



Appendices

Appendix 1.1

(Referred to in Table 1.3)

Receipts under Heads of Non-Tax Revenue included in 'Others' at Sr. No. 12 of Table 1.3

Sr. No.	Head of Revenue	Receipt (₹ in crore)		per cent* increase (+) or decrease (-) over 2021-22	
		2021-22	2022-23		
1	0050-Dividend and Profits	6.66	3.11	-	53.30
2	0051-Public Service Commission	30.19	32.40	+	7.32
3	0056-Jails	2.07	2.74	+	32.37
4	0057-Supplies and Disposals	0.13	0.07	-	46.15
5	0058-Stationery and Printing	3.20	0.77	-	75.94
6	0071-Contributions and Recoveries towards Pension and Other Retirement Benefits	148.35	159.42	+	7.46
7	0211-Family Welfare	0.03	0.20	+	566.67
8	0215-Water Supply and Sanitation	1.09	5.87	+	438.53
9	0216-Housing	10.03	14.94	+	48.95
10	0217-Urban Development	92.52	134.12	+	44.96
11	0220-Information and Publicity	0.07	0.03	-	57.14
12	0230-Labour and Employment	39.87	34.94	-	12.37
13	0235-Social Security and Welfare	280.42	92.35	-	67.07
14	0250-Other Social Services	2.32	3.35	+	44.40
15	0401-Crop Husbandry	7.14	177.81	+	2,390.34
16	0403-Animal Husbandry	8.54	9.51	+	11.36
17	0404-Dairy Development	0.006	0.04	+	566.67
18	0405-Fisheries	0.54	1.16	+	114.81
19	0415-Agricultural Research and Education	0.0023	0	-	100.00
20	0435-Other Agricultural Programmes	4.85	2.52	-	48.04
21	0515-Other Rural Development Programmes	3.42	57.01	+	1,566.96
22	0802-Petroleum	0.0001	0	-	100.00
23	0810-Non-Conventional Sources of Energy	0	99.89	+	100.00
24	0851-Village and Small Industries	0.73	25.29	+	3,364.38
25	0852-Industries	0.03	0.02	-	33.33
26	1054-Roads and Bridges	92.49	53.05	-	42.64
27	1055-Road Transport	99.77	69.34	-	30.50
28	1275-Other Communication Services	0.0001	0.0001		0.00
29	1452-Tourism	0.10	1.67	+	1,570.00
30	1456-Civil Supplies	246.41	206.92	-	16.03
31	1475-Other General Economic Services	63.47	402.40	+	534.00
Total		1,144.44	1,590.94	+	39.01

* Due to rounding of the figures in crores of rupees in above table, the per cent increase (+) or decrease (-) over 2021-22 may appear different from that shown in Finance Accounts, where amounts have been rounded in lakhs of rupees.

Appendices 2.1

(Referred to in Paragraph 2.5)

[A]-Details of samples selected for 'Circle Audit'

Sr. No.	Circle	Return Year
1	Amritsar-I	1 April 2020 to 31 March 2021, Scrutiny conducted in 2022-23
2	Amritsar-II	1 April 2020 to 31 March 2021, Scrutiny conducted in 2022-23
3	Fazilka	1 April 2020 to 31 March 2021, Scrutiny conducted in 2022-23
4	Gurdaspur	1 April 2020 to 31 March 2021, Scrutiny conducted in 2022-23
5	Hoshiarpur	1 April 2020 to 31 March 2021, Scrutiny conducted in 2022-23
6	Jalandhar-III	1 April 2020 to 31 March 2021, Scrutiny conducted in 2022-23
7	Mansa	1 April 2020 to 31 March 2021, Scrutiny conducted in 2022-23
8	Moga	1 April 2020 to 31 March 2021, Scrutiny conducted in 2022-23
9	Pathankot	1 April 2020 to 31 March 2021, Scrutiny conducted in 2022-23
10	Ropar	1 April 2020 to 31 March 2021, Scrutiny conducted in 2022-23

[B]-Details of samples selected for 'Centralised Audit'

Sr. No.	Circle	Number of instances	Number of Taxpayers	Return Year
1	Amritsar-I	15	9	2018-21
2	Amritsar-II	24	12	2018-21
3	Barnala	2	2	2018-21
4	Bathinda	24	14	2018-21
5	Faridkot	3	2	2018-21
6	Fatehgarh Sahib	38	26	2018-21
7	Fazilka	3	1	2018-21
8	Ferozepur	3	1	2018-21
9	Gurdaspur	3	1	2018-21
10	Hoshiarpur	16	8	2018-21
11	Jalandhar-I	12	8	2018-21
12	Jalandhar-II	24	11	2018-21
13	Jalandhar-III	31	17	2018-21
14	Kapurthala	14	7	2018-21
15	Ludhiana-I	48	28	2018-21
16	Ludhiana-II	46	21	2018-21
17	Ludhiana-III	29	16	2018-21
18	Ludhiana-IV	27	20	2018-21
19	Ludhiana-V	39	27	2018-21
20	Mansa	10	5	2018-21
21	Moga	3	2	2018-21
22	Nawan Shahar	4	2	2018-21
23	Pathankot	10	5	2018-21
24	Patiala	28	16	2018-21
25	Ropar	18	10	2018-21
26	Sangrur	5	3	2018-21
27	SAS Nagar	172	90	2018-21
28	Tarn Taran	3	2	2018-21
Total		654	366	

[C]-Details of samples selected for ‘Detailed Audit’

Sr. No.	Circle	Number of Taxpayers	Return Year
1	Amritsar-I	1	2018-21
2	Amritsar-II	4	2018-21
3	Bathinda	4	2018-21
4	Fazilka	2	2018-21
5	Gurdaspur	1	2018-21
6	Hoshiarpur	1	2018-21
7	Jalandhar-I	2	2018-21
8	Jalandhar-III	1	2018-21
9	Ludhiana-I	1	2018-21
10	Ludhiana-II	1	2018-21
11	Ludhiana-III	4	2018-21
12	Ludhiana-IV	3	2018-21
13	Ludhiana-V	2	2018-21
14	Mansa	1	2018-21
15	Moga	2	2018-21
16	Pathankot	1	2018-21
17	Patiala	3	2018-21
18	Ropar	2	2018-21
19	SAS Nagar	34	2018-21
Total		70	

Appendix 2.2*(Referred to in Paragraph 2.7.2.1-A and B)*

☛ Tables I to XI included in this Appendix are listed below:

- I Details of cases where mismatches were due to data entry errors
- II Details of cases where action had been taken before audit query
- III Details of cases where Department had valid explanations
- IV Details of cases where Department had accepted audit queries and recoveries were made
- V Details of cases where Show Cause Notices were issued in response to audit queries
- VI Details of cases where ASMT-10 were issued in response to audit queries
- VII Details of cases which were under correspondence by the Department with taxpayers in response to audit queries
- VIII Details of cases in which Department’s replies were not acceptable (Audit Rebuttal)
- IX Details of cases where Department stated that they were examining the audit query
- X Details of cases where Department’s replies were not furnished with appropriate documentary evidences
- XI Details of cases where Department’s reply not received

I-Details of cases where mismatches were due to data entry errors

Sr. No.	Circle	Number of instances	Mismatch Amount (₹)
1	Bathinda	2	67,27,194
2	Fatehgarh Sahib	1	23,79,06,000
3	Jalandhar-III	1	3,03,27,644
4	Ludhiana-I	2	1,88,91,958
5	Ludhiana-II	1	2,94,84,522
6	Ludhiana-IV	1	1,01,97,74,976
7	Ludhiana-V	4	60,52,23,774
8	Mansa	2	4,73,90,064
9	Patiala	1	0
10	Sangrur	2	6,65,92,562
11	SAS Nagar	5	13,67,35,648
Total		22	2,19,90,54,342

II-Details of cases where action had been taken before audit query

Sr. No.	Circle	Number of instances	Mismatch Amount (₹)
1	Amritsar-I	2	3,55,42,944
2	Barnala	2	19,13,54,712
3	Bathinda	2	12,74,74,450
4	Fatehgarh Sahib	4	41,28,72,266
5	Fazilka	1	5,97,59,640
6	Jalandhar-II	1	5,57,52,045
7	Jalandhar-III	4	32,82,40,237
8	Ludhiana-I	5	14,98,50,082
9	Ludhiana-III	2	9,15,74,562
10	Ludhiana-IV	6	13,68,66,064
11	Ludhiana-V	2	10,87,94,622
12	Mansa	2	5,49,31,376
13	Patiala	2	61,06,25,630
14	Ropar	2	24,55,161
15	SAS Nagar	7	9,37,73,532
Total		44	2,45,98,67,323

III-Details of cases where Department had valid explanations

Sr. No.	Circle	Number of instances	Amount (₹)
1	Amritsar-I	4	8,24,02,772
2	Amritsar-II	7	12,21,11,972
3	Bathinda	8	5,27,82,98,882
4	Fatehgarh Sahib	3	75,66,82,28,696
5	Hoshiarpur	6	15,63,41,71,993
6	Jalandhar-I	3	22,54,72,500
7	Jalandhar-II	11	1,01,79,10,11,840
8	Jalandhar-III	11	78,33,12,059
9	Kapurthala	5	27,24,11,758
10	Ludhiana-I	21	17,12,32,93,983
11	Ludhiana-II	13	65,25,59,815
12	Ludhiana-III	13	30,92,79,436
13	Ludhiana-IV	8	89,23,96,229
14	Ludhiana-V	12	2,14,81,73,265
15	Mansa	5	2,17,77,64,480
16	Moga	3	23,79,75,648
17	Nawan Shahar	2	6,04,04,992
18	Pathankot	1	1,76,80,664
19	Patiala	22	32,78,51,93,079
20	Ropar	14	2,02,85,08,768
21	Sangrur	2	18,112
22	SAS Nagar	43	40,76,16,23,628
23	Tarn Taran	1	9,71,71,187
Total		218	2,99,14,94,65,758

IV-Details of cases where Department had accepted audit queries and recoveries were made

Sr. No.	Circle	Number of instances	Amount (₹)
1	Amritsar-I	2	47,51,070
2	Amritsar-II	3	5,17,840
3	Faridkot	1	12,53,780
4	Fatehgarh Sahib	3	2,56,247
5	Fazilka	2	4,31,598
6	Ferozepur	2	1,07,078
7	Jalandhar-III	1	60,895
8	Kapurthala	3	24,18,127

Sr. No.	Circle	Number of instances	Amount (₹)
9	Ludhiana-I	2	8,41,405
10	Ludhiana-III	6	14,95,498
11	Ludhiana-V	3	91,66,346
12	Nawan Shahar	2	80,000
13	Patiala	1	1,264
14	SAS Nagar	2	24,018
Total		33	2,14,05,166

V-Details of cases where Show Cause Notices were issued in response to audit queries

Sr. No.	Circle	Number of instances	Amount (₹)
1	Amritsar-I	4	1,87,48,147
2	Amritsar-II	14	6,81,28,584
3	Bathinda	2	46,49,768
4	Faridkot	2	3,97,25,441
5	Fatehgarh Sahib	15	98,95,16,208
6	Ferozepur	1	21,53,852
7	Gurdaspur	3	31,48,793
8	Hoshiarpur	4	5,94,51,521
9	Jalandhar-I	6	9,32,16,984
10	Jalandhar-II	9	6,62,68,047
11	Jalandhar-III	13	8,37,12,461
12	Kapurthala	3	2,14,00,459
13	Ludhiana-I	6	11,29,23,884
14	Ludhiana-II	6	18,09,29,619
15	Ludhiana-III	5	5,99,30,176
16	Ludhiana-IV	8	53,44,51,969
17	Ludhiana-V	15	64,65,86,608
18	Pathankot	5	1,98,29,201
19	Patiala	1	14,12,331
20	Ropar	2	2,84,56,57,399
21	Sangrur	1	79,32,871
22	SAS Nagar	58	8,85,97,43,858
23	Tarn Taran	1	80,04,402
Total		184	14,72,75,22,583

