

APPENDICES

Appendix 1.1

(Reference: Paragraph 1.1; page 1)

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

Name of the Cluster	Name of department	Name of autonomous bodies	Name of public sector undertakings
Energy and Power	Energy	1) Maharashtra Electricity Regulatory commission 2) Maharashtra Energy Development Agency	1) Maharashtra State Electricity Distribution Company Limited (Subsidiary) 2) Maharashtra State Electricity Transmission Company Limited (Subsidiary) 3) Maharashtra State Power Generation Company Limited (Subsidiary) 4) Aurangabad Power Company Limited (Subsidiary) 5) Dhopave Coastal Power Limited (Subsidiary) 6) Mahagenco Ash Management Services Limited (Subsidiary) 7) M.S.E.B. Holding Company Limited 8) Maharashtra Power Development Corporation Limited
Industry and Commerce	Industries	3) Maharashtra State Khadi and Village Industries Board (MSKVIB)	9) Maharashtra State Mining Corporation Limited 10) Mahaguj Collieries Limited (Subsidiary) 11) Maha Tamil Collieries Limited 12) MSMC Adkoli Natural Resources Limited (Subsidiary) 13) MSMC Warora Collieries Limited (Subsidiary) 14) Development Corporation of Konkan Limited 15) Western Maharashtra Development Corporation Limited 16) Maharashtra Petrochemicals Corporation Limited 17) Krupanidhi Limited (Subsidiary) 18) Dairy Development Corporation of Marathwada Limited (Subsidiary) 19) Ellora Milk Products Limited (Subsidiary) 20) Parbhani Krishi Go-samvardhan Limited (Subsidiary) 21) Development Corporation of Vidarbha Limited 22) Vidarbha Quality Seeds Limited ¹ 23) The Gondwana Paints and Minerals Limited ² 24) Vidarbha Tanneries Limited ³ 25) Maharashtra Industrial Gas Transmission Company Limited 26) Marathwada Development Corporation Limited 27) Godavari Garments Limited (Subsidiary) 28) Kinwat Roofing Tiles Limited (Subsidiary) 29) Maharashtra Electronics Corporation Limited 30) Marathwada Ceramic Complex Limited (Subsidiary) 31) Leather Industries Corporation of Marathwada Limited (Subsidiary) 32) Maharashtra Small Scale Industries Development Corporation Limited 33) Aurangabad Industrial Township Limited 34) AITL Auric Skill Foundation (Subsidiary) 35) Maharashtra State Financial Corporation 36) Maharashtra Industrial Development Corporation
	Textiles	---	37) Maharashtra State Powerlooms Corporation Limited 38) Maharashtra State Textile Corporation Limited 39) The Pratap Spinning, Weaving and Manufacturing Company Limited (Subsidiary) 40) Maharashtra State Handlooms Corporation Limited

¹ The PSUs have been subsequently dissolved in 2021-22

² The PSUs have been subsequently dissolved in 2021-22

³ The PSUs have been subsequently dissolved in 2021-22

Name of the Cluster	Name of department	Name of autonomous bodies	Name of public sector undertakings
Transport	GAD	4) Maharashtra Maritime Board (MMB), Mumbai	--
	Home	--	41) Maharashtra State Road Transport Corporation 42) Maharashtra Airport Development Company (MADC) 43) Nagpur Mass Transport Company 44) Pune (Purandar) International Airport Ltd. 45) MIHAN India Ltd. 46) Nagpur Flying Club
Environment, Science and Technology	Environment	5) Maharashtra Pollution Control Board (MPCB)	47) Forest Development Corporation of Maharashtra Limited
	Forest	6) State Compensatory Afforestation Fund Management and Planning Authority (CAMPA)	48) FDCM ESSEL World Gorewada Zoo Pvt. Ltd. (JV of FDCM and Esselworld)
	Forest	--	49) Maharashtra Bamboo Promotion Foundation 50) Maharashtra State Farming Corporation Limited
Public Works	Water Supply & Sanitation Department (Public Health Engineering)	7) Maharashtra Jeevan Pradhikaran (MJP), Mumbai	51) Maharashtra State Road Development Corporation Limited
	Public Works Department (Roads & Bridges)	--	52) Maharashtra Satara Kagal Infrastructure Limited (Subsidiary) 53) Thane Creek Bridge Infrastructure Limited 54) Nagpur Mumbai Super communication Express way Limited 55) Versova Bandra Sea Link Limited (Subsidiary of MSRDC) 56) Mumbai Pune Expressway Limited (Subsidiary of MSRDC) 57) MSRDC Tunnels Limited (Subsidiary of MSRDC) 58) MSRDC Sea Link Limited (Subsidiary of MSRDC) 59) Maharashtra Samruddhi Renewal Energy Ltd.(Subsidiary of MSRDC)
Finance	Finance	--	60) MAFCO Limited 61) Maharashtra Vikrikar Rokhe Pradhikaran Limited
	Planning	--	62) Chhatrapati Sahu ji Maharaj Research , Training and Human Development Institute, Pune (SAARTHI)
IT and Communication	Information Technology	--	63) Maharashtra Information Technology Corporation Limited, Mumbai
Law and Order	Home	--	64) Maharashtra State Police Housing and Welfare Corporation Limited, Mumbai
Law and Order	Law & Judiciary department	8) Maharashtra State Human Rights Commission (MSHRC) 9) Maharashtra State Legal Services Authority (MSLSA), Mumbai	--

Appendix 1.2

(Reference: Paragraph 1.6.1; page 3)

Department wise Outstanding Inspection Report/Paras issued upto December 2020 but outstanding as on 30 June 2021

Sr. No.	Name of Department	Name of Region	Upto 2015-16		2016-17		2017-18		2018-19		2019-20		2020-21		Total	
			IR	Paras	IR	Paras	IR	Paras	IR	Paras	IR	Paras	IR	Paras	IR	Paras
1	Cluster 9 (Transport)	West. Maharashtra, Khandesh & Mumbai	66	135	24	85	22	120	11	77	13	106	0	0	136	523
2		Marathwada	28	60	8	23	1	5	9	50	2	14	1	4	49	156
3		Vidarbha	35	72	8	17	3	8	5	19	7	26	0	0	58	142
4		MMB Deptt. All Dist.	11	18	2	4	3	11	2	9	0	0	0	0	18	42
Total			140	285	42	129	29	144	27	155	22	146	1	4	261	863
1	General Admn. Deptt.	Director of Aviation	3	4	1	3	0	0	0	0	1	15	0	0	5	22
2		Nagpur Flying Club	1	2	0	0	0	0	0	0	0	0	0	0	1	2
3		MADC	4	21	1	8	1	14	1	19	0	0	0	0	7	62
4		Mihan India Ltd.	1	4	0	0	1	7	1	5	0	0	0	0	3	16
5		Nagpur Mass Transport Co. Ltd.	1	1	0	0	0	0	0	0	0	0	0	0	1	1
Total			10	32	2	11	2	21	2	24	1	15	0	0	17	103
1	Cluster 10 (Forest, Environment, Science & Technology)	Forest, Environment, Science & Technology	273	744	22	78	30	146	31	160	29	151	6	46	391	1325
2	Cluster 11 (PWD)	Public Works, Public Health Engineering, Road & Bridges	398	1040	67	211	70	339	92	525	91	637	8	67	726	2819
Total			671	1784	89	289	100	485	123	685	120	788	14	113	1117	4144
Grand total (A)															1395	5110
1.	Cluster – Energy and Power	Energy & Power	88	233	20	84	21	105	39	166	56	303	16	83	240	974
2.	Cluster – Industry & Commerce	Industry	89	373	20	146	12	75	17	116	8	51	5	37	151	798
3.	Cluster – Industry & Commerce	Textile	46	151	2	3	1	12	1	6	2	13	1	5	53	190
Grant total (B)			223	757	42	233	34	192	57	288	66	367	22	125	444	1962

Appendix 1.2 (Concl...)					
Sr. No.	Name of the department	Name of receipts	Number of outstanding IRs	Number of outstanding paras/observations	Money value involved (₹ in crore)
1	Home	State Excise	97	172	11.52
2	Low & Order	Home	279	1153	0.00
		Law & Judiciary	81	262	0.00
3	IT & Communication	Information Technology	5	31	0.00
4	Revenue & Forest	Entertainment Duty	181	268	17.59
		Stamp & Registration Fee	1250	2523	811.99
5	Finance	Taxes of Sales, Trade etc.	1002	2714	826.06
		Taxes on Professions etc.	82	104	13.60
		Local Funds, Director of Account & Treasuries etc.	23	86	0.00
6	Planning	Economics & Statistic, Statistical Officer etc.	9	35	0.00
	Total (C)		3009	7348	1680.76
	Grand Total (A+B+C)		4848	14,420	

Appendix 1.3
(Reference: Paragraph: 1.6.4; page 4)
Position of outstanding EMs/UORs

Year of Audit Report	Transport		Forest		PWD		Energy & Power		Industry & Commerce		Finance		IT & Communication		Home		Total	
	No. of Paras	No. of o/s paras	No. of Paras	No. of o/s Paras	No. of Paras	No. of o/s Paras	No. of Paras	No. of o/s Paras	No. of Paras	No. of o/s Paras	No. of Paras	No. of o/s Paras	No. of Paras	No. of o/s Paras	No. of Paras	No. of o/s Paras	No. of Paras	No. of o/s Paras
2014-15	0	0	0	0	1	0	5	4	2	0	16	15	1	1	1	0	26	20
2015-16	2	2	0	0	0	0	5	5	2	2	18	18	2	2	3	2	32	31
2016-17	3	0	0	0	2	0	7	7	1	1	27	25	0	0	1	1	41	34
2017-18	2	2	2	2	2	1	2	2	5	5	14	3	1	1	1	1	29	17
2018-19	0	0	0	0	4	3	2	2	0	0	11	5	0	0	0	0	17	10
Total	7	4	2	2	9	4	21	20	10	8	86	66	4	4	6	4	145	112

Appendix 1.4

(Reference: Paragraph 1.6.4; page 4)

Cluster wise position of PAC/COPU recommendations on which Action Taken Notes were awaited

Cluster	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	Total
Finance	0	14	14	6	83	12	129
Home	0	0	11	0	0	0	11
Transport	6	67	6	0	10	8	97
Environment, Science and Technology	0	0	0	0	12	0	12
Public Works	1	0	25	0	19	8	53
Energy & Power	1	2	1	1	1	0	6
Industry & Commerce	4	4	0	1	2	0	11
Total	12	87	57	8	127	28	319

Appendix 2.1.1
(Reference: Paragraph: 2.1.1; page 8)
List of sampled Divisions

Sr. No.	Name of the Region	Number of the Circles	Name of the Divisions sampled
1	Nagpur	Nagpur	PWD, Bhandara
			PWD Integrated (M) Unit Nagpur
			PWD No. 2 Nagpur
			PWD No. 2 Gondia
			PWD No. 3 Nagpur
		Gadchiroli	PWD No. 2 Gadchiroli
		Chandrapur	PWD No.1 Chandrapur
			PWD Arvi, Wardha
PWD Wardha			
2	Amravati	Akola	PWD Buldhana
		Amravati	PWD Amravati
		Yavatmal	PWD No.2 Yavatmal
3	Aurangabad	Nanded	PWD Hingoli
			PWD Bhokar
		Aurangabad	PWD Aurangabad
4	Konkan	Ratnagiri	PWD Chiplun
		Thane	PWD No.1 Thane
			PWD Palghar
5	Mumbai	Mumbai	PWD Presidency, Mumbai
			Integrated (M) Unit Mumbai
6	Nashik	Nashik	PWD Malegon
			PWD Nashik
		Ahmednagar	PWD Sangamner
7	Pune	Pune	PWD (South) Pune
			PWD Pune
		Kolhapur	PWD Kolhapur

Appendix 2.1.2
(Reference: Paragraph 2.1.2.1; page 9)
Short release of fund

(₹ in crore)

Sr. No.	Name of the User Departments	No. of works	Cost of the work	Deposit received	Expenditure incurred	Short release of fund
		(1)	(2)	(3)	(4)	(5)
1	Public Health	02	23.17	16.97	19.11	6.20
2	Higher and Technical Education and Employment	02	5.35	2.75	2.76	2.60
3	Industry Energy and Labour	77	11.55	1.45	1.45	10.10
4	Law and Judiciary	01	0.91	0.91	0.93	0.00
5	Planning	09	52.92	24.38	41.91	28.54
6	Social Justice and Special Assistance	85	16.08	8.27	7.42	7.81
7	Sports	01	1.26	1.00	1.04	0.26
8	Tourism and Cultural	11	29.26	19.25	20.09	10.01
9	Tribal development	01	57.85	4.23	5.48	53.62
10	Urban development	02	9.20	4.30	4.41	4.90
11	Rural Development (MH 2515)	1043	122.44	74.28	42.02	48.16
12	Revenue and Forest	02	0.37	0.28	0.34	0.09
13	Home	04	0.80	0.05	0.47	0.75
Total		1240	331.16	158.12	147.43	173.04

Appendix 2.1.3

(Reference: Paragraph 2.1.3.2(ii); page 13)

Works halted due to paucity of funds and incomplete works

(₹ in crore)

Sr. No.	Name of the division	Name of the work	Expenditure incurred	Remarks
Works halted due to paucity of funds				
1.	Integrated (M) Unit PWD, Nagpur	Construction of 3-wards at wing 'A' in super specialty hospital at GMCH Nagpur	4.78	Work incomplete due to diversion of fund of ₹ 1.60 crore for budgeted work of AIIMS Nagpur.
2.	PWD No.2 Yavatmal	Development of Appa Swami Mandir at Village- Pimpalner, Arni, Yavatmal	0.52	Work is incomplete due to unavailability of fund.
3.	PWD No.2 Yavatmal	Development of Lake premises & beautification of Shri Khateshwar-Maharaj-Sansthan (C-class pilgrimage) at Khatewshwar (Part No.4 Ghat extension) Kalamb, Yavatmal	0.13	Work was incomplete for want of fund of ₹ 0.49 crore.
4.	PWD Aurangabad	Residential building and two training centers at Paithan, Aurangabad	2.34	Shortages of funds and change in scope of work.
5.	PWD No.1 Thane	ITI building at Mumbra Kausa, Mumbai	3.64	Work incomplete due to shortage of funds.
6.	Integrated (M) Unit PWD, Mumbai	Administrative building in campus of JJ Hospital Mumbai	1.72	Electrical work was left incomplete for want of funds.
<i>Source: Information furnished by department</i>				

Appendix 2.1.4
(Reference: Paragraph 2.1.3.2 (v); page 17)
Details of delay in testing of cement concrete cubes

Sr. No.	Name of the Division	Name of the work	Type of concrete	Date of casting of cube	Date of testing of cube	Age of cube (in days)
1.	PWD Buldhana	Construction of Cement Concrete road at Nagar Parishad Deulgaon Raja (Jafrabad road to garden)	CCM-15	10.01.19	28.03.19	77
			CCM_20	20.01.19	28.03.19	67
			CCM-40	11.01.19	28.03.19	76
2.	PWD Buldhana	Improvement to internal road of Buldhana Municipal council from Tahsil chowk to Balshivaji convent	CCM-20	21.06.18	27.09.18	98
3.	PWD Buldhana	Construction of internal roads to Civil Hospital Buldhana	CCM-20	18.10.19	07.08.20	294
			CCM-20	22.11.19	07.08.20	259
4.	PWD Buldhana	Construction of internal underground drain in the premises of Civil Hospital Buldhana	CCM-20	17.03.20	06.08.20	142

Source: Information furnished by department

Appendix 2.2.1*(Reference: Paragraph 2.2; page 22)***Statement showing Ordinary Repairs carried out on risk and cost**

Sr. No.	Agreement No.	Date of work order	Name of work	Name of contractor	Amount Paid (in ₹)	Voucher No. & Date.
1	46/2017-18	05.12.2017	OR to NH 222 Km. 607/250 to 608/00	M/s. Sharda Constructions, Nanded	281571	40/03/2018.
2	47/2017-18	05.12.2017	OR to NH 222 Km. 593/750 to 594/500	M/s. Sharda Constructions, Nanded	280495	41/03/2018
3	48/2017/18	06.12.2017	OR to NH 222 Km. 599/750 to 600/500	M/s. Sharda Constructions, Nanded	272163	72/03/2018
4	49/2014-18	06.12.2017	OR to NH 222 Km. 592/250 to 593/00	M/s. Sharda Constructions, Nanded	276217	43/03/2018
5	50/2017-18	07.12.2017	OR to NH 222 Km. 608/00 to 608/750	M/s. Sharda Constructions, Nanded	267914	44/03/2018
6	51/2017/18	07.12.2017	OR to NH 222 Km. 605/750 to 606/500	M/s. Sharda Constructions, Nanded	282037	45/03/2018
7	52/2017-18	07.12.2017	OR to NH 222 Km. 602/750 to 603/500	M/s. Sharda Constructions, Nanded	274380	46/03/2018
8	53/2017-18	07.12.2017	OR to NH 222 Km. 597/500 to 598/250	M/s. Sharda Constructions, Nanded	278714	47/03/2018
9	54/2017-18	07.12.2017	OR to NH 222 Km. 610/250 to 611/00	M/s. Sharda Constructions, Nanded	273667	48/03/2018
10	55/2017-18	07.12.2017	OR to NH 222 Km. 603/500 to 604/250	M/s. Sharda Constructions, Nanded	269966	49/03/2018
11	58/2017-18	07.12.2017	OR to NH 222 Km. 590/500 to 591/500	M/s. Sharda Constructions, Nanded	281288	50/03/2018
12	59/2017-18	07.12.2017	OR to NH 222 Km. 604/250 to 605/000	M/s. Sharda Constructions, Nanded	271907	51/03/2018
13	60/2017-18	07.12.2017	OR to NH 222 Km. 595/250 to 596/00	M/s. Sharda Constructions, Nanded	268617	52/03/2018
14	61/2017-18	07.12.2017	OR to NH 222 Km. 595/250 to 596/00	M/s. Sharda Constructions, Nanded	270652	53/03/2018
15	62/2017-18	07.12.2017	OR to NH 222 Km. 611/750 to 612/500	M/s. Sharda Constructions, Nanded	270310	54/03/2018
16	63/2017-18	07.12.2017	OR to NH 222 Km. 612/500 to 613/250	M/s. Sharda Constructions, Nanded	281141	55/03/2018
17	64/2017-18	07.12.2017	OR to NH 222 Km. 608/750 to 609/500	M/s. Sharda Constructions, Nanded	275521	56/03/2018
18	65/2017-18	07.12.2017	OR to NH 222 Km. 587/00 to 588/500	M/s. Sharda Constructions, Nanded	289517	57/03/2018
19	66/2017-18	07.12.2018	OR to NH 222 Km. 606/500 to 607/205	M/s. Sharda Constructions, Nanded	270496	77/03/2018
20	67/2017-18	07.12.2017	OR to NH 222 Km. 589/500 to 590/500	M/s. Sharda Constructions, Nanded	285335	78/03/2018
21	68/2017-18	13.12.2017	OR to NH 222 Km. 593/00 to 593/750	M/s. Sharda Constructions, Nanded	277256	79/03/2018
22	69/2017-18	13.12.2017	OR to NH 222 Km. 596/00 to 596/750	M/s. Sharda Constructions, Nanded	279479	80/03/2018
23	70/2017-18	13.12.2017	OR to NH 222 Km. 591/500 to 592/250	M/s. Sharda Constructions, Nanded	279194	81/03/2018
24	71/2017-18	13.12.2017	OR to NH 222 Km. 600/500 to 601/250	M/s. Sharda Constructions, Nanded	285660	82/03/2018
25	72/2017-18	13.12.2017	OR to NH 222 Km. 594/500 to 595/250	M/s. Sharda Constructions, Nanded	274825	83/03/2018
26	73/2017-18	13.12.2017	OR to NH 222 Km. 602/00 to 602/750	M/s. Sharda Constructions, Nanded	269113	84/03/2018
27	74/2017-18	13.12.2017	OR to NH 222 Km. 598/250 to 599/00	M/s. Sharda Constructions, Nanded	281206	85/03/2018
28	75/2017-18	15.12.2017	OR to NH 222 Km. 588/500 to 589/500	M/s. Sharda Constructions, Nanded	277110	86/03/2018
29	76/2017-18	15.12.2017	OR to NH 222 Km. 596/750 to 597/500	M/s. Sharda Constructions, Nanded	274980	87/03/2018
30	77/2017-18	15.12.2017	OR to NH 222 Km. 599/00 to 599/750	M/s. Sharda Constructions, Nanded	267666	88/03/2018
31	78/2017-18	18.12.2017	OR to NH 222 Km. 609/500 to 610/250	M/s. Sharda Constructions, Nanded	277532	89/03/2018

