

Appendices

Appendix 1.1

(Referred to in Table 1.3)

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

| Sr. No. | Head of Revenue | Receipt (₹ in crore) | | Increase (+) or decrease (-) over 2022-23 | |
|--------------|---|----------------------|-----------------|---|----------------|
| | | 2022-23 | 2023-24 | ₹ in crore | In per cent |
| 1. | 0050-Dividend and Profits | 3.11 | 4.12 | + 1.01 | + 32.48 |
| 2. | 0051-Public Service Commission | 32.4 | 9.75 | - 22.65 | - 69.91 |
| 3. | 0056-Jails | 2.74 | 2.82 | + 0.08 | + 2.92 |
| 4. | 0057-Supplies and Disposals | 0.07 | 0.12 | + 0.05 | + 71.43 |
| 5. | 0058-Stationery and Printing | 0.77 | 1.45 | + 0.68 | + 88.31 |
| 6. | 0071-Contributions and Recoveries towards Pension and Other Retirement Benefits | 159.42 | 120.59 | - 38.83 | - 24.36 |
| 7. | 0211-Family Welfare | 0.2 | 0.11 | - 0.09 | - 45.00 |
| 8. | 0215-Water Supply and Sanitation | 5.87 | 48.5 | + 42.63 | + 726.24 |
| 9. | 0216-Housing | 14.94 | 105.6 | + 90.66 | + 606.83 |
| 10. | 0217-Urban Development | 134.12 | 121.88 | - 12.24 | - 9.13 |
| 11. | 0220-Information and Publicity | 0.03 | 6.17 | + 6.14 | + 20,466.67 |
| 12. | 0230-Labour and Employment | 34.94 | 32.43 | - 2.51 | - 7.18 |
| 13. | 0235-Social Security and Welfare | 92.35 | 94.87 | + 2.52 | + 2.73 |
| 14. | 0250-Other Social Services | 3.35 | 3.16 | - 0.19 | - 5.67 |
| 15. | 0401-Crop Husbandry | 177.81 | 22.99 | - 154.82 | - 87.07 |
| 16. | 0403-Animal Husbandry | 9.51 | 11.29 | + 1.78 | + 18.72 |
| 17. | 0404-Dairy Development | 0.04 | 0.01 | - 0.03 | - 75.00 |
| 18. | 0405-Fisheries | 1.16 | 0.37 | - 0.79 | - 68.10 |
| 19. | 0435-Other Agricultural Programmes | 2.52 | 5.47 | + 2.95 | + 117.06 |
| 20. | 0515-Other Rural Development Programmes | 57.01 | 24.57 | - 32.44 | - 56.90 |
| 21. | 0810-Non-Conventional Sources of Energy | 99.89 | 0 | - 99.89 | - 100.00 |
| 22. | 0851-Village and Small Industries | 25.29 | 11.15 | - 14.14 | - 55.91 |
| 23. | 0852-Industries | 0.02 | 0.03 | + 0.01 | + 50.00 |
| 24. | 1053- Civil Aviation | 0 | 0.15 | + 0.15 | + 100.00 |
| 25. | 1054-Roads and Bridges | 53.05 | 44.62 | - 8.43 | - 15.89 |
| 26. | 1055-Road Transport | 69.34 | 97.76 | + 28.42 | + 40.99 |
| 27. | 1275-Other Communication Services | 0.0001 | 0.0005 | + 0.0004 | + 400.00 |
| 28. | 1452-Tourism | 1.67 | 14.9 | + 13.23 | + 792.22 |
| 29. | 1456-Civil Supplies | 206.92 | 190.99 | - 15.93 | - 7.70 |
| 30. | 1475-Other General Economic Services | 402.4 | 63.72 | - 338.68 | - 84.17 |
| Total | | 1,590.94 | 1,039.59 | - 551.35 | - 34.66 |

☞ Due to rounding of the figures in crores of rupees in above table, the per cent increase (+) or decrease (-) over 2022-23 may appear slightly different from that shown in Finance Accounts, where amounts are included in lakhs of rupees.