VI-Details of cases where ASMT-10 were issued in response to audit queries

Sr. No.	Circle	Number of instances	Amount (₹)
1	Amritsar-I	1	9,17,85,104
2	Jalandhar-I	1	1,94,52,733
3	Jalandhar-II	1	2,825
4	Kapurthala	1	8,01,962
5	Ludhiana-I	5	17,97,49,195
6	Ludhiana-III	1	10,15,25,173
7	Ludhiana-IV	1	1,09,59,595
8	Ludhiana-V	1	48,708
9	Mansa	1	2,97,317
10	Pathankot	1	48,21,468
11	Patiala	1	80,03,571
12	SAS Nagar	2	7,93,46,858
13	Taran Tarn	1	9,93,088
Total		18	49,77,87,597

VII-Details of cases which were under correspondence by the Department with taxpayers in response to audit queries

Sr. No.	Circle	Number of instances	Amount (₹)
1	Amritsar-I	2	21,98,343
2	Bathinda	10	28,47,06,733
3	Jalandhar-I	1	3,02,689
4	Ludhiana-I	4	66,08,766
5	Ludhiana-II	21	13,63,13,590
6	SAS Nagar	47	72,81,95,384
Total		85	1,15,83,25,505

VIII-Details of cases in which Department's replies were not acceptable (Audit Rebuttal)

Sr. No.	Circle	Number of instances	Amount (₹)
1	Kapurthala	2	22,26,297
2	Ludhiana-III	2	0
3	Ludhiana-IV	1	5,19,79,108
4	SAS Nagar	1	7,52,623
Total		6	5,49,58,028

IX-Details of cases where Department stated that they were examining the audit query

Sr. No.	Circle	Number of instances	Amount (₹)
1	Fatehgarh Sahib	11	28,85,77,139
2	Hoshiarpur	2	36,29,016
3	Ludhiana-II	3	2,39,93,750
4	Ludhiana-IV	1	1,36,77,678
5	Pathankot	1	25,642
6	SAS Nagar	6	28,54,87,735
Total		24	61,53,90,960

X-Details of cases where Department's replies were not furnished with appropriate documentary evidences

Sr. No.	Circle	Number of instances	Amount (₹)
1	Fatehgarh Sahib	1	5,73,79,341
2	Ludhiana-I	1	25,373
3	Ludhiana-II	2	12,14,05,000
4	Ludhiana-IV	1	29,39,58,400
5	Pathankot	2	29,75,945
6	SAS Nagar	1	8,46,783
Total		8	47,65,90,842

XI-Details of cases where Department's reply not received

Sr. No.	Circle	Number of instances	Amount (₹)
1	Hoshiarpur	4	3,57,12,053
2	Jalandhar-I	1	6,13,23,648
3	Jalandhar-II	2	5,59,90,960
4	Jalandhar-III	1	5,19,40,668
5	Ludhiana-I	2	18,61,42,028
6	Ludhiana-V	2	12,32,63,090
Total		12	51,43,72,447

Appendix 2.3

(Referred to in Paragraph 2.7.2.2)

Non-production of records

Sr. No.	Circle	Number of Taxpayers	Detail of records not produced
1	Amritsar-I	1	1. Information regarding whether the taxpayer was audited by the department under section 65 or 66 of Punjab-GST Act, 2017 for the years/year 2018-19 to 2020-21 along with the copy of internal audit report. 2. The bank details mapped with GSTIN, and details of bank guarantee given by parent company/subsidiary company/ Director/KMP etc. for availing loan and balance sheet along with details of Notes and Schedules. 3. Input and sale invoices of selected months. 4. Information/ records regarding other registrations, addition and deletion of fixed assets, other income, Job work, sundry creditors and details of inputs (inputs, inputs contained in semi-finished goods, inputs contained in finished goods) lost due to fire or otherwise etc.
2	Amritsar-II	4	
3	Bathinda	4	
4	Fazilka	1	
5	Gurdaspur	1	
6	Hoshiarpur	1	
7	Jalandhar-I	1	
8	Jalandhar-III	2	
9	Ludhiana-III	3	
10	Ludhiana-IV	3	
11	Ludhiana-V	2	
12	Mansa	1	
13	Moga	1	
14	Pathankot	1	
15	Ropar	2	
16	SAS Nagar	27	
Total		55	

Appendix 2.4

(Referred to in Paragraph 2.7.2.2)

Details of cases where records were partially produced

Sr. No.	Circle	Number of Taxpayers	Detail of records not produced
1	SAS Nagar	2	1. Copies of sale and purchase invoices in case of fixed asset deleted and copies of purchase invoices in case of fixed assets added and depreciation schedule of fixed assets. 2. Details of inputs (inputs, inputs contained in semi-finished goods, inputs contained in finished goods) lost due to fire, theft or otherwise for the years 2018-19 to 2020-21. 3. Details in respect of related party transaction with invoices and also invoices with unrelated party having similar transaction in near term as of with related party for the years 2018-19 to 2020-21 etc.
Total		2	

Appendix 2.5

(Referred to in Paragraph 2.7.2.2(A))

Non-payment of interest

Sr. No.	Circle	Number of Taxpayers	Delay Range	Interest Payable (₹)
			(in days)	
1	Amritsar-II	2	2 to 60	29,188
2	Bathinda	1	42 to 375	70,112
3	Fazilka	1	7	576
4	Ludhiana-III	1	1 to 22	6,525
5	Ludhiana-IV	3	1 to 304	2,49,357
6	Mansa	1	4 to 116	4,35,759
7	Ropar	1	4 to 89	11,27,901
8	SAS Nagar	11	1 to 168	29,49,543
Total		21	1 to 375	48,68,961

Appendix 2.6

(Referred to in Paragraph 2.7.2.2(B))

Excess input tax credit availed (Table 6J of GSTR-9)

(Amount in ₹)

Sr. No.	Circle	Number of Taxpayers	ITC availed as per GSTR-3B in Table 6A of GSTR-9	ITC break-up provided by the taxpayer in Table 6I of GSTR-9	Deviation as per Table 6J of GSTR-9 (6I-6A)
1	Amritsar-I	1	78,12,89,410	72,05,07,568	6,07,81,842
2	Amritsar-II	3	5,92,72,712	4,99,87,113	92,85,599
3	Fazilka	1	2,92,04,037	2,88,56,408	3,47,629
4	Jalandhar-III	1	77,98,835	0	77,98,835
5	Ludhiana-IV	1	20,38,480	20,36,756	1,724
6	Ludhiana-V	1	14,02,11,859	9,73,04,763	4,29,07,096
7	Mansa	1	48,18,67,521	48,15,74,090	2,93,431
8	SAS Nagar	9	13,64,48,90,715	12,81,79,27,056	82,69,63,659
Total		18	15,14,65,73,569	14,19,81,93,754	94,83,79,815

Appendix 2.7

(Referred to in Paragraph 2.7.2.2(B))

Excess input tax credit availed (Table 8D of GSTR-9)

(Amount in ₹)

Sr. No.	Circle	Number of Taxpayers	ITC available in GSTR-2A as per Table 8A of GSTR-9	ITC availed in GSTR-3B as per Table 8B of GSTR-9	ITC availed in subsequent year as per Table 8C of GSTR-9	Deviation as per Table 8D of GSTR-9
1	Amritsar-I	1	38,37,08,506	37,69,73,264	73,31,106	5,95,864
2	Amritsar-II	1	5,42,57,883	6,21,58,814	77,02,561	1,56,03,492
3	Bathinda	1	18,59,84,569	18,84,10,167	0	24,25,598
4	Fazilka	1	2,49,68,912	3,17,31,725	1,22,083	68,84,896
5	Hoshiarpur	1	41,32,59,085	41,64,31,168	53,15,447	84,87,530
6	Ludhiana-III	2	48,42,87,507	51,89,38,225	5,73,61,794	9,20,12,512
7	Ludhiana-IV	2	71,10,711	88,12,560	0	17,01,849
8	Ludhiana-V	1	7,22,57,481	8,03,57,091	49,42,682	1,30,42,292
9	Moga	1	3,21,25,586	3,23,73,385	0	2,47,799
10	Ropar	2	11,77,90,11,414	11,75,27,65,277	14,30,20,575	11,67,74,438
11	SAS Nagar	14	14,94,44,48,272	15,11,79,49,350	45,35,06,234	62,70,07,312
Total		27	28,38,14,19,926	28,58,69,01,026	67,93,02,482	88,47,83,582

Appendix 2.8

(Referred to in Paragraph 2.7.2.2(B))

Mismatch in availing of input tax credit or short reversal under input service distribution credit

I-ISD input tax credit availed comparison (GSTR-9 and GSTR-6)

(Amount in ₹)

Sr. No.	Circle	Number of Taxpayers	Table 6G-(7B or 7H) of GSTR-9	ITC distributed by the ISD as per Table 5A, 8A and 9A (considering adjustments) of GSTR-6	Deviation
1	SAS Nagar	4	63,27,73,978	59,14,766	62,68,59,212
Total-I		4	63,27,73,978	59,14,766	62,68,59,212

II-ISD input tax credit reversal comparison

(Amount in ₹)

Sr. No.	Circle	Number of Taxpayers	ITC reversal as per GSTR-6	ITC reversed under Rule 39 as per Table 7B and 7H of GSTR-9	Short reversal of ITC
1	Amritsar-II	2	21,110	0	21,110
2	Bathinda	2	40,99,34,754	1,84,84,973	39,14,49,781
3	Hoshiarpur	1	2,44,74,964	2,44,74,962	2
4	Jalandhar-III	1	20,97,46,864	14,57,99,827	6,39,47,037
5	Ludhiana-III	1	7,68,01,122	0	7,68,01,122
6	Ludhiana-V	1	1,53,01,893	1,52,98,944	2,949
7	Moga	1	3,15,271	Not available	3,15,271
8	SAS Nagar	1	2,24,95,710	0	2,24,95,710
Total-II		10	75,90,91,688	20,40,58,706	55,50,32,982

III-ISD input credit tax credit availed comparison (GSTR-3B and GSTR-6)

(Amount in ₹)

Sr. No.	Circle	Number of Taxpayers	ISD credit received by the taxpayer in Table 4A (4) of GSTR-3B	ITC distributed by the ISD as per Table 5A, 8A and 9A (considering adjustments) of GSTR-6	Deviation
1	SAS Nagar	1	2,36,72,885	1,65,26,332	71,46,553
Total-III		1	2,36,72,885	1,65,26,332	71,46,553
Gross Total (I+II+III)					1,18,90,38,747

Appendix 2.9

(Referred to in Paragraph 2.7.2.2(B))

Mismatch of input tax credit between GSTR-2A and GSTR-3B

(Amount in ₹)

Sr. No.	Circle	Number of Taxpayers	ITC as per GSTR-2A	ITC availed as per GSTR-3B minus ITC RCM [Table 4A(5) of GSTR-3B + Table 8C of GSTR-9]	Excess ITC availed
1	Amritsar-I	1	37,53,99,296	38,62,76,001	1,08,76,705
2	Amritsar-II	4	8,45,74,743	12,11,45,896	3,65,71,153
3	Bathinda	1	18,52,85,912	18,84,10,039	31,24,127
4	Fazilka	1	2,50,08,256	3,18,53,807	68,45,551
5	Hoshiarpur	1	41,49,86,016	42,17,46,617	67,60,601
6	Ludhiana-III	1	33,13,71,968	43,97,28,870	10,83,56,902
7	Ludhiana-IV	2	96,87,843	1,19,03,622	22,15,779
8	Ludhiana-V	1	11,34,55,834	15,77,75,619	4,43,19,785
9	Ropar	2	11,80,89,56,814	11,90,67,56,843	9,78,00,029
10	SAS Nagar	19	13,72,35,88,612	14,83,18,20,588	1,10,82,31,977
Total		33	27,07,23,15,294	28,49,74,17,902	1,42,51,02,609

☞ Data of GSTR-2A shown in above Table may vary from the figures of GSTR-2A returns available on GSTN. The variation is caused due to amendments considered by Audit in the above data, which were carried out in the subsequent year.

