/2019	29,59,543	2,94,017	123	5,945		
	Sector-20 Kanpur	09AABFP 8582F1ZX	AC090918535891E /24.05.2019/ July-Sep-2018	EXPWOP	22/06/2019	25/06/2019	19/12/2019	35,92,259	3,57,791	121	7,117		
	Sector-20 Kanpur	09AAFFA 025311ZN	AB090518191075U /26.11.2018/ May-2018	EXPWOP	27/11/2018	27/11/2018	09/08/2019	72,55,845	7,21,903	196	23,259		
	Sector-20 Kanpur	09AAFFA 025311ZN	AB091217626907Q /03.09.2018/ Dec-2017	EXPWOP	19/09/2018	20/09/2018	31/12/2018	59,32,130	5,87,078	44	4,246		
	Sector-20 Kanpur	09AAAACH 3613H1ZU	AB0901181573451/ 13.09.2018/ Jan. 2018	EXPWOP	14/02/2019	14/02/2019	05/09/2019	83,25,106	7,18,089	144	16,998		
	Sector-20 Kanpur	09AAFFA 025311ZN	AA090718007011J/ 28.12.2018/ July 2018	EXPWOP	29/12/2018	29/12/2018	09/08/2019	53,64,452	5,36,445	164	14,462		
	Sector-20 Kanpur	09AAFFA 025311ZN	AA090919002890 W/02.09.2019/ June 2019	EXPWOP	27/09/2019	28/09/2019	21/12/2019	19,33,169	1,81,443	26	775		

Sl. No.	Name of the CTOs	GSTIN No	ARN No. & Date	Category	Date of filing refund application in case of manual filing	Date of issue of acknowledgment in For GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed	Refund amount not sanctioned in time	Period of delay in days	Interest due not paid by Deptt. @ 6% per annum	No of observations pre automation	No of observations post automation
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Sector-20 Kanpur	09AAFFA 025311ZN	AA0909190022544/ 02.09.2019/ April 2019	EXPWOP	27/09/2019	28/09/2019	21/12/2019	29,40,167	2,94,016	26	1,257		
13	Sector-20 Kanpur	09AAFFA 025311ZN	AC090918293743A /28.12.2018/ Sep. 2018	EXPWOP	29/12/2018	29/12/2018	09/08/2019	38,64,582	3,86,459	164	10,419		
	Sector-20 Kanpur	09AJDPA 8238Q1ZQ	AB0912176301848/ 12.09.2018/ Dec. 2017	EXPWOP	15/09/2018	15/09/2018	31/12/2018	20,69,062	2,05,874	48	1,624		
	Sector-20 Kanpur	09AAFFA 025311ZN	AB0902181345254/ 22.09.2018/ Feb 2018	EXPWOP	03/10/2018	12/10/2018	31/12/2018	39,23,996	3,90,103	30	1,924		
	Sector-20 Kanpur	09AACFU 1898A1Z4	AC0909182747871/ 19.12.2018/April to Sep 2018	EXPWOP	23/01/2019	23/01/2019	14/05/2019	2,51,94,072	25,19,408	52	21,536		
14	Sector-21 Kanpur	09AABCA 2315E1Z9	AA090719079003Y /25.07.2019/ Jan18-Mar-18	EXPWOP	27/08/2019	08/11/2019	26/11/2019	26,08,729	2,60,872	32	1,372		
	Sector-21 Kanpur	09AAIFK0 330M1ZA	AA090619066971K /25.06.2019/ Jan-Mar-2019	EXPWOP	24/07/2019	02/11/2019	07/12/2019	1,03,34,735	10,31,492	77	13,056		
	Sector-21 Kanpur	09AADFE 0130C1Z8	AA0907190292521/ 10.07.2019/ Feb-Mar-2019	EXPWOP	11/07/2019	19/08/2019	24/10/2019	32,63,505	3,26,349	46	2,468		
	Sector-21 Kanpur	09AAMFS 2765G1ZS	AA0903180168790/ 06.01.2019/ Jan-March-2018	EXPWOP	29/01/2019	14/02/2019	12/07/2019	26,51,611	2,65,160	105	4,577		
	Sector-21 Kanpur	09ACOPF 4176A1ZP	AA090719078388B 25.07.2019/ Dec-2018	EXPWOP	17/08/2019	08/11/2019	26/11/2019	20,67,042	1,84,754	42	1,276		

Sl. No.	Name of the CTOs	GSTIN No	ARN No. & Date	Category	Date of filing refund application in case of manual filing	Date of issue of acknowledgment in For GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed	Refund amount not sanctioned in time	Period of delay in days	Interest due not paid by Deptt. @ 6% per annum	No of observations pre automation	No of observations post automation
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Sector-21 Kanpur	09ACOPF4176A1ZP	AA0907190689948/23.07.2019/Oct.18	EXPWOP	16/08/2019	08/11/2019	26/11/2019	20,19,201	1,74,418	43	1,233		
	Sector-21 Kanpur	09AADFE0130C1Z8	AA0911190438150/13.11.2019/April-May2019	EXPWOP	13/11/2019	21/11/2019	22/01/2020	51,12,637	10,15,970	11	1,837	0	1
	Sector-26 Kanpur	09AKJPK0024H2ZE	AA090318040718Y/23.01.2019/Jan-Mar-2018	INVITC	23/01/2019	13/03/2019	07/09/2019	13,78,113	1,37,811	168	3,806	2	0
15	Sector-26 Kanpur	09ACZFS6900Q1ZX	AC090319068125X/01/05/2019/Mar-19	ANYOTH	04/05/2019	29/06/2019	07/09/2019	16,12,821	1,61,281	67	1,776		
	Sector-28 Kanpur	09ACQPD3380G1ZH	AB091118299108R/05.06.2019/Nov-2018	EXPWOP	17/06/2019	22/06/2019	14/11/2019	60,04,525	5,86,733	91	8,777	4	0
	Sector-28 Kanpur	09ACQPD3380G1ZH	AC090318019003G/04.12.2018/Mar-2018	EXPWOP	03/01/2019	04/01/2019	11/10/2019	42,26,146	4,22,614	222	15,423		
	Sector-28 Kanpur	09ACQPD3380G1ZH	AA090618096361T/21.02.2019/June-2018	EXPWOP	01/03/2019	02/03/2019	17/10/2019	43,34,347	4,33,434	171	12,184		
	Sector-28 Kanpur	09ACQPD3380G1ZH	AA0907180461821/22.02.2019/July-2018	EXPWOP	01/03/2019	02/03/2019	17/10/2019	47,54,457	4,75,446	171	13,365		
	Sector-09 Lucknow	09AAEFM1220G2ZP	AA090719082241Z/26-07-2019/any other	ANYOTH	31/07/2019	02/08/2019	09/01/2020	15,44,000	15,44,000	103	39,213	1	0
17	Sector-01 Moradabad	09AAJFV0634Q2ZI	AC090717762436J/22.10.2018/July-2017	EXPWOP	26/10/2018	01/12/2018	08/12/2019	26,62,053	1,30,795	349	7,504	20	0

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1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Sector-01 Moradabad	09AAJFV 0634Q2ZI	AB090817476325L /30.10.2018/ Aug-2017	EXPWOP	03/12/2018	04/12/2018	08/12/2019	68,61,089	1,97,836	311	10,114		
	Sector-01 Moradabad	09AAJFV 0634Q2ZI	AA090818011213D /31-12-2018/ Aug-2018	EXPWOP	02/01/2019	04/01/2019	01/04/2019	64,57,300	6,45,732	30	3,184		
	Sector-01 Moradabad	09AAJFV 0634Q2ZI	AA0907180058032/ 24-12-2018/ July-2018	EXPWOP	31/12/2018	01/01/2019	03/04/2019	55,99,649	5,59,967	34	3,130		
	Sector-01 Moradabad	09AAJFV 0634Q2ZI	AA090618008808R /23-12-2018/ Jun-2018	EXPWOP	31/12/2018	01/01/2019	01/04/2019	67,33,150	6,73,317	32	3,542		
	Sector-01 Moradabad	09AACFR 5369M1 ZK	AA090919005077X /02-09-2019/ Jun-2019	EXPWOP	04/09/2019	12/09/2019	08/12/2019	56,76,815	5,67,681	36	3,359		
	Sector-01 Moradabad	09AGEPA 3415B1Z6	AA0908190817886/ 26-08-2019/ Apr 18-Mar 19	EXPWOP	26/08/2019	29/08/2019	20/11/2019	27,42,195	2,74,221	27	1,217		
	Sector-01 Moradabad	09AAJFV 0634Q2ZI	AB090418427256X /27-11-2018/ Apr-2018	EXPWOP	05/12/2018	05/12/2018	03/04/2019	76,52,281	7,65,227	60	7,547		
	Sector-01 Moradabad	09AAJFV 0634Q2ZI	AA090518000202P /14-12-2018/ May-2018		17/12/2018	18/12/2018	03/04/2019	82,32,078	8,23,209	48	6,495		
	Sector-01 Moradabad	09AAAFZ 0390A1ZG	AB0907182040829/ 06-12-2018/ Jul 2018	EXPWOP	27/12/2018	06/01/2019	12/06/2019	32,95,831	3,29,584	108	5,851		
	Sector-01 Moradabad	09AAAFZ 0390A1ZG	AC0909182908647/ 26-12-2018/ Sep-2018	EXPWOP	27/12/2018	06/01/2019	12/06/2019	39,33,095	3,93,311	108	6,983		

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1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Sector-01 Moradabad	09ACGFS 1577E1ZY	AA090618059316T /27-01-2019/ Apr-Jun 18	EXPWOP	27/01/2019	02/02/2019	30/04/2019	23,06,721	2,30,673	34	1,289		
	Sector-01 Moradabad	09AAEFR 2511F1ZJ	AA090718076098K /04-05-2019/Jul-18	EXPWOP	09/05/2019	13/05/2019	13/09/2019	26,45,349	2,64,535	68	2,957		
	Sector-01 Moradabad	09AAEFR 2511F1ZJ	AA090418048799E /10-04-2019/Apr-18	EXPWOP	30/04/2019	07/05/2019	13/09/2019	36,03,545	3,60,355	77	4,561		
	Sector-01 Moradabad	09AAAFE 3932D1ZT	AB0910182318419/ 30-01-2019/Oct-18	EXPWOP	05/02/2019	11/02/2019	15/06/2019	29,49,858	3,07,069	71	3,584		
	Sector-01 Moradabad	09AAAFE 3932D1ZT	AA090619044237 W/18-06-2019/ Jan-19	EXPWOP	20/06/2019	28/06/2019	15/10/2019	30,75,158	3,07,515	58	2,932		
	Sector-01 Moradabad	09AABFK 4410H1ZN	AB090818216569H /29-11-2018/ Aug-18	EXPWOP	01/12/2018	17/12/2018	07/02/2019	37,15,338	3,71,535	9	550		
	Sector-01 Moradabad	09AAQFA 7387N1ZF	AC090918300138X /02-01-2019/ Sep-2018	EXPWOP	09/01/2019	15/01/2019	13/03/2019	40,28,496	4,02,850	4	265		
	Sector-01 Moradabad	09AACFF 3729K1Z8	AC0903193550053/ 09-06-2019/Apr 2018-Mar 2019	EXPWOP	10/06/2019	23/12/2019	23/12/2019	60,81,190	6,08,120	137	13,695		
	Sector-01 Moradabad	09AAASFR 2926A1Z4	AB091118217142H /09-02-2019/ Nov-2018	EXPWOP	29/05/2019	01/06/2019	08/12/2019	21,68,833	1,90,600	134	4,198		
	Sector-01 Moradabad	09BNWP M2708R1 ZX	AA091219035667T /11-12-19/ Apr-Sep19	EXPWOP	11/12/2019	24/12/2019	20/02/2020	31,95,746	3,19,575	12	630	0	1
19	Sector-05 Moradabad	09AADFP 8382M1ZI	AB090618973250U /06-11-18/ Jun-2018	EXPWOP	13/11/2018	19/11/2018	16/01/2019	61,40,899	6,14,090	5	505	6	0
	Sector-05	09AALFM	AA090919056844F	EXPWOP	04/10/2019	09/10/2019	04/12/2019	52,73,308	5,27,331	2	173		

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1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Moradabad	7707P1ZG	/16-09-2019/ July-2019										
	Sector-05 Moradabad	09AAAAFE 8217D2ZO	AB090118176964 M/04-12-2018/ Jan-2018	EXPWOP	18/01/2019	28/01/2019	28/03/2019	21,85,893	2,18,590	10	359		
	Sector-05 Moradabad	09AADFP 8382M1ZI	AC0909182510290 /07-12-2018/ Sep-2018	EXPWOP	12/12/2018	15/12/2018	12/02/2019	71,47,404	7,14,740	3	352		
	Sector-05 Moradabad	09AADFP 8382M1ZI	AB090518180765K /01-11-2018/ May-2018	EXPWOP	13/11/2018	19/11/2018	16/01/2019	66,72,762	6,67,276	5	548		
	Sector-05 Moradabad	09AALFM 7707P1ZG	AB090718200942Z /30-11-2018/ July-2018	EXPWOP	06/12/2018	10/12/2018	07/02/2019	25,34,966	2,53,497	4	167		
20	Sector-06 Moradabad	09AAMF D0301P1 ZC	AB090917942519D /30-11-2018/ Sep-2017	EXPWOP	03/01/2019	15/01/2019	26/07/2019	20,89,556	94,111	145	2,243	2	0
	Sector-06 Moradabad	09AAMF D0301P1 ZC	AC091218430589O /10-04-2019/ Dec-2018	EXPWOP	26/04/2019	09/05/2019	13/12/2019	24,63,280	2,46,328	172	6,965		
	Sector-06 Moradabad	09AAMF D0301P1 ZC	AA091219045988H /14-12-2019/Jun-19	EXPWOP	14/12/2019	20/12/2019	18/06/2020	18,76,130	1,87,613	128	3,948	0	1
21	Sector-07 Moradabad	09AACFB 5825G1ZK	AB090817472421V /27-09-2018/ Aug-2017	EXPWOP	05/10/2018	09/10/2018	19/02/2019	27,22,063	1,07,701	78	1,381	2	0
	Sector-07 Moradabad	09AACFB 5825G1ZK	AB090917920633R /29-09-2018/ Sep-2017	EXPWOP	05/10/2018	09/10/2018	19/02/2019	33,32,227	1,36,879	78	1,755		

Sl. No.	Name of the CTOs	GSTIN No	ARN No. & Date	Category	Date of filing refund application in case of manual filing	Date of issue of acknowledgment in For GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed	Refund amount not sanctioned in time	Period of delay in days	Interest due not paid by Deptt. @ 6% per annum	No of observations pre automation	No of observations post automation
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Sector-07 Moradabad	09AAEFS 7106HIZ5	AA0912190088531/03-12-2019/ May-2018	EXPWOP	03/12/2019	19/12/2019	27/02/2020	18,58,011	1,85,801	27	825	0	2
	Sector-07 Moradabad	09ABOFA 4157BIZI	AA091119089868B /24-11-2019/ Jun-July 2019	EXPWOP	24/11/2019	11/12/2019	29/01/2020	33,97,805	6,79,561	7	782		
22	Sector-09 Moradabad	09ACXFS 5839CIZG	AB091018231225F/30-01-2019/ Oct-2018	EXPWOP	25/02/2019	25/02/2019	28/05/2019	44,87,952	8,12,343	33	4,407	8	0
	Sector-09 Moradabad	09AAAGCA 0012RIZN	AB091217648596L /23-10-2018/ Dec-2017	EXPWOP	26/10/2018	26/10/2018	25/07/2019	25,27,925	1,32,085	213	4,625		
	Sector-09 Moradabad	09ACXFS 5839CIZG	AA090718012530C /04-01-2019/ July-2018	EXPWOP	21/01/2019	21/01/2019	28/05/2019	22,70,683	4,29,995	68	4,807		
	Sector-09 Moradabad	09ACXFS 5839CIZG	AA0908191004650/31-08-2019/ Mar-2019	EXPWOP	26/09/2019	26/09/2019	18/12/2019	24,77,635	2,47,763	24	977		
	Sector-09 Moradabad	09AAABCP 4126CIZT	AB090118177489J/08-12-2018/Jan-18	INVITC	15/12/2018	15/12/2018	14/05/2019	46,65,341	4,66,534	91	6,979		
	Sector-09 Moradabad	09AAMFS 3428EIZ2	AB090718202786P/04-12-2018/ July-2018	EXPWOP	02/01/2019	02/01/2019	07/05/2019	20,73,049	2,24,066	66	2,431		
	Sector-09 Moradabad	09AAAGCA 0012RIZN	AB0902181514726/04-12-2018/ Feb-2018	EXPWOP	04/12/2018	04/12/2018	25/07/2019	20,43,606	1,43,028	174	4,091		
	Sector-09 Moradabad	09ACXFS 5839CIZG	AB090518184846E /11-11-2018/ May-2018	EXPWOP	13/12/2018	13/12/2018	28/05/2019	42,21,156	4,22,116	107	7,425		

Sl. No.	Name of the CTOs	GSTIN No	ARN No. & Date	Category	Date of filing refund application in case of manual filing	Date of issue of acknowledgment in For GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed	Refund amount not sanctioned in time	Period of delay in days	Interest due not paid by Deptt. @ 6% per annum	No of observations pre automation	No of observations post automation
1	2	3	4	5	6	7	8	9	10	11	12	13	14
23	Sector-10 Moradabad	09AFHPB 7862HIZ9	AA090819051817J/ 17-08-2019/Apr-19	EXPWOP	17/08/2019	26/08/2019	07/12/2019	20,62,202	2,06,221	53	1,797	1	0
	Sector-10 Moradabad	09AAGFF 0820M1 ZE	AA091219058448Q /18-12-2019/ Jul-Sep-19	EXPWOP	18/12/2019	31/12/2019	22/06/2020	21,58,852	5,12,689	128	10,788	0	1
24	Sector-03 Noida	09AAAFT 2687GIZY	AA09071805577J/ 19.03.2019/ July-2018	EXBCL	25/03/2019	25/03/2019	04/01/2020	66,14,335	6,61,434	226	24,573	2	0
	Sector-03 Noida	09AAAFX 175IHIZ5	AB091218697580N /21.01.2019/ Dec-2018	EXBCL	22/02/2019	22/02/2019	25/02/2020	4,60,000	46,000	309	2,337		
25	Sector-04 Noida	09AAAAPS 5873P1ZT	AC0909183987830/ 30.01.2019/ Jul-Sep-2018	EXPWOP	15/02/2019	15/02/2019	29/05/2020	27,58,570	2,75,858	410	18,592	1	0
26	Sector-1 Prayagraj	09AAGCB 9962P1ZP	AA0911191016294/ Apr18-Mar 2019/27.11.2019	INVITC	27/11/2019	07/01/2020	02/03/2020	2,36,90,054	2,36,90,054	37	1,44,087	0	1
Total								80,08,10,665	8,77,25,671	2 to 507 days	13,99,439	110	12

APPENDIX-XIV
Provisional refund not sanctioned within time
(Reference Para No. 2.2.9)

Sl. No.	Name of the CTOs	GSTIN No	ARN No. & Date	Category	Date of filing Refund Application in case of manual filing	Date of issue of acknowledgment For GST RFD-02	Date of provisional refund order in Form GST RFD-04	Refund amount claimed	Provisional Refund amount not sanctioned within time	Period of delay (8-7)-7 days+1	No. of objections pre automation	No. of objections post automation
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Sector-01 Agra	09AABFK0897L1ZV	AA090619073233Z/ 27.06.2019 (Feb-2019)	EXPWOP	01-07-2019	01-07-2019	13-08-2019	55,97,364	50,08,486	37	1	0
2	Sector-09 Agra	09AAA AFK8720B2ZM	AA0908190510814/ 17-08-2019 (May- 2019)	EXPWOP	17-08-2019	22-08-2019	12-09-2019	20,02,074	18,01,866	15	1	0
3	Sector-12 Agra	09AABCH3397P1ZT	AB0911182088226/0 2.02.2019 (April-18 -Nov-18)	EXPWOP	02-02-2019	20-02-2019	11-03-2019	59,65,652	50,49,851	13	1	0
4	Sector-15 Agra	09AACCHI283P1Z5	AC0903180069215/1 3.11.2018 (Jul-17- Mar 18)	EXPWOP	15-11-2018	15-11-2018	23-11-2018	37,09,794	33,38,814	2	1	0
	Sector-15 Agra	09AABCJ7677A1ZH	AA090719015130F/ 05.07.2019 (Apr-18 to Jan-19)	EXPWOP	05-07-2019	08-07-2019	25-07-2019	29,60,928	26,64,836	11	1	0
5	Joint Commissioner, Corporate Circle-II Kanpur	09AAA AFN6778L1ZL	AB090218175375U/ 21.02.2019 (Feb 2018)	EXPWOP	21-02-2019	15-06-2019	05-07-2019	71,07,720	49,91,045	14	1	0
	Joint Commissioner, Corporate Circle-II Kanpur	09AAA OFS0173Q1ZF	AA090919011538R/ 04.09.2019 (June 2019)	EXPWOP	04-09-2019	12-09-2019	22-10-2019	47,67,062	41,82,460	34	1	0