Appendix 2.2.1 (Conclid...)						
Sr. No.	Agreement No.	Date of work order	Name of work	Name of contractor	Amount Paid (in ₹)	Voucher No. & Date.
32	79/2017-18	18.12.2017	OR to NH 222 Km. 601/250 to 602/00	M/s. Sharda Constructions, Nanded	271591	90/03/2018
33	85/2017-18	08.03.2018	OR to NH 222 Km.559/400 to 560/600	M/s. Global Enterprises, Nanded	297950	15/03/2018
34	86/2017-18	08.03.2018	OR to NH 222 Km. 558/200 to 559/400	M/s. Global Enterprises, Nanded	290585	160/03/2018
35	90/2017-18	08.03.2018	OR to NH 222 Km. 564/00 to 565/00	M/s. Global Enterprises, Nanded	296709	157/03/2018
36	91/2017-18	08.03.2018	OR to NH 222 Km. 563/00 to 564/00	M/s. Global Enterprises, Nanded	295397	159/03/2018
37	92/2017-18	08.03.2018	OR to NH 222 Km. 560/600 to 561/800	M/s. Global Enterprises, Nanded	296010	161/03/2018
38	103/2017-18	08.03.2018	OR to NH 222 Km. 581/00 to 583/000	M/s. G.J Constructions, Nanded	298302	132/03/2018
39	104/2017-18	08.03.2018	OR to NH 222 Km. 613/250 to 614/00	M/s. G.J Constructions, Nanded	270282	135/03/2018
40	105/2017-18	08.03.2018	OR to NH 222 Km. 565/00 to 569/00	M/s. G.J Constructions, Nanded	291831	138/03/2018
41	106/2017-18	08.03.2018	OR to NH 222 Km. 585/00 to 587/00	M/s. G.J Constructions, Nanded	294231	133/03/2018
42	107/2017-18	08.03.2018	OR to NH 222 Km. 573/00 to 577/00	M/s. G.J Constructions, Nanded	297520	139/03/2018
43	108/2017-18	08.03.2018	OR to NH 222 Km. 569/00 to 573/00	M/s. G.J Constructions, Nanded	297981	131/03/2018
44	109/2017-18	08.03.2018	OR to NH 222 Km. 611/00 to 611/750	M/s. G.J Constructions, Nanded	277829	134/03/2018
45	110/2017-18	08.03.2018	OR to NH 222 Km. 577/00 to 579/00	M/s. G.J Constructions, Nanded	293882	140/03/2018
46	111/2017-18	08.03.2018	OR to NH 222 Km. 614/00 to 615/00	M/s. G.J Constructions, Nanded	276949	136/03/2018
47	112/2017-18	08.03.2018	OR to NH 222 Km. 583/00 to 585/00	M/s. G.J Constructions, Nanded	298977	141/03/2018
48	113/2017-18	08.03.2018	OR to NH 222 Km. 579/00 to 581/00	M/s. G.J Constructions, Nanded	299063	137/03/2018
49	114/2017-18	08.03.2018	OR to NH 222 Km. 561/800 to 563/00	M/s. G.J Constructions, Nanded	298935	156/03/2018
50	32/2017-18	02.12.2017	OR to NH 222 Km. 444/00 TO 446/500	M/s. Pallavi Constructions, Parbhani	276618	596/03/2018
51	33/2017-18	02.12.2017	OR to NH 222 Km. 446/500 to 449/00	M/s. Pallavi Constructions, Parbhani	272855	597/03/2018
52	34/2017-18	02.12.2017	OR to NH 222 Km. 458/00 to 463/550	M/s. Pallavi Constructions, Parbhani	274996	63/03/2018
53	35/2017-18	02.12.2017	OR to NH 222 Km. 452/00 to 455/00	M/s. Pallavi Constructions, Parbhani	271956	61/03/2018
54	36/2017-18	02.12.2017	OR to NH 222 Km. 455/00 to 458/00	M/s. Sai Constructions, Parbhani	272440	65/03/2018
55	37/2017-18	02.12.2017	OR to NH 222 Km.498/00 to 503/00	M/s. Sai Constructions, Parbhani	274908	70/03/2018
56	38/2017-18	02.12.2017	OR to NH 222 Km. 481/00 to 485/00	M/s. Sai Constructions, Parbhani	274976	66/03/2018
57	39/2017-18	02.12.2017	OR to NH 222 Km. 449/00 to 452/00	M/s. Pallavi Constructions, Parbhani	272471	60/03/2018
58	40/2017-18	02.12.2017	OR to NH 222 Km.485/00 to 489/00	M/s. Sai Constructions, Parbhani	273817	67/03/2018
59	41/2017-18	02.12.2017	OR to NH 222 Km. 489/00 to 493/00	M/s. Sai Constructions, Parbhani	275411	68/03/2018
60	42/2017-18	02.12.2017	OR to NH 222 Km. 503/00 to 508/00	M/s. Pallavi Constructions, Parbhani	275479	62/03/2018
61	43/2017-18	02.12.2017	OR to NH 222 Km. 495/500 to 498/00	M/s. Sai Constructions, Parbhani	274270	71/03/2018
62	44/2017-18	02.12.2017	OR to NH 222 Km. 508/00 to 514/500	M/s. Pallavi Constructions, Parbhani	270894	64/03/2018
63	45/2017-18	02.12.2017	OR to NH 222 Km. 493/00 to 495/00	M/s. Sai Constructions, Parbhani	279076	69/03/2018
Total amount					17650120	

Appendix 2.4.1

(Reference: Paragraph 2.4.1; page 26)

Details of Bio-diversity parks taken up for creation in the selected 15 districts

Sr. No.	Name of district	Location of Parks	DPR cost (₹ in lakh)	Expenditure incurred 2015-21 (₹ in lakh)	Whether completed or not	If completed whether handed over (Whom)
1	Amravati	Upatkhedda	272.5	261.93	Yes	Yes (territorial forest division)
2	Chandrapur	Gondeda	151.41	140.93	Yes	Yes (territorial forest division)
3	Chandrapur	Gondpipri	153.47	146.06	Yes	Yes (territorial forest division)
4	Chandrapur	Chandrapur	380.68	375.92	Yes	Yes (territorial forest division)
5	Jalna	Jalna	199.30	214.94	Yes	No
6	Nanded	Bondhar	259.85	192.00	Yes	No
7	Nanded	Wadepuri	197.55	143.25	Yes	No
8	Osmanabad	Dhoki	150.00	142.15	Yes	Yes (Trust)
9	Osmanabad	Tirth (Bu)	128.84	99.01	Yes	Yes (Trust)
10	Solapur	Maloli	170.11	163.35	Yes	No
11	Solapur	Kumbhari	109.97	101.15	Yes	Yes (Gram Panchayat)
12	Thane	Kanvinde	583.85	463.89	Yes	Yes (territorial forest division)
13	Akola	Katipati	256.62	67.41	Incomplete though declared completed	Yes (Gram Panchayat)
14	Dhule	Jamkhel	214.30	96.78	Incomplete though declared completed	Yes (Gram Panchayat)
15	Jalna	Dahipuri	190.94	95.35	Incomplete though declared completed	No
16	Wardha	MIDC	219.52	117.77	No	-
17	Wardha	Rajani	172.54	97.61	No	-
18	Yavatmal	Jondhalni	105.00	96.80	No	-
19	Yavatmal	Ambwan	122.00	97.63	No	-
20	Akola	Washimba	254.45	191.35	No	---
21	Akola	Kurum	478.82	308.49	No	-
22	Amravati	Madlabad	275.49	148.44	No	-
23	Bhandara	Dongarla	201.2	93.23	No	-
24	Gondia	Arjuni Morgaon	178.12	104.11	No	-
25	Gondia	Navatola	178.32	116.30	No	-
26	Gondia	Kudva	190.80	161.84	No	-
27	Gondia	Garada	184.93	104.97	No	-
28	Nagpur	Vena Nimji	296.44	178.51	No	-
29	Nashik	Paregaon	196.77	71.16	No	-
30	Nashik	Manikpunj	201.61	69.27	No	-
31	Nashik	Kandhane	206.31	108.22	No	-
32	Thane	Majiwade	738.45	641.33	No	-
		Total	7620.16	5411.15		

Source: Information submitted by the department

Appendix 2.5.1

(Reference: Paragraph 2.5.8.1; Page: 41)

Excess credit carried forward under section 140 (1), 140 (4) (a) as per Table 5c

(₹ in crore)

Sl. No.	GSTIN No.	Name of Tax Payers	Date of Original Return	Original Return carried forward amount	Original Return Refund amount	Revised Return Date	Revised Return Carried forward Amount	Revised Return Refund Amount	Credit taken in ECL	Admissible Credit	Irregular/ Excess Credit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Name of Division : Joint Commissioner, Bandra											
1	27AAACM5967F1ZA	M/s. Maneka Agencies Pvt. Ltd., Mumbai	18.07.2017	0.01	0	05.12.2018	0.013	0	0.08	0.01	0.07
2	27AAF2M2002G1ZZ	Matoshree Infrastructure Pvt. Ltd.	22.05.2018	0	0	Not filed	Not filed	Not filed	0.1	0	0.1
3	27AABCD8397D1ZG	M/s. Doshi Metal Production Pvt. Ltd., Mumbai	31.07.2017	0	0.09	27.03.2019	0	0.09	0.09	0	0.09
4	27AAOCS1655A1ZF	M/s. Sun Star spaces private limited	31.07.2017	0	0	18.02.2019	0	0	0.08	0	0.08
5	27AAFCT7961D1Z4	M/s. Total Marketing Support India Pvt. Ltd., Mumbai	27.09.2017	0	0.79	27.12.2017	0	0.83	0.86	0	0.86
Name of Division : Joint Commissioner, Borivali											
6	27AADCP7469G1Z1	Prashanti Land Developers	20.07.2017	0	0	Not filed	Not filed	Not filed	0.09	0	0.09
7	27AAHFR5520P1ZQ	M/s. Reliance Enterprises	27.07.2017	0	0	Not filed	0	0	0.48	0	0.48
8	27ACPPS1273C1ZH	M/s. Marc Engineering	27.10.2017	0.07	0	14.12.2018	0.01	Nil	0.07	0.01	0.06
9	27ABTFS6605H1Z0	M/s. Skyline Electrical Control	10.08.2018	0	0.14	02.10.2018	0	0.15	0.15	0	0.15
Name of Division : Joint Commissioner, Goregaon											
10	27AAACR4919G1ZD	Rahul Electronics Pvt. Ltd.	28.10.2017	0	0.12	10.01.2019	0	0.0075	0.12	0	0.12

Appendix 2.5.1 (contd...)											
Sl. No.	GSTIN No	Name of Tax Payers	Date of Original Return	Original Return carried forward amount	Original Return Refund amount	Revised Return Date	Revised Return Carried forward Amount	Revised Return Refund Amount	Credit taken in ECL	Admissible Credit	Irregular/ Excess Credit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Name of Division : Joint Commissioner, Kandevali											
11	27ABHPL3580G1ZK	Kalindi Overseas	19.07.2017	0.0746	0	25.01.2019	0.0695	0	0.0746	0.0695	0.0051
Name of Division : Joint Commissioner, Mulund											
12	27AADCG2319N1ZG	Gumpro Drilling Fluids Pvt. Ltd.	29.07.2017	0	0.18	28.12.2018	0	0.19	0.16	0	0.16
13	27AADCK2789G1Z9	The Sell well Enterprises Pvt. Ltd.	29.07.2017	0.11	0	23.02.2019	0.1	0	0.11	0.1	0.01
14	27AAFCS0334P2Z2	Suyog Telematics Pvt. Ltd.	29.11.2017	0	0.16	Not filed	Not filed	Not filed	0.16	0	0.16
15	27AAACH1781Q1Z4	Hind Rectifier Ltd.	31.07.2017	0.435	0	30.09.2019	0.435	0.06	0.44	0.435	0.005
16	27AGUPA5634J1Z2	S.R .Traders	26.07.2017	0.25	0	25.12.2018	0.11	0	0.25	0.11	0.14
17	27AAECV2679R1ZD	Voxtur Bio Limited	26.07.2017	0.05	0	15.02.2019	0.15	0	0.15	0.05	0.1
Name of Division : Joint Commissioner, Nariman Point											
18	27AAAFH4046H1ZL	Heena Gems	18.07.2017	0	0.11	15.12.2018	0	0.11	0.11	0	0.11
19	27AADCP4964A1ZJ	Phonix Foils Pvt. Ltd.	31.07.2017	0	0	02.01.2019	0.10	0.00	0.10	0	0.10
20	27AAAFV1261E1ZI	Varun Exports	24.07.2017	0	0.09	Not filed	Not filed	Not filed	0.09	0	0.09
21	27AAIFT5952A1Z6	Total Security Solution	31.07.2017	0	0	21.02.2019	0.05	0.02	0.08	0	0.08
22	27AAAPJ6235G1ZX	M/s Champalal & Sons	29.07.2017	0.08	0	28.09.2019	0	0.04	0.08	0	0.08
23	27AAKFD4170C1ZO	M/s Dinal Diam	17.07.2017	0	0.07	05.01.2019	0	0.07	0.07	0	0.07
24	27AACCD3340F1Z2	M/s. Dojahan Trading Private Limited	23.08.2017	0	0.07	01.02.2019	0	0	0.07	0	0.07
25	27AACHB4199K1ZO	M/s P. Jasvantrai and Company	31.07.2017	0	0	07.12.2017	0.07	0	0.07	0	0.07
26	27AABCI8026L1ZC	M/s. Indigo Metalloys Pvt. Ltd.	28.08.2017	0	0.17	08.01.2019	0.17	0	0.17	0	0.17
27	27AAACZ0103C1Z1	M/s Zenith Birla India Ltd.	19.07.2017	0.75	0	03.04.2019	0	0.75	0.75	0	0.75

Appendix 2.5.1 (contd...)											
Sl. No.	GSTIN No	Name of Tax Payers	Date of Original Return	Original Return carried forward amount	Original Return Refund amount	Revised Return Date	Revised Return Carried forward Amount	Revised Return Refund Amount	Credit taken in ECL	Admissible Credit	Irregular/ Excess Credit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
28	27AAACD4819K1ZJ	M/s. D.D. Cotton Pvt. Ltd.	31.07.2017	0	0.55	28.11.2019	0	0.53	0.55	0	0.55
29	27AADCP7181M1ZV	Poddar Diamonds Ltd.	26.08.2017	0.17	0	24.09.2019	0	0.16	0.17	0	0.17
Name of Division : Joint Commissioner, Raigad											
30	27BAWPS7241A1ZD	M/s K.G.N. Enterprises	26.08.2017	0.14	0	26.02.2019	0	0.14	0.14	0	0.14
31	27AAFCS5547N1ZQ	M/s Svizera Labs Pvt. Ltd.	28.07.2017	0	0.01	Not filed	Not filed	Not filed	0.10	0	0.10
32	27AHUPD5378D1Z1	M/s L.B. Specialties	29.07.2017	0	0	28.02.2019	0	0	0.10	0	0.10
33	27AAGFB1877N1ZZ	M/s Bajwa Marine Services	04.09.2017	0.05	0	09.01.2019	0	0.05	0.05	0	0.05
34	27ACPFS4662K1ZE	M/s Shivdeep Corporation	31.07.2017	0.04	0	24.02.2019	0.04	0.02	0.09	0.04	0.05
35	27AACCP0500B1ZA	M/s Paladion Networks Pvt. Ltd.	31.07.2017	0.07	0	05.11.2018	0.10	0	0.10	0.07	0.03
Name of Division : Joint Commissioner, Thane City											
36	27AABCO76068IZT	Ologh IT Services Pvt. Ltd.	21.07.2017	0	0	12.12.2018	0	0	0.22	0	0.22
37	27AAKCS3399H1ZS	Raymond Apparel Limited	27.07.2017	0	0	29.02.2020	0	0.32	0.32	0	0.32
38	27AADCT6631L1Z0	M/s Tata Capital Services Ltd.	31.07.2017	0	0.15	Not filed	Not filed	Not filed	3.29	3.15	0.14
39	27BKLPB8495A1Z2	M/s MVD Air conditioning Co India	25.09.2017	0	0.19	28.09.2017	0.10	0	0.10	0	0.10
40	27AANPD7713Q1Z4	M/s New Adarsh Electrical Works	30.07.2017	0	0	20.12.2017	0	0	0.17	0	0.17
41	27AABCF9091L1Z4	M/s Finetech Alloys Pvt. Ltd.	11.12.2017	0	0.52	21.12.2018	0.52	0.05	0.52	0	0.52

Appendix 2.5.1 (contd...)

Sl. No.	GSTIN No.	Name of Tax Payers	Date of Original Return	Original Return carried forward amount	Original Return Refund amount	Revised Return Date	Revised Return Carried forward Amount	Revised Return Refund Amount	Credit taken in ECL	Admissible Credit	Irregular/ Excess Credit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
42	27AAECV1425F1ZK	Vcell India Impex Pvt. Ltd.	31.07.2017	0	0	28.08.2017	0.29	0	0.29	0	0.29
43	27AFHPB8596C1ZC	Shree Ganesh Pharmaceutical	26.09.2018	0	0.20	Not filed	Not filed	Not filed	0.20	0	0.20
44	27AAFPL9069D1ZI	M/s Ayush Food Products	14.08.2017	0	0.07	29.11.2018	0.07	0	0.07	0	0.07
45	27AABCM1570F1ZQ	Pitambari Products Pvt. Ltd.	29.07.2017	0	0.01	27.03.2019	0	0.23	0.21	0	0.21
46	27ABHPD3046P1ZG	M/s Precision Steel Tube Mfg. Co.	31.07.2017	0	0.12	26.02.2019	0.06	0	0.12	0	0.12
47	27AEKPM5873M1ZP	Print Shoppe	31.07.2017	0	0.10	05.01.2019	0	0.10	0.10	0	0.10
48	27AAACR2108R1Z5	Rotary Equipment Pvt. Ltd.	19.07.2017	0.01	0.09	27.02.2019	0.10	0	0.12	0.01	0.11
49	27AAHCR6321H1ZC	M/s RJN Marketing Pvt. Ltd.	20.07.2017	0	0	05.12.2018	0	0	0.13	0	0.13
50	27AFPPR4059G1ZY	Viva Foods	21.07.2017	0	0.11	Not filed	Not filed	Not filed	0.11	0	0.11
51	27AOCPG4182M1ZQ	Phoenix Engg. Works	30.09.2017	0	0.06	Not filed	Not filed	Not filed	0.11	0	0.11
52	27AANFG7757M1ZI	M/s Grab More Enterprises	01.08.2017	0.015	0	23.08.2017	0.026	0	0.026	0.015	0.011
53	27AAHCM7564R1ZH	Mommai Apparels Limited	26.12.2017	0	0.44	27.12.2017	0.82	0	0.68	0.44	0.24
Name of Division : Joint Commissioner, Pune (East)											
54	27AACCD5788K1Z3	DVS Techno Soft Private Limited	31.07.2017	0	0.21	10.05.2018	0.23	0	0.45	0.21	0.24
55	27AAKFD2558G1ZC	D A Borade and Sons	21.07.2017	0	0	26.02.2019	0	0	0.08	0	0.08
56	27AAACY4329D1ZG	YOB India Private Limited	31.07.2019	0	0	14.01.2019	0	0.03	0.09	0	0.09

Appendix 2.5.1 (contd...)											
Sl. No	GSTIN No.	Name of Tax Payers	Date of Original Return	Original Return carried forward amount	Original Return Refund amount	Revised Return Date	Revised Return Carried forward Amount	Revised Return Refund Amount	Credit taken in ECL	Admissible Credit	Irregular/ Excess Credit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
57	27AADFE5236B1ZV	Enterprism India	22.07.2017	0.63	0	18.01.2019	0.06	0	0.60	0.06	0.54
58	27ABDFM6383J1ZU	M S Magnesia Chemicals LLP	31.07.2017	0.36	0	06.10.2017	0.36	0	0.44	0.36	0.08
Name of Division : Joint Commissioner, Pune (South)											
59	27AAICS9355F1ZY	Promethean Spenta Technology Pvt. Ltd.	18.09.2017	0	0.07	Not filed	Not filed	Not filed	0.90	0	0.90
60	27ACOF3599Q1ZT	Sunbeam Paints and Coatings	21.07.2017	0	0.02	13.02.2019	0	0.006	0.68	0	0.66
61	27AADCI8126M1Z7	Innovative Electrosoft India Private Limited	11.12.2017	0	0.09	Not filed	Not filed	Not filed	0.09	0	0.09
Name of Division : Joint Commissioner, Pune (West)											
62	27AABCA2153L1ZS	Amalgamated Holdings Limited	21.07.2017	0	0	16.01.2021	0.61	0	0.61	0	0.61
63	27AANCA2437M1ZB	M/S Atlantis Lighting Private Limited	29.11.2017	0	0.13	21.01.2019	0	0.13	0.21	0	0.21
64	27AAMFD9392A1Z8	Duracon Projects LLP	31.07.2017	0	0	31.01.2019	0.19	0	0.23	0	0.19
Name of Division : Joint Commissioner, Mandavi											
65	27AACCT9399N1ZA	The Mobile Store Limited	20-07-2017	0	0.01	Not filed	Not filed	Not filed	0.28	0	0.28
66	27AAACU5676R1ZF	Union Chains and Jeweleries Pvt. Ltd.	31-07-2017	0	0	29.12.2017	0	0.21	0.21	0	0.21
Name of Division : Joint Commissioner, Mazgaon											
67	27AAHCA6486A1ZP	Anamclean Environment Pvt. Ltd.	22-08-2017	0	0.1	24.08.2017	0	0.1	0.12	0	0.12
68	27AABCU5142M1Z3	Ceat Specialty Tyres Ltd.	31.07.2017	0.65	0	27.03.2019	0	1.34	0.75	0	0.65

Appendix 2.5.1 (contd...)