Appendix 2.10

(Referred to in Paragraph 2.7.2.2(B))

Unreconciled input tax credit

(Amount in ₹)

Sr. No.	Circle	Number of Taxpayers	ITC Claimed as per GSTR-9	ITC availed in Financial Statements	Unreconciled ITC
1	Amritsar-I	1	0	77,95,27,524	77,95,27,524
2	Bathinda	2	17,45,36,680	12,65,30,34,164	12,47,84,97,484
3	Ludhiana-IV	1	1,48,62,489	1,49,52,343	89,854
4	Ludhiana-V	1	0	10,95,03,48,959	10,95,03,48,959
5	Ropar	1	31,29,79,263	32,90,34,356	1,60,55,093
6	SAS Nagar	7	9,86,26,60,160	9,94,97,13,483	8,70,53,323
Total		13	10,36,50,38,592	34,67,66,10,829	24,31,15,72,237

Appendix 2.11

(Referred to in Paragraph 2.7.2.2(B))

Mismatch of input tax credit

(Amount in ₹)

Sr. No.	Circle	Number of Taxpayers	ITC available in GSTR-2A as per Table 8A of GSTR-9	ITC available in GSTR-2A	Mismatch of ITC
1	Amritsar-I	1	75,88,27,995	1,80,92,67,076	1,05,04,39,081
2	Amritsar-II	3	9,18,12,805	9,48,24,890	30,12,085
3	Bathinda	4	34,96,71,53,698	35,68,00,71,630	71,29,17,932
4	Hoshiarpur	1	1,35,72,28,438	1,36,18,85,346	46,56,908
5	Ludhiana-III	2	48,42,87,513	49,32,91,696	90,04,183
6	Ludhiana-V	2	6,88,37,56,705	6,90,46,30,744	2,08,74,039
7	SAS Nagar	20	15,84,11,90,322	16,41,58,19,128	56,56,28,806
Total		33	60,39,32,57,476	62,75,97,90,510	2,36,65,33,034

Appendix 2.12

(Referred to in Paragraph 2.7.2.2(C))

Short payment of tax under reverse charge

(Amount in ₹)

Sr. No.	Circle	Number of Taxpayers	RCM tax payable [Table 3.1(D) of GSTR-3B)/ 4G of GSTR-9]	RCM ITC as per GSTR-9 [Table 6C+6D+6F]	Deviation
1	Amritsar-I	1	5,62,476	10,77,019	5,14,543
2	Amritsar-II	1	10,41,784	10,60,063	18,279
3	Ludhiana-III	1	4,08,076	5,12,085	1,04,009
4	SAS Nagar	6	46,25,26,751	54,81,16,233	8,55,89,482
Total		9	46,45,39,087	55,07,65,400	8,62,26,313

Appendix 2.13

(Referred to in Paragraph 2.7.2.2(C))

Tax liability mismatch between GSTR-1 and GSTR-9

Sr. No.	Circle	Number of Taxpayers	Tax Liability as per GSTR-1	Tax payable as per GSTR-9	Tax liability Col. A or Col. B, whichever is higher	Tax paid as per GSTR-9 (Net of RCM)	Tax short paid as per GSTR-9
			Col. A	Col. B [Table 4N- 4G+10-11]	Col. C	Col. D	[Col. C - Col. D]
1	Amritsar-I	1	77,93,74,048	77,65,93,343	77,93,74,048	77,67,18,479	26,55,569
2	Amritsar-II	3	22,15,96,533	22,15,40,235	22,23,82,638	21,50,79,783	73,02,855
3	Bathinda	3	1,46,45,32,295	1,48,33,15,458	1,48,46,50,480	1,47,98,89,670	47,60,810
4	Gurdaspur	1	11,12,340	11,60,129	11,60,129	11,20,261	39,868
5	Hoshiarpur	1	1,38,26,79,044	1,38,30,83,133	1,38,30,83,133	1,38,25,43,698	5,39,435
6	Jalandhar-I	1	8,26,04,45,950	11,44,31,57,419	11,44,31,57,419	11,42,94,21,269	1,37,36,150
7	Jalandhar-III	1	1,34,75,83,904	1,25,47,44,192	1,34,75,83,904	1,30,59,03,897	4,16,80,007
8	Ludhiana-V	1	10,73,99,570	10,03,02,017	10,73,99,570	10,51,95,999	22,03,571
9	Pathankot	1	1,30,69,776	1,20,42,492	1,30,69,776	1,19,84,384	10,85,392
10	Ropar	1	10,94,87,36,000	10,93,17,35,101	10,94,87,36,000	10,93,22,60,683	1,64,75,317
11	SAS Nagar	14	11,09,83,52,213	11,48,57,92,099	11,49,27,99,221	11,17,04,02,560	32,23,96,661
	Total	28	35,62,48,81,673	39,09,34,65,618	39,22,33,96,318	38,81,05,20,683	41,28,75,635

Appendix 2.14

(Referred to in Paragraph 2.7.2.2(C))

Short declaration of taxable value under reverse charge

(Amount in ₹)

Sr. No.	Circle	Number of Taxpayers	Taxable value as per Table 3.1(d) of GSTR-3B	Taxable value as per GSTR-2A under RCM	Short taxable value under RCM
1	Ludhiana-IV	1	0	15,151	15,151
2	Ropar	1	9,07,050	28,21,557	19,14,507
3	SAS Nagar	7	19,60,77,393	24,45,28,330	4,84,50,937
Total		9	19,69,84,443	24,73,65,038	5,03,80,595

Appendix 2.15

(Referred to in Paragraph 2.7.2.2(C))

Mismatch in tax paid, taxable and total turnover

I-Mismatch of total and taxable turnover

(Amount in ₹)

Sr. No.	Circle	Number of Taxpayers	Taxable Turnover as per Financial Statement	Taxable Turnover as per GSTR-9	Difference in GSTR-9C (Table 5R)
1	Amritsar-I	1	3,26,54,89,097	3,26,54,55,652	33,445
2	Ludhiana-V	1	79,79,86,20,996	79,52,76,26,202	27,09,94,794
3	SAS Nagar	4	5,61,91,74,351	5,25,65,82,102	36,25,92,249
Total-I		6	88,68,32,84,444	88,04,96,63,956	63,36,20,488

II-Mismatch in tax paid

(Amount in ₹)

Sr. No.	Circle	Number of Taxpayers	Tax paid as per financial statement in Table 9P of GSTR-9C	Tax paid as per annual return in Table 9Q of GSTR-9C	Deviation (9R) unreconciled tax paid
1	Amritsar-I	1	39,33,49,288	39,33,45,273	4,015
2	SAS Nagar	2	33,61,48,190	32,96,17,440	65,30,750
Total-II		3	72,94,97,478	72,29,62,713	65,34,765
Gross Total (I+II)					64,01,55,253

Appendix 2.16

(Referred to in Paragraph 2.7.2.2(C))

Suppression of taxable turnover on unbilled revenue

(Amount in ₹)

Sr. No.	Circle	Number of Taxpayers	Table 5B of GSTR-9C	Table 5H of GSTR-9C of Previous Year	Deviation
1	SAS Nagar	1	6,16,86,335	6,41,56,879	24,70,544
Total		1	6,16,86,335	6,41,56,879	24,70,544

Appendix 2.17

(Referred to in Paragraph 2.7.2.2(C)(a))

Undischarged tax liability

I-Tax liability mismatch between GSTR-1 and GSTR-9

(Amount in ₹)

Sr. No.	Circle	Number of Taxpayers	Tax liability declared as per GSTR-1	Tax liability as per annual return	Deviation
1	Amritsar-I	1	77,93,74,048	77,65,93,343	27,80,705
2	Amritsar-II	1	2,06,52,174	1,98,09,771	8,42,403
3	Bathinda	2	48,95,24,944	48,79,66,412	15,58,532
4	Jalandhar-I	1	8,27,41,51,005	8,22,85,67,034	4,55,83,971
5	Ludhiana-III	1	44,89,47,904	44,83,69,659	5,78,245
6	Ludhiana-V	1	16,16,94,418	14,98,05,261	1,18,89,157
7	Patiala	1	55,41,56,350	47,28,43,635	8,13,12,715
8	SAS Nagar	10	15,69,36,64,050	15,65,47,33,906	3,89,30,144
Total-I		18	26,42,21,64,893	26,23,86,89,021	18,34,75,872

II-Tax liability mismatch between GSTR-1 and GSTR-3B

(Amount in ₹)

Sr. No.	Circle	Number of Taxpayers	Tax liability declared as per GSTR-1	Tax liability declared as per Table 3.1(a) of GSTR-3B	Tax liability declared as per Table 3.1(b) of GSTR-3B	Tax liability declared as per GSTR-3B	Deviation
1	SAS Nagar	1	55,164	16,476	0	16,476	38,688
Total-II		1	55,164	16,476	0	16,476	38,688
Gross Total (I+II)							18,35,14,560

Appendix 3.1

(Referred to in Paragraph 3.10.1.1)

Details of records not produced to Audit

Sr. No.	GSTIN	Sample e-Waybills of taxpayer	Jurisdiction	Records not produced
1	03AARF*****1ZR	1	Jalandhar-I	<ul style="list-style-type: none"> Financial statements i.e. Trading Account, Profit and Loss Account and Balance Sheet for 2019-20
2	03ASLP*****1ZH	2	Ludhiana-I	<ul style="list-style-type: none"> Financial statements i.e. Trading, Profit and Loss accounts and Balance Sheet for 2018-19
3	03ADTP*****1Z9 (Taxpayer with same PAN)	1	Ludhiana-I Ludhiana-I	<ul style="list-style-type: none"> Details of Show Cause Notice(s) issued, if any. Proof of movement of conveyance for e-Waybill 301301419033
	03ADTP*****3Z7 (Taxpayer with same PAN)			<ul style="list-style-type: none"> Details of Show Cause Notice(s) issued, if any. Report of physical verification conducted by the Department for business premises Proof of movement of conveyance for e-Waybill 301301000000 Invoice wise details for 2020-21.
4	03AAAC*****1ZX	1	Ludhiana-I	<ul style="list-style-type: none"> Physical verification report of business premises Invoice wise details of August 2021
5	03AAWF*****1ZX	1	Ludhiana-I	<ul style="list-style-type: none"> Details of Show Cause Notice(s) issued, if any. Physical verification report of business premises Proof of movement of conveyance for e-Waybill 171145556841
6	03COTP*****2ZK	2	Ludhiana-IV	<ul style="list-style-type: none"> Physical verification report of business premises Financial statements i.e. Trading, Profit and Loss accounts and Balance Sheet for 2018-19 Month-wise GSTR-1, GSTR-2A and GSTR-3B returns for 2018-19 Proof of movement of conveyance for e-Waybill 311018206453 and 391019545010
7	03DEGP*****1ZL	8	Ludhiana-IV	<ul style="list-style-type: none"> Physical verification report of business premises
8	03ABKF*****1Z0	2	Ludhiana-IV	<ul style="list-style-type: none"> Physical verification report of business premises Financial statements i.e. Trading, Profit and Loss accounts and Balance Sheet for 2019-20
9	03ABYP*****1ZL	6	Ludhiana-V	<ul style="list-style-type: none"> Financial statements i.e. Trading, Profit and Loss accounts and Balance Sheet for 2018-19 and 2019-20 Invoice wise details for inward supplies for 2018-19 as per GSTR-2A
10	03IFHP*****1Z5	40	Ludhiana-V	<ul style="list-style-type: none"> Financial statements i.e. Trading, Profit and Loss accounts and Balance Sheet for 2018-19 and 2019-20 Invoice wise details for inward supplies for the period from 27.12.2018 to 26.04.2019 as per GSTR-2A
11	03AAPF*****1ZL	1	Ludhiana-V	<ul style="list-style-type: none"> Invoice wise details of inward and outward supply from December 2020 to March 2021 Financial statements i.e. Trading, Profit and Loss accounts and Balance Sheet for 2020-21