Appendix 2.1

(Referred to in Paragraph 2.7.3.1)

Rates of motor vehicle taxes applicable

| Sr. No. | Category of vehicle | Rate of tax | Payable frequency |
|---------|--------------------------|--|--|
| 1. | Tourist Buses | ₹ 7,000 per seat per annum | Monthly, quarterly or annually in advance by the 15 th of the month or by the 15 th of first month of the quarter or 15 th April of the year, as the case may be. |
| 2. | Maxi/Motor Cabs | ₹ 750 per seat per annum | |
| 3. | Goods Carriages | (a) Not exceeding 1.2 tonnes: ₹ 5,000 per annum (b) Exceeding 1.2 tonnes, but not exceeding 6 tonnes: ₹ 7,000 per annum (c) Exceeding 6 tonnes, but not exceeding 16.2 tonnes: ₹ 9,500 per annum (d) Exceeding 16.2 tonnes, but not exceeding 25 tonnes: ₹ 15,000 per annum and (e) Exceeding 25 tonnes: ₹ 22,000 per annum | Payable in advance for the full year or quarterly in four equal instalments commencing on the first day of April, the first day of July, the first day of October and the first day of January. |
| 4. | Private Service Vehicles | College/Other institutional vehicles: (a) Up to 12 seats: ₹ 40,000 per annum (b) 13 to 30 seats: ₹ 50,000 per annum (c) 31 and above: ₹ 60,000 per annum School buses: (a) Up to 12 seats: ₹ 15,000 per annum (b) 13 to 30 seats: ₹ 20,000 per annum (c) 31 and above: ₹ 30,000 per annum | Payable in advance for the full year or quarterly in four equal instalments commencing on the first day of April, the first day of July, the first day of October and the first day of January. |
| 5. | Stage Carriages | | |
| | Big Buses | (a) Ordinary Buses: ₹ 2.80 per kilometer per vehicle per day (till 31 st May 2020) then revised to ₹ 2.69 (w.e.f. 1 June 2020) and further revised to ₹ 2.56 (w.e.f. 1 December 2021). (b) HVAC Buses: ₹ 3.36 per kilometer per vehicle per day (c) Super Integral Buses: ₹ 5.60 per kilometer per vehicle per day and revised to ₹ 14.50 (w.e.f. 1 December 2021). | Payable at the end of every month. |
| | Mini Buses | ₹ 30,000 per annum and revised (December 2021) to ₹ 20,000 per annum with seating capacity up to 35 seats | |

Appendix 3.1

(Referred to in Paragraph 3.1)

Non-levy of interest

(Amount in ₹)

| Sr. No. | ACST | Assessment Year | Assessment Order | | CST Demand | Months | Interest leviable |
|--------------|--------------|-----------------|------------------|------------|--------------------|--------|--------------------|
| | | | Disposal No. | Date | | | |
| 1. | Jalandhar-II | 2014-15 | 618 | 15.09.2021 | 1,16,63,553 | 78 | 45,48,786 |
| 2. | Ludhiana-IV | 2015-16 | 69 | 15.11.2022 | 16,68,456 | 80 | 6,67,382 |
| 3. | | 2015-16 | 65 | 11.11.2022 | 84,98,908 | 80 | 33,99,563 |
| 4. | | 2015-16 | 118 | 11.11.2022 | 13,60,959 | 80 | 5,44,384 |
| 5. | Mansa | 2014-15 | 32 | 27.09.2021 | 18,09,501 | 78 | 7,05,705 |
| 6. | Sangrur | 2014-15 | 33 | 06.09.2021 | 3,00,00,893 | 78 | 1,17,00,348 |
| Total | | | | | 5,50,02,270 | | 2,15,66,168 |

Appendix 3.2

(Referred to in Paragraph 3.4)

Non levy of interest on late deposit of tax deducted at source

(Amount in ₹)

| Sr. No. | Amount of deducted tax | Date of deduction | Due date of deposit | Actual date of deposit as per TDS certificate | Delay* in days | Interest @ 1.5% per month |
|--------------------|------------------------|-------------------|---------------------|---|----------------|---------------------------|
| 1. | 55,80,819 | 06.05.2013 | 15.06.2013 | 24.06.2013 | 49 | 1,34,857 |
| 2. | 55,04,547 | 04.06.2013 | 15.07.2013 | 22.07.2013 | 48 | 1,30,299 |
| 3. | 52,47,584 | 30.06.2013 | 15.07.2013 | 27.08.2013 | 58 | 1,50,095 |
| 4. | 48,14,316 | 06.08.2013 | 15.09.2013 | 25.09.2013 | 50 | 1,18,709 |
| 5. | 37,80,002 | 04.09.2013 | 15.10.2013 | 21.10.2013 | 47 | 87,613 |
| 6. | 71,70,807 | 07.10.2013 | 15.11.2013 | 21.11.2013 | 45 | 1,59,133 |
| 7. | 58,78,361 | 01.11.2013 | 15.12.2013 | 21.12.2013 | 50 | 1,44,946 |
| 8. | 27,03,599 | 11.12.2013 | 15.01.2014 | 21.01.2014 | 41 | 54,665 |
| 9. | 33,61,283 | 02.01.2014 | 15.02.2014 | 21.02.2014 | 50 | 82,881 |
| 10. | 59,24,021 | 01.02.2014 | 15.03.2014 | 21.03.2014 | 48 | 1,40,229 |
| 11. | 51,75,963 | 03.03.2014 | 15.04.2014 | 19.04.2014 | 47 | 1,19,969 |
| 12. | 30,82,287 | 05.04.2014 | 15.05.2014 | 19.05.2014 | 44 | 66,881 |
| 5,82,23,589 | | | | | Total | 13,90,278 |

