

## APPENDICES



## Appendix 1.1

### Statement showing percentage of returns filed in GSTR-1 and GSTR-3B

(Reference: Paragraph 1.2.2.1)

Month	Data GSTR-1		GSTR-1 (Return filing per cent)	Data GSTR-3B		GSTR-3B (Return filing per cent)
	Due for filing	Returns filed		Due for filing	Returns filed	
April 2022	16,008	10,784	67.37	16,008	12,497	78.07
May 2022	16,365	11,107	67.87	16,365	12,891	78.77
June 2022	27,510	20,205	73.45	27,510	23,209	84.37
July 2022	16,566	11,004	66.43	16,566	12,852	77.58
August 2022	16,728	10,790	64.50	16,728	12,833	76.72
September 2022	28,240	18,978	67.20	28,240	21,414	75.83
October 2022	16,538	11,564	69.92	16,538	12,217	73.87
November 2022	16,671	11,661	69.95	16,671	11,429	68.56
December 2022	28,889	22,592	78.20	28,406	21,673	76.30
January 2023	16,717	11,302	67.61	16,717	11,052	66.11
February 2023	13,719	11,733	85.52	13,719	11,525	84.01
March 2023	25,779	21,864	84.81	25,779	21,331	82.75

**Appendix 2.1**  
**Details of sample for Centralized audit, detailed audit and audit of Circles**  
*(Reference: Paragraph 2.4.4)*

**Audit Sample**

Sl. No.	Audit Dimensions	Sl. No.	GSTIN	Name of the taxpayer (M/s)	Circle	Amount (₹)
1	ITC mismatch between GSTR-2A and GSTR-3B	1	17CHYPS7010P1ZB	Ujjwal Surana	Circle-V	12,75,030
		2	17ACBPB4738K1ZO	Manoj Kumar Beriwal	Tura Circle I	15,69,435
		3	17AAACE0061C2ZD	Engineering Projects India Ltd	Circle-VI	11,27,007
		4	17AAACH9524R2ZX	Hindustan Steelworks Construction Limited	Circle-VII	13,73,688
		5	17AALCS9792H1ZJ	Source Dot Com Private Limited	Circle-VII	43,17,113
		6	17AAACA6412D1Z9	Airports Authority Of India	Ri Bhoi Circle	19,45,395
		7	17AEKPK3928D1ZJ	Pratap Singh Kucheria	Tura Circle II	66,68,296
		8	17AADCP7390Q1ZL	Pioneer Cast Alloys Private Limited	Ri Bhoi Circle	13,20,811
		9	17AABCN160313ZP	Neecon Power & Infra Limited	Circle-VIII	19,06,398
		10	17ABWPA7348A1ZN	Radhe Shyam Agarwala	Circle-II	11,72,631
		11	17BJKPS4177A1Z2	Dinesh Sah	Circle-V	16,39,150
		12	17AAAACB2100P1ZY	Vodafone Idea Limited	Circle-I	12,87,512
		13	17AAIFD2658K1Z5	Dhar Construction Company	Circle-VI	18,30,699
		14	17AABCD9269N1ZZ	Dyna Roof Private Limited	Ri Bhoi Circle	20,20,289
		15	17AAGCS4032F2ZK	Shree Gautam Construction Co Limited	Tura Circle II	14,35,719
		16	17AABCR7176C1ZE	Railtel Corporation Of India Limited	Circle-VI	10,86,712
		17	17AAAXFM4693E1ZN	Megha Stone Industries	Tura Circle I	18,24,907
		18	17AAICA7614B1ZZ	Airplaza Retail Holdings Private Limited	Circle-VIII	14,25,012
		19	17AFCPA5897G1ZD	Streemant Agarwala	Circle-V	18,18,622
		20	17AACCC9009Q1Z7	C S Construction Company Private Limited	Circle-VI	14,02,113
		21	17AALFB36741Z3	Builders Agency	Jowai Circle	37,68,349
		22	17AABF19622B1ZO	Ideal Diesel	Circle-VI	17,61,777
		23	17AADCC8088Q1ZT	Chennai Network Infrastructure Limited	Circle-V	19,19,753
		24	17AAAAG5588Q1ZX	Gujarat Co-Operative Milk Marketing Federation Ltd	Circle-VIII	20,15,254
		25	17CMMPS7187Q1ZO	Abdul Halim Sheikh	Tura Circle I	14,77,237
		26	17ACEPL3253E1ZW	Anita Lalong	Circle-V	1,56,479
		27	17ABTPB9700C1ZT	Classic Computers	Circle-II	2,30,876
		28	17ACZPL4045P1ZO	Tek Care	Circle-VI	4,16,900
		29	17AGYPC1498E1Z2	Ganesh Agency	Circle-III	1,50,000
		30	17APTPD6089E1ZI	Mamta Veneer Products	Circle-IV	1,37,066
		31	17AAXPW3390C1Z4	P K Warbah Store	Circle- VIII	60,108
		32	17ABSPH8645M1ZT	Pulling Shan Hek	Circle- VIII	62,522
2	ITC availed under RCM in GSTR 3B/GSTR-9 vs payment of tax in GSTR 3B					

Sl. No.	Audit Dimensions	Sl. No.	GSTIN	Name of the taxpayer (M/s)	Circle	Amount (₹)
		33	17AAOPY1133E1ZM	R S Enterprises	Circle-II	14,76,654
		34	17AJKPK5064HI Z1	B S Khongthohrem	Circle-IV	85,028
		35	17BCQPK8895L IZF	Medicure Pharmacy	Circle-VI	63,763
		36	17ACRPJ7678L IZL	Victor And Company	Circle-II	88,874
		37	17ACNPL2969G IZ6	P L Enterprise	Circle III	1,87,344
		38	17AAASP8802A IZ0	R Poddar & Co.	Circle-V	5,58,471
		39	17BNSPK6233R IZ2	K B Sales	Circle-III	2,60,116
		40	17AANCS4360F IZ7	Shillong Lajong Football Club Private Limited	Circle-II	95,792
		41	17AFQPH1434N IZ4	S H Auto	Circle- VIII	50,169
		42	17ABAPL5520F Z2I	Santina Sohshang Saw Cum Veneer Mill	Circle- VIII	36,79,410
		43	17AINPK0371K IZ1	G K & Co.	Circle-III	45,444
		44	17EHRPS7468Q ZZR	K D General Store	Circle- VIII	15,11,322
		45	17AADCM9849B IZB	Meghalaya Bitchem Pvt Ltd	Ri Bhoi Circle	1,01,641
		46	17AADFL2582K Z2Z	LMPL Enterprise	Ri Bhoi Circle	45,921
		47	17DKZPS7313J IZ8	Highway Star Refilling Center	Jowai Circle	61,965
		48	17AKUPM0315L IZU	Kajol Store	Circle-I	9,82,524
		49	17AJLPM0475H IZ1	L N Enterprises	Circle- VII	52,006
		50	17AFCPC6164Q IZ4	Shubha Medico	Circle- VII	1,83,782
		51	17ACEPL3254D IZX	Highway Inn	Circle-VIII	43,040
		52	17BNOPD0003J IZD	Quince D. Hardwa Re	Circle-VIII	37,328
		53	17BDIPG7962B IZK	Lits N Lights	Circle-I	38,705
		54	17DCBPS5768H IZ3	Nongsing Service Station	Jowai Circle	32,977
		55	17AAUPW7960K IZ1	Jazaa	Circle-III	38,214
		56	17AHRPR0605E3ZB	J. K. Service Station	Khliehriat Circle	40,543
		57	17AFBPL0476R IZZ	North Eastern Enterprise	Circle-II	36,751
		58	17DUDPS9061K IZZ	Dura Enterprises	Ri Bhoi Circle	36,000
		59	17ADYPP9228K IZL	Gauranga Paul & Sons	Circle-I	44,455
		60	17AJCPS3157K IZW	Hamid Exports International	Tura Circle I	18,90,000
		61	17ABRPL6123H IZG	Moris Lyngdoh	Ri Bhoi Circle	6,19,402
		62	17BCMPK8503K IZ8	J. Ks Cable Network	Circle-VI	1,48,461
		63	17AABCD9269N IZZ	Dyna Roof Pvt Ltd	Ri Bhoi	1,10,190
		64	17ABWJP6878N IZE	Bhagwandass Textiles	Circle-II	2,19,940
		65	17ATJPN1357R IZY	Ljn Cable Network	Circle-VI	1,37,596
		66	17AADCM9849B IZB	Meghalaya Bitchem Pvt Ltd	Ri Bhoi Circle	99,735
		67	17AAECR8361A IZ1	Rashi Resources Pvt.Ltd	Ri Bhoi Circle	84,520
		68	17AUBPS7929M3ZT	Quincy Dora Shallam	Circle Circle-III	68,819
		69	17ASYP53575N IZG	Amar Cable Network	Circle-V	64,964
3	Short payment of tax under RCM vs ITC availed in GSTR 3B/ GSTR 9					
4	Incorrect availment of ISD credit					

*Audit Report on State Revenues for the year ended 31 March 2023*

Sl. No.	Audit Dimensions	Sl. No.	GSTIN	Name of the taxpayer (M/s)	Circle	Amount (₹)
5	Reconciliation between ITC availed in annual returns with expenses in financial statements	70	17AAACR9627B1ZH	Ramky Infrastructure Ltd	Ri Bhoi Circle	12,84,09,881
		71	17ABBFS7433HI Z3	Shillong Ispat And Rolling Mills	Ri Bhoi Circle	10,45,87,504
		72	17AEZPA6570Q IZJ	Banti Aggarwal	Circle-V	9,71,52,134
		73	17AAIFD2658K1Z5	Dhar Construction Co	Circle-VI	4,53,57,278
		74	17AFDPJ9530L1Z6	GD Hardware	Circle-V	3,75,71,375
		75	17AFCPA5897G1ZD	Sreemant Agarawala	Circle-V	3,02,63,623
		76	17AAACS8577K1ZQ	State Bank Of India	Circle-VII	2,79,62,283
		77	17BENPS5717N2ZM	Amit And Sons	Circle-IV	2,55,05,254
		78	17AAYFS2882E1ZL	SM Enterprises	Circle-V	1,92,21,315
		79	17ACOPG0308H1ZV	Balaji Hardware	Circle-VI	1,87,80,414
		80	17AAAAAM8227G1ZM	The Meghalaya Co-Op Apex Bank Ltd	Circle-VII	75,51,284
		81	17AABCM7758B1ZH	Maithan Alloys Limited	Ri Bhoi Circle	50,93,320
		82	17ABAPL5520F2Z1	Santina Sohshang Saw Cum Veneer Mill	Circle-VIII	36,79,410
		83	17AADCP7390Q1ZL	Pioneer Cast Alloys Private Limited	Ri Bhoi Circle	24,10,495
		84	17AAACR2658E1Z1	Reliance Telecom Ltd	Circle-VII	23,24,615
		6	Mismatch of ITC availed between annual returns and books of accounts	85	17ADBFS4502M1Z0	Sriram Fasteners
86	17AAACN6194P1ZQ			Air India Limited	Ri Bhoi Circle	17,07,509
87	17AACFR1007L1ZE			Rajasthan Food Grain Store	Circle-I	10,25,926
88	17ABQFS4597K1Z6			Sriram Wire Products	Ri Bhoi Circle	7,98,845
89	17AAACU7999M1ZC			Umadutt Industries Limited	Ri Bhoi Circle	7,63,567
90	17AADCK0309A1ZA			Kamakshi Ispat Pvt Ltd	Circle-I	22,61,039
91	17AAACB2100P1ZY			Vodafone Idea Limited	Circle-I	18,79,982
92	17AACFB3337K1ZJ			Badri Rai & Company	Circle-I	90,63,315
93	17ABYPJ1862E2ZC			Hanumanbux Umadutt	Circle-II	50,61,208
94	17AAACU5624P1ZW			United Bank Of India	Circle-II	18,37,300
95	17AAATD0315M1ZY			National Institute Of Electronic And Information	Circle-VI	1,91,28,818
96	17AFEPN7018J1ZA			Kargil Martyrs Service Station	Circle-VI	1,62,61,665
97	17AAACN9967E1Z4			National Insurance Company Ltd	Circle-VII	3,21,85,266
98	17AAACT0627R3ZY			The Oriental Insurance Co Ltd	Circle-VII	45,91,788
7	Mismatch in turnover declared in GSTR-9C Table 5R	99	17AAACD4950B1Z3	Asa International India Microfinance Ltd	Circle-VII	42,05,505
		100	17AABCB5576G1ZM	Bharat Sanchar Nigam Ltd	Circle-VII	6,96,52,240
		101	17AABAM4195Q1ZX	Meghalaya Rural Bank	Circle-VIII	1,40,86,41,790
		102	17AAOCS3427L1ZV	Shillong Expressway Pvt Ltd	Circle-VIII	29,20,57,792
		103	17AAACS4457Q1ZR	Vodafone Mobile Services Ltd	Circle-VIII	83,00,993
		104	17AAACS8842H1Z3	Bitehem Asphalt Technologies Ltd	Ri Bhoi Circle	23,36,40,464
		105	17AALFR5078E1ZX	Ri-Bhoi Ispat And Rolling Mills	Ri Bhoi Circle	6,54,20,148
		106	17AAACU7999M1ZC	Umadutt Industries Ltd	Ri Bhoi Circle	3,23,33,456