Sl. No	GSTIN No.	Name of Tax Payers	Date of Original Return	Original Return carried forward amount	Original Return Refund amount	Revised Return Date	Revised Return Carried forward Amount	Revised Return Refund Amount	Credit taken in ECL	Admissible Credit	Irregular/ Excess Credit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
69	27AACCK4908L1ZA	Kamarli Steels Pvt. Ltd.	02.09.2017	0	0	05.09.2017	0.07	0	0.15	0	0.08
70	27AAACV1897K1ZT	VHM Industries Ltd.	28.07.2017	0.15	0	27.09.2019	0.22	0.07	0.25	0.15	0.1
71	27AASCS9389R1ZP	Sureflo Techcon Pvt. Ltd.	28.08.2017	0	0	13.12.2018	0	0.001	0.34	0	0.34
Name of Division : Joint Commissioner, Fort											
72	27AAGPS4712D1ZU	D R Associate	31.07.2017	0.0058	0	23.08.2017	0.4	0	0.40	0.0058	0.3942
Name of Division : Joint Commissioner, Andheri											
73	27AACCD7985L1ZY	Diest Industries Pvt. Ltd.	29.11.2017	0.25	0	26.02.2019	0	0.25	0.24	0	0.24
74	27AAACV1300M1ZJ	Vedant Dyestuffs Intermediate Pvt. Ltd.	29.07.2017	0	0.2	14.06.2018	0	0.2	0.20	0	0.20
75	27ABNFS2780F1ZU	S.R. Enterprises	22.09.2017	0	0.11	Not filed	Not filed	Not filed	0.19	0	0.19
Name of Division : Joint Commissioner, LTU-1 Mumbai											
76	27AAFCC6808E1ZR	Crayon Software Experts India Pvt. Ltd.	26.07.2017	0	0	30.03.2019	0	0.06	0.35	0	0.35
77	27AACCM4684P1ZR	Metro Cash Carry India Pvt. Ltd.	31.07.2017	0	0.83	24.10.2017	0	1.08	1.46	0	1.46
78	27AEQPG0751G1ZJ	Aspire Incorporation	24.07.2017	0.19	0	15.01.2019	0	0.23	0.19	0	0.19
79	27AAACF0253H1Z0	M/ F.D.C. Ltd.	31.07.2017	0	1.48	02.08.2019	0	1.61	0.76 & 0.84	0	1.6
80	27AAACZ2155N1ZY	Zenith Dye intermediates Ltd.	21.08.2017	0	0.19	16.03.2019	0	0.19	0.19	0	0.19
81	27AACCM0488P1ZX	M/s Mercury Car Rentals Pvt. Ltd.	28.07.2017	0	0	22.09.2017	0	0	4.01	0	4.01
82	27AAACN1252A1Z5	M/s Navnit Motors Pvt. Ltd.	24.07.2017	0.61	0	22.08.2017	0.63	0	0.63	0	0.63

Appendix 2.5.1 (concl...)											
Sl. No	GSTIN No.	Name of Tax Payers	Date of Original Return	Original Return carried forward amount	Original Return Refund amount	Revised Return Date	Revised Return Carried forward Amount	Revised Return Refund Amount	Credit taken in ECL	Admissi-ble Credit	Irregular/ Excess Credit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Name of Division : Joint Commissioner, LTU-2 Mumbai											
83	27AAACS0705K1ZJ	Sudal Industries Limited	29.07.2017	0	1.29	29.11.2019	0	0.25	0.25	0	0.25
84	27AAACG4414B1Z8	Glaxo smithk line Pharmaceuticals Ltd.	21.07.2017	0.61	0	26.08.2019	0	2.43	0.61	0	0.61
85	27AAACS6994C1Z5	Shapoorji Pallonji Company Pvt. Ltd.	30.07.2017	0.01	0	20.10.2017	2.06	0	2.05	0.01	2.04
Name of Division : Joint Commissioner, LTU-2 Pune											
86	27AAPFB2057B1ZP	Bora and Bora Technologies LLP	31.07.2017	0	0.41	19.08.2019	0	0.46	0.46	0	0.46
										Total	26.92

Appendix 2.5.2

(Reference: Paragraph 2.5.8.2; Page 43)

Irregular credit carried forward under Sn.140(1), 140(4)(a), as per Table 5c without filing legacy return

(₹ in crore)

Sl. No.	GSTIN	Name of the Taxpayer	Name of the Division	Period for which legacy return not filed (between January to June 2017)			Credit taken in ECL
				From	To	Total period	
1	27AAFPG3345P1ZF	M/s. Smt. Jainee Piyush Gangar	JC Borivali	Jan-17	Jun-17	6 months	0.35
2	27AAGCM8622B1ZM	M/s. MAAD Relators & Infra comp. Ltd., Mumbai	JC Goregoan	Jan-17	Jun-17	6 months	3.05
3	27AAGFG8459D1Z7	M. S. Green Power Solutions	JC Raigad	Jan-17	Mar-17	3 months	0.83
4	27AAWCS7040M1ZJ	M/s Samai Healthcare Pvt. Ltd.	JC Thane City	Jan-17	Mar-17	3 months	0.07
5	27AETPM3540G1Z9	M/s Neo builders & Developers	J C Narimanpoint	Jan-17	Jun-17	6 months	0.34
6	27AABCL4861A1ZT	Lohr India Automotive Private Limited	JC Pune (North)	May-17	May-17	1 month	0.17
7	27AAFPC2784C1ZF	Precast India Infrastructures Private Limited	JC LTU-2 Pune	May-17	Jun-17	2 month	0.46
8	27AAPFS1542Q1ZH	Steel Fab Engineering Corporation	JC Mazgaon	Jan-17	Jun-17	6 months	2.72
						Total	7.99

Appendix 2.5.3

(Reference: Paragraph 2.5.8.3.; Page 43)

Irregular availment of credit from previous legacy returns

(₹ in crore)

Sl. No.	GSTN No.	Name of Tax Payers	Name of Division	Month of return objected	Credit Carried Forward shown in objected month	Amount of Refund claimed in objected month	Admissible credit as per Audit to be carried forward	Credit carried forward in June 2017	Excess Credit
1	2	3	4	5	6	7	8	9	10
1	27AANCS3404N1ZY	Shaman Wheels Pvt. Ltd.	LTU-002, Mumbai	Apr-17	9.31	0.02	0	4.41	4.41
2	27AAACW0387R1ZN	Wipro Limited	JC LTU-01 Mumbai	May-17	0	1.13	0	1.13	1.13
								TOTAL	5.54

Appendix 2.5.4

(Reference: Paragraph 2.5.8.5.; Page 44)

Irregular carry forward of Unavailed Cenvat credit in respect of capital goods under Section 140(2) as per Table 6(b)

(₹ in crore)

Sl. No.	GSTIN	Name of the Taxpayer	Name of Division	Amount of credit claimed in Table 6-b of TRAN-1	Credit of MGST taken in the Electronic Credit Ledger		SGST Amount objected
					Amount	Date	
1	27AAACO2563P1Z1	Orix Auto Infrastructure Services Ltd.	LTU-002 Mumbai	9.66	9.66	28.08.2017	9.66
2	27AAGCA5212K1ZR	Arval India Pvt. Ltd.	LTU-002 Mumbai	3.74	3.74	17.11.2017	3.74
						Total	13.40

Appendix 2.5.5

(Reference: Paragraph 2.5.8.7.; Page 47)

Irregular availment of credit of taxes on input held in stock or inputs contained in semi-finished or finished goods held in stock under Section 140(4)(b), 140(6) & 140(7) by Builders & Developers

(₹ in crore)

Sl. No.	GSTIN	Name of the Tax payer	Name of the Division	Credit claimed in column 8 of Table 7-c of SAP TRAN-1 (₹)			Credit claimed on inputs lying in stock or inputs contained in finished goods lying in stock in column 8 of Table 7-c of Boweb TRAN-1	Credit carried over as SGST in the Electronic Credit Ledger		SGST Amount objected
				On Inputs lying in stock	On Inputs contained in semi-finished/ finished goods lying in stock	Total		Amount	Date	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	27AAICM0604K1ZJ	Xrbia Abode Developers Pvt. Ltd.	Ghatkopar	0	0.11	0.11	0.11	0.32	25.12.2017	0.11
2	27AABAJ5177F1ZM	M/S Jai Kul Associates	Ghatkopar	0	0.12	0.12	0.12	0.54	27.12.2017	0.12
3	27AADFL5509N1ZZ	Larking Realators	Thane City	0	0.71	0.71	0.71	0.80	27.12.2017	0.80
4	27AAOFK2187J1ZT	M S Kruti Constructions	Pune South	0.15	0	0.15	0.15	0.22	26.12.2017	0.15
5	27AAIFN5426B1ZH	Nahar Homes LLP	Pune West	0	0.41	0.41	0.41	0.66	25.12.2017	0.41
6	27AAECG7846JF1ZE	Xrbia Chakan Developers Pvt. Ltd.	Pune West	0	0.22	0.22	0.22	0.47	26.12.2017	0.47
7	27ABAPM3697A1ZS	Renuka constructions	Pune East	0.54	0	0.54	0.54	0.77	30.11.2017	0.54
8	27AADCC3425D1Z4	Caroa Properties	Fort	0	0.04	0.04	0.04	0.46	25.10.2017	0.04
9	27AABCB3630P1ZJ	Bharat Infrastructure	Andheri	0	0.82	0.82	0.82	1.13	24.11.2017	0.82

Appendix 2.5.5 (concl...

Sl. No.	GSTIN	Name of the Tax payer	Name of the Division	Credit claimed in column 8 of Table 7-c of SAP TRAN-1 (₹)			Credit claimed on inputs lying in stock or inputs contained in finished goods lying in stock in column 8 of Table 7-c of Boweb TRAN-1	Credit carried over as SGST in the Electronic Credit Ledger		SGST Amount objected
				On Inputs lying in stock	On Inputs contained in semi-finished/ finished goods lying in stock	Total		Amount	Date	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
10	27AAOCS9607A1Z7	Skylark Realtors	Andheri	0.14	0.12	0.26	0.31	0.81	19.12.2017	0.12
11	27AAF6R6616R1ZN	Raj Arcades Homes Pvt. Ltd.	JC Kandivali	0.004	0.59	0.59	0.59	0.82	28.08.2017	0.59
12	27AAGHA4110F1ZX	Mark Machine Tools	JC Fort Mumbai	0	0.08	0.08	0.08	0.18	27.12.2017	0.08
									Total	4.25

Appendix 2.6.1

(Reference: Paragraph 2.6.6.2; Page 53)

Statement showing cases where Excess payment of GST Refund due to issue of double payment advice. (Tax payer repaid the excess refund)

(in ₹)

Sr. No.	Name of Division	Name of the Taxpayer/ GSTIN No.	Type of Refund/ ARN No. & Date	Date of refund order	Refund amount Sanctioned	First Payment Advice Number & date	Second Payment Advice Number & date	Amount	Total Excess amount	Date of Re-payment of Excess refund	Period of delay	Interest leviable for period of delay	Interest recovered/ Due
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	JC, Bandra Nodal-5	Sanghvi & Sons/ 27AAAFS3192F1Z9	Provisional/ AA271219094568K /21.12.2019	14.01.2020	2400588	ZA2701200341283 /14.01.2020 (RFD-04)	ZA27012003411449/ 14.01.2020 (RFD-04)	2400588	2400588	03.02.2020	0 month 20 days	24006	0/24006
2	JC, Borivali	Sanjay Diamonds / 27AATFS8747D1ZJ	Provisional/ AA2712191187128 / 27.12.2019	18.01.2020	75160	ZA270120048952Q /20.01.2020 (RFD-04)	ZA270120048938G/ 20.01.2020 (RFD-04)	75160	75160	03.02.2020	0 month 14 days	526	0/526
3	JC, Ghatkopar	K.J. Overseas/ 27Aaipb7109F1Z0	Provisional/ AA2712190576330 /13.12.2019	16.01.2020	11402	ZA270120041797N /16.01.2020 (RFD-04)	ZA270120041809Q/ 16.01.2020 (RFD-04)	11402	11402	28.01.2020	0 month 12 days	68	0/68
4	JC, Mandvi	Rilievi India Private Limited/ 27AAGCR7691R1Z9	Final/ AA271219051568V /12.12.2019	16.01.2020	90450	ZA270120039677L /16.01.2020 (RFD-06)	ZA270120039704W/ 16.01.2020 (RFD-06)	90450	90450	03.02.2020	0 month 17 days	769	0/769
5	JC, Mazgaon Nodal-4	Ishwar Exports/ 27AAAFI0081K1ZI	Provisional/ AA2712190773605 /18.12.2019	21.01.2020	3013984	ZA270120051438V /21.01.2020 (RFD-04)	ZA2701200514450/ 21.01.2020 (RFD-04)	3013984	3013984	03.02.2020	0 month 12 days	18084	0/18084
6	JC, Mulund Nodal-13	Cos Mate Products LLP/ 27AAKFC1844J1ZB	Provisional/ AA2711191326249 /22.11.2019	22.01.2020	815507	ZA270120056217Y /22.01.2020 (RFD-04)	ZA2701200562433/ 22.01.2020 (RFD-04)	815507	815507	06.02.2020	0 month 14 days	5709	0/5709
7	JC, Nashik	Chandan Textiles/ 27ABBPM4052G1ZW	Final/ AA271219001702J/ 02.12.2019	20.01.2020	2723408	ZA2701200503362/ 20.01.2020 (RFD-06)	ZA270120050339W/ 20.01.2020 (RFD-06)	2723408	2723408	24.02.2020 25.02.2020 26.08.2021	01 Month 04 days	46298	61300/0
8	JC, Pune East Nodal-1	Grovel Precicomp Private Limited/ 27AAHCG5361L1Z8	Final/ AA271119158964P /27.11.2019	21.01.2020	24684	ZA2701200517206/ 21.01.2020 (RFD-06)	ZA2701200517032/ 21.01.2020 (RFD-06)	24684	24684	03.02.2020	0 month 12 days	148	0/148
9	JC, Pune East Nodal-1	Achliya Infotech Private Limited/ 27AAQCA8394J1ZU	Final/ AA2712190775601 /18.12.2019	21.01.2020	792	ZA270120051818P/ 21.01.2020 (RFD-06)	ZA270120051794R/ 21.01.2020 (RFD-06)	792	792	04.02.2020	0 month 14 days	6	0/6
10	JC, Thane City	Alam Textiles/ 27AYEPS3042E1ZK	Final/ AA2712190542365 /13.12.2019	20.01.2020	539960	ZA270120049537P/ 20.01.2020 (RFD-06)	ZA270120049523Y/ 20.01.2020 (RFD-06)	539960	539960	07.02.2020	0 month 18 days	4860	0/4860
11	JC, Thane City	S. F. Textiles/ 27BJPPK6429Q1Z8	Final/ AA271219063151E /15.12.2019	14.01.2020	378758	ZA2701200358121/ 14.01.2020 (RFD-06)	ZA2701200355787M /14.01.2020 (RFD-06)	378758	378758	25.02.2020	01 month 11 days	2083	0/2083
12	JC, Thane Rural	Angadpal Industries Private Ltd./ 27AACCA5854D1ZU	Provisional/ AA271219083794O /19.12.2019	20.01.2020	1015316	ZA2701200504336/ 20.01.2020 (RFD-04)	ZA270120050429V/ 20.01.2020 (RFD-04)	1015316	1015316	29.01.2020	0 month 09 days	4569	0/4569

Appendix 2.6.1 (concl...)

Sr. No.	Name of Division	Name of the Taxpayer/ GSTIN No.	Type of Refund/ ARN No. & Date	Date of refund order	Refund amount Sanctioned	First Payment Advice Number & date	Second Payment Advice Number & date	Amount	Total Excess amount	Date of Re-payment of Excess refund	Period of delay	Interest leviable for period of delay	Interest recovered/ Due
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
13	JC, Nagpur	Shriram Food Industry Private Limited/ 27AAUCS1765R1Z7	Provisional/ AA271219111360M / 25.12.2019	16.01.2020	586848	ZA2701200405253/ 16.01.2020 (RFD-04)	ZA2701200405063/ 16.01.2020 (RFD-04)	586848	586848	06.02.2020	0 month 20 days	5868	0/5868
14	JC, Mulund Nodal-13	AMIT BANGLES/27AABPY 3797K1ZV	Final/ AA271119133505A /22.11.2019	17.01.2020	81685	ZA2701200435432/ 17.01.2020 (RFD-06)	ZA2701200435531/ 17.01.2020 (RFD-06)	81685	81685	9.9.2021	19 months 21 days	24138	0/24138
15	JC, Nashik	Sona Sikka Fabrics/ 27AAQPH9602K1Z9	Final/ AA271219053467X /12.12.2019	20.01.2020	874730	ZA2701200502942/ 20.01.2020 (RFD-06)	ZA270120050312C/ 20.01.2020 (RFD-06)	874730	874730	25.08.2021 27.08.2021	19 Months 05 Days	251485	262420/0
								Total	12633272			388616	323942/ 90833

Appendix 2.6.2

(Reference: Paragraph 2.6.6.2 ; Page 53)

Statement showing cases where Excess payment of GST Refund due to issue of double payment advice. (Tax payer not repaid the excess refund)

(in ₹)

Sr. No.	Name of Division	Name of the Taxpayer	Type of Refund/ ARN No. & Date	Date of refund order	Refund Amount Sanctioned	First Payment Advice Number & date	Second Payment Advice Number & date	Amount	Total Excess amount	Period of delay	Interest leviable for period of delay	Interest paid/Due
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	JC, Kandivali	Kirit Ratilal Raja/ 27AAAPR4783P1ZX	Final/ AA271119022201S/ 06.11.2019	23.01.2020	33130	ZA270120060061D/ 23.01.2020 (RFD-06)	ZA2701200600639/ 23.01.2020 (RFD-06)	33130	33130	19 months 11 days	9624	0/9624
2	JC, Kandivali	Chemocid Impex Pvt. Ltd./ 27AAACC2243C1ZB	Provisional/ AA2710190165179/ 05.10.2019	14.10.2019	2154713	ZA2701200610539/ 23.01.2020 (RFD-04)	ZA270120060996/ 23.01.2020 (RFD-04)	2154713	2154713	19 months 11 days	625944	0/625944
3	JC, Kolhapur	Suryakant Rajaram Neje/ 27AANPN6103C1ZX	Final/ AA271119146756U/ 25.11.2019	10.01.2020	25592	ZA270120031419Z/ 13.01.2020 (RFD-06)	ZA2701200314082/ 13.01.2020 (RFD-06)	25592	25592	19 months 21 days	7562	0/7562
4	JC, Santacruz	Arv Engineering Co LLP/ 27ABJFA2735N1Z4	Provisional/ AA271119051541D/ 12.11.2019	18.01.2020	365983	ZA270120051886M/ 21.01.2020 (RFD-04)	ZA270120051898H/ 21.01.2020 (RFD-04)	365983	365983	19 month 13 days	106684	0/106684
5	JC,, Thane City	BK Textiles/ 27AFHPB0122Q1ZL	Final/ AA271119009085D/ 04.11.2019	21.01.2020	993696	ZA270120053673V/ 21.01.2020 (RFD-06)	ZA270120053725U/ 21.01.2020 (RFD-06)	993682	993682	19 months 07 days	286677	0/286677
6	JC, Thane City	Radhakrishna Textiles/ 27AADHK2780C1ZG	Final/ AA271219090454Z/ 20.12.2019	20.01.2020	230755	ZA2701200500558/ 20.01.2020 (RFD-06)	ZA2701200500368/ 20.01.2020 (RFD-06)	230755	230755	19 months 08 days	66688	0/66688
7	JC, Thane City	Greentex Exports India Private Limited/ 27AAECG4272B1ZW	Provisional/ AA271219115997P/ 26.12.2019	18.01.2020	1818924	ZA270120046130E/ 18.01.2020 (RFD-04)	ZA270120046139W/ 18.01.2020 (RFD-04)	1818924	1818924	19 months 10 days	527488	0/527488
								Total	5622779		1630668	0/1630668

Appendix 2.6.3

(Reference: Paragraph 2.6.7.1; page 54)

Statement Showing List of Refund cases in which deficiency noticed (Delay in acknowledgement of applications) pre-automation