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Sl. No.	Name of the CTOs	GSTIN No	ARN No. & Date	Category	Date of filing Refund Application in case of manual filing	Date of issue of acknowledgment For GST RFD-02	Date of provisional refund order in Form GST RFD-04	Refund amount claimed	Provisional Refund amount not sanctioned within time	Period of delay (8-7)-7 days+1	No. of objections pre automation	No. of objections post automation
1	2	3	4	5	6	7	8	9	10	11	12	13
	Joint Commissioner, Corporate Circle-II Kanpur	09AAOFS0173Q1ZF	AC090319296871G/ 25.05.2019 (Mar 2019)	EXPWOP	25-05-2019	11-06-2019	05-07-2019	52,77,673	45,82,184	18	1	0
6	Sector-06 Moradabad	09AAMFD0301P1ZC	AA091219047087Z/ 14-12-2019 (Sep-2019)	EXPWOP	not applicable	17-12-2019	27-12-2019	18,64,661	16,78,195	4	0	1
7	Sector 12 Noida	09AAAACG036IKIZP	AB091018251282B/ 19.02.2019 (Oct-2018)	EXPWOP	19-02-2019	19-02-2019	18-04-2019	56,56,257	50,90,631	52	1	0
	Sector 12 Noida	09AAAACG036IKIZP	AA091217017322J/ 14-01-2019 (Oct-Dec 2017)	EXPWOP	14-01-2019	18-02-2019	02-03-2019	1,69,08,019	1,52,17,217	6	1	0
Total										2 to 52	10	1

APPENDIX-XV
Irregular grant of provisional refund
(Reference Para No. 2.2.10)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Refund category	Date of provisional refund order in Form GST RFD-04	Refund amount claimed	Provisional refund amount sanctioned by tax authority			Irregular sanction of provisional refund (9+10+11)
							IGST	CGST	SGST	
1	2	3	4	5	6	7	8	9	10	11
1	Sector-03 Noida	09AAAF2687G1ZY	AA090718055577J/1 9.03.2019 (July-2018)	Excess payment of tax	16.04.2019	66,14,335	59,52,901	0	0	59,52,901
		09AAAFX1751H1Z5	AB091218697580N/ 21.01.2019/ Dec-2018	Any other	15.05.2019	4,60,000	90,000	1,62,000	1,62,000	4,14,000
2	Sector-05 Kanpur	09AAACU0217G1ZP	AA0903180622752/0 1.03.2019 (Jan-Mar-2018)	Inverted rated supply of goods and services	06.05.2019	34,35,540	0	15,45,993	15,45,993	30,91,986
Total						1,05,09,875				94,58,887

APPENDIX-XVI
Refund amount included ITC availed on services and capital goods
(Reference Para No. 2.2.11)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Refund category	Date of ARN filing	Details as per statement in RFD-01	Provisional refund amount sanctioned in RFD-04	Refund amount sanctioned in RFD-06	Total refund sanctioned by the department (12+13+14+15+16+17)	Amount included ITC availed on capital goods or services	Net ITC allowable for refund calculated in audit (10-19)	Refund amount calculated in audit (8*20/9)	Excess refund amount calculated in audit (18-21)	Date of sanction of refund in RFD-06	Date of audit	No. of days (24-23)	Amount of interest @ 18% p.a. (22*0.18*25/365)								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
1	Sector-06 Ghazia bad	09AAEPR4168E1ZJ	AA09032005587 1C/19.03.2020/A pr-Jun-2019	INVITC	19.03.2020	Turnover of zero rated supply of goods and services	Adjusted total turnover	Tax payable on such inverted supply of goods and services	Net ITC claimed for Refund	Refund amount claimed by registered person	IGST	CGST	SGST	IGST	CGST	SGST	20,26,585	3,23,499	46,89,703	17,53,269	2,73,316	08.07.2020	24.07.2021	381	51,353
	Sector-06 Ghazia bad	09AAEPR4168E1ZJ	AA09111903251 75/09.11.2019/Ju ly-Sep-2018	INVITC	09.11.2019	Turnover of zero rated supply of goods and services	Adjusted total turnover	Tax payable on such inverted supply of goods and services	Net ITC claimed for Refund	Refund amount claimed by registered person	IGST	CGST	SGST	IGST	CGST	SGST	17,77,107	93,578	57,10,551	16,89,204	87,903	03.02.2020	17.07.2021	530	22,975

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Refund category	Date of ARN filing	Details as per statement in RFD-01								Refund amount sanctioned in RFD-06	Provisional refund amount sanctioned in RFD-04	Refund amount sanctioned in RFD-06	Total refund sanctioned by the department (12+13+14+15+16+17)	Amount included ITC availed on capital goods or services (10-19)	Net ITC allowable for refund calculated in audit (10-19)	Refund amount calculated in audit (8*20/9)	Excess refund amount calculated in audit (18-21)	Date of sanction of refund in RFD-06	Date of audit	No. of days (24-23)	Amount of interest @ 18% p.a. (22*0.18*25/365)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
2	Sector-08 Ghazia bad	09AAABCD5880F1ZK	AA09121905398 6L/Aug-2019 to October-2019	INVITC	17.12.2019	2,28,68,247	2,28,68,247	11,43,412	23,68,755	12,25,342	0	0	0	8,95,015	2,62,353	67,974	12,25,342	14,325	23,54,430	12,11,018	14,324	20.12.2019	12.08.2021	601	4,246
3	Sector-03 G.B. Nagar	09AAAFCD8675A1ZJ	AC09091852625 5N /04-05-2019/Jul- Sep-2018	EXPWOP	04.05.2019	11,85,36,661	28,69,92,617	0	98,77,624	40,79,758	0	15,16,892	21,54,889	0	1,68,543	2,39,432	40,79,756	59,721	98,17,903	40,55,092	24,664	23.12.2019	05.07.2021	560	6,811

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Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Refund category	Date of ARN filing	Details as per statement in RFD-01					Provisional refund amount sanctioned in RFD-04			Refund amount sanctioned in RFD-06			Total refund sanctioned by the department (12+13+14+15+16+17)	Amount included ITC availed on capital goods or services	Net ITC allowable for refund calculated in audit (10-19)	Refund amount calculated in audit (8*20/9)	Excess refund amount calculated in audit (18-21)	Date of sanction of refund in RFD-06	Date of audit	No. of days (24-23)	Amount of interest @ 18% p.a. (22*0.18*25/365)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
4	JC Corporate Circle- B G.B. Nagar Noida	09AAACCR0787L1ZW	AA0901906584 6A/18.09.2018/Oct-Dec-17	EXPWOP	18.09.2019	125,96,58,420	126,27,78,511	0	1,41,85,102	1,41,50,053	91,52,972	17,91,038	17,91,038	10,16,997	1,99,004	1,99,004	1,41,50,053	1,15,500	1,40,69,602	1,40,34,839	1,15,214	07.12.2019	28.07.2021	599	34,034
5	Sector-09 Noida	09AADCP8581H1ZY	AA09031812381 0C/29.04.2019/Jul-Mar 2018	EXPWOP	29.04.2019	23,91,41,924	23,93,35,298	0	1,20,61,659	1,20,51,914	0	0	0	42,75,565	38,88,175	38,88,175	1,20,51,915	6,72,840	1,13,88,819	6,72,298	09.06.2020	13.10.2021	491	1,62,788	

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Refund category	Date of ARN filing	Details as per statement in RFD-01								Refund amount sanctioned in RFD-06	Provisional refund amount sanctioned in RFD-04	Refund amount sanctioned in RFD-06	Total refund sanctioned by the department (12+13+14+15+16+17)	Amount included ITC availed on capital goods or services (10-19)	Net ITC allowable for refund calculated in audit (10-19)	Refund amount calculated in audit (8*20/9)	Excess refund amount calculated in audit (18-21)	Date of sanction of refund in RFD-06	Date of audit	No. of days (24-23)	Amount of interest @ 18% p.a. (22*0.18*25/365)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
6	Sector-10 Noida	09AABCI1947G1ZL	AA09062007655 51/Aug-2019	INVITC	20.06.2020	1,74,26,394	1,74,26,394	9,03,780	19,86,150	10,82,370	0	0	0	0	2,90,656	7,63,910	10,54,566	1,49,753	18,36,397	9,32,617	1,21,949	04.07.2020	13.10.2021	466	28,025
7	Sector-14 Noida	09AAHCR1874R1ZH	AA0902200423 951/July 2018- December 2018	EXPWOP	13.02.2020	10,13,82,260	10,13,82,260	0	24,39,630	24,39,630	0	0	0	6,50,166	8,94,732	24,39,630	1,05,992	23,33,638	23,33,638	1,05,992	06.03.2020	08.09.2021	551	28,801	

APPENDIX-XVII
Excess allowance of refund on inverted tax structure
(Reference Para No. 2.2.12)

Sl. No.	Name of the CTO	GSTIN No.	ARN No. & Date	Refund category	Refund amount claimed by registered person	Date of refund amount sanctioned in RFD-06	Refund amount sanctioned in RFD-06	Turnover of inverted supply of goods and services as per RFD-01A	Tax payable on such supply as per RFD-01A	Adjusted total turnover as per RFD-01A	ITC earned by the registered person	ITC on services deducted by the registered person	Net ITC claimed by the registered person (13-14)	Total ITC on services calculated in audit	Differential ITC related to services calculated in audit (16-14)	Net ITC calculated in audit (15-17)	Refund amount calculated in audit (10*18/12-11)	Excess refund (9-19)	interest @ 18% p.a. from the date of RFD-06 to date of audit (07.06.2021 to 22.06.2021) 416 days
1	JC Corporate Circle-B Noida	09AAACJ1625K1ZL	AB0904184184910/01.11.2018 (April-2019)	INVITC	1,22,58,351	07.06.2019	1,22,58,351	7,40,81,522	37,04,076	8,16,42,576	1,88,07,842	12,16,225	1,75,91,617	17,96,238	5,80,013	1,70,11,604	1,17,32,055	5,26,296	1,07,970
					1,22,58,351						1,88,07,842	12,16,225	1,75,91,617	17,96,238	5,80,013	1,70,11,604	1,17,32,055	5,26,296	1,07,970
				Total															

APPENDIX-XVIII
Refund sanctioned by tax authority after relevant period of two years
(Reference Para No. 2.2.13)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Refund category	Refund amount claimed	Refund amount sanctioned in GST RFD-06 dated 15.06.2020	amount in RFD-05 Payment Advice dated 15.06.2020	Turnover of inverted rated supply of goods and services	Tax payable on such inverted supply of goods and services	Adjusted total turnover	Net ITC claimed in statement-1 by the registered person	Irregular allowance of Refund after relevant period of 2 years.
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Sector-04 Agra	09AAHCP8395 H1ZQ	AA090220081281N/ 22.02.2020 (July-Sep-2017)	INVITC	11,11,207	11,11,207	11,11,207	1,15,19,908	13,82,396	1,44,15,522	31,20,388	11,11,207
Total												11,11,207

APPENDIX-XIX
Excess/Irregular allowance of refund due to non-consideration of documentary evidences
(Reference Para No. 2.2.14)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Refund category	Refund amount claimed by the registered person	Refund amount sanctioned in RFD-06	Turnover of inverted rated supply as per RFD-01	Tax payable shown in RFD-01	Adjusted Total turnover as per RFD-01	Net ITC claimed as per RFD-01	Net ITC shown by the registered person in the Statements	Maximum refund calculated in audit (Turnover of inverted rated supply*Net ITC/Adjusted total turnover-Tax payable)	Excess/Irregular amount of refund
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Sector-05 Agra	09AKYPG5996 M1ZU	AA090520038698X/27 .05.2020 Oct-Dec-2019	INVITC	11,76,852	11,76,852	77,02,045	7,701	77,02,045	11,84,553	11,10,991	11,03,290	73,562
2	JC-Corporate Circle-I Ghaziabad	09AAECP6092J1 ZY	AA0909190906885/24. 09.2019 (June-2019)	INVITC	35,67,820	35,67,820	8,56,00,858	1,54,08,028	8,58,70,858	1,90,35,701	1,24,11,631	-3,035,422	35,67,820
3	Sector-06 Ghaziabad	09AAECP6092J1 ZY	AA0906181537550/16. 04.2019 (June-2018)	INVITC	36,37,710	36,37,710	8,42,34,191	1,51,62,039	8,47,16,427	1,89,07,377	1,24,92,496	-2,740,655	36,37,710
Total					83,82,382	83,82,382	17,75,37,094	3,05,77,768	17,82,89,330	3,91,27,631	2,60,15,118		72,79,092

APPENDIX-XX
Excess allowance of refund of IGST payment
(Reference Para No. 2.2.15)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Refund category	Refund amount claimed	Refund amount sanctioned by tax authority	Turnover of zero rated supply of goods with payment of IGST in September 2018	IGST paid during the month September-2018 as per GSTR-3B	Maximum amount of refund admissible to registered person	Excess refund amount allowed by tax authority	Interest @ 18% p.a. from the date of payment 27.12.2018 to date of audit dated 26.11.2021= 1068 days
1	2	3	4	5	6	7	8	9	10	11	12
1	JC Corporate Circle-I Lucknow	09AABCP5806 HIZE	AC0909181565977/ 17.11.2018 (September-2018)	ANYOTH	1,34,54,880	1,34,54,880	1,62,33,014	67,33,126	67,33,126	67,21,754	35,40,247
Total											35,40,247

APPENDIX-XXI
Excess allowance of refund due to non-consideration of Net ITC
(Reference Para No. 2.2.16)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	5	6	7	8	9	10	11	12	13	14	15	16	17	18
					Refund amount claimed	Provisional refund amount sanctioned in GST RFD-04	Refund amount sanctioned in GST RFD-06	Refund amount allowed by tax authority	Claimed turnover of zero rate supply of goods and services as per statement-3	Adjusted total turnover as per statement-3	Net ITC as per statement-3	Actual Net ITC allowable for refund calculation	refund amount calculated in audit	Excess refund amount allowed to registered persons (9-14)	Excess refund amount 90% GST RFD-04 dated 30.04.2019 (90% of 15)	Excess refund amount 10% in GST RFD-06 (10% of 15)	interest @ 18% (i) dated 30.04.2019 to 16.09.2021=867 days (ii) 13.08.2019 to 27.10.2021=78 5 days
1	Sector-14 Noida	09AAHFC2 798Q1ZJ	AB0902192 462352/30. 04.2019 (Feb-2019)	EXPWOP	51,50,656	46,35,590	5,15,066	51,50,656	4,13,05,953	4,13,05,953	51,50,656	36,21,463	36,21,463	15,29,193	13,76,274	1,52,919	6,53,824
Total					51,50,656			51,50,656			51,50,656	36,21,463	36,21,463	15,29,193			6,53,824

APPENDIX-XXII
Excess allowance of refund due to non-consideration of export value of shipping bill
(Reference Para No. 2.2.17)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Refund category	Refund amount claimed by registered person	Provisional refund amount sanctioned in RFD-04	Refund amount sanctioned in GST RFD-06	Claimed turnover of zero rate supply of goods and services as per RFD-01	Adjusted total turnover as per RFD-01	Total Turnover of supply of goods calculated in audit	Adjusted Total Turnover calculated in audit	Net ITC as per RFD-01	Refund amount calculated in audit (12x14/13)	Excess Refund (9-15)	Date of refund sanctioned in RFD-06	date of audit	No. of days (18-17)	Interest @ 18% p.a. (16*0.18 *19/365)									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19									
1	Sector-14 Noida	09AAFCP7 225G1ZB	AA09121908 2188S/24.12.2019 (Oct-March-2019)	EXPWOP	45,88,419	0	45,59,828	7,22,05,059	10,47,49,141	6,10,48,716	9,35,92,798	66,56,499	43,41,902	2,17,926	4.01.2020	08.09.2021	613	65,879									
Total														45,88,419	0	45,59,828	7,22,05,059	10,47,49,141	6,10,48,716	9,35,92,798	66,56,499	43,41,902	2,17,926	4.01.2020	08.09.2021	613	65,879

APPENDIX-XXIII
Excess allowance of refund on incorrect adjusted total turnover
(Reference Para No. 2.2.18)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Category	Turnover of zero rated supply of goods and services	Adjusted total turnover claimed by registered person	Taxable amount which was not included for calculation of Adjusted total turnover (As per GSTR-3B)	Net ITC	Refund amount claimed	Refund amount sanctioned GST - RFD-06/08.03.2018	Refund amount sanctioned GST - RFD-06/05.12.2018	Refund amount claimed	Excess refund amount allowed in GST RFD-04 (90% of 14)	Refund amount allowed in GST RFD-06 (10% of 14)	Excess refund amount in RFD-04 (11-17)	Excess refund amount in RFD-06 (12-18)	Interest on provisional refund amount	Interest on final refund amount	Total interest amount
1	Sector -13 Noida	09AAACCA7070R1Z3	AB09091794263IP/01.12.2018 (Aug-Sept-2017)	EXPWOP	2,48,71,965	2,48,71,965	30,83,928	25,30,786	22,77,708	2,53,078	25,30,786	25,30,786	20,26,445	2,25,160	2,51,263	27,918	1,25,893	12,708	1,38,601
Total					2,48,71,965	2,48,71,965	30,83,928	25,30,786	22,77,708	2,53,078	25,30,786	25,30,786	20,26,445	2,25,160	2,51,263	27,918	1,25,893	12,708	1,38,601

APPENDIX-XXIV
Excess allowance of refund including irrelevant period of shipping bills
(Reference Para No. 2.2.19)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Category	Refund amount claimed	Refund amount sanctioned in GST RFD-04	Refund amount sanctioned in GST RFD-06	Refund amount allowed by tax authority (7+8)	Claimed turnover of zero rate supply of goods and services as per statement-3	Adjusted total turnover as per statement-3	Amount involved in Non-relevant period Turnover of goods	Acceptable total Turnover of supply of goods (10-12)	Acceptable Adjusted total turnover (11-12)	Net ITC	Refund amount calculated in audit	Excess Refund allowed to registered persons (9-16)	Refund allowable in GST RFD-04 (90% of 16)	Refund allowable in GST RFD-06 (10% of 16)	Excess refund in RFD-04 (7-18)	Excess refund in RFD-06 (8-19)	Interest on excess refund of RFD-04	Interest on excess refund of RFD-06	Total excess amount of refund with interest (17+24)	
1	JC- Corporate Circle Range-A Noida	09AAJCS1175 L1ZW	AA090120 036772J/10 .01.2020 (Nov-2019)	5	1,53,18,916	1,37,87,024	15,31,892	1,53,18,916	17,95,27,267	37,69,66,761	6,42,06,252	11,53,21,015	31,27,60,509	3,21,66,268	1,18,60,342	34,58,574	1,06,74,308	11,86,034	31,12,716	3,45,858	9,44,048	1,03,018	10,47,066	45,05,640
2	Sector-01 Noida	09ABXPL4118 Q1ZP	AA090320 020676H/2 6.11.2019 (April-March-2018-19)	5	1,27,04,159	0	1,27,04,159	1,27,04,159	33,74,40,436	34,65,02,300	1,20,13,286	32,54,27,150	33,44,89,014	1,30,45,325	1,26,91,905	12,254	0	0	0	12,254	0	3,384	3,384	15,638