Sl. No.	Audit Dimensions	Sl. No.	GSTIN	Name of the taxpayer (M/s)	Circle	Amount (₹)
8	Mismatch in taxable turnover declared in GSTR-9C Table 7G	107	17ABQFS4597K1Z6	Sriram Wire Products	Ri Bhoi Circle	3,08,67,874
		108	17AAACF8846L1Z5	FW Ferro Techpvt Ltd	Ri Bhoi Circle	1,89,81,526
		109	17ABCFS2314Q1ZX	S S K Infrastructures	Ri Bhoi Circle	1,45,03,501
		110	17ADBFS4502M1Z0	Sriram Fasteners	Ri Bhoi Circle	63,83,417
		111	17AADCM9849B1ZB	Meghalaya Bitchem Pvt Ltd	Ri Bhoi Circle	41,45,807
		112	17AADFB1498G1ZH	B.S. Enterprise	Nongstoin Circle	37,45,602
		113	17AGNPD7445F1ZB	Raj International	Nongstoin Circle	30,69,180
		114	17ADVPK2424J1Z8	Anupam Store	Tura Circle II	60,21,506
		115	17AKXPC3764E1ZX	Rajan Chetri	Nongstoin Circle	2,80,99,786
		116	17ADRPT3415A1ZL	Jabar Tamang	Nongstoin Circle	2,19,52,982
		117	17AMOPG6890Q1Z0	Bina Gayang	Jowai Circle	16,19,985
		118	17AFQPB5075D1ZI	Ria Drug Distributor	Circle-II	12,58,044
		119	17ABBFS7433H1Z3	Shillong Ispat And Rolling Mills	Ri Bhoi Circle	6,51,487
		9	Mismatch in tax paid between books of accounts and returns	120	17AAACO7829A1ZM	Om Books Foundation
121	17ACGFS7329L1ZK			Sumitra Enterprise	Circle-I	3,81,480
122	17AMIPP1048F2Z3			Paul & Sons	Circle-I	3,17,663
123	17AABCT0020H1ZX			Federal Bank	Circle-II	1,91,512
124	17ACJPL8513A1ZU			T Lyngdoh	Circle-III	2,68,650
125	17ACMPG2369Q1ZX			Modern Tech	Circle-IV	4,84,368
126	17AFDPI9530L1Z6			G D Hardware	Circle-V	1,86,785
127	17AAFEG6357C1Z0			Grover Carbonic Pvt Ltd	Circle-VII	1,87,000
128	17AAACH0086N1ZF			HSCC (India) Limited	Circle- VIII	13,90,104
129	17AACFR1007L1ZE			Rajasthan Food Grain Store	Circle I	20,95,149
130	17AAACU5624P1ZW			United Bank Of India	Circle II	3,30,714
131	17AAACF0365N1ZJ			Food Corporation Of India	Circle III	5,41,918
132	17BENPS5717N2ZM			Amit And Sons	Circle IV	8,45,992
133	17AAAKHS6632J1Z0			Shankar Lal Aggrawal & Sons	Circle V	13,82,604
134	17AADCC8088Q1ZT			Chennai Network Infrastructure Ltd	Circle V	4,04,002
135	17ALNPM9745L1Z7	Taste	Circle VI	12,41,304		
136	17CHEPS3825G1Z7	Shiv Shakti Enterprise	Circle VI	2,77,980		
137	17AFQPK8820D1ZA	Mahinder Electricals	Circle VI	2,18,314		
138	17ADJPR0623C1ZV	Arbind Enterprise	Circle VII	6,93,890		
139	17AAAACN9967E1Z4	National Insurance Company Ltd	Circle VII	2,33,420		
140	17AAICA7614B1ZZ	Airplaza Retail Holdings Pvt Ltd In The Style Of Vishal Mega Mart	Circle VIII	42,66,000		
141	17AFPPB3592Q1ZQ	KCD Pharmaceuticals	Circle VIII	4,39,815		
142	17AAACB2894G1Z0	Bharti Airtel Ltd	Circle VIII	3,41,238		
143	17CXIPP8655H1ZT	Joy Potham	Circle VIII	2,01,645		

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Sl. No.	Audit Dimensions	Sl. No.	GSTIN	Name of the taxpayer (M/s)	Circle	Amount (₹)
10	Unsettled liabilities	144	17AABCN1603J3ZP	Necon Power And Infra Ltd	Circle VIII	1,93,248
		145	17AAACT1426A1Z0	ITD Cementation India Ltd	Jowai Circle	3,36,661
		146	17AKSP0186A1Z3	KP Agency	Khliehriat Circle	4,02,271
		147	17APTPM4821R1ZY	Shri Tariang Massar	Khliehriat Circle	2,20,907
		148	17AREPS4916L1ZB	Summer Set Enterprise	Ri Bhoi Circle	8,48,305
		149	17FLSPS5085M1ZW	WK Industries	Ri Bhoi Circle	1,55,846
		150	17AALPH7891P1ZQ	Girraj Trade Agency	Tura Circle I	6,50,308
		151	17AJCPS3157K1ZW	Hamid Exports International	Tura Circle I	1,66,099
		152	17AAGCS4032FZZK	Shree Gautam Construction Co Ltd	Tura Circle II	2,45,860
		153	17AAAACH1766P1Z6	Bharti Hexacom	Circle VIII	9,53,323.81
		154	17AACFB3337K1ZJ	Badri Rai & Co	Circle-I	66,34,674
		155	17AOPR3470D1ZQ	Mawkordor Hardware	Circle-II	40,31,859
		156	17AAHCM0902B1Z3	Marbaniang Projects	Circle-II	62,22,818
		157	17AAHCM8571G1Z4	Maithan JP Ventures Pvt Ltd	Circle- VI	66,04,763
		158	17AGOPA6640C1ZO	Meghalaya Road Cargo	Circle- VI	47,30,351
		159	17AAACR6117Q1ZZ	National Projects Construction Corporation Ltd	Circle- VI	96,55,975
		160	17AABAM4195Q1ZX	Meghalaya Rural Bank	Circle- VIII	97,01,501
161	17AAACS4457Q1ZR	Vodafone Mobile Services Ltd	Circle- VIII	40,02,174		
162	17AAICA7614B1ZZ	Vishal Mega Mart	Circle- VIII	42,73,471		
163	17ADEF5282M1ZI	Sparta Infra	Tura Circle II	1,10,76,554		
164	17AAHCM0902B1Z3	Marbaniang Project Pvt Ltd	Circle-II	62,22,818		
165	17AAHCM8571G1Z4	Manthan JP Ventures Pvt Ltd	Circle-VI	66,04,763		
166	17AHPPS5803H1ZY	Prahlad Roy Sharma	Circle- VII	58,577		
167	17AKEPN0888P1ZF	Bhatirot Austyn Nongrum	Circle- VIII	6,70,655		
168	17ANGPP2327L1ZR	Venu Shishupal Ranpal Pariat	Circle-VIII	7,07,689		
169	17AMWPM2673H1ZG	Inobel Mawlong	Ri Bhoi Circle	6,16,588		
170	17BEVPM3907C1ZC	Prelitha Cheran Momin	Williamnagar	19,88,336		
171	17AADCG2870Q1Z3	Goldstone Cements Limited	Khliehriat Circle	1,43,10,368		
172	17AAQFM8377G1ZL	Meda Infrastructurer	Circle-VIII	10,66,495		
173	17AAKCA5953B1ZR	Amrit Placement Services Private Limited	Circle-VI	5,61,603		
174	17AAACU7999M1ZC	Umadutt Industries Limited	Ri Bhoi Circle	5,83,581		
175	17AABCM1858J1ZB	Marathon India Limited	Ri Bhoi Circle	9,74,350		
176	17AAACP7462Q1ZP	Pioneer Carbide Private Limited	Ri Bhoi Circle	6,87,504		
177	17AAACC9009Q1Z7	C S Construction Company Private Limited	Circle-VI	5,27,003		
11	GSTR 3B was not filed but GSTR 1 or GSTR 2A available					
12	Short payment of interest					



➤ **Audit Sample for Detailed Audit and Circle Audit**

Detailed Audit			Circle Audit		
Sl. No.	GSTIN	Name of the taxpayer (M/s)	Jurisdictional zone of SCTD	Sl. No.	Jurisdictional zone of SCTD of Meghalaya
1	17AABC16363G1ZK	Reliance Jio Infocomm Ltd	Circle-VI	1	Circle-I
2	17ACEPD0378A1Z8	Jaiguru Stores	Tura Circle I		
3	17AAABCC5460A1Z6	II&Fs Transportation Network Ltd	Ri Bhoi Circle	2	Circle-V
4	17AAGCA9080R1ZW	Amrit Cement Limited	Circle-VII		
5	17AAATN2887J1Z5	Nazareth Hospital Society	Circle-VIII	3	Circle-VI
6	17AABCD7169H1ZH	Reliance Corporate IT Park Ltd	Circle-VI		
7	17AHPSS5603M1ZP	Ram Chandra Sharma	Circle-V	4	Circle-VIII
8	17AIWPT6114G1ZR	Minerals And Mines Development Agency	Khliehriat Circle		
9	17AAACCJ3827H1ZL	Jorabat Shillong Expressway Ltd	Ri Bhoi Circle	5	Ri Bhoi Circle
10	17AAAACE0138N1ZP	Ericsson India Private Limited	Circle-II		
11	17ALKPG9713H1ZX	P L Trade Agency	Circle-V	5	Ri Bhoi Circle
12	17AIJPL1547N1ZU	Dasakhatbha Lamare	Circle-VI		
13	17ADZPS7313N1ZI	R N Enterprises	Circle-I	5	Ri Bhoi Circle
14	17AEXPD2834E1ZG	Surendra Kumar Dudhoria	Circle-I		
15	17CTKPS6915D1ZD	MP Traders	Circle-I	5	Ri Bhoi Circle
16	17AHIPA3577F1ZG	A Areng Electricals	Circle-VI		
17	17APQPK109INI1ZB	Jagmohan Prasad Kushwaha	Circle-VIII	5	Ri Bhoi Circle
18	17AAAACU4655Q1ZP	Unique Structures & Towers Ltd	Circle VI		
19	17AAACT4432E1ZO	TCNS Clothing Co. Limited	Circle VII		
20	17AWLPM2254M2Z2	NRL Energy Station	Williamnagar Circle		

**Appendix 2.2**  
**ITC mismatch between GSTR-2A and GSTR-3B**  
**[Reference: Paragraph 2.4.6.2 (ii) (a)]**

Sl. No.	GSTIN	Name of the taxpayer (M/s)	Jurisdiction	ITC available as per GSTR-2A (₹)	ITC availed as per GSTR-3B in respect of others including ITC availed in GSTR-9 - (Table-8C) (₹)	Excess availment of ITC (₹) (5-4)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department
1	17CHYPS7010P1ZB	Ujjwal Surana	Circle-V	1,99,29,092	2,12,04,122	12,75,030	ST stated (June 2022) that the supplier wrongly marked the supplies as reverse charge, whereas supplies were under normal charge.	Audit verified taxpayer's claim which was found to be correct.	Data entry error
2	17ACBPP4738K1ZO	Manoj Kumar Bertwal	Tura Circle I	86,01,227	1,01,70,662	15,69,435	No reply furnished	ST is requested to furnish the reply at the earliest.	No reply
3	17AAAACE0061CZZD	Engineering Projects India Ltd	Circle-VI	14,65,417	25,92,424	11,27,007	ST stated (August 2022) that the notice has been issued to the taxpayer and reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued / DRC-01A/07
4	17AAAACH9524R2ZX	Hindustan Steelworks Construction Limited	Circle-VII	3,73,39,824	3,87,13,512	13,73,688	ST provided (December 2022) reply of the taxpayer. In its reply the taxpayer stated that the ITC has been claimed u/s 16(2) of MGST Act 2017 and it is in possession of all the requisite documents. However, the taxpayer did not provide any documentary proof in support of its reply.	The ST is requested to furnish the requisite documents in support of ITC claim.	Department reply not furnished with appropriate documentary evidence
5	17AALCS9792H1ZJ	Source Dot Com Private Limited	Circle-VII	1,19,88,015	1,63,05,128	43,17,113	The ST stated (July 2022) that ITC available as per GSTR 2A was ₹1.76 crore and ITC availed as per GSTR 3B is ₹1.65 crore. Thus, ITC available as per GSTR 2A is more than the ITC claimed in GSTR 3B and there was no loss of Government revenue.	On verification, the statement was found to be correct.	other valid explanation

Sl. No.	GSTIN	Name of the taxpayer (M/s)	Jurisdiction	ITC available as per GSTR-2A (₹)	ITC availed as per GSTR-3B in respect of others including ITC availed in GSTR-9 - (Table-8C) (₹)	Excess availment of ITC (₹) (5-4)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department
6	17AAACA6412D1Z9	Airports Authority of India	Ri Bhoi Circle	38,48,935	57,94,330	19,45,395	The ST, Ri Bhoi Circle stated (October 2022) that ITC availed as per GSTR 3B-₹0.58 crore includes RCM ITC of ₹0.41 crore which does not reflect in GSTR 2A. Thus, the taxpayer claimed ITC of only ₹ 0.17 crore out of ITC available of ₹ 0.38 crore. The ST stated that there was no excess claim of ITC.	The reply of the ST is not acceptable because ITC availed by the taxpayer in GSTR 3B of ₹ 0.58 crore (R3B 4A(5)+R9 8C) is excluding RCM ITC. Hence, the ST is requested to take appropriate steps to recover the excess claimed ITC under intimation to Audit.	Department's reply not acceptable to Audit (Rebuttal)
7	17AEKPK3928D1ZJ	Pratap Singh Kucheria	Tura Circle II	9,15,69,602	9,82,37,898	66,68,296	No reply furnished	ST is requested to furnish the reply at the earliest.	No reply
8	17AADCP7390Q1ZL	Pioneer Cast Alloys Private Limited	Ri Bhoi Circle	1,87,57,672	2,00,78,483	13,20,811	ST stated (April 2022) that the Notice has been issued to the taxpayer and the reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued / DRC-01A/07
9	17AABCNI603J3ZP	Neccon Power & Infra Limited	Circle-VIII	2,83,72,434	3,02,78,832	19,06,398	ST stated (August 2022) that the excess ITC reflected because of delay/non-filing of returns by the suppliers. It further stated that during 2017-18, ITC was not claimed based on GSTR 2A.	ST is requested to furnish details of invoices not reflecting in GSTR 2A based on which ITC was claimed in excess.	Department reply not furnished with appropriate documentary evidence
10	17ABWPA7348A1ZN	Radhe Shyam Agarwala	Circle-II	50,14,486	61,87,117	11,72,631	ST stated (June 2022) that scrutiny has been completed for the dealer and notice has been served to the dealer.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued / DRC-01A/07
11	17BJKPS4177A1Z2	Dinesh Sah	Circle-V	13,75,133	30,14,283	16,39,150	ST replied (June 2022) that ITC of ₹18,19,915 was mistakenly claimed excess in November 2017 by the dealer but the same has been reversed in August 2018.	Audit verified the statement against the returns filed and was found to be correct.	Action taken before query