Sr. No.	GSTIN	Sample e-Waybills of taxpayer	Jurisdiction	Records not produced
12	03EVJP*****1ZK	2	Ludhiana-V	<ul style="list-style-type: none"> ▪ Month wise GSTR-1 returns along with invoice wise details for 2019-20 ▪ Physical verification report of business premises ▪ Comparison report of GSTR-1 with GSTR-3B for 2019-20
13	03CLVP*****1ZZ	5	Patiala	<ul style="list-style-type: none"> ▪ Financial statements i.e. Trading, Profit and Loss accounts and Balance Sheet for 2018-19
14	03AABC*****1ZU	1	SAS Nagar	<ul style="list-style-type: none"> ▪ MIS report regarding movement of consignments ▪ Export documents such as shipping bills, export invoice related to e-Waybill 321315348802
15	03AAAC*****1ZK	2	SAS Nagar	<ul style="list-style-type: none"> ▪ Invoice-wise details of May 2021 as per GSTR-1
16	03CLVP*****1ZV	18	SAS Nagar	<ul style="list-style-type: none"> ▪ Physical verification report of business premises ▪ MIS report regarding movement of consignments for E-way bills for 2018-19 ▪ Financial statements i.e. Trading, Profit and Loss accounts and Balance Sheet for 2018-19
Total		93		

Appendix 3.2

(Referred to in Paragraph 3.10.1.4)

Generation of e-Waybills by nil filers

Sr. No.	GSTIN	e-Waybill	Assessable Value (₹)	Tax involved (₹)	Jurisdiction
1	03EQXP*****1Z3	301213050917	11,05,643	1,99,015	Fatehgarh Sahib
		341207334944	11,00,061	1,98,010	
2	03CWOP*****1Z0	341078493247	85,821	15,448	Ferozepur
3	03AARF*****1ZR	351102992527	71,700	12,906	Jalandhar-I
4	03AAAA*****1ZG	391027343323	50,308	9,056	Jalandhar-I
		321028072649	50,308	9,056	
5	03ANTP*****1Z0	371213961058	22,38,240	1,11,912	Ludhiana-I
6	03JDSP*****1ZE	331252584418	67,89,120	3,39,456	Ludhiana-III
7	03DIRP*****1Z6	391049623542	63,240	7,589	Ludhiana-III
8	03ABYP*****1ZL	371095334791	4,27,200	428	Ludhiana-V
		301096697829	5,37,320	538	
		341095947318	4,96,260	496	
		381094782246	4,67,832	468	
		381097031806	6,53,200	654	
		341096283336	6,33,400	634	
9	03BWIP*****1ZH	361013706940	2,59,500	46,710	Patiala
10	03CLVP*****1ZV	361026846642	44,000	7,920	SAS Nagar
		311027573012	57,000	10,260	
		301027923090	75,600	13,608	
		331027710446	4,04,700	72,846	
		381028019149	3,99,000	71,820	
		321026595487	3,99,000	71,820	
		391027737612	4,27,500	76,950	
		361026609230	8,55,000	1,53,900	
		371026536267	5,70,000	1,02,600	
		341026539452	5,70,000	1,02,600	
391029402833	6,84,000	1,23,120			

Sr. No.	GSTIN	e-Waybill	Assessable Value (₹)	Tax involved (₹)	Jurisdiction
		351026539640	5,60,000	1,00,800	
		331027130264	6,84,000	1,23,120	
		351026593745	8,55,000	1,53,900	
		321026538747	2,85,000	51,300	
		301028288406	8,55,000	1,53,900	
		381026608741	8,55,000	1,53,900	
		371026541261	8,55,000	1,53,900	
Total (34 e-Waybills)			2,44,63,953	26,50,640	

Appendix 3.3

(Referred to in Paragraph 3.10.1.5)

Generation of e-Waybills by non-filers

Sr. No.	GSTIN	e-Waybill	Assessable Value (₹)	Tax involved (₹)	Jurisdiction
1	03ARFP*****1Z8	301039352224	5,65,268	1,01,748	Fatehgarh Sahib
		341039789309	5,65,268	1,01,748	
2	03ASLP*****1ZH	371050377179	16,53,350	1,98,402	Ludhiana-I
		391050376578	16,53,350	1,98,402	
3	03AAAC*****1Z2	361069070068	12,67,200	63,360	Ludhiana-IV
		381030833355	15,00,000	2,70,000	
		341030744381	10,00,000	1,80,000	
		341030742682	10,00,000	1,80,000	
4	03DEGP*****1ZL	351036765587	6,00,000	1,08,000	Ludhiana-IV
		371051267910	5,30,120	26,506	
		381051268341	5,30,120	26,506	
		351051267240	3,65,000	18,250	
		321042884583	4,10,980	20,550	
		301042884350	4,94,550	24,728	
		391050543734	4,93,000	24,650	
5	03COTP*****2ZK	341044828019	3,29,300	39,516	Ludhiana-IV
		361044826981	3,29,300	39,516	
6	03AAOF*****1ZN	311018206453	3,09,750	55,755	Ludhiana-IV
		391019545010	4,75,750	85,635	
7	03AAOF*****1ZN	331190018727	72,44,640	3,62,232	Ludhiana-IV
8	03AAPH*****1ZL	341290453186	2,00,000	10,000	Ludhiana-V
8	03IFHP*****1Z5	321099799540	3,92,625	70,672	Ludhiana-V
		351099572234	4,39,307	52,718	
		371097545320	4,13,400	20,670	
		321096518964	4,44,540	80,018	
		381097545138	4,29,000	21,450	
		321095549121	4,99,083	89,834	
		351100240291	5,25,760	94,636	
		301095868880	4,88,920	88,006	
		331095550353	4,59,520	82,714	
		321096520071	4,87,560	87,760	
		371096516653	5,53,880	99,698	
		311096515821	7,53,960	1,35,712	
		321100089611	8,50,787	1,53,142	
		321097992518	6,01,172	1,08,210	
		371097545250	4,86,720	24,336	
		331097991828	7,65,128	1,37,724	
		341095869492	5,95,058	29,752	
		341096516232	5,43,390	97,810	
		361100093292	7,44,108	1,33,940	
				321096520589	

Sr. No.	GSTIN	e-Waybill	Assessable Value (₹)	Tax involved (₹)	Jurisdiction
		381099800923	7,11,315	1,28,036	
		371096186302	5,42,950	97,730	
		361095549503	6,02,543	30,128	
		391100095309	6,20,305	1,11,654	
		321096517060	7,48,313	1,34,696	
		351095550081	9,98,410	1,79,714	
		341100240694	8,87,813	1,59,806	
		371096188593	10,32,019	1,85,764	
		371095790050	10,13,454	1,82,422	
		381097990619	8,98,128	1,61,664	
		311100094344	8,86,835	1,59,630	
		321100090220	8,51,466	1,53,264	
		361100240830	8,49,743	1,52,954	
		351095549740	7,99,576	1,43,924	
		391100092339	7,45,159	1,34,128	
		301097989895	7,32,501	1,31,850	
		351100241108	7,31,416	1,31,654	
		341095869786	7,24,300	1,30,374	
		301100240957	6,91,668	1,24,500	
		381099808125	6,79,941	1,22,390	
Total (61 e-Waybills)			4,85,64,154	65,41,860	

Appendix 3.4

(Referred to in Paragraph 3.10.1.6)

Generation of multiple e-Waybills on the strength of same invoice

Sr. No.	GSTIN	Invoice	e-Waybill	Assessable Value (₹)	Tax involved (₹)	Jurisdiction
1	03ARFP*****1Z8	0008 18.08.2018	301039352224	5,65,268	1,01,748	Fatehgarh Sahib
			341039789309	5,65,268	1,01,748	
2	03AAAA*****1ZG	41178 30.06.2018	391027343323	50,308	9,056	Jalandhar-I
			321028072649	50,308	9,056	
3	03AYVP*****1Z0	15 05.10.2018	301052990296	3,80,000	68,400	Ludhiana-I
			401030313555	3,80,000	68,400	
			401030326652	3,80,000	68,400	
4	03ASLP*****1ZH	347 26.09.2018	371050377179	16,53,350	1,98,402	Ludhiana-I
			391050376578	16,53,350	1,98,402	
5	03DEGP*****1ZL	114 28.09.2018	371051267910	5,30,120	26,506	Ludhiana-IV
			381051268341	5,30,120	26,506	
		65 06.09.2018	341044828019	3,29,300	39,516	
			361044826981	3,29,300	39,516	
6	03AZWP*****1ZU	163 21.06.2018	391023979250	4,25,000	76,500	Ludhiana-IV
			3410 23985421	4,25,000	76,500	
7	03CLVP*****1ZZ	092 18.08.2018	371039503753	1,12,02,150	31,36,602	Patiala
			391039554843	1,12,02,150	20,16,387	
			311039527768	1,12,02,150	20,16,387	
		142 24.08.2018	351041255437	34,73,950	6,25,311	
			331041272951	34,73,950	6,25,311	
8	03CLVP*****1ZV	F24418906777 30.06.2018	321026538747	2,85,000	51,300	SAS Nagar
			361026536772	2,85,000	51,300	
9	03AAAC*****1ZK	21/TI001367 11.05.2021	371316758612	9,65,000	48,250	SAS Nagar
			461178825192	9,65,000	48,250	
Total (24 e-Waybills)				5,13,01,042	97,27,754	

Appendix 3.5

(Referred to in Paragraph 3.10.1.7)

Non-follow up of cancelled taxpayers

Sr. No.	GSTIN	Date of cancellation	e-Waybill		Assessable Value (₹)	Tax involved (₹)	Jurisdiction
			Number	Date			
1	03ARFP*****1Z8	02.08.2018	301039352224	18.08.2018	5,65,268	1,01,748	Fatehgarh Sahib
			341039789309	20.08.2018	5,65,268	1,01,748	
2	03ACYP*****1ZC	17.02.2018	361035106665	02.08.2018	4,91,201	88,416	Fatehgarh Sahib
3	03BCCP*****1ZP	14.11.2017	391058595977	24.10.2018	4,00,000	72,000	Fatehgarh Sahib
4	03EQXP*****1Z3	07.12.2018	301213050917	30.06.2020	11,05,643	1,99,015	Fatehgarh Sahib
			341207334944	06.06.2020	11,00,061	1,98,010	
5	03AARF*****1ZR	01.04.2019	351102992527	10.04.2019	71,700	12,906	Jalandhar-I
6	03AGWP*****1ZD	03.07.2017	301034105467	30.07.2018	5,01,795	90,324	Ludhiana-I
7	03ASLP*****1ZH	26.09.2017	371050377179	26.09.2018	16,53,350	1,98,402	Ludhiana-I
			391050376578	26.09.2018	16,53,350	1,98,402	
8	03ANTP*****1Z0	01.07.2017	371213961058	04.07.2020	22,38,240	1,11,912	Ludhiana-I
9	03DIRP*****1Z6	12.03.2018	391049623542	23.09.2018	63,240	7,589	Ludhiana-III
10	03JDSP*****1ZE	15.05.2020	331252584418	04.11.2020	67,89,120	3,39,456	Ludhiana-III
11	03AZWP*****1ZU	21.12.2017	341023985421	21.06.2018	4,25,000	76,500	Ludhiana-IV
			391023979250	21.06.2018	4,25,000	76,500	
12	03AAAC*****1Z2	19.12.2018	361069070068	03.12.2018	12,67,200	63,360	Ludhiana-IV
			381030833355	17.07.2018	15,00,000	2,70,000	
			341030744381	17.07.2018	10,00,000	1,80,000	
			341030742682	17.07.2018	10,00,000	1,80,000	
			351036765587	08.08.2018	6,00,000	1,08,000	
13	03DEGP*****1ZL	19.07.2018	371051267910	28.09.2018	5,30,120	26,506	Ludhiana-IV
			381051268341	28.09.2018	5,30,120	26,506	
			351051267240	28.09.2018	3,65,000	18,250	
			321042884583	30.08.2018	4,10,980	20,550	
			301042884350	30.08.2018	4,94,550	24,728	
			391050543734	26.09.2018	4,93,000	24,650	
			341044828019	06.09.2018	3,29,300	39,516	
			361044826981	06.09.2018	3,29,300	39,516	
14	03AAOF*****1ZN	10.12.2019	331190018727	14.02.2020	72,44,640	3,62,232	Ludhiana-IV
15	03ABKF*****1Z0	01.03.2019	391133318851	31.07.2019	19,68,000	2,36,160	Ludhiana-IV
			381108606311	30.04.2019	1,32,97,500	6,64,875	
16	03COTP*****2ZK	01.05.2018	311018206453	30.05.2018	3,09,750	55,755	Ludhiana-IV
			391019545010	05.06.2018	4,75,750	85,635	
17	03EVJP*****1ZK	01.01.2020	391190399930	15.02.2020	1,97,36,640	23,68,396	Ludhiana-V
			301179007705	08.01.2020	2,06,49,420	24,77,930	
18	03ABYP*****1ZL	31.03.2018	371095334791	13.03.2019	4,27,200	428	Ludhiana-V
			301096697829	18.03.2019	5,37,320	538	
			341095947318	15.03.2019	4,96,260	496	
			381094782246	11.03.2019	4,67,832	468	
			381097031806	19.03.2019	6,53,200	654	
19	03IFHP*****1Z5	10.01.2019	321099799540	29.03.2019	3,92,625	70,672	Ludhiana-V
			351099572234	28.03.2019	4,39,307	52,718	
			371097545320	20.03.2019	4,13,400	20,670	
			321096518964	16.03.2019	4,44,540	80,018	
			381097545138	20.03.2019	4,29,000	21,450	
			321095549121	13.03.2019	4,99,083	89,834	
			351100240291	30.03.2019	5,25,760	94,636	
			301095868880	14.03.2019	4,88,920	88,006	
			331095550353	13.03.2019	4,59,520	82,714	
			321096520071	16.03.2019	4,87,560	87,760	
			371096516653	16.03.2019	5,53,880	99,698	
			311096515821	16.03.2019	7,53,960	1,35,712	
			321100089611	30.03.2019	8,50,787	1,53,142	
321097992518	23.03.2019	6,01,172	1,08,210				