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Category	Re-fund amount claimed	Refund amount sanctioned in GST RFD-04	Re-fund amount sanctioned in GST RFD-06	Re-fund amount allowed by tax authority (7+8)	Claimed turnover of zero rate supply of goods and services as per statement-3	Adjusted total turnover as per statement-3	Amount involved in Non-relevant period Turnover of supply of goods	Acceptable total Turnover of supply of goods (10-12)	Acceptable Adjusted total turnover (11-12)	Net ITC	Re-fund amount calculated in audit	Excess Re-fund allowed to registered persons (9-16)	Re-fund allowed in GST RFD-04 (90% of 16)	Re-fund allowable in GST RFD-06 (10% of 16)	Excess re-fund in RFD-04 (7-18)	Excess re-fund in RFD-06 (8-19)	Inter-est on excess re-fund of RFD-04	Inter-est on excess re-fund of RFD-06	total amount of interest	Total excess amount of re-fund with interest (17+24)
1			4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
3	Sector-08 Noida	09AAJCS1175 LIZW	AC0909182 421213/ 04.12.2018 (September -2018)	EXPWOP	1,24,17,383	1,11,75,645	12,19,264	1,23,94,909	24,66,31,098	50,04,77,616	10,37,72,689	14,28,58,409	39,67,04,927	2,47,41,990	89,09,900	34,85,009	80,18,910	8,90,990	31,56,735	3,28,274	16,08,119	1,56,384	17,64,503	52,49,512
4	Sector-09 Noida	09AANFS4306 CIZA	AB0901192 095642/ 16.03.2019 (January- 2019)	EXPWOP	40,01,165	36,01,050	4,00,115	40,01,165	7,67,76,036	8,13,15,030	2,56,33,207	5,11,42,829	5,56,81,823	42,37,714	38,92,270	1,08,895	35,03,043	3,89,227	98,007	10,888	35,621	3,861	39,481	1,48,377
		09AANFS4306 CIZA	AA090919 032808J/ 09.09.2019 (June-2019)	EXPWOP	37,42,059	33,67,854	3,74,205	37,42,059	3,03,10,689	3,25,11,811	1,14,36,713	1,88,73,976	2,10,75,098	40,13,802	35,94,593	1,47,466	32,35,134	3,59,459	1,32,720	14,746	48,303	5,229	53,531	2,00,997

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Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Category	Re-fund amount claimed	Refund amount sanctioned in GST RFD-04	Re-fund amount sanctioned in GST RFD-06	Re-fund amount allowed by tax authority (7+8)	Claimed turnover of zero rate supply of goods and services as per statement-3	Adjusted total turnover as per statement-3	Amount involved in Non-relevant period Turnover of supply of goods	Acceptable turnover of supply of goods (10-12)	Acceptable Adjusted turnover (11-12)	Net ITC	Re-fund amount calculated in audit	Excess Re-fund allowed to registered persons (9-16)	Re-fund allowed in GST RFD-04 (90% of 16)	Re-fund allowable in GST RFD-06 (10% of 16)	Excess re-fund in RFD-04 (7-18)	Excess refund in RFD-06 (8-19)	Inter-est on excess re-fund of RFD-04	Inter-est on excess re-fund of RFD-06	total amount of interest	Total excess amount of re-fund with interest (17+24)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
		Total			4,81,83,682		4,81,61,208	87,06,85,526	133,77,73,518	21,70,62,147	65,36,23,379			4,09,49,011	72,12,197						26,36,090	2,71,876	29,07,966	1,01,20,163	

APPENDIX-XXV
Excess allowance of refund of blocked credits
(Reference Para No. 2.2.20)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Category	Refund amount claimed	Refund amount sanctioned by tax authority	turnover of inverted supply of goods and services or Exported goods and services	tax payable on such inverted supply of goods and services	Adjusted total turnover	Net ITC	blocked credit claimed in Net ITC	Net ITC calculated in audit (11-12)	refund amount calculated in audit	Excess refund sanctioned by tax authority (7-14)	Interest due
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Sector-02 Noida	09AAAAFE 1088J1ZD	AA0912190106 739/04.12.2019 Oct 2017 to March 2018	EXPWOP	33,94,350	33,94,350	18,70,18,756	0	23,49,95,450	42,65,116	68,131	41,96,985	33,40,128	54,222	16,899
2	Sector-13 Noida	09AAICP8 381N1ZI	AA0907170138 18T/23.04.2019 (July-2017)	INVITC	13,83,166	13,55,061	30,40,600	3,64,872	30,40,600	17,48,038	1,55,686	15,92,352	12,27,480	1,27,581	51,422
Total					47,77,516	47,49,411				60,13,154	2,23,817	57,89,337	45,67,608	1,81,803	68,321

APPENDIX-XXVI
Excess allowance of refund due to wrong claimed amount of services
(Reference Para No. 2.2.21)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Category	Refund claimed	Turnover of zero supply of goods and services as per RFD-01	Adjusted total turnover as per RFD-01	Refund sanctioned in GST RFD-04	Refund sanctioned in GST RFD-06	Net ITC	Refund allowed by tax authority	Payment received during the relevant period for supply of services claimed by registered person	Payment received during the relevant period for supply of services as per records by registered person	Amount of invoices raised during the relevant period for earlier advances claimed by registered person	Amount of invoices raised during the relevant period for earlier advances as per records	Turnover of zero-rated supply of services calculated in audit	Adjusted total turnover of services calculated in audit	Refund amount calculated in audit	Excess refund allowed by tax authority (12-19)	Excess refund allowed by tax authority in RFD-04 (90% of excess refund)	Excess refund by the department in GST RFD-06 (10% of excess refund)	Interest on provisional refund for days (from date of RFD-04 to date of audit) @ of 18% p.a.	Interest on excess final refund for days (from date of RFD-06 to date of audit) @ of 18% p.a.	Total interest on excess refund
1	1	09AAHCS15561K1ZZ	AB0907181085610/17.09.2018 (July-2018)	SEZWOP	2,06,10,338	12,38,07,744	13,36,04,087	1,85,49,304	20,61,034	2,25,94,761	2,06,10,338	10,58,97,602	10,43,02,084	1,79,10,142	36,56,055	10,79,58,139	13,36,04,087	1,82,57,588	23,52,750	21,17,475	2,35,275	10,60,942	78,086	11,39,028
2	2	09AACCM3199B1Z1	AA090917017989A/12.02.2019/September-2017	EXPWOP	86,44,447	9,41,09,110	21,58,07,247	77,80,002	8,64,445	1,98,23,101	86,44,447	NA	NA	NA	NA	4,26,00,905	16,42,99,042	51,39,908	35,04,539	31,54,085	3,50,454	13,71,897	1,45,174	15,17,072
			Total		2,92,54,785	21,79,16,854	34,94,11,334	2,63,29,306	29,25,479	4,24,17,862	2,92,54,785	10,58,97,602	10,43,02,084	1,79,10,142	36,56,055	15,05,59,044	29,79,03,129	2,33,97,496	58,57,289	52,71,560	5,85,729	24,32,839	2,23,260	26,56,100

APPENDIX-XXVIII
Deficiencies noticed in GSTN portal
(Reference Para No. 2.2.23)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Refund category	Refund amount claimed	Date of application of refund	Date of sanction of refund amount	Refund amount sanctioned by tax authority	Details of payment advice RFD-05 generated twice	Refund amount credited twice	ARN search details as per GSTN portal	
			4	5	6	7	8	9	10	11	12	13
1	Sector-04 Agra	09AAHCP 8395HIZQ	AA09022008128 IN /22.02.2020 (July-Sep-2017)	INVITC	11,11,207	22.02.2020	15.06.2020	11,11,207	NA	NA	NA	NA
2	Sector-7 Agra	09BYNPP 4104NIZV	AA09022010794 5E/ 29.02.2020	EXBCL	13,69,778	29.02.2020	17.02.2020	13,69,778	NA	NA	NA	NA
3	Sector-19 Lucknow	09AAABCP 8800DIZM	AA09052000798 39/ 08.05.2020 /March-2018 to March-2019	INVITC	1,73,01,533	08.05.2020	18.05.2020	1,73,01,533	NA	NA	NA	M/s Shiv Traders GSTIN- 09CWYPP 0 18C1Z4
4	Sector-13 Noida	09AAACV2 6 80A1ZL	AA09121904084 24/ 13.12.2019/ April-June-2019	INVITC	9,45,878	13.12.2019	15.01.2010	9,45,878	ZA0901200 0 7338Z dated 15.01.2020	ZA0901200 0 73347 dated 15.01.2020	945878+ 945878	NA

APPENDIX-XXIX

Short levy of additional stamp duty on mortgage deeds (without possession) having secured amount ranging between ₹ two and ten crore
(Reference Para No. 3.4.5.1)

Sl. No.	Name of unit	District	Khand No.	Doc No.	Date of execution	Date of registration	Secured amount	Total stamp duty levied	Leviable stamp duty @ 0.5%	Leviable additional stamp duty @ 2%	Short levy of additional stamp duty
1	SR-I, NOIDA	G.B. Nagar	8509	6298	02/08/2018	02/08/2018	9,50,00,000	5,00,000	4,75,000	19,00,000	18,75,000
2			15652	4968	26/06/2018	26/06/2018	6,49,33,784	5,00,000	3,24,669	12,98,676	11,23,345
3			16076	104	10/01/2019	10/01/2019	2,17,00,000	5,00,000	1,08,500	4,34,000	42,500
4	SR-I	Ghaziabad	17947	2089	04/03/2021	04/03/2021	7,50,00,000	5,00,000	3,75,000	15,00,000	13,75,000
5			17496	4377	07/09/2020	07/09/2020	7,08,00,000	5,00,000	3,54,000	14,16,000	12,70,000
6			16412	3395	26/04/2019	26/04/2019	2,46,00,000	5,00,000	1,23,000	4,92,000	1,15,000
7	SR-II	Ghaziabad	13949	7011	07/06/2018	07/06/2018	5,25,00,000	5,00,000	2,62,500	10,50,000	8,12,500
8	SR-III	Ghaziabad	13458	2874	17/04/2018	17/04/2018	2,50,00,000	5,00,000	1,25,000	5,00,000	1,25,000
9	SR-IV	Ghaziabad	37738	6027	15/04/2019	15/04/2019	6,00,00,000	5,00,000	3,00,000	12,00,000	10,00,000
10	SR-II	Gorakhpur	16663	3368	11/03/2020	11/03/2020	3,00,00,000	5,00,000	1,50,000	6,00,000	2,50,000
11	SR-III	Lucknow	13909	275	18/01/2020	18/01/2020	3,75,00,000	5,00,000	1,87,500	7,50,000	4,37,500
12			22031	2282	11/02/2019	12/02/2019	2,50,00,000	5,00,000	1,25,000	5,00,000	1,25,000
13			22029	2247	11/02/2019	12/02/2019	3,00,00,000	5,00,000	1,50,000	6,00,000	2,50,000
14			22029	2246	11/02/2019	12/02/2019	3,45,00,000	5,00,000	1,72,500	6,90,000	3,62,500
15			22029	2244	11/02/2019	12/02/2019	3,82,00,000	5,00,000	1,91,000	7,64,000	4,55,000
16			21236	11087	17/07/2018	17/07/2018	7,36,96,050	5,00,000	3,68,480	14,73,921	13,42,401
17			23577	3953	04/03/2020	06/03/2020	2,08,43,423	5,00,000	1,04,217	4,16,868	21,086
18			22824	13687	29/08/2019	30/08/2019	2,98,00,000	5,00,000	1,49,000	5,96,000	2,45,000
19			20963	7398	14/05/2018	15/05/2018	3,78,00,000	5,00,000	1,89,000	7,56,000	4,45,000
20	SR-II	Lucknow	23312	155	06/01/2020	06/01/2020	3,80,00,000	5,00,000	1,90,000	7,60,000	4,50,000
21			22910	14897	26/08/2019	25/09/2019	4,98,00,000	5,00,000	2,49,000	9,96,000	7,45,000
22			23380	1120	24/01/2020	24/01/2020	5,00,00,000	5,00,000	2,50,000	10,00,000	7,50,000
23			23502	2854	19/02/2020	19/02/2020	8,00,00,000	5,00,000	4,00,000	16,00,000	15,00,000
24			24505	453	31/12/2020	11/01/2021	2,52,22,612	5,00,000	1,26,113	5,04,452	1,30,565
25			24705	3686	18/02/2021	19/02/2021	2,70,19,200	5,00,000	1,35,096	5,40,384	1,75,480

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Sl. No.	Name of unit	District	Khand No.	Doc No.	Date of execution	Date of registration	Secured amount	Total stamp duty levied	Leviable stamp duty @ 0.5%	Leviable additional stamp duty @ 2%	Short levy of additional stamp duty
26	SR- Mohanlalganj	Lucknow	9741	20712	06/11/2018	06/11/2018	6,82,05,190	5,00,000	3,41,026	13,64,104	12,05,130
27			10684	15863	05/08/2019	05/08/2019	2,43,00,000	5,00,000	1,21,500	4,86,000	1,07,500
28			10774	17701	27/08/2019	03/09/2019	3,19,04,294	5,00,000	1,59,521	6,38,086	2,97,607
29			12059	17345	19/10/2020	29/10/2020	5,56,64,800	5,00,000	2,78,324	11,13,296	8,91,620
30			12201	19707	24/11/2020	24/11/2020	5,64,60,075	5,00,000	2,82,300	11,29,202	9,11,502
31			10288	7856	16/04/2019	16/04/2019	7,28,56,215	5,00,000	3,64,281	14,57,124	13,21,405
32			11551	7479	19/06/2020	19/06/2020	9,48,30,043	5,00,000	4,74,150	18,96,601	18,70,751
33			11644	9280	07/07/2020	17/07/2020	9,64,87,000	5,00,000	4,82,435	19,29,740	19,12,175
34			11118	413	04/01/2019	04/01/2019	5,00,00,000	5,00,000	2,50,000	10,00,000	7,50,000
35			1676	8660	30/03/2019	30/03/2019	5,00,00,000	5,00,000	2,50,000	10,00,000	7,50,000
36	779	11231	15/11/2018	15/11/2018	8,96,40,000	5,00,000	4,48,200	17,92,800	17,41,000		
37	3005	27820	18-10-2019	18/10/2019	5,00,00,000	5,00,000	2,50,000	10,00,000	7,50,000		
38	2032	13792	24/05/2019	24/05/2019	5,00,00,000	5,00,000	2,50,000	10,00,000	7,50,000		
39	SR-Sarojininagar	Lucknow	3802	3594	06/02/2020	06/02/2020	9,59,43,820	5,00,000	4,79,719	19,18,876	18,98,596
40			4190	9307	11/06/2020	15/06/2020	2,05,00,000	5,00,000	1,02,500	4,10,000	12,500
41			6354	12028	23/03/2021	27/03/2021	2,64,65,136	5,00,000	1,32,326	5,29,303	1,61,628
42			4321	11229	06/07/2020	06/07/2020	4,50,00,000	5,00,000	2,25,000	9,00,000	6,25,000
43			6187	8904	06/03/2021	06/03/2021	4,60,26,600	5,00,000	2,30,133	9,20,532	6,50,665
44			5853	2660	22/01/2021	23/01/2021	5,00,00,000	5,00,000	2,50,000	10,00,000	7,50,000
45	SR-I	Mathura	14267	12060	28/08/2018	28/08/2018	2,25,00,000	5,00,000	1,12,500	4,50,000	62,500
46			15432	17962	10/12/2019	10/12/2019	10,00,00,000	5,00,000	5,00,000	20,00,000	20,00,000
47	SR-II	Mathura	8867	6893	19/06/2018	19/06/2018	7,35,00,000	5,00,000	3,67,500	14,70,000	13,37,500
48	SR-III	Meerut	13389	1820	12/02/2019	12/02/2019	3,24,00,000	1,62,000	1,62,000	6,48,000	6,48,000
49	SR-I	Prayagraj	10437	1786	06/04/2019	06/04/2019	6,01,21,556	5,00,000	3,00,608	12,02,431	10,03,039
50			10685	5337	24/09/2019	24/09/2019	8,03,93,700	5,00,000	4,01,969	16,07,874	15,09,843
51	SR-II	Varanasi	10424	5158	05/08/2019	05/08/2019	4,98,00,000	5,00,000	2,49,000	9,96,000	7,45,000
TOTAL							2,60,99,13,498	2,51,62,000	1,30,49,567	5,21,98,270	4,00,85,837

Source: Information available on the basis of Audit findings.

APPENDIX-XXIX-A
Levy of stamp and additional stamp duty on mortgage deeds (without possession)
according to the modified notification dated 10 July 2008
(Reference Para No. 3.4.5.1)

(Amount in ₹)									
Sl. No.	Name of unit	District	Khand No.	Doc No.	Date of execution	Date of registration	Secured amount	Total duty levied @ 2.5%	Amount shown in SYAHA as additional stamp duty
1	SR-III	Agra	9117	8221	19/09/2018	19/09/2018	2,00,00,000	5,00,000	4,00,000
2	SR-III	Agra	9757	7912	30/09/2019	30/09/2019	2,72,48,980	6,86,000	0
3	SR-III	Agra	9986	1209	12/02/2020	12/02/2020	2,25,00,000	5,62,500	4,50,000
4	SR-II	Gorakhpur	14417	3883	11/04/2018	11/04/2018	2,58,00,000	6,45,000	5,16,000
5	SR-I	Mathura	15425	17800	07/12/2019	07/12/2019	2,47,00,000	6,17,500	4,94,000
6	SR-II	Mathura	10555	7597	25/06/2021	25/06/2021	7,25,00,000	18,12,500	14,50,000
7	SR-III	Meerut	12912	6674	22/06/2018	22/06/2018	2,58,04,800	6,45,200	5,16,090
8	SR-III	Meerut	12974	7795	23/07/2018	23/07/2018	2,40,44,160	6,01,204	4,80,880
9	SR-III	Meerut	15173	10627	12/08/2021	12/08/2021	2,50,00,000	6,25,000	5,00,000
10	SR-I	Prayagraj	11416	1800	08/03/2021	08/03/2021	4,50,00,000	11,25,000	9,00,000
TOTAL							31,25,97,940	78,19,904	57,06,970

Source: Information available on the basis of Audit findings.