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Sl. No.	GSTIN	Name of the taxpayer (M/s)	Jurisdiction	ITC available as per GSTR-2A (₹)	ITC availed as per GSTR-3B in respect of others including ITC availed in GSTR-9 - (Table-8C) (₹)	Excess availment of ITC (₹) (5-4)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department
12	17AAACB2100PIZY	VodafoneIdea Limited	Circle-I	6,14,35,965	6,27,23,477	12,87,512	ST replied (April 2022) that the records are under scrutiny.	ST is requested to furnish the reply at the earliest.	Department stated they are examining the AQ
13	17AAIFD2658K1Z5	Dhar Construction Company	Circle-VI	4,34,67,965	4,52,98,664	18,30,699	ST stated (August 2022) that the notice has been issued to the taxpayer and reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued / DRC-01A/07
14	17AABCD9269N1ZZ	Dyna Roof Private Limited	Ri Bhoi Circle	4,21,54,922	4,41,75,211	20,20,289	ST, Ri Bhoi Circle stated (October 2022) that ITC availed as per GSTR 3B is ₹ 3.97 crore and provided some calculation stating that the taxpayer claimed excess ITC amounting to 0.01 crore only out of which ₹ 37174 has been paid through DRC -03 in September 2019 thus leaving excess ITC of ₹ 67858 only.	The reply of the ST is not clear, hence not acceptable. As per GSTR returns, ITC availed by the taxpayer is ₹ 4.42 crore (R3B 4A(5)+ R9 8C). And ITC available as per GSTR2A is ₹ 4.22 crore. Hence, the ST is requested to take appropriate steps to recover the excess claimed ITC under intimation to Audit.	Department's reply not acceptable to Audit (Rebuttal)
15	17AAGCS4032FZZK	Shree Gautam Construction Co Limited	Tura Circle II	2,14,80,115	2,29,15,834	14,35,719	No reply furnished	ST is requested to furnish the reply at the earliest.	No reply
16	17AABCR7176C1ZE	Raitel Corporation Of India Limited	Circle-VI	13,31,512	24,18,224	10,86,712	ST stated (August 2022) that the excess ITC has been reversed in the month of October 2018 by the dealer without utilizing the same.	On verification Audit observed that the taxpayer reversed ITC in October 2018. On verification, reply of the taxpayer was found to be correct, hence the observation is dropped.	Action taken before query
17	17AAAXFM4693E1ZN	Megha Stone Industries	Tura Circle I	25,65,776	43,90,683	18,24,907	No reply furnished	ST is requested to furnish the reply at the earliest.	No reply

Sl. No.	GSTIN	Name of the taxpayer (M/s)	Jurisdiction	ITC available as per GSTR-2A (₹)	ITC availed as per GSTR-3B in respect of others including ITC availed in GSTR-9 - (Table-8C) (₹)	Excess availment of ITC (₹) (5-4)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department
18	17AAICA7614B1ZZ	Airplaza Retail Holdings Private Limited	Circle-VIII	3,81,98,532	3,96,23,544	14,25,012	ST in its reply stated that there was excess ITC of only ₹23,093 which was duly reversed by the dealer.	The taxpayer failed to provide any documentary evidence in support of its claim. In absence of documentary proof, whole amount of excess ITC is recoverable from the taxpayer.	Department reply not furnished with appropriate documentary evidence
19	17AFCPA5897G1ZD	Sreemant Agarwala	Circle-V	2,98,36,286	3,16,54,908	18,18,622	ST in its reply (June 2022) accepted excess ITC claim of ₹4.23 lakh by the dealer against the excess ITC claim of ₹18.19 lakh pointed out by Audit. The amount of ₹4.23 lakh has been paid through DRC 03 in May 2022. The taxpayer further stated that rest of mismatch was as a result of mistakes in filing GST return and improperly declaring debit/credit notes.	Audit verified form DRC 03 and accepted the part payment (₹ 4.23 lakh) out of the objected amount (₹ 18.19 lakh). However, for the remaining amount details of debit/credit notes issued and their adjustments in GST returns were not furnished.	Department reply not furnished with appropriate documentary evidence
20	17AAACCC9009Q1Z7	CS Construction Company Pvt. Ltd.	Circle-VI	1,55,77,447	1,69,79,560	14,02,113	ST stated (August 2022) that the notice has been issued to the taxpayer and reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/ DRC-01A/07
21	17AALFB3674JZ3	Builders Agency	Jowai Circle	89,19,970	1,26,88,319	37,68,349	The ST, Jowai Circle stated (September 2022) that upon examination it was found that the principal address of business of the taxpayer does not fall under the jurisdiction of the ST Jowai and furthermore the registration of the taxpayer has been transferred to the ST, Tura Circle I.	The ST is requested to forward the case to the ST Concerned under intimation to Audit.	No reply

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Sl. No.	GSTIN	Name of the taxpayer (M/s)	Jurisdiction	ITC available as per GSTR-2A (₹)	ITC availed as per GSTR-3B in respect of others including ITC availed in GSTR-9 - (Table-8C) (₹)	Excess availment of ITC (₹) (5-4)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department	
22	17AABFI9622B1ZO	Ideal Diesel	Circle-VI	28,94,293	46,56,070	17,61,777	The ST in its reply stated that the excess ITC has been reversed in the month of November 2018.	On verification Audit observed that the taxpayer reversed ITC in November 2018. However, the taxpayer was liable to pay interest of ₹2,13,151 on excess availing of ITC under Section 50(3) of MGST Act, 2017.	Action taken before query	
23	17AADCC8088Q1ZT	Chennai Network Infrastructure Limited	Circle-V	74,14,837	93,34,590	19,19,753	ST in its reply (June 2022) stated that the unreconciled tax liability has been discharged by the dealer through DRC 03 in February 2020.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped. (GSTR3B)	Action taken before query	
24	17AAAAAG5588Q1ZX	Gujarat Co-Operative Milk Marketing Federation Ltd.	Circle-VIII	3,36,66,591	3,56,81,845	20,15,254	ST stated (August 2022) that notice has been issued to the dealer. Reply has not been furnished (June 2023).	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/ DRC-01A/07	
25	17CMMPS7187Q1ZO	Abdul Halim Sheikh	Tura Circle I	5,99,975	20,77,212	14,77,237	No reply furnished	ST is requested to furnish the reply at the earliest.	No reply	
<b>Total</b>							<b>4,93,88,909</b>	<b>58,71,94,932</b>	<b>53,78,06,023</b>	<b>-</b>

**Appendix 2.3**  
**ITC availed under RCM vs payment of tax in GSTR 3B/GSTR-9**  
**[Reference: Paragraph 2.4.6.2 (ii) (b)]**

Sl. No.	GSTIN	Name of the taxpayer (M/s)	Jurisdiction	Deviation amount (in ₹)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department.
1	17ACEPL3253E1ZW	Anita Lalong	Circle-V	1,56,479	ST in its reply (June 2022) stating that other ITC was wrongly claimed as RCM ITC by the dealer.	On verification by Audit, it was found that the ST did not provide documentary evidence with the reply. The ST is requested to provide the same at the earliest.	Department reply not furnished with appropriate documentary evidence
2	17ABTPB9700C1ZT	Classic Computers	Circle-II	2,30,876	ST replied (November 2022) that the taxpayer did not claim any ITC under RCM during 2017-18. ST also provided system generated copy of GSTR9 where no ITC under ITC was claimed in Table 6(d).	On scrutiny by Audit of finally submitted GSTR9 by taxpayer it was found that ITC under RCM amounting to ₹ 2,30,876 was availed. Thus, ST is requested to provide proper explanation.	Department reply not furnished with appropriate documentary evidence
3	17ACZPL4045P1ZO	Tek Care	Circle-VI	4,16,900	No reply furnished	ST is requested to furnish the reply at the earliest.	No reply
4	17AGYPC1498E1Z2	Ganesh Agency	Circle-III	1,50,000	ST, Circle III replied (May 2022) that the dealer had committed suicide in April 2021. As per reply received from the ST Circle-III the taxpayer has claimed ITC RCM in table 4A (3)-₹109405 which matched with the tax payable declared in GSTR3B returns in table 3.1(d) of ₹ 109405.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	Other valid explanation
5	17APTPD6089E1ZI	Mamta Veneer Products	Circle-IV	1,37,066	ST in its reply (October 2022) stated that other ITC was mistakenly claimed as RCM ITC by the dealer. Invoices in support of ITC claim were provided by the ST. The ST requested to drop the proceedings as mismatch was due to clerical error.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	Data entry error
6	17AAXPW3390C1Z4	P K. Warbah Store	Circle- VIII	60,108	ST in its reply (August 2022) stated that full liability against ITC wrongly claimed has been paid through DRC 03 in June 2022.	Audit verified the documents provided by taxpayer and it was observed that interest amounting to ₹ 59,444 was not paid for delay in payment of tax under Section 50(3) of MGST Act, 2017. Hence, there is recovery of ₹ 60108 at the instance of Audit.	Recovered

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Sl. No.	GSTIN	Name of the taxpayer (M/s)	Jurisdiction	Deviation amount (in ₹)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department.
7	17ABSPH8645M1ZT	Pulling Shan Hek	Circle- VIII	62,522	ST in its reply (August 2022) stated that other ITC was wrongly claimed as RCM ITC by the dealer. The taxpayer provided invoices in support of its ITC claim.	On Audit scrutiny of invoices, taxpayer's claim was found to be correct. Hence, the observation is dropped.	Data entry error
8	17AAOPY1133E1ZM	R S. Enterprises	Circle-II	14,76,654	ST in its reply (June 2022) stated that other ITC was wrongly claimed as RCM ITC by the dealer. The ST produced reply provided by the taxpayer.	On verification by Audit, it was found that the ST did not provide documentary evidence with the reply. The ST is requested to provide the same at the earliest.	Department reply not furnished with appropriate documentary evidence
9	17AJKPK5064H1Z1	B S Khongthohrem	Circle-IV	85,028	The ST, Circle IV stated (October 2022) that the taxpayer stated that by mistake he disclosed RCM ITC in Table 6D of GSTR9 instead of Table 6B. The ST stated that except for this clerical error, the claim of ITC is genuine.	Audit scrutiny revealed that the taxpayer has disclosed RCM ITC in Table 6D of GSTR 9. On verification by Audit, it was found that the ST did not provide documentary evidence with the reply. The ST is requested to provide the same at the earliest.	Department reply not furnished with appropriate documentary evidence
10	17BCQPK8895L1ZF	Medicure Pharmacy	Circle-VI	63,763	No reply furnished	ST is requested to furnish the reply at the earliest.	No reply
11	17ACRP17678L1ZL	Victor and Company	Circle-II	88,874	ST stated (June 2022) that taxpayer's returns were scrutinized and discrepancy notice issued. Reply from taxpayer is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/DRC-01A/07
12	17ACNPL2969G1Z6	P L. Enterprise	Circle-III	1,87,344	ST stated (April 2022) that other ITC was wrongly claimed as RCM ITC by the dealer. The taxpayer provided details of ITC claimed in wrong Table.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	Data entry error
13	17AASPA8802A1Z0	R. Poddar & Co.	Circle-V	5,58,471	ST in its reply (May 2022) stated that other ITC was wrongly claimed as RCM ITC. The taxpayer provided details of ITC claimed in wrong Table.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	Data entry error
14	17BNSPK6233R1Z2	K B. Sales	Circle-III	2,60,116	ST in its reply (May 2022) stated that other ITC was wrongly claimed as RCM ITC. The taxpayer provided details of ITC claimed in wrong Table.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	Data entry error



Sl. No.	GSTIN	Name of the taxpayer (M/s)	Jurisdiction	Deviation amount (in ₹)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department.
15	17AANCS4360F1Z7	Shillong Lajong football Club Private Limited	Circle-II	95,792	ST stated (November 2022) that wrongly availed ITC under RCM has been reversed by the taxpayer through monthly return of September 2018.	Audit scrutiny revealed that the ITC under RCM was wrongly availed & utilized in January 2018. The same was reversed in April 2019, which is after delay of 471 days. The taxpayer is liable to pay interest/u/s 50(3) of MGST Act amounting to ₹29667. The ST is requested to recover the interest amount at the earliest.	Action taken before query
16	17AFQPH1434N1Z4	S.H. Auto	Circle- VIII	50,169	ST in its reply (August 2022) stated that the dealer falls under the jurisdiction of Khliehriat Circle.	The ST is requested to forward the audit findings pertaining to the taxpayer to the concerned Circle with suggestion to furnish replies to the audit observation.	No reply
17	17ABAPL5520F2Z1	Santina Sohshang Saw Cum Veneer Mill	Circle- VIII	36,79,410	ST stated (August 2022) that the taxable value was wrongly entered in IGST column of GSTR 9 by the dealer which resulted in ITC mismatch.	As ITC wrongly entered in GSTR 9 does not affect Credit Ledger of the taxpayer, there is no loss to the Government. Hence the observation is dropped.	Data entry error
18	17AINPK0371K1Z1	G K & Co.	Circle-III	45,444	ST stated (May 2022) that full liability against ITC wrongly claimed has been paid through DRC 03 (May 2022) along with interest and penalty.	Audit verified the documents provided by taxpayer and were found to be correct. Hence there is recovery of ₹ 86720 (Tax: ₹ 45444, Interest: ₹ 36732, penalty: ₹ 4544) on the instance of Audit.	Recovered
19	17EHRPS7468Q2ZR	K D General Store	Circle- VIII	15,11,322	ST stated (August 2022) that notice has been issued to the taxpayer and reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/DRC-01A/07
20	17AADCM9849B1ZB	Meghalaya Bitech Pvt Ltd	Ri Bhoi Circle	1,01,641	ST stated (April 2022) that notice has been issued to the taxpayer and reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/DRC-01A/07
21	17AADFL2582K2Z2	LMPL Enterprise	Ri Bhoi Circle	45,921	ST stated (April 2022) that notice has been issued to the taxpayer and reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/DRC-01A/07
22	17DKZPS7313J1Z8	Highway Star Refilling Center	Jowai Circle	61,965	ST stated (June 2022) that ITC wrongly claimed has been reversed along with interest through DRC-03 in June 2022.	Audit verified the documents provided by taxpayer and were found to be correct. Hence there is recovery of ₹ 132061 (Tax: ₹ 61966, Interest: ₹ 70096) at the instance of Audit.	Recovered

