

Appendix-2.1
(Referred to in para 2.8)

Key Problem Areas:

- (1) Composition taxpayers generating EWBs for inter-State supplies.
- (2) Composition taxpayers generating EWBs for outward supplies exceeding threshold limit.
- (3) Taxpayers with only outward supplies supported by EWBs in any given year.
- (4) Taxpayers who effect disproportionate outward supplies compared to inward supply (EWBs supported) in any given year.
- (5) Taxpayers who had generated EWBs using duplicate invoices.
- (6) Generation of EWBs by Nil Filers of Return.
- (7) Generation of EWBs by Returns Defaulters (Non-Filers).
- (8) Taxpayers who have generated EWBs after effective date of cancellation.
- (9) Taxpayers who have generated EWB whose registration was subsequently cancelled.
- (10) Taxpayers who had generated EWBs and had cancelled subsequently.
- (11) Taxpayers who had generated EWBs and were subsequently rejected by the recipients.
- (12) Taxpayers who had generated disproportionate supplies supported by EWBs on the inward side compared to outward side in any given year.
- (13) Extension of EWBs by taxpayers.
- (14) EWBs generated using risky vehicles i.e., two wheelers.
- (15) EWBs generated using theft vehicles.
- (16) High value of EWBs in first six months of registration.
- (17) EWBs using invalid Pin codes.
- (18) EWBs generated using suspended, scrapped, surrendered, and cancelled vehicles.
- (19) EWBs generated by defaulter list of MCA.
- (20) EWBs generated by income tax defaulters.
- (21) EWBs generated by DGARM-identified/Other agencies-identified taxpayers.
- (22) EWBs generated by DGFT-blacklisted exporters.

Appendix 2.2

(Referred to in para 2.10.1)

Nature of Discrepancy: Scope limitation due to documents not produced

SI No.	Name of the Circle	GSTIN	Name of the taxpayer	Type of taxpayer	Total No. of EWBs w.r.t AO	EWB No.	List of records not produced	Government's reply
1	Raipur-3	22XXXXXXXXXX1ZQ	SAI Enterprises	Normal Taxpayer	1	891088786236	Invoice related to EWB, Truck Receipt/Lorry Receipt Document, physical verification report, copy of the GSTR-2A (month wise) for the year 2019-20, Audit Report along with purchase, sale, stock inventory details for the year 2019-20, details of EWBs (inward) generated for the inward supply from the EWB portal for the year 2019-20.	No specific reply was furnished.
2	Raipur-3	22XXXXXXXXXX1ZG	Aditya Steel and Company	Normal Taxpayer	38	861020221460 and other 37 EWBs	Invoice related to EWB, Audit Report for the year related to EWB.	
3	Raipur-3	22XXXXXXXXXX1ZN	SUN Pharmaceutical Industries Limited	Normal Taxpayer	1	891079240121	Invoice related to EWB and proof of movement of conveyance like Truck Receipt Document, Physical verification of business premise of consignor, Audit Report of the year related to EWB.	
4	Raipur-3	22XXXXXXXXXX3ZR	Larsen and Toubro-Construction and Mining Equipment and Industrial Machinery Business	Normal Taxpayer	2	831009558252& 221060665929	Invoice related to EWB, Audit Report for the year related to EWB, Proof of movement of conveyance related to e-way bills like Truck/lorry Receipt Document.	
5	Raipur-3	22XXXXXXXXXX1Z3	US Enterprises	Composition	1	831024691404	Invoice related to EWB, Audit Report for the year related to EWB.	
6	Raipur-3	22XXXXXXXXXX1ZC	Shri Ram Trading	Normal Taxpayer	5	801078750385 and other four EWBs	Invoice related to EWB and the proof of movement of conveyance in the above e-way bills like Truck Receipt/Lorry	

							Receipt, Audit Report for the year related to EWB.
7	Raipur-3	22XXXXXXXXXX1ZH	Shivalik Engineering Industries Ltd.	Normal Taxpayer	1	891183695077	Invoice related to EWB, Audit Report for the year related to EWB, copy of truck Receipt/Lorry Receipt or any other document in support of the movement of goods, Physical Verification Report.
8	Raipur-3	22XXXXXXXXXX1ZM	BETHANY Traders	Normal Taxpayer	1	851123098656	Invoice related to EWB, Purchases, Sales and Stock/Inventory details and Audit Report for the year 2019-20, proof of movement of conveyance in the above e-way bill like Truck Receipt Document.
9	Raipur-3	22XXXXXXXXXX1ZM	Damodar Infrastructure	Normal Taxpayer	7	811072389191 and other 6 EWBs	Proof of movement of conveyance in the above e-way bill like Truck Receipt Document, Purchases, Sales and Stock/Inventory details and Audit Report for the year 2020-21.
10	Raipur-3	22XXXXXXXXXX1ZM	Madhyabharat Phosphate P. LTD	Normal Taxpayer	1	861016217262	Invoice related to EWB, Audit Report for the year related to EWB, copy of truck Receipt/Lorry Receipt or any other document in support of the movement of goods, Physical Verification Report of the business premises.
11	Raipur-5	22XXXXXXXXXX1ZP	MS A TO Z Enterprises	Normal Taxpayer	1	841137960702	Invoice related to EWB, Audit Report for the year related to EWB, copy of truck Receipt/Lorry Receipt or any other document in support of the movement of goods.
12	Raipur-5	22XXXXXXXXXX2ZL	MS Disha Enterprises	Composition	1	891063425903	Invoice related to EWB, Audit Report for the year related to EWB, Details of outward/inward supply during the registration period and tax interest etc.
13	Raipur-5	22XXXXXXXXXX1ZV	BASF India Limited	Normal Taxpayer	1	861062323542	Invoice related to EWB, Audit Report for the year related to EWB, Copy of truck Receipt/Lorry Receipt or any other document in support of the movement of goods.
14	Raipur-5	22XXXXXXXXXX1ZS	JSK Industries Private Limited	Normal Taxpayer	1	831183989831	Invoice related to EWB, Audit Report for the year related to EWB, Copy of truck Receipt/Lorry Receipt.

15	Raipur-5	22XXXXXXXXXX1ZY	Galaxy Enterprises	Normal Taxpayer	1	821097479186	Invoice related to EWB, Audit Report for the year related to EWB.
16	Raipur-5	22XXXXXXXXXX1Z8	Bhagyashree Sales	Normal Taxpayer	1	661070397234	Invoice related to EWB, Audit Report for the year related to EWB, copy of Truck Receipt, Purchases, Sales and Stock/Inventory details and Audit Report for the year 2019-20.
17	Raipur-5	22XXXXXXXXXX1ZI	Hibiscus Energies Private Limited	Normal Taxpayer	1	711228069949	Invoice related to EWB, copy of truck Receipt/Lorry Receipt, Purchases ledger, Sales ledger and Stock/Inventory details along with Financial Statements (Audit Report) for the year 2021-22, details of inward and outward supply (taxable and non-taxable) along with the outward and inward e-way bill generated during the year 2021-22.
18	Raipur -5	22XXXXXXXXXX1Z9	JSK Corporation Private Limited	Normal Taxpayer	1	821017090545	Invoice related to EWB, copy of truck Receipt/Lorry Receipt, Purchases ledger, Sales ledger and Stock/Inventory details along with Financial Statements (Audit Report) for the year 2018-19, details of inward and outward supply (taxable and non-taxable) along with the outward and inward e-way bill generated during the year 2018-19.
19	Raipur-7	22XXXXXXXXXX1ZW	Edusoft Infra Trading Private Limited	Normal Taxpayer	1	811014721450	Invoice related to EWB, copy of truck Receipt/Lorry Receipt Purchases ledger, Sales ledger and Stock/Inventory details along with Financial Statements (Audit Report) for the year 2018-19, details of inward and outward supplies (taxable and non-taxable) along with the outward and inward e-way bills generated by the taxpayer during the year 2018-19.
20	Raipur - 7	22XXXXXXXXXX1ZM	Vakrangee Limited	Normal Taxpayer	1	261346221025	Invoice related to EWB, Audit Report for the year related to EWB, copy of Truck Receipt/Lorry receipt.
21	Raipur - 7	22XXXXXXXXXX2ZQ	Agrawal Enterprises	Normal Taxpayer	1	841176209231	Invoice related to EWB, Audit Report for the year related to EWB.
22	Raipur - 8	22XXXXXXXXXX1Z7	Urostar Electricals	Normal Taxpayer	1	801002968280	Invoice related to EWB, copies of GSTR-9, GSTR-2A (all months) for the year 2018-19, Audit Report, Purchases, Sales

			India PVT. LTD.				and Stock/Inventory details for the year 2018-19, copy of GSTR1 filed by the taxpayer from date of registration till cancellation of registration.
23	Raipur - 8	22XXXXXXXXXX2ZI	Shri Rani Sati Dadi Enterprises	Normal Taxpayer	1	811041999327	Invoice related to EWB, copies of GSTR-9, GSTR-2A (all months) for the year 2018-19, Audit Report, Purchases, Sales and Stock/Inventory details for the year 2018-19, copy of GSTR1 filed by the taxpayer from date of registration till cancellation of registration order.
24	Raipur - 8	22XXXXXXXXXX1ZV	K C Traders	Normal Taxpayer	1	811021264274	Invoice related to EWB, Audit Report for the year related to EWB, copy of truck Receipt/Lorry Receipt, details of inward and outward supply (taxable and non-taxable) along with the outward and inward e-way bill generated during the year 2018-19.
25	Raipur - 8	22XXXXXXXXXX1ZH	Divine Engineering	Normal Taxpayer	1	681076017431	Invoice related to EWB, Audit Report for the year related to EWB, copy of truck Receipt/Lorry Receipt, details of inward and outward supply (taxable and non-taxable) along with the outward and inward e-way bill generated during the year 2018-19.
26	Raipur - 8	22XXXXXXXXXX1ZF	MS BL Steel Traders	Normal Taxpayer	2	881038725033 & 841036508207	Invoice related to EWB, Audit Report for the year related to EWB, copy of GSTR1 filed by the taxpayer from date of registration till cancellation of registration.
27	Raipur - 9	22XXXXXXXXXX3ZJ	Gravity Ferrous Private Limited	Normal Taxpayer	2	831018600333 & 881018602321	Invoice related to EWB, Purchases ledger, Sales ledger and Stock/Inventory details along with Financial Statements (Audit Report) for the year 2018-19, copy of truck Receipt/Lorry Receipt, details of inward and outward supply (taxable and non-taxable) along with the outward and inward e-way bill generated during the year 2018-19.
28	Raipur - 3	22XXXXXXXXXX1ZL	Arham Health Care	Normal Taxpayer	1	891129659657	Invoice related to EWB, purchases, Sales and Stock/Inventory details along with the Audit Report for the year 2020-21.
29	Bilaspur-2	22XXXXXXXXXX1Z7	MS Tirupati Build-Con	Normal Taxpayer	1	891194068002	Invoice related to EWB, Audit Report, purchase, sale details along with invoices,

			Private Limited				stock inventory and other related records for the year 2021-22, copy of truck receipt.
30	Durg-1	22XXXXXXXXXX1ZA	Bhavani Erectors PVT. LTD.	Normal Taxpayer	1	871089160813	Invoice related to EWB, Audit Report, purchase, sale bills, stock inventory and other related records for the year 2019-20, copy of truck receipt.
31	Raipur - 9	22XXXXXXXXXX1Z5	Mankind Pharma LTD.	Normal Taxpayer	1	831187004552	Invoice related to EWB, Audit Report for the year related to EWB, copy of truck receipt.
32	Rajnandgaon	22XXXXXXXXXX1Z7	Desai Brothers Ltd Rajnandgaon Br	Normal Taxpayer	1	801169331680	Invoice related to EWB, Audit Report, purchase, sale details along with invoices, stock inventory and other related records for the year 2020-21 & 2021-22, Physical Verification Report of business premise of consignor, copy of truck receipt.

Appendix-2.3*(Referred to in para 2.11.1.1)***Nature of Discrepancy: Ineligible taxpayers continuing under Composition Scheme***(Amount in ₹)*

Sl. No.	Circle	GSTIN	Name of the TP	Type of TP	Total No. of EWBs w.r.t AO	Government's reply
1	Raipur - 3	22XXXXXXXXXX1Z3	US Enterprises, Raipur	Composition	1	DRC-07 of ₹ 16,94,088/- has been issued on 25/04/2024.
2	Raipur - 5	22XXXXXXXXXX2ZL	M/s Disha Enterprises	Composition	1	An amount of ₹ 3,224/- has been deposited through DRC-03 on 10/08/2023. Further, the taxpayer was a composition dealer and EWB was generated for return of goods.

Appendix-2.4

(Referred to in para 2.11.1.2)

Nature of Discrepancy: Generation of EWBs by cancelled taxpayers

(Amount in ₹)

Sl. No.	Circle	GSTIN	Name of the TP	Type of TP	Sampled EWBs	Assessed value	Government's reply
1	Raipur -3	22XXXXXXXXXX1ZQ	Sai Enterprises	Normal Taxpayer	1	7,40,480	DRC-07 of ₹ 7,05,94,142/- has been issued on 21/08/2024. The proceeding of recovery is under process.
2	Raipur -3	22XXXXXXXXXX1ZG	Aditya Steel And Company	Normal Taxpayer	38	3,20,24,463	DRC-07 of ₹ 3,36,20,865/- has been issued on 29/04/2024.
3	Raipur -3	22XXXXXXXXXX1ZC	Shri Ram Trading	Normal Taxpayer	5	35,72,622	DRC-07 of ₹ 2,74,69,113/- has been issued on 27/08/2024.
4	Raipur -3	22XXXXXXXXXX1ZM	Damodar Infrastructure	Normal Taxpayer	7	1,70,19,775	DRC-07 of ₹ 12,02,328/- has been issued on 21/08/2024.
5	Raipur -5	22XXXXXXXXXX1ZP	MS A TO Z Enterprises	Normal Taxpayer	1	13,06,280	DRC-01 of ₹ 2,39,97,145/- has been issued on 11/07/2024.
6	Raipur -5	22XXXXXXXXXX1ZI	Hibiscus Energies Private Limited	Normal Taxpayer	1	2,03,674	ASMT-10 has been issued on 29/08/2024.
7	Raipur -8	22XXXXXXXXXX1ZF	MS BL Steel Traders	Normal Taxpayer	2	38,85,600	DRC-07 of ₹ 2,91,97,326/- has been issued on 30/04/2024.
Total					55	5,87,52,894	

Appendix-2.5*(Referred to in para 2.11.1.3)***Nature of Discrepancy: Generation of multiple EWBs on the strength of same/similar Invoices***(Amount in ₹)*

Sl. No.	Circle	GSTIN	Name of the TP	Type of TP	Total No. of EWBs w.r.t AO (Sampled EWB)	Assessed value	No. of additional EWB generated by the TP	Assessed value of multiple EWB	Government's reply
1	Raipur -8	22XXXXXXXXXX1ZV	K C Traders	Normal Taxpayer	1	6,52,452	1	6,52,452	Due to system error two EWBs were generated.
2	Raipur -7	22XXXXXXXXXX1ZW	Edusoft Infra Trading Private Limited	Normal Taxpayer	1	8,04,268	1	8,04,268	DRC-05 has been issued to the taxpayer.
3	Raipur -5	22XXXXXXXXXX1Z9	JSK Corporation Private Limited	Normal Taxpayer	1	14,93,780	1	14,93,780	DRC-05 has been issued to the taxpayer.
4	Raipur -8	22XXXXXXXXXX1ZH	Divine Engineering	Normal Taxpayer	1	6,08,300	1	6,08,300	DRC-01 of ₹ 4,88,908/- has been issued on 31/01/2024.
5	Raipur -9	22XXXXXXXXXX3ZJ	Gravity Ferrous Private Limited	Normal Taxpayer	1	6,19,444	1	6,19,444	DRC-01 of ₹ 3,30,553.20/- has been issued on 05/09/2024.
Total					5	41,78,244	5	41,78,244	

Appendix-2.6

(Referred to in para 2.11.1.5)

Nature of Discrepancy: Generation of EWBs by the taxpayers who had filed Nil Returns

(Amount in ₹)

Sl. No.	Circle	GSTIN	Name of the TP	Type of TP	Total sampled EWBs	Assessed value	Government's reply
1	Raipur - 3	22XXXXXXXXXX1ZN	SUN Pharmaceutical Industries Limited	Normal Taxpayer	1	93,267	DRC-07 of ₹ 29,913/- has been issued on 28/08/2024. Recovery proceedings are under process
2	Raipur - 5	22XXXXXXXXXX1Z8	Bhagyashree Sales	Normal Taxpayer	1	24,76,916	DRC-07 of ₹ 48,74,921/- has been issued by the Asstt. Commissioner. Recovery proceedings are under process
3	Raipur - 5	22XXXXXXXXXX1ZI	Hibiscus Energies Private Limited	Normal Taxpayer	1	2,03,674	ASMT-10 has been issued on 29/08/2024.
4	Raipur - 7	22XXXXXXXXXX1ZM	Vakrangee Limited	Normal Taxpayer	1	2,35,800	DRC-07 of ₹ 83,794/- has been issued on 08/02/2024.
5	Raipur - 8	22XXXXXXXXXX1Z7	Urostar Electricals India PVT. LTD.	Normal Taxpayer	1	1,00,080	DRC-07 of ₹ 47,745/- has been issued on 30/04/2024.
6	Raipur - 8	22XXXXXXXXXX2ZI	Shri Rani Sati Dadi Enterprises	Normal Taxpayer	1	3,73,508	DRC-01 of ₹ 73,485.42/- has been issued on 05/09/2024.
7	Raipur - 8	22XXXXXXXXXX1ZV	K C Traders	Normal Taxpayer	1	6,52,453	Due to system error two EWBs were generated on 30/09/2018.
8	Raipur - 5	22XXXXXXXXXX2ZL	MS Disha Enterprises	Composition	1	4,09,296	The taxpayer was a composition dealer and EWB was generated for return of goods.
Total					8	45,44,994	

Appendix-2.7*(Referred to in para 2.11.1.6)***Nature of Discrepancy: Generation of EWBs by Non-Filers of GST Returns***(Amount in ₹)*

Sl. No.	Circle	GSTIN	Name of the TP	Type of TP	Total sampled EWBs	Assessed value	Government's reply
1	Raipur -3	22XXXXXXXXXX1Z3	US Enterprises	Composition	1	2,90,000	DRC-07 of ₹ 16,94,088/- has been issued on 25/04/2024.
2	Raipur -3	22XXXXXXXXXX1ZC	Shri Ram Trading	Normal Taxpayer	5	35,72,622	DRC-07 of ₹ 2,74,69,113/- has been issued on 27/08/2024.
3	Raipur -3	22XXXXXXXXXX1ZM	Bethany Traders	Normal Taxpayer	1	7,30,514	DRC-07 of ₹ 69,54,962/- has been issued on 23/08/2024.
4	Raipur -3	22XXXXXXXXXX1ZG	Aditya Steel And Company	Normal Taxpayer	38	3,20,24,463	DRC-07 of ₹ 3,36,20,865/- has been issued on 29/04/2024.
Total					45	3,66,17,599	

Appendix-2.8

(Referred to in para 2.11.2.1)

Nature of Discrepancy: Non-discharge of tax liability by taxpayers identified by KPAs

(Amount in ₹)

Sl. No.	Circle	GSTIN	Name of the TP	Type of TP	KPAs	Total No. of EWBs w.r.t AO	Assessed value	AMOUNT INVOLVED				Government's reply
								CGST	SGST	IGST	Total	
1	Raipur -3	22XXXXXXXXXX1Z3	US Enterprises	Composition	Composition and non-filers	29	90,46,966	7,88,127	7,88,127	52,200	16,28,454	DRC-07 of ₹ 16,94,088/- has been issued on 25/04/2024.
2	Raipur -5	22XXXXXXXXXX2ZL	MS Disha Enterprises	Composition	Composition and Nil-filers	1	4,09,296	0	0	73,673	73,673	An amount of ₹ 3,224/- has been deposited through DRC-03 on 10/08/2023. Further, the Taxpayer was a composition dealer and EWB was generated for return of goods.
3	Raipur -3	22XXXXXXXXXX1ZC	Shri Ram Trading	Normal Taxpayer	Non-filers	86	6,38,94,980	0	0	1,15,01,095	1,15,01,095	DRC-07 of ₹ 2,74,69,113/- has been issued on 27/08/2024.
4	Raipur -3	22XXXXXXXXXX1ZM	Bethany Traders	Normal Taxpayer	Non-filers	149	6,46,22,409	25,000	25,000	1,13,09,412	1,13,59,412	DRC-07 of ₹ 69,54,962/- has been issued on 23/08/2024.
5	Raipur -3	22XXXXXXXXXX1ZQ	Sai Enterprises	Normal Taxpayer	Cancelled TP	1	7,40,480	0	0	1,33,286	1,33,286	DRC-07 of ₹ 7,05,94,142/- has been issued on 21/08/2024. The proceeding of recovery is under process.