Sl. No.	Name of Auditee Unit (Division)	No. of refund cases examined by the Audit	No. of refund cases in which delay in acknowledgement noticed	Period of delay	Delay Up to 3 months	Delay upto 3 to 6 months	Delay more than 6 month
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Joint Commissioner, LTU-1, Pune	82	13	03-353	12	0	1
2	Joint Commissioner, LTU-2, Pune	48	33	03-175	27	6	0
3	Joint Commissioner, Nodal-1, Pune	40	19	01-440	15	1	3
4	Joint Commissioner, Nodal-2, Pune	12	10	01-282	6	2	2
5	Joint Commissioner, Nodal-3, Pune	12	3	18-61	3	0	0
6	Joint Commissioner, Nodal-4, Pune	54	27	1-387	21	5	1
7	Joint Commissioner, Nodal-04, Mazgaon	38	15	6-585	10	2	3
8	Joint Commissioner, Nodal-7, Andheri, Mazgaon, Mumbai	52	32	8-333	19	5	8
9	Joint Commissioner, Mumbai-LTU-01	138	82	1-335	71	7	4
10	Joint Commissioner, Fort (Nodal-1) Mazgaon, Mumbai	48	13	2-102	12	1	0
11	Joint Commissioner, Goregaon Division	27	13	2-264	9	1	3
12	Joint Commissioner, Mumbai LTU-03	29	22	1-383	19	1	2
13	Joint Commissioner, Mumbai LTU-04	34	14	2-368	9	4	1
14	Joint Commissioner, Nagpur	86	42	02-333	35	4	3
15	Joint Commissioner, Nodal-5 (Bandra)	52	37	5-201	35	1	1
16	Joint Commissioner, Thane (city) Division	134	71	1-463	45	15	11
	TOTAL	886	446	0	348	55	43

Appendix 2.6.4

(Reference: Paragraph 2.6.7.1.; Page 54)

Statement Showing List of Refund cases in which deficiency noticed (Delay in acknowledgement of applications) Post Automation

Sl. No.	Name of Division	No. of refund applications examined from the sample by Audit	Total No. of refund cases in which delay in acknowledgement noticed	Range of delay in days	Delay Up to 3 months	Delay upto 3 to 6 months	Delay more than 6 month
1	Joint Commissioner, LTU-01, Pune	32	3	2-5	3	0	0
2	Joint Commissioner, Mazgaon, Mumbai	16	3	5-31	3	0	0
3	Joint Commissioner, Nodal-7, Andheri, Mumbai	26	12	3-113	9	3	0
4	Joint Commissioner, Aurangabad Division	23	5	3-43	5	0	0
5	Joint Commissioner, Borivali Division	24	3	1-58	3	0	0
6	Joint Commissioner, Fort Division	62	18	1-81	18	0	0
7	Joint Commissioner, Ghatkopar Division	5	2	11-20	2	0	0
8	Joint Commissioner, Goregaon Division	32	16	2-72	16	0	0
9	Joint Commissioner, Kandivali Division	9	4	7-15	4	0	0
10	Joint Commissioner, Kolhapur Division	42	6	1-9	6	0	0
11	Joint Commissioner, Mandavi Division	10	4	2-39	4	0	0
12	Joint Commissioner, Mulund Division	8	3	2-41	3	0	0
13	Joint commissioner, Mumbai-LTU-01	61	8	01 to 36	8	0	0
14	Joint commissioner, Mumbai-LTU-03	26	3	04 to 25	3	0	0
15	Joint commissioner, Mumbai-LTU-04	10	3	01 to 04	3	0	0
16	Joint Commissioner, Mumbai-LTU-02	13	4	01 to 164	3	1	0
17	joint Commissioner, Nagpur Division	33	7	1-49	7	0	0
18	joint Commissioner, Nanded Division	2	1	9	1	0	0
19	Joint Commissioner, Nariman Point Division	21	9	1-35	9	0	0
20	Joint Commissioner, Nashik Division	73	28	1-95	27	1	
21	Joint Commissioner, Nodal -2 Pune West	23	5	10-53	5	0	0
22	Joint Commissioner, Nodal -3 Pune	12	1	111	0	1	0
23	Joint Commissioner, Nodal-5 (Bandra)	7	5	2-22	5	0	0
24	Joint Commissioner, Nodal-4 Pune South	37	9	1-14	9	0	0
25	Joint Commissioner, Nodal-1 Pune	32	9	2-25	9	0	0
26	Joint Commissioner, Pune LTU-02	16	2	2-39	2	0	0
27	Joint Commissioner, Raigad	63	13	2-44	13	0	0
28	Joint Commissioner, Sakinaka	20	6	2-64	6	0	0
29	Joint Commissioner, Santakruz Division	25	9	3-26	9	0	0
30	Joint Commissioner, Solapur Division	19	3	1-3	3	0	0
31	Joint Commissioner, Thane City Division	211	80	1-51	80	0	0
32	Joint Commissioner, Thane Rural Division	75	29	1-70	29	0	0
	TOTAL	1068	313		307	6	0

Appendix 2.6.5
(Reference: Paragraph 2.6.7.2; Page 56)

**Statement Showing List of Refund cases in which deficiency noticed (Provisional refund on account of zero rated supply not sanctioned within time)
Pre-automation**

Sl. No.	Name of Division	No. of refund applications examined by Audit from the sample	No. of refund cases in which audit objections noticed	Period of delay	Delay Up to 3 months	Delay upto 3 to 6 months	Delay more than 6 months
1	JCST, LTU-1, Pune	77	32	1-151	31	1	0
2	JCST, LTU-2, Pune	34	22	1-21	22	0	0
3	JCST, Nagpur	53	26	1-73	26	0	0
4	JCST, Nodal-1, Pune	34	9	1-81	9	0	0
5	JCST, Nodal-2, Pune	7	4	4-5	4	0	0
6	JCST, Nodal-3, Pune	6	1	44	1	0	0
7	JCST, Nodal-4, Pune	41	12	1-52	12	0	0
8	JCST, Nodal-04, Mazgaon, Mumbai	27	5	1-87	5	0	0
9	JCST, Nodal-7 Mazgaon, Mumbai	37	6	3-102	5	1	0
10	JCST, Mumbai-LTU-01	121	44	1-68	44	0	0
11	JCST, Fort (Nodal-1) Mazgaon, Mumbai	17	2	6-17	2	0	0
12	JCST, Goregaon Division	20	7	2-136	6	1	0
13	JCST, Mumbai-LTU-03	20	16	1-240	15	0	1
14	JCST, Mumbai-LTU-04	26	15	1-64	15	0	0
15	JCST, Nodal-5 (Bandra)	41	8	3-208	7	0	1
16	JCST, Thane (City) Division	40	18	5-211	15	2	1
	TOTAL	601	227		219	5	3

Appendix 2.6.6

(Reference: Paragraph 2.6.7.2; Page 56)

List of Refund cases in which deficiency noticed (Provisional refund on account of zero rated supply not sanctioned within time) Post-automation

Sl. No.	Name of Division	No. of zero rated refund cases examined by the Audit from sample	No. of refund cases in which audit objections noticed	Period of delay in days	Delay Up to 3 months	Delay upto 3 to 6 months	Delay more than 6 month
1	Joint Commissioner, LTU-001, Pune	25	9	1-54	9	0	0
2	Joint commissioner, Mazgaon, Mumbai	6	2	2	2	0	0
3	Joint Commissioner, Aurangabad	2	2	5-10	2	0	0
4	Joint Commissioner, Borivali	1	1	38	1	0	0
5	Joint Commissioner, Fort	23	7	3-145	5	2	0
6	Joint Commissioner, Ghatkopar	2	2	56-104	1	1	0
7	Joint Commissioner, Goregaon	19	14	3 to 75	14	0	0
8	Joint Commissioner, Kolhapur	11	6	7-53	6	0	0
9	Joint Commissioner, Mandvi	4	1	3	1	0	0
10	Joint Commissioner, Mumbai-LTU-01	36	14	3 to 64	14	0	0
11	Joint Commissioner, Mumbai -LTU-03	22	8	1 to 59	8	0	0
12	Joint Commissioner, Mumbai-LTU-04	5	4	4 to 30	4	0	0
13	Joint Commissioner, Mumbai-LTU-02	6	5	4-33	5	0	0
14	Joint Commissioner, Nagpur	6	4	1-51	4	0	0
15	Joint Commissioner, Nariman Point	10	3	4-5	3	0	0
16	Joint Commissioner, Nashik	34	27	1-137	26	1	0
17	Joint commissioner, Nodal-2, Pune (West)	14	10	1-23	10	0	0
18	Joint commissioner, Nodal-3, Pune	5	2	1-9	2	0	0
19	Joint commissioner, Nodal-04, Pune (South)	23	9	2-40	9	0	0
20	Joint Commissioner, Nodal-1, Pune	21	8	2-33	8	0	0
21	Joint Commissioner, Pune-LTU-2	12	6	4-167	5	1	0
22	Joint Commissioner, Raigad	39	12	2-81	12	0	0
23	Joint Commissioner, Sakinaka	8	3	4 to 11	3	0	0
24	Joint Commissioner, Santakruz	14	11	3-133	10	1	0
25	Joint Commissioner, Solapur	8	6	4-17	6	0	0
26	Joint Commissioner, Thane City	14	7	5-81	7	0	0
27	Joint Commissioner, Kandivali	4	0	0	0	0	0
28	Joint Commissioner, Bandra	1	0	0	0	0	0
29	Joint Commissioner, Andheri	5	0	0	0	0	0
30	Joint Commissioner, Thane Rural	11	8	1-15	8	0	0
	TOTAL	391	191		185	6	0

Appendix 2.6.7

(Reference: Paragraph 2.6.7.3; Page 57)

Statement Showing List of Refund cases in which deficiency noticed (Interest due-paid/not paid) Pre-automation

Sl. No.	Name of Division	No. of refund applications examined by the Audit as per sample	No. of refund cases in which audit objections noticed	Period of delay	Interest due paid (in ₹)	Interest due not paid (in ₹)	Delay Up to 3 months	Delay upto 3 to 6 months	Delay more than 6 month
1	JCST, LTU-1, Pune	82	76	23-369	0	16860770	11	29	36
2	JCST, LTU-2, Pune	48	44	4-368	0	13192644	7	22	15
3	JCST, Nodal-1, Pune	40	31	11-405	0	641361	11	10	10
4	JCST, Nodal-2, Pune	12	10	31-433	0	404627	1	1	8
5	JCST, Nodal-3, Pune	12	3	144-224	0	143096	0	1	2
6	JCST, Nodal-4, Pune	54	37	5-397	0	620169.12	14	6	17
7	JCST, Nodal-04, Mazgaon	38	22	36-654	0	1596248	1	2	19
8	JCST, Nodal-7, Mazgaon Mumbai	52	21	2-550	0	1056590.15	5	1	15
9	JCST, Mumbai-LTU-01	138	105	6-633	0	8206316	11	24	70
10	JCST, Fort (Nodal-1) Mazgaon, Mumbai	48	13	11-446	0	322927.42	4	2	7
11	JCST, Goregaon	27	15	8-395	0	478535	2	2	11
12	JCST, Mumbai-LTU-03	29	23	4-544	0	13992085.47	2	3	18
13	JCST, Mumbai-LTU-04	34	25	22-608	0	3710681.26	2	3	20
14	JCST, Nagpur	86	48	18-700	0	2076757.3	8	4	36
15	JCST, Nodal-5 (Bandra)	52	35	86-618	0	2977921.29	1	0	34
16	JCST, Thane (City) Division	134	56	1-807	0	5832366	17	11	28
	TOTAL	886	564			72113095.01	97	121	346

Appendix 2.6.8

(Reference: Paragraph 2.6.7.3; Page 57)

Statement Showing List of Refund cases in which deficiency noticed (Final refund order not issued within time Interest due-paid/not paid) Post automation

Sl. No.	Name of Division	No. of refund applications examined by Audit from the sample	No. of refund cases in which audit objections noticed	Period of delay in days	Interest due paid (in ₹)	Interest due not paid (in ₹)	Delay Up to 3 months	Delay upto 3 to 6 months	Delay more than 6 month
1	JCST, LTU-01, Pune	32	23	7-154	0	5584266.00	15	8	0
2	JCST, Mazgaon	16	6	32 to 140	0	42788.37	4	2	0
3	JCST, Andheri	26	13	9 to 139	0	149594.85	10	3	0
4	JCST, Aurangabad	23	14	2 to 105	0	184188.55	13	1	0
5	JCST, Borivali	24	3	31 to 69	0	32087.00	3	0	0
6	JCST, Fort	62	31	3 to 170	0	242436.00	17	14	0
7	JCST, Ghatkopar	5	2	44 to 120	0	33943.00	1	1	0
8	JCST, Goregaon	32	16	34 to 198	0	77789.45	11	3	2
9	JCST, Kandivali	9	4	24 to 80	0	18255.69	4	0	0
10	JCST, Kolhapur	42	29	14-187	0	935019.54	19	9	1
11	JCST, Mandavi	10	6	4-61	0	10048.40	6	0	0
12	JCST, Mulund	8	1	77	0	26530.00	1	0	0
13	JCST, Mumbai-LTU-01	61	27	12 to 151	0	849418.69	19	8	0
14	JCST, Mumbai-LTU-03	26	14	11 to 94	0	115385.57	13	1	0
15	JCST, Mumbai-LTU-04	10	7	28 to 118	0	258978.41	6	1	0
16	JCST, Mumbai-LTU-02	13	5	33 to 173	0	96190.92	4	1	0
17	JCST, Nagpur	33	12	3-184	0	334566.73	7	4	1
18	JCST, Nanded	2	1	19	0	1722.40	1	0	0
19	JCST, Nariman Point	21	13	5-220	0	98845.84	11	1	1
20	JCST, Nashik	73	48	2-138	0	299770.00	42	6	0
21	JCST, Nodal-2, Pune (West)	23	16	5-162	0	416367.00	12	4	0
22	JCST, Nodal-3, Pune	12	4	6-134	0	46212.00	3	1	0
23	JCST, Nodal-5, (Bandra)	7	1	126	0	16623.00	0	1	0
24	JCST, Nodal-4, Pune (South)	37	20	9-71	0	1543265.00	20	0	0
25	JCST, Nodal-1, Pune	32	22	3-168	0	124508.00	18	4	0
26	JCST, Pune-LTU-002	16	10	7 - 167	0	961560.00	6	4	0
27	JCST, Raigad	63	35	3-165	0	1012981.00	21	14	0
28	JCST, Sakinaka	20	11	10 to 209	0	121775.00	7	3	1
29	JCST, Santakruz	25	16	07 to 197	0	284585.00	12	3	1
30	JCST, Solapur	19	13	1-111	0	137835.28	12	1	0
31	JCST, Thane City	211	75	1-205	0	1099300.00	68	6	1
32	JCST, Thane Rural	75	29	1-123	0	343952.37	26	3	0
	TOTAL	1068	527			15500789.06	412	107	8

Appendix 2.6.9

(Reference: Paragraph 2.6.7.4(I).; Page 58)

Statement Showing List of Refund cases in which deficiency noticed (Excess allowance of refund due to mismatch of Zero Rated Adjusted Turnover)

(in ₹)

Sl. No.	Name of Division	Name of the assessee	GSTN No	ARN No. & Date	Amount of Refund claimed in RFD-01A	Sanction of refund by department			Refund due as per Audit considering		Excess refund (8-11)	Pre/Post
						Adjusted Total Turnover considered	Amount of refund sanctioned	Date of order in Form GST RFD-06	Amount of Adjusted Total turnover as	Refund due as		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	JCST Nodal 4 (Mazgaon), Mumbai	M/s. Pace Ventures Pvt. Ltd.	27AAFPC2418K1ZB	AA2703180134494/02.01.2019	4789257	116808854	4779574	17.12.2019	205154452	2726860	2052713	pre
2	JCST, Santacruz, Mumbai	M/s. Krogner Impex Pvt. Ltd.	27AADCK0373Q2Z3	AA270120088986W/21/10/2020	7920360	5303588	7920360	18.06.2020	8738499	4807041	3113319	post
3	JCST, Goregaon, Mumbai	M/s. Jusal Industries	27AAFFJ9953Q1ZD	AA271119142700F/25.11.2019	3209014	94346459	3209014	13.03.2020	94632023	2716807	492206	post
4	JCST, LTU-2, Pune	Sudarshan Chemical Industries Limited	27AABCS4223P1Z3	AC270318243101I/24-9-2018	103419636	3890725711	101352992	26.11.2019	3904552205	100986771	366221	Pre
TOTAL											6024459	

Appendix 2.6.10

(Reference: Paragraph 2.6.7.4 (II); Page 59)

Statement Showing List of Refund cases in which deficiency noticed (Excess refund due to consideration of incorrect components in case of zero rated goods/services – Incorrect Input Tax Credit)

(in ₹)

Sl. No.	Name of the assessee	GSTN No	ARN No. & Date	Amount of Refund claimed in RFD-01A	Sanction of refund by department			Refund due as per Audit considering		Excess refund (7-10)	Pre/Post
					Considered Net ITC as	Amount of refund sanctioned	Date of order in Form GST RFD-06	Net ITC as	Refund due as		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Name of Division: Joint Commissioner, Ghatkopar, Mumbai											
1	M/s Klinera Corporation India	27AAJFK5087G1Z0	AA271219013516A /04.12.2019	39601502	39621327	36623550	17.03.2020	32320200	32304028	4319522	Post
Name of Division: Joint Commissioner, Nodal 4 (Mazgaon), Mumbai											
2	M/s. Euroasia Trans Continental	27AABFE0631L1ZN	AC271217136042H /26.08.2018	3659837	3659837	3293852	24.09.2020	3019285	3019285	274567	Pre
3	M/s. Zar Jewels	27AADCR7143K1Z3	AA271018099896G /12.01.2019	3096211	17087096	3096211	23.09.2020	16453982	2967083	129127	Pre
Name of Division: Joint Commissioner, Nodal-5 (Bandra), Mumbai											
4	M/s Photoquip India Ltd.	27AAECP0468Q1ZU	AA270219142252F /06.03.2019	3561818	5298899	3560944	28.09.2020	5175627	3478958	81986	Pre
Name of Division: Joint Commissioner, LTU-1, Pune											
5	Tech Mahindra Limited	27AAACM3484F1ZI	AA270719022348X /12.07.2019	97032622	301384598	97032622	06.09.2019	157696466	50771345	46261277	Pre
Name of Division: Joint Commissioner, LTU-2, Pune											
6	General Motors India Pvt. Ltd.	27AAACG8371P1ZZ	AA2710190653174 /18.10.2019	729986153	744700199	729986153	08.01.2020	608549073	601253686	128732466	Post
Name of Division: Joint Commissioner, LTU-1, (MSD) Mumbai											
7	Siemens Healthcare Pvt. Ltd.	27AAVCS8021P1Z	AC270618320576T /23.01.2019	81745276	392503214	80272710	30.09.2020	399488198	65725274	14547436	Pre
TOTAL										194346381	

Appendix 2.6.11

(Reference: Paragraph 2.6.7.4(IV); Page 60)

Statement Showing List of Refund cases involving excess sanction of Refund due to consideration of incorrect components in case of zero rated goods/services- Irregular grant of refund on capital goods

(in ₹)

Sl. No.	Name of Division	Name of the assessee	GSTIN No	ARN No. & Date	Period of refund	Date of issue of final order (RFD-06)	Refund amount sanctioned			Excess Refund			
							IGST	CGST	SGST	IGST	CGST	SGST	TOTAL
1	JCST, Nariman Point	Adnet Infosystems (India) Private Limited	27AAACA5326Q2ZD	AA2703200738390 /24.03.2020	Aug-19	03.07.2020	0	1029177	1029177	0	902422	902422	1804844
2	JCST, Pune Nodal 04, Pune	Floressence Perfumes Pvt. Ltd.	27AAACF9151G1ZN	AA271119038151H /09.11.2019	April 2019 to July 2019	09.12.2019	0	14312264	14312264	0	269572.5	269572.5	539145
3	JCST, Pune LTU-001 Pune	Phoenix Mecano India Pvt. Ltd.	27AAACP2452L1ZC	AA270220013607P /05.02.2020	Dec-19	08.05.2020	0	7151584	7159109	0	6178	6177	12355
TOTAL										0	1178172.5	1178171.5	2356344

Appendix 2.6.12

(Reference: Paragraph 2.6.7.5(I).; Page 61)

Statement Showing Excess refund due to consideration of incorrect components in case of Inverted Duty Structure (Mismatch of inverted turnover with Statement 1-A/Annexure-B/GSRT 3B)

(₹ in lakh)

Sl. No.	Name of the assessee and GSTIN No.	ARN No. & Date	Amount of Refund claimed in RFD-01A	Refund amount sanctioned by department						Refund due as per Audit considering					Excess refund
				ITC of services considered by deptt in net ITC	Adjusted total turnover	Turnover of inverted rated supply of goods and service	Tax payable on inverted rated supply of goods and services	Amount of refund sanctioned	Date of final refund in Form GST RFD-06	Net ITC	Adjusted total turnover	Turn over of inverted rated supply of goods and service	Tax payable on inverted rated supply of goods and services	Amount of refund sanctioned	
Name of Division: JCST, Nagpur															
1	Bombay Well Print INKS Pvt. Ltd. 27AAACB6602J1ZU	AA2712191333169 /31.12.2019	23.31	119.75	800.30	786.60	94.39	22.50	22.06.2020	119.75	800.30	713.75	86.44	19.56	2.95
Name of Division: JCST, Aurangabad															
2	Gangamai Industries and Constructions Ltd. 27AABCG2199Q1ZY	AA270420024916D /30.04.2020	97.30	281.21	1340.46	560.87	20.37	91.25	07.07.2020	281.21	1340.46	376.51	15.49	57.46	33.80
3	Gangamai Industries and Constructions Ltd. 27AABCG2199Q1ZY	AA270320003084Z /02.03.2020	32.35	366.49	5455.21	1882.92	94.15	30.60	09.05.2020	366.49	5455.21	1687.21	84.36	27.23	3.36
Name of Division: JCST, Kolhapur															
4	Mahaveer Fabrics 27AAJPL6209R1Z1	AA270520022900Q /20.05.2020	30.53	68.69	753.08	741.04	37.06	30.53	26.05.2020	68.69	753.08	699.28	35.10	28.68	1.85
Name of Division: JCST, Fort, Mumbai															
5	Shankeshwar Textiles 27AAIPJ1574E1ZT	AA270120058991B /14.01.2020	29.04	79.67	1012.13	1011.17	50.56	28.83	04.05.2020	77.40	1012.13	1011.17	50.56	26.77	2.06
TOTAL															44.02