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Sl. No.	GSTIN	Name of the taxpayer (M/s)	Jurisdiction	Deviation amount (in ₹)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department.
23	17AKUPM0315L1ZU	Kajol Store	Circle-I	9,82,524	ST in its reply (July 2022) stated that other ITC was wrongly claimed as RCM ITC. The taxpayer provided details of ITC claimed in wrong Table.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	Data entry error
24	17AJLPM0475H1Z1	L N Enterprises	Circle- VII	52,006	ST stated (December 2022) that the taxpayer has reversed the excess ITC amounting to ₹ 52,006 through DRC-03 in September 2022. However, the taxpayer is yet to pay interest.	Audit verified the documents provided by taxpayer and were found to be correct. Hence there is recovery of ₹ 52,006 (Tax: ₹ 52,006) at the instance of Audit.	Recovered
25	17AFPC6164Q1Z4	Shubha Medico	Circle- VII	1,83,782	ST stated (July 2022) that other ITC was wrongly claimed as RCM ITC. The taxpayer provided details of ITC claimed in wrong Table.	On verification by Audit, it was found that the ST did not provide documentary evidence with the reply. The ST is requested to provide the same at the earliest.	Department reply not furnished with appropriate documentary evidence
<b>Total</b>				<b>1,07,44,176</b>	-	-	-

**Appendix 2.4**  
**Short payment of tax under RCM vs ITC availed in GSTR 3B/GSTR 9**  
*[Reference: Paragraph 2.4.6.2 (ii) (c)]*

Sl. No	GSTIN	Name of the taxpayer (M/s)	Jurisdiction	Deviation amount (in ₹)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department
1	17ACEPL3254D1ZX	Highway Inn	Circle-VIII	43,040	ST, Circle VIII in its reply (August 2022) stated that other ITC was wrongly claimed as RCM ITC. The dealer provided details of ITC claimed in wrong table.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	Data entry error
2	17BNOPD0003J1ZD	Quinee D. Hardwa Re	Circle-VIII	37,328	ST, Circle VIII in its reply (August 2022) stated that other ITC was wrongly claimed as RCM ITC. The dealer provided details of ITC claimed in wrong Table.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	Data entry error
3	17BDIPG7962B1ZK	Lits N Lights	Circle-I	38,705	ST Circle I in its reply (July 2022) stated that the ITC excess claimed was reversed at the time of filing GSTR 9 for the year 2018-19.	Audit verified the statement of the taxpayer. Audit observed that the return was filed on 15 March 2022. Thus, the ITC was reversed with delay of 1425 days (20 April 2018 to 15 March 2022) on which interest of ₹ 36,267 was payable under Section 50(3) of MGST Act, 2017.	Action taken before query
4	17DCBPS5768H1Z3	Nongsning Service Station	Jowai Circle	32,977	ST, Circle Jowai in its reply (June 2022) stated that full liability against ITC wrongly claimed has been paid through DRC 03 (June 2022) along with interest.	Audit verified the documents provided by taxpayer and were found to be correct. Hence there is recovery of ₹ 68930 (Tax: ₹ 32978, Interest: ₹ 35952) at the instance of Audit.	Recovered
5	17AAUPW7960K1ZI	Jazaa	Circle-III	38,214	ST, Circle III in its reply (May 2022) stated that other ITC was wrongly claimed as RCM ITC. The taxpayer provided details of ITC claimed in wrong Table.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	Data entry error

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Sl. No	GSTIN	Name of the taxpayer (M/s)	Jurisdiction	Deviation amount (in ₹)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department
6	17AHRPR0605E3ZB	J. K. Service Station	Khliehriat Circle	40,543	ST, Circle Khliehriat in its reply (August 2022) stated that other ITC was wrongly claimed as RCM ITC. The taxpayer provided details of ITC claimed in wrong Table. Copy of GSTR 2A and GSTR 3B was provided by the taxpayer.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	Data entry error
7	17AFBPL0476R1ZZ	North Eastern Enterprise	Circle-II	36,751	ST, Circle II in its reply (June 2022) stated that other ITC was wrongly claimed as RCM ITC. The taxpayer provided details of ITC claimed in wrong Table.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	Data entry error
8	17DUDPS9061K1ZZ	Dura Enterprises	Ri Bhoi Circle	36,000	ST stated (April 2022) that notice has been issued to the taxpayer and reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/DRC-01A/07
9	17ADVPP9228K1ZL	Gauranga Paul & Sons	Circle-I	44,455	ST, Circle I in its reply (July 2022) stated that other ITC was wrongly claimed as RCM ITC. The taxpayer provided details of ITC claimed in wrong table.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	Data entry error
<b>Total</b>				<b>3,48,013</b>	-	-	-

**Appendix 2.5**  
**Incorrect availment of ISD credit**  
*[Reference: Paragraph 2.4.6.2 (ii) (d)]*

Sl. No.	GSTIN	Name of the taxpayer (M/s)	Jurisdiction	Deviation amount (in ₹)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department
1	2	3	4	5	6	7	
1	17AJCPS3157K1ZW	Hamid Exports International	Tura Circle I	6,19,402	No reply furnished	ST should furnish the reply at the earliest.	No reply
2	17ABRPL6123H1ZG	Moris Lyngdoh	Ri Bhoi Circle	2,19,940	ST in its reply (October 2022) stated that other ITC was wrongly claimed as ISD ITC due to clerical error by the dealer.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	Data entry error
3	17BCMPK8503K1Z8	J. Ks Cable Network	Circle-VI	1,37,596	No reply furnished	ST should furnish the reply at the earliest.	No reply
4	17AABCD9269N1ZZ	Dyna Roof Pvt Ltd	Ri Bhoi Circle	64,964	The ST replied (October 2022) that the taxpayer had claimed excess ISD credit amounting to ₹1,08,814 during 2017-18. However, the excess ISD was reversed along with interest of ₹ 64942 through DRC-03 during September 2019.	Audit analyzed the reply (form DRC 03) provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	Action taken before query
5	17ABWP16878N1ZE	Bhagwandass Textiles	Circle-II	1,48,461	ST replied (November 2022) that the taxpayer did not claim any ISD credit. The ST provided copy of GSTR3B for November 2017 whereby amount of ISD credit in Table 4A (4) was reflected as nil.	On audit verification of the return from the GST backend portal it was found that the taxpayer has claimed ISD credit of ₹ 148461 through GSTR3B of November 2017. The ST is requested to initiate necessary action to recover the wrongly availed ISD claim.	Department. reply not furnished with appropriate documentary evidence
6	17ATJPN1357R1ZY	Ljn Cable Network	Circle-VI	68,819	No reply furnished	ST is requested to furnish the reply at earliest	No reply

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Sl. No.	GSTIN	Name of the taxpayer (M/s)	Jurisdiction	Deviation amount (in ₹)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department
1	2	3	4	5	6	7	
7	17AADCM9849B1ZB	Meghalaya Bitchem Pvt. Ltd.	Ri Bhoi Circle	99,735	The ST replied (October 2022) that the RCM ITC was wrongly availed under ISD ITC. The ST provided form GSTR3B of the taxpayer in support of the claim.	Audit analyzed the reply (GSTR 3B and Challan) provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	Data entry error
8	17AAECCR8361A1ZI	Rashi Resources Pvt. Ltd.	Ri Bhoi Circle	18,90,000	The ST replied (October 2022) that the ITC for the capital goods was wrongly claimed under ISD credit. It was also stated that the discrepancy has been corrected in GSTR-9C. Copy of the GSTR9C was provided.	Audit analyzed the reply (Invoices and GSTR 9C) provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	Data entry error
9	17AUBPS7929M3ZT	Quincy Dora Shallam	Circle-III	1,10,190	The ST replied (December 2022) that the taxpayer was a normal taxpayer and ISD provision would not be applicable. The taxpayer might have claimed other ITC as ISD credit. However, the ST did not provide any documentary proof for the ITC claim.	The ST is requested to provide documentary proof for the ITC claim.	Department. reply not furnished with appropriate documentary evidence
10	17ASYPS3575N1ZG	Amar Cable Network	Circle-V	84,520	No reply furnished	ST is requested to furnish the reply at the earliest.	No reply
<b>Total</b>				<b>34,43,626</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Appendix 2.6**  
**Reconciliation between ITC availed in annual returns with expenses in financial statements**  
**[Reference: Paragraph 2.4.6.2 (ii) (e)]**

Sl. No.	GSTIN	Name of the taxpayer (M/s)	Circle	Deviation amount (in ₹)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department
1	17AAAACR9627B1ZH	Ramky Infrastructure Ltd	Ri Bhoi Circle	12,84,09,881	The ST stated that the reason for difference has been reported by the taxpayer because of Transitional Credit availed of ₹ 128409791 during 2017-18. It was also stated that taxpayer has reversed the Transitional Credit through DRC-03.	Audit verified the documents provided by taxpayer and were found to be correct. Hence there is recovery of ₹ 12,84,09,881 (Tax) at the instance of Audit.	Recovered
2	17ABBFS7433H1Z3	Shillong Ispat And Rolling Mills	Ri Bhoi Circle	10,45,87,504	ST stated (April 2022) that notice has been issued to the taxpayer and reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/DRC-01A/07.
3	17AEZPA6570Q1ZJ	Banti Aggarwal	Circle-V	9,71,52,134	ST, Circle V in its reply stated that Table 14 of GSTR 9C has been made optional vide Notification no 56/2019 issued by Central Board of Indirect Taxes and Customs (CBIC).	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	other valid explanation
4	17AAIFD2658K1Z5	Dhar Construction Co	Circle-VI	4,53,57,278	ST, Circle V in its reply stated that Table 14 of GSTR 9C has been made optional vide Notification no 56/2019 issued by Central Board of Indirect Taxes and Customs (CBIC).	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	other valid explanation
5	17AFDDP9530L1Z6	GD Hardware	Circle-V	3,75,71,375	ST, Circle V in its reply stated that Table 14 of GSTR 9C has been made optional vide Notification no 56/2019 issued by Central Board of Indirect Taxes and Customs (CBIC).	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	other valid explanation
6	17AFCPA5897G1ZD	Sreemant Agarawala	Circle-V	3,02,63,623	ST, Circle V in its reply stated that the Table 14 of GSTR 9C has been made optional vide Notification no 56/2019 issued by Central Board of Indirect Taxes and Customs (CBIC).	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	other valid explanation

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Sl. No.	GSTIN	Name of the taxpayer (M/s)	Circle	Deviation amount (in ₹)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department
7	17AAACS8577K1ZQ	State Bank Of India	Circle-VII	2,79,62,283	ST, Circle VII in its reply stated that the Table 14 of GSTR 9C has been made optional vide Notification no 56/2019 issued by Central Board of Indirect Taxes and Customs (CBIC).	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	other valid explanation
8	17BENPSS717N2ZM	Amit And Sons	Circle-IV	2,55,05,254	ST, Circle IV in its reply stated that Table 14 of GSTR 9C has been made optional vide Notification no 56/2019 issued by Central Board of Indirect Taxes and Customs (CBIC).	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	other valid explanation
9	17AAYFS2882E1ZL	SMEnterprises	Circle-V	1,92,21,315	ST, Circle V in its reply stated that Table 14 of GSTR 9C has been made optional vide Notification no 56/2019 issued by Central Board of Indirect Taxes and Customs (CBIC).	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	other valid explanation
10	17ACOPG0308H1ZV	Balaji Hardware	Circle-VI	1,87,80,414	ST, Circle VI in its reply stated that the Table 14 of GSTR 9C has been made optional vide Notification no 56/2019 issued by Central Board of Indirect Taxes and Customs (CBIC).	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	other valid explanation
<b>Total:</b>				<b>53,48,11,061</b>	-	-	-



**Appendix 2.7**  
**Mismatch in ITC availed between Annual Return and books of Accounts**  
*[Reference: Paragraph 2.4.6.2 (ii) (f)]*

Sl. No.	GSTIN	Circle	Name of the taxpayer (M/s)	Deviation amount (in ₹)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department
1	17AAAAM8227G1ZM	Circle-VII	The Meghalaya Co-Op Apex Bank Ltd	75,51,284	ST stated (July 2022) that the un-reconciliation arised due to Transitional Credit claimed. The taxpayer provided copy of form TRAN 1.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	Other valid explanation
2	17AABCM7758B1ZH	Ri Bhoi Circle	Maithan Alloys Limited	50,93,320	ST stated (April 2022) that notice has been issued to the taxpayer and reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/ DRC-01A/07.
3	17ABAPL5520F2Z1	Circle-VIII	Santina Sohshang Saw Cum Veneer Mill	36,79,410	ST stated (August 2022) that the taxable value was wrongly entered in ICGST column of GSTR 9 by the taxpayer which result in ITC mismatch.	Audit analyzed the reply (GSTR3B, GSTR9 and GSTR9C) provided by the ST and the same was found to be correct and thus accepted. As ITC wrongly entered in GSTR 9 does not affect the Electronic Credit Ledger of the taxpayer, there is no loss to the Government. Hence the observation is dropped.	Other valid explanation
4	17AADCP7390Q1ZL	Ri Bhoi Circle	Pioneer Cast Alloys Private Limited	24,10,495	ST stated (April 2022) that notice has been issued to the taxpayer and reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly	Notice issued/ DRC-01A/07.
5	17AAAACR2658E1ZI	Circle-VII	Reliance Telecom Ltd	23,24,615	ST stated (July 2022) that the taxpayer has been given an opportunity to explain and reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/ DRC-01A/07.