6	Raipur -3	22XXXXXXXXXX1ZG	Aditya Steel And Company	Normal Taxpayer	Cancelled TP	176	12,79,64,665	62,98,455	62,98,455	1,04,95,494	2,30,92,404	DRC-07 for ₹ 3,36,20,865/- has been issued on 29/04/2024.
7	Raipur -8	22XXXXXXXXXX1ZF	MS BL Steel Traders	Normal Taxpayer	Cancelled TP	189	6,23,64,103	1,30,906	1,30,906	1,09,63,724	1,12,25,536	DRC-07 for ₹ 2,91,97,326/- has been issued on 30/04/2024.
8	Raipur -8	22XXXXXXXXXX1ZV	K C Traders	Normal Taxpayer	Multiple EWBs	1	6,52,452	58,720	58,720	0	1,17,440	Due to system error two EWBs were generated.
9	Raipur -7	22XXXXXXXXXX1ZW	Edusoft Infra Trading Private Limited	Normal Taxpayer	Multiple EWBs	1	8,04,268	0	0	1,01,972	1,01,972	DRC-05 was issued to the taxpayer.
10	Raipur -5	22XXXXXXXXXX1Z9	JSK Corporation Private Limited	Normal Taxpayer	Multiple EWBs	1	14,93,780	0	0	2,68,880	2,68,880	DRC-05 was issued to the taxpayer.
11	Raipur -8	22XXXXXXXXXX1ZH	Divine Engineering	Normal Taxpayer	Multiple EWBs	1	6,08,300	0	0	1,09,494	1,09,494	DRC-01 of ₹ 4,88,908/- has been issued on 31/01/2024.
12	Raipur -9	22XXXXXXXXXX3ZJ	Gravity Ferrous Private Limited	Normal Taxpayer	Multiple EWBs	1	6,19,444	0	0	1,11,500	1,11,500	DRC-01 of ₹ 3,30,553.20 has been issued on 05/09/2024.
13	Raipur -3	22XXXXXXXXXX1ZN	SUN Pharmaceutical Industries Limited	Normal Taxpayer	Nil filers	1	93,267	0	0	11,192	11,192	DRC-07 of ₹ 29,913/- has been issued on 28/08/2024. Recovery proceedings are under process
14	Raipur -5	22XXXXXXXXXX1Z8	Bhagyashree Sales	Normal Taxpayer	Nil filers	1	24,76,916	0	0	4,45,845	4,45,845	DRC-07 of ₹ 48,74,921/- has been issued by the Asstt. Commissioner. Recovery

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												proceedings are under process
15	Raipur -5	22XXXXXXXXXX1ZI	Hibiscus Energies Private Limited	Normal Taxpayer	Nil filers	1	2,03,674	0	0	36,661	36,661	ASMT-10 has been issued on 29/08/2024.
16	Raipur -8	22XXXXXXXXXX1Z7	Urostar Electricals India PVT.LTD.	Normal Taxpayer	Nil filers	1	1,00,080	0	0	18,014	18,014	DRC-07 for ₹ 47,745/- has been issued on 30/04/2024.
17	Raipur -8	22XXXXXXXXXX2ZI	Shri Rani Sati Dadi Enterprises	Normal Taxpayer	Nil filers	1	3,73,508	0	0	18,675	18,675	DRC-01 of ₹ 73,485.42 has been issued on 05/09/2024.
18	Raipur -9	22XXXXXXXXXX1ZL	Arham Healthcare	Normal Taxpayer	Risky Vehicles	1	98,048	0	0	11,766	11,766	ASMT-10 has been issued to the taxpayer.
19	Raipur -5	22XXXXXXXXXX1ZP	MS A TO Z Enterprises	Normal Taxpayer	Risky Vehicles	219	9,41,45,869	30,59,719	30,59,719	1,08,26,816	1,69,46,254	DRC-01 of ₹ 2,39,97,145/- has been issued on 11/07/2024.
20	Raipur -3	22XXXXXXXXXX1ZH	Shivalik Engineering Industries Ltd.	Normal Taxpayer	Risky Vehicles	928	39,00,09,726	2,21,39,999	2,21,39,999	5,40,27,041	9,83,07,039	ASMT-10 has been issued.
Total						1,789	82,07,22,231	3,25,00,926	3,25,00,926	11,05,16,740	17,55,18,592	

Appendix-2.9

(Referred to in para 2.11.2.2)

Nature of Discrepancy: Availment of ineligible ITC by taxpayers identified by KPAs

(Amount in ₹)

Sl. No.	Circle	GSTIN	Name of the TP	Type of TP	KPAs	Year	ITC available as per GSTR-2A (As per 8(A) of GSTR-9)	ITC availed as per GSTR-3B (As per 8(B+C) of GSTR-9)	Excess ITC claimed (As per 8(D) of GSTR-9)	AMOUNT OF INELIGIBLE ITC INVOLVED					Governme nt's reply
										CGST	SGST	IGST	Intere st	Total	
1	Raipur 3	22XX XXXX XXXX 3ZR	Larsen and Toubro-Construction and Mining Equipment and Industrial Machinery Business	Normal Taxpayer	Risky taxpayer	2018-19	6,68,05,192	8,45,10,814	1,77,05,622	7,28,596	7,28,596	2,03,96,683	0	2,18,53,875	Excess ITC of ₹ 5,50,806 has been reversed through DRC-03 by the taxpayer for the case related to the year 2018-19. Further, ASMT-12 has been issued for the year 2019-20.
						2019-20	6,09,83,798	6,51,32,051	41,48,253						
2	Raipur 3	22XX XXXX XXXX 1ZZ	Sterling Agro Industries Limited	Normal taxpayer	Risky taxpayer	2019-20	1,23,07,036	1,23,40,613	33,577	0	0	33,576	0	33,576	DRC-05 has been issued to the Taxpayer.
3	Raipur 3	22XX XXXX XXXX 1ZN	SUN Pharmaceutical Industries Limited	Normal Taxpayer	Generatio n of EWBs by the taxpayers who had filed Nil Returns	2019-20	74,96,148	1,03,84,534	28,88,386	11,54,888	11,54,888	5,78,609	0	28,88,385	DRC-07 of ₹ 29,913/- has been issued. The proceeding of recovery is under process.

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4	Raipur 7	22XX XXXX XXXX 2ZQ	Agrawal Enterprises	Normal taxpayer	EWBs generated subsequen tly cancelled/ rejected by recipient	2021-22	2,33,47,675	2,36,68,065	3,20,390	1,63,198	1,63,198	(-) 6,007	0	3,20,389	DRC-01 of ₹ 5,95,284/- has been issued.
Total							17,09,39,849	19,60,36,077	2,50,96,228	20,46,682	20,46,682	2,10,02,861	0	2,50,96,225	

Appendix-2.10

(Referred to in para 2.11.2.3)

Nature of Discrepancy: Generation of EWBs against risky vehicles-possible passage of incorrect ITC

(Amount in ₹)

Sl. No.	Circle	GSTIN	Name of the TP	Type of TP	KPAs	Total No. of EWBs w.r.t AO	AMOUNT INVOLVED					Government's reply
							CGST	SGST	IGST	Interest	Total	
1	Raipur 5	22XXXXXXXXXX1ZV	BASF India Limited	Normal	Risky Vehicle	1	0	0	21,35,562	0	21,35,562	The taxpayer has furnished the invoice/bilty in support of the transaction.
2	Raipur 3	22XXXXXXXXXX1ZH	Shivalik Engineering Industries LTD.	Normal	Risky Vehicle	1	79,191	79,191	0	0	1,58,382	ASMT-10 has been issued.
3	Raipur 3	22XXXXXXXXXX1ZM	Madhyabharat Phosphate PVT.LTD.	Normal	Risky Vehicle	1	0	0	6,062	0	6,062	DRC-07 of ₹ 2,49,663/- has been issued. The proceeding of recovery is under process.
4	Raipur 3	22XXXXXXXXXX1ZM	Damodar Infrastructure	Normal	Risky Vehicle	1	0	0	4,12,682	0	4,12,682	DRC-07 of ₹ 12,02,328/- has been issued. The proceeding of recovery is under process.
5	Raipur 3	22XXXXXXXXXX1ZQ	Sai Enterprises	Normal	Risky Vehicle	1	0	0	1,33,286	0	1,33,286	DRC-07 of ₹ 7,05,94,142/- has been issued on 21/08/2024.
Total						5	79,191	79,191	26,87,592	0	28,45,974	

Appendix-2.11

(Referred to in para 2.13.1)

Nature of discrepancies: Deviations noticed in interception of vehicles

Sl. No.	Reference No. (Ref No./IR No./Ack No.)	Case no.	Vehicle No.	Date of inspection	Detail of Discrepancy	Government's reply
1	112347	19	CG04JB1351	30/05/2018	MOV-01, MOV-02, MOV-04 forms not available and EWB-03 Part B was pending	No specific reply was furnished.
2	111473	35	CG07AW2815	01/05/2019	MOV-01, MOV-02 forms not available	In the initial stage as the law was new and even newer was the online EWB there were certain unintentional procedural lapses with no revenue losses.
3	112387	3	HR55V8754	30/06/2018	MOV-02, MOV-04, MOV-05, MOV-06, MOV-07 forms not available	No specific reply was furnished.
4	374539	43	MH40N7279	02/11/2020	MOV-03, MOV-04, MOV-06, MOV-07 forms not available and EWB-03 Part B was pending	No specific reply was furnished.
5	110959	13	GJ03BV6195	20/05/2019	MOV-04 forms not available	No specific reply was furnished.
6	63315	15	CG15AC1156	27/01/2019	MOV-05 forms not available	No specific reply was furnished.
7	130376	26	NL03A2741	05/04/2018	MOV-01,02,04,05, 06,07 and 09 forms not available	The circular was issued on 13 April 2018, and the case was disposed prior to the circular, hence GST Mov-01 to 09 were not required.
8	111328	31	CG04DB3190	25/08/2018	MOV-04 forms not available	No specific reply was furnished.
9	1418	6	CG12S2342	02/05/2018	MOV-01 to MOV-07 forms not available	No specific reply was furnished.
10	31128	9	GJ03BV8292	03/12/2018	MOV-01 to MOV-07 forms not available	No specific reply was furnished.
11	213210	12	CG04MX0765	22/11/2019	MOV-01 to MOV-07 forms not available	No specific reply was furnished.
12	173109	22	CG10AQ6942	27/08/2019	MOV-01 to MOV-07 forms not available	No specific reply was furnished.
13	10158	23	GJ03BV5409	12/10/2018	MOV-01 to MOV-07 forms not available	No specific reply was furnished.
14	1453	24	CG04MC5586	07/05/2018	MOV-01 to MOV-07 forms not available	No specific reply was furnished.
15	128129	25	CG04JB2125	27/06/2019	MOV-01 to MOV-07 forms not available	No specific reply was furnished.

Appendix-2.12
(Referred to in para 2.13.2.1)

Nature of discrepancy: Delay in Set-off of tax and penalty

(Amount in ₹)

Sl. No.	Case no.	Reference No. (Ref No./IR No./Ack No.)	Vehicle No.	Date of inspection	Tax Involved				Penalty	Total Amount	Date of deposit (credit) in cash ledger by the TP	Date of Set-off (debit) from cash ledger	Delay in set-off (in days)	Government's reply
					CGST	SGST	IGST	Cess						
1	1	111269	CG07BL5344	14/09/2018	13,176	13,176	0	0	26,352	52,704	14/09/2018	29/01/2019	137	No specific reply was furnished.
2	2	4874	CG04LS1662	10/08/2018	533	533	0	0	21,314	22,380	11/08/2018	11/09/2018	31	
3	3	112387	HR55V8754	30/06/2018	22,680	22,680	0	0	45,360	90,720	30/06/2018	02/01/2019	186	
4	4	110917	WB11C6973	07/05/2019	10,800	10,800	0	0	2,40,000	2,61,600	16/05/2019	21/06/2019	36	
5	5	98222	CG13AD5919	28/03/2019	2,415	2,415	0	0	4,830	9,660	28/03/2019	12/06/2019	76	
6	6	1418	CG12S2342	30/04/2018	26,730	26,730	0	0	53,460	1,06,920	02/05/2018	04/01/2019	247	
7	7	111482	CG18H1163	25/06/2018	5,302	5,302	0	15180	93,180	1,18,964	25/06/2018	28/11/2018	156	
8	11	7706	CG18 H2711	20/09/2018	10,360	10,360	0	0	20,720	41,440	20/09/2018	28/09/2018	8	
9	13	110959	GJ03BV6195	20/05/2019	20,480	20,480	0	0	40,960	81,920	22/05/2019	22/06/2019	31	
10	16	57834	CG04JB1954	03/01/2019	11,143	11,143	0	0	22,286	44,572	04/01/2019	11/10/2023	1,741	
11	18	101193	CG04LW0186	04/04/2019	3,744	3,744	0	0	7,488	14,976	05/04/2019	21/09/2023	1,630	
12	19	112347	CG04JB1351	30/05/2018	34,768	34,768	0	0	79,536	1,49,072	03/06/2018	09/10/2018	128	
13	21	6436	CG08Y9654	05/09/2018	16,275	16,275	0	0	32,550	65,100	05/09/2018	28/09/2018	23	
14	24	1453	CG04MC5586	07/05/2018	40,149	40,149	0	0	80,298	1,60,596	07/05/2018	25/10/2019	536	
15	26	130376	NL03A2741	05/04/2018	1,12,542	1,12,542	0	0	2,25,084	4,50,168	09/04/2018	19/12/2018	254	
16	27	111904	CG04JD7783	26/06/2018	999	999	0	0	1,998	3,996	30/06/2018	13/09/2023	1,901	
17	28	110869	CG08B0594	03/05/2018	3,060	3,060	0	0	6,120	12,240	03/05/2018	07/06/2018	35	
18	29	45945	MH36F1624	29/05/2018	0	0	3600	0	3,600	7,200	30/05/2018	26/10/2023	1,975	
19	30	129964	CG04 LX1899	04/07/2018	22,981	22,981	0	0	45,962	91,924	07/07/2018	26/09/2018, 03/01/2019 & 09/06/2023	81 to 1,798	
20	31	111328	CG04DB3190	25/08/2018	1,16,336	1,16,336	0	0	2,32,672	4,65,344	27/08/2018	29/12/2018	124	

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21	33	1332	HR38R6380	24/04/2018	96,784	96,784	0	0	1,93,568	3,87,136	26/04/2018	29/10/2018	186
22	34	130392	RJ11GB1007	19/06/2018	35,381	35,381	0	0	3,93,120	4,63,882	22/06/2018	26/09/2018	96
23	35	111473	CG07AW2815	01/05/2019	31,459	31,459	0	0	2,23,260	2,86,178	10/05/2019	22/09/2023	1,596
24	37	106081	MP20HB4675	04/01/2019	1,02,150	1,02,150	0	0	3,45,964	5,50,264	11/01/2019	09/10/2023	1,732
25	38	45926	MH40AK0603	29/05/2018	6,746	6,746	0	0	13,492	26,984	29/05/2018	17/10/2023	1,967
26	39	111903	CG04JD7783	26/06/2018	4,581	4,581	0	0	9,162	18,324	02/07/2018	26/09/2023	1,912
27	40	106113	HR55P3954	10/07/2018	29,330	29,330	0	0	58,660	1,17,320	18/07/2018	12/10/2023	1,912
28	45	110998	DL01LR4713	06/09/2018	20,498	20,498	0	0	40,996	81,992	07/09/2018	29/12/2018	113
29	48	488659	GJ25U9810	29/12/2020	13,464	13,464	0	0	1,76,528	2,03,456	31/12/2020	06/07/2021	187
30	49	1174	CG04LS2958	19/04/2018	0	0	10,129	0	10,129	20,258	20/04/2018	22/09/2023	1,981
Total					8,14,866	8,14,866	13,729	15,180	27,48,649	44,07,290			8 to 1,981

Appendix-2.13*(Referred to in para 2.13.2.2)***Nature of discrepancy: Release of vehicles without ensuring set-off of tax and penalty collected during interception of vehicle***(Amount in ₹)*

Sl. No.	Reference No. (Ref No./IR No./Ack No.)	Vehicle No.	Date	Tax Involved				Penalty	Total Amount	Government's reply
				CGST	SGST	IGST	Cess			
1	111442	CG17KK7767	22/05/2018	0	0	51,783	0	51,783	1,03,566	DRC-07 was not issued due to the supplier registered in other State. Letter was issued to the concerned jurisdictional authority for taking necessary action. Tax and penalty was deposited through Challan on 24/05/2018. Copy of DRC-03 is also attached.
2	111238	CG08L3532	31/08/2018	0	0	46,529	0	46,529	93,058	DRC-07 was not issued due to the supplier registered in other State. However, letter to the concerned jurisdiction authority was issued for taking necessary action. Tax and penalty was deposited through challan on 01/09/2018.
Total				0	0	98,312	0	98,312	1,96,624	

Appendix-2.14

(Referred to in para 2.13.2.3)

Nature of discrepancy: Short levy of tax and penalty on intercepted of vehicles

(Amount in ₹)

Sl. No.	Reference No. (Ref No./IR No./Ack No.)	Vehicle No.	Date	Tax to be leviable	Penalty leviable	Tax levied	Penalty levied	Short tax levied	Short penalty levied	Total short levied	Government's reply
1	24069	CG11AP6230	25/10/2018	49,699	49,699	0	20,000	49,699	29,699	79,398	There was no evasion of tax. The error was occurred due to procedural and technical reason.
2	374539	MH40N7279	02/11/2020	91,393	91,393	0	25,000	91,393	66,393	1,57,786	An amount of ₹ 25,000/- was deposited through DRC-03 dated 03/11/2020.
Total				1,41,092	1,41,092	0	45,000	1,41,092	96,092	2,37,184	

Appendix 3.1*(Referred to in Para 3.5(iii))***Statement showing the details of allocation of sample for different categories of audit.****(A) Details of Sample selected for Circle Audit.**

Sl. No.	Name of the sampled Circles	Year of Returns
1	AC, Circle-1, Raipur	2020-21
2	AC, Circle-4, Raipur	2020-21
3	AC, Circle-5, Raipur	2020-21
4	AC, Circle-8, Raipur	2020-21
5	AC, Circle-1, Bilaspur	2020-21
6	AC, Circle-2, Bilaspur	2020-21
7	AC, Circle-1, Durg	2020-21
8	AC, Circle-3, Durg	2020-21
9	AC, Circle-4, Durg	2020-21
10	AC, Circle-1, Raigarh	2020-21

(B) Details of 641 Centralised Audit Sample cases with respect to 366 taxpayers to whom audit queries have been issued in case of Centralised Audit*(₹ in lakh)*

Sl No.	Circle	GSTIN	Year	Deviation
1	AC Circle Ambikapur	22XXXXXXXXXX1ZK	2018-19	1,675.00
2	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZI	2018-19	1,206.37
3	AC Circle-2, Bilaspur	22XXXXXXXXXX X1ZQ	2018-19	278.61
4	AC Circle-2, Bilaspur	22XXXXXXXXXX1Z3	2018-19	409.76
5	AC Circle-3, Bilaspur	22XXXXXXXXXX1Z4	2018-19	308.49
6	AC Circle-3, Bilaspur	22XXXXXXXXXX1ZW	2018-19	24.73
7	AC Circle, Dhamtari	22XXXXXXXXXX1ZH	2018-19	14.19
8	AC Circle-2, Durg	22XXXXXXXXXX3Z5	2018-19	200.48
9	AC Circle-2, Durg	22XXXXXXXXXX1Z7	2018-19	350.70
10	AC Circle-3, Durg	22XXXXXXXXXX2ZW	2018-19	419.46
11	AC Circle-3, Durg	22XXXXXXXXXX1Z7	2018-19	466.98
12	AC Circle-4, Durg	22XXXXXXXXXX1Z8	2018-19	99.49
13	AC Circle-1, Jagdalpur	22XXXXXXXXXX2ZL	2018-19	4.12
14	AC Circle-2, Jagdalpur	22XXXXXXXXXX1ZB	2018-19	410.33
15	AC Circle, Kawardha	22XXXXXXXXXX1ZG	2018-19	497.69
16	AC Circle-2, Korba	22XXXXXXXXXX1ZU	2018-19	13,212.74

17	AC Circle-2, Korba	22XXXXXXXXXX1ZQ	2018-19	199.20
18	AC Circle-1, Raigarh	22XXXXXXXXXX2Z7	2018-19	64.78
19	AC Circle-2, Raigarh	22XXXXXXXXXX1ZK	2018-19	893.58
20	AC Circle-2, Raipur	22XXXXXXXXXX3ZT	2018-19	1,033.08
21	AC Circle-3, Raipur	22XXXXXXXXXX 1ZW	2018-19	193.64
22	AC Circle-3, Raipur	22XXXXXXXXXX1ZX	2018-19	442.79
23	AC Circle-4, Raipur	22XXXXXXXXXX1Z9	2018-19	9.58
24	AC Circle-4, Raipur	22XXXXXXXXXX1ZQ	2018-19	867.28
25	AC Circle-4, Raipur	22XXXXXXXXXX 2ZA	2018-19	1,229.73
26	AC Circle-4, Raipur	22XXXXXXXXXX1ZW	2018-19	465.85
27	AC Circle-5, Raipur	22XXXXXXXXXX1Z7	2018-19	103.60
28	AC Circle-5, Raipur	22XXXXXXXXXX1ZI	2018-19	539.41
29	AC Circle-5, Raipur	22XXXXXXXXXX1ZS	2018-19	848.90
30	AC Circle-7, Raipur	22XXXXXXXXXX1ZY	2018-19	495.85
31	AC Circle-7, Raipur	22XXXXXXXXXX1Z3	2018-19	1.58
32	AC Circle-8, Raipur	22XXXXXXXXXX2ZP	2018-19	1,047.35
33	AC Circle-8, Raipur	22XXXXXXXXXX1Z1	2018-19	0.91
34	AC Circle-8, Raipur	22XXXXXXXXXX1Z3	2018-19	568.08
35	AC Circle-9, Raipur	22XXXXXXXXXX1ZM	2018-19	379.13
36	AC Circle-9, Raipur	22XXXXXXXXXX1Z7	2018-19	385.10
37	AC Circle, Rajnandgaon	22XXXXXXXXXX1ZU	2018-19	1,513.26
38	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZI	2019-20	182.18
39	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZQ	2019-20	0.97
40	AC Circle-3, Bilaspur	22XXXXXXXXXX1Z4	2019-20	40.52
41	AC Circle-3, Bilaspur	22XXXXXXXXXX1ZW	2019-20	448.52
42	AC Circle, Dhamtari	22XXXXXXXXXX1ZH	2019-20	3.31
43	AC Circle-2, Durg	22XXXXXXXXXX3Z5	2019-20	202.47
44	AC Circle-3, Durg	22XXXXXXXXXX1Z2	2019-20	2,079.43
45	AC Circle-4, Durg	22XXXXXXXXXX1Z8	2019-20	3,263.85
46	AC Circle-2, Jagdalpur	22XXXXXXXXXX1ZB	2019-20	1.26
47	AC Circle, Kawardha	22XXXXXXXXXX1ZG	2019-20	7.04
48	AC Circle-2, Korba	22XXXXXXXXXX1ZU	2019-20	5,572.87
49	AC Circle-2, Korba	22XXXXXXXXXX1ZQ	2019-20	207.77
50	AC Circle-1, Raigarh	22XXXXXXXXXX1ZG	2019-20	438.68