Appendix 2.6.13

(Reference: Paragraph 2.6.7.5.(II).; Page 62)

Statement Showing Excess refund due to consideration of incorrect components in case of Inverted Duty Structure (Incorrect determination of Adjusted Total Turnover)

(₹ in lakh)

Sl. No.	Name of the assessee and GSTIN No.	ARN No. & Date	Amount of Refund claimed in RFD-01A	Refund amount sanctioned by department						Refund due as per Audit considering					Excess refund
				ITC of services considered by deptt in net ITC	Adjusted total turnover	Turnover of inverted rated supply of goods and service	Tax payable on inverted rated supply of goods and services	Amount of refund sanctioned	Date of final refund in Form GST RFD-06	Net ITC	Adjusted total turnover	Turn over of inverted rated supply of goods and service	Tax payable on inverted rated supply of goods and services	Amount of refund sanctioned	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Name of Division: JCST, Solapur															
1	Shriram Filaments & Ropes Pvt. Ltd. 27AAECS0051J1ZI	AA270320044916B / 14.03.2020	22.29	85.54	553.94	553.94	63.25	22.29	29.04.2020	85.54	587.52	553.94	63.25	17.41	4.89
2	Shriram Filaments & Ropes Pvt. Ltd. 27AAECS0051J1ZI	AA270520027109J / 23.05.2020	14.19	33.99	188.26	188.26	19.80	14.19	05.06.2020	33.99	199.33	188.26	19.80	12.31	1.89
3	Shriram Filaments & Ropes Pvt. Ltd. 27AAECS0051J1ZI	AA2710190816061 / 22.10.2019	15.12	50.20	319.21	319.21	35.09	15.12	24.12.2019	50.20	341.20	319.21	35.09	11.88	3.24
4	Shriram Filaments & Ropes Pvt. Ltd. 27AAECS0051J1ZI	AA2712191293090 / 30.12.2019	21.05	47.37	218.55	218.55	26.32	21.05	28.02.2020	47.37	219.16	218.55	26.32	20.92	0.13
5	Shri Venkatesh Filaments Pvt. Ltd. 27AAECS0052M1ZB	AA2712191185239 / 27.12.2019	14.71	53.30	322.59	322.59	38.59	14.71	28.02.2020	53.30	381.09	322.59	38.59	6.52	8.18
6	Shri Venkatesh Filaments Pvt. Ltd. 27AAECS0052M1ZB	AA270420014856D / 23.04.2020	15.01	59.01	367.09	367.09	44.00	15.01	30.04.2020	59.01	417.19	367.089	44.00	7.92	7.09
7	Shri Venkatesh Filaments Pvt. Ltd. 27AAECS0052M1ZB	AA270520025225P / 22.05.2020	17.63	72.87	377.65	377.65	45.24	17.63	11.06.2020	72.87	454.22	377.65	45.24	15.34	2.29
Name of Division: JCST, Nodal-1, Pune															
8	Sixon Industries 27ABLFS1494A1Z1	AA270220088180 M/ 22.02.2020	29.13	29.17	0.30	0.30	0.036	29.13	04.05.2020	29.17	0.30	0.30	0.036	1.15	27.99
Name of Division: JCST, Fort, Mumbai															
9	Ahaan Silk Mills 27AHGPJ7715G1ZA	AA270220081120Z / 20.02.2020	17.83	35.26	348.71	348.71	17.44	17.83	03.03.2020	35.26	546.92	348.71	17.44	5.05	12.78

Appendix 2.6.13 (concl...)															
Sr. No.	Name of the assessee and GSTIN No.	ARN No. & Date	Amount of Refund claimed in RFD-01A	Refund amount sanctioned by department						Refund due as per Audit considering					Excess refund
				ITC of services considered by deptt in net ITC	Adjusted total turnover	Turnover of inverted rated supply of goods and service	Tax payable on inverted rated supply of goods and services	Amount of refund sanctioned	Date of final refund in Form GST RFD-06	Net ITC	Adjusted total turnover	Turn over of inverted rated supply of goods and service	Tax payable on inverted rated supply of goods and services	Amount of refund sanctioned	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Name of Division: JCST LTU-3, Mumbai															
10	M/s. Bewakoof Brands Private Limited 27AAECB6555G1ZL	AA2703183472251W /24.11.2018	115.08	389.85	5725.67	5002.49	249.72	90.89	08.03.2019	389.85	5849.13	5002.49	249.72	83.70	7.19
Name of Division: JCST Nashik															
11	Lucky Textiles 27AAGFL1152L1Z9	AA270220059689Z /15-02-2020	21.28	44.94	296.38	296.38	23.49	21.28	21.05.2020	44.94	296.38	172.50	8.62	17.53	3.75
TOTAL								279.14							79.41

Appendix 2.6.14

(Reference: Paragraph 2.6.7.5(III).; Page 62)

Statement Showing Excess refund due to consideration of incorrect components in case of Inverted Duty Structure (Mismatch of Net ITC)

(in ₹)

Sr. No.	Name of the assessee and GSTIN No.	ARN No. & Date	Amount of Refund claimed in RFD-01A	Sanction of refund by department			Refund due as per Audit considering		Excess refund
				ITC of services considered in net ITC as	Amount of refund sanctioned	Date of order in Form GST RFD-06	Net ITC as	Refund due as	
Name of Division: JCST, Fort , Mumbai									
1	Bishen Dyeing Printing And Weaving Mills 27AAAFB3418R1Z8	AA270819038394Q /22.08.2019	8357124	32270817	8106664	21.09.2019	24490147	4795980	3310684
2	M/s Piyush Fabrics 27AABCP4935H1ZC	AA2709182480413 /08.04.2019	4089222	11357805	4036022	13.05.2019	11223837	3955254	80768
3	M/s. Shree Swastik Textile Ind 27AALFS3057N1ZL	AC2706183573201 /26.02.2019	1718095	3310959	1718095	20.03.2019	3287276	1694412	23683
4	Jay Industrial Chem Pvt. Ltd. 27AAACJ0894N1Z4	AA271219115502G /26.12.2019	10819374	36547308	10414601	28.01.2020	26070090	9089720	1324881
Name of Division: JCST, Andheri, Mumbai									
5	M/s Halewood Laboratories Pvt. Ltd. 27AAACH8645M1Z3	AA2708190333424 /13.08.2019	4427100	7565208	4351792	11.03.2020	6408423	3417393	934399
Name of Division: JCST, LTU-1, (MSD) Mumbai									
6	M/S Best Knitting Mills Pvt. Ltd. 27AAECB6073B1ZY	AA2703200260420 /07.03.2020	4427214	8404284	4427214	24.04.2020	7246885	3275333	1151881
7	M/S Best Knitting Mills Pvt. Ltd. 27AAECB6073B1ZY	AA270320004571V /02.03.2020	4541930	9071087	4541930	24.04.2020	8619592	4092669	449261
Name of Division: JCST, Thane City									
8	Capitol Nonwovens Pvt. Ltd. 27AAECC4174G1ZP	AA270120043166R /10.01.2020	2540213	5257808	2540213	06.03.2020	4195177	1477582	1062631
Name of Division: JCST, LTU-1, Pune									
9	Gartech Equipments Pvt. Ltd. 27AABCG4360K1ZJ	AA270318018105H /05.01.2019	20613984	58391757	20613984	23.01.2019	52252425	15295513	5318471
		TOTAL							13656659

Appendix 2.6.15

(Reference: Paragraph 2.6.7.6.; Page 64)

Statement Showing List of Refund cases showing non-compliance to instructions for re-credit and recovery of wrong/ineligible ITC

(₹ in lakh)

Sr. No.	Name of the assessee GSTN No.	ARN No. & Date	Date of issue of final order (RFD-06)	Refund amount sanctioned				Excess sanction of Refund					Pre/Post
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Name of Division: JCST, LTU-1, Pune													
1	M/s Bajaj Auto Ltd. 27AADCB2923M1ZL	AC2706181721331 /05.11.2018	06.01.2020	0	0	5380.05	0	0	0	33.19	0	33.19	Pre
2	Sailpoint Technologies India Pvt. Ltd. 27AAOCS8987P1ZV	AC2703183081185 /30.10.2018	20.08.2019	0.04	23.13	23.13	0	0.003	1.65	1.65	0	3.29	Pre
3	Sailpoint Technologies India Pvt. Ltd. 27AAOCS8987P1ZV	AA270919036436Q /16.09.2019	28.02.2020	92.43	0	0	0	2.75	0	0	0	2.75	Pre
4	Sailpoint Technologies India Pvt. Ltd. 27AAOCS8987P1ZV	AC271218318528V /26.02.2019	20.08.2019	0.68	22.96	22.96	0	0.20	6.71	6.71	0	13.61	Pre
5	Integrated Decisions and Systems India Pvt. Ltd. 27AAACI7132C1ZZ	AC2706183391140 /01.02.2019	23.10.2019	7.87	19.67	19.67	0	0.60	1.50	1.50	0	3.60	Pre
6	Visteon Technical and Services Centre Pvt. Ltd. 27AACCV3261H1ZC	AA270719001919R /01.07.2019	30.11.2019	0	17.30	17.69	0	0	0.61	0.62	0	1.23	Pre
Name of Division: JCST, Aurangabad													
7	Nirlep Appliances Pvt. Ltd. 27AABCD3162G1ZX	AA2712191084647 /24.12.2019	13.05.2020	0	4.19	4.19	0	0	2.35	2.35	0	4.70	Post
8	Gangamai Industries and Constructions Ltd. 27AABCG2199Q1ZY	AA2701200572191 /14.01.2020	11.03.2020	0	97.74	97.74	0	0	0.69	0.69	0	1.38	Post
9	Gangamai Industries and Constructions Ltd. 27AABCG2199Q1ZY	AA270420024916D. /30.04.2020	07.07.2020	0	45.63	45.63	0	0	3.02	3.02	0	6.04	Post

Appendix 2.6.15(concl...

Sr. No.	Name of the assessee GSTN No	ARN No. & Date	Date of issue of final order (RFD-06)	Refund amount sanctioned				Excess sanction of Refund					Pre/Post
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Name of Division: JCST, Nashik													
10	Supreme Equipment Pvt. Ltd. 27AAOCS5679N1Z8	AA270220055093Q /14.02.2020	13.05.2020	0	23.50	48.08	0	0	2.02	2.02	0	4.04	Post
11	Supreme Equipment Private Ltd. 27AAOCS5679N1Z8	AA2702200490201 /13.02.2020	13.05.2020	0	27.49	65.54	0	0	23.13	23.13	0	46.25	Post
Name of Division: JCST, Kolhapur													
12	Indo Count Industries Ltd. 27AAACI0866P1Z5	AA2711190570459 /13.11.2019	19.03.2020	487.13	178.30	178.30	13.23	2.45	0.90	0.90	0.07	4.31	Post
13	Indo Count Industries Ltd. 27AAACI0866P1Z5	AA2712190057273 /03.12.2019	26.05.2020	440.26	113.97	113.97	0	1.89	0.49	0.49	0	2.87	Post
14	Indo Count Industries Ltd. 27AAACI0866P1Z5	AA271219103966Y /24.12.2019	26.05.2020	506.61	176.38	176.38	0	1.30	0.45	0.45	0	2.21	Post
Name of Division: JCST, Thane (Rural)													
15	Angadpal Industries Pvt. Ltd. 27AACCA5854D1ZU	AA270220020744Q /06.02.2020	28.02.2020	0	6.16	6.16	0	0	2.08	2.08	0	4.17	Post
TOTAL				1535.03	756.41	6199.48	13.23	9.20	45.60	78.80	0.07	133.67	

Appendix 2.6.16

(Reference: Paragraph 2.6.8.2; Page 65)

Statement Showing List of Refund cases in which Refunds sanctioned without submission of invoice details by the tax payers for refund under inverted duty structure (Annexure B)

(in ₹)

Sr. No.	Name of Division	Name of the Taxpayer	GSTN No.	ARN No. & Date	Date of Refund order (RFD-06)	Refund amount sanctioned			
						IGST	CGST	SGST	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	JC, Thane City	F T Textiles Private Limited	27AABCF4516C1Z3	AA271019076666S date 21.10.2019	20.12.2019	4824118	0	0	4824118
2	JC, Thane City	NZ Seasonal Wear Private Limited	27AADCN0287C1ZP	AA2703200748282 date 25.03.2020	05.06.2020	7909570	7511447	0	15421017
3	JC, Thane City	M/S Kapleshwar Food Products	27AAQFK7195L1ZD	AA270520027705F date 23.05.2020	10.06.2020	0	0	7047998	7047998
4	JC, Thane City	Preme Nutrition	27AAMFP6459J1ZJ	AA270120106995E date 24.01.2020	06.03.2020	0	2371720	2371719	4743439
5	JC, Thane City	Preme Nutrition	27AAMFP6459J1ZJ	AA270520031236O date 26.05.2020	03.07.2020	0	639361	3468264	4107625
6	JC, Thane City	M/S Kapleshwar Food Products	27AAQFK7195L1ZD	AA271019010243Q Date 03.10.2019	04.01.2020	0	0	1775717	1775717
7	JC, Thane City	Parvati Food Products	27AEHPG2748G1ZJ	AA2711191646142 date 28.11.2019	12.03.2020	386255	386254	0	772509
8	JC, Thane City	Maru Enterprises Pvt. Ltd.	27AADCM7713L1Z6	AA271219001013U Date 02.12.2019	30.01.2020	471585	2782562	2782833	6036980
9	JC, Thane City	Vanila Food Products	27AEBPR7620A1ZT	AA2702200935659 date 24.02.2020	11.05.2020	0	0	5590726	5590726
10	JC, Thane City	Vanila Food Products	27AEBPR7620A1ZT	AA271219132264B date 31.12.2020	18.03.2020	0	0	5542920	5542920
11	JC, Thane City	S R Synthetics	27AAAPV5123B1Z2	AA270220069704D date 18.02.2020	11.05.2020	0	52633	5413005	5465638
12	JC, Thane City	Agarwal Agency	27AAWPA6773C1ZH	AA2702200201434 date 06.02.2020	11.05.2020	749538	1517940	2704551	4972029
13	JC, Thane City	S R Synthetics	27AAAPV5123B1Z2	AA271119006244I date 02.11.2019	17.01.2020	0	0	3185895	3185895
14	JC, Thane City	Agarwal Agency	27AAWPA6773C1ZH	AA271219029665X date 07.12.2019	30.01.2020	70962	1240178	1492942	2804082
15	JC, Thane City	Koki Textiles LLP	27AAPFK2726G1Z6	AA270220087965Z date 22.02.2020	14.05.2020	0	1062252	1062252	2124504

Appendix 2.6.16 (contd...)

Sr. No.	Name of Division	Name of the Taxpayer	GSTN No.	ARN No. & Date	Date of Refund order (RFD-06)	Refund amount sanctioned			
						IGST	CGST	SGST	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
16	JC, Thane City	Mahsagar	27AFBPA3543A1ZA	AA2712191163871 date 26.12.2019	15.02.2020	0	789054	789054	1578108
17	JC, Thane City	Rinku Weaving Mills	27AESPJ5854K1ZR	AA271219013356A date 04.12.2019	15.02.2020	0	6896	1650769	1657665
18	JC, Thane City	Rinku Weaving Mills	27AESPJ5854K1ZR	AA270220119422U date 29.02.2020	13.05.2020	0	132361	1379722	1512083
19	JC, Thane City	Koki Textiles Llp	27AAPFK2726G1Z6	AA270919085345K date 28.09.2019	17.12.2019	1140732	0	0	1140732
20	JC, Thane City	Janak Enterprises	27AANFJ3736B1ZF	AA271219050918T date 12.12.2019	15.02.2020	1020817	0	0	1020817
21	JC, Thane City	Khatu Shyam Textiles	27AKUPK5434G1ZS	AA271119163332B date 28.11.2019	21.12.2019	0	1093290	535366	1628656
22	JC, Thane City	Rajendra Textiles	27AEEPJ7643E1ZJ	AA271219131785Y date 31.12.2019	12.06.2020	0	0	2740049	2740049
23	JC, Thane City	Riya Textiles	27ADRPS9687B1ZP	AA2712191264562 date 30.12.2019	28.02.2020	0	842666	842666	1685332
24	JC, Thane City	Shree Sai Krupa Textiles	27AEGPC9348P1ZV	AA271119097814Q date 18.11.2019	16.12.2019	0	1043832	1043833	2087665
25	JC, Thane City	V S Textiles	27ETAPS5465L1Z0	AA270520017322T date 16.05.2020	21.05.2020	0	0	1609007	1609007
26	JC, Thane City	F D Textile	27ABHPK3581E1ZO	AA271119052261G date 12.11.2019	30.11.2019	1476603	0	0	1476603
27	JC, Thane City	F D Textile	27ABHPK3581E1ZO	AA270120105882O date 24.01.2020	15.02.2020	1126232	134892	134892	1396016
28	JC, Thane City	Shree Kanhaiya Textiles	27AKKPB3115D1ZR	AA271119120599Y date 18.11.2019	16.12.2019	0	602414	602415	1204829
29	JC, Thane City	Shree Kanhaiya Textiles	27AKKPB3115D1ZR	AA270220058254L date 15.02.2020	04.03.2020	0	538455	538455	1076910
30	JC, Thane City	Raviraj Knit Processing Pvt. Ltd.	27AAACR2808J1ZE	AA270120048231X date 11.01.2020	15.07.2020	0	1316422	1316422	2632844
31	JC, Thane City	Krishna Processors & Industries Pvt. Ltd.	27AADCK1539Q1Z2	AA2710190063878 date 02.10.2019	02.12.2019	0	871937	871937	1743874

Appendix 2.6.16 (contd...)									
Sr. No.	Name of Division	Name of the Taxpayer	GSTN No	ARN No. & Date	Date of Refund order (RFD-06)	Refund amount sanctioned			
						IGST	CGST	SGST	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
32	JC, Thane City	Muskan Products	27ARNPM6423F1ZM	AA2712191098713 date 25.12.2019	17.02.2020	0	983451	983451	1966902
33	JC, Thane City	Deepak Textiles	27AFEPB7870E1ZK	AA2712190272946 date 06.12.2019	02.01.2020	0	715887	715887	1431774
34	JC, Thane City	Lahoti Associates	27ABBPL2599R1ZU	AA2702200908474 date 22.02.2020	09.03.2020	0	649105	736141	1385246
35	JC, Thane City	Dhanlaxmi Dyeing	27AABPI2076D1Z4	AA270220025498E date 07.02.2020	02.03.2020	0	626769	626769	1253538
36	JC, Thane City	Deepak Textiles	27AFEPB7870E1ZK	AA271019010317J date 03.10.2019	18.11.2019	0	609161	609161	1218322
37	JC, Thane City	Ranisati Fabric Mills Pvt. Ltd.	27AAACR2347C1ZR	AA270220107800 W date 26.02.2020	23.04.2020	0	148037	973282	1121319
38	JC, Thane City	Sagar Food Products	27AHYPG6714E1Z2	AA271219067099S date 16.12.2019	02.01.2020	0	397359	397359	794718
39	JC, Thane City	Hem Enterprises	27AAQPD3057N1ZA	AA2712190339415 date 08.12.2019	27.12.2019	0	1012206	1310563	2322769
40	JC, Thane City	Hem Enterprises	27AAQPD3057N1ZA	AA271219067068X date 16.12.2019	26.12.2019	112801	897242	897242	1907285
41	JC, Thane City	Siddh Enterprises	27AAZFS2659G1ZG	AA2712190318732 date 16.12.2019	24.12.2019	0	530436	261859	792295
42	JC, Thane City	Ajanta Food Products	27AAJPV7565Q1ZG	AA270620001780P date 01.06.2020	11.07.2020	0	125099	125100	250199
43	JC, Thane City	Swastik Food Products	27ABGFS5813A1ZF	AA270620004944E date 03.06.2020	09.07.2020	0	957673	4602598	5560271
44	JC, Thane City	Dimple Fabrics	27AAJPS8349F1Z6	AA2711191701962 date 29.11.2019	24.12.2019	0	1066778	1923318	2990096
45	JC, Thane City	Dimple Fabrics	27AAJPS8349F1Z6	AA270220028890J date 08.02.2020	27.02.2020	0	688818	1141068	1829886
46	JC, Thane City	Habib Textiles Pvt. Ltd.	27AABCH3399B1ZO	AA2703200709929 date 21.03.2020	06.05.2020	0	259861	1557398	1817259
47	JC, Thane City	M J Textiles	27AEKPA3107N1ZK	AA271219050619X date 12.12.2019	02.01.2020	0	630694	630694	1261388