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Sl. No.	GSTIN	Circle	Name of the taxpayer (M/s)	Deviation amount (in ₹)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department
6	17ADBFS4502M1Z0	Ri Bhoi Circle	Sriram Fasteners	17,52,041	ST stated (September 2022) that the reason for difference as reported by the Chartered Accountant was because of Transitional Credit availed of ₹ 1759071 during 2017-18.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped. (Form TRAN 1)	Other valid explanation
7	17AACCN6194P1ZQ	Ri Bhoi Circle	Air India Limited	17,07,509	ST stated (April 2022) that notice has been issued to the taxpayer and reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/ DRC-01A/07.
8	17AACFR1007L1ZE	Circle-1	Rajasthan Food Grain Store	10,25,926	The ST in its reply (July 2022) stated that the unreconciled ITC has been reversed in April 2018 through GSTR 3B by the taxpayer.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped. (Form GSTR 3B).	Action taken before query
9	17ABQFS4597K1Z6	Ri Bhoi Circle	Sriram Wire Products	7,98,845	ST stated (September 2022) that the reason for difference has been reported by the Chartered Accountant because of Transitional Credit availed of ₹ 798845 during 2017-18.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped. (Form TRAN 1)	Other valid explanation
10	17AAAACU7999M1ZC	Ri Bhoi Circle	Umadutt Industries Limited	7,63,567	ST stated (April 2022) that notice has been issued to the taxpayer and reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/ DRC-01A/07.
<b>Total:</b>				<b>2,71,07,012</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Appendix 2.8**  
**Mismatch in turnover declared in GSTR-9C, Table 5R for the year 2017-18**  
**[Reference: Paragraph 2.4.6.2 (ii) (g)]**

Sl. No.	GSTIN	Name of the taxpayer (M/s)	Circle	Deviation amount (in ₹)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department
1	17AADCK0309A1ZA	Kamakshi Ispat Pvt Ltd	Circle-I	22,61,039	ST stated (July 2022) that un-reconciliation turnover was due to IGST, CGST and SGST elements being considered in turnover as per Financial Statement and amendment of bill pertaining to 2018-19 but wrongly shown in 2017-18.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	Other valid explanation
2	17AAACB2100P1ZY	Vodafone Idea Limited	Circle-I	18,79,982	The ST stated (April 2022) that the records are under Scrutiny and Audit will be intimated in due course.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Department stated they are examining the AQ
3	17AACFB3337K1ZJ	Badri Rai & Company	Circle-I	90,63,315	ST stated (July 2022) that notice has been issued to the taxpayer and reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/DRC-01A/07.
4	17ABYP1862E2ZC	Hanumanbux Umadutt	Circle-II	50,61,208	ST stated (November 2022) that the difference was due to under reporting of sales in GSTR1 of ₹ 4820400 (October 2017), ₹ 1,52,180 (October 2017), of ₹ 104546 (January 2018) & over reporting of ₹ 15918 in December 2017. There was mistake in filing GSTR 1 but the tax liability was fully discharged by the dealer through GSTR 3B.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	Action taken before query
5	17AAACU5624P1ZW	United Bank of India	Circle-II	18,37,300	ST stated (June 2022) that there was a mistake in filing of GSTR 9 by the dealer but the tax liability was fully discharged through GSTR 3B.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped. (GSTR 3B, GSTR 9, GSTR 9C)	Other valid explanation
6	17AAATD0315M1ZY	National Institute of Electronic and Information	Circle-VI	1,91,28,818	ST stated (August 2022) that notice has been issued to the taxpayer and reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/DRC-01A/07.

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Sl. No.	GSTIN	Name of the taxpayer (M/s)	Circle	Deviation amount (in ₹)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department
7	17AFEPN7018JIZA	Kargil Martyrs Service Station	Circle-VI	1,62,61,665	ST stated (August 2022) that notice has been issued to the taxpayer and reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/DRC-01A/07.
8	17AAACN9967E1Z4	National Insurance Company Ltd	Circle-VII	3,21,85,266	ST stated (July 2022) that the unreconciled turnover was due to accounting of premium received from primary insurance companies (Leader) in which the assessee is a Co-insurer (Follower). The taxpayers further stated that GST has been charged from the whole premium from the client and the same has been paid by the primary insurance companies while filing their GST returns. The said amount has been received by the company as a co-insurer (Follower) and as such had not considered the amount as its turnover at the time of filing GST returns. However, the same was taken into account while preparing the Financial Statement (GSTR 9C). Hence, there was no loss of revenue to the Government.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped. (GSTR 3B, GSTR 9, GSTR 9C).	Other valid explanation.
9	17AAACT0627R3ZY	The Oriental Insurance Co Ltd	Circle-VII	45,91,788	ST stated (July 2022) that the unreconciled turnover was due to accounting of premium received from primary insurance companies (Leader) in which the assessee is a Co-insurer (Follower). The taxpayers further stated that GST has been charged from the whole premium from the client and the same has been paid by the primary insurance companies while filing their GST returns. The said amount has been received by the company as a co-insurer (Follower) and as such had not considered the amount as its turnover at the time of filing GST returns. However, the same was taken into account while preparing Financial Statement (GSTR 9C). Thus, there was no loss of revenue to the Government.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped. (GSTR 3B, GSTR 9, GSTR 9C).	Other valid explanation.

Sl. No.	GSTIN	Name of the taxpayer (M/s)	Circle	Deviation amount (in ₹)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department
10	17AAAACD4950B1Z3	ASA International India Microfinance Ltd	Circle-VII	42,05,505	ST stated (July 2022) that the unreconciled turnover was due to inclusion of non-GST turnover on services provided for loans to its client. The taxpayer stated that the said services are taxable at nil rate as per Notification No.12/2017 dated 28-06-2017.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped. (GSTR 3B, GSTR 9, GSTR 9C)	Other valid explanation
11	17AABCB5576G1ZM	Bharat Sanchar Nigam Ltd	Circle-VII	6,96,52,240	The ST provided (December 2022) reply of the taxpayer. In its reply the taxpayer stated that the unreconciled turnover was due to non-inclusion of non-taxable items and non-cash transaction in GSTR9. The taxpayer provided calculation sheet relating to the unreconciled turnover.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	Other valid explanation
12	17AABAM4195Q1ZX	Meghalaya Rural Bank	Circle-VIII	140,86,41,790	ST stated (August 2022) that the unreconciled turnover was inclusion of non-GST turnover pertaining to services by way of interest income from loan and govt. investments and stated that the said services are taxable at nil rate.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped as per Notification No.12/2017 dated 28-06-2017.	Other valid explanation
13	17AAOCS3427L1ZV	Shillong Express way Pvt. Ltd.	Circle-VIII	29,20,57,792	ST stated (August 2022) that the unreconciled turnover was due to inclusion of non-GST turnover receivable against service concession agreement. The taxpayer stated that the said services are taxable at nil rate point 23A of as per notification No. 12/2017 dated 28-06-2017.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped as per notification No. 12/2017 dated 28-06-2017.	Other valid explanation
14	17AAACS4457Q1ZR	Vodafone Mobile Services Ltd	Circle-VIII	83,00,993	ST stated (August 2022) that the dealer in its reply have stated that the unreconciled turnover was arising because of uniqueness of telecom sector, complex revenue accounting, timing differences and voluminous nature of transactions.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	Other valid explanation
15	17AAACCS8842H1Z3	Bitech Asphalt Technologies Ltd	Ri Bhoi Circle	23,36,40,464	ST, Nongpoh (September 2022) stated that the unreconciled turnover is related to the branches registered in other states. ST also provided summary of turnover of the registration in other states.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	Other valid explanation

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Sl. No.	GSTIN	Name of the taxpayer (M/s)	Circle	Deviation amount (in ₹)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department
16	17AALFR5078E1ZX	Ri-Bhoi Ispat and Rolling Mills	Ri Bhoi Circle	6,54,20,148	The ST, Nongpoh stated (September 2022) that the unreconciled turnover was due to the non-inclusion of intra state B2B sale in table 4A of GSTR9. However, the company has declared the same in GSTR1 & GSTR3B and paid tax also. Thus, there is no revenue loss to the Govt.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	other valid explanation
17	17AAAAUCU7999M1ZC	Umadutt Industries Ltd.	Ri Bhoi Circle	3,23,33,456	ST stated (April 2022) that notice has been issued to the taxpayer and reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/DRC-01A/07.
18	17ABQFS4597K1Z6	Sriram Wire Products	Ri Bhoi Circle	3,08,67,874	The ST, Nongpoh stated (September 2022) that the reason for difference has been reported by the Chartered Accountant under the return GSTR-9C. He also stated that the turnover reported in the Annual Financial Statements are grossed up and taxes has been added up to the turnover. The amount of taxes added up in the turnover is ₹26704297 as IGST, ₹ 2081782 as CGST and ₹2081782 as SGST, which is why this same amount is showing up as unreconciled turnover.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped. (GSTR 9)	other valid explanation
19	17AAACF8846L1Z5	FW Ferro Tech Pvt Ltd	Ri Bhoi Circle	1,89,81,526	The ST, Nongpoh stated (September 2022) that the reason for difference has been reported under the return GSTR-9C. He also stated that the turnover reported in the Annual Financial Statements are grossed up and taxes has been added up to the turnover. The amount of taxes added up in the turnover is ₹ 5749172 as IGST, ₹6616177 as CGST and ₹6616177 as SGST, which is why this same amount is showing up as unreconciled turnover.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped. (GSTR 9)	other valid explanation
20	17ABCFS2314Q1ZX	S S K Infrastructures	Ri Bhoi Circle	1,45,03,501	ST stated (April 2022) that notice has been issued to the taxpayer and reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/DRC-01A/07.

Sl. No.	GSTIN	Name of the taxpayer (M/s)	Circle	Deviation amount (in ₹)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department
21	17ADBFS4502M1Z0	Sriram Fasteners	Ri Bhoi Circle	63,83,417	The ST, Nongpoh stated (September 2022) that the taxpayer has grossed up the turnover reported in the Annual Financial Statements, meaning that taxes has been added up to the turnover. As per the ST, the amount of taxes added up in the turnover is ₹6135633 as IGST, ₹124642 as CGST and also ₹124642 as SGST altogether totaling ₹ 6384916. This same amount is showing up as unreconciled turnover. Freight charges of ₹ 1500 has been booked under income net of expenditure, meaning carriage outward, however the same is outward supply under GST and taxes has been duly collected and paid.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped. (GSTR 9)	other valid explanation
22	17AADCM9849B1ZB	Meghalaya Bitchem Pvt Ltd	Ri Bhoi Circle	41,45,807	ST Nongpoh stated (September 2022) that the unreconciled turnover is related to the branches registered in other states. ST also provided summary of turnover of the registration in other states	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped. (GSTR 9, GSTR 9C)	other valid explanation
23	17AADFB1498G1ZH	B.S. Enterprise	Nongstoin Circle	37,45,602	ST stated (April 2022) that notice has been issued to the taxpayer and reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/DRC-01A/07.
24	17AGNPD7445F1ZB	Raj International	Nongstoin Circle	30,69,180	ST stated (April 2022) that notice has been issued to the taxpayer and reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/DRC-01A/07.
25	17ADVPK2424J1Z8	Anupam Store	Tura Circle II	60,21,506	No reply furnished	ST is requested to furnish the reply at the earliest	No reply
<b>Total</b>				<b>2,29,42,41,182</b>	-	-	-

**Appendix 2.9**  
**Mismatch in taxable turnover declared in GSTR-9C, Table 7G for the year 2017-18**  
**[Reference: Paragraph 2.4.6.2 (ii) (h)]**

Sl. No	GSTIN	Circle	Name of the taxpayer (M/s)	Deviation amount (in ₹)	Department's reply	Audit conclusions	Categorisation based on the reply from the Department
1	17AKXPC3764EJZX	Nongstoin Circle	Rajan Chetri	2,80,99,786	ST stated (March 2022) that notice has been issued to the taxpayer.	ST may initiate steps for recovery of the tax dues and intimate audit accordingly.	Notice issued/DRC-01A/07
2	17ADRP3415AIZL	Nongstoin Circle	Jabar Tamang	2,19,52,982	ST stated (March 2022) that notice has been issued to the taxpayer.	ST may initiate steps for recovery of the tax dues and intimate audit accordingly.	Notice issued/DRC-01A/07
3	17AMOPG6890QIZ0	Jowai Circle	Bina Gayang	16,19,985	ST stated (June 2022) that there was mistake in filing GSTR 1 but tax liability was fully discharged through GSTR 3B. It was also stated that the unreconciled turnover was due to export which is nil rated thus no tax was payable.	On Audit scrutiny it was found that the unreconciled turnover belongs to taxable turnover as declared by the taxpayer in his GST returns. Hence, the reply of the taxpayer is not acceptable and the ST is requested to initiate recovery proceedings under intimation to the Audit. (GSTR3B, GSTR9, GSTR9C)	Department's reply not acceptable to Audit (Rebuttal)
4	17AFQPB5075DIZI	Circle-II	Ria Drug Distributor	12,58,044	ST stated (June 2022) that there was mistake in filing GSTR 1 but tax liability was fully discharged through GSTR3B.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped. (GSTR3B, GSTR1)	other valid explanation
5	17ABBFS7433HIZ3	Ri Bhoi Circle	Shillong Ispat And Rolling Mills	6,51,487	ST stated (April 2022) that notice has been issued to the taxpayer and reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/DRC-01A/07.
6	17AAACO7829AIZM	Circle-VII	Om Books Foundation	5,14,521	ST Circle VII furnished reply provided by the taxpayer stating that tax on unreconciled turnover has been paid through DRC-03 in February 2020.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped. (GSTR9C).	Action taken before query
7	17ACGFS7329LIZK	Circle-I	Sumitra Enterprise	3,81,480	No reply furnished	ST is requested to furnish the reply at the earliest.	No reply
8	17AMIPP1048FZ3	Circle-I	Paul & Sons	3,17,663	No reply furnished	ST is requested to furnish the reply at the earliest.	No reply



Sl. No	GSTIN	Circle	Name of the taxpayer (M/s)	Deviation amount (in ₹)	Department's reply	Audit conclusions	Categorisation based on the reply from the Department
9	17AAABCT0020H1ZX	Circle-II	Federal Bank	1,91,512	ST stated (July 2022) that liability arising as a result of unreconciled turnover of ₹1,83,027 was paid through DRC-03 in January 2020. The taxpayer provided copy of form DRC-03 in support of his claim. Further, ST replied (November 2022) that the action u/s 73 of MGST has been initiated & DRC-01 has been issued.	On verification it was observed that the dealer had furnished reply for unreconciled turnover of ₹ 1,83,027 only whereas Audit had pointed out unreconciled turnover amounting to ₹ 1,91,511. In respect of unreconciled turnover of ₹ 8884, the taxpayer stated that the difference was arising because GST portal was accepting only rounded off amount as taxable value corresponding to tax collected amount. Reply furnished is not tenable because difference of ₹ 8884 should not result due to rounding off. Necessary steps may be taken by the ST to obtain justification from the dealer.	Notice issued/DRC-01A/07.
10	17ACJPL8513A1ZU	Circle-III	T Lyngdoh	2,68,650	ST stated (November 2022) that the taxpayer had made payment of tax along with interest on unreconciled turnover through DRC-03. The ST provided Form DRC-03 in support of the reply.	Audit verified the documents provided by taxpayer and were found to be correct. Hence there is recovery of ₹ 23,104 (Tax: ₹ 13432, Interest: ₹ 9,672) at the instance of Audit.	Recovered
11	17ACMPG2369Q1ZX	Circle-IV	Modern tech	4,84,368	ST stated (May 2022) that the unreconciled turnover was considered in GSTR 3B/GSTR 9C but not in GSTR 9.	The taxpayer did not provide details of payment of tax for the turnover. In absence of the relevant details, the dealer is liable to pay tax on unreconciled turnover.	Department reply not furnished with appropriate documentary evidence
12	17AFDPJ9530L1Z6	Circle-V	G D Hardware	1,86,785	No reply furnished	ST is requested to furnish the reply at the earliest.	No reply
13	17AAAFCG6357C1ZO	Circle-VII	Grover Carbonic Pvt Ltd	1,87,000	ST stated (July 2022) that the unreconciled turnover was due to mistakenly clubbing export (Zero-rated supplies) with taxable supplies. The taxpayer also furnished invoice for the claim.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	other valid explanation