51	AC Circle-1, Raigarh	22XXXXXXXXXXXX1Z1	2019-20	562.56
52	AC Circle-1, Raigarh	22XXXXXXXXXXXX2Z7	2019-20	336.81
53	AC Circle-2, Raigarh	22XXXXXXXXXXXX1ZK	2019-20	293.39
54	AC Circle-1, Raipur	22XXXXXXXXXXXX2ZS	2019-20	499.15
55	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZW	2019-20	115.64
56	AC Circle-4, Raipur	22XXXXXXXXXXXX1Z9	2019-20	1,346.98
57	AC Circle-4, Raipur	22XXXXXXXXXXXX1ZQ	2019-20	791.20
58	AC Circle-5, Raipur	22XXXXXXXXXXXX1Z7	2019-20	205.62
59	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZY	2019-20	234.31
60	AC Circle-7, Raipur	22XXXXXXXXXXXX1Z3	2019-20	393.16
61	AC Circle-8, Raipur	22XXXXXXXXXXXX2ZP	2019-20	10.51
62	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZH	2019-20	401.33
63	AC Circle-8, Raipur	22XXXXXXXXXXXX1Z1	2019-20	344.00
64	AC Circle, Ambikapur	22XXXXXXXXXXXX1ZK	2020-21	25.58
65	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZI	2020-21	66.50
66	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZQ	2020-21	69.03
67	AC Circle-3, Bilaspur	22XXXXXXXXXXXX1ZP	2020-21	737.07
68	AC Circle, Dhamtari	22XXXXXXXXXXXX1ZH	2020-21	1,573.76
69	AC Circle-2, Durg	22XXXXXXXXXXXX1Z7	2020-21	22.98
70	AC Circle-4, Durg	22XXXXXXXXXXXX1Z8	2020-21	2.74
71	AC Circle-1, Jagdalpur	22XXXXXXXXXXXX2ZL	2020-21	597.49
72	AC Circle-2, Jagdalpur	22XXXXXXXXXXXX1ZB	2020-21	7.22
73	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZW	2020-21	171.19
74	AC Circle-5, Raipur	22XXXXXXXXXXXX1Z7	2020-21	124.89
75	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZY	2020-21	43.97
76	AC Circle-8, Raipur	22XXXXXXXXXXXX2ZP	2020-21	41.18
77	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZL	2020-21	2,877.79
78	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZM	2020-21	2,130.42
79	AC Circle Ambikapur	22XXXXXXXXXXXX1Z5	2018-19	0.24
80	AC Circle, Bhatapara	22XXXXXXXXXXXX1ZI	2018-19	354.60
81	AC Circle, Bhatapara	22XXXXXXXXXXXX1Z1	2018-19	945.68
82	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZI	2018-19	432.20
83	AC Circle-2, Durg	22XXXXXXXXXXXX1Z7	2018-19	520.27
84	AC Circle-3, Durg	22XXXXXXXXXXXX2ZW	2018-19	137.64

85	AC Circle-3, Durg	22XXXXXXXXXX1Z7	2018-19	252.03
86	AC Circle-3, Durg	22XXXXXXXXXX2ZE	2018-19	857.51
87	AC Circle-1, Korba	22XXXXXXXXXX1Z7	2018-19	7.27
88	AC Circle-2, Korba	22XXXXXXXXXX1ZQ	2018-19	306.35
89	AC Circle-2, Korba	22XXXXXXXXXX1ZK	2018-19	14.09
90	AC Circle-2, Korba	22XXXXXXXXXX3ZI	2018-19	137.89
91	AC Circle-2, Raigarh	22XXXXXXXXXX1ZK	2018-19	478.85
92	AC Circle-2, Raigarh	22XXXXXXXXXX1ZI	2018-19	41.33
93	AC Circle-3, Raipur	22XXXXXXXXXX5ZY	2018-19	718.25
94	AC Circle-5, Raipur	22XXXXXXXXXX1ZS	2018-19	445.13
95	AC Circle-7, Raipur	22XXXXXXXXXX1ZQ	2018-19	662.93
96	AC Circle-9, Raipur	22XXXXXXXXXX1ZA	2018-19	265.44
97	AC Circle, Ambikapur	22XXXXXXXXXX1Z5	2019-20	0.88
98	AC Circle, Bhatapara	22XXXXXXXXXX1ZI	2019-20	300.23
99	AC Circle, Bhatapara	22XXXXXXXXXX1Z1	2019-20	456.79
100	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZI	2019-20	820.81
101	AC Circle-2, Durg	22XXXXXXXXXX1Z7	2019-20	81.04
102	AC Circle-3, Durg	22XXXXXXXXXX2ZW	2019-20	293.42
103	AC Circle-3, Durg	22XXXXXXXXXX1Z7	2019-20	310.62
104	AC Circle-3, Durg	22XXXXXXXXXX2ZE	2019-20	83.61
105	AC Circle-1, Korba	22XXXXXXXXXX1Z7	2019-20	569.17
106	AC Circle-2, Korba	22XXXXXXXXXX1ZQ	2019-20	261.64
107	AC Circle-2, Korba	22XXXXXXXXXX1ZK	2019-20	1,017.52
108	AC Circle-2, Korba	22XXXXXXXXXX3ZI	2019-20	522.61
109	AC Circle-2, Raigarh	22XXXXXXXXXX1ZK	2019-20	138.45
110	AC Circle-2, Raigarh	22XXXXXXXXXX1ZI	2019-20	676.37
111	AC Circle-3, Raipur	22XXXXXXXXXX2ZM	2019-20	1,428.26
112	AC Circle-5, Raipur	22XXXXXXXXXX1ZS	2019-20	0.03
113	AC Circle-7, Raipur	22XXXXXXXXXX1ZQ	2019-20	6.51
114	AC Circle-8, Raipur	22XXXXXXXXXX2ZP	2019-20	1,547.17
115	AC Circle-9, Raipur	22XXXXXXXXXX1ZA	2019-20	472.29
116	AC Circle, Ambikapur	22XXXXXXXXXX1Z5	2020-21	547.77
117	AC Circle, Bhatapara	22XXXXXXXXXX1ZI	2020-21	77.55
118	AC Circle, Bhatapara	22XXXXXXXXXX1Z1	2020-21	296.66

119	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZI	2020-21	295.60
120	AC Circle-2, Durg	22XXXXXXXXXXXX1Z7	2020-21	106.97
121	AC Circle-3, Durg	22XXXXXXXXXXXX2ZW	2020-21	145.12
122	AC Circle-3, Durg	22XXXXXXXXXXXX1Z7	2020-21	85.19
123	AC Circle-1, Korba	22XXXXXXXXXXXX1Z7	2020-21	25.22
124	AC Circle-2, Korba	22XXXXXXXXXXXX1ZK	2020-21	18.27
125	AC Circle-2, Raigarh	22XXXXXXXXXXXX1ZK	2020-21	102.71
126	AC Circle-2, Raigarh	22XXXXXXXXXXXX1ZI	2020-21	56.93
127	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZS	2020-21	0.00
128	AC Circle-8, Raipur	22XXXXXXXXXXXX2ZP	2020-21	32.35
129	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZA	2020-21	4.88
130	AC Circle, Ambikapur	22XXXXXXXXXXXX1ZX	2018-19	203.22
131	AC Circle, Ambikapur	22XXXXXXXXXXXX2ZB	2018-19	9.73
132	AC Circle, Ambikapur	22XXXXXXXXXXXX1ZB	2018-19	74.09
133	AC Circle, Ambikapur	22XXXXXXXXXXXX1ZS	2018-19	95.62
134	AC Circle-1, Bilaspur	22XXXXXXXXXXXX1ZA	2018-19	92.41
135	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZI	2018-19	87.76
136	AC Circle, Dhamtari	22XXXXXXXXXXXX1ZA	2018-19	76.03
137	AC Circle-3, Durg	22XXXXXXXXXXXX2ZW	2018-19	263.36
138	AC Circle-1, Jagdalpur	22XXXXXXXXXXXX1Z6	2018-19	82.07
139	AC Circle-2, Jagdalpur	22XXXXXXXXXXXX1ZQ	2018-19	63.86
140	AC Circle-2, Jagdalpur	22XXXXXXXXXXXX1ZV	2018-19	89.39
141	AC Circle-2, Jagdalpur	22XXXXXXXXXXXX1ZL	2018-19	21.88
142	AC Circle, Janjgir	22XXXXXXXXXXXX1ZG	2018-19	156.21
143	AC Circle, Kawardha	22XXXXXXXXXXXX1ZJ	2018-19	66.77
144	AC Circle-2, Korba	22XXXXXXXXXXXX1ZR	2018-19	74.45
145	AC Circle, Mahasamund	22XXXXXXXXXXXX1ZM	2018-19	42.26
146	AC Circle-1, Raigarh	22XXXXXXXXXXXX1ZY	2018-19	32.78
147	AC Circle-1, Raigarh	22XXXXXXXXXXXX2Z1	2018-19	221.66
148	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZQ	2018-19	107.59
149	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZM	2018-19	107.46
150	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZT	2018-19	108.30
151	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZY	2018-19	86.21
152	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZL	2018-19	181.58

153	AC Circle-8, Raipur	22XXXXXXXXXX1ZB	2018-19	91.08
154	AC Circle-8, Raipur	22XXXXXXXXXXG1Z9	2018-19	26.62
155	AC Circle-9, Raipur	22XXXXXXXXXX1Z0	2018-19	102.24
156	AC Circle, Rajnandgaon	22XXXXXXXXXX1Z4	2018-19	27.40
157	AC Circle, Ambikapur	22XXXXXXXXXX1ZX	2019-20	42.42
158	AC Circle, Ambikapur	22XXXXXXXXXX1ZS	2019-20	1.63
159	AC Circle-1, Durg	22XXXXXXXXXX1ZH	2019-20	56.16
160	AC Circle-3, Durg	22XXXXXXXXXX2ZW	2019-20	2.55
161	AC Circle-4, Durg	22XXXXXXXXXX1Z8	2019-20	112.00
162	AC Circle-1, Jagdalpur	22XXXXXXXXXX1Z6	2019-20	0.00
163	AC Circle-2, Jagdalpur	22XXXXXXXXXX1ZV	2019-20	24.07
164	AC Circle-2, Jagdalpur	22XXXXXXXXXX1ZL	2019-20	46.61
165	AC Circle-1, Korba	22XXXXXXXXXX1Z1	2019-20	120.64
166	AC Circle-1, Korba	22XXXXXXXXXX1ZY	2019-20	65.11
167	AC Circle-2, Korba	22XXXXXXXXXX1ZR	2019-20	93.14
168	AC Circle, Mahasamund	22XXXXXXXXXX1ZM	2019-20	33.00
169	AC Circle-1, Raigarh	22XXXXXXXXXX1ZY	2019-20	35.13
170	AC Circle-1, Raigarh	22XXXXXXXXXX2Z1	2019-20	14.38
171	AC Circle-4, Raipur	22XXXXXXXXXX1ZY	2019-20	155.77
172	AC Circle-7, Raipur	22XXXXXXXXXX1Z7	2019-20	68.80
173	AC Circle-7, Raipur	22XXXXXXXXXX1ZN	2019-20	108.94
174	AC Circle-8, Raipur	22XXXXXXXXXX1Z9	2019-20	83.32
175	AC Circle, Rajnandgaon	22XXXXXXXXXX1Z4	2019-20	43.14
176	AC Circle, Rajnandgaon	22XXXXXXXXXX1ZI	2019-20	85.16
177	AC Circle, Ambikapur	22XXXXXXXXXX2ZB	2020-21	56.77
178	AC Circle-1, Durg	22XXXXXXXXXX1ZH	2020-21	50.67
179	AC Circle-1, Jagdalpur	22XXXXXXXXXX1Z6	2020-21	0.00
180	AC Circle-1, Korba	22XXXXXXXXXX1Z1	2020-21	9.64
181	AC Circle-3, Raipur	22XXXXXXXXXX1ZT	2020-21	47.58
182	AC Circle-8, Raipur	22XXXXXXXXXX1Z9	2020-21	49.96
183	AC Circle-3, Raipur	22XXXXXXXXXX1Z1	2018-19	10.75
184	AC Circle-3, Raipur	22XXXXXXXXXX3ZW	2018-19	114.58
185	AC Circle-6, Raipur	22XXXXXXXXXX2ZW	2018-19	34.87
186	AC Circle-7, Raipur	22XXXXXXXXXX1Z0	2018-19	10.03

187	AC Circle-7, Raipur	22XXXXXXXXXXXX1Z3	2018-19	16.38
188	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZX	2018-19	19.73
189	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZY	2018-19	5.15
190	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZI	2019-20	61.07
191	AC Circle, Kawardha	22XXXXXXXXXXXX1Z7	2019-20	10.24
192	AC Circle-2, Korba	22XXXXXXXXXXXX1ZM	2019-20	14.80
193	AC Circle-3, Raipur	22XXXXXXXXXXXX2ZX	2019-20	18.55
194	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZB	2019-20	5.47
195	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZO	2019-20	9.42
196	AC Circle-7, Raipur	22XXXXXXXXXXXX1Z7	2019-20	30.22
197	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZY	2019-20	6.87
198	AC Circle, Kawardha	22XXXXXXXXXXXX1Z7	2020-21	9.86
199	AC Circle-2, Korba	22XXXXXXXXXXXX1ZM	2020-21	1.18
200	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZB	2020-21	6.50
201	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZO	2020-21	3.24
202	AC Circle-7, Raipur	22XXXXXXXXXXXX1Z7	2020-21	2.05
203	AC Circle-9, Raipur	22XXXXXXXXXXXX1Z2	2020-21	17.57
204	AC Circle, Ambikapur	22XXXXXXXXXXXX1Z0	2018-19	29.83
205	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZY	2018-19	26.22
206	AC Circle Dhamtari	22XXXXXXXXXXXX1Z5	2018-19	35.52
207	AC Circle Dhamtari	22XXXXXXXXXXXX1Z7	2018-19	18.26
208	AC Circle-1, Durg	22XXXXXXXXXXXX1ZB	2018-19	49.08
209	AC Circle-1, Jagdalpur	22XXXXXXXXXXXX1ZB	2018-19	65.33
210	AC Circle, Manendragarh	22XXXXXXXXXXXX1Z5	2018-19	12.29
211	AC Circle-3, Raipur	22XXXXXXXXXXXX1Z3	2018-19	112.67
212	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZL	2018-19	40.46
213	AC Circle-9, Raipur	22XXXXXXXXXXXXZM	2018-19	263.29
214	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZE	2018-19	646.35
215	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZM	2018-19	110.11
216	AC Circle Ambikapur	22XXXXXXXXXXXX1Z0	2019-20	23.25
217	AC Circle-1, Bilaspur	22XXXXXXXXXXXX1ZL	2019-20	161.25
218	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZY	2019-20	62.34
219	AC Circle, Dhamtari	22XXXXXXXXXXXX1Z5	2019-20	28.16
220	AC Circle, Dhamtari	22XXXXXXXXXXXX1Z7	2019-20	19.13

221	AC Circle-3, Durg	22XXXXXXXXXXXX1ZN	2019-20	77.38
222	AC Circle, Manendragarh	22XXXXXXXXXXXX1Z5	2019-20	100.25
223	AC Circle-1, Raipur	22XXXXXXXXXXXX2ZI	2019-20	91.82
224	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZG	2019-20	46.29
225	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZG	2019-20	0.25
226	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZE	2019-20	1,205.85
227	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZM	2019-20	10.47
228	AC Circle-9, Raipur	22XXXXXXXXXXXX2ZF	2019-20	95.75
229	AC Circle-1, Bilaspur	22XXXXXXXXXXXX1ZL	2020-21	49.26
230	AC Circle, Dhamtari	22XXXXXXXXXXXX1Z5	2020-21	22.92
231	AC Circle, Dhamtari	22XXXXXXXXXXXX1Z7	2020-21	47.25
232	AC Circle-3, Durg	22XXXXXXXXXXXX1ZN	2020-21	2.29
233	AC Circle-1, Korba	22XXXXXXXXXXXX1ZY	2020-21	49.84
234	AC Circle, Manendragarh	22XXXXXXXXXXXX1Z2	2020-21	51.64
235	AC Circle, Manendragarh	22XXXXXXXXXXXX1ZL	2020-21	65.08
236	AC Circle, Manendragarh	22XXXXXXXXXXXX1Z5	2020-21	32.19
237	AC Circle-2, Raigarh	22XXXXXXXXXXXX2Z6	2020-21	1,163.26
238	AC Circle-5, Raipur	22XXXXXXXXXXXX1Z1	2020-21	517.80
239	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZG	2020-21	0.00
240	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZH	2020-21	45.91
241	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZG	2020-21	56.21
242	AC Circle-9, Raipur	22XXXXXXXXXXXX2ZL	2020-21	47.92
243	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZM	2020-21	15.93
244	AC Circle-3, Bilaspur	22XXXXXXXXXXXX1ZA	2018-19	2.06
245	AC Circle, Dhamtari	22XXXXXXXXXXXX1ZZ	2018-19	101.40
246	AC Circle-2, Durg	22XXXXXXXXXXXX1ZH	2018-19	96.16
247	AC Circle-2, Korba	22XXXXXXXXXXXX1Z7	2018-19	75.65
248	AC Circle-3, Raipur	22XXXXXXXXXXXX5ZY	2018-19	155.93
249	AC Circle-4, Raipur	22XXXXXXXXXXXX1ZE	2018-19	1,109.59
250	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZI	2018-19	156.97
251	AC Circle-3, Bilaspur	22XXXXXXXXXXXX1Z0	2019-20	83.65
252	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZI	2019-20	75.90
253	AC Circle-3, Bilaspur	22XXXXXXXXXXXX1ZA	2020-21	272.96
254	AC Circle-7, Raipur	22XXXXXXXXXXXX1Z9	2020-21	559.19

255	AC Circle-1, Raipur	22XXXXXXXXXXXX1ZB	2018-19	193.69
256	AC Circle-2, Raipur	22XXXXXXXXXXXX1ZQ	2018-19	61.82
257	AC Circle-2, Raipur	22XXXXXXXXXXXX1ZY	2018-19	2.75
258	AC Circle-3, Raipur	22XXXXXXXXXXXX2ZX	2018-19	96.36
259	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZY	2018-19	402.25
260	AC Circle-1, Raigarh	22XXXXXXXXXXXX3ZI	2019-20	180.03
261	AC Circle-1, Raigarh	22XXXXXXXXXXXX1ZY	2019-20	473.28
262	AC Circle-2, Raipur	22XXXXXXXXXXXX1ZQ	2019-20	21.89
263	AC Circle-2, Raipur	22XXXXXXXXXXXX1ZY	2019-20	676.60
264	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZK	2019-20	143.54
265	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZY	2019-20	5.87
266	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZI	2019-20	75.90
267	AC Circle-3, Raipur	22XXXXXXXXXXXX1Z1	2020-21	97.88
268	AC Circle Ambikapur	22XXXXXXXXXXXX1ZS	2018-19	226.18
269	AC Circle, Ambikapur	22XXXXXXXXXXXX1ZA	2018-19	0.18
270	AC Circle Ambikapur	22XXXXXXXXXXXX1Z5	2018-19	0.03
271	AC Circle-1, Durg	22XXXXXXXXXXXX1ZY	2018-19	21.29
272	AC Circle-2, Durg	22XXXXXXXXXXXX3Z5	2018-19	11.38
273	AC Circle-2, Durg	22XXXXXXXXXXXX1ZB	2018-19	792.07
274	AC Circle-2, Durg	2XXXXXXXXXXXX1Z4	2018-19	625.51
275	AC Circle-3, Durg	22XXXXXXXXXXXX1ZC	2018-19	391.88
276	AC Circle-3, Durg	22XXXXXXXXXXXX1ZZ	2018-19	0.09
277	AC Circle-4, Durg	22XXXXXXXXXXXX1Z8	2018-19	44.19
278	AC Circle-1, Durg	22XXXXXXXXXXXX1ZH	2018-19	214.11
279	AC Circle-1, Jagdalpur	22XXXXXXXXXXXX1Z1	2018-19	379.34
280	AC Circle-1, Korba	22XXXXXXXXXXXX2ZQ	2018-19	795.36
281	AC Circle-1, Korba	22XXXXXXXXXXXX1Z9	2018-19	39.03
282	AC Circle-2, Korba	22XXXXXXXXXXXX1ZU	2018-19	6.01
283	AC Circle-2, Korba	22XXXXXXXXXXXX1Z8	2018-19	202.71
284	AC Circle-2, Raigarh	22XXXXXXXXXXXX1ZF	2018-19	347.31
285	AC Circle-1, Raipur	22XXXXXXXXXXXX2Z8	2018-19	4.19
286	AC Circle-2, Raipur	22XXXXXXXXXXXX1ZF	2018-19	368.35
287	AC Circle-3, Raipur	22XXXXXXXXXXXX1Z7	2018-19	413.62
288	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZJ	2018-19	0.48

289	AC Circle-4, Raipur	22XXXXXXXXXXXX1ZX	2018-19	24.54
290	AC Circle-4, Raipur	22XXXXXXXXXXXX1Z2	2018-19	5.33
291	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZO	2018-19	54.80
292	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZA	2018-19	0.13
293	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZI	2018-19	433.79
294	AC Circle-8, Raipur	22XXXXXXXXXXXX2ZP	2018-19	0.30
295	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZJ	2018-19	12.06
296	AC Circle, Rajnandgaon	22XXXXXXXXXXXX1Z4	2018-19	0.04
297	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZM	2018-19	66.72
298	AC Circle, Ambikapur	22XXXXXXXXXXXX1Z5	2019-20	3.40
299	AC Circle-3, Bilaspur	2XXXXXXXXXXXX1ZT	2019-20	129.35
300	AC Circle-1, Durg	22XXXXXXXXXXXX1ZY	2019-20	12.71
301	AC Circle-2, Durg	22XXXXXXXXXXXX3Z5	2019-20	690.17
302	AC Circle-2, Durg	22XXXXXXXXXXXX1Z4	2019-20	0.48
303	AC Circle-3, Durg	22XXXXXXXXXXXX1ZZ	2019-20	350.73
304	AC Circle-4, Durg	2XXXXXXXXXXXX1Z8	2019-20	17.37
305	AC Circle-1, Durg	22XXXXXXXXXXXX1ZH	2019-20	15.97
306	AC Circle-1, Korba	22XXXXXXXXXXXX1Z9	2019-20	419.97
307	AC Circle-2, Korba	22XXXXXXXXXXXX1ZU	2019-20	2.47
308	AC Circle-2, Korba	22XXXXXXXXXXXX1Z8	2019-20	96.15
309	AC Circle-2, Raipur	22XXXXXXXXXXXX1ZF	2019-20	61.26
310	AC Circle-2, Raipur	22XXXXXXXXXXXX1ZK	2019-20	247.27
311	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZJ	2019-20	544.91
312	AC Circle-4, Raipur	22XXXXXXXXXXXX1ZX	2019-20	1,891.29
313	AC Circle-4, Raipur	22XXXXXXXXXXXX1Z2	2019-20	490.37
314	AC Circle-5, Raipur	22XXXXXXXXXXXX2ZS	2019-20	591.29
315	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZA	2019-20	565.13
316	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZI	2019-20	2.90
317	AC Circle-8, Raipur	22XXXXXXXXXXXX1Z4	2019-20	1,879.72
318	AC Circle-8, Raipur	22XXXXXXXXXXXX2ZP	2019-20	402.91
319	AC Circle, Rajnandgaon	22XXXXXXXXXXXX1Z4	2019-20	316.35
320	AC Circle-4, Raipur	22XXXXXXXXXXXX1ZG	2019-20	28.16
321	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZM	2019-20	296.59
322	AC Circle, Ambikapur	22XXXXXXXXXXXX1ZS	2020-21	234.74