* Delay has been worked out from the date of deduction as per provisions of Section 27(7) of the Punjab VAT Act

Appendix 3.3

(Referred to in paragraph 3.5)

Details of deeds in which Stamp Duty and other applicable fees were short levied due to misclassification of properties

(Amount in ₹)

| Sr. No. | SR/JSR | Deed No./Date | # | Area of Property | Property Value | | Short * levied |
|--------------|------------------------|------------------|-----|------------------|-----------------------|---------------------|--------------------|
| | | | | | As per Collector Rate | As per deed | |
| 1. | Amritsar-I | 2165/10.06.2022 | C | 3K 4M | 2,05,21,600 | 27,90,000 | 14,57,541 |
| 2. | Amritsar-I | 9155/27.02.2023 | C | 2K 18M | 2,78,96,550 | 40,45,000 | 18,88,687 |
| 3. | Dhariwal | 292/03.08.2022 | C | 48K | 6,33,60,000 | 2,10,00,000 | 30,71,100 |
| 4. | Jalandhar-II | 6312/20.11.2022 | C | 2K | 70,00,000 | 12,50,000 | 4,74,275 |
| 5. | Ludhiana South-Central | 642/19.04.2022 | R | 9K 5.38M | 1,12,15,500 | 29,00,000 | 6,86,029 |
| 6. | Ludhiana South-Central | 1959/18.05.2022 | A+R | 20K | 2,36,92,485 | 40,62,000 | 15,82,310 |
| 7. | Ludhiana South-Central | 5651/18.11.2022 | R | 5K 4.5M | 1,20,12,294 | 23,15,000 | 7,99,927 |
| 8. | Ludhiana South-Central | 8330/10.02.2023 | R | 3K 17M | 88,51,150 | 16,50,000 | 5,94,096 |
| 9. | Ludhiana South-Central | 9106/23.02.2023 | A+R | 16K | 2,73,36,104 | 47,20,000 | 17,92,267 |
| 10. | Ludhiana South-Central | 10289/29.03.2023 | R | 6K 4.28M | 1,42,85,986 | 28,00,000 | 6,89,059 |
| 11. | Ludhiana West | 7022/01.11.2022 | R | 6K | 72,60,000 | 13,15,000 | 4,90,262 |
| 12. | Ludhiana West | 10477/12.01.2023 | R | 3B 3B 17B | 1,59,62,500 | 49,90,000 | 9,04,506 |
| 13. | Ludhiana West | 13006/22.02.2023 | R | 2B 2B 15B | 1,06,87,500 | 45,30,000 | 3,84,744 |
| 14. | Mullanpur Dakha | 579/21.06.2022 | A+R | 9K 12.35M | 2,19,80,538 | 27,50,000 | 15,66,613 |
| 15. | Mullanpur Dakha | 610/24.06.2022 | R | 3215.23 SY | 3,02,23,162 | 83,00,000 | 12,67,966 |
| 16. | Mullanpur Dakha | 1190/14.11.2022 | R | 2972.75 SY | 8,91,82,500 | 4,46,00,000 | 27,86,406 |
| 17. | Mullanpur Dakha | 1388/19.12.2022 | R | 1976.13 SY | 5,92,83,900 | 3,95,20,000 | 14,32,419 |
| 18. | Mullanpur Dakha | 2160/27.03.2023 | R | 2176.55 SY | 6,52,96,500 | 3,26,50,000 | 9,79,295 |
| 19. | Mullanpur Dakha | 2161/27.03.2023 | R | 2176.55 SY | 6,52,96,500 | 3,26,50,000 | 9,79,295 |
| 20. | Raikot | 1083/22.07.2022 | R | 5K | 1,50,00,000 | 25,00,000 | 10,31,224 |
| 21. | Raikot | 1237/30.08.2022 | R | 2K 14.50M | 81,75,000 | 12,00,000 | 5,75,438 |
| 22. | Sahnawal | 307/28.04.2022 | R | 4K 13.66M | 85,00,200 | 19,92,000 | 5,36,747 |
| 23. | Sahnawal | 308/28.04.2022 | R | 4K 13.66M | 85,00,200 | 19,92,000 | 5,36,747 |
| 24. | Sahnawal | 530/30.05.2022 | R | 7K 3M | 1,29,77,250 | 30,40,000 | 8,19,724 |
| 25. | Sahnawal | 2430/19.01.2023 | R | 5K | 84,70,000 | 26,50,000 | 4,79,650 |
| 26. | Zirakpur | 3056/27.05.2022 | R | 27B 0B 0B | 11,75,04,000 | 6,36,00,000 | 39,08,040 |
| 27. | Zirakpur | 3057/27.05.2022 | A+R | 4B 14B 5B | 1,42,06,818 | 96,00,000 | 3,80,062 |
| 28. | Zirakpur | 10824/02.01.2023 | R | 0B 16B 14B | 1,67,00,000 | 35,00,000 | 8,25,000 |
| 29. | Zirakpur | 10825/02.01.2023 | R | 0B 15B 0B | 1,50,00,000 | 31,50,000 | 9,77,625 |
| Total | | | | | 80,63,78,237 | 31,20,61,000 | 3,38,97,054 |