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Sl. No	GSTIN	Circle	Name of the taxpayer (M/s)	Deviation amount (in ₹)	Department's reply	Audit conclusions	Categorisation based on the reply from the Department
14	17AAAACH0086NIZF	Circle- VIII	HSCC (India) Limited	13,90,104	ST stated (August 2022) that the unreconciled turnover was arising because of incorrect entry in Financial Statements. The taxpayer further stated that it was a clerical error which did not affect the revenue of the Government.	The reply of taxpayer is not acceptable to Audit as no documentary evidence in support of its claim was submitted.	Department reply not furnished with appropriate documentary evidence.
<b>Total:</b>				<b>5,75,04,367</b>	-	-	-

**Appendix 2.10**  
**Mismatch in tax paid between books of accounts and return**  
**[Reference: Paragraph 2.4.6.2 (ii) (i)]**

Sl. No.	GSTIN	Name of the taxpayer (M/s)	Circle	Deviation amount (in ₹)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department
1	17AACFR1007LIZE	Rajasthan Food Grain Store	I	20,95,149	ST stated (July 2022) that the taxpayer had explained the reason for reconciliation in table 10 of GSTR 9C. The taxpayer stated that the unreconciled tax has been paid in April 2018.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.(GSTR3B, GSTR9C, Comparison of tax payment of GSTR3B vs GSTR1)	Action taken before query
2	17AAACU5624PIZW	United Bank of India	II	3,30,714	ST, Circle II stated (June 2022) that by mistake in filing GSTR 9, an amount of ₹ 330715 was entered in Table 11. It was also stated that it was only a representational error and there was no shortfall in payment of tax. Tax payer's reply is also enclosed.	Audit could not verify the claim of the taxpayer in absence of any documentary evidence. The ST is requested to furnish relevant documents in support of the claim.	Department. reply not furnished with appropriate documentary evidence
3	17AAACF0365NIZJ	Food Corporation of India	III	5,41,918	ST stated (May 2022) that the unreconciled tax liability was discharged through DRC 03 in 2019.	Scrutiny revealed that there was unpaid interest from the taxpayer to the amount of ₹ 0.37 lakh. ST is requested to recover pending interest amount at the earliest.	Action taken before query
4	17BENPS5717N2ZM	Amit and Sons	IV	8,45,992	ST stated (May 2022) that the unreconciled tax liability was discharged through GSTR3B in September 2018. On the issue of pending interest, the ST stated (October 2022) that show cause notice was served again on the taxpayer with an ultimatum to comply on or before 11 October 2022. The taxpayer made payment of pending interest of ₹ 564 in DRC-03 in October 2022.	Scrutiny revealed that there was unpaid interest from the taxpayer to the amount of ₹564 which was paid in October 2022. Hence it is seen that there was recovery of interest of ₹ 564 at instance of Audit. (Comparison Statement of GSTR3B vs GSTR1, Challan).	Action taken before query
5	17AAAKHS6632JIZO	Shankar Lal Aggrawal & Sons	V	13,82,604	ST, Circle V in its reply (June 2022) stated that the unreconciled tax liability was discharged through DRC 03 in February 2020.	Audit analyzed the reply provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	Action taken before query

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Sl. No.	GSTIN	Name of the taxpayer (M/s)	Circle	Deviation amount (in ₹)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department
6	17AADCC8088Q1ZT	Chennai Network Infrastructure Ltd	V	4,04,002	ST stated (June 2022) that the unreconciled tax liability was discharged through DRC 03 in February 2020.	Audit verified the document provided by the dealer. On verification it was found that interest amount of ₹0.69 lakh was not recovered from the dealer. The ST is requested to recover the pending amount at earliest.	Department's reply not acceptable to Audit (Rebuttal)
7	17ALNPM9745L1Z7	Taste	VI	12,41,304	ST stated (August 2022) that notice has been issued to the taxpayer and the reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/DRC-01A/07
8	17CHEPS3825G1Z7	Shiv Shakti Enterprise	VI	2,77,980	ST stated (August 2022) that notice has been issued to the taxpayer and the reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/DRC-01A/07
9	17AFQPK8820D1ZA	Mahinder Electricals	VI	2,18,314	ST stated (August 2022) that as per taxpayer reply furnished, there was no mismatch found in his returns.	On verification, Audit noticed unreconciled tax payment of ₹2.18 lakh is recoverable along with interest from the taxpayer. ST is requested to recover the same at the earliest.	Department. reply not furnished with appropriate documentary evidence
10	17ADIPR0623C1ZV	Arbind Enterprise	VII	6,93,890	ST stated (July 2022) that the unreconciled tax liability was discharged through DRC 03 in August 2020.	Audit verified the documents provided by the dealer. On verification it was seen that the claim of the dealer was correct hence observation is dropped.	Action taken before query
11	17AAAAACN9967E1Z4	National Insurance Company Ltd	VII	2,33,420	ST stated (July 2022) that the unreconciled tax liability was discharged through DRC 03 in January 2020.	Audit verified the documents provided by the dealer. On scrutiny, it was observed that the claim of the dealer was correct.	Action taken before query
12	17AAAIACA7614B1ZZ	Airplaza Retail Holdings Pvt. Ltd in the Style of Vishal Mega Mart	VIII	42,66,000	ST (August 2022) stated that the unreconciled tax liability was discharged through GSTR 3B in March 2019.	Verification of the documents (GSTR3B March 2019) provided by the taxpayer, it was observed that while filing return for March 2019, SGST amounting to ₹ 11,58,964 was paid through ITC and rest was paid through cash. Thus, out of Audit observation of ₹ 21,33,000 of SGST amount ₹ 974036 was paid in cash on which interest amounting ₹1,74,366 was payable under section 50(1) of MGST, 2017.	Action taken before query

Sl. No.	GSTIN	Name of the taxpayer (M/s)	Circle	Deviation amount (in ₹)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department
13	17AFPPB3592Q1ZQ	KCD Pharmaceuticals	VIII	4,39,815	ST stated (August 2022) that the unreconciled tax liability was arising because GSTR 3B for the month of September 2017 was filed nil by mistake. The taxpayer further stated that, the mistake was rectified in May 2018.	Audit verified the statement of the taxpayer with the returns filed. Audit noticed that out of the objection amount of ₹ 4,39,815, amount of ₹ 4,26,495 was found in the returns.	Other valid explanation
14	17AAAACB2894G1ZO	Bharti Airtel Ltd	VIII	3,41,238	ST stated (August 2022) that the unreconciled tax liability was arising because of credit note pertaining to pre-GST period not considered while filing GST returns.	The taxpayer did not provide any documentary proofs in support of its claim. In absence of the same, the tax liability is recoverable along with interest from the taxpayer.	Department reply not furnished with appropriate documentary evidence
15	17CXIPP8655H1ZT	Joy Potham	VIII	2,01,645	ST (August 2022) while accepting that there was unpaid tax liability of ₹ 201,645 stated that remaining liability of ₹ 32,032 after adjusting RCM ITC of ₹ 1,69,614 was paid through DRCO-03.	Audit verified the documents provided by the dealer. On verification it was seen that the claim of the dealer was correct hence observation is dropped. (GSTR3B, GSTR9C)	Action taken before query
16	17AABCN1603J3ZP	Neecon Power and Infra Ltd	VIII	1,93,248	ST, Circle VIII in its reply stated that the difference was arising because of interest payment made in January 2020. The taxpayer provided form DRC-03 in support of its claim.	On verification by Audit, claim of the dealer was found to be correct hence observation is dropped. (DRC03,GSTR3B,GSTR9C,GSTR9)	Action taken before query
17	17AAACT1426A1ZO	ITD Cementation India Ltd	Jowai Circle	3,36,661	ST stated (2022) that the unreconciled tax liability was discharged through GSTR 3B returns. ST stated in September 2022 that the taxpayer has made payment of interest amounting to ₹ 1.38 lakh through DRC -03 dt September 2022.	On verification it was revealed that although tax liability has been fully discharged but interest payable amounting to ₹ 1.39 lakh on account of delayed payment was credited to the cash ledger in December 2019 but the same was not debited till September 2022. On being pointed out (September 2022) the ST provided copy of DRC-03 (September 2022) containing details of payment of pending interest. On verification of DRC-03 the claim of the ST was found to be correct, thus observation is dropped.	Other valid explanation

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Sl. No.	GSTIN	Name of the taxpayer (M/s)	Circle	Deviation amount (in ₹)	Department's reply	Audit Conclusions	Categorisation based on the reply from the Department
18	17AKSPP0186A1Z3	KP Agency	Khliehriat Circle	4,02,271	ST stated (August 2022) that notice has been issued to the taxpayer and the reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/DRC-01A/07
19	17APTTPM4821R1ZY	Shri Tariang Massar	Khliehriat Circle	2,20,907	ST stated (August 2022) that notice has been issued to the taxpayer and the reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/DRC-01A/07
20	17AREPS4916L1ZB	Summer Set Enterprise	Ri Bhoi Circle	8,48,305	ST stated (April 2022) that the notice has been issued to the taxpayer and reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/DRC-01A/07
21	17FLSPS5085M1ZW	WK Industries	Ri Bhoi Circle	1,55,846	ST stated (April 2022) that the notice has been issued to the taxpayer and reply is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued/DRC-01A/07
22	17AALPH7891P1ZQ	Girraj Trade Agency	Tura Circle I	6,50,308	ST stated (May 2022) that the unreconciled tax liability was discharged through DRC 03.	Audit verified the reply of the ST. It was noticed that the payment was done in November 2020 and there was unpaid interest from the taxpayer to the amount of ₹ 2.97 lakh	Action taken before query
23	17AJCPS3157K1ZW	Hamid Exports International	Tura Circle I	1,66,099	ST stated (May 2022) that the unreconciled tax liability was discharged through DRC 03.	On verification by Audit, claim of the dealer was found to be correct hence observation is dropped.	Action taken before query
24	17AAGCS4032F2ZK	Shree Gautam Construction Co Ltd	Tura Circle II	2,45,860	No reply furnished	ST is requested to furnish the reply at earliest.	No reply
25	17AAAACHI1766P1Z6	Bharti Hexacom	VIII	9,53,323.81	ST Circle-VIII stated that unreconciled tax liability was arising because of credit note pertaining to pre-GST period not considered while filing GST returns.	Audit verification of ST's reply revealed that no documentary proof has been provided in support of claim. The ST is requested to furnish proper documentary evidence to Audit.	Department reply not furnished with appropriate documentary evidence
<b>Total</b>				<b>1,76,86,814</b>			

**Appendix 2.11**  
**Unsettled liabilities**  
**[Reference: Paragraph 2.4.6.2 (ii) (i)]**

Sl. No.	GSTIN	Name of the taxpayer (M/s)	Circle	Deviation amount (in ₹)	Department's reply	Audit conclusions	Categorization based on the reply from the Department
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	17AACFB3337K1ZJ	Badri Rai & Co	Circle-I	66,34,674	The ST stated (July 2022) that notice has been issued to the dealer.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued /DRC-01A/07
2	17AOPR3470D1ZQ	Mawkordor Hardware	Circle-II	40,31,859	The ST stated (June 2022) that the difference of ₹ 739264 in tax amount was due to a clerical mistake in filing GST returns. However, balance of ₹ 3292593 was declared in Table 10 of GSTR9 for the year 2017-18.	Audit verified records provided by the taxpayer. It was noticed that differential turnover was correctly declared in Table 10 of GSTR9 but corresponding tax liability arising out of it was not declared in Table 14 of GSTR 9. ST may take steps to provide payment details of discharging this liability by the dealer.	Department reply not furnished with appropriate documentary evidence
3	17AAHCM0902B1Z3	Marbaniang Projects	Circle-II	62,22,818	The ST stated (June 2022) that M/s Marbaniang Projects (17AAHCM0902B1Z3) had entered in an ESCROW agreement with Punjab National Bank. The bank violated the agreement and mis-utilized the amount meant for GST payment. This resulted in non-compliance of GST provisions on the part of the taxpayer. The matter is sub-judice in Meghalaya High Court.	ST is requested to initiate appropriate action based on the decision of the High Court under intimation to the Audit.	Under correspondence with taxpayer
4	17AAHCM8571G1Z4	Maithan JP Ventures Pvt Ltd	Circle-VI	66,04,763	The ST stated (August 2022) that notice has been served to the dealer, reply for the same is awaited.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued /DRC-01A/07
5	17AGOPA6640C1ZO	Meghalaya Road Cargo	Circle-VI	47,30,351	The ST stated (August 2022) that the dealer is dealing in transport services which are taxable under Reverse Charge Mechanism under GST and thus was not liable to pay tax.	On verification of returns filed by the taxpayer, the statement was found correct. (GSTR3B, GSRT1, Comparison of GSTR3B & GSTR1).	other valid explanation
6	17AAACR6117Q1ZZ	National Projects Construction Corporation Ltd	Circle-VI	96,55,975	ST stated (August 2022) that notice has been issued to the dealer.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued /DRC-01A/07