323	AC Circle, Ambikapur	22XXXXXXXXXXXX1ZA	2020-21	410.47
324	AC Circle, Ambikapur	22XXXXXXXXXXXX1Z5	2020-21	532.47
325	AC Circle, Ambikapur	22XXXXXXXXXXXX1ZE	2020-21	1,218.47
326	AC Circle, Ambikapur	22XXXXXXXXXXXX1Z4	2020-21	371.34
327	AC Circle-3, Bilaspur	22XXXXXXXXXXXX1ZT	2020-21	792.55
328	AC Circle-1, Durg	22XXXXXXXXXXXX1ZY	2020-21	56.21
329	AC Circle-2, Durg	22XXXXXXXXXXXX1Z1	2020-21	390.87
330	AC Circle-2, Durg	22XXXXXXXXXXXX3Z5	2020-21	0.01
331	AC Circle-3, Durg	22XXXXXXXXXXXX1ZC	2020-21	324.58
332	AC Circle-4, Durg	22XXXXXXXXXXXX1Z8	2020-21	624.24
333	AC Circle-1, Durg	22XXXXXXXXXXXX1ZH	2020-21	276.52
334	AC Circle-2, Korba	22XXXXXXXXXXXX1Z8	2020-21	122.32
335	AC Circle-2, Korba	22XXXXXXXXXXXX1ZU	2020-21	392.16
336	AC Circle, Mahasamund	22XXXXXXXXXXXX1ZB	2020-21	543.25
337	AC Circle-2, Raigarh	22XXXXXXXXXXXX1ZK	2020-21	572.54
338	AC Circle-1, Raipur	22XXXXXXXXXXXX2Z8	2020-21	351.66
339	AC Circle-2, Raipur	22XXXXXXXXXXXX1ZK	2020-21	308.33
340	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZO	2020-21	407.30
341	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZI	2020-21	0.37
342	AC Circle-8, Raipur	22XXXXXXXXXXXX2ZV	2020-21	986.55
343	AC Circle-8, Raipur	22XXXXXXXXXXXX1Z4	2020-21	2,562.80
344	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZX	2020-21	1,249.97
345	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZJ	2020-21	505.51
346	AC Circle, Janjgir	22XXXXXXXXXXXX1ZB	2020-21	307.26
347	AC Circle-4, Raipur	22XXXXXXXXXXXX1ZG	2020-21	302.23
348	AC Circle-2, Durg	22XXXXXXXXXXXX1ZH	2018-19	238.79
349	AC Circle-3, Durg	22XXXXXXXXXXXX1ZR	2018-19	209.49
350	AC Circle-4, Durg	22XXXXXXXXXXXX1ZH	2018-19	11.43
351	AC Circle-1, Jagdalpur	22XXXXXXXXXXXX1ZT	2018-19	90.89
352	AC Circle-1, Raigarh	22XXXXXXXXXXXX1ZF	2018-19	750.37
353	AC Circle-2, Raipur	22XXXXXXXXXXXX1ZA	2018-19	327.87
354	AC Circle-3, Raipur	22XXXXXXXXXXXX1Z2	2018-19	85.95
355	AC Circle-3, Raipur	22XXXXXXXXXXXX 1ZG	2018-19	230.92
356	AC Circle-3, Raipur	22XXXXXXXXXXXX 1Z3	2018-19	81.95

357	AC Circle-3, Raipur	22XXXXXXXXXX1Z4	2018-19	74.43
358	AC Circle-4, Raipur	22XXXXXXXXXX1Z6	2018-19	93.19
359	AC Circle-5, Raipur	22XXXXXXXXXX1ZK	2018-19	346.67
360	AC Circle-7, Raipur	22XXXXXXXXXX1Z8	2018-19	274.91
361	AC Circle-9, Raipur	22XXXXXXXXXX1Z1	2018-19	24,955.39
362	AC Circle-9, Raipur	22XXXXXXXXXX1ZZ	2018-19	68.39
363	AC Circle-9, Raipur	22XXXXXXXXXX1ZG	2018-19	820.10
364	AC Circle, Rajnandgaon	22XXXXXXXXXX1Z3	2018-19	700.81
365	AC Circle-1, Bilaspur	22XXXXXXXXXX1Z6	2019-20	21.98
366	AC Circle-1, Bilaspur	22XXXXXXXXXX1ZR	2019-20	903.04
367	AC Circle-3, Bilaspur	22XXXXXXXXXX1ZS	2019-20	49.31
368	AC Circle-2, Durg	22XXXXXXXXXX1ZH	2019-20	902.91
369	AC Circle-4, Durg	22XXXXXXXXXX1ZH	2019-20	95.57
370	AC Circle-1, Raigarh	22XXXXXXXXXX1ZG	2019-20	341.28
371	AC Circle-2, Raigarh	22XXXXXXXXXX1Z0	2019-20	174.31
372	AC Circle-2, Raipur	22XXXXXXXXXX1ZL	2019-20	67.02
373	AC Circle-2, Raipur	22XXXXXXXXXX1ZA	2019-20	363.89
374	AC Circle-2, Raipur	22XXXXXXXXXX1ZT	2019-20	75.72
375	AC Circle-3, Raipur	22XXXXXXXXXX1ZH	2019-20	81.96
376	AC Circle-3, Raipur	22XXXXXXXXXX1Z2	2019-20	110.73
377	AC Circle-4, Raipur	22XXXXXXXXXX1Z0	2019-20	115.00
378	AC Circle-7, Raipur	22XXXXXXXXXX1Z6	2019-20	145.12
379	AC Circle-9, Raipur	22XXXXXXXXXX1ZZ	2019-20	39.31
380	AC Circle-9, Raipur	22XXXXXXXXXX1ZG	2019-20	3.06
381	AC Circle-1, Bilaspur	22XXXXXXXXXX1Z6	2020-21	93.64
382	AC Circle-1, Bilaspur	22XXXXXXXXXX1ZR	2020-21	1,087.66
383	AC Circle-3, Bilaspur	22XXXXXXXXXX1ZS	2020-21	86.03
384	AC Circle-2, Durg	22XXXXXXXXXX1ZH	2020-21	103.02
385	AC Circle-3, Durg	22XXXXXXXXXX1ZM	2020-21	104.45
386	AC Circle-2, Korba	22XXXXXXXXXX1ZM	2020-21	85.17
387	AC Circle-1, Raigarh	22XXXXXXXXXX1ZG	2020-21	17.36
388	AC Circle-1, Raipur	22XXXXXXXXXX1ZF	2020-21	309.49
389	AC Circle-2, Raipur	22XXXXXXXXXX1ZL	2020-21	74.75
390	AC Circle-3, Raipur	22XXXXXXXXXX1ZH	2020-21	50.71

391	AC Circle-3, Raipur	22XXXXXXXXXX1Z2	2020-21	107.97
392	AC Circle-3, Raipur	22XXXXXXXXXX1ZM	2020-21	113.59
393	AC Circle-5, Raipur	22XXXXXXXXXX1ZI	2020-21	614.43
394	AC Circle-5, Raipur	22XXXXXXXXXX1ZP	2020-21	167.09
395	AC Circle-5, Raipur	22XXXXXXXXXX1ZY	2020-21	123.47
396	AC Circle-5, Raipur	22XXXXXXXXXX1ZO	2020-21	277.56
397	AC Circle-7, Raipur	22XXXXXXXXXX1Z8	2020-21	0.78
398	AC Circle-9, Raipur	22XXXXXXXXXX1ZZ	2020-21	40.83
399	AC Circle-1, Bilaspur	22XXXXXXXXXX1ZU	2018-19	300.00
400	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZQ	2018-19	198.69
401	AC Circle-3, Durg	22XXXXXXXXXX1ZK	2018-19	9.46
402	AC Circle, Manendragarh	22XXXXXXXXXX1ZV	2018-19	28.78
403	AC Circle-3, Raipur	22XXXXXXXXXX1Z8	2018-19	99.17
404	AC Circle-4, Raipur	22XXXXXXXXXX1ZJ	2018-19	167.79
405	AC Circle-5, Raipur	22XXXXXXXXXX1Z3	2018-19	171.25
406	AC Circle-7, Raipur	22XXXXXXXXXX1ZG	2018-19	100.14
407	AC Circle-3, Durg	22XXXXXXXXXX1ZK	2019-20	86.16
408	AC Circle-1, Korba	22XXXXXXXXXX1Z7	2019-20	3,063.18
409	AC Circle, Manendragarh	22XXXXXXXXXX1ZV	2019-20	54.85
410	AC Circle-5, Raipur	22XXXXXXXXXX1Z3	2019-20	5.15
411	AC Circle, Manendragarh	22XXXXXXXXXX1ZV	2020-21	7.45
412	AC Circle-1, Raigarh	22XXXXXXXXXX1ZL	2020-21	96.73
413	AC Circle-3, Durg	22XXXXXXXXXX1ZK	2018-19	337.24
414	AC Circle-2, Jagdalpur	22XXXXXXXXXX1ZJ	2018-19	500.32
415	AC Circle, Manendragarh	22XXXXXXXXXX1Z5	2018-19	563.84
416	AC Circle-6, Raipur	22XXXXXXXXXX1ZM	2018-19	111.78
417	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZN	2019-20	281.69
418	AC Circle-3, Durg	22XXXXXXXXXX1ZK	2019-20	351.20
419	AC Circle-2, Jagdalpur	22XXXXXXXXXX1ZJ	2019-20	746.49
420	AC Circle Kawardha	22XXXXXXXXXX1ZK	2019-20	515.02
421	AC Circle-2, Korba	22XXXXXXXXXX1Z8	2019-20	364.54
422	AC Circle-3, Raipur	22XXXXXXXXXX1ZN	2019-20	352.96
423	AC Circle-3, Raipur	22XXXXXXXXXX1ZV	2019-20	489.56
424	AC Circle-3, Raipur	22XXXXXXXXXX1ZR	2019-20	897.87

425	AC Circle-6, Raipur	22XXXXXXXXXX1ZM	2019-20	58.68
426	AC Circle-7, Raipur	22XXXXXXXXXX1ZI	2019-20	264.56
427	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZZ	2020-21	672.31
428	AC Circle-3, Durg	22XXXXXXXXXX1ZK	2020-21	85.30
429	AC Circle, Kawardha	22XXXXXXXXXX1ZK	2020-21	408.17
430	AC Circle-2, Korba	22XXXXXXXXXX1Z8	2020-21	228.21
431	AC Circle-3, Raipur	22XXXXXXXXXX1ZN	2020-21	167.75
432	AC Circle-3, Raipur	22XXXXXXXXXX1ZH	2020-21	306.14
433	AC Circle-4, Raipur	22XXXXXXXXXXAZN	2020-21	484.36
434	AC Circle-6, Raipur	22XXXXXXXXXX1ZM	2020-21	131.02
435	AC Circle-7, Raipur	22XXXXXXXXXX1ZL	2020-21	305.80
436	AC Circle-3, Durg	22XXXXXXXXXX1Z7	2018-19	242.09
437	AC Circle-4, Durg	22XXXXXXXXXX1Z9	2018-19	2,064.87
438	AC Circle-2, Jagdalpur	22XXXXXXXXXX2ZV	2018-19	3,341.75
439	AC Circle, Janjgir	22XXXXXXXXXX3ZI	2018-19	556.96
440	AC Circle-3, Raipur	22XXXXXXXXXX1Z2	2018-19	309.64
441	AC Circle-3, Raipur	22XXXXXXXXXX6ZO	2018-19	7,057.58
442	AC Circle-5, Raipur	22XXXXXXXXXX1Z3	2018-19	1,890.59
443	AC Circle-4, Durg	22XXXXXXXXXX1ZY	2019-20	2,771.98
444	AC Circle-4, Durg	22XXXXXXXXXX1Z9	2019-20	2,033.91
445	AC Circle-2, Jagdalpur	22XXXXXXXXXX2ZV	2019-20	512.25
446	AC Circle-2, Raipur	22XXXXXXXXXX1ZT	2019-20	148.76
447	AC Circle-5, Raipur	22XXXXXXXXXX1Z3	2019-20	1.07
448	AC Circle-4, Durg	22XXXXXXXXXX1ZY	2020-21	24.97
449	AC Circle-2, Jagdalpur	22XXXXXXXXXX2ZV	2020-21	4,387.86
450	AC Circle-2, Raipur	22XXXXXXXXXX1ZT	2020-21	749.99
451	AC Circle-3, Raipur	22XXXXXXXXXX1Z2	2020-21	160.03
452	AC Circle-7, Raipur	22XXXXXXXXXX1Z2	2020-21	304.98
453	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZV	2018-19	1,979.43
454	AC Circle-4, Raipur	22XXXXXXXXXX1ZO	2018-19	2,451.38
455	AC Circle-7, Raipur	22XXXXXXXXXX1ZE	2018-19	2,531.86
456	AC Circle-9, Raipur	22XXXXXXXXXX1ZL	2018-19	37,857.28
457	AC Circle-9, Raipur	22XXXXXXXXXX3ZJ	2018-19	52,213.25
458	AC Circle-9, Raipur	22XXXXXXXXXX1ZP	2018-19	6,139.89

459	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZV	2019-20	2,246.99
460	AC Circle-4, Raipur	22XXXXXXXXXXXX1ZO	2019-20	2,560.25
461	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZE	2019-20	3,315.93
462	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZL	2019-20	30,758.84
463	AC Circle-9, Raipur	22XXXXXXXXXXXX3ZJ	2019-20	41,830.07
464	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZV	2020-21	1,719.05
465	AC Circle-1, Durg	22XXXXXXXXXXXX1ZP	2020-21	8,333.79
466	AC Circle, Janjgir	22XXXXXXXXXXXX1Z4	2020-21	7,76,880.00
467	AC Circle-4, Raipur	22XXXXXXXXXXXX1ZO	2020-21	2,180.13
468	AC Circle-4, Raipur	22XXXXXXXXXXXX1ZP	2020-21	8,625.64
469	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZU	2020-21	2,16,610.00
470	AC Circle-7, Raipur	22XXXXXXXXXXXX 1ZE	2020-21	4,089.35
471	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZP	2020-21	60.10
472	AC Circle, Kawardha	22XXXXXXXXXXXX1ZM	2019-20	0.00
473	AC Circle, Rajnandgaon	22XXXXXXXXXXXX1Z7	2020-21	0.00
474	AC Circle-6, Raipur	22XXXXXXXXXXXX1ZB	2018-19	0.00
475	AC Circle-1, Bilaspur	22XXXXXXXXXXXX1ZQ	2019-20	19.62
476	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZO	2020-21	0.00
477	AC Circle-6, Raipur	22XXXXXXXXXXXX1Z9	2020-21	0.00
478	AC Circle-1, Bilaspur	22XXXXXXXXXXXX1ZA	2020-21	22.65
479	AC Circle, Bhatapara	22XXXXXXXXXXXX2ZX	2018-19	16.46
480	AC, Circle-1, Bilaspur	22XXXXXXXXXXXX1ZZ	2018-19	103.25
481	AC, Circle-2, Bilaspur	22XXXXXXXXXXXX1ZS	2018-19	10.83
482	AC Circle, Janjgir	22XXXXXXXXXXXX1ZS	2018-19	16.93
483	AC, Circle-1, Korba	22XXXXXXXXXXXX2ZQ	2018-19	795.36
484	AC, Circle-2, Korba	22XXXXXXXXXXXX2Z8	2018-19	19.33
485	AC Circle-1, Raigarh	22XXXXXXXXXXXX1ZB	2018-19	27.27
486	AC, Circle-Raipur-4	22XXXXXXXXXXXX2ZJ	2018-19	23.04
487	AC Circle-7, Raipur	22XXXXXXXXXXXX1Z3	2018-19	51.29
488	AC Circle-7, Raipur	22XXXXXXXXXXXX1Z1	2018-19	56.19
489	AC, Circle-5, Raipur	22XXXXXXXXXXXX1ZW	2019-20	159.72
490	AC, Circle-5, Raipur	22XXXXXXXXXXXX2ZM	2019-20	36.23
491	AC, Circle-5, Raipur	22XXXXXXXXXXXX1ZA	2019-20	242.47
492	AC Circle, Bhatapara	22XXXXXXXXXXXX1Z0	2019-20	27.31

493	AC Circle, Bhatapara	22XXXXXXXXXXXX2ZX	2019-20	32.82
494	AC, Circle-2, Bilaspur	22XXXXXXXXXXXX1ZS	2019-20	24.37
495	AC, Circle-3, Durg	22XXXXXXXXXXXX2ZD	2019-20	33.93
496	AC, Circle-3, Durg	22XXXXXXXXXXXX1ZE	2019-20	23.23
497	AC Circle, Janjgir	22XXXXXXXXXXXX1ZS	2019-20	6.65
498	AC Circle, Kawardha	22XXXXXXXXXXXX1ZN	2019-20	24.26
499	AC, Circle-2, Korba	22XXXXXXXXXXXX1ZA	2019-20	63.38
500	AC Circle-1, Raigarh	22XXXXXXXXXXXX1Z6	2019-20	20.45
501	AC Circle-3, Raipur	22XXXXXXXXXXXX1Z7	2019-20	38.84
502	AC, Circle-4, Raipur	22XXXXXXXXXXXX1Z2	2019-20	495.70
503	AC, Circle-4, Raipur	22XXXXXXXXXXXX2ZJ	2019-20	7.59
504	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZK	2019-20	26.76
505	AC Circle-7, Raipur	22XXXXXXXXXXXX1Z3	2019-20	8.16
506	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZA	2019-20	37.60
507	AC Circle-8, Raipur	22XXXXXXXXXXXX1Z4	2019-20	1,879.72
508	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZC	2019-20	50.17
509	AC Circle, Bhatapara	22XXXXXXXXXXXX1Z0	2020-21	1.61
510	AC Circle, Bhatapara	22XXXXXXXXXXXX2ZX	2020-21	3.21
511	AC, Circle-3, Bilaspur	22XXXXXXXXXXXX1ZS	2020-21	52.34
512	AC, Circle-1, Korba	22XXXXXXXXXXXX1Z1	2020-21	58.95
513	AC, Circle-2, Korba	22XXXXXXXXXXXX1Z1	2020-21	24.30
514	AC Circle-1, Raigarh	22XXXXXXXXXXXX1Z6	2020-21	18.32
515	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZA	2020-21	9.89
516	AC Circle-8, Raipur	22XXXXXXXXXXXX1Z4	2020-21	912.55
517	AC Circle-8, Raipur	22XXXXXXXXXXXX1Z0	2020-21	23.79
518	AC Circle, Rajnandgaon	22XXXXXXXXXXXX1ZF	2020-21	22.10
519	AC Circle-1, Bilaspur	22XXXXXXXXXXXX2ZC	2018-19	9.80
520	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1Z5	2018-19	3.51
521	AC Circle-3, Durg	22XXXXXXXXXXXX1ZU	2018-19	1.95
522	AC Circle-3, Durg	22XXXXXXXXXXXX1ZN	2018-19	157.44
523	AC Circle-4, Durg	22XXXXXXXXXXXX2ZB	2018-19	21.28
524	AC Circle-2, Durg	22XXXXXXXXXXXX1Z4	2018-19	17.50
525	AC Circle-2, Durg	22XXXXXXXXXXXX1ZG	2018-19	11.00
526	AC Circle-2, Durg	22XXXXXXXXXXXX1ZP	2018-19	15.06

527	AC Circle-2, Jagdalpur	22XXXXXXXXXXXX1ZI	2018-19	46.88
528	AC Circle, Kawardha	22XXXXXXXXXXXX2ZR	2018-19	19.13
529	AC Circle, Kawardha	22XXXXXXXXXXXX1ZG	2018-19	18.21
530	AC Circle-1, Korba	22XXXXXXXXXXXX1ZI	2018-19	17.50
531	AC Circle-1, Korba	22XXXXXXXXXXXX2ZG	2018-19	15.19
532	AC Circle-1, Korba	22XXXXXXXXXXXX1ZB	2018-19	81.83
533	AC Circle-1, Korba	22XXXXXXXXXXXX1Z2	2018-19	5.36
534	AC Circle-1, Korba	22XXXXXXXXXXXX1ZR	2018-19	5.81
535	AC Circle-1, Korba	22XXXXXXXXXXXX1ZI	2018-19	0.00
536	AC Circle-1, Korba	22XXXXXXXXXXXX1ZZ	2018-19	0.43
537	AC Circle-2, Korba	22XXXXXXXXXXXX1ZJ	2018-19	19.35
538	AC Circle-2, Korba	22XXXXXXXXXXXX1ZM	2018-19	8.45
539	AC Circle-2, Korba	22XXXXXXXXXXXX3Z3	2018-19	1.59
540	AC Circle-2, Korba	22XXXXXXXXXXXX1ZH	2018-19	23.22
541	AC Circle-2, Korba	22XXXXXXXXXXXX1ZA	2018-19	2.45
542	AC Circle-1, Raigarh	22XXXXXXXXXXXX1Z0	2018-19	95.78
543	AC Circle-2, Raigarh	22XXXXXXXXXXXX1ZK	2018-19	31.18
544	AC Circle-2, Raigarh	22XXXXXXXXXXXX1ZA	2018-19	19.11
545	AC Circle-2, Raigarh	22XXXXXXXXXXXX1ZX	2018-19	18.73
546	AC Circle-1, Raipur	22XXXXXXXXXXXX2ZT	2018-19	13.67
547	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZJ	2018-19	37.20
548	AC Circle-4, Raipur	22XXXXXXXXXXXX1ZD	2018-19	17.07
549	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZL	2018-19	18.88
550	AC Circle-5, Raipur	22XXXXXXXXXXXX2ZH	2018-19	2.83
551	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZG	2018-19	15.52
552	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZP	2018-19	17.11
553	AC Circle-7, Raipur	22XXXXXXXXXXXX2ZC	2018-19	82.82
554	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZG	2018-19	1.69
555	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZJ	2018-19	54.37
556	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZO	2018-19	18.90
557	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZX	2018-19	20.33
558	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZH	2018-19	4.88
559	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZK	2018-19	9.04
560	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZK	2018-19	13.33