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

* Stamp Duty, Social Infrastructure Cess, Registration Fee, Infrastructure Development Fee and Special Infrastructure Development Fee

Appendix 3.4

(Referred to in Paragraph 3.6)

Short levy of Stamp Duty and fees on agreements

| Sr. No. | SR/JSR | Deed No. and Date | Collector value of land handed over to the developer | | Consideration set forth in Agreement | | | | Amount on which duties are leviable ('C' or 'F+G', whichever is higher)] | SD, RF, SIC, IDF & SIDF | | |
|--------------|--------|-------------------|--|---------------------|--------------------------------------|---------------------|------------------------|-------------------------------|--|-------------------------|------------------|--------------|
| | | | Area of land | Collector value | Land in S.Y. | # | Collector value of [D] | Additional cash consideration | | Leviable | Levied## | Short levied |
| [A] | [B] | [C] | [D] | [E] | [F] | [G] | [H] | [I] | [J] | [K] | | |
| 1. | Kharar | 530/11.08.2022 | 60K | 7,50,00,000 | 7,500.00 R 900.00 C | 7,39,72,500 | 18,75,000 | 7,58,47,500 | 41,81,994 | 2,04,000 | 39,77,994 | |
| 2. | Kharar | 62/19.04.2022 | 6K 12M | 53,79,000 | 825.00 R 99.00 C | 49,29,375 | 1,23,750 | 53,79,000 | 3,36,188 | 57,790 | 2,78,398 | |
| 3. | Kharar | 74/21.04.2022 | 33K 3M | 2,70,17,250 | 4,144.00 R 497.28 C | 2,47,60,400 | 5,18,000 | 2,70,17,250 | 16,18,407 | 2,04,000 | 14,14,407 | |
| 4. | Kharar | 538/12.08.2022 | 6K 5M | 78,12,500 | 700.00 R 120.00 C | 85,24,100 | 97,656 | 86,21,756 | 5,38,861 | 81,092 | 4,57,769 | |
| 5. | Kharar | 566/22.08.2022 | 7K 7.5M | 92,18,750 | 890.00 R 120.00 C | 93,72,070 | 1,61,350 | 95,33,420 | 5,95,839 | 94,638 | 5,01,201 | |
| 6. | Kharar | 8559/30.08.2022 | 7K 17.17M | 98,23,125 | 1,050.00 R 93.00 C | 88,71,150 | 1,97,646 | 98,23,125 | 6,13,945 | 98,613 | 5,15,332 | |
| 7. | Kharar | 13667/06.12.2022 | 5K | 62,50,000 | 400.00 R 100.00 C | 62,85,200 | 1,09,375 | 63,94,575 | 3,99,661 | 66,500 | 3,33,161 | |
| 8. | Kharar | 12890/23.11.2022 | 5K 0.59M | 62,86,875 | 635.67 R 76.92 C | 62,98,395 | 0 | 62,98,395 | 3,93,650 | 66,984 | 3,26,666 | |
| 9. | Majri | 5360/22.03.2023 | 39K 2.8M | 4,89,25,000 | 4,762.50 R 978.50 C | 3,92,73,238 | 25,00,000 | 4,89,25,000 | 16,67,750 | 2,04,000 | 14,63,750 | |
| Total | | | | 19,57,12,500 | | 18,22,86,428 | 55,82,777 | 19,78,40,021 | 1,03,46,295 | 10,77,617 | 92,68,678 | |