Appendix 2.6.16 (contd...)									
Sr. No.	Name of Division	Name of the Taxpayer	GSTN No	ARN No. & Date	Date of Refund order (RFD-06)	Refund amount sanctioned			
						IGST	CGST	SGST	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
48	JC, Thane City	Rajesh Textiles	27ABWPG5400F1ZP	AA270220073536E date 19.02.2020	20.05.2020	0	2302661	2302661	4605322
49	JC, Thane City	Khemee Dyeing & Bleaching Works	27AABFK2895A1ZI	AA270620035352M date 17.06.2020	24.06.2020	0	878101	878101	1756202
50	JC, Thane City	Krishna Textiles	27AOCPB4199M1ZM	AA271119007174G date 15.02.2020	14.05.2020	0	762605	535344	1297949
51	JC, Thane City	Santok Textiles	27AKPPM5950J1ZJ	AA271119167972R date 28.11.2019	24.12.2019	0	572639	572639	1145278
52	JC, Thane City	Amsal Textiles	27AKBPK5308A1ZQ	AA270320027727D date 09.03.2020	09.07.2020	0	505414	539461	1044875
53	JC, Thane City	R B Enterprise	27AGCPJ0674P1Z1	AA27012001407S date 04.01.2020	27.02.2020	0	0	2737052	2737052
54	JC, Thane City	R B Enterprise	27AGCPJ0674P1Z1	AA271019009093I date 03.10.2019	17.12.2019	0	0	2161930	2161930
55	JC, Thane City	Nishi Fabrics	27AEKPM0339Q1ZY	AA270220006733R date 04.02.2020	27.05.2020	0	720946	720946	1441892
56	JC, Thane City	Ankit Textiles	27ACZPJ1088Q1ZI	AA271119025613C date 07.11.2019	14.01.2020	0	0	1419112	1419112
57	JC, Thane City	Kewal Textiles	27ACMPS3439F1ZA	AA270220035819A date 11.02.2020	29.05.2020	0	297339	1062746	1360085
58	JC, Thane City	M D Textiles	27BLHPK7379H1ZK	AA271219021832A date 05.12.2019	22.01.2020	0	613312	683312	1296624
59	JC, Thane City	Gala Textiles	27AAWPG6072E1ZF	AA2702201029899 date 26.02.2020	04.05.2020	0	663315	527662	1190977
60	JC, Thane City	Wali Textiles	27ASNPA5918J1ZH	AA2712190082692 date 03.12.2019	17.12.2019	0	723747	755715	1479462
61	JC, Thane City	Q.H. Textiles	27AFBPA5824J1ZN	AA271119145151H date 25.11.2019	03.02.2020	0	727670	727670	1455340
62	JC, Thane City	P.N. Textiles	27AAZPG8863G1ZX	AA2711191535618 date 26.11.2019	15.01.2020	0	0	1476653	1476653
63	JC, Thane City	Jai Balaji Tex	27ANIPP2529A1Z7	AA270120047224T date 11.01.2020	30.01.2020	0	0	1168113	1168113

Appendix 2.6.16 (contd...)

Sr. No.	Name of Division	Name of the Taxpayer	GSTN No	ARN No. & Date	Date of Refund order (RFD-06)	Refund amount sanctioned			
						IGST	CGST	SGST	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
64	JC, Thane City	Baba Tex	27AEDPA1321H1Z8	AA271019015415G date 05.10.2019	27.11.2019	0	528020	1178574	1706594
65	JC, Thane City	Heena Fabrics	27AEHPG7086H1Z8	AA270120086485A date 21.01.2020	06.03.2020	0	1111171	1111171	2222342
66	JC, Thane City	Mahalaxmi Polytex	27AHXPS6384B1ZN	AA271119092096Z date 16.11.2019	20.12.2019	0	1927	1050002	1051929
67	JC, Thane City	M/S. Adeshwar Synthetics	27AOMPG8607H1ZP	AA270520000990N date 02.05.2020	29.05.2020	0	516230	516229	1032459
68	JC, Thane City	Vaibhav Laxmi Silk Mills	27AABPA5095N1ZI	AA271219099955E date 23.12.2019	14.01.2020	0	0	1462304	1462304
69	JC, Thane City	A B Textiles	27BHBPK8405Q1ZV	AA270120131316V date 30.01.2020	19.03.2020	0	326891	803691	1130582
70	JC, Thane City	New Red Rose Syn-Tex	27AGLPG5367R1ZJ	AA2702200913994 date 23.02.2020	21.05.2020	0	837509	837509	1675018
71	JC, Thane City	Sameer & Company	27ACQFS0665K1ZI	AA271219004362I date 02.12.2019	23.01.2020	0	851074	1025597	1876671
72	JC, Thane City	Sameer & Company	27ACQFS0665K1ZI	AA270620001577G date 01.06.2020	15.07.2020	0	787292	995086	1782378
73	JC, Thane City	Sameer & Company	27ACQFS0665K1ZI	AA270120074155N date 17.01.2020	12.03.2020	0	630679	904255	1534934
74	JC, Thane City	Sameer & Company	27ACQFS0665K1ZI	AA2703200469862 date 14.03.2020	25.05.2020	0	689162	912556	1601718
75	JC, Thane City	Umar Textiles	27CFQPK6733R1ZE	AA270120109964G date 24.01.2020	15.02.2020	0	569041	569042	1138083
76	JC, Thane City	Paras Textiles	27ATGPS4007C1ZX	AA2701200648395 date 15.01.2020	06.03.2020	0	1489051	1489051	2978102
77	JC, Thane City	Handi Textile	27ABXPH5663C1ZC	AA2712190137348 date 04.12.2019	23.12.2019	0	1209884	521012	1730896
78	JC, Thane City	Handi Textile	27ABXPH5663C1ZC	AA2702200170811 date 05.02.2020	04.03.2020	0	1119067	532589	1651656
79	JC, Thane City	A T Textiles	27CXQPS4846D1ZW	AA270120017617M date 05.01.2020	15.02.2020	0	210936	845082	1056018

Appendix 2.6.16 (concl...)									
Sr. No.	Name of Division	Name of the Taxpayer	GSTN No	ARN No. & Date	Date of Refund order (RFD-06)	Refund amount sanctioned			
						IGST	CGST	SGST	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
80	JC, Thane City	Samai Healthcare Private Limited	27AAWCS7040M1ZJ	AA270220019607J date 06.02.2020	09.03.2020	0	466121	525638	991759
81	JC, Thane City	Samai Healthcare Private Limited	27AAWCS7040M1ZJ	AA270220033209P date 10.02.2020	24.04.2020	0	322498	89482	411980
82	JC, Thane City	Sai Foods	27AAGPL6240F1ZU	AA270919088570K date 30.09.2019	05.11.2019	549595	299810	299810	1149215
83	JC, Raigad	Jaico Enterprise Llp	27AAKFJ4143K1Z4	AA271119107136F date 19.11.2019	06.12.2019	0	0	1997188	1997188
84	JC, Raigad	Angelique International Limited	27AACCA4675N1Z8	AA270220095819Y date 24.02.2020	21.04.2020	1341890	0	0	1341890
85	JC, Raigad	Immunity Construction Private Limited	27AAECI8240 F1ZM	AA270120113434X date 25.01.2020	06.03.2020	0	1464293	1464293	2928586
86	JC, Thane (Rural)	Shilpa Enterprises	27AAUFS9301A1Z4	AA2712191205186 date 27.12.2019	07.01.2020	4018103	0	0	4018103
87	JC, Thane (Rural)	Arpan Trading Co	27AQUPS7720H1Z5	AA270220029342T date 08.02.2020	17.02.2020	0	600971	1300926	1901897
88	JC, Thane (Rural)	Deep Steel	27AAOPD7135R1Z1	AA271219101431N date 23.12.2019	24.01.2020	0	1773094	0	1773094
89	JC, Thane (Rural)	Parshwnath Metal	27AAEHJ5339M1ZU	AA271219072973R date 17.12.2019	24.01.2020	1459178	98572	98572	1656322
90	JC, Thane (Rural)	Rupana Textiles	27AAJHM8455Q1Z7	AA270320031404V date 10.03.2020	28.04.2020	0	773522	773521	1547043
91	JC, Thane (Rural)	Shilpa Enterprises	27AAUFS9301A1Z4	AA2711190473380 date 11.11.2019	26.11.2019	2746715	98825	0	2845540
92	JC, Thane (Rural)	Yasmeen Binder	27AGCPK0731C1Z1	AA2701200084220 date 03.01.2020	17.03.2020	0	939119	939118	1878237
93	JC, Thane (Rural)	Rupana Textiles	27AAJHM8455Q1Z7	AA2711191670480 date 28.11.2019	24.12.2019	0	720348	720348	1440696
94	JC, Thane (Rural)	Rupana Textiles	27AAJHM8455Q1Z7	AA271119086534X date 16.11.2019	29.11.2019	0	628343	628342	1256685
95	JC, Thane (Rural)	Kwality Industries	27AAQPD3176L1ZA	AA2712190005868 date 01.12.2019	12.12.2019	1056415	0	0	1056415
TOTAL						30461109	63066341	115845404	209372854

Appendix 2.7.1
(Reference: Paragraph 2.7; Page 69)
Short Levy of Tax
Calculation Sheet

Name of the Office	Dy. Commissioner of Sales Tax, PUN-VAT-E-706, Pune
Assessment Period	2014-15
Name of Dealer	M/s K Comp Services
TIN	27710344344V
Assessment Order Date	19/02/2019

(Amount in ₹)

Sl. No.	Particulars of Tablet sold	Invoice No. and date	Sale amount as per sample invoices	Tax leviable at 12.5 %	Tax levied at 5 %	Short levy of Tax/ Differential tax liability
1	Samsung Tab 3	42/07.04.2014	7,42,857	92,857	37,143	55,714
2	Apple ipad Mini WiFi	386/28.05.2014	10,56,000	1,32,000	52,800	79,200
3	Apple ipad Mini WiFi	887/30.07.2014	8,69,524	1,08,691	43,476	65,215
4	Apple ipad Mini WiFi	8/06.08.2014	2,68,762	33,595	13,438	20,157
5	Apple ipad Mini WiFi	14-15/Dec/154/ 15.12.2014	8,04,762	1,00,595	40,238	60,357
6	Apple ipad Air2 WiFi, ipad Air 2 WiFi + Cellular, ipad Mini	14-15/Dec/160/ 15.12.2014	7,84,268	98,034	39,213	58,821
7	Apple ipad Air WiFi Cellular	14-15/Dec/185/ 18.12.2014	30,20,160	3,77,520	1,51,008	2,26,512
8	Apple ipad Mini WiFi	14-15/Feb/203/ 20.02.2015	8,45,476	1,05,685	42,274	63,411
	Total		83,91,809	10,48,976	4,19,590	6,29,386
	Interest leviable u/s 30(3) for 47 months					5,42,845
	Total short levy of dues					11,72,231

Calculation of interest for 47 months

(Amount in ₹)

Tax dues	Period	No. of months	Rate of interest	interest amount	Remarks
6,29,386	01.04.2015 to 30.11.2015	8	1.25	62938.61	upto 30.11.2015
	01.12.2015 to 31.12.2015	1	1.25	7867.33	upto one month
	01.01.2016 to 29.02.2016	2	1.5	18881.58	upto three months
	01.03.2016 to 31.03.2016	1	2	12587.72	more than three months
	01.04.2016 to 31.03.2017	12	2	151052.67	
	01.04.2017 to 31.03.2018	12	2	151052.67	
	01.04.2018 to 28.02.2019	11	2	138464.95	
		47	Interest leviable	542845.53	

Appendix 2.8.1
(Reference: Paragraph 2.8; Page 69)
Short levy of interest due to incorrect calculation
Calculation Sheet

Name of the Office	Dy. Commissioner of Sales Tax, PUN-VAT-E-607 (LTU), Pune
Assessment Period	2014-15
Name of Dealer	M/s Sanjay Automobile Engineering Pvt. Ltd.
TIN	27445225193V
Assessment Order Date	28.03.2019

Calculation by the Department

Tax dues	Period	Rate of Interest	No. of Months	Interest Amount (₹)
16658322	Up to Nov. 2015	1.25 %	8	1665832
	Next two month	1.50%	2	416458
	Afterwards up to 31.03.2019	2%	38	7912703
Total (A)				9994993

Calculation by Audit

Tax dues	Period	Rate of Interest	No. of Months	Interest Amount (₹)
16658322	Up to Nov. 2015	1.25 %	8	1665832.30
	Dec. 2015	1.25 %	1	208229.04
	Next two month	1.50%	2	499749.69
	Afterwards up to 31.03.2019	2%	37	12327159.02
Total (B)				14700970.05

Short levy of interest

(A) - (B)	₹ 4705977.05
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Appendix 2.9.1
(Reference: Paragraph 2.9; Page 70)
Excess grant of refund under MVAT
Calculation Sheet

Name of the Office	Dy. Commissioner of Sales Tax, E-002 Amravati
Assessment Period	2012-13
Name of Dealer	M/s Virendra Food Products Pvt. Ltd.
TIN	27600328642V
Assessment Order Date	28.03.2017

Sales

(Amount in ₹)

	As per Department	As per Audit
GTO Sales	0	0
Total tax payable	0	0

Purchase

		As per Department	As per Audit
	GTO purchase	95478804	95478804
Less:	Inter-state Purchase	20443719	20443719
Less:	Goods not eligible for Set-off	35762350	35762350
	within state purchase eligible for set-off	39272735	39272735

Rate of Tax	Net turnover liable to MVAT	Set off available	Set off available
5%	19595449	979772	979772
12.50%	16617002	2077125	2077125
	Total Set off Admissible	3056898	3056898

Available ITC

		3056898	3056898
	Total Set off Admissible	3056898	3056898
Less:	J1XJ2 mismatch and reduction U/r 53	1176584	1176584
Less:	U/r 54 (h)	0	942435
	Total Tax credit admissible	1880314	937879

Computation of Tax

As per department		As per audit	
MVAT payable	0	MVAT payable	0
less: Set-off	1880314	less: Set-off	937879
balance: Tax payable (+) / Refund (-)	-1880314	balance: Tax payable (+)/Refund (-)	-937879
Add: interest u/s 52 for 24 months	-225638	Add: interest u/s 52 for 24 months	-112545
Total Refund granted	-2105951	Total refund admissible	-1050424
		Excess Refund granted	-1055527

Amount recoverable u/s 51(6)(b)

Excess Refund (as tax due)	1055527
Add: interest u/s 51 (6) (b)	1100387
Total amount Recoverable	2155914

Interest Calculation
Interest u/s 52 as per department

Tax dues	Period	No. of months	Rate of interest	interest amount
-1880314	01.04.2015 to 31.03.2016	12	0.005	-112819
	01.04.2016 to 31.03.2017	12	0.005	-112819
			Interest paid on refund	-225638

Interest u/s 52 as per Audit

Tax dues	Period	No. of months	Rate of interest	interest amount
-937879	01.04.2015 to 31.03.2016	12	0.005	-56273
	01.04.2016 to 31.03.2017	12	0.005	-56273
			Interest payable on refund	-112545

Note: (-) ve sign indicates Refundable amount

Interest u/s 51(6) (b) as per Audit

Tax dues	Period	No. of months	Rate of interest	interest amount	Remarks
1055527	01.04.2017 to 30.04.2017	1	1.25	13194	Up-to one month
	01.05.2017 to 30.06.2017	2	1.5	31666	Up-to three months
	01.07.2017 to 31.03.2018	9	2	189995	more than three months
	01.04.2018 to 31.03.2019	12	2	253326	
	01.04.2019 to 31.03.2020	12	2	253326	
	01.04.2020 to 31.03.2021	12	2	253326	
	01.04.2021 to 31.08.2021	5	2	105553	
		53	Interest leviable	1100387	

Details of inadmissible ITC under Rule 54 (h) on construction of Factory Building

Sl. No.	Name of vendor from where purchases were made	Net Price	ITC
1	Porwal Paint House, Amravati	281155	34788
2	Unique Electricals, Amravati	4170	241
3	Bhagyalaxmi Rolling Pvt. Ltd.	8270447	413522
4	Manikgarh Cement, Gadchandur	3951071	493884
	Total set-off to be disallowed	8555772	942435

Details of purchases from Porwal Paint House, Amravati as available in Ledger Accounts

Sl. No.	Date	Price	VAT		Total
			12.50%	5%	
1	12.09.2012	34448	4149	63	38660
2	15.11.2012	7995	999	0	8994
3	02.01.2013	98288	12000	114	110403
4	22.01.2013	50401	6300	0	56701
5	07.02.2013	32338	3891	60	36289
6	25.03.2013	19076	2385	0	21461
7	30.03.2013	38609	4826	0	43435
	Sub-total		34550	238	
Total		281155	34788		315943

Details of purchases from Unique Electricals, Amravati as available in Ledger Accounts

Sl. No.	Date	Price	VAT		Total
			12.50%	5%	
1	13.10.2012	4170	53	188	1
Total		4170	241	4411	Total

Details of purchases from Bhagyalaxmi Rolling Pvt. Ltd. as available in Ledger Accounts

Sl. No.	Date	Price	VAT	Total
1	03.04.2012	484155	24208	508363
2	13.04.2012	494539	24727	519266
3	14.04.2012	627142	31357	658499
4	17.05.2012	460921	23046	483967
5	18.05.2012	407538	20377	427915
6	18.05.2012	401114	20056	421170
7	12.06.2012	583769	29188	612957
8	28.06.2012	450127	22506	472633
9	08.07.2012	473559	23678	497237
10	08.07.2012	871304	43565	914869
11	08.07.2012	704418	35221	739639
12	04.08.2012	680086	34004	714090
13	01.09.2012	379031	18952	397983
14	01.09.2012	394380	19719	414099
15	01.09.2012	390802	19540	410342
16	29.09.2012	467562	23378	490940
Total		8270447	413522	8683969

Details of purchases from Manikgarh Cement, Gadchandur as available in Ledger Accounts

Sl. No.	Date	Price	VAT (12.5%)	Total
1	14.04.2012	75947	9493	85440
2	14.04.2012	75947	9493	85440
3	14.04.2012	75947	9493	85440
4	11.05.2012	73956	9244	83200
5	17.05.2012	73956	9244	83200
6	18.05.2012	73956	9244	83200
7	20.05.2012	73102	9138	82240
8	04.06.2012	71111	8889	80000
9	07.06.2012	71680	8960	80640
10	07.06.2012	71680	8960	80640
11	07.06.2012	71680	8960	80640
12	30.06.2012	73387	9173	82560
13	30.06.2012	73387	9173	82560
14	01.07.2012	73387	9173	82560
15	01.07.2012	73387	9173	82560
16	02.07.2012	73387	9173	82560
17	02.07.2012	73387	9173	82560
18	14.07.2012	72533	9067	81600
19	14.07.2012	72533	9067	81600
20	26.07.2012	71964	8996	80960
21	26.07.2012	71964	8996	80960
22	26.07.2012	71964	8996	80960
23	26.07.2012	71964	8996	80960
24	28.07.2012	71964	8996	80960
25	28.07.2012	71964	8996	80960
26	24.08.2012	68551	8569	77120
27	24.08.2012	68551	8569	77120
28	26.08.2012	68551	8569	77120
29	26.08.2012	68551	8569	77120
30	30.08.2012	68267	8533	76800
31	30.08.2012	68267	8533	76800
32	01.09.2012	68267	8533	76800
33	04.09.2012	68267	8533	76800

Report No. 3 (Compliance Audit Report for the year ended 31 March 2021)

Sl. No.	Date	Price	VAT (12.5%)	Total
34	14.09.2012	65422	8178	73600
35	14.09.2012	65422	8178	73600
36	23.09.2012	64853	8107	72960
37	25.09.2012	64000	8000	72000
38	25.09.2012	64853	8107	72960
39	30.09.2012	64853	8107	72960
40	30.09.2012	64569	8071	72640
41	30.09.2012	64569	8071	72640
42	01.10.2012	64569	8071	72640
43	01.10.2012	64569	8071	72640
44	01.10.2012	64569	8071	72640
45	28.10.2012	65991	8249	74240
46	28.10.2012	65991	8249	74240
47	12.11.2012	68267	8533	76800
48	06.12.2012	66560	8320	74880
49	07.12.2012	66560	8320	74880
50	11.12.2012	66560	8320	74880
51	14.01.2013	63431	7929	71360
52	24.01.2013	64000	8000	72000
53	24.01.2013	64000	8000	72000
54	11.02.2013	68267	8533	76800
55	11.02.2013	68267	8533	76800
56	22.02.2013	68689	8586	77275
57	16.03.2013	68836	8604	77440
Total		3951071	493884	4444955

Appendix 2.10.1

(Reference: Paragraph 2.10.1; Page: 72)

Short levy of Stamp Duty of ₹ 1.06 crore on lease deed due to non-consideration of constructed area