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Sl. No.	GSTIN	Name of the taxpayer (M/s)	Circle	Deviation amount (in ₹)	Department's reply	Audit conclusions	Categorization based on the reply from the Department
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7	17AABAM4195Q1ZX	Meghalaya Rural Bank	Circle- VIII	97,01,501	ST stated (August 2022) that full tax liability has been timely discharged by M/s Meghalaya Rural Bank and had furnished the copy of the GST returns filed.	On verification of the returns from State GST backend portal, Audit found that out of total tax liability of ₹ 9921424, ₹ 219923 was on account of normal charge and rest was on account of reverse charge. Both the liabilities were fully discharged as per GSTR3B and GSTR9, hence the observation is dropped.	other valid explanation
8	17AAACS4457Q1ZR	Vodafone Mobile Services Ltd	Circle- VIII	40,02,174	ST stated (August 2022) that the taxable turnover of the taxpayer is ₹ 109,37,60,626 as per GSTR1. It was also stated that full tax liability has been timely discharged by M/s Vodafone Mobile Services Ltd. The taxpayer provided the copy of GST returns filed.	Audit analyzed the reply (GSTR1, GSTR9, GSTR3B) provided by the ST and the same was found to be correct and thus accepted. Hence, the observation is dropped.	other valid explanation
9	17AAICA7614B1ZZ	Vishal Mega Mart	Circle- VIII	42,73,471	ST stated (August 2022) that the unreconciled tax liability was discharged by the dealer through GSTR 3B in March 2019.	Audit verified the documents provided by the taxpayer. On verification, it was observed that while filing return for March 2019, SGST amounting to ₹ 1158964 was paid through ITC and rest was paid through cash. Thus, out of Audit observation of ₹ 2133000 of SGST amount, ₹ 974036 was paid in cash on which interest amounting ₹ 174366 was payable under section 50(1) of MGST, 2017.	Action taken before query
10	17ADEF5282M1ZI	Sparta Infra	Tura Circle II	1,10,76,554	No reply has been furnished by the ST	ST is requested to furnish the reply at earliest.	No reply
<b>Total:</b>				<b>6,69,34,140</b>			



**Appendix 2.12**  
**GSTR 3B not filed but GSTR 1 or GSTR 2A available**  
**[Reference: Paragraph 2.4.6.2 (ii) (k)]**

Sl. No.	GSTIN	Name of the taxpayer (M/s)	Circle	Deviation amount (in ₹)	Department's reply	Audit conclusions	Categorization based on the reply from the Department
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
1	17AAHCM0902BIZ3	Marbaniang Project Pvt Ltd	Circle-II	62,22,818	ST stated (June 2022) that the taxpayer's returns have been scrutinized and ASMT-10 was issued. In his reply the taxpayer has requested the office to desist from taking any coercive action for the time being since litigation against the creditor is pending in the Meghalaya High Court.	ST is requested to initiate appropriate action based on the decision of the High Court under intimation to the Audit.	Under correspondence with taxpayer
2	17AAHCM8571GIZ4	Manthan JP Ventures Pvt Ltd	Circle-VI	66,04,763	ST stated (August 2022) that notices has been served to the dealer.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued / DRC-01A/07
3	17AHPPS5803HIZY	Prahlad Roy Sharma	Circle-VII	58,577	ST stated that the taxpayer was registered under Composition scheme and was not liable to file GSTR 3B.	Audit verification of the information available on the state GST backend portal pertaining to returns filled by the taxpayer revealed that the taxpayer filed GSTR9 (February 2020). The taxpayer was liable to pay GST amounting to ₹ 58577 as per GSTR9. Record for payment of the same was not found by the Audit. Thus, the tax amount may be recovered by the ST along with interest under intimation to Audit.	Department's reply not acceptable to Audit (Rebuttal)
4	17AKEPN0888P1ZF	Bhatnrot Austyn Nongrum	Circle-VIII	6,70,655	The ST stated (August 2022) that the registration of the dealer was cancelled. ST further informed that Notice in DRC 01 has been issued to the dealer for recovery of the dues.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued / DRC-01A/07
<b>Total:</b>				<b>1,35,56,813</b>			

**Appendix 2.13**  
**Short payment of interest**  
**[Reference: Paragraph 2.4.6.2 (ii) (D)]**

Sl. No	GSTIN	Name of the taxpayer (M/s)	Circle	Deviation amount (in ₹)	Department's reply	Audit Conclusions	Categorization based on the reply from the Department
1	17ANGPP2327L1ZR	Venu Shishupal Ranpal Pariat	Circle-VIII	7,07,689	ST stated that notice in DRC-01A has been issued to the dealer. (August 2022)	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued /DRC-01A/07
2	17AMWPM2673HI ZG	Inobel Mawlong	Ri Bhoi Circle	6,16,588	ST stated (April 2022), that notice has been issued.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued /DRC-01A/07
3	17BEVPM3907C1ZC	Prelitha Cheran Momin	Williamnagar Circle	19,88,336	ST stated (May 2022) that a payment notice under DRC 07 has been issued to the taxpayer regarding the short payment of Interest.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued /DRC-01A/07
4	17AADCG2870Q1Z3	Goldstone Cements Limited	Khliehriat Circle	1,43,10,368	ST had (August 2022), requested Audit to provide the month- wise break up of interest liability which was provided	Break up of interest has been provided to the ST.	Under correspondence with taxpayer
5	17AAQFM8377G1ZL	Meda Infrastructurer	Circle-VIII	10,66,495	ST stated that notice in DRC-01A has been issued to the dealer. (August 2022)	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued /DRC-01A/07
6	17AAKCA5953B1ZR	Amrit Placement Services Private Limited	Circle-VI	5,61,603	No reply furnished	ST is requested to furnish the reply at earliest.	No reply
7	17AAAACU7999M1ZC	Umadutt Industries Limited	Ri Bhoi Circle	5,83,581	ST stated (April 2022) that the notice has been issued.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued /DRC-01A/07
8	17AABCM1858J1ZB	Marathon India Limited	Ri Bhoi Circle	9,74,350	ST stated (September 2022) that the dealer has deposited GST amounting to ₹ 6937044 for CGST and ₹ 7587532 for SGST and had also paid the interest due for late payment of tax amounting to ₹ 458415 for CGST and ₹ 501401 for SGST in August 2018. The ST also enclosed photo copy of cash ledger as proof of payment.	On verification reply of taxpayer is found to be correct hence observation is dropped.	Action taken before query
9	17AAACCP7462Q1ZP	Pioneer Carbide Private Limited	Ri Bhoi Circle	6,87,504	ST stated (April 2022) that a notice has been issued to the taxpayer.	ST may initiate steps for recovery of the tax dues and intimate Audit accordingly.	Notice issued /DRC-01A/07
10	17AAACCC9009Q1Z7	C S Construction Company Private Limited	Circle-VI	5,27,003	No reply furnished	ST is requested to furnish the reply at earliest.	No reply
<b>Total:</b>				<b>2,20,23,517</b>			

**Appendix 2.14**  
**Cases of partial production of records**  
**[Reference: Paragraph 2.4.6.3 (i)]**

Sl. No.	GSTIN	Name of the taxpayer	Jurisdictional zone	List of records not produced
1	17AABCI6363G1ZK	M/s Reliance Jio Infocomm Ltd	Circle-VI	Contract Agreement, Trade Payable and receivable ledger, Advance ledger account, Trail Balance, Manufacturing account, Stock Account, Export Invoices, FIRC/BRC
2	17ACEPD0378A1Z8	M/s Jaiguru Stores	Tura Circle I	Contract Agreement, Trade Payable and receivable ledger, Advance ledger account, Trail Balance, Invoices in support of Exempted Supply not produced.
3	17AABCC5460A1Z6	M/s Il&Fs Transportation Network Ltd	Ri Bhoi Circle	Trade Payable and receivable ledger, Advance ledger account, Trail Balance, Stock Account, Invoices in support of Exempted Supply, Manufacturing Account.
4	17AAGCA9080R1ZW	M/s Amrit Cement Limited	Circle-VII	Contract Agreement, Trade Payable and receivable ledger, Advance ledger account, Trail Balance, Manufacturing account, Stock Account, Invoices in support of Exempted Supply, Export Invoices, FIRC/BRC
5	17AAATN2887J1Z5	Nazareth Hospital Society	Circle-VIII	Contract Agreement, Trade Payable and receivable ledger, Advance ledger account, Trail Balance, Stock Account, Manufacturing Account, Invoices in support of Exempted Supply
6	17AABCD7169H1ZH	M/s Reliance Corporate It Park Ltd	Circle-VI	Contract Agreement, Trade Payable and receivable ledger, Advance ledger account, Trail Balance, Manufacturing account, Stock Account
7	17AHPPS5603M1ZP	Ram Chandra Sharma	Circle-V	Contract Agreement, Trade Payable and receivable ledger, Advance ledger account, Trail Balance, Manufacturing account, Stock Account
8	17AIWPT6114G1ZR	M/s Minerals And Mines Development Agency	Khliehriat Circle	Contract Agreement, Books of Account, Trade Payable and receivable ledger, Advance ledger account, Trail Balance, Manufacturing account, Stock Account.
9	17AACCJ3827H1ZL	Jorabat Shillong Expressway Ltd	Ri Bhoi Circle	Trade Payable and receivable ledger, Advance ledger account, Trail Balance, Manufacturing Account.
10	17AAACE0138N1ZP	Ericsson India Private Limited	Circle-II	Stock Account, Trail balance, Manufacturing Account.
11	17ALKPG9713H1ZX	M/s P L Trade Agency	Circle-V	Contract Agreement, Trade Payable and receivable ledger, Advance ledger account, Trail Balance, manufacturing account, Stock Account, Invoices in support of Exempted Supply not produced.
12	17AIJPL1547N1ZU	Dasakhiatbha Lamare	Circle-VI	Contract Agreement, Trade Payable and receivable ledger, Advance ledger account, Trail Balance, manufacturing account, Stock Account.

**Appendix 2.15**  
**Cases of non-production of records**  
**[Reference: Paragraph 2.4.6.3 (i)]**

Sl. No	GSTIN	Name of the taxpayer	Jurisdictional zone
1	17AEXPD2834E1ZG	Surendra Kumar Dudhoria	Circle-I
2	17AHIPA3577F1ZG	M/s A Areng Electricals	Circle-VI
3	17APQPK109IN1ZB	Jagmohan Prasad Kushwaha	Circle-VIII
4	17AAACU4655Q1ZP	Unique Structures & Towers Ltd	Circle-VI
5	17AAACT4432E1ZO	TCNS Clothing Co. Limited	Circle-VII
6	17AWLPM2254M2Z2	NRL Energy Station	Williamnagar Circle

**Appendix 2.16**  
**Non-payment of interest by taxpayers**  
**[Reference: Paragraph 2.4.6.3 (ii) (A) (a)]**

GSTIN	Name	Circle	Tax Period	Date of filing return	Due date of filing return	Days of delay	Total liability	Liability paid through cash	Interest required to be paid on cash portion of liability	Interest paid	Interest less paid	Department's reply	Audit Conclusion			
1	2	3	4	5	6	7	8	9	10	11	12	13	14			
17ADZPS7313N1ZI	RN Enterprises	Circle-I	Mar-18	28-04-2018	20-04-2018	8	3071859	194103	766	0	766	The ST replied (December 2022) that the Notice has been issued to the taxpayer and reply is awaited.	The ST is requested to speed up the proceeding under intimation to the Audit.			
17AHHPA3577F1ZG	M/s A.Arengh Electricals	Circle-VI	Mar-18	28-03-2019	20-04-2018	342	20339	20339	3430	0	3430	No reply received.	ST is requested to furnish the reply at earliest.			
17AAGCA9080R1ZW	M/s Amrit Cement Limited	Circle-VII	Jul-17	06-02-2018	11-12-2017	57	50214551	22528652	633271	1596674	-963403	The ST in its reply (December 2022) accepted the audit observation. ST provided detailed calculation of interest due delay in filing GST returns and concluded that interest amounting to ₹ 0.70 Cr was less paid.	The ST is requested to speed up the proceedings to recover the interest amount under intimation to the Audit.			
			Aug-17	16-03-2018	15-10-2017	152	65470478	61627025	4619494	0	4619494					
			Sep-17	11-04-2018	20-10-2017	173	53777452	48253423	4116744	3141707	975037					
			Oct-17	26-04-2018	20-11-2017	157	50461092	39098228	3027167	0	3027167					
			Nov-17	27-04-2018	20-12-2017	128	77097387	68562830	4327911	0	4327911					
			Dec-17	06-06-2018	22-01-2018	135	75235178	68720450	4575087	0	4575087					
			Jan-18	21-07-2018	20-02-2018	151	82382813	75045031	5588285	0	5588285					
			Feb-18	27-07-2018	20-03-2018	129	78738904	69232814	4404345	1135297	3269048					
			Mar-18	15-09-2018	20-04-2018	148	58704289	37278717	2720836	21168063	-18447227					
						<b>Total (Circle VII):</b>			<b>592082144</b>	<b>490347170</b>	<b>34013140</b>	<b>27041741</b>		<b>6971399</b>		
			Dec-17	03-02-2019	22-01-2018	377	1263166	168533	31333	0	31333					
			Jan-18	03-02-2019	20-02-2018	348	1306616	659614	113201	0	113201					
			Feb-18	03-02-2019	20-03-2018	320	1193486	342898	54112	0	54112					
Mar-18	03-02-2019	20-04-2018	289	1334336	650868	92762	0	92762								
			<b>Total (Circle VIII):</b>			<b>5097604</b>	<b>1821913</b>	<b>291408</b>	<b>0</b>	<b>291408</b>	<b>0</b>					
<b>Grand Total:</b>											<b>72,67,003</b>					

**Appendix 2.17**  
**GSTR 9/9C not filed even when turnover crossed ₹ 2 crore**  
**[Reference: Paragraph 2.4.6.3 (ii) (A) (b)]**

Sl. No.	GSTIN	Name	Circle	Status of filing GSTR 9	Status of filing GSTR 9C	Department Reply	Audit Conclusion
1	17AEXPD2834E1ZG	Surendra Kumar Dudhoria	Circle-I	Not filed	Not filed	No reply	ST is requested to furnish the reply at earliest.
2	17AHIPA3577F1ZG	M/s AArengh Electricals	Circle-VI	Not filed	Not filed	No reply	ST is requested to furnish the reply at earliest.
3	17AIWPT6114G1ZR	M/s Minerals And Mines Development Agency	Khliehriat Circle	Filed	Not filed	No reply	ST is requested to furnish the reply at earliest.

**Appendix 2.18**  
**Mismatch relating to Input Tax Credit through ISD**  
*[Reference: Paragraph 2.4.6.3 (ii) (B)]*

Sl. No.	GSTIN	Name	Circle	Irregular ISD credit required to be reversed (₹)	Department's reply	Audit Conclusion
1	2	3	4	5	6	7
1	17AABCI6363G1ZK	M/s Reliance Jio Infocomm Ltd.	Circle-VI	4,89,25,372	No reply	ST is requested to furnish the reply at earliest.