APPENDIX- XXX

Stamp and additional stamp duty short/not levied on mortgage deeds (without possession) having secured amount above ₹ 10 crore
(Reference Para No. 3.4.5.2)

Sl. No.	Name of unit	District	Khand No.	Doc No.	Date of execution	Date of registration	Secured amount	Total duty levied	Leviable stamp duty @ 0.5%	Leviable additional stamp duty @ 2%	Difference in (Amount in ₹)	
											Stamp duty	Additional stamp duty
1	SR-Sadar, G. Noida	G B Nagar	29622	32763	28/09/2018	28/09/2018	105,00,00,000	5,00,000	52,50,000	2,10,00,000	47,50,000	2,10,00,000
2			15611	4565	11/06/2018	11/06/2018	120,79,70,050	5,00,000	60,39,850	2,41,59,401	55,39,850	2,41,59,401
3	SR-I	Ghaziabad	16289	2207	13/03/2019	13/03/2019	224,99,99,870	5,00,000	1,12,49,999	4,49,99,997	1,07,49,999	4,49,99,997
4			16693	6150	05/08/2019	05/08/2019	125,00,00,000	5,00,000	62,50,000	2,50,00,000	57,50,000	2,50,00,000
5			14277	10080	21/08/2018	21/08/2018	100,00,00,000	5,00,000	50,00,000	2,00,00,000	45,00,000	2,00,00,000
6			14429	11480	19/09/2018	20/09/2018	20,00,00,000	5,00,000	10,00,000	40,00,000	5,00,000	40,00,000
7	SR-II	Ghaziabad	14520	12327	15/10/2018	15/10/2018	14,50,00,000	5,00,000	7,25,000	29,00,000	2,25,000	29,00,000
8			14778	189	10/01/2019	10/01/2019	50,00,00,000	5,00,000	25,00,000	1,00,00,000	20,00,000	1,00,00,000
9			15224	4371	28/03/2019	28/03/2019	28,00,00,000	5,01,000	14,00,000	56,00,000	8,99,000	56,00,000
10			16289	14461	20/11/2019	20/11/2019	145,00,00,000	5,00,000	72,50,000	2,90,00,000	67,50,000	2,90,00,000
11			13436	2649	09/04/2018	09/04/2018	15,00,00,000	5,00,000	7,50,000	30,00,000	2,50,000	30,00,000
12	SR-III	Ghaziabad	14725	6907	09/08/2019	13/08/2019	43,50,00,000	5,00,000	21,75,000	87,00,000	16,75,000	87,00,000
13			14172	1138	31/01/2019	31/01/2019	16,80,00,000	5,00,000	8,40,000	33,60,000	3,40,000	33,60,000
14			14977	9534	21/11/2019	21/11/2019	420,00,00,000	5,00,000	2,10,00,000	8,40,00,000	2,05,00,000	8,40,00,000
15			36566	20365	12/09/2018	12/09/2018	19,00,00,000	5,00,000	9,50,000	38,00,000	4,50,000	38,00,000
16			37303	1586	16/01/2019	16/01/2019	20,00,00,000	5,00,000	10,00,000	40,00,000	5,00,000	40,00,000
17	SR-IV	Ghaziabad	37577	4387	07/03/2019	07/03/2019	24,00,00,000	5,00,000	12,00,000	48,00,000	7,00,000	48,00,000
18			38030	8987	28/06/2019	28/06/2019	150,00,00,000	5,02,000	75,00,000	3,00,00,000	69,98,000	3,00,00,000
19			38007	8741	24/06/2019	24/06/2019	20,00,00,000	5,00,000	10,00,000	40,00,000	5,00,000	40,00,000
20			38144	10152	31/07/2019	31/07/2019	75,00,00,000	5,01,100	37,50,000	1,50,00,000	32,48,900	1,50,00,000
21			7046	4333	31/05/2018	31/05/2018	650,00,00,000	5,10,000	3,25,00,000	13,00,00,000	3,19,90,000	13,00,00,000
22	SR-V	Ghaziabad	7527	1236	21/02/2019	21/02/2019	17,00,00,000	5,00,000	8,50,000	34,00,000	3,50,000	34,00,000
23			7603	2000	28/03/2019	28/03/2019	180,00,00,000	5,00,000	90,00,000	3,60,00,000	85,00,000	3,60,00,000
24			7701	2946	28/05/2019	28/05/2019	12,93,00,000	5,00,000	6,46,500	25,86,000	1,46,500	25,86,000
25	SR-I	Gorakhpur	16617	307	11/01/2021	11/01/2021	5314,33,00,000	5,00,000	26,57,16,500	106,28,66,000	26,52,16,500	106,28,66,000

Sl. No.	Name of unit	District	Khand No.	Doc No.	Date of execution	Date of registration	Secured amount	Total duty levied	Leviable stamp duty @ 0.5%	Leviable additional stamp duty @ 2%	Difference in	
											Stamp duty	Additional stamp duty
26			22712	12043	30/07/2019	31/07/2019	15,75,00,000	5,00,000	7,87,500	31,50,000	2,87,500	31,50,000
27			23454	2174	10/02/2020	10/02/2020	18,79,19,000	5,00,000	9,39,595	37,58,380	4,39,595	37,58,380
28	SR-II	Lucknow	24355	14888	07/12/2020	08/12/2020	27,00,00,000	5,00,000	13,50,000	54,00,000	8,50,000	54,00,000
29			21278	11663	25/07/2018	25/07/2018	28,20,07,000	4,40,460	14,10,035	56,40,140	9,69,575	56,40,140
30			23303	26	03/01/2020	03/01/2020	38,50,00,000	5,00,000	19,25,000	77,00,000	14,25,000	77,00,000
31			23449	2112	31/01/2020	10/02/2020	40,00,00,000	5,00,000	20,00,000	80,00,000	15,00,000	80,00,000
32			9651	18862	15/10/2018	15/10/2018	13,81,16,560	5,00,000	6,90,583	27,62,331	1,90,583	27,62,331
33	SR-Mohamalganj	Lucknow	10347	9040	04/05/2019	04/05/2019	10,86,23,696	5,00,000	5,43,118	21,72,474	43,118	21,72,474
34			11343	3136	28/01/2020	11/02/2020	15,00,00,000	5,00,000	7,50,000	30,00,000	2,50,000	30,00,000
35			9673	19290	22/10/2018	22/10/2018	23,58,03,430	5,00,000	11,79,017	47,16,069	6,79,017	47,16,069
36			1288	2879	24/01/2019	30/01/2019	12,93,67,500	5,00,000	6,46,838	25,87,350	1,46,838	25,87,350
37			861	12445	28/11/2018	28/11/2018	26,11,40,750	5,00,000	13,05,704	52,22,815	8,05,704	52,22,815
38			1663	8455	29/03/2019	29/03/2019	30,00,00,000	5,00,000	15,00,000	60,00,000	10,00,000	60,00,000
39			1286	2855	18/01/2019	30/01/2019	33,84,65,825	5,00,000	16,92,329	67,69,317	11,92,329	67,69,317
40			950	13793	12/11/2018	12/11/2018	129,00,00,000	5,00,000	64,50,000	2,58,00,000	59,50,000	2,58,00,000
41	SR-Sarojininagar	Lucknow	372	5299	09/06/2018	09/06/2018	525,00,00,000	5,00,600	2,62,50,000	10,50,00,000	2,57,49,400	10,50,00,000
42			3672	1782	20/01/2020	21/01/2020	11,91,56,586	5,00,000	5,95,783	23,83,132	95,783	23,83,132
43			3313	32128	29/11/2019	30/11/2019	15,30,00,000	5,00,000	7,65,000	30,60,000	2,65,000	30,60,000
44			2282	17390	28/06/2019	28/06/2019	46,57,57,940	5,00,000	23,28,790	93,15,159	18,28,790	93,15,159
45			5683	29993	24/12/2020	29/12/2020	13,50,37,688	5,00,000	6,75,188	27,00,754	1,75,188	27,00,754
46			1401	4553	13/02/2019	15/02/2019	32,92,03,680	5,00,000	16,46,018	65,84,074	11,46,018	65,84,074
47	SR-I	Mathura	15596	2176	06/02/2020	06/02/2020	43,00,00,000	5,00,000	21,50,000	86,00,000	16,50,000	86,00,000
48	SR-III	Meerut	12990	8077	27/07/2018	27/07/2018	25,00,00,000	5,00,500	12,50,000	50,00,000	7,49,500	50,00,000
49			13630	6249	12/06/2019	12/06/2019	14,68,90,000	5,00,000	7,34,450	29,37,800	2,34,450	29,37,800
50	SR-I	Varanasi	10472	2201	05/04/2018	05/04/2018	10,25,00,000	5,00,000	5,12,500	20,50,000	12,500	20,50,000
TOTAL							91,12,40,59,575	2,49,55,660	45,56,20,298	1,82,24,81,192	43,06,64,638	1,82,24,81,192

Source: Information available on the basis of Audit findings.

APPENDIX- XXXI
Short levy of stamp duty due to limiting stamp duty to ₹ five lakh
(Reference Para No. 3.4.5.3)

Sl. No.	Name of units	District	Khand No.	Doc No.	Date of execution	Date of registration	Secured amount	Total duty levied	Leviable stamp duty @ 0.5%	Difference of duty
1			8401	5217	26/06/2018	27/06/2018	73,00,00,000	5,00,000	36,50,000	31,50,000
2			8811	9169	20/11/2018	20/11/2018	550,00,00,260	5,00,000	2,75,00,001	2,70,00,001
3			8844	9485	03/12/2018	03/12/2018	235,00,00,000	5,00,000	1,17,50,000	1,12,50,000
4			8844	9484	03/12/2018	03/12/2018	235,00,00,000	5,00,000	1,17,50,000	1,12,50,000
5	SR-I, Noida	G B Nagar	8892	9925	28/11/2018	19/12/2018	350,00,00,000	5,00,500	1,75,00,000	1,69,99,500
6			9154	2162	10/04/2019	10/04/2019	235,00,00,000	5,00,000	1,17,50,000	1,12,50,000
7			9297	3486	03/06/2019	03/06/2019	23,69,00,000	5,00,500	11,84,500	6,84,000
8			10230	4535	28/10/2020	28/10/2020	34,00,00,000	5,00,000	17,00,000	12,00,000
9			9854	654	24/01/2020	24/01/2020	198,00,00,000	5,00,000	99,00,000	94,00,000
10			10391	2855	01/05/2019	01/05/2019	250,00,00,000	5,00,000	1,25,00,000	1,20,00,000
11			9984	8562	27-11-2018	28/11/2018	400,00,00,000	5,00,000	2,00,00,000	1,95,00,000
12			9984	8557	27/11/2018	28/11/2018	400,00,00,000	5,00,000	2,00,00,000	1,95,00,000
13			10374	2689	25/04/2019	25/04/2019	50,00,00,000	5,00,000	25,00,000	20,00,000
14	SR-II, Noida	G B Nagar	10192	1046	12/02/2019	12/02/2019	151,90,00,000	5,00,000	75,95,000	70,95,000
15			9704	5665	02/08/2018	02/08/2018	75,00,00,000	5,00,000	37,50,000	32,50,000
16			9984	8563	27/11/2018	28/11/2018	400,00,00,000	5,00,000	2,00,00,000	1,95,00,000
17			10805	7082	05/11/2019	05/11/2019	75,00,00,000	5,00,000	37,50,000	32,50,000
18			10967	8825	23/12/2019	23/12/2019	125,00,00,000	5,00,000	62,50,000	57,50,000
19	SR-Sadar	G B Nagar	27288	10471	02/04/2018	02/04/2018	10,04,66,608	5,00,000	5,02,333	2,333
20	G. Noida		27469	12235	13/04/2018	17/04/2018	75,00,00,000	5,00,000	37,50,000	32,50,000

(Amount in ₹)										
Sl. No.	Name of units	District	Khand No.	Doc No.	Date of execution	Date of registration	Secured amount	Total duty levied	Leviable stamp duty @ 0.5%	Difference of duty
21			27517	12731	09/04/2018	19/04/2018	60,00,00,000	5,00,500	30,00,000	24,99,500
22			28107	18461	04/06/2018	04/04/2018	18,00,00,000	5,00,050	9,00,000	3,99,950
23			28214	19461	11/06/2018	11/06/2018	280,00,00,000	15,00,000	1,40,00,000	1,25,00,000
24			28272	20027	14/06/2018	14/06/2018	11,00,00,000	5,01,000	5,50,000	49,000
25			28957	26533	01/08/2018	01/08/2018	36,00,00,000	5,00,000	18,00,000	13,00,000
26			29264	29470	30/08/2018	30/08/2018	125,00,00,000	5,00,000	62,50,000	57,50,000
27			29424	30955	13/09/2018	13/09/2018	21,00,00,000	5,00,000	10,50,000	5,50,000
28			29893	35253	24/10/2018	24/10/2018	135,00,00,000	5,00,000	67,50,000	62,50,000
29			30005	36316	01/11/2018	01/11/2018	36,00,00,000	5,00,000	18,00,000	13,00,000
30			30151	37651	16/11/2018	16/11/2018	55,00,00,000	5,00,000	27,50,000	22,50,000
31			31788	9405	15/03/2019	15/04/2019	18,00,00,000	5,00,000	9,00,000	4,00,000
32			31873	10192	26/03/2019	26/03/2019	75,00,00,000	5,00,000	37,50,000	32,50,000
33			31938	10804	29/03/2019	29/03/2019	50,00,00,000	5,00,000	25,00,000	20,00,000
34			31959	10986	29/03/2019	29/03/2019	84,00,00,000	5,00,000	42,00,000	37,00,000
35			32178	13004	16/04/2019	16/04/2019	640,00,00,000	5,00,000	3,20,00,000	3,15,00,000
36			32402	15054	02/05/2019	02/05/2019	40,00,00,000	5,00,000	20,00,000	15,00,000
37			33447	24567	24/07/2019	24/07/2019	20,00,00,000	5,00,000	10,00,000	5,00,000
38			33454	24630	24/07/2019	24/07/2019	75,00,00,000	5,00,000	37,50,000	32,50,000
39			33646	26394	09/08/2019	09/08/2019	112,00,00,000	5,00,000	56,00,000	51,00,000
40			33657	26493	09/08/2019	09/08/2019	500,00,00,000	10,00,000	2,50,00,000	2,40,00,000
41			34131	30851	20/09/2019	20/09/2019	50,00,00,000	5,00,000	25,00,000	20,00,000
42			34179	31295	26/09/2019	26/09/2019	75,00,00,000	5,00,000	37,50,000	32,50,000

(Amount in ₹)										
Sl. No.	Name of units	District	Khand No.	Doc No.	Date of execution	Date of registration	Secured amount	Total duty levied	Leviable stamp duty @ 0.5%	Difference of duty
43			35468	43370	28/12/2019	28/12/2019	35,00,00,000	5,00,000	17,50,000	12,50,000
44			35747	2343	20/01/2020	20/01/2020	85,00,00,000	5,00,000	42,50,000	37,50,000
45			35894	3777	30/01/2020	30/01/2020	450,00,00,000	5,00,000	2,25,00,000	2,20,00,000
46			36038	5129	10/02/2020	10/02/2020	27,50,00,000	5,00,100	13,75,000	8,74,900
47			38404	5268	08/03/2021	08/03/2021	31,00,00,000	5,00,500	15,50,000	10,49,500
TOTAL							70,90,13,66,868	2,50,03,150	35,45,06,834	3,29,503,684

Source: Information available on the basis of Audit findings.

APPENDIX- XXXII
Short levy of stamp and additional stamp duty on mortgage deeds (without possession)
(Reference Para No. 3.4.5.1 to 3.4.5.3)

Sl. No.	Name of unit	District	Khand No.	Doc No.	Date of registration	Secured amount	Total duty levied	Leviable stamp duty @ 0.5%	Leviable additional stamp duty @ 2%	Short levy of additional stamp duty
1	SR-I	Agra	11205	2531	16/07/2021	7,00,00,000	5,00,000	3,50,000	14,00,000	12,50,000
2	SR-I	Aligarh	14938	3743	26/06/2020	5,80,65,000	5,00,000	2,90,325	11,61,300	9,51,625
3	SR-I		16062	1851	16/02/2022	3,50,00,000	5,00,000	1,75,000	7,00,000	3,75,000
4	SR-III, Noida	GB Nagar	7348	4158	29/07/2019	3,50,00,00,000	5,00,000	1,75,00,000	0	1,70,00,000
5	SR-V	Ghaziabad	8729	3126	02/09/2021	5,53,06,000	5,00,000	2,76,530	11,06,120	8,82,650
6	SR-Sarojiniagar	Lucknow	6448	13943	23/04/2021	5,68,15,875	5,00,000	2,84,079	11,36,318	9,20,397
7			6396	12922	08/04/2021	5,65,00,000	5,00,000	2,82,500	11,30,000	9,12,500
8	SR-Mohanlalganj		12800	9663	08/04/2021	10,65,63,750	5,00,000	5,32,820	21,31,280	21,64,100
9	SR-I		24331	355	30/03/2019	5,10,00,000	5,00,000	2,55,000	10,20,000	7,75,000
10	SR-I	Mathura	16851	16276	22/09/2021	2,80,00,000	5,00,000	1,40,000	5,60,000	2,00,000
11	SR-I	Varanasi	12917	9478	23/11/2021	4,90,00,000	5,00,000	2,45,000	9,80,000	7,25,000
12	SR-Gangapur		6863	7049	29/10/2021	6,54,00,000	5,00,000	3,27,000	13,08,000	11,35,000
TOTAL						413,16,50,625	60,00,000	2,06,58,254	1,26,33,018	2,72,91,272

Source: Information available on the basis of Audit findings.

APPENDIX- XXXIII

Short levy of stamp and additional stamp duty due to execution of deposit of title deeds in place of mortgage deeds (without possession)
(Reference Para No. 3.4.6)

Sl. No.	Name of unit	District	Khand No.	Doc. No.	Date of execution	Date of registration	Type of deed	Mortgaged/ Secured amount	Paid stamp duty	Leviable stamp duty @ 0.5 per cent	Leviable additional stamp duty @ 2 per cent	(Amount in ₹)
												Difference
1	SR-III	Agra	9537	4297	20/05/2019	20/05/2019	Deposits of title deed	1,10,00,000	10,000	55,000	2,20,000	2,65,000
2			10839	1322	19/01/2019	01/02/2019	Deposits of title deed	32,00,000	10,000	16,000	64,000	70,000
3	SR-II	Bareilly	11003	3530	26/03/2019	26/03/2019	Deposits of title deed	22,75,000	10,000	11,375	45,500	46,875
4			11518	9673	06/09/2019	06/09/2019	Deposits of title deed	25,00,000	10,000	12,500	50,000	52,500
5	SR-Dadri	G.B.Nagar	17606	14005	06/04/2021	06/04/2021	Deposits of title deed	61,61,000	10,000	30,805	0	20,805
6	SR-I, Noida		9271	3252	24/05/2019	24/05/2019	Deposits of title deed	2,00,00,000	10,000	1,00,000	0	90,000
7	SR-I		16175	1114	05/02/2019	05/02/2019	Deposits of title deed	2,00,00,000	10,000	1,00,000	4,00,000	4,90,000
8			13944	6978	07/06/2018	07/06/2018	Deposits of title deed	75,00,00,000	10,000	37,50,000	1,50,00,000	1,87,40,000
9			14180	9170	24/07/2018	24/07/2018	Deposits of title deed	31,50,000	10,000	15,750	63,000	68,750
10	SR-II		14359	10848	06/09/2018	06/09/2018	Deposits of title deed	25,00,000	10,000	12,500	50,000	52,500
11			14658	13604	16/11/2018	16/11/2018	Deposits of title deed	8,25,000	4,200	4,125	16,500	16,425
12			15602	7915	11/06/2019	11/06/2019	Deposits of title deed	40,00,00,000	10,000	20,00,000	80,00,000	99,90,000
13			16305	14639	26/11/2019	26/11/2019	Deposits of title deed	36,05,000	10,000	18,025	72,100	80,125
14			14576	5341	18/06/2019	18/06/2019	Deposits of title deed	3,00,00,000	10,000	1,50,000	6,00,000	7,40,000
15			13732	5769	25/07/2018	26/07/2018	Deposits of title deed	27,00,000	10,000	13,500	54,000	57,500
16	SR-III	Ghaziabad	13701	5426	13/07/2018	13/07/2018	Deposits of title deed	6,00,000	3,000	3,000	12,000	12,000
17			14284	2295	06/03/2019	12/03/2019	Deposits of title deed	85,00,000	10,000	42,500	1,70,000	2,02,500
18			13877	7302	25/09/2018	25/09/2018	Deposits of title deed	4,35,000	2,200	2,175	8,700	8,675
19			13424	2523	05/04/2018	05/04/2018	Deposits of title deed	35,25,837	10,000	17,629	70,517	78,146
20			36325	17684	07/08/2018	07/08/2018	Deposits of title deed	1,58,85,300	10,000	79,427	3,17,706	3,87,133
21			36325	17685	07/08/2018	07/08/2018	Deposits of title deed	1,06,00,000	10,000	53,000	2,12,000	2,55,000
22	SR-IV		36718	22096	05/10/2018	05/10/2018	Deposits of title deed	24,00,00,000	10,000	12,00,000	48,00,000	59,90,000
23			37445	3074	06/02/2019	06/02/2019	Deposits of title deed	12,50,00,00,000	10,000	6,25,00,000	25,00,00,000	31,24,90,000
24			36682	21702	28/09/2018	28/09/2018	Deposits of title deed	8,00,00,000	10,000	4,00,000	16,00,000	19,90,000
25	SR-V		7785	3743	17/07/2019	17/07/2019	Deposits of title deed	15,50,849	7,800	7,754	31,017	30,971

(Amount in ₹)												
Sl. No.	Name of unit	District	Khand No.	Doc. No.	Date of execution	Date of registration	Type of deed	Mortgaged/ Secured amount	Paid stamp duty	Leviable stamp duty @ 0.5 per cent	Leviable additional stamp duty @ 2 per cent	Difference
26	SR-III	Lucknow	12923	2623	02/05/2018	02/05/2018	Deposits of title deed	22,00,000	10,000	11,000	44,000	45,000
27			14051	7566	25/05/2018	29/05/2018	Deposits of title deed	9,50,00,000	10,020	4,75,000	19,00,000	23,64,980
28	SR-I	Mathura	15043	9891	11/07/2019	11/07/2019	Deposits of title deed	10,00,00,000	10,000	5,00,000	20,00,000	24,90,000
29			16470	4269	08/02/2021	02/03/2021	Deposits of title deed	2,00,00,000	10,000	1,00,000	4,00,000	4,90,000
30	SR-II		9027	10564	20/09/2018	20/09/2018	Deposits of title deed	5,00,00,000	10,000	2,50,000	10,00,000	12,40,000
31			12143	3541	12/04/2018	12/04/2018	Deposits of title deed	5,00,00,000	10,000	2,50,000	10,00,000	12,40,000
32			12276	6066	21/06/2018	02/07/2018	Deposits of title deed	26,47,00,000	10,000	13,23,500	52,94,000	66,07,500
33	SR-I	Meerut	13001	7811	23/09/2019	24/09/2019	Deposits of title deed	9,79,841	10,000	4,899	19,597	14,496
34			13284	1947	27/02/2020	03/03/2020	Deposits of title deed	14,58,586	10,000	7,293	29,172	26,465
35			13714	182	04/01/2021	06/01/2021	Deposits of title deed	4,86,445	10,000	2,432	9,729	2,161
36	SR-III		14747	1229	22/01/2021	22/01/2021	Deposits of title deed	17,00,000	10,000	8,500	34,000	32,500
37	SR-Sardhana		9273	2407	13/02/2020	13/02/2020	Deposits of title deed	21,97,000	10,000	10,985	43,940	44,925
38			8263	14065	24/08/2018	24/08/2018	Deposits of title deed	9,11,218	10,000	4,556	18,224	12,780
39	SR-I	Prayagraj	10813	7134	18/12/2019	18/12/2019	Deposits of title deed	28,91,311	10,000	14,457	57,826	62,283
40			11074	963	11/02/2019	11/02/2019	Deposits of title deed	56,27,512	10,000	28,138	1,12,550	1,30,688
41	SR-I		12400	1327	10/02/2021	11/02/2021	Deposits of title deed	14,40,000	10,100	7,200	28,800	25,900
42			12434	1791	24/02/2021	24/02/2021	Deposits of title deed	48,00,000	10,000	24,000	96,000	1,10,000
43			9554	2929	15/05/2018	15/05/2018	Deposits of title deed	60,99,530	10,000	30,498	1,21,991	1,42,488
44		Varanasi	9961	7761	17/12/2018	17/12/2018	Deposits of title deed	24,35,000	10,100	12,175	48,700	50,775
45	SR-II		10295	3679	13/06/2019	13/06/2019	Deposits of title deed	1,70,00,000	10,000	85,000	3,40,000	4,15,000
46			10538	6457	04/10/2019	04/10/2019	Deposits of title deed	2,97,00,000	10,000	1,48,500	5,94,000	7,32,500
47			10688	8161	13/12/2019	13/12/2019	Deposits of title deed	25,00,000	20,000	12,500	50,000	42,500
48			11023	3524	02/09/2020	02/09/2020	Deposits of title deed	48,36,741	10,000	24,184	96,735	1,10,919
TOTAL								14,78,59,76,170	4,67,420	7,39,29,881	29,51,96,303	36,86,58,764

Source: Information available on the basis of Audit findings.