Name of the Office	Joint Sub Registrar, Haveli-XVIII, Dist. Pune
Document No. & Year	10503/2018
Details of property	Lease hold right of land admeasuring 42.05 R i.e 4205 sqm along with constructed area Phase-I admeasuring 30,000 sq.ft i.e 2788.10 sqm and Phase-II admeasuring 30,000 sq.ft.i.e 2788.10 sqm situated at Survey No.12/1 in village Mahalunge (Influence Area), Taluka Mulshi, District Pune.
Calculation by Audit	
Annual Statement of Rates	2017-2018
Mouza/Village	Mahalunge (Influence Area)
Survey No.	12/1
Area of property	Open land admeasuring 4205 sqm comprising construction of buildings admeasuring 5576.20 sqm (Phase-I-2788.10 sqm + Phase-II.2788.10 sqm)
Rate of open land	₹ 12,240 per sqm
Rate of Residential building/flat	₹ 51,330 per sqm
Lease period	30 years
Market value of the property as per instruction No.7(d) of ASR 2017-18 5576.20sqm X ₹ 51,330	₹ 28,62,26,346
90per cent of the market value as per article 36(iv) ₹ 286226346 X 90%	₹ 25,76,03,711
Stamp duty leviable @ 5% on ₹ 25,76,03,711	₹ 1,28,80,186
Stamp Duty levied	₹ 23,16,200
Short levy of Stamp Duty	₹ 1,05,63,986
Calculation by department	
Annual Statement of Rates	2018
District	Pune
Taluka	Mulshi
Village	Mouza Mahalunge
Area	Influence Area
Survey No.	12
Type of Property	Open Land
Area of Property	4205 sqm
Rate of open land as per ASR	₹ 12,240 per sqm
Valuation of Land 4205 sqm x ₹ 12,240 =51469200	₹ 5,14,69,200
Amount of Consideration	Nil
Market Value of premises	₹ 5,14,69,200
Stamp duty levied	₹ 23,16,200

Appendix 2.10.2

(Reference: Paragraph 2.10.2; Page: 72)

Short levy of Stamp Duty of ₹ 1.16 crore due to under valuation of property

Name of the Office	Joint Sub-Registrar, Haveli-XVIII, Pune.
Document No. & Year	4481/2016.
Details of Premises	For a proposed hospital building referred to as the "Bare Shell Building" comprising of 2 (Two) basements, Ground + 7 (seven) upper floors plus terrace, total built up area shall be at least 250000 sq. ft. of which calculable area shall not exceed 240000 sq.ft. i.e 22304.83 sqm which will be constructed by Lessor on the land admeasuring 7965 sqm at bearing survey No. 111/11/1 (pt), at situated at Baner- Mhalunge Road, village Baner Taluka Haveli, District Pune within the limits of Pune Municipal Corporation.
Calculation by Audit	
Annual Statement of Rates	2016-17
Village	Baner
Zone No.	39/567
Survey No.	111/11/1 (pt)
Constructed area (maximum calculable area)	22304.83 sqm
Rate of open land	₹ 24000 per sqm
Rate of Ground floor Shop/Commercial	₹ 91740 per sqm
Lease period	28 years and 11 month
Market value of property	
<p>Floor wise details are not mentioned in the document, hence for applying Valuation Guideline No. 8(d) which is applicable for valuation of shops in the building comprising larger shopping complex other than Mall, average is arrived at as under: (As per V.G.8(d)-Percentage of rate of shop as assigned in the ASR to be taken into consideration for (i) Basement- 70%, (ii) Ground floor - 100%, (iii) First floor - 90% and (iv) 2nd to 7th floor -80%): Thus, 2 Basement - 140% 1 Ground Floor - 100 % 1 First Floor - 90% 6 Upper Floor - 480% ----- Total 810% Average 810/10 81% Say - 80% of rate assigned to shops in ASR-2016-17 is taken for calculation.</p>	
₹ 91740 X 80% = ₹ 73392 (as per guidelines No. 8(d))	₹ 73,392
22304.83 sqm X ₹ 73,392	₹ 163,69,96,083
50 % of the market value as per article 36(iii) ₹ 163,69,96,083 X 50%	₹ 81,84,98,042
Stamp Duty leviable @ of 5%	₹ 4,09,24,902
Stamp Duty levied	₹ 2,93,19,300
Stamp Duty short levied	₹ 1,16,05,602
Calculation by department	
Amount of Consideration	Nil
Market Value of Property	₹ 117,27,68,548
Stamp duty levied @ 5% on Market Value	₹ 2,93,19,300

Appendix 2.10.3

(Reference: Paragraph 2.10.3; Page: 73)

Short levy of Stamp Duty of ₹ 12.29 lakh due to undervaluation of property

Name of the Office	Joint Sub Registrar (Class-II), Haveli-V, District Pune
Document No. & Year	570/2017
Details of property	Industrial plot having area admeasuring 2957 sqm alongwith industrial shed admeasuring 670 sqm standing thereon situated at plot No. S-36, T Block in Pimpri Industrial Area of MIDC, Village Bhosari within the limits of Pimpri-Chinchwad Municipal Corporation.
Calculation by Audit	
Annual Statement of Rates	2016-17
Mouza	Bhosari District Pune.
Survey No(s).	Plot No.S-36, T Block
Rate of open land /Zone/Vibhag No.46/2	₹ 25,630 per sqm
Construction rate	₹ 22,000 per sqm
Construction rate for industrial shed as per Note below construction rate: ₹ 22,000 X 75%	₹ 16,500 per sqm
Area of land	2,957 sqm
Area of Industrial shed	670 sqm
Market Value of land	
2,957 sqm X ₹ 25,630(a)	₹ 7,57,87,910
Market Value of industrial shed	
As per instruction No.6 of ASR depreciation of 30 % 670 sqm X ₹ 16,500 X 70%(b)	₹ 77,38,500
Total market value of property (a + b)	₹ 8,35,26,410
90% of total market value	₹ 7,51,73,769
Stamp Duty leviable @ 5%	₹ 37,58,688
Stamp Duty levied	₹ 25,30,000
Stamp Duty short levied	₹ 12,28,688
Calculation by department	
Amount of Consideration	₹ 5,06,00,000
Market Value of land	₹ 4,90,46,000
Stamp duty levied	₹ 25,30,000

Appendix 2.10.4

(Reference: Paragraph 2.10.4; Page: 74)

Short levy of Stamp Duty of ₹ 16.26 lakh due to non-consideration of renewal period of lease

Name of the Office	Joint Sub Registrar, Class-II, Haveli-III, Pune
Document No. & Year	3058/2019
Details of Premises	Units No EB-GF-28 & 29 admeasuring chargeable area 10104 sqft i.e 939.03 sqm on ground floor in Retail Mall/Shopping Complex known as "Amanora Town Centre" at village Sadesatranali, Hadaspsar, Taluka Haveli, District Pune
Calculation by Audit	
ASR	2018-19
Village	Sadesatranali, Hadaspsar, Taluka Haveli, District Pune
Zone No.	14.4
Survey No.	Amanora Town Centre
Area	10104 sq.ft. i.e 939.03 sqm
Rate of Ground floor shop /Commercial	₹ 1,41,490
Market value of the property 939.03 sqm X ₹ 1,41,490	₹ 13,28,63,355
Total Market Value	₹ 13,28,63,355
50% of the market value as per article 36(iii)	₹ 6,64,31,678
Stamp duty leviable @ 5%	₹ 33,21,584
Stamp duty levied	₹ 16,95,800
Stamp Duty Short levied	₹ 16,25,784
Calculation by department	
Amount of Consideration	NIL
Market Value of Property	₹ 13,28,64,844
Stamp duty levied	₹ 16,95,800

Appendix 2.10.5*(Reference: Paragraph 2.10.5.; Page: 75)***Short levy of Stamp Duty of ₹ 21.93 lakh due to non consideration of renewal period of lease**

Name of the Office	Joint Sub Registrar Thane-VIII, Dist. Thane
Document No. & Year	3961/2015
Details of property	For unfurnished hospital, Basement +G+7 Floor building (as is where is basis) for running hospital in newly constructed PHC building admeasuring area 1899.64 sqm constructed on land admeasuring 990.27 sqm situated at Sector 3K, Airoali, New Mumbai
Calculation by Audit	
Market value of property as determined by the JDR, Thane city in adjudication order.	₹ 17,54,15,500
50 per cent of the market value	₹ 8,77,07,750
Stamp Duty leviable @ 5%	₹ 43,85,388
Stamp Duty levied	₹ 21,92,700
Stamp Duty short levied	₹ 21,92,688
Calculation by department	
Amount of Consideration	₹ 15,00,000
Market Value of premises	₹ 17,54,15,500
Stamp duty levied	₹ 21,92,700

Appendix 2.10.6*(Reference: Paragraph 2.10.6; Page: 75)***Short levy of Stamp Duty of ₹ 4.00 crore on renewal of lease deed.****Name of office:** Joint District Registrar-I, Nagpur

Lease Period: 30 years

Sl. No.	Instrument Number/ Year	Market Value determined by Department (in ₹)	Market Value calculated by Audit (in ₹)	90% of market value calculated by Audit (in ₹)	Stamp duty leviable at the rate of 5% on 90% of market value (in ₹)	Stamp duty levied (in ₹)	Short levy of Stamp Duty (in ₹)
1	2978/2018	40,85,500	32,88,38,070	29,59,54,263	1,47,97,713	2,04,300	1,45,93413
2	3992/2018	13,63,420	15,36,38,100	13,82,74,290	69,13,715	68,200	68,45,515
3	4753/2018	38,90,000	10,61,91,800	9,55,72,620	47,78,631	1,94,500	45,84,131
4	3905/2018	6,61,000	7,65,49,616	6,88,94,654	34,44,733	33,200	34,11,533
5	2465/2018	10,63,000	6,44,55,772	5,80,10,195	29,00,510	47,900	28,52,610
6	5070/2018	6,84,400	6,06,10,000	5,45,49,000	27,27,450	34,300	26,93,150
7	2468/2018	6,80,500	5,66,00,045	5,09,40,040	25,47,002	34,100	25,12,902
8	4382/2018	7,13,376	3,61,66,500	3,25,49,850	16,27,493	35,700	15,91,793
9	3722/2018	20,77,000	2,19,70,850	1,97,73,765	9,88,688	1,04,000	8,84,688
	Total	1,52,18,196	90,50,20,753	81,45,18,677	4,07,25,935	7,56,200	3,99,69,735

Appendix 2.11.1*(Reference: Paragraph 2.11.1.1; Page: 77)***Short levy of Stamp Duty of ₹ 39.39 lakh due to incorrect calculation of market value**

Name of the Office	Joint Sub Registrar, Class-II Aurangabad-V, District Aurangabad
Document No. & Year	8654/2015
Details of property	Open plot No.2 admeasuring 3716.71 sqm alongwith TDR admeasuring 1486.98 sqm (together called as demised plot) situated at Gat No.701 village Chikalhana, Taluka and District Aurangabad within the limits of Aurangabad Municipal Corporation.
Calculation by Audit	
Annual Statement of Rates	2015
Mouza	Chikalhana, Taluka and District Aurangabad
Survey/Gut Nos.	701
Zone/Vibhag No.	10.156
Rate of open land	₹ 22,200 per sqm
Residential unit rate	₹ 29,700 per sqm
Area of land As per paragraph on page 10 of the document Land and TDR are jointly considered as demised plot. Hence area of land is 5203.69 sqm	3716.71 sqm + 1486.98 sqm Total 5203.69 sqm
Market Value of Developer's share 5203.69 sqm X ₹ 22,200 = ₹ 11,55,21,918	₹ 11,55,21,918
Total market Value of land (A)	₹ 11,55,21,918
Amount of Owner's Share (Consideration)	
Owner's Share 48% (a) 5203.69 sqm X 48% = 2497.77 sqm 2497.77 sqm X ₹ 29,700 X 0.85 = ₹ 6,30,56,204	₹ 6,30,56,204
Interest on deposit of ₹ 1,75,00,000/- (b) For 2 years (by applying instruction no. 33(A) (ii) of ASR) i.e., ₹ 1,75,00,000 X 10% X 2 = ₹ 35,00,000	₹ 35,00,000
Total Amount of Consideration (a+b) (B)	₹ 6,65,56,204
Stamp Duty leviable @ 5% on market value being higher than consideration	₹ 57,76,096
Stamp Duty levied	₹ 18,37,500
Stamp Duty Short levied	₹ 39,38,596
Calculation by department	
Amount of Consideration	₹ 3,56,80,416
Market Value of land	₹ 3,56,80,416
Stamp duty levied	₹ 18,37,500

Appendix 2.11.2

(Reference: Paragraph 2.11.1.2; Page: 77)

Short levy of Stamp Duty of ₹ 55.13 lakh due to incorrect calculation of owner's share

Name of the Office	Joint Sub-Registrar Class-II, Amravati City-II, District Amravati		
Document No. & Year	2587/2016		
Details of property	For development of land admeasuring 14,600 sqm bearing survey No. 159/1, 159/2 and 162 and land admeasuring 4800 sqm of survey No. 160 and 164/2, total land admeasuring 19,400 sqm situated at <i>Mouze Badnera Taluka Amravati</i> within the limits of Amravati Municipal Corporation.		
Calculation by Audit			
Annual Statement of Rates	2016-17		
<i>Mouza</i>	Badnera Dist. Amravati		
Rate of open land for Survey No.159/1, 159/2 and 162 (Zone 17.522)	₹ 2,000 per sqm		
Rate of open land for Survey No.160 and 164/2 (Zone 17.435)	₹ 1,050 per sqm		
Minimum residential unit rate as per instruction No. 7(i) (B) of ASR 2016-17 (1050 + 19000) X 1.15 = ₹ 23,058	₹ 23,058 per sqm		
Survey No. & Area of land	Survey No./Hissa No.	Area in Hectare	Area in sqm
	159/1	0-51	5100
	159/2	0-11	1100
	160	0-16	1600
	162	0-84	8400
	164/2	0-32	3200
		1-94	19400
Calculation of Developer's share (Market Value of Whole land)			
For Survey No.159/1, 159/2 and 162 (5100 sqm+1100 sqm+8400 sqm=14,600 sqm) 14600 X 2000 = ₹ 2,92,00,000(a)	₹ 2,92,00,000		
For Survey No.160 and 164/2 (1600 sqm + 3200 sqm = 4,800 sqm) 4800 X 1050 = ₹ 50,40,000(b)	₹ 50,40,000		
Total market Value of land (a+b) (A)	₹ 3,42,40,000		
Calculation of Owner's Share (Consideration)			
Owner's Share 35 per cent 19,400 sqm X 35 % = 6790 sqm 6790 sqm X ₹ 23,058 X 0.85 = ₹ 13,30,79,247	₹ 13,30,79,247		
Total Amount of Owner's Share (B)	₹ 13,30,79,247		
Stamp Duty leviable @ 5%	₹ 66,53,962		
Stamp Duty levied	₹ 11,41,400		
Stamp Duty short levied	₹ 55,12,562		
Calculation by Joint Sub Registrar-II, Amravati, District Amravati			
Amount of Consideration	₹ 2,28,27,000		
Market Value of land	₹ 2,28,27,000		
Stamp duty levied	₹ 11,41,400		

Appendix 2.11.2 (concl...)	
Calculation by Joint District Registrar, Class-I, Amravati, District Amravati	
Amount of Consideration (Owner's Share)	
Area of plot after excluding road and open space 16675.17 As per DCR FSI - 1.1 Permissible built up area 18342.68 sqm (19000+1050)X1.15X18342.68=₹ 42,29,36,344 Owner's Share 35 per cent ₹ 42,29,36,344X35%X0.85= ₹ 12,58,23,662.36	₹ 12,58,23,662.36
Stamp duty leviable ₹ 12,58,23,662.36 X 5% = ₹ 62,91,183	₹ 62,91,183
Stamp duty levied	₹ 11,41,400
Short levy of Stamp Duty	₹ 51,49,783
Calculation by Office of the Inspector General of Registration and Controller of Stamps, Pune	
Annual Statement of Rates	2016-17
<i>Mouza</i>	Badnera Dist. Amravati
Rate of open land for Survey No.159/1, 159/2 and 162 (Zone 17.522)	₹ 2,000 per sqm
Rate of open land for Survey No.160 and 164/2 (Zone 17.435)	₹ 1,050 per sqm
Minimum residential unit rate as per instruction No. 7(i) (B) of ASR 2016-17 (1050 + 19000) X 1.15 = ₹ 23,058	₹ 23,058 per sqm
Total Area	19,400 sqm
Calculation of Developer's share (Market Value of Whole land)	₹ 2,92,00,000
For Survey No.159/1, 159/2 and 162 (5100 sqm+1100 sqm+8400 sqm = 14,600 sqm) 14600 X 2000 =₹ 2,92,00,000(a)	₹ 50,40,000
For Survey No.160 and 164/2 (1600 sqm + 3200 sqm = 4,800 sqm) 4800 X 1050 = ₹ 50,40,000(b)	
Total market Value of land (a +b) (A)	₹ 3,42,40,000
Calculation of Owner's Share (Consideration)	
Total permissible built up area 21010.71 sqm out of this Owner's Share 35 per cent 21,010.71 sqm X35 % = 7353.74 sqm 7353.74 sqm X ₹ 24,150 X 0.85 = ₹ 15,09,53,898	₹ 15,09,53,898
Total Amount of Owner's Share (B)	₹ 15,09,53,898
Stamp Duty leviable @ 5%	₹ 75,47,694
Stamp Duty levied	₹ 11,41,400
Stamp Duty short levied	₹ 64,06,294

Appendix 2.11.3

(Reference: Paragraph 2.11.1.3; Page: 78)

Short levy of Stamp Duty of ₹ 1.07 crore due to incorrect consideration of Owner's share

Name of the Office	Joint Sub-Registrar-VIII, Haveli Dist. Pune		
Document No. & Year	5469 / 2016		
Details of land	Development of land admeasuring 67,272 sqm at Survey No. 15 part and 16 part, situated at village Yeolewadi, Taluka Haveli, within the limits of Pune Municipal Corporation. (Detail survey wise as under)		
	Survey No.	Area in HR	Area in sqm
	15/1(part)	00H 53.72 R	5,372
	16/1/4	00H 23.00 R	2,300
	16/1/8A/1	00H 68.00 R	6,800
	16/1/8A/2	00H 68.00 R	6,800
	16/1/8B/1	01H 02.00 R	10,200
	16/1/8B/2	00H 34.00 R	3,400
	16/1/9	00H 61.00 R	6,100
	16/1/10	00H 83.00 R	8,300
	16/1/11	00H 33.00 R	3,300
	16/1/12/2	01H 04.00 R	10,400
	16/1/12/3	00H 68.00 R	4,300
	Total	06H 72.72 R	67,272
Calculation by Audit			
Annual Statement of Rates	2016-17		
Zone No. /Vibhag No.	65/717, 65/718		
Mouza/Village	Yeolewadi		
Rate of open land for survey No.15	₹ 10,000 per sqm		
Residential Unit Rate for survey No.15	₹ 35,000 per sqm		
Rate of open land for survey No.16	₹ 9,000 per sqm		
Residential Unit Rate for survey No.16	₹ 33,000 per sqm		
Area of land	5,372 sqm of survey No. 15/1 (part) and 61,900 sqm of survey No.16 (part) total 67,272 sqm		
Ratio of share between Owner : Developer	Unsold units 28.20: 71.80 Allotted Premises 12.90: 87.10 Row house & villas 43.00:57.00		
Market Value of land as per instruction 16(c) of ASR 5,372 sqmX₹ 10,000X90% =₹ 4,83,48,000 (a) 61,900 sqm X ₹ 9,000 x 90% = ₹ 50,13,90,000 (b) Total : (a+b) = ₹ 54,97,38,000	₹ 54,97,38,000		
Amount of Consideration (Owner's Share) Note : Rate of residential building in respect of Survey No. 16 is adopted (being lower) for the purpose of valuation			
Share in sale proceeds for allotted premises Area 3,00,853 sq.ft. i.e 27,960.31 sqm 27,960.31 sqm X 12.9 % X ₹ 33000 X 0.85	₹ 10,11,72,984 (A)		
Share in sale proceeds for row house and villa Area 6,749.38 sqm 6,749.38 sqm X 43 % X ₹ 33,000 X 0.85	₹ 8,14,07,647 (B)		

Appendix 2.11.3 (concl...)	
Share in sale proceeds for unsold premises Total FSI = 74,202 sqm 74,202sqm - 27,960.31 sqm -6,749.38 sqm= 39,492.31 sqm 39,492.31 sqm X 28.20 % X ₹ 33,000 X0.85	₹ 31,23,88,121 (C)
Total Amount of Consideration (A+B+C)	₹ 49,49,68,752
Stamp Duty leviable @ 5% on market value being higher	₹ 2,74,86,900
Stamp Duty levied	₹ 1,67,55,000
Short levy of Stamp Duty	₹ 1,07,31,900
Calculation by Joint Sub Registrar-VIII, Haveli Dist. Pune	
Market value	₹ 12,04,35,200
Consideration	₹ 33,50,65,000
Stamp Duty levied	₹ 1,67,55,000
Calculation by Inspector General of Registration and Controller of Stamps, Pune	
Market value of land as per instruction 31 of ASR 67,672 sqm x ₹ 10,000 x 1.25	₹ 84,09,00,000
Stamp Duty leviable	₹ 4,20,45,000
Stamp Duty levied	₹ 1,67,55,000
Short levy of Stamp Duty	₹ 2,52,90,000

Appendix 2.11.4

(Reference: Paragraph 2.11.2.1; Page: 79)

Short levy of Stamp Duty of ₹ 10.27 lakh due to incorrect calculation of Owner's share

Name of the Office	Joint Sub Registrar, Haveli-X, Dist. Pune
Document No. & Year	2036/2015
Details of property	For development of piece and parcel of land admeasuring 3,600 sqm bearing Gut No.637 of village Kirkatwadi (Influence area), Taluka Haveli, District Pune
Calculation by Audit	
Annual Statement of Rates	2015
Mouza	Kirkatwadi (Influence area), Taluka Haveli, District Pune
Gut No.	637
Rate of open land /Zone/Vibhag No.25/25.1	₹ 1,340 per sqm
Construction Rate	₹ 15,400 per sqm
Area of land	3,600 sqm
Amount of Consideration (Owner's Share)	
Area of Owners 18480 sq.ft. i.e 1717.47 sqm 1717.47 sqm X ₹ 15,400	₹ 2,64,49,038 (a)
Interest on security deposit of ₹ 44,00,000 for 7 years i.e. ₹ 44,00,000 X 10% X 7 years	₹ 30,80,000 (b)
Two bungalow plots 2 X 200 sqm X ₹ 1,340	₹ 5,36,000 (c)
Total Amount of Consideration (a + b + c)	₹ 3,00,65,038 (A)
Market value of Developer's share	
As agreed ratio of sharing of proposed constructed area is 40 (Owner): 60 (Developer), the same is applied to arrive at area of the land comprised in the share of Developer for application of VG 32: 60% of 3600 = 2160 sqm X ₹ 1,340	₹ 28,94,400 (B)
Stamp Duty leviable @ 4% on consideration	₹ 12,02,602
Stamp Duty levied	₹ 1,76,000
Stamp Duty short levied	₹ 10,26,602
Calculation by department	
Amount of Consideration	₹ 44,00,000
Market Value of land	₹ 42,00,000
Stamp duty levied	₹ 1,76,000

Appendix 2.11.5

(Reference: Paragraph 2.11.3.1; Page: 80)

Short levy of Stamp Duty of ₹ 91.43 lakh due to undervaluation of property.