561	AC Circle-9, Raipur	22XXXXXXXXXX1Z3	2018-19	15.08
562	AC Circle-9, Raipur	22XXXXXXXXXX1ZD	2018-19	10.65
563	AC Circle-1, Bilaspur	22XXXXXXXXXX2ZC	2019-20	5.14
564	AC Circle-2, Bilaspur	22XXXXXXXXXX1Z5	2019-20	25.00
565	AC Circle-3, Durg	22XXXXXXXXXX1ZU	2019-20	16.66
566	AC Circle-3, Durg	22XXXXXXXXXX1ZN	2019-20	48.51
567	AC Circle-4, Durg	22XXXXXXXXXX2ZB	2019-20	0.74
568	AC Circle-2, Durg	22XXXXXXXXXX1Z4	2019-20	3.60
569	AC Circle-2, Durg	22XXXXXXXXXX1ZG	2019-20	1.47
570	AC Circle-2, Durg	22XXXXXXXXXX1ZP	2019-20	29.91
571	AC Circle-2, Jagdalpur	22XXXXXXXXXX1ZI	2019-20	24.85
572	AC Circle, Kawardha	22XXXXXXXXXX2ZR	2019-20	2.32
573	AC Circle, Kawardha	22XXXXXXXXXX1ZG	2019-20	0.38
574	AC Circle-1, Korba	22XXXXXXXXXX1Z1	2019-20	10.88
575	AC Circle-1, Korba	22XXXXXXXXXX2ZG	2019-20	26.70
576	AC Circle-1, Korba	22XXXXXXXXXX1ZB	2019-20	86.67
577	AC Circle-1, Korba	22XXXXXXXXXX1Z2	2019-20	16.36
578	AC Circle-1, Korba	22XXXXXXXXXX1ZR	2019-20	14.06
579	AC Circle-1, Korba	22XXXXXXXXXX1Z1	2019-20	49.05
580	AC Circle-1, Korba	22XXXXXXXXXX1ZZ	2019-20	0.77
581	AC Circle-2, Korba	22XXXXXXXXXX1ZJ	2019-20	1.67
582	AC Circle-2, Korba	22XXXXXXXXXX1ZM	2019-20	24.39
583	AC Circle-2, Korba	22XXXXXXXXXX3Z3	2019-20	2.21
584	AC Circle-2, Korba	22XXXXXXXXXX1ZH	2019-20	0.11
585	AC Circle-2, Korba	22XXXXXXXXXX1ZA	2019-20	15.68
586	AC Circle-1, Raigarh	22XXXXXXXXXX1Z0	2019-20	156.46
587	AC Circle-2, Raigarh	22XXXXXXXXXX1ZK	2019-20	36.34
588	AC Circle-2, Raigarh	22XXXXXXXXXX1ZA	2019-20	16.71
589	AC Circle-2, Raigarh	22XXXXXXXXXX1ZX	2019-20	1.67
590	AC Circle-1, Raipur	22XXXXXXXXXX2ZT	2019-20	8.70
591	AC Circle-4, Raipur	22XXXXXXXXXX1ZD	2019-20	0.01
592	AC Circle-5, Raipur	22XXXXXXXXXX1ZL	2019-20	0.75
593	AC Circle-5, Raipur	22XXXXXXXXXX2ZH	2019-20	15.82
594	AC Circle-5, Raipur	22XXXXXXXXXX1ZG	2019-20	8.74

595	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZP	2019-20	0.93
596	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZG	2019-20	20.75
597	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZO	2019-20	10.74
598	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZX	2019-20	12.44
599	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZH	2019-20	4.01
600	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZK	2019-20	10.37
601	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZK	2019-20	7.63
602	AC Circle-9, Raipur	22XXXXXXXXXXXX1Z3	2019-20	3.05
603	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZD	2019-20	12.39
604	AC Circle-1, Bilaspur	22XXXXXXXXXXXX2ZC	2020-21	9.96
605	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1Z5	2020-21	2.36
606	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZK	2020-21	20.21
607	AC Circle-3, Durg	22XXXXXXXXXXXX1ZU	2020-21	7.31
608	AC Circle-3, Durg	22XXXXXXXXXXXX1ZN	2020-21	17.15
609	AC Circle-4, Durg	22XXXXXXXXXXXX2ZB	2020-21	2.63
610	AC Circle-2, Durg	22XXXXXXXXXXXX1Z4	2020-21	0.26
611	AC Circle-2, Durg	22XXXXXXXXXXXX1ZG	2020-21	18.35
612	AC Circle-2, Durg	22XXXXXXXXXXXX1ZP	2020-21	3.05
613	AC Circle, Kawardha	22XXXXXXXXXXXX2ZR	2020-21	3.87
614	AC Circle, Kawardha	22XXXXXXXXXXXX1ZG	2020-21	19.79
615	AC Circle-1, Korba	22XXXXXXXXXXXX1Z1	2020-21	10.89
616	AC Circle-1, Korba	22XXXXXXXXXXXX2ZG	2020-21	7.62
617	AC Circle-1, Korba	22XXXXXXXXXXXX1ZB	2020-21	2.79
618	AC Circle-1, Korba	22XXXXXXXXXXXX1Z2	2020-21	17.35
619	AC Circle-1, Korba	22XXXXXXXXXXXX1ZR	2020-21	16.72
620	AC Circle-1, Korba	22XXXXXXXXXXXX1Z1	2020-21	0.55
621	AC Circle-1, Korba	22XXXXXXXXXXXX1ZZ	2020-21	19.05
622	AC Circle-2, Korba	22XXXXXXXXXXXX1ZJ	2020-21	0.05
623	AC Circle-2, Korba	22XXXXXXXXXXXX1ZM	2020-21	15.82
624	AC Circle-2, Korba	22XXXXXXXXXXXX3Z3	2020-21	27.25
625	AC Circle-2, Korba	22XXXXXXXXXXXX1ZA	2020-21	4.29
626	AC Circle-1, Raigarh	22XXXXXXXXXXXX1Z0	2020-21	108.89
627	AC Circle-2, Raigarh	22XXXXXXXXXXXX1ZK	2020-21	46.65
628	AC Circle-2, Raigarh	22XXXXXXXXXXXX1ZA	2020-21	3.74

629	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZL	2020-21	25.43
630	AC Circle-5, Raipur	22XXXXXXXXXXXX2ZH	2020-21	8.70
631	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZG	2020-21	2.53
632	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZP	2020-21	0.93
633	AC Circle-7, Raipur	22XXXXXXXXXXXX2ZC	2020-21	22.15
634	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZG	2020-21	0.20
635	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZO	2020-21	2.72
636	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZX	2020-21	0.96
637	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZH	2020-21	11.99
638	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZK	2020-21	21.08
639	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZK	2020-21	2.08
640	AC Circle-9, Raipur	22XXXXXXXXXXXX1Z3	2020-21	10.89
641	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZD	2020-21	10.25

(C) Details of 70 taxpayers to whom audit queries have been issued in the case of Detailed Audit

Sl. No.	Name of the Unit	GSTIN
1	AC Circle-9, Raipur	22XXXXXXXXXXXX1Z1
2	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZS
3	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZK
4	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZG
5	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZJ
6	AC Circle-9, Raipur	22XXXXXXXXXXXX1Z2
7	AC Circle-8, Raipur	22XXXXXXXXXXXX2ZS
8	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZA
9	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZX
10	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZT
11	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZT
12	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZZ
13	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZO
14	AC Circle-8, Raipur	22XXXXXXXXXXXX2ZU
15	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZT
16	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZR
17	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZW
18	AC Circle-7, Raipur	22XXXXXXXXXXXX2ZP

19	AC Circle-7, Raipur	22XXXXXXXXXX1ZZ
20	AC Circle-7, Raipur	22XXXXXXXXXX1ZY
21	AC Circle-7, Raipur	22XXXXXXXXXX1Z4
22	AC Circle-7, Raipur	22XXXXXXXXXX1Z4
23	AC Circle-7, Raipur	22XXXXXXXXXX1ZC
24	AC Circle-6, Raipur	22XXXXXXXXXX1ZY
25	AC Circle-5, Raipur	22XXXXXXXXXX1ZM
26	AC Circle-5, Raipur	22XXXXXXXXXXIZI
27	AC Circle-4, Raipur	22XXXXXXXXXX1ZZ
28	AC Circle-4, Raipur	22XXXXXXXXXX1ZL
29	AC Circle-4, Raipur	22XXXXXXXXXX1ZC
30	AC Circle-4, Raipur	22XXXXXXXXXX1Z6
31	AC Circle-3, Raipur	22XXXXXXXXXX2ZC
32	AC Circle-3, Raipur	22XXXXXXXXXX1ZX
33	AC Circle-3, Raipur	22XXXXXXXXXX1ZM
34	AC Circle-3, Raipur	22XXXXXXXXXX1ZD
35	AC Circle-3, Raipur	22XXXXXXXXXX2Z8
36	AC Circle-3, Raipur	22XXXXXXXXXX1Z7
37	AC Circle-3, Raipur	22XXXXXXXXXX1ZO
38	AC Circle-3, Raipur	22XXXXXXXXXX1Z7
39	AC Circle-3, Raipur	22XXXXXXXXXX2Z6
40	AC Circle-2, Raipur	22XXXXXXXXXX2ZJ
41	AC Circle-1, Raipur	22XXXXXXXXXX1ZR
42	AC Circle-1, Raipur	22XXXXXXXXXX1ZW
43	AC Circle-1, Raipur	22XXXXXXXXXX1Z3
44	AC Circle-1, Raipur	22XXXXXXXXXX1Z8
45	AC Circle-2, Raigarh	22XXXXXXXXXX1ZT
46	AC Circle-2, Raigarh	22XXXXXXXXXX1ZI
47	AC Circle-1, Raigarh	22XXXXXXXXXX1ZQ
48	AC Circle-1, Raigarh	22XXXXXXXXXX1ZW
49	AC Circle-1, Raigarh	22XXXXXXXXXX1Z4
50	AC Circle-2, Korba	22XXXXXXXXXX1ZP
51	AC Circle, Janjgir	22XXXXXXXXXX1ZB
52	AC Circle-2, Jagdalpur	22XXXXXXXXXX1ZF

53	AC Circle-2, Jagdalpur	22XXXXXXXXXXXX1ZP
54	AC Circle-2, Jagdalpur	22XXXXXXXXXXXX1ZR
55	AC Circle-4, Durg	22XXXXXXXXXXXX2ZF
56	AC Circle-4, Durg	22XXXXXXXXXXXXIZO
57	AC Circle-3, Durg	22XXXXXXXXXXXX1ZZ
58	AC Circle-3, Durg	22XXXXXXXXXXXX1ZG
59	AC Circle-3, Durg	22XXXXXXXXXXXX1ZK
60	AC Circle-3, Durg	22XXXXXXXXXXXX1ZN
61	AC Circle-2, Durg	22XXXXXXXXXXXX1ZM
62	AC Circle-1, Durg	22XXXXXXXXXXXX1ZR
63	AC Circle-3, Bilaspur	22XXXXXXXXXXXX1ZN
64	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZE
65	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZA
66	AC Circle-2, Bilaspur	22XXXXXXXXXXXX9ZL
67	AC Circle-1, Bilaspur	22XXXXXXXXXXXX1ZX
68	AC Circle-1, Bilaspur	22XXXXXXXXXXXX1Z8
69	AC Circle, Ambikapur	22XXXXXXXXXXXX1ZU
70	AC Circle, Ambikapur	22XXXXXXXXXXXX1ZA

Appendix 3.2
(Referred to in Para 3.8.1)

Statement showing the details of non/late filers identified during 2020-21

(₹ in lakh)

Sl. No.	Name of the Circle	No. of non-filers identified	No of cases GSTR-3A issued	Cases returns filed in pursuance of GSTR-3A			Cases where best judgement assessment initiated (ASMT-13)				Cases where ASMT-13 withdrawn on account of taxpayer filing returns			Cases where ASMT-13 proceedings pending		No of cases where provisional attachment resorted to
				Number	Interest	Late fee	Number	Completed	Assessed Amount	Recovered Amount	Number	Interest	Late fee	Number	Assessed Amount	
1	AC Circle-1, Bilaspur	1,387	1,387	1,214	0	0	173	173	1,180.00	1,180.00	173	0	0	0	0	0
2	AC Circle-2, Bilaspur	498	498	251	0	0	247	72	40.57	0	72	0	0	0	0	0
3	AC Circle-1, Durg	60	60	56	25.00	3.50	4	4	0.14	0.14	4	0	0.14	0	0	0
4	AC Circle-3, Durg	399	399	232	28.71	0.10	167	167	5,465.00	3,619.00	167	0	0	0	0	0
5	AC Circle-1, Raigarh	170	275	225	3.49	7.88	50	50	477.52	826.46	50	19.28	0.50	0	0	0
6	AC Circle-1, Raipur	395	395	326	0.88	2.51	69	69	423.56	423.56	69	1.14	1.17	0	0	0
7	AC Circle-4, Raipur	397	397	382	0	0	15	15	1,139.22	1,139.22	15	0	0	0	0	0
8	AC Circle-5, Raipur	237	237	139	0.06	0.03	98	93	50.09	24.90	93	49.47	0	0	0	5
Grand Total		3,543	3,648	2,825	58.14	14.02	823	643	8,776.10	7,213.28	643	69.89	1.81	0	0	5
Rounding off in Crore									87.76	72.13						

Appendix 3.3
(Referred to in Para 3.8.1)

Statement showing the details of non-levy of interest on delayed payment of tax (2020-21)

(₹ in lakh)

Sl. No.	Name of Circle	No of cases	Amount of tax paid in cash	Return filing month	Due date of filing	No of days delayed	Amount of interest not paid
1	AC Circle-3, Durg	200	10,731.13	April 2020 to March 2021	20th day of succeeding month	6 to 377	113.27
2	AC Circle-1, Raigarh	41	372.20	September 2020 to March 2021	20th day of succeeding month	3 to 113	7.03
3	AC Circle-1, Raipur	90	301.02	April 2020 to March 2021	20th day of succeeding month	6 to 151	6.41
4	AC circle-5, Raipur	14	2.55	April 2020 to March 2021	18th day of succeeding month (Composition Taxpayers)	1 to 109	0.07
Grand Total		345	11,406.90			1 to 377	126.78
Rounding off in crore			114.07				1.27

Appendix 3.4

(Referred to in Para 3.8.2)

Statement showing the details of ASMT-10/Show Cause Notices issued during 2020-21

(*₹ in Lakh*)

Sl. No.	Name of the circle	No. of taxpayers whose returns were scrutinized	No. of returns scrutinized	No. Of cases where ASMT-10 were issued	No. of taxpayers/cases in which discrepancies found	No. of cases where discrepancies accepted by taxpayer		Cases where SCNs issued				Action is yet to be taken/ under process
						Number	Amount recovered	Number	Amount	Cases completed	Amount	
1	AC Circle-2, Bilaspur	9,425	9,425	2,296	2,296	428	71.32	1,868	5,854.34	501	88.40	1,367
2	AC Circle-1, Durg	547	906	547	547	0	0	547	2,254.44	491	1,890.35	56
3	AC Circle-4, Durg	559	6,708	271	271	43	354.54	228	1,591.56	146	1,231.69	82
4	AC Circle-1, Raigarh	364	364	364	364	192	10.57	172	806.31	156	723.02	16
5	AC Circle-1, Raipur	344	8328	344	344	0	0	344	1,600.54	226	1,546.45	118
6	AC Circle-4, Raipur	302	1,0872	302	302	35	201.58	267	2,079.46	73	385.82	194
7	AC Circle-5, Raipur	172	4,128	172	172	117	37.04	55	420.3	24	130.16	31
8	AC Circle-8, Raipur	262	554	262	262	10	0	252	2,029.59	5	0.72	247
Grand Total		11,975	41,285	4,558	4,558	825	675.05	3,733	16,636.50	1,622	5,996.61	2,111
Rounding off in Crore							6.75		166.36		59.97	

Appendix 3.5

(Referred to in Para 3.8.3(a))

Statement showing the details of cancellation of registration and non-filing of final returns (GSTR-10) during 2020-21

Sl. No.	Name of the circle	No. of application received for cancellation	No. of suo-motto cancellation in r/o of normal taxpayers	No. of REG-19 issued (Normal Taxpayers)	No. of cases REG-20 order passed (dropping the proceeding)	No. of taxpayers filed GSTR-10	No. of cases where assessment has been completed u/s 62	No. of cases in which cancellation of registration revoked	No. of non-filers of GSTR-10
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)= E-(F+G+H+I)
1	AC Circle-1, Bilaspur	381	20	401	0	128	0	34	239
2	AC Circle-2, Bilaspur	230	327	557	0	71	0	0	486
3	AC Circle-1, Durg	275	358	623	10	84	0	0	539
4	AC Circle-4, Durg	81	119	200	0	50	0	44	106
5	AC Circle-1, Raigarh	50	145	175	20	57	7	42	69
6	AC Circle-1, Raipur	19	104	123	0	24	27	22	50
7	AC Circle-4, Raipur	61	46	107	0	40	0	11	56
8	AC Circle-5, Raipur	80	71	151	0	31	0	13	107
9	AC Circle-8, Raipur	135	165	300	0	73	0	0	227
Grand Total		1,312	1,355	2,637	30	558	34	166	1,879

Appendix 3.6*(Referred to in Para 3.8.3(b))***Statement showing the details of delayed cancellation of registration on taxpayers' application**

Sl. No.	Name of the circle	Total no. of application received from taxpayers for cancellation of registration	No. of cases in which cancellation order issued belatedly	Range of delay beyond 30 days
1	AC Circle-1, Bilaspur	381	182	2 to 843
2	AC Circle-2, Bilaspur	288	132	1 to 874
3	AC Circle -1, Durg	375	42	1 to 404
4	AC Circle-8, Raipur	148	91	1 to 194
Total		1,192	447	1 to 874

Appendix 3.7
(Referred to in Para 3.9)

Statement showing the details of data analysis of the taxpayers

(₹ in crore)

Sl. No.	Parameter	Algorithm used	Number of Taxpayers	Number of deviations	Amount
1	ITC mismatch between GSTR-2A and GSTR-3B	GSTR-3B Table 4A (5) > GSTR-2A Table 3 with adjustments from GSTR-9	45	78	573.37
2	ITC availed without supplier remitting tax	GSTR-9 Table-8A, 8D < GSTR-2A Table 3, 4, 5 & 6	20	51	173.61
3	ITC availed on GSTR-3B filed after limitation period	GSTR-3B Table 4	35	53	39.99
4	Incorrect availment of ISD credit	GSTR-9 (Table 6G - Table 7B) of recipients > GSTR-6 Table 5A+8A+9A of ISD. In case 7B is Null or Zero then 7H may be taken	15	21	4.09
5	ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	GSTR-3B Table 3.1d < GSTR-9 (Table 6C 6D and 6F) Or GSTR-3B Table 3.1d < GSTR-3B (Table 4A (2) & 4A (3))	25	40	54.99
6	Mismatch of ITC availed between Annual returns and Books of accounts	GSTR-9C Table 12F	10	11	26.89
7	Reconciliation between ITC availed in Annual returns with expenses in financial statements	GSTR-9C Table 14 T	10	13	22.44
8	Undischarged tax liability	Greater of tax liability between GSTR-1 {Table 4+5+6+7+9 (Amended value-original value) + Table 9 (D.N. – C.N.) + Table 11A-11B} and GSTR-9 (Table 4N- 4G + 10- 11) was compared with tax paid details in GSTR-9 (Table 9 + 14 – 4G). In case where GSTR-9 was not available, tax liability as per GSTR-1 was compared with tax paid detail in GSTR-3B {Table 6.1 – Table 3.1 (d)}.	44	80	292.50
9	Suppression of taxable value (E-Way Bill)	GSTR-3B Table 3.1(a)+(b) < Tax liability declared in e-way bill.	35	51	363.10
10	Mismatch in tax paid between books of accounts and Annual Return	GSTR-9C Table 9R (Only negative value)	10	14	43.88

11	Under Composition levy even after crossing the specified turnover	Taxpayer turnover > 1.50 Cr	02	02	0.00
12	Composition taxpayer also availing e-commerce facility	Assesses in GSTR-8 Table 3 vs Assesses in GSTR-4	05	05	0.00
13	GSTR-3B was not filed but GSTR-1 is available	GSTR-3B not filed but GSTR-1 or 2A available	30	40	54.86
14	Short payment of interest	GSTR-3B (Table 6.1) – 18 per cent on Cash component > interest paid	45	123	20.38
Turnover Cases					
15	Suppression of taxable value identified through TDS/TCS declaration	GSTR-3B Table 3.1(a) < GSTR-2A Table 9	15	23	86.24
16	Suppression of taxable value identified through mismatch in unbilled revenue	GSTR-9C Table 5H of respective year – GSTR-9C Table 5B of previous years	10	17	265.60
17	Under reporting of taxable turnover	GSTR-9C Table 7G (only negative value)	10	19	12,023.86
Total			366	641	14,045.80

Appendix 3.8
(Referred to in Para 3.9.1)

Statement showing the details of data analysis of the taxpayers

(A) Summary of deficiencies

(₹ in crores)