APPENDIX- XXXIV

Short levy of stamp and additional stamp duty due to execution of deposit of title deeds in place of mortgage deeds (without possession)
(Reference Para No. 3.4.6)

(Amount in ₹)											
Sl. No.	Name of unit	District	Khand No.	Doc. No.	Date of registration	Type of deed	Mortgaged/ Secured amount	Paid stamp duty	Leviable stamp duty @ 0.5 per cent	Leviable additional stamp duty @ 2 per cent	Difference
1	SR-I	Agra	10762	3738	24/10/2019	Deposits of Title Deed	10,00,00,000	10,030	5,00,000	20,00,000	24,89,970
2	SR-Sadar	Barabanki	12862	2005	03/02/2020	Deposits of Title Deed	26,45,00,000	10,000	13,22,500	52,90,000	66,02,500
3	SR-I	Barilly	10183	916	23/01/2019	Deposits of Title Deed	2,66,00,000	10,000	1,33,000	5,32,000	6,55,000
4	SR-I	Lucknow	629	287	28/12/2019	Deposits of Title Deed	1,21,80,000	10,000	60,900	2,43,600	2,94,500
5	SR-III	Meerut	15378	16106	26/11/2021	Deposits of Title Deed	40,00,00,000	10,000	20,000	80,000	90,000
TOTAL							40,72,80,000	50,030	20,36,400	81,45,600	1,01,31,970

Source: Information available on the basis of Audit findings.

APPENDIX- XXXV
Short levy of revenue due to execution of security bond in place of mortgage deed (without possession)
(Reference Para No. 3.4.7)

Sl. No.	Name of units	District	Khand No.	Doc No.	Date of execution	Date of registration	Type of deed	Secured amount	Stamp duty paid	Registration fees paid	Leviable stamp duty @ 0.5 per cent	Leviable additional stamp duty @ 2 per cent	Leviable registration fees	(Amount in ₹)
1	SR-II	Agra	14907	3650	24/07/2020	24/07/2020	Security Bond	2,33,60,000	120	100	1,16,800	4,67,200	2,33,600	8,17,380
2			14907	3649	24/07/2020	24/07/2020	Security Bond	3,53,60,000	120	100	1,76,800	7,07,200	3,53,600	12,37,380
3			14945	4247	17/08/2020	17/08/2020	Security Bond	1,04,70,000	300	100	52,350	2,09,400	1,04,700	3,66,050
4			15067	6316	16/10/2020	16/10/2020	Security Bond	1,67,60,000	300	100	83,800	3,35,200	1,67,600	5,86,200
5			15196	8616	22/12/2020	22/12/2020	Security Bond	1,01,70,765	300	100	50,854	2,03,415	1,01,708	3,55,577
6	SR-II	Ghaziabad	13924	6759	01/06/2018	01/06/2018	Security Bond	13,86,89,136	100	100	6,93,446	27,73,783	20,000	34,87,028
7			14468	11850	03/10/2018	04/10/2018	Security Bond	1,21,99,224	100	100	60,996	2,43,984	20,000	3,24,781
8			14778	186	10/01/2019	10/01/2019	Security Bond	9,23,70,082	100	100	4,61,850	18,47,402	20,000	23,29,052
9			14924	1566	30/01/2019	30/01/2019	Security Bond	3,35,61,526	100	100	1,67,808	6,71,231	20,000	8,58,838
10			15467	6669	15/05/2019	15/05/2019	Security Bond	52,72,997	100	100	26,365	1,05,460	20,000	1,51,625
11			16138	12992	14/10/2019	14/10/2019	Security Bond	4,37,93,075	500	100	2,18,965	8,75,862	20,000	11,14,227
12			14862	955	21/01/2019	21/01/2019	Security Bond	11,20,50,000	100	100	5,60,250	22,41,000	20,000	28,21,050
TOTAL								53,40,56,805	2,240	1,200	26,70,284	1,06,81,136	11,01,208	1,44,49,188

Source: Information available on the basis of Audit findings.

APPENDIX- XXXVI

Short levy of revenue due to execution of security bond in place of mortgage deed (without possession)
(Reference Para No. 3.4.7)

Sl. No.	Name of units	District	Khand No.	Doc No.	Date of registration	Type of deed	Secured amount	Stamp duty paid	Regis- tration fees paid	Leviable stamp duty @0.5%	Leviable additional stamp duty @2%	Leviable registration fees	Difference
1			15420	4239	5/31/2021	Security Bond	69,33,670	500	100	34,668	1,38,673	69,337	2,42,078
2			15454	5040	6/21/2021	Security Bond	98,88,000	200	100	49,440	1,97,760	98,880	3,45,780
3	SR-II	Agra	15492	5976	7/12/2021	Security Bond	1,46,25,000	200	100	73,125	2,92,500	1,46,250	5,11,575
4			15493	6011	7/13/2021	Security Bond	1,46,25,000	200	100	73,125	2,92,500	1,46,250	5,11,575
5			15597	8625	9/20/2021	Security Bond	59,58,495	200	100	29,792	1,19,170	59,585	2,08,247
6			18029	6680	6/21/2021	Security Bond	14,61,64,272	100	100	7,30,821	29,23,285	14,61,643	51,15,550
7	SR-II	Ghaziabad	18239	9510	8/18/2021	Security Bond	9,34,43,000	1,000	100	4,67,215	18,68,860	9,34,430	32,69,405
TOTAL							29,16,37,437	2,400	700	14,58,187	58,32,749	29,16,374	1,02,04,210

Source: Information available on the basis of Audit findings.

APPENDIX- XXXVI-A
Levy of stamp, additional stamp duty and registration fee on security bonds according to the Acts and notification
(Reference Para No. 3.4.7)

											(Amount in ₹)		
Sl. No.	Name of unit	District	Khand No.	Doc No.	Date of execution	Date of registration	Type of deed	Mortgagor	Mortgagee	Secured amount	Stamp duty levied @ 2.5%	Registration fee levied	
1	SR-Sardhana	Meerut	10493	20061	11/16/2021	11/16/2021	Security Bond cum Mortgage Deed	Asshiyana Construction referred as the colonizer	Meerut Development Authority, Meerut	30,00,000	75,000	30,000	
2	SR-Sardhana	Meerut	10202	9010	6/10/2021	6/10/2021	Security Bond cum Mortgage Deed	Ansai Housing Ltd.	Meerut Development Authority, Meerut	25,00,000	62,500	25,000	
3	SR-I	Meerut	13519	6394	10/6/2020	10/7/2020	Security Bond cum Mortgage Deed	M/s Jai Kishan Estate Developers Pvt. Ltd.	Meerut Development Authority, Meerut	2,63,55,512	6,59,000	2,63,560	
TOTAL											3,18,55,512	7,96,500	3,18,560

Source: Information available on the basis of Audit findings.

APPENDIX-XXXVII
Short levy of stamp duty and registration fees due to violation of Section 27 of Indian Stamp Act, 1899
(Reference Para No. 3.5)

Sl. No.	Name of unit	Khand No.	Doc. No.	Date of Regn	1st Party	2nd Party	Araji No.	Area	Facts narrated by the executors	Rate	Valuation done by the Deptt	Rate of stamp duty	Levied stamp duty	Levied Reg. fees	Required rate to be calculated	Valuation as per correct rate	Leviable stamp duty	Leviable Reg. Fee	Total difference	(Amount in ₹)	
																					Leviable Reg. Fee
1		15378	3280	24/03/2021	A	B		0.2555 Hec	Agriculture Land on NH	195 Lakh/Hec	4983000	6 & 7%	339000	49830	10000	25550000	1778500	255500	1645170		
		15114	7137	05/11/2020	C	D		219.22 SM	Residential plot surrounded by plots & Road	5500/SM	1206000	6 & 7%	74500	12060							
		15115	7153	05/11/2020	B	E		86.62SM	Residential plots & NH	10000/SM + 10%	953000	7%	66800	9530							
* For the area 3000SM to 10000 SM @ of 70% of prescribed rate of Rs. 10000/sm according to the General Instruction Sl. No. 22 of the effective rate list.																					
2	SR-II, Agra	14966	4609	26/08/2020	A	B		0.2305 Hec	Agriculture Land with residential activity	195 Lakh/Hec + 30%	5860000	7%	410200	58600	10000	23050000	1613500	230500	1375200		
		14015	198	07/01/2019	C	D	1086	136.56SM	Residential Plot on NH	10000/SM	1366000	6 & 7%	85700	20000							
		14167	2625	29/03/2019	C	E		83.61SM	Residential plot surrounded by plots & 16 Feet Road	10000/SM	837000	6%	50300	16740							
3	SR-Sadar Azamgarh	7669	6269	04/11/2020	A	B		0.22842 Hec	Agriculture Land with chakmarg	4500/SM*	3567000	5%	178500	35670	4500	10279000	513950	102790	402570		
		7621	5292	01/10/2020	C	D	351MI	113.40 SM	Residential Land with 8 Feet RCC Road	4500/SM	511000	5%	25550	5110							
		7690	6727	24/11/2020	C	E		340.20 SM		4500/SM	1531000	4 & 5%	66550	15310							
* For 1st 500 SM 100%, next 500 SM 20% and for rest area 15% percent of basic value according to general instruction No. 12B of Circle rate effective date 16.09.2019.																					
4	SR-I, Bareilly	13002	16162	12/11/2021	A	B		0.451167 Hec	Agriculture Land on Bada Bypass	*	10524000	7%	737000	105240	6000	27071000	1894970	270710	1323440		
		6590	8202	28/06/2014	C	D	299MI	125.41SM	Residential Land on two Rds with Bada Bypass	6000/SM + 10%	830000	6%	50000	10000							
* For 1st 500 SM @ Rs. 5000/SM and for rest area valued @ Rs. 2 crore/Hec according to General instruction No. 12 of circle rate effective date 31-07-2020.																					
5		12810	11263	13/08/2021	A	B	111	0.3169 Hec	Agriculture Land near to Abadi	*	4804000	6 & 7%	326300	48040	3200	10141000	699870	101410	426940		
		12592	6009	16/04/2021	B	C		55.74 SM	Residential Land under Colony & 25 feet Rd	3500/SM	196000	6%	11800	1960							

Sl. No.	Name of unit	Khand No.	Doc. No.	Date of Regn	1st Party	2nd Party	Arajji No.	Area	Facts narrated by the executors	Rate	Valuation done by the Deptt	Rate of stamp duty	Levied stamp duty	Levied Reg. fees	Required rate to be calculated	Valuation as per correct rate	Leviable stamp duty	Leviable Reg. Fee	(Amount in ₹)			
																			Total difference			
		12813	11347	16/08/2021	A	D		91.97 SM	Residential Plot with 25 Feet Rd	3500/SM	322000	7%	22550	3220								
For 1st 500SM valued @ Rs. 3200/SM rest area .2669 Hec valued @ Rs. 120Lakh/Hec																						
6	SR-Sadar, Basti	8363	1544	27/02/2019	A	B	2589S	0.2530 Hec	Agriculture Land 200 M away from abadi & Rd.	112 Lakh/Hec	2834000	7%	198500	20000	8000	20240000	1416800	20000		1218300		
		8247	10935	18/12/2018	C	D		126.50 SM	Residential Plot and Link Road	8400/SM	1063000	6 & 7%	64500	20000								
		9852	8881	25/11/2021	C	E		160.00 SM			9500/SM	1520000	6 & 7%	96400	15200							
7	SR-Sadar, Barabanki	14310	15423	19/08/2021	A	B	534MI	0.2510 Hec	Agriculture Land away from Road & Abadi	48 Lakh/Hec	1950000	5%	97500	19500	4200	10542000	527100	105420		515520		
		14094	10118	07/06/2021	A	C		288.89 SM	Residential plot surrounded by plots & Road	4200/SM	1214000	5%	60800	12140								
8	SR-Sadar, Etawa	9044	9167	04/11/2019	A	B	614	0.1620 Hec	Agricultural Land	144 Lakh/Hec	2333000	7%	163320	20000	9000	14580000	1020600	20000		857280		
		8970	7857	19/09/2019	A	C		1225 SF														
9		9315	3652	11/06/2019	A	B		269.78 SM	Residential Plot	13000/SM	3508000	4 & 5%	165500	20000	104000	28058000	1392900	20000		1227400		
		9315	3649	11.06.2019	A	B	282	109.06 SM	Commercial Plot with 138.80 SM covered area	104000/SM	13425000	4 & 5%	661500	20000								
		10516	2204	10/06/2021	A	B		0.1683 Hec	Agricultural Land	264 Lakh/Hec	4443120	5%	222206	44440	13000	21879000	1093950	218790		1046094		
10	SR-I Noida, GB Nagar	10516	2208	10/06/2021	A	B	879/2M	0.1852 Hec	Agricultural Land	264 Lakh/Hec	4889280	5%	244514	48900	13000	24076000	1203800	240760		1151146		
		10069	2848	24/07/2020	C	D		50.16 SM	Residential Plot surrounded by Plots & 15 Feet wide Road	13000/SM	653000	4%	26150	6530								
11		9811	209	08.01.2020	C	E		83.61 SM		13000/SM	1087000	5%	54350	20000								
		15485	4160	19/08/2020	A	B	1153MI	0.2530 Hec	Agriculture Land on Link Rd and 500 M away from main road, attached with Abadi		4732000	7%	332000	47320	*	12653000	885710	126530		632920		
13		15485	4161	19/08/2020	A	B		0.2530 Hec		187 Lakh/Hec	4732000	7%	332000	47320	*	12653000	885710	126530		632920		

Compliance Audit Report on Revenue Sector for the year ended 31 March 2021

Sl. No.	Name of unit	Khand No.	Doc. No.	Date of Regn	1st Party	2nd Party	Araji No.	Area	Facts narrated by the executors	Rate	Valuation done by the Deptt	Rate of stamp duty	Levied stamp duty	Levied Reg. fees	Required rate to be calculated	Valuation as per correct rate	Leviable stamp duty	Leviable Reg. Fee	Total difference	(Amount in ₹)		
																				Leviable stamp duty	Total difference	
14	SR-IV, Ghaziabad	15438	3655	28/07/2020	C	D		42.64SM	Residential Plots & Road situated in developed colony	5500/SM	235000	6%	14100	2350								
		15468	3984	13/08/2020	C	E		85.28SM		5500/SM + 8%	507000	6%	30500	5070								
		* For 1st 1000 SM @ of Rs. 5500/SM and for the rest area valued @ Rs. 4675 i.e. 85% of prescribed rate according to the General Instruction Sl. No. 35 (3) of the effective rate list.																				
15	SR-IV, Ghaziabad	40383	9805	03/09/2021	A	B		0.18074 Hec	Agriculture Land away from Rd. and attached with abadi	254.70 Lakh/Hec	4604000	7%	322500	46040	*	15540000	1087800	155400	874660			
		40355	9438	27/08/2021	C	D	528MI	41.80 SM	Residential Land under colony attached with Plots & Road	9000/SM	377000	7%	26400	3770								
		40201	7345	14/07/2021	E	F		41.80 SM		9000/SM	377000	6%	22700	3770								
		* For 1st 1000 SM @ of Rs. 9000/SM and for the rest area 807.40 SM valued @ Rs. 8100 i.e. 90% of prescribed rate according to the General Instruction Sl. No. 35 (2) of the effective rate list.																				
16	SR-V, Ghaziabad	39689	626	18/01/2021	A	B		0.0836 Hec	Agriculture Land on Main Rd. attached with Temple	226.60 lakh/ Hec	1895000	7%	133000	18950	10000	8360000	585200	83600	516850			
		39404	7436	22/10/2020	C	D	132	16.25 SM	Residential Plot attached with Plots and 30F Rd	10000/SM	163000	6%	10000	1630								
		8742	3305	10/09/2021	A	B		0.2210 Hec	Agriculture land, 500m away from Rd & near to abadi	640 Lakh/Hec	19852794	7%	1389900	198528	16700*	34887000	2442090	348870	1202532			
		8693	2635	28/07/2021	B	C	1108 & 1109	83.61 SM	Residential plot surrounded by plots & road under the developed colony.	16700/SM	1400000	6 & 7%	88000	14000								
8706	2818	10/08/2021	B	D		71.06 SM	Residential house surrounded by plots & road under the developed colony	16700/SM & 12000/SM for const.	2100000	2100000	7%	147000	21000									
* For 1st 1000 SM @ of Rs. 16700/SM and for the rest area valued @ Rs. 15030 i.e. 90% of prescribed rate according to the General Instruction Sl. No. 35 (2) of the effective rate list.																						