Sr. No.	GSTIN	Date of cancellation	e-Waybill		Assessable Value (₹)	Tax involved (₹)	Jurisdiction
			Number	Date			
			371097545250	20.03.2019	4,86,720	24,336	
			331097991828	23.03.2019	7,65,128	1,37,724	
			341095869492	14.03.2019	5,95,058	29,752	
			341096516232	16.03.2019	5,43,390	97,810	
			361100093292	30.03.2019	7,44,108	1,33,940	
			321096520589	16.03.2019	8,25,435	41,272	
			381099800923	29.03.2019	7,11,315	1,28,036	
			371096186302	15.03.2019	5,42,950	97,730	
			361095549503	13.03.2019	6,02,543	30,128	
			391100095309	30.03.2019	6,20,305	1,11,654	
			321096517060	16.03.2019	7,48,313	1,34,696	
			351095550081	13.03.2019	9,98,410	1,79,714	
			341100240694	30.03.2019	8,87,813	1,59,806	
			371096188593	15.03.2019	10,32,019	1,85,764	
			371095790050	14.03.2019	10,13,454	1,82,422	
			381097990619	23.03.2019	8,98,128	1,61,664	
			311100094344	30.03.2019	8,86,835	1,59,630	
			321100090220	30.03.2019	8,51,466	1,53,264	
			361100240830	30.03.2019	8,49,743	1,52,954	
			351095549740	13.03.2019	7,99,576	1,43,924	
			391100092339	30.03.2019	7,45,159	1,34,128	
			301097989895	23.03.2019	7,32,501	1,31,850	
			351100241108	30.03.2019	7,31,416	1,31,654	
			341095869786	14.03.2019	7,24,300	1,30,374	
			301100240957	01.10.2018	6,91,668	1,24,500	
			381099808125	29.03.2019	6,79,941	1,22,390	
20	03AAPF*****1ZL	31.12.2020	341290453186	23.02.2021	2,00,000	10,000	Ludhiana-V
21	03BWIP*****1ZH	31.10.2018	361013706940	10.05.2018	2,59,500	46,710	Patiala
22	03CLVP*****1ZZ	24.07.2018	371039503753	18.08.2018	1,12,02,150	31,36,602	Patiala
			391039554843	18.08.2018	1,12,02,150	20,16,387	
			311039527768	18.08.2018	1,12,02,150	20,16,387	
			351041255437	24.08.2018	34,73,950	6,25,311	
			331041272951	24.08.2018	34,73,950	6,25,311	
23	03CLVP*****1ZV	14.06.2018	361026846642	02.07.2018	44,000	7,920	SAS Nagar
			311027573012	05.07.2018	57,000	10,260	
			301027923090	06.07.2018	75,600	13,608	
			331027710446	05.07.2018	4,04,700	72,846	
			381028019149	06.07.2018	3,99,000	71,820	
			321026595487	01.07.2018	3,99,000	71,820	
			391027737612	05.07.2018	4,27,500	76,950	
			361026609230	01.07.2018	8,55,000	1,53,900	
			371026536267	30.06.2018	5,70,000	1,02,600	
			341026539452	30.06.2018	5,70,000	1,02,600	
			391029402833	12.07.2018	6,84,000	1,23,120	
			351026539640	30.06.2018	5,60,000	1,00,800	
			331027130264	03.07.2018	6,84,000	1,23,120	
			351026593745	01.07.2018	8,55,000	1,53,900	
			321026538747	30.06.2018	2,85,000	51,300	
			301028288406	07.07.2018	8,55,000	1,53,900	
			381026608741	01.07.2018	8,55,000	1,53,900	
			371026541261	30.06.2018	8,55,000	1,53,900	
Total (106 e-Waybills)					17,12,90,576	2,37,30,039	

☞ Out of the above 23 taxpayers, DRC-01 to three taxpayers and DRC-07 to three taxpayers were already issued by the Department as detailed below.

- Ludhiana-I** GSTIN: 03ANTP*****1Z0, DRC-07 ₹ 1.14 crore
GSTIN: 03AGWP*****1ZD, DRC-07 ₹ 16.58 crore
- Ludhiana-III** GSTIN: 03JDSP*****1ZE, DRC-01 ₹ 7.43 crore
- Ludhiana-IV** GSTIN: 03AZWP*****1ZU, DRC-07 ₹ 5.10 crore
GSTIN: 03AAOF*****1ZN, DRC-01 ₹ 0.69 crore
GSTIN: 03COTP*****2ZK, DRC-01 ₹ 0.10 crore

Appendix 3.6

(Referred to in Paragraph 3.10.1.10)

Outward supplies without or disproportionate to inward supplies

Sr. No.	GSTIN	e-Waybill	Assessable Value (₹)	Tax involved (₹)	Jurisdiction
1	03AARF*****1ZR	351102992527	71,700	12,906	Jalandhar-I
2	03ASLP*****1ZH	371050377179	16,53,350	1,98,402	Ludhiana-I
		391050376578	16,53,350	1,98,402	
3	03DEGP*****1ZL	321042884583	4,10,980	20,550	Ludhiana-IV
		301042884350	4,94,550	24,728	
		341044828019	3,29,300	39,516	
		361044826981	3,29,300	39,516	
		391050543734	4,93,000	24,650	
		371051267910	5,30,120	26,506	
		381051268341	5,30,120	26,506	
		351051267240	3,65,000	18,250	
4	03CLVP*****1ZV	371026536267	5,70,000	1,02,600	SAS Nagar
		341026539452	5,70,000	1,02,600	
		351026539640	5,60,000	1,00,800	
		321026538747	2,85,000	51,300	
		371026541261	8,55,000	1,53,900	
		361026846642	44,000	7,920	
		311027573012	57,000	10,260	
		301027923090	75,600	13,608	
		331027710446	4,04,700	72,846	
		381028019149	3,99,000	71,820	
		321026595487	3,99,000	71,820	
		391027737612	4,27,500	76,950	
		361026609230	8,55,000	1,53,900	
		391029402833	6,84,000	1,23,120	
		331027130264	6,84,000	1,23,120	
		351026593745	8,55,000	1,53,900	
		301028288406	8,55,000	1,53,900	
		381026608741	8,55,000	1,53,900	
Total (29 e-Waybills)			1,62,95,570	23,28,196	

Appendix 3.7

(Referred to in Paragraph 3.10.2.1 [B])

Position of vacancies in State Intelligence Preventive Units

Sr. No.	Name of the Post	Sanctioned Posts	Persons in position	Vacant Posts	Vacancies (per cent)
1	Assistant Commissioner	4	4	0	0.00
2	State Tax Officer	17	15	2	11.76
3	State Tax Inspector	21	19	2	9.52
4	Sr. Assistant	3	3	0	0.00
5	Jr. Scale Stenographer	4	3	1	25.00
6	Clerk	13	10	3	23.08
7	Steno	4	3	1	25.00
Total		66	57	9	13.64

Appendix 3.8

(Referred to in Paragraph 3.10.2.2 [A])

Details of records not produced to Audit

Sr. No.	SIPU	Date of Detention	Vehicle Number
1	Shambhu	25.12.2021	HR**AA**75
		05.04.2021	PB**GK**96
		17.11.2021	UP**CT**71
		23.01.2021	PB**V**37
		29.12.2021	PB**FF**86
2	Patiala	06.07.2018	HR**B3**0/PB**GK**45
		23.11.2018	PB**T1**0
		04.03.2021	RJ**GA**36

Appendix 3.9

(Referred to in Paragraph 3.10.2.2 [C] i)

Release of goods and conveyance without realising money in Government Account

(Amount in ₹)

Sr. No.	SIPU	Release Order		Tax	Fine	Total
		Number	Date			
1	Bathinda	183	03.12.2018	5,02,840	-	5,02,840
2	Ludhiana	11	30.05.2018	2,05,752	-	2,05,752
3	Ludhiana	25	15.06.2018	14,17,758	-	14,17,758
4	Ludhiana	263	29.11.2018	1,61,481	-	1,61,481
5	Ludhiana	292	23.02.2019	52,500	-	52,500
6	Ludhiana	356	01.01.2019	50,917	-	50,917
7	Ludhiana	980	11.02.2021	1,38,650	-	1,38,650
8	Patiala	34	30.03.2018	1,70,945	-	1,70,945
9	Patiala	259	14.12.2018	30,488	-	30,488
10	Patiala	1292	16.06.2021	1,73,756	-	1,73,756
11	Shambhu	76	21.04.2018	2,34,953	-	2,34,953
12	Shambhu	392	18.08.2021	0	2,35,191	2,35,191
13	Shambhu	1314	01.05.2019	0	51,250	51,250
Total				31,40,040	2,86,441	34,26,481

Appendix 3.10

(Referred to in Paragraph 3.10.2.2 [C] ii)

Delay in adjustment of taxpayer's liability

(Amount in ₹)

Sr. No.	SIPU	Release Order		Tax	Penalty	Fine	Total	Delay in days
		Number	Date					
1	Bathinda	49	02.11.2018	72,131	72,131	-	1,44,262	297
2	Bathinda	58	12.07.2018	27,248	27,248	-	54,496	391
3	Bathinda	89	15.11.2018	13,680	13,680	-	27,360	264
4	Bathinda	112	18.05.2018	11,700	11,700	-	23,400	382
5	Bathinda	151	02.08.2018	37,620	37,620	-	75,240	370
6	Bathinda	203	09.03.2019	44,400	44,400	-	88,800	66
7	Bathinda	245	21.05.2019	12,020	46,500	-	58,520	258
8	Bathinda	403	14.07.2019	2,000	40,000	-	42,000	468
9	Bathinda	426	19.10.2019	4,536	25,200	-	29,736	373
10	Ludhiana	25	15.06.2018	43,516	43,516	-	87,032	848
11	Ludhiana	73	28.09.2018	85,212	85,212	-	1,70,424	210
12	Ludhiana	157	11.04.2018	12,850	12,850	-	25,700	966