Classification of property as per agreements (R-Residential; C-Commercial)

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

Appendix 3.5

(Referred to in paragraph 3.7)

Details of deeds in which Stamp Duty and fees were short levied due to undervaluation of properties

| Sr. No. | Deed No. and Date | Area of Property | No. of Buyers | Buyer's Gender | Share of Buyer in Property | Property Value as per condition of collector rate list | Property valued by JSR | SD+SIC+RF+IDF+SIDF* (Amount in ₹) | | |
|--------------|---------------------|---|---------------|----------------|----------------------------|--|------------------------|-----------------------------------|------------------|------------------|
| | | | | | | | | Leviable | Levied | Short Levied |
| 1. | 7066 14.09.2022 | 2 Bigha 1 Biswa (2,050 Sq. Yard) | 6 | Male | 410.00 Sq. Yard | 4,10,00,000 | 85,00,000 | 31,72,500 | 7,01,594 | 24,70,906 |
| | | | | Male | 512.50 Sq. Yard | | | | | |
| | | | | Male | 512.50 Sq. Yard | | | | | |
| | | | | Male | 358.75 Sq. Yard | | | | | |
| | | | | Male | 205.00 Sq. Yard | | | | | |
| | | | | Male | 51.25 Sq. Yard | | | | | |
| 2. | 8493 01.11.2022 | 16 Biswa (800 Sq. Yard) | 3 | Female | 240.00 Sq. Yard | 1,60,00,000 | 34,00,000 | 12,24,000 | 2,60,776 | 9,63,224 |
| | | | | Male | 240.00 Sq. Yard | | | | | |
| | | | | Male | 320.00 Sq. Yard | | | | | |
| 3. | 12143 03.02.2023 | 2 Kanal 10 Marla 6 Sarsahi (1,532.67 Sq. Yard) | 6 | Male | 255.44 Sq. Yard | 1,83,91,680 | 63,00,000 | 15,17,315 | 5,19,814 | 9,97,501 |
| | | | | Male | 255.44 Sq. Yard | | | | | |
| | | | | Male | 255.44 Sq. Yard | | | | | |
| | | | | Male | 255.44 Sq. Yard | | | | | |
| | | | | Male | 255.44 Sq. Yard | | | | | |
| | | | | Male | 255.44 Sq. Yard | | | | | |
| Total | | | | | | | 1,82,00,000 | 59,13,815 | 14,82,184 | 44,31,631 |

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

Appendix 3.6

(Referred to in Paragraph 3.8)

Details of remission granted to Hindu Undivided Family

(Amount in ₹)

| Sr. No. | Sub Registrar | Deed No. and Date | Consideration value | Remissions granted | | |
|--------------|---------------|--------------------|---------------------|--------------------|-----------------|-----------------|
| | | | | SD | SIC | RF |
| 1. | Dera Bassi | 5009 09.02.2023 | 17,49,960 | 17,500 | 17,500 | 17,500 |
| 2. | Dera Bassi | 5010 09.02.2023 | 17,49,960 | 17,500 | 17,500 | 17,500 |
| 3. | Dera Bassi | 5011 09.02.2023 | 18,00,000 | 54,000 | 18,000 | 18,000 |
| 4. | Dera Bassi | 5012 09.02.2023 | 18,00,000 | 54,000 | 18,000 | 18,000 |
| 5. | Dera Bassi | 5013 09.02.2023 | 18,00,000 | 54,000 | 18,000 | 18,000 |
| 6. | Dera Bassi | 5014 09.02.2023 | 36,00,000 | 72,000 | 36,000 | 36,000 |
| 7. | Dera Bassi | 5015 09.02.2023 | 18,00,000 | 54,000 | 18,000 | 18,000 |
| 8. | Dera Bassi | 5016 09.02.2023 | 17,49,960 | 17,500 | 17,500 | 17,500 |
| 9. | Dera Bassi | 5017 09.02.2023 | 17,49,960 | 17,500 | 17,500 | 17,500 |
| 10. | SAS Nagar | 1309 02.05.2022 | 1,33,98,000 | 4,01,940 | 1,33,980 | 1,33,980 |
| Total | | | 3,11,97,840 | 7,59,940 | 3,11,980 | 3,11,980 |