Sl. No.	Name of unit	Khand No.	Doc. No.	Date of Regn	1st Party	2nd Party	Araji No.	Area	Facts narrated by the executors	Rate	Valuation done by the Deptt	Rate of stamp duty	Levied stamp duty	Levied Reg. fees	Required rate to be calculated	Valuation as per correct rate	Leviable stamp duty	Leviable Reg. Fee	Total difference	(Amount in ₹)		
17		7350	7485	01/11/2018	A	B		0.1524 Hec	Link Rd & 2KM away from main Rd & Agri land shown in surroundings	90 Lakh/Hec	1372000	6 & 7%	86050	20000	8200	12068000	834760	20000	748710			
		6587	7320	29/12/2017	C	D	395	25.08 SM	Residential plot surrounded by plots & road under the developed coly.	8200/SM	206000	7%	14500	4120								
		6588	7324	29/12/2017	C	E		20.90 SM		8200/SM	172000	7%	10400	3440								
		* For 1st 1000 SM @ of Rs. 8200/SM and for the rest area valued @ Rs. 7380 i.e. 90% of prescribed rate according to the General Instruction Sl. No. 35 (2) of the effective rate list.																				
18		16808	3390	12/03/2021	A	B		0.4060 Hec	Agriculture Land 1KM away from Rd	85 Lakh/Hec	8000000	5%	400000	80000	*	23753000	1187650	237530	945180			
		16826	3710	19/03/2021	B	C	839-823-825	185.8736SM	Residential Plot & Road	8000/SM	1487000	4 & 5 %	64520	14870								
		16484	9744	02/12/2020	D	E		232.34 SM	Residential Plot & two Roads	8000/SM + 10%	2045000	4 & 5 %	92250	20450								
		16499	9928	05/12/2020	D	F		232.342 SM		8000/SM + 10%	2045000	5%	102300	20450								
		* For 1st 500SM @ Rs. 7500, 2nd 500 SM valued @ Rs. 6375 (85%) 3rd 1000 SM valued @ Rs. 6000 (80%) and rest 2060 SM valued @ Rs. 5250 (70%) according to General Instruction No. 31 of effective rate list.																				
19	SR-I, Gorakhpur	17008	7308	14/07/2021	A	B	838-839	0.2590 Hec	Agriculture Land 1KM away from Rd and agricultural activity within 200 M.	85 Lakh/Hec	4942800	5%	247200	49400	*	16035000	801750	160350	665500			
		17018	7509	19/07/2021	B	C		232.342 SM	Residential Plot & two Roads	8000/SM + 10%	2045000	5%	102300	20450								
		16826	3710	19/03/2021	B	D		185.8736 SM		8000/SM	1487000	4 & 5 %	64520	14870								
		* For 1st 500SM @ Rs. 7500, 2nd 500 SM valued @ Rs. 6375 (85%) 3rd 1000 SM valued @ Rs. 6000 (80%) and rest 590 SM valued @ Rs. 5250 (70%) according to General Instruction No. 31 of effective rate list.																				
20	SR-II Gorakhpur	18232	16447	13/12/2021	A	B	222/1/1	0.2430 Hec	Agriculture Land 1KM away from the Road	360 Lakh/Hec	8748000	7%	612500	87480	*	24312000	1701840	243120	1244980			
		15410	1955	15/02/2019	C	D		84.94 SM	Residential Plots & Rd.	13800/SM	1173000	6 & 7%	72200	20000								
		15442	2377	23/02/2019	E	F		250.93 SM		13800/SM	3463000	7%	242520	20000								
		* For 1st 500SM @ Rs. 12000, 2nd 500 SM valued @ Rs. 10200 (85%) 3rd 1000 SM valued @ Rs. 9600 (80%) and rest 430 SM valued @ Rs. 8400 (70%) according to General Instruction No. 31 of effective rate list.																				

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Sl. No.	Name of unit	Khand No.	Doc. No.	Date of Regn	1st Party	2nd Party	Araji No.	Area	Facts narrated by the executors	Rate	Valuation done by the Deptt	Rate of stamp duty	Levied stamp duty	Levied Reg. fees	Required rate to be calculated	Valuation as per correct rate	Leviable stamp duty	Leviable Reg. Fee	Total difference	(Amount in ₹)	
21	SR-Sadar, Janunpur	7652	188	05/01/2019	A	B	52-53-55-56	0.8100 Hec	Agriculture land away from Rd and market	97.50 lakh/Hec	7898000	7%	552860	20000	7200	58320000	4082400	20000	3529540		
		7654	243	07/01/2019	B	C		8186.57 SM	Property given on lease by B for 30 years showing Road and Tin Shed for school												
22	SR-II, Kanpur Nagar	9759	6106	19/08/2019	A	B	338-341-377	0.2370 Hec	Agriculture Land, 200M away from Abadi	100 Lakh/Hec	2403000	7%	168500	20000	4200	9954000	696780	20000	528280		
		9748	5957	09/08/2019	C	D		512.11 SM	Residential Plots & Road	4200/SM	2151000	6 & 7%	140600	20000							
23	SR-IV, Kanpur Nagar	13336	8285	30/07/2021	A	B		0.5125 Hec	Agriculture Land, 500m away from HW	40 Lakh/Hec + 70%	3485000	7%	244000	34850	2200	11275000	789250	112750	623150		
		11999	9283	10/10/2019	A	C	804	50.17SM	Residential plot surrounded by road & plots	2200/SM	111000	6%	6660	2220							
		12403	3517	30/06/2020	A	D		83.61SM		2200/SM + 10%	203000	6%	12200	2030							
		13360	8718	09/08/2021	B	E		41.805SM		2200/SM	92000	6%	5600	920							
24	SR-IV, Lucknow	18617	9694	29/10/2020	A	B		0.3795 Hec	3KM away from Hardoi Rd.	130 Lakh/Hec	4940000	7%	346000	49400	*	20696000	1448720	206960	1260280		
		18299	4936	13/07/2020	C	D	345	92.936SM	200M away from Hardoi Rd & Plots and 18 Feet wide Rd	7000/SM	651000	7%	45600	6590							
25	SR-BKT, Lucknow	18846	12831	30/12/2020	B	E		464.684SM	Two Roads 20 Feet wide	7000/SM + 10%	3579000	7%	252000	35790							
		13449	10428	19/06/2021	A	B	968MI	0.2530 Hec	Agriculture land away from the abadi & road	120 Lakh/Hec	3036000	7%	212600	30360	5500	13915000	974050	139150	870240		
26	SR-BKT, Lucknow	13259	5698	08/03/2021	C	D		209.572 SM	Residential plot surrounded by institutions	5500/SM	1152649	7%	80800	11530							
		13692	17092	14/09/2021	A	D		771.375 SM		5500/SM	4242566	7%	297100	42430							
26	SR-BKT, Lucknow	13920	23424	09/12/2021	A	B	598 KHA	0.2530 Hec	Agri land, 1KM away from Rd.& near to abadi	*	3746000	7%	262500	37460	4000	10120000	708400	101200	509640		
		13922	23485	09/12/2021	B	C		92.936 SM	Residential plot surrounded by plots& Rd.	4000/SM	372000	6%	22400	3720							
		13925	23551	10/12/2021	B	D		241.635 SM		4000/SM + 10%	1171000	6 & 7%	72000	11710							

*For 1st 1000 SM (@ of Rs. 7000/SM and for the rest area valued @ Rs. 4900 i.e. 70% of prescribed rate according to the General Instruction Sl. No. 18 of the effective rate list.

*For 1st 500 SM @ of Rs. 4000/SM and for the rest area valued @ Rs. 86 Lakh per hectare according to the General Instruction Sl. No. 13B of the effective rate list.

Sl. No.	Name of unit	Khand No.	Doc. No.	Date of Regn	1st Party	2nd Party	Araji No.	Area	Facts narrated by the executors	Rate	Valuation done by the Deptt	Rate of stamp duty	Levied stamp duty	Levied Reg. fees	Required rate to be calculated	Valuation as per correct rate	Leviable stamp duty	Leviable Reg. Fee	(Amount in ₹)		
																			Total difference		
27	SR- Mohamalganj Lucknow	12008	16390	21/10/2020	A	B	273 KH	0.2530 Hec*	125M away from the Raibareilly Road & Technical Institute	#	17000000	7%	1190000	170000	\$	40007000	2800490	400070	1840560		
		9915	24494	29/12/2018	C	D		52.044SM	Plots & Raibareilly NH	17000/SM	974000	6%	58500	20000							
		12636	4979	19/02/2021	E	F		124.721SM	Plot & Raibareilly NH	17000/SM	2121000	6 & 7%	138500	21120							
* This includes 400 SM Residential House and rest area 0.2131 Hec shown as agriculture land																					
# Residential land valued @ Rs. 17000/SM and for the rest area valued @ Rs. 11900 i.e. 70% of prescribed rate according to the General Instruction Sl. No. 18 of the effective rate list.																					
\$ For 1st 1000 SM @ of Rs. 17000/SM and for the rest area valued @ Rs. 1.50 crore/Hec plus 40% for Abadi in the radius of 50 meter																					
28	SR- Sarojinimagar, Lucknow	2114	14926	06/06/2019	A	B	315MI	1.5023 Hec	Agriculture Land on Rd.	*	33396639	7%	2337900	20000	\$	61940000	4335800	20000	1997900		
		2343	18261	08/07/2019	A	B		.2530 Hec	Agriculture Land on NH	#	20187000	7%	1421100	20000							
*For 1st 500 SM @ of Rs. 6000/SM and for the rest area 1.4523 hectare valued @ 1.61 crore per hectare plus 30% additional for being Abadi in range of 50 to 200 meters																					
#For 1st 500 SM @ of Rs. 25000/SM and for the rest area 0.2030 hectare valued @ 2.42 crore per hectare plus 30% additional for being near to Abadi & 10% extra for the corner																					
\$ For 1st 500 SM @ of Rs. 25000/SM and for the rest area 1.4523 hectare valued @ 2.42 crore per hectare plus 30% additional for being near to Abadi																					
29	SR-I, Meerut	13354	3222	06/07/2020	A	B	286, 288/1	0.3325 Hec	Agriculture Land 200 M away from Abadi & on Link Road	204 Lakh/ Hec	7056000	7%	494400	70560	*	15458000	1082060	154580	671680		
		13331	2814	18/06/2020	B	C		148.71 SM	Residential Plot with two side Rd.	5900/SM + 10%	966000	6 & 7%	62800	9660							
		13327	2760	15/06/2020	B	D		213.67 SM		6000/SM + 10%	1411000	6 & 7%	88800	14110							
* For 1st 1000M @Rs. 5900, Next 1500 SM valued @ Rs. 4425 (75%) and rest 825 SM valued @ Rs. 3540 (60%) according to General Instruction No. 2 of effective rate list dated 12-08-2016																					
30	SR-II, Mathura	10718	13192	11/10/2021	A	B		0.4530 Hec	Agriculture Land at Link Rd. no residential activity	80 Lakh/ Hec	3624000	7%	253680	36240	*	15855000	1109850	158550	978480		
		10685	11958	16/09/2021	C	D	108	167.22 SM	Residential Plots & <6M wide Rd.	4000/SM	669000	6%	40200	6690							
		10685	11959	16/09/2021	C	E		279.69 SM	Residential Plots & >6M wide Rd.	5000/SM	1399000	6 & 7%	88000	13990							
* Valued @ 70% of prescribed rate Rs. 5000/SM according to general instruction No. 13 of effective rate list																					

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Sl. No.	Name of unit	Khand No.	Doc. No.	Date of Regn	1st Party	2nd Party	Araji No.	Area	Facts narrated by the executors	Rate	Valuation done by the Deptt	Rate of stamp duty	Levied stamp duty	Levied Reg. fees	Required rate to be calculated	Valuation as per correct rate	Leviable stamp duty	Leviable Reg. Fee	Total difference	(Amount in ₹)		
31		10499	5748	30/04/2021	A	B	164	0.4050 Hec	Agriculture Land away from Rd.	140 Lakh/ Hec	5670000	7%	397000	56700	*	17010000	1190700	170100	907100			
		10436	3491	09/03/2021	C	D		604000	Residential plot under colony on Rd & surrounded by plots	6500/SM	604000	7%	42300	6040								
		10261	10673	18/11/2020	C	E		117.00 SM		6500/SM	761000	7%	53300	7610								
* valued @ 70% of prescribed rate Rs. 6000/SM according to general instruction No. 13 of effective rate list																						
32	SR-I Moradabad	17202	13713	23/07/2021	A	B	670	0.8260 Hec	Agriculture land away from NH & Abadi	130 Lakh/ Hec	10738000	6 & 7%	741700	107380	10500	86730000	6061100	867300	6079320			
		17201	13708	23/07/2021	A	C		140.00SM	Plots & Road 14 Feet	2500/SM	350000	6%	21000	3500								
		16181	6458	02/07/2020	A	B		0.1570 Hec	Away from Road & Abadi	117 Lakh/ Hec	1837000	6 & 7%	119000	18370	6000	9420000	649400	94200	606230			
33		15835	21065	07/12/2019	A	C	37.30 SM	500M away from Road, Plot & 12 Feet Rd	6000/SM	224000	6%	13450	4480									
		15835	21066	07/12/2019	A	D	77.10 sm		6000/SM	463000	6%	27800	9260									
34	SR-II, Moradabad	13418	8502	27/08/2021	A	B	163	0.46166 Hec	Agriculture Land at Link Rd attached with Abadi	97 Lakh/ Hec	4479000	7%	313600	44790	4500	20775000	1454250	207750	1303610			
		13401	8057	16/08/2021	C	D		94.14 SM	Residential Plots, House & Road	4500/SM	424000	7%	29700	4240								
		13419	8526	28/08/2021	E	F		140.52 SM	Residential Plots & Road	4500/SM	633000	6%	38000	6330								
35	SR-Karchana, Prayagraj	6245	5157	01/07/2019	A	B	498	0.5587 Hec	Agriculture Land surrounded by Link Rd & Abadi	21.86 Lakh/ Hec + 10%	1344000	4 & 5%	57500	20000	2200	12292000	604600	20000	547100			
		6221	4844	21/06/2019	C	D		70.00 SM	Residential Plot on Link Rd. & surrounded by House	2400/SM	1078000	4 & 5%	44000	20000								
36	SR-Phoolpur, Prayagraj	8206	7564	15/10/2020	A	B	782MI	0.2280 Hec	Agriculture land 200 M away from the road and Abadi	152 Lakh/ Hec	3466000	7%	243000	34660	10000	22800000	1596000	228000	1546340			

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37		8106	5593	03/09/2020	A	C		168.00 SM	Residential Plot surrounded by Plots, Boudmy wall & 18 Feet wide road	10500/SM	1764000	6 & 7%	113500	17640						
		8208	7600	16/10/2020	D	E		8.40 SM	Plot & 20 Feet wide road	10500/SM	89000	6%	5400	890						
		8234	8119	27/10/2020	A	B	243	0.2290 Hec	Agriculture Land, 200M away from the road & Abadi	191 Lakh/Hec	4374000	7%	306200	43740	10000	22900000	1603000	229000	1482060	
38		8226	7954	23/10/2020	A	C		116.65 SM	Plot & 18-20 feet road	10500/SM	1348000	6 & 7%	84400	13480						
		8342	10307	21/12/2020	Son of A	D		166.66SM	Plot & 18 Feet Road	10500/SM	1225000	6 & 7%	75800	12250						
		7619	8349	12/09/2019	A	B		0.1948 Hec	200 m away from the road	4500/SM*	2222000	7%	155600	20000	4800	9351000	654570	20000	498970	
39		8505	3094	05/04/2021	A	B		0.0978 Hec	Agri Land Near to Road & Abadi	7400/SM#	3282000	7%	230000	32820	7400	7238000	506660	72380	316220	
		8381	314	08/01/2021	A	C	179	168.00SM	Plot & 20 Feet wide road	7800/SM	1311000	7%	91800	13110						
		8522	3500	17/04/2021	D	E		105 SM	House & 20 Feet wide Road	7800/SM	819000	6%	49200	8190						
40	SR-II, Saharanpur	8342	6382	28/08/2021	A	B		0.2076 Hec	Agriculture land on Bypass Rd and 800M away from Abadi	170 Lakh/Hec	3530000	7%	247100	35300	5700	11834000	828380	118340	664320	
		8061	1933	02/03/2021	A	C	2048M	217.83 SM	Residential plots and two Roads	5700/SM	1366000	7%	95700	13660						
		8422	7775	20/10/2021	B	D		167.22 SM	Residential plots and two Roads	5700/SM	954000	6%	62100	9540						

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																				(Amount in ₹)
41	SR-Sadar, Shahjahanpur	6890	2720	29/04/2019	A	B	1339 & Others	0.3416 Hec	Agriculture land in abadi and chak road	95 Lakh/Hec	4750000	7%	341600	20000	4000	13664000	956480	20000	614880	
		6848	2208	01/04/2019	B	C		128.20 SM	Residential plot surrounded by plots and Road	4000/SM	513000	6%	31000	10260						
		6891	2722	26/04/2019	B	D		167.22 SM		4000/SM	746000	6%	45000	14920						
42	SR-Sadar, Shahjahanpur	14486	9005	04/06/2021	A	B	23	0.1305 Hec	Agriculture land on NH	*	3790000	7%	265600	37900	35000	45675000	3197250	456750	3350500	
		14468	8701	27/05/2021	A	C		114.31 SM	Residential Land surrounded by Plot & 9 Feet Road	6000/SM	686000	6%	41200	6860						
		14505	9412	11/06/2021	B	D		95.26SM	500M away from Rd & 15 feet Road	6000/SM	572000	6%	34500	5720						
* For 1st 200 SM @ of Rs. 6000/SM, next 200M valued @ 3000/SM and for the rest area valued @ Rs. 1.50 Crore per Hectare plus 20% extra according to the General Instruction Sl. No. 21 of the effective rate list.																				
43		14159	2403	05/02/2021	A	B	96	0.754 Hec	Agriculture Land with Two Chakmarg	27 Lakh/Hec + 10%	2240000	6 & 7 %	156800	22400	3850	29029000	2022030	290290	2133120	
		14159	2402	05/02/2021	A	B		0.7530 Hec	Agriculture Land with Two Chakmarg	27 Lakh/Hec + 10%	2237000	6 & 7%	146600	22370	3850	28991000	2019370	289910	2140310	
44		14137	1891	29/01/2021	B	C	96	74.34 SM	Residential plot surrounded by Plot & 18 Feet Road	3500/SM	261000	6%	15700	2610						
		14219	3699	22/02/2021	B	D		74.34 SM		3500/SM	261000	6%	15700	2610						
45		13952	16008	04/12/2020	A	B	153MI	0.5040 Hec	Agricultural Land	40 Lakh/Hec	2016000	7%	141200	20160	5000	25200000	1764000	252000	1854640	
		13952	16002	04.12.2020	A	C		93.68SM	Residential Plot with two side Rd 20-30 Feet	6600/SM	619000	7%	43500	6190						
		13952	16009	04/12/2020	A	D		156.13 SM		6600/SM	1031000	6 & 7%	62200	10310						
46		14584	11004	02/07/2021	A	B	25	0.3250 Hec	Agricultural Land	36 Lakh/Hec	1287000	7%	90100	12870	6000	19500000	1365000	195000	1457030	
		14502	9331	10/06/2021	B	C		83.64 SM	Residential Plot surrounded by 14-16 Feet wide Road	6000/SM	502000	6%	30200	5020						
		14714	13902	11/08/2021	B	D		83.64 sm		6000/SM	502000	6%	30120	5020						
47		13994	16723	16/12/2020	A	B	328	0.4070 Hec	Agricultural Land	31 Lakh/Hec	1262000	7%	88460	12620	3500	14245000	997150	142450	1038520	
		13465	7675	17/07/2020	B	C		145.72SM	Residential Plot surrounded by 16 Feet wide Two Road	3630/SM	529000	6%	32000	5290						

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48		13994	16728	16/12/2020	A	D		88.62 sm	Residential Plot surrounded by 18 Feet wide Road	3500/SM	311000	6%	18700	3110								
		14704	13647	07/08/2021	A	B	367/1	0.2120 Hec	Agricultural Land, near to Abadi & 400M away from Rd.	*	2309000	7%	162000	23090	4600	9752000	682640	97520	595070			
		14625	11915	14/07/2021	B	C		74.35SM	Residential Plot surrounded by two side Rd	4600/SM +10%	378000	6%	22700	3780								
		14715	13942	12/08/2021	B	D		81.32SM			413000	7%	29000	4130								
		* For 1st 200 SM @ of Rs. 4600/SM, next 200M valued @ 2300/SM and for the rest area valued @ Rs. 54 Lakh per Hectare according to the General Instruction Sl. No. 21 of the effective rate list.																				
49		14255	4370	02/03/2021	A	B		0.0642 Hec	Agriculture Land 700M away from abadi on Chakmarg	38 Lakh/Hec	270000	6%	16200	2700	8100	5201000	354070	52010	387180			
		14255	4362	02/03/2021	C	D	433	69.92 SM	Residential Plot on 17 F Rd. Non agriculture declared in March October 2020.	8100/SM	567000	6%	34020	5617								
		14314	5624	18/03/2021	C	E		69.68 SM	Residential plot surrounded with Rd & Plots	8100/SM	566000	7%	39650	5660								
		12721	6020	05/08/2021	A	B		0.3140 Hec	Agriculture Land 300M away from Abadi & on local Pakki Sadak	*	19198000	6 & 7%	1334000	191980	11500	36110000	2517700	361100	1352820			
		12961	2980	21/07/2020	A	C		190.70 SM	Residential Plot surrounded by House & two side Rd.	11500/SM + 10%	2413300	6 & 7%	159000	24130								
50	SR-1, Varanasi	12663	5083	06/07/2021	B	E	73	189.59 SM	Residential Plot surrounded by plot & Rd.	7500/SM	1422000	6 & 7%	89550	14220								
		* For 1st 500 SM @ of Rs. 11500/SM, next 500M valued @ 5750/SM and rest. 2140 Hec area valued @ Rs. 3.40 crore per Hectare plus 20 percent according to General Instruction No. 13 of effective rate list.																				