Sr. No.	SIPU	Release Order		Tax	Penalty	Fine	Total	Delay in days
		Number	Date					
13	Ludhiana	265	05.12.2018	5,400	30,000	-	35,400	1,656
14	Ludhiana	321	28.02.2019	1,515	30,225	-	31,740	597
15	Ludhiana	410	05.04.2019	9,000	50,000	-	59,000	545
16	Ludhiana	700	26.02.2020	4,575	78,870	-	83,445	221
17	Patiala	92	08.04.2018	13,680	82,000	-	95,680	900
18	Patiala	183	06.10.2018	84,720	5,72,000	-	6,56,720	198
19	Patiala	257	31.05.2018	18,900	1,05,000	-	1,23,900	850
20	Shambhu	392	27.08.2021	12,379	12,379	2,35,191	2,59,949	238
21	Shambhu	752	13.10.2021	2,57,427	2,57,427	2,57,427	7,72,281	63
22	Shambhu	1039	31.08.2018	86,229	86,229	-	1,72,458	236
23	Shambhu	1066	18.09.2018	2,72,217	2,72,217	-	5,44,434	268
24	Shambhu	1176	11.12.2018	66,385	66,385	66,385	1,99,155	182
25	Shambhu	1183	03.01.2019	63,568	63,568	-	1,27,136	124
26	Shambhu	1186	30.12.2018	2,05,632	2,05,632	2,05,632	6,16,896	99
27	Shambhu	020006	13.07.2018	1,64,584	1,64,584	7,49,771	10,78,939	284
Total				16,33,124	25,36,573	15,14,406	56,84,103	

Appendix 3.11

(Referred to in Paragraph 3.10.2.2 [D])

Non-reporting of invoices for outward supplies

(Amount in ₹)

Sr. No.	GSTIN	SIPU	Release Order		Invoice		Assessable Value	Tax
			No.	Date	No.	Date		
1	03EQPP*****1ZJ	Ludhiana	321	28.02.2019	TI-102	25.02.2019	44,720	2,236
2	03DAIP*****1Z4				115	25.02.2019	31,174	1,559
					117	25.02.2019	42,140	2,107
					120	26.02.2019	26,001	1,300
3	03AEHP*****1ZP	Ludhiana	2240	26.11.2021	241	24.11.2021	28,350	7,938
4	03AZVP*****1ZC				244	24.11.2021	35,500	9,940
					275	23.11.2021	28,000	7,840
					276	24.11.2021	24,000	4,320
					277	24.11.2021	7,800	1,404
					297	24.11.2021	28,000	7,840
5	03ADVP*****1ZD							
Total							2,95,685	46,484

Appendix 3.12

(Referred to in Paragraph 3.10.2.3 [A])

Availing of Input Tax Credit by the recipients in respect of consignments booked during interception for e-Waybill related violations

Sr. No.	SIPU	Consignee's GSTIN	Release Order		Tax (₹)
			Number	Date	
1	Bathinda	03ABCP*****1ZJ	112	18.05.2018	11,060
2	Bathinda	03AAPF*****1Z4	299	06.07.2019	22,319
3	Bathinda	03GHMP*****2ZH	419	25.09.2019	12,162
4	Bathinda	03MRHP*****1Z4	702	04.07.2020	26,748
5	Bathinda	03LKTP*****1Z7	712	15.07.2020	12,664
6	Bathinda	03AAEC*****1Z4	1014	01.04.2021	49,392
7	Bathinda	03DYDP*****1ZM	1090	29.05.2021	12,660
8	Bathinda	03AHEP*****2Z4	1139	19.06.2021	67,889
9	Bathinda	03AAHF*****1ZL	1203	23.06.2021	11,988
10	Bathinda	03AELF*****1Z6	1267	21.07.2021	62,776
11	Bathinda	03AAEC*****1Z4	1400	10.12.2020	32,508
12	Bathinda	03GLGP*****1ZM	1437	24.11.2021	63,677

Sr. No.	SIPU	Consignee's GSTIN	Release Order		Tax (₹)
			Number	Date	
13	Patiala	03BNCP*****1ZK	892	02.02.2021	28,553
14	Patiala	03BGRP*****1Z5	929	13.02.2021	75,397
15	Patiala	03ADXP*****1ZG	1033	09.04.2021	18,736
16	Patiala	03AFAP*****1Z7	1222	31.05.2021	51,638
17	Patiala	07AOYP*****1ZF	1225	08.06.2021	94,625
18	Patiala	03IJP*****1ZC	1226	10.06.2021	74,126
19	Patiala	03FLZP*****1Z0	1484	14.08.2021	48,114
20	Patiala	03GHAP*****1ZS	1494	03.09.2021	51,062
21	Shambhu	03BLHP*****1ZW	78	25.05.2021	73,260
22	Shambhu	03AACC*****2Z5	342	05.07.2021	48,158
23	Shambhu	03AESP*****2Z9	406	15.06.2021	1,07,128
24	Shambhu	03AAAC*****1ZM	752	13.10.2021	2,57,427
25	Shambhu	03ADFP*****1ZF	795	07.12.2021	2,09,385
26	Shambhu	03AAAC*****1ZF	1183	26.12.2018	63,568
27	Shambhu	03AEMP*****1ZK	1209	07.11.2020	61,004
28	Shambhu	03BLHP*****1ZW	1256	24.12.2020	50,324
29	Shambhu	03AIZP*****1ZA	1517	26.11.2020	32,018
Total					17,30,366

Appendix 3.13

(Referred to in Paragraph 3.10.2.3 [B])

Unregistered persons making supplies beyond threshold limit

Sr. No.	e-Waybill		GSTIN (Generator)	Invoice		Assessable value (₹)
	Number	Date		Number	Date	
1	371060393206	30.10.2018	03AADC*****1ZB	5015	30.10.2018	5,39,98,240
2	371060277096	30.10.2018	03AADC*****1ZB	5012	30.10.2018	4,39,75,140
3	231336231192	09.09.2021	27AGSP*****1Z6	MSTC/CDG/1639	09.09.2021	2,85,55,004
4	181172795788	02.11.2019	29AAAC*****1ZW	1	31.10.2021	1,75,00,000
5	361141213015	30.08.2019	03ADVP*****1ZV	st1/v02/19/0112	26.06.2019	1,58,00,000
6	771104396972	19.11.2019	07AADC*****1ZR	107008F20ROC0003	19.11.2019	1,31,30,000
7	491026448363	13.09.2018	09AAAF*****1ZI	0	13.09.2018	1,18,81,000
8	721023577231	08.08.2018	07AAHC*****1ZO	862018	06.08.2018	1,06,95,000
9	291346655942	07.10.2021	27AGSP*****1Z6	MSTC/CDG/2312	07.10.2021	1,03,95,711
10	741010468973	09.05.2018	07AANF*****1ZP	6299688	09.05.2018	99,38,565
11	201356829444	02.11.2021	27AGSP*****1Z6	MSTC/CDG/2764	02.11.2021	97,80,000
12	301022149998	14.06.2018	06AAIC*****1ZO	6752026	11.06.2018	83,43,650
13	331371472218	20.10.2021	03AADF*****1ZH	5882418	18.10.2021	81,98,611
14	171110762978	08.03.2019	29AAAC*****1Z2	2057592	14.02.2019	79,08,970
15	751009502821	28.04.2018	07AANF*****1ZP	45175	28.04.2018	75,80,163
16	771074097431	27.05.2019	07AAAC*****1Z2	1920DLDC00207	27.05.2019	75,62,660
17	331320708544	28.05.2021	06AAFC*****1Z1	001/21-22	28.05.2021	71,87,500
18	711059671421	07.03.2019	07AAAP*****1ZL	BBC260202019	26.02.2019	65,62,916
19	311112257287	14.05.2019	03BXWP*****1ZW	T/19-20/1359	14.05.2019	64,48,350
20	351061663285	03.11.2018	03AADC*****1ZB	8572	03.11.2018	64,15,548
21	351116606317	30.05.2019	03BXWP*****1ZW	T/19-20/1731	29.05.2019	64,07,760
22	321108577204	30.04.2019	03BXWP*****1ZW	T/19-20/920	30.04.2019	63,45,437
Total						30,46,10,225

Appendix 3.14

(Referred to in Paragraph 3.10.2.3 [C])

Passing-on of input tax credit without movement of conveyance carrying goods

(Amount in ₹)

Sr. No.	GSTIN	Jurisdiction	e-Waybill				Passed on credit
			Number	Date	Assessable value	Tax involved	
1	03AAAC*****1ZF	Fatehgarh Sahib	361381655019	18.11.2021	9,89,590	1,78,126	0
			391382223421	20.11.2021	13,81,905	2,48,742	0
2	03AAGF*****1ZD	Fazilka	301398263683	04.01.2022	4,46,093	80,297	80,297
			311397416968	01.01.2022	2,95,697	53,226	53,226
			311399729398	09.01.2022	3,13,963	56,513	56,513
			311401097617	13.01.2022	5,85,117	1,05,321	1,05,321
			311401108836	13.01.2022	4,44,026	79,925	79,925
			311405449067	25.01.2022	5,21,781	93,921	93,921
			311406825547	29.01.2022	3,16,197	56,916	56,916
			321404019822	21.01.2022	5,80,548	1,04,499	1,04,499
			331397416865	01.01.2022	1,58,309	28,496	28,496
			331406823956	29.01.2022	2,86,957	51,652	51,652
			341398263911	04.01.2022	4,99,601	89,928	89,928
			351399729473	09.01.2022	3,06,059	55,091	55,091
			351404381791	21.01.2022	4,48,023	80,644	80,644
			351405715663	26.01.2022	4,86,053	87,490	87,490
			361402735964	18.01.2022	1,52,533	27,456	27,456
			361402736066	18.01.2022	3,13,209	56,378	56,378
			371399431826	08.01.2022	3,42,035	61,566	61,566
			381397416790	01.01.2022	3,01,036	54,186	54,186
			381399431395	08.01.2022	3,05,996	55,079	55,079
			381400216454	10.01.2022	4,51,580	81,284	81,284
381405451584	25.01.2022	2,84,933	51,288	51,288			
391400623277	11.01.2022	5,34,896	96,281	96,281			
391401098487	13.01.2022	10,85,314	1,95,356	1,95,356			
391402735851	18.01.2022	5,15,699	92,826	92,826			
391404382118	21.01.2022	4,85,755	87,436	87,436			
3	03AAGF*****1ZE	SAS Nagar	381370268189	17.10.2021	12,18,131	2,19,264	2,19,264
4	03ABVP*****1ZF	Bathinda	381352158262	28.08.2021	17,85,855	3,21,452	3,21,452
5	03AIQP*****1ZD	Fatehgarh Sahib	351405785215	26.01.2022	17,41,160	3,13,408	3,13,408
Total (30 e-Waybills)					1,75,78,051	31,64,047	27,37,179

Appendix 4.1

(Referred to in Paragraph 4.1)

Non-levy of interest

(Amount in ₹)

Sr. No.	ACST	Assessment Year	Disposal No./Date	CST Demand	Month	Interest leviable
1	Amritsar-I	2014-15	32/06-09-2021	2,54,71,181	78	99,33,761
2			40/04-09-2021	13,33,565	78	5,20,090
3	Amritsar-II	2013-14	479/09-12-2020	15,37,072	81	6,22,514
4			485/14-12-2020	24,88,191	81	10,07,717
5			825/30-11-2021	45,35,370	80	18,14,148
6	Faridkot	2014-15	65/27-10-2021	28,12,712	79	11,11,021
7	Fatehgarh Sahib	2014-15	104/30-11-2021	22,76,919	80	9,10,768
8	Ferozepur	2013-14	99/17-11-2020	20,96,746	80	8,38,698
9	Gurdaspur	2013-14	96/09-12-2020	4,23,72,075	81	1,71,60,690
10		2014-15	124/30-11-2021	11,23,933	80	4,49,573
11	Hoshiarpur	2012-13	03/20-08-2020	13,01,078	89	5,78,980
12			04/20-08-2020	6,95,379	89	3,09,444
13			148/31-10-2019	3,01,198	79	1,18,973
14		2014-15	27/29-11-2021	1,90,917	80	76,367
15	Jalandhar-I	2015-16	25/27-08-2021	11,09,474	65	3,60,579
16		2016-17	37/10-02-2022	16,86,667	59	4,97,567
17	Ludhiana-I	2014-15	111/17-11-2021	75,366	80	30,146
18	Ludhiana-III	2014-15	03/08-04-2021	11,13,382	73	4,06,384
19			83/18-10-2021	3,66,91,801	79	1,44,93,261
20			151/16-11-2021	26,099	80	10,440
Total				12,92,39,125		5,12,51,121