Sl. No.	Audit Dimension	Reply received		Compliance deviations								Department reply accepted by Audit						Dropped by Audit	
				Accepted by Dept. including cases where action is yet to be initiated						The department's reply furnished without specific explanation		Data entry errors		Action taken before query		Other valid explanations			
				Recovered		SCN		ASMT-10											
				No.	Amt.	No.	Amt.	No.	Amt.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
1	ITC mismatch between GSTR-2A and GSTR-3B	78	573.37	0	0.00	28	132.80	1	0.67	1	4.99	2	17.32	11	33.54	34	368.31	1	15.74
2	ITC availed without supplier remitting tax	51	173.61	0	0.00	8	29.80	1	2.96	0	0.00	0	0.00	1	4.79	38	130.04	3	6.02
3	ITC availed on GSTR-3B filed after limitation period	53	39.99	0	0.00	5	2.28	0	0.00	1	0.57	0	0.00	0	0.00	0	0.00	47	37.14
4	Incorrect availment of ISD credit	21	4.09	0	0.00	3	0.51	1	0.18	0	0.00	0	0.00	1	0.10	16	3.30	0	0.00
5	ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	40	54.99	0	0.00	6	7.34	1	2.63	0	0.00	15	17.14	0	0.00	18	27.88	0	0.00
6	Mismatch of ITC availed between Annual returns and Books of accounts	11	26.89	0	0.00	0	0.00	0	0.00	0	0.00	1	11.10	1	1.01	9	14.78	0	0.00
7	Reconciliation between ITC availed in Annual returns	13	22.44	1	0.06	2	4.08	0	0.00	0	0.00	2	2.78	0	0.00	8	15.52	0	0.00

	with expenses in financial statements																		
8	Undischarged tax liability	80	292.50	3	0.02	10	35.94	0	0.00	2	44.42	9	34.29	1	3.07	52	158.45	3	16.31
9	Suppression of taxable value (E-Way Bill)	51	363.10	0	0.00	13	25.02	0	0.00	1	1.74	6	262.78	0	0.00	31	73.56	0	0.00
10	Mismatch in tax paid between books of accounts and Annual Return	14	43.88	0	0.00	0	0.00	0	0.00	0	0.00	3	3.75	0	0.00	9	8.64	2	31.49
11	Under Composition levy scheme even after crossing the specified turnover	02	--	0	0.00	0	0.00	0	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
12	Composition taxpayer also availing e-commerce facility	05	--	0	0.00	1	0.00	0	0.00	0	0.00	0	0.00	0	0.00	4	0.00	0	0.00
13	GSTR-3B was not filed but GSTR-1 is available	40	54.86	0	0.00	33	21.19	0	0.00	4	28.23	0	0.00	0	0.00	3	5.44	0	0.00
14	Short payment of interest	123	20.38	26	2.38	32	5.32	2	0.14	0	0.00	0	0.00	30	4.14	33	8.40	0	0.00
Total		582	1,670.10	30	2.46	141	264.28	6	6.58	09	79.95	39	349.16	45	46.65	256	814.32	56	106.70

(B) Summary of deficiencies (Turnover cases)

(₹ in crores)

Sl. No	Audit Dimension	Reply received		Compliance deviations								Department reply accepted by Audit						Dropped by Audit	
				Accepted by Dept. including cases where action is yet to be initiated						The department's reply furnished without documentary evidence or improper reply		Data entry errors		Action taken before query		Other valid explanations			
				Recovered		SCN		ASMT-10											
		No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
15	Suppression of taxable value identified through TDS/TCS declaration	23	86.24	0	0.00	4	12.63	0	0.00	0	0.00	0	0.00	2	10.28	17	63.33	0	0.00
16	Suppression of taxable value identified through mismatch in unbilled revenue	17	265.60	0	0.00	3	11.41	0	0.00	0	0.00	3	24.49	0	0.00	11	229.70	0	0.00
17	Under reporting of taxable turnover	19	12,023.86	0	0.00	0	0.00	0	0.00	0	0.00	1	2,166.12	0	0.00	18	9,857.74	0	0.00
	Total	59	12,375.70	0	0.00	7	24.04	0	0.00	0	0.00	4	2,190.61	2	10.28	46	10,150.77	0	0.00
	Grand Total (3.8(A)+3.8(B))	641	14,045.80	30	2.46	148	288.32	6	6.58	09	79.95	43	2,539.77	47	56.93	302	10,965.09	56	106.70

Appendix 3.9
(Referred to in Para 3.9.1)

Statement showing the details of cases where amount recovered at the instance of audit

(₹ in Lakh)

SL No.	Name of the Circle	GSTIN	Audit Dimension No.	Financial Year	Mismatch Amount	Recovered Amount
1	AC Circle 1, Raipur	22XXXXXXXXXX1ZB	7	2018-19	193.69	5.84
2	AC Circle 8, Raipur	22XXXXXXXXXX2ZP	8	2018-19	0.30	0.59
3	AC Circle, Rajnandgaon	22XXXXXXXXXX1Z4	8	2018-19	0.04	0.04
4	AC Circle, Rajnandgaon	22XXXXXXXXXX1Z4	8	2019-20	316.35	1.24
5	AC Circle-2, Durg	22XXXXXXXXXX1Z4	14	2018-19	17.50	12.00
6	AC Circle-1, Korba	22XXXXXXXXXX1Z1	14	2018-19	17.50	12.51
7	AC Circle-2, Korba	22XXXXXXXXXX1ZJ	14	2018-19	19.35	19.35
8	AC Circle-4, Raipur	22XXXXXXXXXX1ZD	14	2018-19	17.07	0.45
9	AC Circle-7, Raipur	22XXXXXXXXXX2ZC	14	2018-19	82.82	80.69
10	AC Circle-7, Raipur	22XXXXXXXXXX1ZO	14	2018-19	18.90	2.82
11	AC Circle-9, Raipur	22XXXXXXXXXX1ZK	14	2018-19	9.04	2.75
12	AC Circle-9, Raipur	22XXXXXXXXXX1ZK	14	2018-19	13.33	8.55
13	AC Circle-3, Durg	22XXXXXXXXXX1ZU	14	2019-20	16.66	7.06
14	AC Circle-4, Durg	22XXXXXXXXXX2ZB	14	2019-20	0.74	0.01
15	AC Circle-1, Korba	22XXXXXXXXXX1Z1	14	2019-20	10.88	14.44
16	AC Circle-1, Korba	22XXXXXXXXXX1Z2	14	2019-20	16.36	11.71
17	AC Circle-1, Korba	22XXXXXXXXXX1ZR	14	2019-20	14.06	10.04
18	AC Circle-2, Korba	22XXXXXXXXXX1ZM	14	2019-20	24.39	18.36
19	AC Circle-4, Raipur	22XXXXXXXXXX1ZD	14	2019-20	0.01	0.15

20	AC Circle-9, Raipur	22XXXXXXXXXX1ZK	14	2019-20	10.37	0.67
21	AC Circle-9, Raipur	22XXXXXXXXXX1ZK	14	2019-20	7.63	5.16
22	AC Circle-4, Durg	22XXXXXXXXXX2ZB	14	2020-21	2.63	0.11
23	AC Circle-1, Korba	22XXXXXXXXXX1Z1	14	2020-21	10.89	9.84
24	AC Circle-2, Korba	22XXXXXXXXXX1ZJ	14	2020-21	0.05	0.06
25	AC Circle-2, Korba	22XXXXXXXXXX1ZM	14	2020-21	15.82	11.03
26	AC Circle-1, Raigarh	22XXXXXXXXXX1Z0	14	2020-21	108.89	3.95
27	AC Circle-7, Raipur	22XXXXXXXXXX1ZO	14	2020-21	2.72	0.83
28	AC Circle-8, Raipur	22XXXXXXXXXX1ZX	14	2020-21	0.96	1.02
29	AC Circle-9, Raipur	22XXXXXXXXXX1ZK	14	2020-21	21.08	3.17
30	AC Circle-9, Raipur	22XXXXXXXXXX1ZK	14	2020-21	2.08	1.53
Total					972.11	245.97

Appendix 3.10
(Referred to in Para 3.9.1)

Statement showing the details of cases where show cause notices issued to the taxpayers

(₹ in crore)

SL No.	Name of the Circle	GSTIN	Audit Dimension No.	Financial Year	Mismatch Amount
1	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZI	1	2018-19	12.06
2	AC Circle-3, Bilaspur	22XXXXXXXXXX1Z4	1	2018-19	3.08
3	AC Circle-3, Bilaspur	22XXXXXXXXXX1ZW	1	2018-19	0.25
4	AC Circle, Dhamtari	22XXXXXXXXXX1ZH	1	2018-19	0.14
5	AC Circle-2, Durg	22XXXXXXXXXX1Z7	1	2018-19	3.51
6	AC Circle-3, Durg	22XXXXXXXXXX2ZW	1	2018-19	4.19
7	AC Circle-3, Durg	22XXXXXXXXXX1Z7	1	2018-19	4.67
8	AC Circle-4, Durg	22XXXXXXXXXX1Z8	1	2018-19	0.99
9	AC Circle-1, Raigarh	22XXXXXXXXXX2Z7	1	2018-19	0.65
10	AC Circle-2, Raipur	22XXXXXXXXXX3ZT	1	2018-19	10.33
11	AC Circle-3, Raipur	22XXXXXXXXXX1ZX	1	2018-19	4.43
12	AC Circle-5, Raipur	22XXXXXXXXXX1Z7	1	2018-19	1.04
13	AC Circle-5, Raipur	22XXXXXXXXXX1ZI	1	2018-19	5.39
14	AC Circle-5, Raipur	22AXXXXXXXXXXX1ZS	1	2018-19	8.49
15	AC Circle-7, Raipur	22XXXXXXXXXX1ZY	1	2018-19	4.96
16	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZI	1	2019-20	1.82
17	AC Circle-3, Bilaspur	22XXXXXXXXXX1Z4	1	2019-20	0.41
18	AC Circle, Dhamtari	22XXXXXXXXXX1ZH	1	2019-20	0.03
19	AC Circle 3, Durg	22XXXXXXXXXX1Z2	1	2019-20	20.79
20	AC Circle 4, Durg	22XXXXXXXXXX1Z8	1	2019-20	32.64

21	AC Circle-1, Raigarh	22XXXXXXXXXX2Z7	1	2019-20	3.37
22	AC Circle-2, Raigarh	22XXXXXXXXXX1ZK	1	2019-20	2.93
23	AC Circle-5, Raipur	22XXXXXXXXXX1Z7	1	2019-20	2.06
24	AC Circle-7, Raipur	22XXXXXXXXXX1ZY	1	2019-20	2.34
25	AC Circle, Ambikapur	22XXXXXXXXXX1ZK	1	2020-21	0.26
26	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZQ	1	2020-21	0.69
27	AC Circle-4, Durg	22XXXXXXXXXX1Z8	1	2020-21	0.03
28	AC Circle-5, Raipur	22XXXXXXXXXX1Z7	1	2020-21	1.25
29	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZI	2	2018-19	4.32
30	AC Circle-2, Durg	22XXXXXXXXXX1Z7	2	2018-19	5.21
31	AC Circle-2, Raigarh	22XXXXXXXXXX1ZI	2	2018-19	0.41
32	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZI	2	2019-20	8.21
33	AC Circle-3, Durg	22XXXXXXXXXX2ZW	2	2019-20	2.93
34	AC Circle-2, Raigarh	22XXXXXXXXXX1ZK	2	2019-20	1.39
35	AC Circle-2, Raigarh	22XXXXXXXXXX1ZI	2	2019-20	6.76
36	AC Circle-2, Raigarh	22XXXXXXXXXX1ZI	2	2020-21	0.57
37	AC Circle-1, Korba	22XXXXXXXXXX1Z1	3	2019-20	1.21
38	AC Circle, Mahasamund	22XXXXXXXXXX1ZM	3	2019-20	0.33
39	AC Circle-1, Raigarh	22XXXXXXXXXX2Z1	3	2019-20	0.14
40	AC Circle-1, Durg	22XXXXXXXXXX1ZH	3	2020-21	0.50
41	AC Circle-1, Korba	22XXXXXXXXXX1Z1	3	2020-21	0.10
42	AC Circle-6, Raipur	22XXXXXXXXXX2ZW	4	2018-19	0.35
43	AC Circle-2, Korba	22XXXXXXXXXX1ZM	4	2019-20	0.15
44	AC Circle-2, Korba	22XXXXXXXXXX1ZM	4	2020-21	0.01

45	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZY	5	2018-19	0.26
46	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZY	5	2019-20	0.63
47	AC Circle-3, Durg	22XXXXXXXXXX1ZN	5	2019-20	0.77
48	AC Circle-3, Durg	22XXXXXXXXXX1ZN	5	2020-21	0.02
49	AC Circle-5, Raipur	22XXXXXXXXXX1Z1	5	2020-21	5.18
50	AC Circle-9, Raipur	22XXXXXXXXXX2ZL	5	2020-21	0.48
51	AC Circle-7, Raipur	22XXXXXXXXXX1ZY	7	2018-19	4.02
52	AC Circle-7, Raipur	22XXXXXXXXXX1ZY	7	2019-20	0.06
53	AC Circle-3, Durg	22XXXXXXXXXX1ZC	8	2018-19	3.92
54	AC Circle-1, Korba	22XXXXXXXXXX1Z9	8	2018-19	0.39
55	AC Circle-3, Raipur	22XXXXXXXXXX1ZJ	8	2018-19	0.00
56	AC Circle-5, Raipur	22XXXXXXXXXX1ZO	8	2018-19	0.55
57	AC Circle-5, Raipur	22XXXXXXXXXX1ZA	8	2018-19	0.00
58	AC Circle-1, Korba	22XXXXXXXXXX1Z9	8	2019-20	4.20
59	AC Circle-3, Raipur	22XXXXXXXXXX1ZJ	8	2019-20	5.45
60	AC Circle-5, Raipur	22XXXXXXXXXX2ZS	8	2019-20	5.91
61	AC Circle-5, Raipur	22XXXXXXXXXX1ZA	8	2019-20	5.65
62	AC Circle-8, Raipur	22XXXXXXXXXX2ZV	8	2020-21	9.87
63	AC Circle-1, Raigarh	22XXXXXXXXXX1ZF	9	2018-19	7.51
64	AC Circle-3, Raipur	22XXXXXXXXXX1ZG	9	2018-19	2.31
65	AC Circle-3, Raipur	22XXXXXXXXXX1Z3	9	2018-19	0.82
66	AC Circle-3, Raipur	22XXXXXXXXXX1Z4	9	2018-19	0.74
67	AC Circle-5, Raipur	22XXXXXXXXXX1ZK	9	2018-19	3.47

68	AC Circle-3, Bilaspur	22XXXXXXXXXX1ZS	9	2019-20	0.49
69	AC Circle-4, Raipur	22XXXXXXXXXX1Z0	9	2019-20	1.15
70	AC Circle-3, Bilaspur	22XXXXXXXXXX1ZS	9	2020-21	0.86
71	AC Circle-2, Korba	22XXXXXXXXXX1ZM	9	2020-21	0.85
72	AC Circle-3, Raipur	22XXXXXXXXXX1ZM	9	2020-21	1.14
73	AC Circle-5, Raipur	22XXXXXXXXXX1ZP	9	2020-21	1.67
74	AC Circle-5, Raipur	22XXXXXXXXXX1ZY	9	2020-21	1.23
75	AC Circle-5, Raipur	22XXXXXXXXXX1Z0	9	2020-21	2.78
76	AC Circle-3, Durg	22XXXXXXXXXX1ZK	15	2018-19	3.37
77	AC Circle-3, Durg	22XXXXXXXXXX1ZK	15	2019-20	3.51
78	AC Circle-3, Raipur	22XXXXXXXXXX1ZV	15	2019-20	4.90
79	AC Circle-3, Durg	22XXXXXXXXXX1ZK	15	2020-21	0.85
80	AC Circle-3, Durg	22XXXXXXXXXX1Z7	16	2018-19	2.42
81	AC Circle-2, Raipur	22XXXXXXXXXX1ZT	16	2019-20	1.49
82	AC Circle-2, Raipur	22XXXXXXXXXX1ZT	16	2020-21	7.50
83	AC Circle-3, Raipur	22XXXXXXXXXX1Z0	12	2020-21	0.00
84	AC Circle, Bhatapara	22XXXXXXXXXX2ZX	13	2018-19	0.16
85	AC Circle-1, Bilaspur	22XXXXXXXXXX1ZZ	13	2018-19	1.03
86	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZS	13	2018-19	0.11
87	AC Circle, Janjgir	22XXXXXXXXXX1ZS	13	2018-19	0.17
88	AC Circle-1, Korba	22XXXXXXXXXX2ZQ	13	2018-19	7.96
89	AC Circle-2, Korba	22XXXXXXXXXX2Z8	13	2018-19	0.19
90	AC Circle-1, Raigarh	22XXXXXXXXXX1ZB	13	2018-19	0.27

91	AC Circle-7, Raipur	22XXXXXXXXXX1Z3	13	2018-19	0.51
92	AC Circle-7, Raipur	22XXXXXXXXXX1Z1	13	2018-19	0.56
93	AC Circle-5, Raipur	22XXXXXXXXXX1ZW	13	2019-20	1.61
94	AC Circle-5, Raipur	22XXXXXXXXXX2ZM	13	2019-20	0.36
95	AC Circle-5, Raipur	22XXXXXXXXXX1ZA	13	2019-20	2.42
96	AC Circle, Bhatapara	22XXXXXXXXXX1Z0	13	2019-20	0.27
97	AC Circle, Bhatapara	22XXXXXXXXXX2ZX	13	2019-20	0.33
98	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZS	13	2019-20	0.24
99	AC Circle-3, Durg	22XXXXXXXXXX2ZD	13	2019-20	0.34
100	AC Circle-3, Durg	22XXXXXXXXXX1ZE	13	2019-20	0.23
101	AC Circle, Janjgir	22XXXXXXXXXX1ZS	13	2019-20	0.07
102	AC Circle-2, Korba	22XXXXXXXXXX1ZA	13	2019-20	0.63
103	AC Circle-1, Raigarh	22XXXXXXXXXX1Z6	13	2019-20	0.20
104	AC Circle-3, Raipur	22XXXXXXXXXX1Z7	13	2019-20	0.39
105	AC Circle-8, Raipur	22XXXXXXXXXX1ZK	13	2019-20	0.27
106	AC Circle-7, Raipur	22XXXXXXXXXX1Z3	13	2019-20	0.08
107	AC Circle-7, Raipur	22XXXXXXXXXX1ZA	13	2019-20	0.38
108	AC Circle-8, Raipur	22XXXXXXXXXX1ZC	13	2019-20	0.51
109	AC Circle, Bhatapara	22XXXXXXXXXX1Z0	13	2020-21	0.02
110	AC Circle, Bhatapara	22XXXXXXXXXX2ZX	13	2020-21	0.03
111	AC Circle-3, Bilaspur	22XXXXXXXXXX1ZS	13	2020-21	0.52
112	AC Circle-1, Korba	22XXXXXXXXXX1Z1	13	2020-21	0.59
113	AC Circle-1, Raigarh	22XXXXXXXXXX1Z6	13	2020-21	0.18

114	AC Circle-7, Raipur	22XXXXXXXXXX1ZA	13	2020-21	0.10
115	AC Circle-8, Raipur	22XXXXXXXXXX1ZO	13	2020-21	0.24
116	AC Circle, Rajnandgaon	22XXXXXXXXXX1ZF	13	2020-21	0.22
117	AC Circle-2, Jagdalpur	22XXXXXXXXXX1ZI	14	2018-19	0.47
118	AC Circle-1, Korba	22XXXXXXXXXX1ZZ	14	2018-19	0.00
119	AC Circle-1, Raipur	22XXXXXXXXXX2ZT	14	2018-19	0.14
120	AC Circle-3, Raipur	22XXXXXXXXXX1ZJ	14	2018-19	0.37
121	AC Circle-5, Raipur	22XXXXXXXXXX1ZP	14	2018-19	0.17
122	AC Circle-7, Raipur	22XXXXXXXXXX1ZG	14	2018-19	0.02
123	AC Circle-7, Raipur	22XXXXXXXXXX1ZJ	14	2018-19	0.53
124	AC Circle-8, Raipur	22XXXXXXXXXX1ZX	14	2018-19	0.20
125	AC Circle-9, Raipur	22XXXXXXXXXX1ZD	14	2018-19	0.11
126	AC Circle-2, Durg	22XXXXXXXXXX1ZP	14	2019-20	0.30
127	AC Circle-2, Jagdalpur	22XXXXXXXXXX1ZI	14	2019-20	0.25
128	AC Circle-1, Korba	22XXXXXXXXXX2ZG	14	2019-20	0.27
129	AC Circle-1, Korba	22XXXXXXXXXX1Z1	14	2019-20	0.50
130	AC Circle-1, Korba	22XXXXXXXXXX1ZZ	14	2019-20	0.01
131	AC Circle-2, Korba	22XXXXXXXXXX1ZA	14	2019-20	0.16
132	AC Circle-1, Raipur	22XXXXXXXXXX2ZT	14	2019-20	0.09
133	AC Circle-5, Raipur	22XXXXXXXXXX1ZP	14	2019-20	0.01
134	AC Circle-8, Raipur	22XXXXXXXXXX1ZX	14	2019-20	0.12
135	AC Circle-9, Raipur	22XXXXXXXXXX1ZD	14	2019-20	0.12
136	AC Circle-3, Durg	22XXXXXXXXXX1ZU	14	2020-21	0.07

137	AC Circle-2, Durg	22XXXXXXXXXX1ZP	14	2020-21	0.03
138	AC Circle-1, Korba	22XXXXXXXXXX2ZG	14	2020-21	0.08
139	AC Circle-1, Korba	22XXXXXXXXXX1Z2	14	2020-21	0.17
140	AC Circle-1, Korba	22XXXXXXXXXX1ZR	14	2020-21	0.17
141	AC Circle-1, Korba	22XXXXXXXXXX1Z1	14	2020-21	0.01
142	AC Circle-1, Korba	22XXXXXXXXXX1ZZ	14	2020-21	0.19
143	AC Circle-2, Korba	22XXXXXXXXXX3Z3	14	2020-21	0.27
144	AC Circle-2, Korba	22XXXXXXXXXX1ZA	14	2020-21	0.04
145	AC Circle-5, Raipur	22XXXXXXXXXX1ZP	14	2020-21	0.01
146	AC Circle-7, Raipur	22XXXXXXXXXX2ZC	14	2020-21	0.22
147	AC Circle-9, Raipur	22XXXXXXXXXX1ZH	14	2020-21	0.12
148	AC Circle-9, Raipur	22XXXXXXXXXX1ZD	14	2020-21	0.10
Total					288.32