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Sl. No.	Name of unit	Khand No.	Doc. No.	Date of Regn	1st Party	2nd Party	Araji No.	Area	Facts narrated by the executors	Rate	Valuation done by the Deptt	Rate of stamp duty	Levied stamp duty	Levied Reg. fees	Required rate to be calculated	Valuation as per correct rate	Leviable stamp duty	Leviable Reg. Fee	Total difference	
																				(Amount in ₹)
51		11354	4645	10/07/2019	A	B	1165-1168-1169	0.3260 Hec	Agriculture Land 200M away from Abadi & Rd.	280 Lakh/Hec	9128000	5%	456500	20000	8200	26732000	1336600	20000	880100	
		11358	4695	11/07/2019	B	C		126.39 SM	Residential Plot on Kaccha Rd	8200/SM + 10%	1141000	4 & 5%	47100	20000						
		11360	4715	12/07/2019	B	D		505.576		8200/SM	4146000	4 & 5%	197300	20000						
		10099	1453	05/03/2019	A	B		591	0.3750 Hec	Agriculture Land on 10 Feet Road with boundary wall	*	13184000	7%	922880	20000	13000	49050000	3433500	20000	2510620
52		9662	4210	10/07/2018	C	D	171.56 SM	Residential Land with 13 Feet Road	13000/SM	2270000	6 & 7%	149000	20000							
		9733	5037	13/08/2018	E	F	92.936 SM		13000/SM	1600000	7%	112000	20000							
		* For 1st 500 SM @ of Rs. 13000/SM, next 500M valued @ 6500/SM and rest .2750 Hec area valued @ Rs. 1.10 crore per Hectare according to General Instruction No. 06 of effective rate list.																		
53	SR-II, Varanasi	10114	1626	13/03/2019	A	B	624	0.2760 Hec	Agriculture Land away from Rd. and abadi	*	9344000	7%	654100	20000	10000	27600000	1932000	20000	1277900	
		10117	1661	14/03/2019	C	D		199.81 SM	Residential Plot on 15 Feet Road	10000/SM	1999000	6 & 7%	130000	20000						
* For 1st 500 SM @ of Rs. 10000/SM, next 500M valued @ 5000/SM and rest .1760 Hec area valued @ Rs. 1.00 crore per Hectare according to General Instruction No. 06 of effective rate list.																				
54		11866	8298	11/11/2021	A	B	794	885.78 SM	Residential Plot on two side Kaccha Rd.	15000/SM + 10%	14616000	7%	1023200	146160	24000/SM + 10%	23385000	1636950	233850	701440	
		11883	8582	22/11/2021	B	C		27.88 SM	Residential Plot with two side Rd. 20 Feet wide & Pakki Sadak	24000/SM + 10 %	737000	6%	44300	7370						
TOTAL													21610070	2540138		1207751000	80959650	8899020	65708462	

APPENDIX- XXXVIII
Short levy of stamp duty and registration fees due to undervaluation of property
(Reference Para No. 3.6)

Sl. No.	Name of unit	Khand No.	Doc. No.	Date of Registration	1st Party	2nd Party	Araji	Area in SM	Type of circle rate imposed	Rate	Valuation	Rate of stamp duty	Levied stamp duty	Levied Reg. fees	Required rate per SM	Valuation as per correct rate	Leviable stamp duty	Leviable Reg. fee	Total difference	(Amount in ₹)	
																				Stamp Duty	Reg. Fee
1		11017	2810	28/10/2020	A	B	366MI*	5760.00	Agriculture Rate	90 Lakh/Hec	5185000	7%	363000	51850	4300	24768000	1733760	247680	1566590		
* Araji No. 366MI* declared Non-Agriculture land & As per DM Circle list residential rate of the property is Rs. 4300/SM																					
2	SR-I AGRA	10993	2419	12/10/2020	A	B	203*	3235.00	Agriculture rate near to Abadi	150 Lakh/Hec + 30%	4853000	7%	441700	63090	5000	16175000	1132250	161750	789210		
* Araji No. 203 declared Non-Agriculture land under section 143 & As per DM Circle list residential rate of the property is Rs. 5000/SM																					
3	SR-III AGRA	10567	2273	25/02/2021	A	B		3970.00	Agriculture Rate	200 Lakh/Hec + 30%	10322000	7%	730400	103220	*	23914000	1673980	239140	1079500		
4		10607	3201	22/03/2021	A	B	234*	2852.00	Agriculture Rate		7496000	7%	524800	74960	6500	18538000	1297660	185380	883280		
5		10607	3202	22/03/2021	A	B		2852.00	Agriculture Rate		7496000	7%	524800	74960	6500	18538000	1297660	185380	883280		
* Araji No. 234* declared Non-Agriculture land under the section 143 of UPZLRA Act. 1950 & As per DM Circle list residential rate of the property is Rs. 6500 per SM for 1st 3000SM & rest area 970SM valued @ 4550 i.e. (70%)																					
6	SR-IV LKO	16964	248	05/01/2019	A	B		566.91	General Rate	20000/SM	11338280	7%	794000	20000	49000	27779000	1944530	20000	1150530		
		16964	247	05/01/2019	A	B	289	185.87	Segment Rate	49000/SM + 10%	10018555	7%	701500	20000							
		17670	10867	04/09/2019	A	C		566.91	Segment Rate	49000/SM	27778811	7%	1945000	20000							
7	SR-II, JHANSI	8258	3187	09/06/2020	A	B		7611.28	General Rate	*	57329000	5%	2867000	573290	10450	80700000	4035000	807000	1401710		
		8257	3182	09/06/2020	A	B	352	820.07	Segment Rate	9500/SM + 10%	9491000	5%	475000	94910							
		8257	3183	09/06/2020	A	B		1563.09	Segment Rate	9500/SM	15547000	5%	778000	155470							
* Land valued @ Rs. 4500/SM plus 10% extra for two side road and constructed area @ (2.94SM) valued @ Rs. 12500/SM																					

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(Amount in ₹)																			
Sl. No.	Name of unit	Khand No.	Doc. No.	Date of Registration	1st Party	2nd Party	Araji	Area in SM	Type of circle rate imposed	Rate	Valuation	Rate of stamp duty	Levied stamp duty	Levied Reg. fees	Required rate per SM	Valuation as per correct rate	Leviable stamp duty	Leviable Reg. fee	Total difference
8	SR-I Mathura	16838	15851	16/09/2021	A	B	1004*	1020.00	Agriculture Rate	150 Lakh/ Hec	1530000	7%	107100	15300	5500	5610000	392700	56100	326400
		16810	14962	04/09/2021	C	E		25.08	Residential Rate surrounded by Plots & Rd under the developed colony	5500/SM + 10%	152000	6%	9150	1520					
		16810	14963	04/09/2021	D	E		25.08			152000	6%	9150	1520					
9	SR-III Meerut	14343	5762	19/08/2020	A	B	1004MI	1890.30	General Rate	5300/SM*	8839000	7%	619000	88390	18000	34026000	2381820	340260	2014690
		14343	5760	19/08/2020	A	Wife of B		200.00	Segment Rate	18000/SM	3060000	6 & 7%	204200	30600					
		* For 1st 1000 SM valued @ of Rs. 5300/SM and rest area 890.30 SM valued @ Rs. 3975 (75%) SM																	
10	SR-I, Muzañnagar	11275	7474	19/08/2019	A	B	1657/1B	696.47	General Rate*	11000/SM	9707000	7%	672600	20000	45000 + others*	34060000	2384200	20000	1711600
		10890	11361	24/12/2018	A	Father of B		117.405	Segment Rate	45000/SM + 15%	6136000	7%	429600	20000					
		* Land valued @ Rs. 11000/SM + 257.56 SM RBC construction valued @ 10000/SM + 11.50 SM Teen Shed valued @ Rs. 6000/SM + one mango tree of Rs. 10000																	
11	SR-I, Varanasi	12989	10770	31/12/2021	A	B	459	543.76	General Rate	7200/SM	3916000	6 & 7%	264120	39160	*	14383000	996810	143830	837360
		13026	623	25/01/2022	A	C		74.44	Segment Rate	23000/SM + 15%	2000000	6 & 7%	130000	20000					
		* Land valued @ Rs.23000/SM plus 15% extra as provided in rate list general instruction Sl. No. 25 for commercial activity in the Araji																	
TOTAL							30997.72	128011280	7908520	1124220	298491000	19270370	2406520	12644150					

Source: Information available on the basis of Audit findings.

APPENDIX- XXXIX
Price of mineral not imposed in cases of illegal transportation of by lessees
(Reference Para No. 4.5)

Sl.No.	Name of the unit	Name of the lessee	Area of lease	Rate per cubic meter for first year	Period of lease	Total Quantity to be excavated per Year in cubic meter	Total quantity excavated up to June 2018	E-MM-11 issued up to June 2018	Quantity of illegal transportation	Royalty	Price of Mineral
1	DMO, Fatehpur	Shri Rajesh Mishra Construction and suppliers	Village -Gokan, Khasara/Gata No.- 180,181,184,185,187,131,130and 189	315	31/03/2018 to 20/03/2023	2,51,700	1,48,538	1,06,960	41,578	1,30,97,070	6,54,85,350
2	DMO, Fatehpur	Pragya enterprises	Village -Adhaval, Gata No. 467,466,454,425,426,427,428,430 and 431	421	04/04/2018 to 03/04/2023	1,86,200	60,976	35,454	25,522	1,07,44,762	5,37,23,810
Total							2,09,514	1,42,414	67,100	2,38,41,832	11,92,09,160

APPENDIX- XL

Pre-bid earnest money not forfeited for delay in payment of royalty and security deposit
(Reference Para No. 4.6)

Sl. No.	Name of the Lessee	Area of lease	Date of issue of LOI	Amount of pre bid EMD	Balance amount	Date of balance amount deposited	Amount of Pre bid EMD to be forfeited
1	M/s Aman Bricks field	Vill.-Kataiya, Khand No. 10/19 to 10/21 Area-10 Hectare	25.06.2020	28,12,500	26,86,250	DD No. 500828 Dated 03-07-20	28,12,500
2	Sri Sandeep Chandok	Vill.-Chhikwa, Khand No. 11/29 to 11/30, Area-24.28 Hectare	01.01.2021	1,35,00,000	6,30,000	11.01.2021	1,35,00,000
3	M/s Tesmus Trading Pvt.Ltd	Vill.-Sangolipur Garha, Gata No. 191, 269/3, 270, 275, 276, 277, 293/2, 294 Area 25 Hectare	26.06.2020	93,75,000	2,60,62,500	16/07/2020	93,75,000
4	M/s Ratna Jadon	Vill.-Adhawal Khand, A-11 Area 25 Hectare	07.03.2020	93,75,000	3,56,25,000	06.06.2020 and 28.05.2020	93,75,000
Total				3,50,62,500	6,50,03,750		3,50,62,500

APPENDIX- XLI
Details of consideration fee involved in concealment of molasses consumption
(Reference Para No. 5.6)

Financial Year	As per 3 CD of ITR (quintal)	As per distillery (quintal)	Difference (quintal)	Minimum FS %	Quantity of FS (quintal)	Alcohol present (FS*52.5) (Alcoholic Litre)	Rate of consideration fee per AL (in ₹)	Consi-deration fee involved (₹ in lakh)	Due date of Intt.	Delay in month (upto 03/2022)	Interest due @1.5%pm (₹ in lakh)	Total (₹ in lakh)
2013-14	28,75,826	28,63,956	11,870	34.88	4,140.26	2,17,363.44	584.11	1,269.64	4/1/2014	96	1,828.28	3,097.92
2014-15	21,01,363	20,93,214	8,149	36.20	2,949.94	1,54,871.75	672.90	1,042.13	4/1/2015	84	1,313.09	2,355.22
2015-16	22,36,773	21,93,281	43,492	38.72	16,840.10	8,84,105.38	775.70	6,858.00	4/1/2016	72	7,406.65	14,264.65
2016-17	29,01,022	28,45,293	55,729	38.45	21,427.80	11,24,959.53	755.45	8,498.50	4/1/2017	60	7,648.66	16,147.16
2017-18	25,92,165	25,38,563	53,602	34.50	18,492.69	9,70,866.23	755.45	7,334.43	4/1/2018	48	5,280.79	12,615.22
2018-19	25,88,483	25,33,726	54,757	34.62	18,956.87	9,95,235.85	911.21	9,068.74	4/1/2019	36	4,897.12	13,965.86
2019-20	23,17,076	22,75,990	41,086	30.02	12,334.02	6,47,535.90	911.21	5,900.44	4/1/2020	24	2,124.16	8,024.60
Total	1,76,12,708	1,73,44,023	2,68,685					39,971.88			30,498.75	70,470.63

Source: Information available on the basis of Audit findings.

APPENDIX- XLII
Details of consideration fee involved in concealment of grain consumption
(Reference Para No. 5.6)

Financial Year	As per ITR (In quintal)	As per distillery (In quintal)	Difference (In quintal)	Minimum FS %*	Quantity of FS (quintal)	Alcohol present (In Alcoholic Litre)	Rate of consideration fee per AL (in ₹)	Consideration fee Involved (₹ in lakh)	Due date of Interest	Delay in month (upto 03/2022)	Interest due @1.5%pm (₹ in lakh)	Total (₹ in lakh)
2013-14	7,24,291.00	715,337.60	8,953.40	62.34	5,581.55	2,93,031.35	584.11	1,711.63	4/1/2014	96	2,464.74	4,176.37
2014-15	8,71,340.00	8,50,928.40	20,411.60	64.10	13,083.84	6,86,901.37	672.90	4,622.16	4/1/2015	84	5,823.92	10,446.08
2015-16	8,36,547.00	8,26,779.60	9,767.40	64.10	6,260.90	3,28,697.43	775.70	2,549.71	4/1/2016	72	2,753.68	5,303.39
2016-17	7,82,993.00	7,73,338.60	9,654.40	65.10	6,285.01	3,29,963.26	755.45	2,492.71	4/1/2017	60	2,243.43	4,736.14
2017-18	8,69,470.00	8,59,252.00	10,218.00	65.44	6,686.66	3,51,049.61	755.45	2,651.74	4/1/2018	48	1,909.26	4,561.00
2018-19	8,63,871.00	8,54,412.00	9,459.00	65.44	6,189.97	3,24,973.40	911.21	2,961.19	4/1/2019	36	1,599.04	4,560.23
2019-20	7,81,030.00	7,72,792.00	8,238.00	65.44	5,390.95	2,83,024.73	911.21	2,578.95	4/1/2020	24	928.42	3,507.37
Total	57,29,542.00	56,52,840.20	76,701.80					19,568.09			17,722.49	37,290.58

Source: Information available on the basis of Audit findings.

As the report of AT Lab was not received in the Distillery hence on the basis of minimum FS as reported by the AT Lab in the year 2017-18 were taken as minimum FS for the year 2018-19 and 2019-20.

APPENDIX- XLIII
Details of consideration fee involved in concealment of barley malt consumption
(Reference Para No. 5.6)

Financial Year	As per ITR (In Kilogram)	As per distillery (In Kilogram)	Difference (In quintal)	Minimum FS %*	Quantity of FS (quintal)	Alcohol present (FS*52.5) (In Alcoholic Litre)	Rate of consideration fee in per AL (In ₹)	Consideration fee involved (₹ in lakh)	Due date of Interest	Delay in month (upto 03/2022)	Interest due @1.5% pm (₹ in lakh)	Total (₹ in lakh)
2015-16	18,89,300	18,89,275	0.25	56.82	0.14	7.35	775.70	0.06	4/1/2016	72	0.06	0.12
2019-20	42,22,076	42,09,445	126.31	57.60	72.75	3,819.38	911.21	34.80	4/1/2020	24	12.53	47.33
Total	61,11,376	60,98,720	126.56					34.86			12.59	47.45

Source: Information available on the basis of Audit findings.

As the report of AT Lab was not received in the Distillery hence on the basis of minimum FS as reported by the AT Lab in the year 2017-18 were taken as minimum FS for the year 2019-20.

APPENDIX-XLIV
Failure to cancel the settlement of shops and forfeiture of basic license fee (BLF)/license fee (LF) and security deposit
(Reference Para No. 5.7)

Sl. No.	Name of the unit	Year	Type of shops	No. of shops	No. of shops checked	No. of shops in which objection found	Period of late deposit of BLF/LF in days	Period of late deposit of security deposit in days	Overall period of late deposit of BLF/LF and security deposit in days	Renewal fee required to be forfeited	Basic license Fee/License Fee required to be forfeited	Security deposit required to be forfeited	Total amount required to be forfeited
Delay upto 15 days													
1	DEO Agra	2020-21	Beer (Renewal)	197	53	1	13	0	13	20,000	3,90,000	0	4,10,000
		2020-21	Country Liquor (Renewal)	328	60	5	0	1 to 3	1 to 3	3,15,000	61,77,204	3,88,588	68,80,792
		2020-21	Foreign Liquor (E-Lottery)	246	71	1	0	9	9	0	8,95,000	0	8,95,000
		2020-21	Foreign Liquor (Renewal)			5	0	1 to 11	1 to 11	2,25,000	83,30,000	3,46,750	89,01,750
		2020-21	Model Shop (E-Lottery)	24	12	4	0	3 to 7	3 to 7	0	1,34,77,732	0	1,34,77,732
		2021-22	Country Liquor (E-Lottery)	328	93	15	0	3 to 15	3 to 15	0	3,10,06,800	0	3,10,06,800
		2021-22	Foreign Liquor (E-Lottery)	246	73	4	0	5 to 14	5 to 14	0	69,75,000	0	69,75,000
		2021-22	Model Shop (E-Lottery)	24	12	1	0	4	4	0	88,90,000	0	88,90,000
		2020-21	Country Liquor (Renewal)	392	85	17	1 to 14	1 to 14	1 to 14	6,00,000	91,91,580	12,39,137	1,10,30,717
		2020-21	Foreign Liquor (Renewal)	94	37	3	0	1 to 4	1 to 4	1,65,000	27,05,000	1,14,000	29,84,000
2	DEO Bareilly	2020-21	Model Shop (E-Lottery)	17	15	2	3	9 to 15	9 to 15	0	53,14,710	0	53,14,710
		2021-22	Country Liquor (Renewal)	392	85	31	2 to 4	2 to 6	2 to 6	13,15,000	1,82,14,470	23,24,800	2,18,54,270
		2021-22	Country Liquor (E-Lottery)			2	0	2 to 15	2 to 15	0	17,08,046	0	17,08,046
		2021-22	Foreign Liquor (Renewal)	101	42	6	2 to 12	2 to 4	2 to 12	3,60,000	80,42,500	1,28,250	85,30,750