Name of the Office	Joint Sub Registrar, Mumbai-I
Document No. & Year	7992/2015
Details of property	admeasuring area 648.83 sqm. being, lying and situated at 56-62, A, August Kranti Marg, bearing CTS No. 540 of Malabar – Cumballa Hill Division
Calculation by Audit	
ASR	2015
Zone /Division No	7/64A
Construction cost	₹ 25,000 per Sqm
Rate of open land	₹ 2,74,400 per Sqm
Plot Area in Sqm	648.83 sqm
Total FSI (3*648.83)	1946.49 sqm
Total area with existing members	2064.20 sqm (A)
Add 50 % of Total area with the existing members as incentive FSI	1032.10 sqm (B)
Total (A + B)	3096.30 sqm
Less Area to be available with the existing tenants (members)	2064.20 sqm
Balance Area available to developer	1032.10 sqm
Market value of balance area (1032.10*₹ 274400)	₹ 28,32,08,240
Market Value of fungible area available to developer $1032.10*0.35*274400*0.4$	₹ 3,96,49,154
Total MV	₹ 32,28,57,394
Consideration	
Construction cost of area to be given to members (2777.98*25000)	₹ 6,94,49,500
Car Parking cost (32*13.75* 25000*0.25)	₹ 27,50,000
Hardship compensation	₹ 3,33,00,000
Displacement compensation (28417800*3)	₹ 8,52,53,400
Brokerage charges (one month rent) (28417800/12)	₹ 23,68,150
Shifting charges(16*2*15000)	₹ 4,80,000
Total consideration	₹ 19,36,01,050
Stamp Duty leviable @ 5% on Market value (₹ 32,28,57,394)	₹ 1,61,42,870
Stamp Duty levied	₹ 70,00,000
Short levy of Stamp Duty	₹ 91,42,870
Calculation by department	
Amount of Consideration	₹ 13,95,86,500
Market Value of land	₹ 13,95,86,500
Stamp duty levied	₹ 70,00,000

Appendix 2.11.6

(Reference: Paragraph 2.11.3.2; Page: 81)

Short levy of Stamp Duty of ₹ 17.70 lakh due to incorrect calculation of consideration – Redevelopment of Society

Name of the Office	Joint Sub Registrar-VII, Borivali
Document No. & Year	8840/2014
Details of property	All pieces or parcel of Khote land admeasuring 3539.58 sqm. Bearing CTS No. 1404, 1404/1 to 23 at Village Eksar, Taluka Borivali, Mumbai Suburban District.
Calculation by Audit	
ASR	2014
CTS No.	1404, 1404/1 to 23
Zone /Division No	87/394
Construction Cost	₹ 17,600 per sqm
Flat Rate	₹ 1,02,300 per sqm
Rate of open land	₹ 46,100 per sqm
Plot Area in Sqm	3539.58 sqm
Total FSI (2.7*3539.58)	9556.87 sqm
Total area to be given to the members	3786.10 sqm
Balance Area available to developer	5770.77 sqm
Market value of balance area available to developer (5770.77 * ₹ 46,100)	₹ 26,60,32,497
Less Premium payable on FSI/TDR (3539.58 * 1.7 * 0.6 * ₹ 46,100)	₹ 16,64,38,131
Market value (₹ 19,62,06,180 - ₹ 12,27,52,634)	₹ 9,95,94,366
Consideration	
Construction cost (3786.10*₹ 17,600) (A)	₹ 6,66,35,360
Car Parking cost (49*13.75*₹ 17,600*0.25) (B)	₹ 29,64,500
Corpus Fund (C)	₹ 3,46,12,212
Rent for Residential (D) (For First Twelve Months - ₹ 1,55,29,147 For Second Twelve Months - ₹ 1,70,82,062 For Third Twelve Months - ₹ 1,87,90,268 For Fourth Six Months - ₹ 1,03,34,647	₹ 6,17,36,124
Rent for Commercial (E) (For First Twelve Months – ₹ 43,88,698 For Second Twelve Months - ₹ 48,27,567 For Third Twelve Months - ₹ 53,10,324 For Fourth Six Months - ₹ 29,20,678	₹ 1,74,47,267
Brokerage charges for Residential (Two month rent) (F)	₹ 25,88,191
Brokerage charges for Shop (G)	₹ 7,31,450
Shifting charges (49 * ₹ 20,000) (H)	₹ 9,80,000
Architect/Consultant Fees (₹ 2,00,000*4) (I)	₹ 8,00,000
Society Office (20*₹ 17,600) (J)	₹ 3,52,000
Total consideration (A+B+C+D+E+F+G+H+I+J)	₹ 1,88,47,104
Stamp Duty leviable @ 5% on consideration	₹ 94,42,355
Stamp Duty leviable on Bank Guarantee (₹ 8,00,00,000) under Article 54	₹ 4,00,000
Total Stamp Duty leviable	₹ 98,42,355

Appendix 2.11.6 (cont...)					
Stamp Duty levied at the time of registration of instrument					₹ 22,85,000
Short levy of Stamp Duty pointed out by Audit					₹ 75,57,355
Stamp Duty recovered after pointed out by Audit					₹ 58,50,050
Balance amount of short recovery of Stamp Duty					₹ 17,07,305
Calculation by Joint Sub Registrar-VII, Borivali, Mumbai Suburban District.					
Amount of Consideration					₹ 3,46,12,213
Market Value					₹ Nil
Stamp Duty levied					₹ 22,85,000
Calculation by Collector of Stamps, Borivali, Mumbai Suburban District					
Agreement to Grant Development Rights (42 months + 6 months grace period)					
BRL-7/8840/2014	Land	Flat	Office	Shop	Construction Cost
2014	34,000	75,200			17600
Zone- Village- Eksar	85/384				
Plot area	3539.58	Sq. mtrs			
		Existing Carpet Area in Sq.ft.	Existing Buildup area in Sq. mt.		
Existing area of members		23854.04	2660.30		
No. of Members/ Flat	49				
Residential Members	41	21568.26	2405.38		
Shop members	8	2285.78	254.92		
		New Carpet area in Sq. ft.	Total New Buildup Area in Sq mtr		
Additional New Area	49	33948.70	3786.10		
Residential Members (33%+7% =40%)	41	30695.81	3423.32		
Shop members (33%+7% =40%)	8	3252.89	362.78		
Permissible Area	3539.58	x	2.70	=	9556.87
Fungible FSI	Free Fungible		Chargeable Fungible residential		
2,477.71	892.87		1,584.84		
Permissible/Potential Type of FSI	Area in Sq mtr.	X Land Rate	X Multifunction	= Total value of ₹	
Existing Basic-I	3,539.58	34,000			120,345,72
Available TDR I	3,539.58	34,000	0.40		48,138,288
Fungible FSI (3539.58 +3539.58=7079.16) 7079.16x0.35 =2477.71 sq.mtr					
7,079.16	2,477.71				
Free Fungible on Existing Residential and shop	892.87	34,000	1.00		30,357,502
Free Fungible Residential	2,405.38	0.35	841.88		
Free fungible shop	254.92	0.20	50.98		
Total Free Fungible			892.87		
Charging Premium on Residential (2477.71-892.87-50.98=1533.85)	1,533.85	34,000	0.40		20,860,419

Appendix 2.11.6 (concl...)					
(On Shop there is 100% Charging premium i.e there is no free fungible on shop)					
Charging premium on Shop	50.98	34,000	1.00		1,733,454
Total	9,556.87				221,435,383
Average Rate	Total Value/total area		23170.29		
Market Value	Balance Area *				
	Average Rate				
9,556.87	3786.10	=	5,770.77	Sq.mtrs	
	Balance Area *				
	Average Rate				
	5,770.77	23170.29			133,710,329
Value of Developers area is Market Value is i.e ₹					133,711,000
Consideration					Amount in ₹
New area given to Residential & Shop Members	3786.10	17600			66635367
Corpus Fund to Residential &	23854.04	1451			34612212
Rent For Residential For First 12 months	21568.26	60	12		15529147
For second 12 months (10%)	21568.26	66	12		17082062
For Third 12 months (10%)	21568.26	72.60	12		18790268
For Fourth 6 months (10%)	21568.26	79.86	6		10334647
5. Brokeagare for Residential					
For First 12 months	21568.26	60	2		2588191
6. Rent to shop					
For First 12 Months (10%)	2285.78	160	12		4388698
For Second 12 Months (10%)	2285.78	176	12		4827567
For Third 12 Months (10%)	2285.78	193.6	12		5310324
For Fourth 6 Months (10%)	2285.78	212.96	6		2920678
7. Brokerage For Shop					
For First Term	2285.78	160	2		731450
8. Shifting Charges	20000	49			980000
9. Car Parking	13.75	17600	49	0.25	2964500
10. Society office	20.00	17600			352000
11. Advocate Fee					800000
				Total	188847111
				Total Consideration	188848000
				SD leviable on 5(g-a)	94,42,400
				SD leviable on 54(ii)	4,00,000
				Total SD leviable	98,42,400
				Total SD levied	2285000
				SD recovered vide challan 24.06.2019	5850050
				Outstanding amount of SD	1707350

Appendix 2.12.1

(Reference: Paragraph 2.12.1; Page: 82)

Short levy of Stamp Duty of ₹ 40.96 lakh due to undervaluation of property

Name of the Office	Joint Sub Registrar-II, Haveli, Dist. Pune
Paragraph No. and year of Inspection Report	Paragraph-4 of Inspection Report-2016-17
Document No. & Year	1571/2016
Details of property	For land admeasuring 40 Ares i.e 4000 sqm of Survey No. 90/B, land admeasuring 1 hectre 42 Ares i.e 14200 sqm of Survey No.90/A/2 and land admeasuring 61 Ares i.e 6100 sqm of survey No. 90/A/1/2 i.e total land admeasuring 2 hectare 43 Ares i.e 24300 sqm situated at village Dhanorie, Taluka Haveli District Pune within the limits of Pune Municipal Corporation
Calculation by Audit	
Annual Statement of Rates	2015
Zone No.	26/409
Mouza/Village	Dhanorie, Taluka Haveli
Survey No.	90/B, 90/A/2 and 90/A/1/2
Rate of open land	₹ 14,040 per sqm
Area of land	24,300 sqm
True market value of land as per instruction No. 16 (b) 500 sqm X 14,040 X 100 % = ₹ 70,20,000 1,500 sqm X 14,040 X 90 % = ₹ 1,89,54,000 2,000 sqm X 14,040 X 80 % = ₹ 2,24,64,000 6,000 sqm X 14,040 X 70 % = ₹ 5,89,68,000 14,300 sqm X 14,040 X 60 % = ₹ 12,04,63,200 Total : ₹ 22,78,69,200	₹ 22,78,69,200
Stamp Duty leviable @ 6%	₹ 1,36,72,152
Stamp Duty levied	₹ 95,76,000
Short levy of Stamp Duty	₹ 40,96,152
Calculation by Joint Sub Registrar-II, Haveli, District Pune	
Annual Statement of Rates	2015
Zone No.	26/409
Mouza/Village	Dhanorie, Taluka Haveli
Survey No.	90/B, 90/A/2 and 90/A/1/2
Rate of open land	₹ 14,040 per sqm
Area of land	24,300 sqm
Market value of land as per instruction No. 16 (B) 500 sqm X 14,040 X 100 % = ₹ 70,20,000 1,500 sqm X 14,040 X 90 % = ₹ 1,89,54,000 2,000 sqm X 14,040 X 80 % = ₹ 2,24,64,000 6,000 sqm X 14,040 X 70 % = ₹ 5,89,68,000 14,300 sqm X 14,040 X 60 % = ₹ 12,04,63,200 Total : ₹ 22,78,69,200	₹ 22,78,69,200
70 per cent of the Market Value (A)	₹ 15,96,00,000
Amount of Consideration (B)	₹ 8,62,00,000
Stamp Duty levied @ 6 % on 70 per cent of market value (A)	₹ 95,76,000

Appendix 2.12.2

(Reference: Paragraph 2.12.2; Page: 83)

Short levy of Stamp Duty of ₹ 56.06 lakh due to undervaluation of property

Name of the Office	Joint Sub Registrar, Andheri – I,MSD
Document No. & Year	9353/2018
Details of property	For rectifying the area of land in conveyance deed admeasuring 1012.80 sqm i.e 3922 sqm to 4934.80 sqm of CTS No.435, 435/1 situated at village Vile Parle (West), Taluka Andheri, Mumbai Suburban District.
Calculation by Audit	
Annual Statement of Rates	2017-18
Zone No.	37/190
Mouza/Village	Vile Parle (West), Taluka Andheri MSD
CTS No.	434, 435, 435/1
Rate of open land	₹ 1,57,000 per sqm
Area of land	1012.80 sqm
Market value of land 1012.80 sqm X ₹ 1,57,000	₹ 15,90,09,600
Stamp Duty leviable @ 5 % on market value	₹ 79,50,480
Stamp Duty levied	₹ 23,44,300
Short levy of Stamp Duty	₹ 56,06,180
Calculation by Joint Sub Registrar, Andheri-I, MSD	
Amount of Consideration	Nil
Market Value of Property	₹ 4,68,86,000
Stamp duty levied	₹ 23,44,300

Appendix 2.13.1*(Reference: Paragraph 2.13; Page: 84)***Short levy of Stamp Duty of ₹ 30.00 lakh due to clubbing of Mortgage Deeds.**

Name of the Office	Collector of Stamps, Andheri, District Mumbai Suburban.			
ADJ Case No.	ADJ/1100900/1108/2018 dated 11/10/2018.			
Details of transaction	For securing total amount of loan of ₹ 625,00,00,000 through Agreement dated 28 February 2018 amounting to ₹ 145,00,00,000, loan of agreement dated 22 December 2017 amounting to ₹ 200,00,00,000, loan agreement dated 26 June 2018 amounting to ₹ 160,00,00,000 and loan agreement dated 12 September 2018 amounting to ₹ 120,00,00,000.			
Calculation by Audit				
				Amount in ₹
Loan Agreement date	Sanction date	Loan Amount and Interest Rate	Stamp Duty @ 0.5% leviable	Stamp Duty restricted as per article 40(b)
28.02.2018	21.02.2018	₹ 145,00,00,000 (Interest rate 14.10%)	₹ 72,50,000	₹ 10,00,000
22.12.2017	15.12.2017	₹ 200,00,00,000 (Interest rate 14.10%)	₹ 100,00,000	₹ 10,00,000
26.06.2018	20.06.2018	₹ 160,00,00,000 (Interest rate 15.00%)	₹ 80,00,000	₹ 10,00,000
12.09.2018	10.09.2018	₹ 120,00,00,000 (Interest rate 15.90%)	₹ 60,00,000	₹ 10,00,000
		₹ 625,00,00,000	Total Stamp duty Payable	₹ 40,00,000
	Stamp duty levied			₹ 10,00,000
	Short levy of Stamp duty			₹ 30,00,000
Calculation by Collector of Stamps, Andheri, Mumbai Suburban District				
Loan amount	₹ 625,00,00,000			
Stamp duty levied	₹ 10,00,000			

Appendix 2.14.1

(Reference: Paragraph 2.14; Page: 84)

Short levy of Stamp Duty of ₹ 23.12 lakh due to undervaluation of property

Name of the Office	Joint Sub Registrar, Mumbai City-I	
Document No. & Year	13461/2015	
Details of property	30% interest of the First Releasers in All those pieces of parcels of leasehold land situated at the junction of Colaba Road, ward No. A 206, (1,1A) street No. 147 & 5 & 7A Colaba Road, Sassoon Dock and bearing Cadastral Survey No. 64 of Colaba Division admeasuring 2170.58 sqm. (as per Deed of Transfer dated 8 th July 2002) and 1781.79 sqm. (as per the survey register for the Town & Island of Bombay) also the strip of land bearing Cadastral Survey No. 1/64 in the "A" ward street No. 147 admeasuring 388.80 Sqm. The total constructed area of the structures constructed prior to the year 1931 on the said Entire Property is 2507.23 sqm. (built up area), out of which 423.60 sqm. (built up area) is used for Commercial purpose and 2080 sqm. (built up area) is used for Residential Purpose.	
Calculation by Audit		
	Type	Release deed
	Adj No.	ADJ/M/1145/2015
	RR Zone	1/5
	Date of Execution	30.12.2015
	Year of ASR	2015
	Rate of open land	₹ 2,71,900
	Residential rate	₹ 6,02,500
	Commercial rate at ground floor	₹ 8,26,700
X	Plot area	2170.58 sqm.
Y	Permissible FSI (cessed property)	3
XY	Total allowable area for plot (2170.58 sqm x 3)	6511.74 sqm.
B	Monthly rent of tenants ₹ 666+ ₹ 540+ ₹ 808= ₹ 2014	₹ 2014
Z	Total area in the possession of tenant ((882 sqm +2046sqm +2348sqm) x 1.2) / 10.76	588.40 sqm.
H	Total Residential area in possession of Releaser and Releasee (Perpetual Lease holder) (2080.62 sqm – 588.40 sqm)	1492.22 sqm
H	Total Commercial area in possession of Releaser and Releasee (Perpetual Lease holder)	423.60 sqm
(XY-Z-H)	Balance FSI (6511.74 sqm-588.40 sqm -1492.22 sqm-423.60 sqm)	4007.52 sqm.
<p>Instruction No. 1 of the ASR for value of old property with tenants. Example 2 : If total area under tenants' occupation is less then total allowable area as per permitted F.S.I. i.e. If Z < XY then market value should be as under. = 112B + [(XY - Z - H) x (Land Rate as per Ready Reckoner)]+ (H x Depreciated Market Value rate as per age and use of property) Market value = 122 X ₹ 2014 + {(6511.74 – 588.40 – 1915.82) X ₹ 271900} + {423.60 X (₹ 826700 X 30%) } + {1492.22 X (₹ 602500 X 30%)} Market value = ₹ 245708 + (4007.52 X ₹ 271900) + (423.60 X ₹ 248010) + (1492.22 X ₹ 180750) Market value = ₹ 245708 + ₹ 1089644688 + ₹ 105057036 + ₹ 269718765</p>		
	Market Value	₹ 146,46,66,197
	30% of Total Market Value	₹ 43,93,99,860
	Consideration	₹ 3,70,00,000

Appendix 2.14.1 (contd...)	
Stamp duty leviable @ 5% on market value	₹ 2,19,69,993
Stamp duty leviable rounded off	₹ 2,19,70,000
Stamp duty levied	₹ 1,96,57,900
Short levy of Stamp Duty	₹ 23,12,100
Calculation by Joint Sub Registrar, Mumbai City-I	
Amount of Consideration	₹ 3,70,00,000
Market Value of land	₹ 39,31,57,000
Stamp duty levied	₹ 1,96,57,900