Appendix 3.11
(Referred to in Para 3.9.1)

Statement showing the details of cases where ASMT-10 issued to the taxpayers

(₹ in crore)

Sl. No.	Name of Circle	GSTIN	Audit Dimension Number	Year	Mismatch Amount
1	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZI	1	2020-21	0.67
2	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZI	2	2020-21	2.96
3	AC Circle-9, Raipur	22XXXXXXXXXXXX1Z2	4	2020-21	0.18
4	AC Circle-9, Raipur	22XXXXXXXXXXXX2ZM	5	2018-19	2.63
5	AC Circle-9, Raipur	22XXXXXXXXXXXX1Z3	14	2019-20	0.03
6	AC Circle-9, Raipur	22XXXXXXXXXXXX1Z3	14	2020-21	0.11
Total					6.58

Appendix 3.12

(Referred to in Para 3.9.2.1)

Statement showing the details of cases where replies are without specific explanation

(₹ in crore)

Sl. No.	Name of the Circle	GSTIN	Audit Dimension No.	Financial Year	Mismatch Amount	Department reply	Remark
1	AC Circle-1, Raipur	22XXXXXXXXXX2ZS	1	2019-20	4.99	The case is transferred to Deputy Commissioner. Proceeding is under progress.	Final reply is awaited.
2	AC Circle, Ambikapur	22XXXXXXXXXX2ZB	3	2020-21	0.57	ASMT-10 issued on 19/10/2023. Taxpayer replied on 30/05/2024. clarification is enclosed.	Invalid notification furnished in the reply. The ITC has been availed after November 2021. Hence specific reply related to availment of ITC not furnished.
3	AC Circle-8, Raipur	22XXXXXXXXXX1Z4	8	2019-20	18.80	ASMT-10 issued on 08/09/2023. Firm was not in existence. Taxpayer filed GSTR-1 during the period October 2019 to February 2021. GSTR-2A data not available on portal. Due to non availability of data no action was taken.	The reply is silent whether due process was followed after issuance of ASMT-10.
4	AC Circle-8, Raipur	22XXXXXXXXXX1Z4	8	2020-21	25.62		
5	AC Circle-8, Raipur	22XXXXXXXXXX1Z4	13	2019-20	18.80		
6	AC Circle-8, Raipur	22XXXXXXXXXX1Z4	13	2020-21	9.12		
7	AC Circle-2, Raigarh	22XXXXXXXXXX1Z0	9	2019-20	1.74	DRC-07 for tax amount ₹ 1.74 crore issued on 17/07/2020. Firm is not in existence hence amount is irrecoverable.	The reply is silent whether due process was followed after issuance of DRC-07.
8	AC Circle 4, Raipur	22XXXXXXXXXX2ZJ	13	2018-19	0.23	Taxpayer paid amount ₹ 17 lakh. The process of liquidation is pending under NCLT. Proceeding of Circle Officer is under progress.	The date and breakup of ₹ 17 lakh of recovery was neither reported nor ascertained. Recovery particulars of remaining amount is awaited.
9	AC Circle 4, Raipur	22XXXXXXXXXX2ZJ	13	2019-20	0.08		
Total					79.95		

Appendix 3.13
(Referred to in Para 3.10)

Statement showing the details of cases where records not produced by the taxpayers in detailed audit for the year 2018-21

(₹ in crore)

Sl. No.	Name of the Circle	GSTIN	Period	Records not produced	Reply of the Department	Amount of ITC involved	Money value UDL
1	AC Circle-8, Raipur	22XXXXXXXXXX2ZU	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice-July 2018 sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal.	The department hasn't furnished specific reply.	89.26	0
2	AC Circle-8 Raipur	22XXXXXXXXXX1ZX	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice-July 2018 sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal.	The department hasn't furnished specific reply.	0.08	0
3	AC Circle-8 Raipur	22XXXXXXXXXX1ZT	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice-July 2018 sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal.	The department hasn't furnished specific reply.	0.11	0
4	AC Circle-8 Raipur	22XXXXXXXXXX1ZT	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice-July 2018 sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement,	The department hasn't furnished specific reply.	0.10	0

				Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal.			
5	AC Circle-8 Raipur	22XXXXXXXXXX1ZO	2019-20 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice-July 2018 sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal.	The department hasn't furnished specific reply.	0	0
6	AC Circle-2 Bilaspur	22XXXXXXXXXX9ZL	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger 2. Sales invoice-July 2018 sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors.	The department hasn't furnished specific reply.	154.91	0
7	AC Circle-9 Raipur	22XXXXXXXXXX1ZS	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger Dec 2020 and March 2021, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0.76	0
8	AC Circle-9 Raipur	22XXXXXXXXXX1ZK	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of	The department hasn't furnished specific reply.	0.04	0

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				recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.			
9	AC Circle-9 Raipur	22XXXXXXXXXX1Z1	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0	0
10	AC Circle-9 Raipur	22XXXXXXXXXX1ZJ	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0	0
11	AC Circle-9 Raipur	22XXXXXXXXXX1ZG	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	12.13	0
12	AC Circle-3 Durg	22XXXXXXXXXX1ZK	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of	The department hasn't furnished specific reply.	0.59	0

				recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.			
13	AC Circle-3 Durg	22XXXXXXXXXX1ZG	2019-20 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendments during the financial year.	The department hasn't furnished specific reply.	0	0
14	AC Circle-3 Durg	22XXXXXXXXXX1ZZ	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0.79	0.31
15	AC Circle-3 Durg	22XXXXXXXXXX1ZN	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0.76	0
16	AC Circle-4 Raipur	22XXXXXXXXXX1ZZ	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of	The department hasn't furnished specific reply.	20.51	1.15

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				recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.			
17	AC Circle-4 Raipur	22XXXXXXXXXX1Z6	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0	0
18	AC Ambikapur	22XXXXXXXXXX1ZU	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	52.44	0
19	AC Circle-3 Raipur	22XXXXXXXXXX1Z0	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0	0
20	AC Circle-3 Raipur	22XXXXXXXXXX1ZM	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of	The department hasn't furnished specific reply.	6.93	0

				recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.			
21	AC Circle-3 Raipur	22XXXXXXXXXX1Z7	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0	0
22	AC Circle-3 Raipur	22XXXXXXXXXX1ZX	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	7.57	0
23	AC Circle-3 Raipur	22XXXXXXXXXX2ZC	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0.06	0.50
24	AC Circle-7 Raipur	22XXXXXXXXXX2ZP	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of	The department hasn't furnished specific reply.	16.92	2.32

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				recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.			
25	AC Circle-7 Raipur	22XXXXXXXXXX1ZZ	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0	0
26	AC Circle-7 Raipur	22XXXXXXXXXX1Z4	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0	0
27	AC Circle-7 Raipur	22XXXXXXXXXX1ZT	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	32.44	0
28	AC Circle-7 Raipur	22XXXXXXXXXX1ZR	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of	The department hasn't furnished specific reply.	0.48	0.92

				recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.			
29	AC Circle-7 Raipur	22XXXXXXXXXXZC	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0.01	0.00
30	AC Circle-7 Raipur	22XXXXXXXXXX1Z4	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0.07	0
31	AC Circle-2 Jagdalpur	22XXXXXXXXXX1ZR	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0.44	0
32	AC Circle-2 Jagdalpur	22XXXXXXXXXX1ZF	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of	The department hasn't furnished specific reply.	5.09	0

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				recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.			
33	AC Circle-1 Raipur	22XXXXXXXXXX1Z3	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0	0.03
34	AC Circle-1, Bilaspur	22XXXXXXXXXX1ZX	2018-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	17.76	2.14
35	AC Circle-1 Bilaspur	22XXXXXXXXXX1Z8	2018-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	1.98	0
36	AC Circle-3 Bilaspur	22XXXXXXXXXX1ZN	2018-19	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of	The department hasn't furnished specific reply.	0.01	0

				recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.			
37	AC Circle-2, Durg	22XXXXXXXXXX1ZM	2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0.01	0
Total						422.25	7.37

Appendix 3.14

(Referred to in Para 3.11(a))

Statement showing the details of cases where interest was not paid by the taxpayers

(₹ in lakh)

Sl. No.	Name of the unit	GSTIN	Period	Delay by days in filing of returns	Interest payable	Interest paid	Non/ Short payment of Interest	Reply of the Department
1	AC Circle-2 Bilaspur	22XXXXXXXXXX9ZL	2019-20	1	25.68	0.00	25.68	The Department stated that GSTR-3B filling date 21/05/2018 due date for filling Return for April 22/05/2018 (N. No 23/2018-CT 18 May 2018).
2	AC Circle-8 Raipur	22XXXXXXXXXX2ZU	2019-20	1	0.04	0.00	0.04	The Department stated that DRC-07 has been issued to the taxpayer.
3	AC Circle-3 Durg	22XXXXXXXXXX1ZZ	2018-19	398 to 699	27.37	0.00	27.37	The Department stated that DRC-07 has been issued to the taxpayer.
4	AC Circle-9 Raipur	22XXXXXXXXXX1ZS	2018-19	1 to 19	0.00	0.00	0.00	The Department stated that DRC-07 has been issued to the taxpayer. Recovery proceeding is under progress.
5	AC Circle-3 Durg	22XXXXXXXXXXZG	2018-19	1 to 37	42.39	12.57	29.82	The Department stated that DRC-07 ₹ 1.71 crore has been issued to the taxpayer. Recovery proceeding is under progress.
6	AC Circle-9 Raipur	22AXXXXXXXXXXX1Z1	2018-19	26 to 98	199.08	118.27	80.81	The Department stated that DRC-07 has been issued to the taxpayer.
7	AC Circle-3 Durg	22XXXXXXXXXX1ZK	2018-19	9 to 87	0.07	0.00	0.07	The Department stated that DRC-07 has been issued to the taxpayer.
8	AC Circle-3 Durg	22XXXXXXXXXX1ZK	2020-21	31 to 36	0.67	0.00	0.67	The Department stated that DRC-07 has been issued to the taxpayer.
9	AC Circle-1 Raigarh	22XXXXXXXXXX1Z4	2018-19	4 to 80	0.96	0.00	0.96	The Department did not furnish any specific reply.
10	AC Circle-1 Raigarh	22XXXXXXXXXX1Z4	2019-20	1 to 132	12.13	8.03	4.10	The Department did not furnish any specific reply.
11	AC Circle-1 Raigarh	22XXXXXXXXXX1Z4	2020-21	3 to 51	0.81	0.62	0.19	The Department did not furnish any specific reply.

12	AC Circle-1 Raigarh	22XXXXXXXXXX1ZW	2020-21	5	0.11	0.08	0.03	The Department did not furnish any specific reply.
13	AC Circle-7 Raipur	22XXXXXXXXXX1ZR	2018-19	1	0.01	0.00	0.01	The Department stated that DRC-07 has been issued to the taxpayer. An appeal has been filed by the taxpayer against the said order.
14	AC Circle-7 Raipur	22XXXXXXXXXX1ZR	2020-21	7	0.00	0.00	0.00	The Department stated that DRC-01 has been issued to the taxpayer. Recovery proceeding is under progress.
15	AC Circle-7 Raipur	22XXXXXXXXXX1ZT	2019-20	1	0.03	0.00	0.03	The Department stated that DRC-07 has been issued to the taxpayer. The case is pending in appeal.
16	AC Circle-3 Raipur	22AXXXXXXXXXXE2Z6	2020-21	61 to 114	3.21	0.03	3.18	The Department stated that in respect of interest reply of the Department is partially accepted as the DRC-03 of amounting ₹ 18,039/- is not enclosed. And in respect of late fees the Department did not furnish specific reply and fact remain that late fees of ₹ 14,700/- was not paid by the taxpayer.
17	AC Circle-1 Bilaspur	22XXXXXXXXXX1Z8	2018-19	521	0.72	0.00	0.72	The Department stated that DRC-07 has been issued to the taxpayer. Recovery proceeding is under progress.
18	AC Circle-1 Bilaspur	22XXXXXXXXXX1Z8	2019-20	13 to 400	6.00	0.00	6.00	The Department stated that DRC-07 has been issued to the taxpayer. Recovery proceeding is under progress.
Total					319.28	139.60	179.68	

Appendix 3.15

(Referred to in Para 3.12(a)(I))

**Statement showing the details of Excess Input Tax Credit for the period 2018 -21
(Granular record not received)**

(₹ in crore)

Sl. No.	Name of the Circle	GSTIN	Period	ITC Claimed in GSTR-3B (Table 4A(5) +4D+ 8C of GSTR-9)	ITC available in GSTR-2A	Excess ITC	Reply of the Department
1	AC Circle-9 Raipur	22XXXXXXXXXX1ZG	2019-20	186.21	180.75	5.46	The Department stated that ASMT-10 has been issued to the taxpayer
2	AC Circle-9 Raipur	22XXXXXXXXXX1ZG	2020-21	219.48	215.24	4.24	The Department stated that ASMT-10 has been issued to the taxpayer.
3	AC Circle-1 Raigarh	22XXXXXXXXXX1Z4	2019-20	42.47	36.84	5.63	The Department did not furnish any specific reply.
4	AC Circle 3 Raipur	22XXXXXXXXXX1ZD	2020-21	9.65	4.60	5.05	The Department stated that DRC-01 has been issued to the taxpayer.
Total				457.81	437.43	20.38	

Appendix 3.16*(Referred to in Para 3.12(a)(II))***Statement showing the details of Excess Input Tax Credit for the period 2018 to 2021
(Granular record received)***(₹ in crore)*

Sl. No.	Name of the Circle	GSTIN	Period	ITC Claimed in GSTR-3B (Table 4A (5) +4D+ 8C of GSTR-9)	ITC available in GSTR-2A	Excess ITC	Reply of the Department
1	AC Circle Ambikapur	22XXXXXXXXXX1ZU	2019-20	529.80	503.51	26.29	The Department did not furnish any specific reply.
2	AC Circle-3 Raipur	22XXXXXXXXXX1Z7	2020-21	0.19	0.18	0.01	The Department stated that DRC-01 has been issued to the taxpayer.
3	AC Circle-1, Bilaspur	22XXXXXXXXXX1ZX	2020-21	25.28	17.14	8.14	The Department did not furnish any specific reply.
4	AC Circle-1, Bilaspur	22XXXXXXXXXX1Z8	2018-19	2.43	1.09	1.34	The Department stated that DRC-07 has been issued to the taxpayer.
5	AC Circle-1, Bilaspur	22XXXXXXXXXX1Z8	2020-21	1.31	1.20	0.11	The Department stated that DRC-01 has been issued to the taxpayer.
Total				559.01	523.12	35.89	

Appendix 3.17

(Referred to in Para 3.12(b)(I))

**Statement showing the details of Un-reconciled Input Tax Credit in Table 8D of GSTR-9 for the period 2018 to 2021
(Granular record not received)**

(₹ in crore)

Sl. No.	Name of the Circle	GSTIN	Period	ITC available in Table 8A of GSTR-9	ITC availed in Table 8B+8C of GSTR-9	Table 8D of GSTR-9 (Negative value)	Reply of the Department
1	AC Circle-8 Raipur	22XXXXXXXXXX2ZU	2019-20	25.08	87.92	62.84	The Department did not furnish any specific reply.
2	AC Circle-8 Raipur	22XXXXXXXXXX2ZU	2020-21	26.75	53.17	26.42	The Department did not furnish any specific reply.
3	AC Circle-8 Raipur	22XXXXXXXXXXIZX	2020-21	8.32	8.40	0.08	The Department stated that DRC-01 has been issued to the taxpayer.
4	AC Circle-8 Raipur	22XXXXXXXXXX1ZT	2020-21	0.95	1.05	0.10	The Department stated that ASMT-10 has been issued to the taxpayer.
5	AC Circle-8 Raipur	22XXXXXXXXXX1ZA	2018-19	13.59	14.29	0.70	The Department stated that DRC-07 has been issued to the taxpayer.
6	AC Circle-8 Raipur	22XXXXXXXXXX1ZA	2020-21	2.32	3.27	0.95	The Department did not furnish any specific reply.
7	AC Circle-2 Bilaspur	22XXXXXXXXXX1ZE	2020-21	53.47	63.31	9.84	The Department stated that DRC-01 has been issued to the taxpayer.
8	AC Circle-5 Raipur	22XXXXXXXXXX1ZM	2018-19	0.72	1.64	0.92	The Department stated that DRC-07 has been issued to the taxpayer. The case is pending in appeal.
9	AC Circle-5 Raipur	22XXXXXXXXXX1ZM	2020-21	1.04	1.22	0.18	The Department stated that DRC-01 has been issued to the taxpayer.
10	AC Circle-9 Raipur	22XXXXXXXXXX1ZS	2018-19	2.92	3.68	0.76	The Department stated that ASMT-10 has been issued to the taxpayer.
11	AC Circle-9 Raipur	22XXXXXXXXXX1ZS	2020-21	0.84	0.84	0.00	The Department stated that ASMT-10 has been issued to the taxpayer.
12	AC Circle-9 Raipur	22XXXXXXXXXX1ZK	2020-21	0.15	0.19	0.04	The Department did not furnish any specific reply.
13	AC Circle-3 Durg	22XXXXXXXXXX1ZN	2018-19	6.02	6.20	0.18	The Department did not furnish any specific reply.
14	AC Circle-3 Durg	22XXXXXXXXXX1ZN	2019-20	3.85	4.12	0.27	The Department stated that DRC-07 has been issued to the taxpayer.

15	AC Circle-3 Durg	22XXXXXXXXXX1ZN	2020-21	3.32	3.62	0.30	The Department stated that DRC-01 has been issued to the taxpayer.
16	AC Circle-3 Durg	22XXXXXXXXXX1ZZ	2018-19	0.49	0.67	0.18	The Department stated that DRC-07 has been issued to the taxpayer.
17	AC Circle-3 Durg	22XXXXXXXXXX1ZZ	2019-20	0.38	0.99	0.61	The Department stated that DRC-07 has been issued to the taxpayer.
18	AC Circle-3 Durg	22XXXXXXXXXX1ZK	2019-20	4.81	4.93	0.12	The Department stated that DRC-07 has been issued to the taxpayer.
19	AC Circle-3 Durg	22XXXXXXXXXX1ZK	2020-21	4.91	4.99	0.08	The Department stated that DRC-01 has been issued to the taxpayer.
20	AC Circle-4 Raipur	22XXXXXXXXXX1ZZ	2018-19	35.25	37.52	2.27	The Department stated that DRC-07 has been issued to the taxpayer.
21	AC Circle-4 Raipur	22XXXXXXXXXX1ZZ	2019-20	39.15	47.83	8.68	The Department stated that DRC-07 has been issued to the taxpayer. Further case is pending under Appeal.
22	AC Circle-4 Raipur	22XXXXXXXXXX1ZZ	2020-21	43.72	52.55	8.83	The Department stated that DRC-07 has been issued to the taxpayer. Further case is pending under Appeal.
23	AC Circle-1 Raigarh	22XXXXXXXXXX1Z4	2018-19	17.51	18.27	0.76	The Department did not furnish any specific reply.
24	AC Circle-2 Jagdalpur	22XXXXXXXXXX1ZR	2020-21	155.26	155.70	0.44	The Department did not furnish any specific reply.
25	AC Circle-2 Jagdalpur	22XXXXXXXXXX1ZF	2019-20	10.88	12.21	1.33	The Department did not furnish any specific reply.
26	AC Circle-2 Jagdalpur	22XXXXXXXXXX1ZF	2020-21	6.01	9.76	3.75	The Department did not furnish any specific reply.
27	AC Circle-7 Raipur	22XXXXXXXXXX2ZP	2019-20	26.48	30.76	4.28	The Department stated that DRC-07 has been issued to the taxpayer. At present the case is in appeal.
28	AC Circle-7 Raipur	22XXXXXXXXXX2ZP	2020-21	28.17	40.82	12.65	The Department stated that DRC-01 has been issued to the taxpayer.
29	AC Circle-7 Raipur	22XXXXXXXXXX1ZR	2018-19	2.29	2.40	0.11	The Department stated that DRC-07 has been issued to the taxpayer. At present the case is in appeal.
30	AC Circle-3 Raipur	22XXXXXXXXXX1ZX	2019-20	68.54	76.11	7.57	The Department stated that DRC-01 has been issued to the taxpayer.
Total				593.19	748.43	155.24	

Appendix 3.18

(Referred to in Para 3.12(b)(II))

**Statement showing the details of Un-reconciled Input Tax Credit in Table 8D of GSTR-9 for the period 2018 to 2021
(Granular record received)**

(₹ in crore)

Sl. No.	Name of the unit	GSTIN	Period	ITC available in Table 8A of GSTR-9	ITC availed in Table 8B+8C of GSTR-9	Table 8D of GSTR-9 (Negative value)	Reply of the Department
1	AC Circle-8 Raipur	22XXXXXXXXXX1ZT	2019-20	1.22	1.24	0.02	Department stated that DRC-07 issued on 22/08/2024.
2	AC Circle-8 Raipur	22XXXXXXXXXX1ZT	2020-21	1.18	1.26	0.08	Department stated that DRC-01 issued on 29/11/2024.
3	AC Circle-1 Raigarh	22XXXXXXXXXX1ZQ	2019-20	15.37	15.48	0.11	No reply
4	AC Circle-1 Raipur	22XXXXXXXXXX1ZR	2020-21	2.52	4.02	1.50	Department stated that the case is under progress.
5	AC Circle-1 Bilaspur	22XXXXXXXXXX1ZX	2018-19	34.70	35.67	0.97	No reply
6	AC Circle-1 Bilaspur	22XXXXXXXXXX1ZX	2020-21	17.15	21.55	4.40	No reply
7	AC Circle-1 Bilaspur	22XXXXXXXXXX1Z8	2018-19	1.09	1.62	0.53	In response to the AENQ, the Department stated that DRC-07 for ₹ 1.35 crore has been issued to the taxpayer.
Total				73.23	80.84	7.61	

Appendix 3.19*(Referred to in Para 3.12.(c)(I))***Statement showing the details of Excess Input Tax Credit under RCM for the period 2018 - 21
(Granular record not received)***(₹ in crore)*