Sl. No.	Name of the unit	Year	Type of shops	No. of shops	No. of shops checked	No. of shops in which objection found	Period of late deposit of BLF/LF in days	Period of late deposit of security deposit in days	Overall period of late deposit of BLF/LF and security deposit in days	Renewal fee required to be forfeited	Basic license Fee/License Fee required to be forfeited	Security deposit required to be forfeited	Total amount required to be forfeited	
3	DEO G.B.Nagar	2020-21	Beer (E-Lottery)	131	46	2	0	7 to 13	7 to 13	0	7,40,754	0	7,40,754	
		2020-21	Country Liquor (E-Lottery)	231	78	3	0	8 to 15	8 to 15	0	22,54,440	0	22,54,440	
		2020-21	Foreign Liquor (E-Lottery)	137	48	11	0	7 to 14	7 to 14	0	1,69,76,429	0	1,69,76,429	
		2020-21	Model Shop (E-Lottery)	26	25	4	0	12 to 14	12 to 14	0	2,66,58,612	0	2,66,58,612	
		2021-22	Beer (E-Lottery)	137	38	4	0	6 to 9	6 to 9	0	34,70,000	0	34,70,000	
		2021-22	Country Liquor (Renewal)	231	47	28	0	2 to 14	2 to 14	25,80,000	79,80,628	7,20,33,260	79,80,628	8,25,93,888
		2021-22	Foreign Liquor (E-Lottery)	139	49	6	0	6 to 13	6 to 13	0	3,24,10,000	0	3,24,10,000	
		2021-22	Foreign Liquor (Renewal)			21	0	5 to 11	5 to 11	19,65,000	92,150	6,58,50,000	92,150	6,79,07,150
		2021-22	Model Shop (Renewal)	25	16	2	0	2 to 11	2 to 11	2,00,000	82,500	2,94,80,000	82,500	2,97,62,500
		2020-21	Beer (E-Lottery)	127	32	4	0	4 to 9	4 to 9	0	0	14,55,757	0	14,55,757
4	DEO Ghaziabad	2020-21	Foreign Liquor (E-Lottery)	133	35	1	0	10	10	0	17,72,466	0	17,72,466	
		2020-21	Foreign Liquor (Renewal)			5	0	2 to 13	2 to 13	4,05,000	93,35,000	3,88,750	1,01,28,750	
		2020-21	Model Shop (E-Lottery)	43	20	4	0	5 to 14	5 to 14	0	2,04,45,659	0	2,04,45,659	
		2021-22	Beer (E-Lottery)	127	32	2	0	14	14	0	8,80,000	0	8,80,000	
		2021-22	Model Shop (E-Lottery)	43	20	2	1	0	0	1	2,45,80,000	0	2,45,80,000	
		2021-22	Model Shop (Renewal)			7	0	2 to 15	2 to 15	7,00,000	6,48,80,000	5,77,500	6,61,57,500	
		2019-20	Beer (Renewal)	78	16	1	6	0	6	6	35,000	2,75,000	21,000	3,31,000
		2019-20	Country Liquor (Renewal)	182	58	3	0	3 to 4	3 to 4	3 to 4	75,000	22,44,240	1,85,215	25,04,455
		2019-20	Foreign Liquor (Renewal)	96	36	7	1 to 11	2 to 3	1 to 11	1 to 11	2,10,000	19,62,500	29,000	22,01,500
		2020-21	Beer (E-Lottery)	91	33	2	0	7 to 13	7 to 13	7 to 13	0	8,18,370	0	8,18,370

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Sl. No.	Name of the unit	Year	Type of shops	No. of shops	No. of shops checked	No. of shops in which objection found	Period of late deposit of BLF/LF in days	Period of late deposit of security in days	Overall period of late deposit of BLF/LF and security deposit in days	Renewal fee required to be forfeited	Basic license Fee/License Fee required to be forfeited	Security deposit required to be forfeited	Total amount required to be forfeited
6	DEO Meerut	2020-21	Country Liquor (E-Lottery)	194	62	11	0	3 to 15	3 to 15	0	35,82,740	0	35,82,740
		2020-21	Country Liquor (Renewal)			31	0	3 to 15	3 to 15	9,80,000	1,54,49,900	11,39,842	1,75,69,742
		2020-21	Foreign Liquor (Renewal)	99	43	19	0	3 to 15	3 to 15	7,65,000	1,31,65,000	1,88,250	1,41,18,250
		2020-21	Model Shop (E-Lottery)	7	7	1	0	6	6	0	22,64,500	0	22,64,500
		2021-22	Country Liquor (E-Lottery)	194	38	3	0	7 to 10	7 to 10	0	43,03,700	0	43,03,700
		2021-22	Country Liquor (Renewal)			22	0	3 to 14	3 to 14	11,25,000	1,73,41,900	10,88,837	1,95,55,737
		2021-22	Foreign Liquor (E-Lottery)	99	38	1	0	5	5	0	32,80,000	0	32,80,000
		2021-22	Foreign Liquor (Renewal)			6	0	3 to 14	3 to 14	2,60,000	56,40,000	87,500	59,87,500
		2021-22	Model Shop (E-Lottery)	7	7	1	0	14	14	0	35,75,000	0	35,75,000
		2020-21	Beer (E-Lottery)	127	42	8	0	7 to 15	7 to 15	0	26,91,367	54,000	27,45,367
		2021-22	Beer (E-Lottery)	127	37	10	0	7 to 10	7 to 10	0	65,70,000	0	65,70,000
		2021-22	Beer (Renewal)			4	3 to 4	0	3 to 4	1,70,000	9,07,500	0	10,77,500
2021-22	Country Liquor (E-Lottery)	182	68	5	0	7 to 9	7 to 9	0	1,21,47,884	0	1,21,47,884		
2021-22	Foreign Liquor (E-Lottery)	142	44	12	3	2 to 11	2 to 11	0	2,68,95,000	0	2,68,95,000		
2021-22	Foreign Liquor (Renewal)			11	3 to 4	2 to 10	2 to 10	6,25,000	1,45,50,000	1,63,125	1,53,38,125		
2021-22	Model Shop (E-Lottery)	5	5	1	12	0	12	0	58,65,000	0	58,65,000		
2019-20	Beer (Renewal)	52	28	10	5 to 6	0	5 to 6	2,30,000	17,10,600	1,30,000	20,70,600		
2019-20	Country Liquor (E-Lottery)	188	28	5	1 to 4	0	1 to 4	0	4,06,620	0	4,06,620		
2020-21	Country Liquor (E-Lottery)	191	48	7	0	6 to 12	6 to 12	0	37,23,567	0	37,23,567		

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8	DEO Muzaffarnagar	2020-21	Country Liquor (Renewal)			3	0	3 to 13	3 to 13	90,000	11,95,524	1,20,669	14,06,193	
		2020-21	Foreign Liquor (Renewal)	65	39	3	0	1 to 3	1 to 3	1,40,000	31,00,000	1,31,750	33,71,750	
		2021-22	Country Liquor (E-Lottery)	191	80	5	0	1 to 14	1 to 14	0	22,74,054	8,00,000	30,74,054	
		2021-22	Country Liquor (Renewal)			4	0	4 to 11	4 to 11	1,40,000	18,51,372	2,30,220	22,21,592	
		2020-21	Beer (E-Lottery)	80	10	3	0	3 to 8	3 to 8	0	6,13,413	0	6,13,413	
		2020-21	Country Liquor (E-Lottery)	169	42	2	0	1 to 5	1 to 5	0	5,67,425	0	5,67,425	
		2020-21	Foreign Liquor (E-Lottery)	71	28	2	0	5 to 10	5 to 10	0	10,74,905	0	10,74,905	
		2020-21	Foreign Liquor (Renewal)			3	15	1	1 to 15	1 to 15	1,05,000	31,25,000	1,15,000	33,45,000
		2021-22	Beer (E-Lottery)	82	22	2	0	5 to 7	5 to 7	0	5,75,000	0	5,75,000	
		2021-22	Beer (Renewal)			1	3	0	3	3	40,000	2,00,000	0	2,40,000
		2021-22	Country Liquor (E-Lottery)	169	35	3	0	5 to 6	5 to 6	0	48,27,447	0	48,27,447	
		2021-22	Country Liquor (Renewal)			4	2 to 3	2 to 15	2 to 15	2 to 15	1,70,000	38,15,764	2,79,884	42,65,648
2021-22	Foreign Liquor (E-Lottery)	71	25	3	0	4 to 6	4 to 6	0	30,35,000	0	30,35,000			
2021-22	Foreign Liquor (Renewal)			3	2	2	2	2	1,05,000	23,35,000	23,400	24,63,400		
9	DEO Rampur	2020-21	Country Liquor (E-Lottery)	161	72	1	0	1	1	0	1,31,100	0	1,31,100	
10	DEO Saharanpur	2020-21	Country Liquor (Renewal)	173	54	6	0	1 to 8	1 to 8	2,35,000	38,89,908	4,26,478	45,51,386	
2020-21	Foreign Liquor (Renewal)	93	37	1	0	1	1	1	95,000	45,70,000	1,90,250	48,55,250		
2021-22	Beer (E-lottery)	90	32	2	0	6 to 14	6 to 14	6 to 14	0	12,10,000	0	12,10,000		

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		2021-22	Beer (Renewal)			1	2	-	2	40,000	3,37,500	10,125	3,87,625
		2021-22	Country Liquor (Renewal)	172	53	6	2 to 3	2 to 3	2 to 3	3,30,000	68,89,533	8,09,848	80,29,381
		2021-22	Foreign Liquor (E-Lottery)	92	35	3	0	9 to 13	9 to 13	0	46,95,000	0	46,95,000
		2021-22	Foreign Liquor (Renewal)			5	0	2	2	3,55,000	67,20,000	93,675	71,68,675
11	DEO Unnao	2020-21	Country Liquor (E-Lottery)	336	50	6	0	3 to 13	3 to 13	0	75,78,980	0	75,78,980
		2021-22	Country Liquor (Renewal)	336	45	15	0	1 to 14	1 to 14	6,05,000	1,17,79,346	12,19,146	1,36,03,492
		2021-22	Foreign Liquor (Renewal)	85	27	9	0	2 to 14	2 to 14	3,15,000	46,35,000	65,775	50,15,775
		2021-22	Model Shop (Renewal)	7	7	2	0	3 to 5	3 to 5	1,55,000	75,10,000	74,415	77,39,415
	Total			8423	2455	482			1 to 15	1,62,45,000	73,24,47,078	2,13,40,457	77,00,32,535
*	DEO Agra	2020-21	Country Liquor (Renewal)	0	0	1	20	0	20	85,000	6,25,680	0	7,10,680
		2020-21	Foreign Liquor (Renewal)	0	0	1	0	29	29	85,000	29,35,000	1,22,250	31,42,250
		2021-22	Country Liquor (E-Lottery)	0	0	5	0	16 to 18	16 to 18	0	1,46,59,430	0	1,46,59,430
		2021-22	Foreign Liquor (E-Lottery)	0	0	4	0	16 to 29	16 to 29	0	75,95,000	0	75,95,000
*	DEO Bareilly	2020-21	Country Liquor (E-Lottery)	0	0	2	0	22 to 25	22 to 25	0	19,67,720	0	19,67,720
		2020-21	Foreign Liquor (Renewal)	0	0	4	0	27 to 29	27 to 29	2,20,000	34,50,000	1,43,500	38,13,500
		2021-22	Country Liquor (E-Lottery)	0	0	2	0	21 to 23	21 to 23	0	68,48,728		68,48,728
		2021-22	Foreign Liquor (Renewal)	0	0	1	25	0	25	35,000	0	5,100	40,100

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*	DEO G.B.Nagar	2020-21	Country Liquor (E-Lottery)	0	0	5	0	16 to 26	16 to 26	0	32,29,640	0	32,29,640
		2020-21	Foreign Liquor (E-Lottery)	0	0	2	0	16 to 19	16 to 19	0	19,86,400	0	19,86,400
		2021-22	Foreign Liquor (Renewal)	0	0	2	0	17 to 18	17 to 18	1,30,000	20,82,000	4,35,150	26,47,150
		2021-22	Model Shop (Renewal)	0	0	1	0	18	18	1,00,000	1,47,40,000	82,500	1,49,22,500
*	DEO Ghaziabad	2020-21	Beer (E-Lottery)	0	0	1	0	18	18	0	3,08,220	0	3,08,220
		2020-21	Country Liquor (E-Lottery)	205	65	2	0	18 to 19	18 to 19	0	12,61,233	0	12,61,233
		2020-21	Foreign Liquor (E-Lottery)	0	0	7	0	17 to 19	17 to 19	0	94,07,593	0	94,07,593
		2021-22	Beer (E-Lottery)	0	0	1	0	22	22	0	3,40,000	0	3,40,000
		2021-22	Country Liquor (E-Lottery)	205	65	2	0	16 to 21	16 to 21	0	33,88,580	0	33,88,580
12	DEO Ghazipur	2020-21	Country Liquor (E-Lottery)	216	54	2	0	22 to 25	22 to 25	0	10,08,080	0	10,08,080
*	DEO Gonda	2019-20	Country Liquor (Renewal)	0	0	3	0	16 to 23	16 to 23	75,000	9,48,600	67,692	10,91,292
		2020-21	Country Liquor (Renewal)	0	0	7	0	17 to 29	17 to 29	2,10,000	30,81,710	1,90,268	34,81,978
		2020-21	Foreign Liquor (Renewal)	0	0	12	0	17 to 28	17 to 28	5,50,000	60,45,000	15,000	66,10,000
		2021-22	Country Liquor (E-Lottery)	0	0	1	0	21	21	0	21,40,500	0	21,40,500
		2021-22	Country Liquor (Renewal)	0	0	10	0	16 to 19	16 to 19	4,35,000	65,87,100	4,74,193	74,96,293
		2021-22	Foreign Liquor (E-Lottery)	0	0	1	0	21	21	0	13,10,000	0	13,10,000
		2021-22	Foreign Liquor (Renewal)	0	0	2	0	17 to 24	17 to 24	1,20,000	30,85,000	1,22,000	33,27,000

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*	DEO Meerut	2020-21	Beer (E-Lottery)	0	0	3	0	23 to 26	23 to 26	0	1,71,320	0	1,71,320
		2021-22	Country Liquor (E-Lottery)	0	0	1	0	18	18	0	24,42,132	0	24,42,132
*	DEO Mirzapur	2018-19	Beer (E-Lottery)	0	0	2	16	23	16 to 23	0	2,60,000	30,000	2,90,000
		2019-20	Beer (Renewal)	0	0	3	16		16	1,25,000	7,70,000	59,000	9,54,000
*	DEO Muzaffarnagar	2021-22	Country Liquor (Renewal)	0	0	1	25	0	25	35,000	7,00,703	0	7,35,703
*	DEO Saharanpur	2020-21	Country Liquor (E-Lottery)	0	0	1	0	20	20	0	15,21,432	0	15,21,432
		2020-21	Country Liquor (Renewal)	0	0	1	0	16	16	30,000	9,72,180	94,912	10,97,092
		2021-22	Country Liquor (E-Lottery)	0	0	3	0	16 to 22	16 to 22	0	74,65,061	24,02,835	98,67,896
*	DEO Unnao	2021-22	Beer (E-Lottery)	70	19	2	0	20	20	0	5,10,000	0	5,10,000
		2021-22	Country Liquor (Renewal)	0	0	9	0	23 to 26	23 to 26	3,45,000	48,21,060	3,70,047	55,36,107
		2021-22	Foreign Liquor (E-Lottery)	0	0	1	0	25	25	0	8,10,000	0	8,10,000
	Total			696	203	108			up to 30	25,80,000	11,94,75,102	46,14,447	12,66,69,549
Delay more than 30 days													
*	DEO Agra	2020-21	Country Liquor (Renewal)	0	0	2	0	75 to 107	75 to 107	1,70,000	27,02,700	1,28,856	30,01,556
		2020-21	Foreign Liquor (E-Lottery)	0	0	1	0	74	74	0	30,20,000	0	30,20,000
*	DEO Bareilly	2020-21	Country Liquor (E-Lottery)	0	0	11	131	38 to 44	38 to 131	0	1,38,51,710	0	1,38,51,710
		2020-21	Country Liquor (Renewal)	0	0	2	71 to 108	0	71 to 108	60,000	2,95,420	1,31,639	4,87,059
		2020-21	Foreign Liquor (Renewal)	0	0	1	70	0	70	35,000	2,05,000	7,000	2,47,000
*	DEO G.B.Nagar	2020-21	Beer (E-Lottery)	0	0	1	0	131	131	0	3,55,000	0	3,55,000
		2021-22	Country Liquor (Renewal)	0	0	1	0	71	71	95,000	22,62,230	2,37,825	25,95,055

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		2021-22	Foreign Liquor (E-Lottery)	0	0	1	0	110	110	0	37,15,000	0	37,15,000
		2021-22	Foreign Liquor (Renewal)	0	0	1	0	38	38	95,000	16,95,000	23,700	18,13,700
*	DEO Ghaziabad	2020-21	Country Liquor (E-Lottery)	0	0	6	0	31 to 160	31 to 160	0	53,54,653	0	53,54,653
		2020-21	Foreign Liquor (Renewal)	0	0	1	0	37	37	85,000	5,00,000	20,750	6,05,750
		2021-22	Beer (Renewal)	0	0	1	0	101	102	70,000	10,60,000	0	11,30,000
*	DEO Ghazipur	2020-21	Country Liquor (E-Lottery)	0	0	7	0	49 to 60	49 to 60	0	54,46,846	0	54,46,846
		2020-21	Foreign Liquor (E-Lottery)	0	0	1	0	40	40	0	38,65,000	0	38,65,000
*	DEO Gonda	2018-19	Foreign Liquor (E-Lottery)	96	24	1	0	33	33	0	2,20,000	0	2,20,000
		2019-20	Beer (Renewal)	0	0	2	0	64 to 65	64 to 65	50,000	3,25,000	12,250	3,87,250
		2019-20	Country Liquor (Renewal)	0	0	14	0	31 to 101	31 to 101	3,50,000	54,92,520	4,80,371	63,22,891
		2019-20	Foreign Liquor (Renewal)	0	0	5	0	58 to 90	58 to 90	1,50,000	12,40,000	1,74,750	15,64,750
		2020-21	Beer (Renewal)	0	0	1	150	0	150	40,000	1,87,500	0	2,27,500
		2020-21	Country Liquor (Renewal)	0	0	1	0	173	173	30,000	3,26,800	21,978	3,78,778
		2020-21	Foreign Liquor (Renewal)	0	0	3	0	31 to 167	31 to 167	1,05,000	9,00,000	0	10,05,000
		2021-22	Country Liquor (Renewal)	0	0	2	0	58 to 78	58 to 78	1,20,000	13,00,800	58,095	14,78,895
		2021-22	Foreign Liquor (E-Lottery)	0	0	1	0	35	35	0	12,45,000	0	12,45,000
		2021-22	Model Shop (E-Lottery)	0	0	2	36 to 45	0	36 to 45	0	31,10,000	0	31,10,000
*	DEO Meerut	2020-21	Beer (E-Lottery)	0	0	2	59	40 to 90	40 to 90	0	11,88,535	57,600	12,46,135
		2020-21	Model Shop (E-Lottery)	5	5	5	45 to 110	0	45 to 110	0	2,05,07,290	0	2,05,07,290

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		2021-22	Foreign Liquor (E-Lottery)	0	0	1	0	141	141	0	40,30,000	0	40,30,000
*	DEO Mirzapur	2018-19	Beer (E-lottery)	0	0	2	71	0	71	0	28,500	0	28,500
		2020-21	Country Liquor (E-lottery)	0	0	2	0	57	57	0	4,37,052	0	4,37,052
		2020-21	Country Liquor (Renewal)	0	0	2	0	80 to 93	80 to 93	60,000	10,74,348	1,08,524	12,42,872
*	DEO Rampur	2020-21	Beer (E-Lottery)	0	0	1	0	70	70	0	45,080	0	45,080
		2020-21	Model Shop (E-Lottery)	0	0	1	0	40	40	0	35,60,000	0	35,60,000
*	DEO Saharanpur	2020-21	Country Liquor (E-Lottery)	0	0	1	0	82	82	0	3,29,868	0	3,29,868
		2020-21	Country Liquor (Renewal)	0	0	2	0	45 to 75	45 to 75	1,15,000	38,28,528	1,63,716	41,07,244
		2020-21	Foreign Liquor (E-Lottery)	0	0	3	0	39 to 41	39 to 41	0	49,17,000	0	49,17,000
		2020-21	Foreign Liquor (Renewal)	0	0	1	0	46	46	35,000	1,70,000	7,500	2,12,500
*	DEO Unnao	2020-21	Country Liquor (E-Lottery)	0	0	1	0	35	35	0	10,15,355	0	10,15,355
		2020-21	Foreign Liquor (Renewal)	0	0	1	0	81	81	35,000	7,75,000	32,250	8,42,250
		2021-22	Country Liquor (Renewal)	0	0	4	0	58 to 115	58 to 115	1,90,000	58,87,010	4,94,141	65,71,151
	Total			101	29	98			31 to 173	18,90,000	10,64,69,745	21,60,945	11,05,20,690
	Grand Total			9,220	2,687	688			1 to 173	2,07,15,000	95,83,91,925	2,81,15,849	1,00,72,22,774

Source: Information available on the basis of Audit findings.

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