Appendix 4.2

(Referred to in Paragraph 4.5)

Short levy of tax and non-levy of surcharge

(Amount in ₹)

Sr. No.	Disposal No. and Date	Assessment Year	Interstate sale without statutory declarations	Tax leviable @ 5.50 %	Tax levied	Tax short levied	Surcharge not levied
1	33/30-10-2020	2013-14	3,19,45,157	17,56,984	17,56,984	0	1,75,698
2	70/04-12-2020	2013-14	10,43,149	57,373	57,373	0	5,737
3	66/03-12-2020	2013-14	7,92,000	43,560	43,560	0	4,356
4	39/05-11-2020	2013-14	5,74,219	31,582	31,582	0	3,158
5	129/18-11-2019	2012-13	5,37,482	29,562	29,562	0	2,956
6	31/27-10-2020	2013-14	5,84,463	32,145	32,145	0	3,215
7	26/21-10-2020	2015-16	3,72,675	20,497	20,498	0	2,050
8	25/21-10-2020	2014-15	4,30,008	23,650	23,650	0	2,365
9	12/09-10-2020	2013-14	5,00,964	27,553	27,553	0	2,755
Total-I			3,67,80,117	20,22,906	20,22,907	0	2,02,291
10	71/16-12-2020	2014-15	3,68,82,870	20,28,558	18,44,143	1,84,415	2,02,856
11	72/16-12-2020	2015-16	4,52,42,961	24,88,363	22,62,148	2,26,215	2,48,836
12	73/16-12-2020	2016-17	2,52,55,268	13,89,040	12,62,763	1,26,277	1,38,904
13	27/21-10-2020	2016-17	4,19,439	23,069	21,199	1,870	2,307
Total-II			10,78,00,538	59,29,030	53,90,253	5,38,777	5,92,903
Gross Total (Total I + II)			14,45,80,655	79,51,936	74,13,160	5,38,777	7,95,194
						13,33,971	

Appendix 4.3

(Referred to in Paragraph 4.6)

Calculation showing allowance of input tax credit on goods not used towards taxable sale

Disposal No. 67 dated 13 August 2021 (Ludhiana-I)

(Amount in ₹)

1	Opening Balance of inventory as on 1 April 2014	2,02,93,680
2	Add: Taxable purchase during 2014-15 on which input tax credit was allowed	7,93,25,909
3	Value of total taxable goods (Row 1+2)	9,96,19,589
4	Less: Closing Balance of inventory as on 31 March 2015	1,30,03,973
5	Value of tax paid goods consumed during 2014-15 (Row 3-4)	8,66,15,616
6	Less: Taxable Sales (Taxable local sale ₹ 5,55,72,639 plus taxable inter-State sale ₹ 51,27,773)	6,07,00,412
7	Value of tax paid goods that were not used towards taxable sale (Row 5-6)	2,59,15,204
8	Tax implication* on goods mentioned at Row 7 (₹ 1,42,60,831 at the rate of 4.95 per cent and remaining ₹ 1,16,54,373 at the rate of 6.05 per cent)	14,11,001
9	Less: Input tax credit disallowed in Assessment Order	87,216
10	Excess allowance of ITC (Row 8-9)	13,23,785

* Tax implication has been worked out by adopting conservative audit approach. Out of ₹ 2,59,15,204, the value of ₹ 1,42,60,831 has been worked out at the rate of 4.95 per cent by considering the entire value of tax paid goods of the dealer that was purchased at the rate of 4.95 per cent. Thereafter, tax implication on remaining amount of ₹ 1,16,54,373 has been worked out at next higher rate (6.05 per cent) of tax paid, that dealer paid on taxable purchases during the year.

Appendix 4.4

(Referred to in Paragraph 4.10)

Irregular remission of SD, SIC, RF, IDF and SIDF on instruments of sale

(Amount in ₹)

Sr. No.	Sale Deed No. and Date		Area of land		Consideration Amount	Irregular Remissions			Total
			Kanal	Marla		SD @ 5%	RF @1%	SIC, IDF, SIDF	
1	4608	12-08-2021	4	0	31,50,000	1,57,500	31,500	70,875	2,59,875
2	4609	12-08-2021	29	11.5	2,32,90,312	11,64,516	2,00,000	5,24,032	18,88,548
3	4610	12-08-2021	29	11.5	2,32,90,312	11,64,516	2,00,000	5,24,032	18,88,548
4	4611	12-08-2021	17	17	1,40,56,875	7,02,844	1,40,569	3,16,280	11,59,693
5	4612	12-08-2021	8	2	63,78,750	3,18,938	63,788	1,43,523	5,26,249
6	4633	13-08-2021	13	1	1,02,76,875	5,13,844	1,02,769	2,31,230	8,47,843
7	4634	13-08-2021	8	0	63,00,000	3,15,000	63,000	1,41,750	5,19,750
8	4642	16-08-2021	21	16.5	1,71,87,188	8,59,359	1,71,872	3,86,712	14,17,943
9	4643	16-08-2021	1	4.3	9,57,304	47,865	9,573	21,539	78,977
10	4644	16-08-2021	1	9.3	11,54,179	57,709	11,542	25,969	95,220
11	4645	16-08-2021	2	8.83	19,23,502	96,175	19,235	43,279	1,58,689
12	4646	16-08-2021	3	0	23,62,500	1,18,125	23,625	53,156	1,94,906
13	4660	17-08-2021	2	19.75	23,52,656	1,17,633	23,527	52,936	1,94,096
14	4661	17-08-2021	21	5	1,67,34,375	8,36,719	1,67,344	3,76,524	13,80,587
15	4662	17-08-2021	5	19.5	47,05,313	2,35,266	47,053	1,05,869	3,88,188
16	4663	17-08-2021	2	19.75	23,52,656	1,17,633	23,527	52,936	1,94,096
17	4664	17-08-2021	15	13	1,23,24,375	6,16,219	1,23,244	2,77,299	10,16,762
18	4665	17-08-2021	15	13	1,23,24,375	6,16,219	1,23,244	2,77,299	10,16,762
19	4678	18-08-2021	4	0.25	31,59,844	1,57,992	31,598	71,096	2,60,686
20	4679	18-08-2021	4	0.25	31,59,844	1,57,992	31,598	71,096	2,60,686
21	4700	19-08-2021	11	14.5	92,33,437	4,61,672	92,334	2,07,752	7,61,758
22	4716	20-08-2021	9	15	76,78,125	3,83,906	76,781	1,72,757	6,33,444
23	4758	24-08-2021	13	13.5	1,07,69,062	5,38,453	1,07,691	2,42,305	8,88,449
24	4759	24-08-2021	13	13.5	1,07,69,062	5,38,453	1,07,691	2,42,305	8,88,449
25	4770	25-08-2021	11	14.5	92,33,437	4,61,672	92,334	2,07,752	7,61,758
26	4771	25-08-2021	8	0.5	63,19,687	3,15,984	63,197	1,42,193	5,21,374
27	4772	25-08-2021	8	0.5	63,19,687	3,15,984	63,197	1,42,193	5,21,374
28	4795	26-08-2021	6	5.5	49,41,562	2,47,078	49,416	1,11,186	4,07,680
29	4815	27-08-2021	13	16.5	1,08,87,188	5,44,359	1,08,872	2,44,962	8,98,193
30	4829	31-08-2021	16	9.67	1,29,80,362	6,49,018	1,29,804	2,92,059	10,70,881
31	4843	01-09-2021	8	4.83	64,90,181	3,24,509	64,902	1,46,029	5,35,440
32	4844	01-09-2021	16	9.67	1,29,80,362	6,49,018	1,29,804	2,92,059	10,70,881
33	4863	02-09-2021	4	0.25	31,59,843	1,57,992	31,598	71,096	2,60,686
34	4864	02-09-2021	16	9.67	1,29,80,362	6,49,018	1,29,804	2,92,059	10,70,881
35	4977	15-09-2021	2	18.63	23,08,359	1,15,418	23,084	51,939	1,90,441
36	5021	20-09-2021	0	9.78	3,84,464	19,223	3,845	8,651	31,719
37	5210	25-10-2021	8	4.83	64,90,181	3,24,509	64,902	1,46,029	5,35,440
38	5370	25-10-2021	4	0.25	31,59,844	1,57,992	31,598	71,096	2,60,686
39	5489	29-10-2021	9	14.5	76,58,437	3,82,922	76,584	1,72,314	6,31,820
40	5490	29-10-2021	4	14.67	37,27,236	1,86,362	37,272	83,862	3,07,496
41	5492	29-10-2021	2	0	15,75,000	78,750	15,750	35,438	1,29,938
42	5493	29-10-2021	3	19.33	31,23,618	1,56,181	31,236	70,281	2,57,698
43	5494	29-10-2021	4	7	34,25,625	1,71,281	34,256	77,076	2,82,613
44	5682	18-11-2021	0	7.31	2,87,831	14,392	2,878	6,476	23,746
45	5683	18-11-2021	1	11.14	12,26,137	61,307	12,261	27,587	1,01,155
46	6434	04-01-2022	0	4.25	1,67,343	8,367	1,673	3,764	13,804
47	6435	04-01-2022	6	5.5	49,41,562	2,47,078	49,416	1,11,186	4,07,680
48	7732	24-02-2022	6	0	47,25,000	2,36,250	47,250	1,06,313	3,89,813
Total			405	418	33,53,84,229	1,67,69,212	32,88,038	75,46,151	2,76,03,401
			425 K - 18 M						

Includes one per cent SIC, one per cent IDF and 0.25 per cent SIDF.

Appendix 4.5

(Referred to in paragraph 4.11)

Details of deeds in which Stamp Duty, Registration Fee, Infrastructure Development Fee and Special Infrastructure Development Fee was short levied due to misclassification of properties

(Amount in ₹)

Sr. No.	SR/JSR	Deed No./Date	##	Area of Property	Value as per Collector Rate	Value as per deed	Short levied (SD, SIC, RF, IDF, SIDF)
1	Amritsar-II	7464/25.08.2021	R	7K 8M	1,38,78,700	16,89,100	10,05,588
2	Amritsar-II	12236/05.01.2022	R	2K 19M	55,32,725	6,85,000	3,99,837
3	Amritsar-II	7349/23.08.2021	R	4K 15.50M	92,44,400	24,25,000	4,26,112
4	Banur	844/29.10.2021	A+I	120B 1B 0B	33,63,90,000	20,80,00,000	28,88,711
5	Bathinda*	12825/28.02.2022	R	11731 SY	2,11,15,800	1,38,63,750	5,86,932
6	Derabassi	5852/11.02.2022	I	2B 0B 0B	1,33,00,000	10,50,000	10,10,525
7	Derabassi	2842/02.09.2021	R+I	3B4B 0B	93,50,000	32,00,000	5,07,099
8	Khanna	1301/06.07.2021	A+I	37K 8.33M	1,83,20,530	82,65,000	8,29,203
9	Khanna	2213/24.09.2021	A+I				
10	Kharar	13713/03.01.2022	R	7K 8M	1,77,60,000	90,00,000	7,22,700
11	Ludhiana South-Central	4776/28.07.2021	R	8K	96,80,000	25,00,000	5,92,350
12	Ludhiana South-Central	10608/04.01.2022	R	8K	96,80,000	25,00,000	5,92,350
13	Ludhiana West	5702/05.08.2021	R	2K 10M	1,60,02,250	13,50,000	9,15,767
14	Ludhiana West	6289/11.08.2021	R	2K 10M	1,60,02,250	13,50,000	12,08,812
15	Ludhiana West	2714/20.05.2021	R	3K	1,14,79,875	21,00,000	7,73,741
16	Ludhiana West	13333/31.12.2021	R	4K	1,16,88,600	27,00,000	7,41,560
17	Ludhiana West	13334/31.12.2021	R	4K	1,16,88,600	27,00,000	7,41,560
18	Ludhiana West	13336/31.12.2021	R	4K	1,16,88,600	27,00,000	7,41,560
19	Ludhiana West	10515/28.10.2021	R	2K 10M	95,66,563	12,00,000	6,90,142
20	Ludhiana West	17582/07.03.2022	I	7K 6M	97,16,300	25,00,000	5,95,245
21	Ludhiana West	8675/21.09.2021	A+R	15K 16M	93,26,322	33,85,000	4,89,857
22	Ludhiana West	8676/21.09.2021	A+R				
23	Ludhiana West	8677/21.09.2021	A+R				
24	Majri	2026/10.08.2021	R	12K 13M	8,03,59,125	2,60,90,625	12,20,416
25	Zirakpur	12921/ 02.02.2022	R	4K 18M 8S	89,71,175	20,00,000	5,75,017
26	Zirakpur	5809/24.08.2021	R	11B 14B 0B	4,54,66,200	2,85,00,000	12,30,050
Total					70,62,08,015	32,97,53,475	1,94,85,134

Actual classification of property as per revenue record (A-Agricultural, I-Industrial, R-Residential)

* Recovery of ₹ 6,92,324 has been made in case of Bathinda tabulated at Sr. No. 5. The recovered amount includes interest.