Sl. No.	Name of the Circle	GSTIN	Period	ITC Claimed under RCM in GSTR-9 (Table 6C +6D+ 6F)/4A (2) + 4A(3) of GSTR-3B	Tax payment under RCM (Table 3.1 (d) of GSTR-3B)	Excess ITC under RCM	Reply of the Department
1	AC Circle-8 Raipur	22XXXXXXXXXX1ZA	2018-19	0.02	0.02	0.00	The Department stated that DRC-07 has been issued on 30/04/2024.
2	AC Circle-9 Raipur	22XXXXXXXXXX1ZG	2019-20	3.14	2.88	0.26	The Department stated that ASMT-10 dated 14/03/2024 has been issued.
3	AC Circle-7 Raipur	22XXXXXXXXXX1ZT	2019-20	1.73	1.69	0.04	The Department stated that demand amounting ₹ 12.33 crore has been issued by DRC-07 dated 29/08/2024. Taxpayer deposited amount ₹ 66.43 lakh and filed APL-01. At present the case is pending.
4	AC Circle-3 Raipur	22XXXXXXXXXX1ZM	2020-21	0.97	0.96	0.01	The Department stated that DRC-01 has been issued.
Total				5.86	5.55	0.31	

Appendix 3.20

(Referred to in Para 3.12(c)(II))

Statement showing the details of Excess Input Tax Credit under RCM for the period 2018 to 2021(Granular record received)

(₹ in crore)

Sl. No.	Name of the unit	GSTIN	Period	ITC Claimed under RCM in GSTR-9 (Table 6C +6D+ 6F)/4A (2) + 4A(3) of GSTR-3B	Tax payment under RCM (Table 3.1 (d) of GSTR-3B	Excess ITC under RCM	Reply of the Department
1	AC Circle-2 Bilaspur	22XXXXXXXXXXF1ZA	2018-19	0.28	0.26	0.02	The Department stated that demand for amount ₹ 24.52 crore has been issued by DRC-07 dated 24/04/2024. APL-02 has been issued on 29/09/2024.
2	AC Circle-1 Bilaspur	22XXXXXXXXXX1ZX	2018-19	1.04	0.52	0.52	No final reply furnished by the Department. However, AC stated that DRC-07 for ₹ 7.55 crore has been issued to the taxpayer.
3	AC Circle-3 Bilaspur	22XXXXXXXXXXC1ZN	2018-19	0.01	0.00	0.01	No specific reply furnished by the Department. However, AC stated that the discrepancy was due to mis-statement in GSTR-3B where some of inward supply of ₹ 54,711/- each in CGST and SGST wrongly shown under RCM in table no 4(A)(3) instead of table no. 4(A)(5) in GSTR-3B in the month of Jun-18 and the same was not rectified in GSTR-9.
Total				1.33	0.78	0.55	

Appendix 3.21

(Referred to in Para 3.12(d)(I))

Statement showing the details of Un-reconciled Input Tax Credit in Table 6J of GSTR-9 for the period 2018 - 21
(Granular record not received)

(₹ in crore)

Sl. No.	Name of the Circle	GSTIN	Period	ITC available in Table 6A of GSTR-9	ITC availed in Table 6I of GSTR-9	Table 6J of GSTR-9 (Negative value)	Reply of the Department
1	AC Circle-2 Bilaspur	22XXXXXXXXXX9ZL	2020-21	1,168.86	1,013.95	154.91	The Department stated that DRC-01 dated 29/11/2024 has been issued.
2	AC Circle-9 Raipur	22XXXXXXXXXX1ZG	2020-21	206.41	204.24	2.17	The Department stated that ASMT-10 issued on 22/07/2024.
3	AC, Circle-3 Durg	22XXXXXXXXXX1ZK	2018-19	3.64	3.57	0.07	The Department stated that DRC-01 dated 05/01/2024 issued to the taxpayer. DRC-07 dated 30/04/2024 issued to the taxpayer for a demand of ₹ 42.07 lakh.
4	AC Circle-3 Durg	22XXXXXXXXXX1ZK	2019-20	5.63	5.52	0.11	The Department stated that DRC-07 dated 30/04/2024 issued to the taxpayer for a demand of ₹ 1.40 crore.
5	AC Circle-3 Durg	22XXXXXXXXXX1ZK	2020-21	5.64	5.46	0.18	The Department stated that DRC-01 dated 09/10/2024 issued to the taxpayer.
6	AC Circle-4 Raipur	22XXXXXXXXXX1ZZ	2018-19	30.11	30.03	0.08	The Department stated that the taxpayer filed appeal against DRC-07
7	AC Circle-4 Raipur	22XXXXXXXXXX1ZZ	2020-21	44.40	43.75	0.65	The Department stated that DRC-01 issued to the taxpayer
8	AC Circle-1 Raigarh	22XXXXXXXXXX1Z4	2020-21	27.58	27.51	0.07	The Department did not furnish any specific reply.
9	AC Circle-4 Durg	22XXXXXXXXXX2ZF	2020-21	19.84	19.58	0.26	The Department stated that DRC-01 has been issued to the taxpayer.
10	AC Circle-7 Raipur	22XXXXXXXXXX1ZJ	2018-19	189.46	189.44	0.02	The Department stated that a demand of ₹ 5.88 lakh has been issued by DRC-08 dated 24/05/2024. Taxpayer deposited ₹ 2.66 lakh and filed APL-01. At present the case is pending.
11	AC Circle-7 Raipur	22XXXXXXXXXX1ZJ	2019-20	182.11	182.08	0.03	The Department stated that a demand of ₹ 1.11 lakh has been issued by DRC-07 dated 28/08/2024. Taxpayer deposited ₹ 0.42 lakh and filed APL-01. At present the case is pending.

12	AC Circle-7 Raipur	22XXXXXXXXXX1ZC	2020-21	12.26	12.25	0.01	The Department stated that a demand of ₹ 26.56 lakh has been issued by DRC-01 dated 29/11/2024. At present the case is pending.
13	AC Circle-7 Raipur	22XXXXXXXXXX1ZR	2018-19	2.41	2.41	0.00	Government stated that a demand of ₹ 1.58 crore has been issued by DRC-07 dated 29/04/2024. Taxpayer filed APL-01 dated 24/07/2024. At present the case is pending.
14	AC Circle-7 Raipur	22XXXXXXXXXX1ZR	2019-20	1.80	1.80	0.00	Government stated that a demand of ₹ 1.23 crore has been issued by DRC-07 dated 28/08/2024. Taxpayer deposited ₹ 5.98 lakh and filed APL-01 dated 14/11/2024. At present the case is pending.
15	AC Circle-7 Raipur	22XXXXXXXXXX1ZT	2019-20	25.25	20.47	4.78	The Department stated that a demand of ₹ 12.32 crore has been issued by DRC-07 dated 29/08/2024. Taxpayer deposited ₹ 66.43 lakh and filed APL-01 dated 29/11/2024. At present the case is pending.
16	AC Circle-7 Raipur	22XXXXXXXXXX1ZT	2020-21	13.43	13.08	0.35	The Department stated that a demand of ₹ 68.60 lakh has been issued by DRC-01 dated 28/11/2024. At present the case is pending.
17	AC Circle-3 Raipur	22XXXXXXXXXX1ZD	2020-21	9.56	5.03	4.53	The government stated that DRC-01 has been issued.
Total				1,948.39	1,780.17	168.22	

Appendix 3.22*(Referred to in Para 3.12(d)(II))***Statement showing the details of Un-reconciled Input Tax Credit in Table 6J of GSTR-9 for the period 2018 to 2021
(Granular record received)***(₹ in crore)*

Sl. No.	Name of the Circle	GSTIN	Period	ITC available in Table 6A of GSTR-9	ITC availed in Table 6I of GSTR-9	Table 6J of GSTR-9 (Negative value)	Reply of the Department
1	AC Circle-2 Bilaspur	22XXXXXXXXXX1ZA	2018-19	12.86	12.74	0.12	The AC replied that ASMT-10, DRC-01 dated 23/01/2024, and DRC-07 dated 15/04/24 have been issued to the taxpayer. Further, Proceedings would continue in APL-01. The Department did not provide any specific reply.
2	AC Circle-1 Bilaspur	22XXXXXXXXXX1ZX	2020-21	23.64	19.91	3.73	In response to the AENQ, the Department replied that ASMT-10 has been issued to the taxpayer for the year 2020-21. The Department did not provide any specific reply.
Total				36.50	32.65	3.85	

Appendix 3.23

(Referred to in Para 3.12(e)(I))

**Statement showing the details of non/short reversal of Input Tax Credit in respect of exempted/Nil Supplies for the period 2018 to 2021 Rule 42
(Granular record not produced)**

(₹ in crore)

Sl. No.	Name of the unit	GSTIN	Period	Exempted Turnover	Total Turnover	ITC availed for Input and Input service	ITC Reversed	Reversal Calculated by Audit	Non/Short reversal of Audit	Reply of the Department
1	AC Circle-1 Raipur	22XXXXXXXXXXR1ZR	2019-20	7.46	34.56	7.26	0.00	1.56	1.56	In response to the Audit Query, the AC replied that the taxpayer had reversed the ITC of ₹ 9.85 lakh vide DRC-03 dated 06/08/2024 against the common input of ₹ 45.64 lakh under Rule 42 of CGGST Rules, 2017. The Department stated that the case is under progress.
2	AC Circle-7 Raipur	22XXXXXXXXXX1ZT	2018-19	630.41	800.66	22.99	3.19	18.10	14.91	The Department stated that DRC-01 issued on 31.01.2024 and DRC-07 amounting ₹ 28.88 crore issued on 15/04/2024. As against demand notice the taxpayer deposited ₹ 1.34 crore and filed APL-01 on 31/07/2024. At present case is pending.
3	AC Circle-7 Raipur	22XXXXXXXXXXC1ZT	2019-20	0.75	178.58	22.46	0.01	0.09	0.08	The Department stated that DRC-01 issued on 30.05.2024 and DRC-07 amounting ₹ 12.33 crore issued on 29/08/2024. As against demand notice the taxpayer deposited ₹ 66.43 lakh and filed APL-01

										on 29/11/2024. At present case is pending.
4	AC Circle-3 Raipur	22XXXXXXXXXX1ZM	2020-21	36.49	50.07	10.22	0.53	7.45	6.92	The Department stated that DRC-01 has been issued to the taxpayer.
5	AC Circle-3 Raipur	22XXXXXXXXXX2ZC	2020-21	1.24	85.48	3.94	0.00	0.06	0.06	The Department stated that demand of ₹ 39.22 lakh DRC-01 dated 29/11/2024 has been issued to the taxpayer.
Total				676.35	1,149.35	66.87	3.73	27.26	23.53	

Appendix 3.23(a)
(Referred to in Para 3.12(e)(I))

**Statement showing the details of non/short reversal of Input Tax Credit in respect of exempted/Nil Supplies for the period 2018 to 2021 Rule 43
(Granular record not produced)**

(Amount in ₹)

Sl. No.	Name of the Circle	GSTIN	Period	Exempted Turnover	Total Turnover	ITC availed for Capital Goods	ITC Reversed	Reversal Calculated by Audit	Non/Short reversal of Audit	Reply of the Department
1	AC Circle-7 Raipur	22XXXXXXXXXXB1ZC	2019-20	10,34,53,631	3,89,66,20,615	5,20,778	0	13,827	13,827	The Department stated that DRC-07 amounting ₹ 2.75 crore has been issued to the taxpayer on 30/08/2024.
2	AC Circle-7 Raipur	22XXXXXXXXXX1ZC	2020-21	8,02,55,928	1,94,65,88,029	33,489	0	1,381	1,381	The Department stated that DRC-07 has been issued to the taxpayer on 28/02/2025.
3	AC Circle-3 Raipur	22XXXXXXXXXX1ZM	2019-20	47,69,691	85,13,62,126	70,046	0	392	392	The Department did not furnish any specific reply.
4	AC Circle-3 Raipur	22XXXXXXXXXX1ZM	2020-21	36,48,96,692	50,07,33,165	84,339	0	61,459	61,459	The Department did not furnish any specific reply.
Total				55,33,75,942	7,19,53,03,935	7,08,652	0	77,059	77,059	

Appendix 3.24

(Referred to in Para 3.12(f)(I))

Statement showing the details of unreconciled Input Tax Credit in Table 12F of GSTR-9C for the period 2018 to 2021
(Granular record not produced)

(₹ in crore)

Sl. No.	Name of the Circle	GSTIN	Period	Table 12 D of GSTR-9C	Table 12E of GSTR-9C	Table 12F of GSTR-9C	Reply of the Department
1	AC Circle-8 Raipur	22XXXXXXXXXX1ZT	2020-21	0.90	0.90	0.00	No specific reply furnished by the Department.
2	AC Circle-5 Raipur	22XXXXXXXXXX1ZM	2018-19	1.16	1.19	0.03	The Department stated that DRC-07 amounting to ₹ 16.29 lakh has been issued on 29/04/2024. At present the taxpayer has filed appeal on 28/07/2024.
3	AC Circle-3 Durg	22XXXXXXXXXX1ZK	2020-21	5.33	5.36	0.03	The Department stated that DRC-01 dated 29/11/2024.
4	AC Circle-2 Jagdalpur	22XXXXXXXXXX1ZF	2019-20	11.56	11.57	0.01	No specific reply furnished by the Department.
5	AC Circle-7 Raipur	22XXXXXXXXXX1ZR	2018-19	2.04	2.41	0.37	The Department stated DRC-01 issued on 26/12/2023 and DRC-07 amounting ₹ 1.58 crore issued on 29/04/2024. As against demand notice the taxpayer filed APL-1 on 24/07/2024. At present case is pending.
6	AC Circle-7 Raipur	22XXXXXXXXXX1ZT	2018-19	12.43	24.33	11.90	The Department stated that DRC-01 issued on 31/01/2024 and DRC-07 amounting ₹ 28.88 crore issued on 15/04/2024. As against demand notice the taxpayer deposited ₹ 1.34 crore and filed APL-01 on 31/07/2024. At present case is pending.
7	AC Circle-7 Raipur	22XXXXXXXXXX1ZT	2019-20	24.89	25.24	0.35	The Department stated that ASMT-10 issued on 17/05/2024, DRC-01 issued on 30/05/2024 and DRC-07 amounting ₹ 12.33 crore issued on 29/08/2024. As against demand notice the taxpayer deposited ₹ 66.43 lakh and filed APL-01 on 29/11/2024. At present case is pending.
8	AC Circle-2 Durg	22XXXXXXXXXX1ZM	2018-19	12.53	12.54	0.01	No specific reply furnished by the Department.
9	AC Circle-2 Durg	22XXXXXXXXXX1ZM	2020-21	15.64	15.64	0.00	No specific reply furnished by the Department.
Total				86.48	99.18	12.70	

Appendix 3.24(a)

(Referred to in Para 3.12(f)(II))

**Statement showing the details of un-reconciled ITC in Table 12F of GSTR-9C for the period 2018 to 2021
(Granular record produced)**

(₹ in crore)

Sl. No.	Name of the unit	GSTIN	Period	Table 12 D of GSTR-9C	Table 12E of GSTR-9C	Table 12F of GSTR-9C	Reply of the Department
1	AC Circle Ambikapur	22XXXXXXXXXX1ZU	2019-20	488.31	514.46	26.15	No specific reply furnished by the Department.
Total				488.31	514.46	26.15	

Appendix 3.25

(Referred to in Para 3.13(a)(1))

Statement showing the details of non/short payment of tax for the period 2018 - 21
(Granular record not produced)

(₹ in crore)

Sl. No.	Name of the Circle	GSTIN	Period	GSTR-1 liability	GSTR-9 Liability (₹)	Greater liability between GSTR-1 & GSTR-9	GSTR-9 Payment	Difference	Reply of the Department
1	AC Circle-8 Raipur	22XXXXXXXXXX1ZA	2018-19	12.63	12.63	12.63	11.14	1.49	The Department stated that ASMT-10 issued on 05/01/2024, DRC-01 issued on 31/01/2024 and DRC-07 issued on 30.04.2024. Case has been filed by rectification order dated 13/09/2024.
2	AC Circle-3 Durg	22XXXXXXXXXX1ZZ	2018-19	1.64	1.47	1.64	1.47	0.17	The Department stated that DRC-07 amounting ₹ 1.55 crore issued on 15/04/2024.
3	AC Circle-3 Durg	22XXXXXXXXXX1ZZ	2020-21	0.07	0.21	0.21	0.07	0.14	The Department stated that ASMT-10 issued on 14/10/2024 and DRC-01 issued on 18/11/2024.
4	AC Circle-4 Raipur	22XXXXXXXXXX1ZZ	2018-19	59.30	57.37	59.30	58.15	1.15	The Department stated that ASMT-10, DRC-01 and DRC-07 has been issued to the taxpayer. Taxpayer filed appeal on 26/07/2024.
5	AC Circle-1 Raigarh	22XXXXXXXXXX1ZW	2018-19	0.06	0.11	0.11	0.06	0.05	No specific reply furnished by the Department.
6	AC Circle-4 Durg	22XXXXXXXXXX2ZF	2020-21	13.75	14.17	14.17	14.04	0.13	The Department stated that DRC-01 issued to the taxpayer on 26/12/2024.
7	AC Circle-1 Raipur	22XXXXXXXXXX1Z3	2020-21	0.26	0.07	0.26	0.23	0.03	No specific reply furnished by the Department.
8	AC Circle-7 Raipur	22XXXXXXXXXX1ZC	2019-20	19.49	19.49	19.49	19.49	0.00	The Department stated that DRC-07 amounting to ₹ 2.76 crore has been raised to the taxpayer. Taxpayer filed appeal on 28/11/2024. At present the case is pending.
Total				107.20	105.52	107.81	104.65	3.16	

Appendix 3.26

(Referred to in Para 3.13(a)(II))

**Statement showing the details of non/short payment of tax for the period 2018 -21
(Granular record produced)**

(₹ in crore)

Sl. No.	Name of the Circle	GSTIN	Period	GSTR-1 liability	GSTR-9 liability	Greater liability between GSTR-1 & GSTR-9	GSTR-9 Payment	Difference	Reply of the Department
1	AC Circle-4 Durg	22XXXXXXXXXX1ZO	2019-20	13.53	13.53	13.53	12.84	0.69	Government stated that DRC-07 issued on 30/08/2024. Recovery proceeding is under process.
2	AC Circle-1 Raipur	22XXXXXXXXXX1ZW	2018-19	2.22	2.31	2.31	2.28	0.03	No specific reply furnished by the Department. The case is under process.
3	AC Circle- 3 Raipur	22XXXXXXXXXX2ZC	2020-21	13.69	13.44	13.69	13.20	0.49	The Department stated that demand amounting to ₹ 39.22 lakh has been raised by DRC-07 dated 28/02/2025
4	AC Circle-1, Bilaspur	22XXXXXXXXXX1ZX	2018-19	15.58	30.66	30.66	28.52	2.14	No specific reply furnished by the Department.
Total				45.02	59.94	60.19	56.84	3.35	

Appendix 3.27*(Referred to in Para 3.13(b))***Statement showing the details of un-reconciled total turnover in 5R of GSTR-9C for the period 2018 - 21
(Granular record not produced)***(₹ in crore)*

Sl. No.	Name of the Circle	GSTIN	Period	Table 5P of GSTR-9C	Table 5Q of GSTR-9C	Table 5R of GSTR-9C (Negative Value)	Reply of the Department
1	AC Circle-2 Jagdalpur	22XXXXXXXXXX1ZR	2019-20	3,275.14	3,274.01	1.13	The AC replied that the reason of difference is on account of interest income, which is exempt income under GST. No specific reply furnished by the Department.
2	AC Circle-2 Jagdalpur	22XXXXXXXXXX1ZR	2020-21	3,743.09	3,742.19	0.90	No specific reply furnished by the Department.
3	AC Circle-7 Raipur	22XXXXXXXXXX1ZR	2020-21	498.07	420.12	77.95	The Department stated that DRC-01 has been issued on 27/11/2024 for a demand ₹ 21.75 lakh.
Total				7,516.30	7,436.32	79.98	

Appendix 3.28

(Referred to in Para 3.13(c))

**Statement showing the details of un-reconciled taxable turnover in Table 7G GSTR-9C for the period 2018 - 21
(Granular record not produced)**

(₹ in crore)

Sl. No.	Name of the Circle	GSTIN	Period	Table 7E of GSTR-9C	Table 7F of GSTR-9C	Table 7G of GSTR-9C (Negative Value)	Reply of the Department
1	AC Circle-3, Durg	22XXXXXXXXXX1ZK	2018-19	28.69	28.35	0.34	The Department stated that a demand amounting ₹ 2.16 crore has been issued on 30.04.2024 and DRC-13 issued on 26/05/2025.
2	AC Circle-7, Raipur	22XXXXXXXXXX2ZP	2019-20	199.69	196.99	2.7	The Department stated that a demand of ₹ 75.56 crore has been issued to the taxpayer by DRC-07 dated 27/08/2024. Taxpayer deposited ₹ 37.66 crore. Further, taxpayer filed APL-01.
3	AC Circle-7, Raipur	22XXXXXXXXXX1ZR	2020-21	34.71	29.6	5.11	The Department stated that a demand of ₹ 21.75 lakh has been issued to the taxpayer by DRC-01 dated 27/11/2024.
Total				263.09	254.94	8.15	

Appendix 3.29*(Referred to in Para 3.13(d))***Statement showing the details of un-reconciled tax payment in Table 9R GSTR-9C for the period 2018 - 21
(Granular record not produced)***(₹ in crore)*

Sl. No.	Name of the Circle	GSTIN	Period	Table 9P of GSTR-9C	Table 9Q of GSTR-9C	Table 9R of GSTR-9C (Negative Value)	Reply of the Department
1	AC Circle-2 Jagdalpur	22XXXXXXXXXX1ZF	2019-20	12.92	12.91	0.01	No specific reply furnished by the Department.
2	AC Circle-2 Jagdalpur	22XXXXXXXXXX1ZF	2020-21	4.81	4.81	0.00	No specific reply furnished by the Department.
3	AC Circle-7 Raipur	22XXXXXXXXXX2ZP	2020-21	20.58	18.26	2.32	Department stated that DRC-01 issued to the taxpayer on 10/10/2024.
4	AC Circle-7 Raipur	22XXXXXXXXXX1ZR	2020-21	6.25	5.33	0.92	Department stated that DRC-01 of ₹ 2.15 lakh issued to the taxpayer on 10/10/2024.
Total				44.56	41.31	3.25	