Appendix 4.6

(Referred to in Paragraph 4.12)

Short levy of Stamp Duty, Registration Fee, SIC, IDF and SIDF on 'agreements to sell'

Sr. No.	Deed No. and Date	Village	Collector value of land handed over to the developer		Consideration set forth in Agreement				Amount on which duties are leviable ('C' or 'F+G', whichever is higher)	SD, RF, SIC, IDF & SIDF		Short levied
			Area of land	Collector value	Land in S.Y.	#	Collector value of [D]	Additional cash consideration		Leviable	Levied##	
	[A]	[B]	[C]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
1	105/28-04-2021	Saini Majra	13K 3M	85,47,500	1,315.00	R	37,16,777	82,188	85,47,500	5,34,219	89,475	4,44,744
2	410/24-08-2021	Saini Majra	21K 1M	1,36,82,500	3,188.00	R	1,62,10,531	1,31,563	1,63,42,094	10,21,381	1,40,964	8,80,417
3	429/26-08-2021	Saini Majra	3K	63,51,000	1,155.00	R	60,99,545	0	63,51,000	3,96,938	67,586	3,29,352
		Bhagat Majra	5K 8M	105.00	C							
4	430/26-08-2021	Saini Majra	3K	68,40,000	1,237.50	R	65,35,227	0	68,40,000	4,27,500	72,476	3,55,024
		Bhagat Majra	6K	112.50	C							
5	446/31-08-2021	Ghandoli	7-4M	20,94,625	500.00	R	14,13,223	0	20,94,625	1,30,914	10,083	1,20,831
		Bhagat Majra	2K 5.5M									
6	458/03-09-2021	Ghandoli	11K 8.05M	74,11,625	1,537.00	R	79,44,158	40,71,266	1,20,15,424	7,50,964	75,576	6,75,388
				133.33	C							
7	476/09-09-2021	Saini Majra	5K	32,50,000	670.00	R	36,93,539	31,250	37,24,789	2,32,800	36,576	1,96,224
				66.66	C							
8	495/14-09-2021	Ghandoli	8K	52,00,000	1,200.00	R	60,91,736	6,00,000	66,91,736	4,18,232	56,076	3,62,156
				100.00	C							
9	528/24-09-2021	Ghandoli	4K 7M	47,42,750	1,005.00	R	51,01,829	6,41,876	57,43,705	3,58,981	51,576	3,07,405
		Bhagat Majra	2K 7M	83.75	C							
10	529/24-09-2021	Rasulpur	1K 16.37M	11,82,025	340.96	R	9,63,705	11,366	11,82,025	73,876	15,820	58,056
				1,088.00	R	39,75,084	5,40,000	52,00,000	3,25,000	3,25,000	56,000	2,69,000
11	558/01-10-2021	Saini Majra	8K	52,00,000	33.33	C						
				525.00	R	26,65,134	21,875	26,87,009	1,67,938	1,67,938	26,826	1,41,112
12	562/01-10-2021	Saini Majra	3K 10M	22,75,000	43.75	C						
				275.00	R	14,52,273	0	14,52,273	90,768	90,768	4,000	86,768
13	599/18-10-2021	Ghandoli	2K	13,00,000	25.00	C						
				2,400.00	R	1,21,83,471	1,00,001	1,22,83,472	7,67,718	7,67,718	1,11,664	6,56,054
14	606/9-10-2021	Sangala	11K 5M	1,07,43,695	200.00	C						
		Ghandoli	2K 13.34M	3,950.00	R	2,01,64,373	1,66,238	2,03,30,611	12,67,357	12,67,357	2,20,864	10,46,493
15	637/25-10-2021	Bhagat Majra	26K 11.96M	1,72,88,700	333.33	C						
				333.93	R	9,43,835	11,131	11,57,650	72,355	72,355	15,577	56,778
16	638/25-10-2021	Rasulpur	1K 15.62M	11,57,650	1,800.00	R	86,87,513	70,413	87,57,926	5,47,370	78,076	4,69,294
				133.33	C							
17	643/26-10-2021	Ghandoli	11K 5.32M	73,22,900	2,050.00	R	1,02,94,035	83,119	1,03,77,154	6,48,574	1,07,772	5,40,802
				166.66	C							
18	682/01-11-2021	Sangala	3K 15M	88,68,833								
		Bhagat Majra	1K 7.21M									
		Ghandoli	8K 3.77M									

Audit Report on State Revenues for the period ended March 2023

Sr. No.	Deed No. and Date	Village	Collector value of land handed over to the developer		Consideration set forth in Agreement			Amount on which duties are leviable ('C' or 'F+G', whichever is higher)	SD, RF, SIC, IDF & SIDF		Short levied
			Area of land	Collector value	Land in S.Y.	#	Collector value of [D]		Additional cash consideration	Leviable	
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
19	720/12-11-2021	Saini Majra	14M	4,90,000	R	13,42,562	0	13,42,562	83,911	17,426	66,485
20	884/31-12-2021	Ghandoli	2K 16.33M	18,30,725	R	7,06,612	17,603	18,30,725	1,14,420	22,307	92,113
21	885/31-12-2021	Dhode Majra	4K 5.66M	27,83,950	R	22,61,157	26,769	27,83,950	1,73,999	31,840	1,42,159
22	886/31-12-2021	Ghandoli	3K 13M	23,72,500	R	25,95,778	22,813	26,18,591	1,63,662	28,176	1,35,486
23	1099/15-02-2022	Ghandoli	1K 14M	11,05,000	R	9,89,256	10,625	11,05,000	69,063	15,050	54,013
24	1106/18-02-2022	Saini Majra	10K	65,00,000	R	60,91,736	62,500	65,00,000	4,06,250	69,000	3,37,250
25	13/05-04-2021	Sangalan	2K 5.6M	14,82,000	R	13,75,289	7,52,500	21,27,789	1,32,987	19,730	1,13,257
26	35/09-04-2021	Ranemajra	2K 4M	14,30,000	R	15,12,818	0	15,12,818	94,551	19,128	75,423
27	101/28-04-2021	Sangalan	2K	13,00,000	R	13,75,289	0	13,75,289	85,956	17,753	68,203
28	102/28-04-2021	Sangalan	2K 10.78M	16,50,350	R	13,75,289	14,48,562	28,23,851	1,76,493	21,530	1,54,963
29	160/17-06-2021	Ranemajra	4K	26,00,000	R	40,89,120	0	40,89,120	2,55,570	30,026	2,25,544
30	506/16-09-2021	Sangalan	4K 3.33M	27,08,225	R	27,64,079	3,97,917	31,61,996	1,97,625	32,726	1,64,899
31	568/06-10-2021	Rasulpur	3K	19,50,000	R	21,05,331	0	21,05,331	1,31,582	17,500	1,14,082
32	588/12-10-2021	Saini Majra	4K	26,00,000	R	28,91,901	0	28,91,901	1,80,744	29,800	1,50,944
33	787/16-12-2021	Ranemajra	17K 11.44M	1,14,21,800	R	1,27,04,120	0	1,27,04,120	7,94,007	1,19,000	6,75,007
34	952/11-01-2022	Bharaunjian	8K 16.86M	57,47,950	R	62,01,446	25,00,000	87,01,446	5,43,839	80,576	4,63,263
35	1015/25-01-2022	Sangalan	14K 0.13M	91,04,225	R	1,01,26,444	0	1,01,26,444	6,32,901	95,100	5,37,801
36	1152/03-03-2022	Bharaunjian	8K	52,00,000	R	62,01,446	15,00,000	77,01,446	4,81,339	56,000	4,25,339
37	1251/24-03-2022	Ranemajra	2K	13,00,000	R	14,45,950	0	14,45,950	90,374	17,000	73,374
			Total	17,70,35,528		18,62,91,611	1,33,01,575	20,87,27,322	1,30,42,158	19,76,655	1,10,65,503

Classification of property as per 'agreement to sell' (R-Residential; C-Commercial)

Portion of excess amount of Registration Fee paid, if any, has been ignored in the column [J] 'levied' to avoid calculation misrepresentation because excess amount of Registration Fee is not being adjusted against short-levied Stamp Duty.

☞ In column [G], recurring additional cash consideration on monthly basis has been calculated for one year only as a measure of conservative audit approach.

Appendix 4.7

(Referred to in Paragraph 4.13)

Short levy of Stamp Duty, SIC, IDF and SIDF on Power of Attorney

(Amount in ₹)

Sr. No	Sub Registrar	Power of Attorney No./Date	Area of Property	Consideration Amount	Duty/ Cess/ Fee	Rate	Leviable*	Levied	Short levied
1	Jalandhar-I	1530 01.02.2022	69 Marla 50 Sq. Feet	12,40,00,000	SD	5%	62,00,000	2,000	61,98,000
					SIC	1%	12,40,000	0	12,40,000
					IDF	1%	12,40,000	0	12,40,000
					SIDF	0.25%	3,10,000	0	3,10,000
Total							89,90,000	2,000	89,88,000

* On Collector Value or Consideration, whichever is higher.

Appendix 4.8

(Referred to in paragraph 4.14)

Details of deeds in which Stamp Duty, Registration Fee, Infrastructure Development Fee and Special Infrastructure Development Fee were short levied due to undervaluation of properties

(Amount in ₹)

Sr. No.	SR/JSR	Deed No./Date	Area of Property	Value as per Collector Rate	Value as per deed	SD+SIC+RF+IDF+SIDF*		
						Leviable	Levied	Short levied
1	Banur	125 06.05.2021	13B 17B 5B	2,35,30,000	1,59,00,000	19,05,925	13,11,920	5,94,005
2	Banur	1122 04.01.2022	10B 6B 13.75B	1,74,10,000	1,29,00,000	14,36,325	10,64,250	3,72,075
3	Banur	73 15.06.2020	27B 2B 0B	3,84,49,920	3,30,00,000	28,91,494	25,10,300	3,81,194
4	Hoshiarpur	1803 06.07.2021	20K	1,03,95,000	30,00,000	8,57,588	2,47,600	6,09,988
5	Hoshiarpur	4313 21.12.2021	18K 1M	80,41,275	20,00,000	6,63,406	1,65,100	4,98,306
Total				9,78,26,195	6,68,00,000	77,54,738	52,99,170	24,55,568

* **Stamp Duty (SD):** Five per cent for male, three per cent for female, four per cent for joint deed of male and female; **Special Infrastructure Cess (SIC):** One per cent; **Registration Fee (RF):** One per cent subject to maximum of ₹ 2 lakh; **Infrastructure Development Fee (IDF):** One per cent; **Special Infrastructure Development Fee (SIDF):** 0.25 per cent

Appendix 4.9

(Referred to in Paragraph 4.15)

Short levy of Stamp Duty and Registration Fee on lease deeds

(Amount in ₹)

Sr. No.	JSR	Deed No./Date	Duration of Lease	Average Annual Rent	Weightage of Average Annual Rent	Leviable		Levied	Short levied	
						SD	RF			
1	Majri	5589 21.03.22	33 Years	1,40,78,792	Four times	SD	3%	16,89,455	1,60,500	15,28,955
						RF	1%	2,00,000	53,500	1,46,500
Total						18,89,455	2,14,000	16,75,455		