**Appendix 2.19**  
**Unreconciled ITC as per Table 14T of GSTR 9C**  
*[Reference: Paragraph 2.4.6.3 (ii) (B)]*

Sl. No.	GSTIN	Name	Table of GSTR 9C	Circle	Unreconciled ITC (₹)	Department's reply	Audit conclusion
1	2	3	4	5	6	7	8
1	17CTKPS6915D1ZD	M/s M P Traders	14T	Circle-I	8,65,78,455	The ST replied in December 2022 that the Notice has been issued to the taxpayer. Further, reply is awaited.	ST is requested to speed up the proceeding of recovery of tax liability.
2	17AAACU4655Q1ZP	Unique Structures & Towers Ltd	14T	Non-resident Circle	2,24,416	No reply	ST is requested to furnish the reply at earliest.
<b>Total:</b>					<b>8,68,02,871</b>	<b>-</b>	<b>-</b>

**Appendix 2.20**  
**Undischarged tax liability for the year 2017-18**  
**[Reference: Table 2.4.10 of Paragraph 2.4.6.3 (C) (a)]**

Sl. No.	GSTIN	Name	Circle	Tax liability as per GSTR 1	Tax liability as per GSTR 9/3B	Higher of GSTR 1 and GSTR 9 (liability)	Mismatch in Tax Liability	Tax paid as per GSTR 9/3B (other than RCM liability)	Tax short paid	Department's reply	Audit conclusions
1	2	3	4	5	6	7	8	9	10	11	12
1	17ADZPS7313NIZI	R N Enterprises	Circle-I	4,72,70,505	4,54,67,016	4,72,70,505	18,03,489	4,58,72,870	13,97,635	The ST replied in December 2022 that the notice has been issued to the taxpayer. Further reply is awaited.	ST is requested to speed up the proceeding of recovery of tax liability.
2	17CTKPS6915D1ZD	M/s M P Traders	Circle-I	8,12,66,384	8,07,23,680	8,12,66,384	5,42,704	8,07,66,451	4,99,933	No reply	ST is requested to furnish the reply at earliest.
3	17AAAACE0138NIZP	Ericsson India Private Limited	Circle-II	5,28,37,644	5,25,32,000	5,28,37,644	3,05,644	5,25,32,000	3,05,644	No reply	ST is requested to furnish the reply at earliest.
4	17ALKPG9713H1ZX	M/s P L Trade Agency	Circle-V	3,00,75,276	3,02,73,968	3,02,73,968	1,98,692	3,02,34,902	39,066	No reply	ST is requested to furnish the reply at earliest.
5	17AABCI6363G1ZK	M/s Reliance Jio Infocomm Ltd	Circle-VI	9,37,64,712	8,13,90,048	9,37,64,712	1,23,74,664	8,13,90,053	1,23,74,659	No reply	ST is requested to furnish the reply at earliest.
6	17APQPK1091N1ZB	Jagnohan Prasad Kushwaha	Circle- VIII	8,09,50,408	6,30,65,956	8,09,50,408	1,78,84,452	6,30,65,956	1,78,84,452	No reply	ST is requested to furnish the reply at earliest.



Sl. No.	GSTIN	Name	Circle	Tax liability as per GSTR 1	Tax liability as per GSTR 9/3B	Higher of GSTR 1 and GSTR 9 (liability)	Mismatch in Tax Liability	Tax paid as per GSTR 9/3B (other than RCM liability)	Tax short paid	Department's reply	Audit conclusions
1	2	3	4	5	6	7	8	9	10	11	12
7	17AIWPT6114G1ZR	M/s Minerals And Mines Development Agency	Khliehriat Circle	1,11,88,564	98,58,744	1,11,88,564	13,29,820	98,58,744	13,29,820	ST Khliehriat stated that the taxpayer has made payment vide DRC-03 amounting to ₹ 1329820 dt 15-06-2021 in compliance to the observation. With regard to the payment of interest the taxpayer has paid ₹ 754830 on dt 01-09-2022 which was made for the period from 20 April 2018 to 15 June 2021.	Reply of ST is accepted by Audit after verification. Hence there is recovery of ₹ 0.08 crore at the instance of Audit.
8	17AACCJ3827H1ZL	Jorabat Shillong Expressway Ltd	Ri Bhoi Circle	77,40,006	87,62,652	87,62,652	10,22,646	77,40,006	10,22,646	The ST replied (December 2022) that the taxpayer has paid the mismatch tax liability of ₹ 10,22,646 through DRC-03 in November 2022. However, the taxpayer stated that no interest was leviable because liability was discharged through Electronic Credit Ledger.	On verification reply of the taxpayer is found to be correct there is a recovery at instance of the Audit.
9	17ACEPD0378A1Z8	M/s Jaiguru Stores	Tura Circle I	4,16,540	3,54,421	4,16,540	62,119	3,54,421	62,119	No reply	ST is requested to furnish the reply at earliest.
<b>Total:</b>				<b>40,55,10,039</b>	<b>37,24,28,485</b>	<b>40,67,31,377</b>	<b>3,55,24,230</b>	<b>37,18,15,403</b>	<b>3,49,15,974</b>	<b>-</b>	<b>-</b>

**Appendix 2.21**  
**Unreconciled tax payment as per Table 9R of GSTR 9C**  
**[Reference: Paragraph 2.4.6.3 (C) (a)]**

Sr. No.	GSTIN	Name	Circle	Unreconciled tax payment (₹)	Department's reply	Audit conclusions
1	17AHPPS5603M1ZP	Ram Chandra Sharma	Circle-V	9,77,241	No reply	ST is requested to furnish the reply at earliest.
2	17APQPK1091N1ZB	Jagmohan Prasad Kushwaha	Circle-VIII	1,72,64,767	No reply	ST is requested to furnish the reply at earliest.
<b>Total:</b>				<b>1,82,42,008</b>	<b>-</b>	<b>-</b>

**Appendix 2.22**  
**Unreconciled turnover as per Table 5R of GSTR 9C**  
**[Reference: Paragraph 2.4.6.3 (C) (a)]**

Sl. No.	GSTIN	Name	Circle	Unreconciled Turnover (₹)	Department's reply	Audit Conclusion
1	17AAGCA9080R1ZW	M/s Amrit Cement Limited	Circle-VII	30,91,42,993	ST replied (December 2022) that the unreconciled turnover of the ₹ 30.91 Cr was due to transport subsidy received by the taxpayer amounting to ₹ 16.28 cr, CGST refund amounting to ₹ 1.15 cr, IGST refund amounting to ₹ 12.97 cr and Insurance subsidy amounting to ₹ 0.51 cr. However, the ST did not provide any documentary evidence in support of the claim.	The ST is requested to provide the documentary evidence in support of the reply.

**Appendix 2.23**  
**Statement showing unpaid interest on delayed payment of tax**  
*[Reference: Paragraph 2.4.6.3 (ii) (C) (b)]*

<b>Liability of September to November 2017 to be paid by</b>	20.12.2017
<b>Liability paid on</b>	11.02.2020
<b>Days of delay</b>	783
<b>Amount paid (₹)</b>	18,12,574
<b>Interest to be paid @ 18% p.a.</b>	699,901.86
<b>Interest paid (₹)</b>	24,516
<b>Interest unpaid</b>	6,75,386
<b>Liability of ₹ 15,76,446 out of total ₹ 18,12,574 was paid through Electronic Credit Ledger in contradiction to the instruction to pay from Cash Ledger.</b>	

**Appendix 2.24**  
**List of sampled DDOs**  
*(Reference: Paragraph 2.5.4)*

Sl. No.	Name of the DDOs	Registered/ Not registered
1	Executive Engineer, P.W.D (Roads), Shillong Central Division	Registered
2	Executive Engineer, P.W.D (Roads), Tura North Division	
3	Executive Engineer, P.W.D (Roads), Nongpoh Division, Nongpoh	
4	Executive Engineer, PWD (Roads), Mairang Division	
5	Executive Engineer, P.W.D(Building) Tura Building Division	
6	Executive Engineer, P.W.D (Roads), North Jowai Division	
7	Director of Social Welfare, Shillong	
8	Director of Tourism, Shillong	
9	Under Secretary, Governor's Secretariat, Shillong	
10	Superintendent of Police, South West Khasi Hills, Mawkyrwat	Registered
11	Divisional Forest Officer, Social Forestry Division, South Garo Hills, Baghmara	
12	Divisional Forest Officer, Wild Life Division, Jaintia Hills, Jowai	The DDOs got registered at the instance of Audit
13	Divisional Soil Conservation Officer, Jaintia Hills Division(T), Jowai	
14	Director, Animal Husbandry and Veterinary, Shillong	
15	Divisional Soil and Water Conservation Officer, Soil & Water Conservation Division, Resubelpara	Not registered
16	Divisional Forest Officer, East and North Garo Hills (T) Division, Williamnagar	
17	Divisional Forest Officer, Social Forestry Division, Ribhoi, Nongpoh	
18	Divisional Forest Officer, Social Forestry and Territorial Division, West Khasi Hill, Nongstoin	
19	Senior Electrical Inspector, Meghalaya, Shillong	
20	Assistant Agriculture Engineer (Mech) (CHD), Nongstoin	
21	District Transport Officer, Jowai	

**Appendix 2.25**  
**List of sampled ECOs**  
*(Reference: Paragraph 2.5.4)*

Sl. No.	GSTIN	Name of the ECOs	Circle
1	17AAHCP1178L1CC	IBIBO Group Pvt. Ltd	I
2	17AAFCT5810K1CH	Wasteland Entertainment Pvt. Ltd	I
3	17AACCD0796K1CP	Yatra Hotel Solutions Pvt. Ltd.	Non-resident
4	17AAQCA5807N1CE	Agoda Company Pvt. Ltd.	I

**Appendix 2.26**  
**Non-registration of DDOs**  
**[Reference: Paragraph 2.5.7.1 (A) (i)]**

Sl. No.	Name of the DDO	GSTIN of DDO	Bill No.	Bill date	Bill Amount	Taxable value	TDS to be deducted	Penalty
1	Director, Animal Husbandry & Veterinary, Shillong	17SHLD06188A1D8	GST/1830/18-19	04-10-2018	8,08,524	6,85,190	13,704	13,704
			2020-21/CAN/33	30-07-2020	4,86,122	4,11,967	8,239	8,239
			1325	30-10-2020	6,40,000	5,42,372	10,847	10,847
			360	14-09-2020	5,26,740	4,46,389	8,928	8,928
			4272	18-03-2020	16,65,358	14,11,320	28,226	28,226
			036/VSL/19000584	05-12-2019	9,61,130	6,61,164	13,223	13,223
			017/VSL/19000583	16-10-2019	7,89,870	6,12,302	12,246	12,246
2	Divisional Forest Officer, Wild Life Division, Jowai	17AAAGO1078F1DO	INV20B000234	22-10-2019	9,47,885	6,86,592	13,732	13,732
			INV20B000233	22-10-2019	7,98,260	6,09,358	12,187	12,187
			<b>Total</b>		<b>76,23,889</b>	<b>60,66,654</b>	<b>1,21,332</b>	<b>1,21,332</b>
			ANIPL/20-21/3071	31-03-2021	4,70,000	4,19,642	8,393	8,393
			EX/18-19/105662	30-03-2019	4,20,000	3,75,000	7,500	7,500
<b>Grand Total:</b>			<b>Total</b>		<b>8,90,000</b>	<b>7,94,642</b>	<b>15,893</b>	<b>20,000<sup>52</sup></b>
<b>Grand Total:</b>					<b>85,13,889</b>	<b>68,61,296</b>	<b>1,37,225</b>	<b>1,41,332</b>

<sup>52</sup> Minimum penalty under Section 122 of GST Act, 2017.

**Appendix 2.27**  
**Delay in registration by DDOs**  
*[Reference: Paragraph 2.5.7.1 (A) (ii)]*

Sl. No.	Name of the DDO	GSTIN of DDO	Voucher date	Amount (₹)	Taxable value (₹)	TDS to be deducted (₹)	Penalty (₹)
1	DFO Social Forestry Division, South Garo Hills, Baghmara	17SHLO03428F1DQ	31 Mach 2021	6,05,000	5,12,712	10,254	10,254
			31 Mach 2021	3,65,650	3,09,873	6,197	6,197
			31 Mach 2021	4,87,000	4,12,712	8,254	8,254
			31 Mach 2021	7,12,000	6,03,390	12,068	12,068
<b>Total:</b>				<b>21,69,650</b>	<b>18,38,687</b>	<b>36,773</b>	<b>36,773</b>

**Appendix 2.28**  
**Non-deduction of TDS**  
**[Reference: Paragraph 2.5.7.1 (B)]**

Sl. No.	Name of the DDO	GSTIN of DDO	Supplier Name	GSTIN of Supplier	Bill Amount (₹)	Taxable value (₹)	TDS to be deducted (₹)	Penalty (₹)
1	Governor's Secretariat, Raj Bhawan, Shillong	17SHL-G01710C1DO	Audi Guwahati Green Valley Pride	18AAFCG3357E1ZO	39,54,000	30,89,063	61,781	61,781
			Poddar Auto Corp	18AAHCP4779M1ZK	9,07,800	7,09,219	14,184	14,184
2	Director of Social Welfare, Shillong	17SHL-D04326A1DO	MP Singhania & Co.	17ALAPS8999M1ZY	1,49,24,820	1,26,48,153	2,52,963	2,52,963
			Poddar Auto Corp	18AAHCP4779-M1ZK	2,61,23,000	2,48,79,048	4,97,581	4,97,581
<b>Total</b>						<b>4,13,25,483</b>	<b>8,26,509</b>	<b>8,26,509</b>

**Appendix 2.29**  
**Delay in registration by ECOs**  
**[Reference: Paragraph 2.5.7.2 (A)]**

Sl. No.	Name of the ECO	GSTIN	Date of registration		Delay (No. of days) in taking registration as ECO (Due date: 01.10.2018)	Total turnover under normal category (Since registration to September 2018) (₹)	Minimum Penalty leviable (₹)	
			Normal	ECO				
1	Yatra Hotel Solutions Private limited	17AACCD0796K1ZE	17AACCD0796K1CP	01.06.18	01.11.18	31	1,18,149	20,000
2	IBIBO Group Pvt. Ltd.	17AAHCP1178L1Z1	17AAHCP1178L1CC	24.08.17	09.11.18	39	35,03,885	20,000
<b>Total</b>						<b>36,22,034</b>	<b>40,000</b>	

**Appendix 2.30**  
**Suppression of turnover by deductees/suppliers for supplies made to DDOs prior to 01.10.2018**  
*/(Reference: Paragraph 2.5.7.3 (A))*

Sl. No.	Name of the DDO	GSTIN of the supplier	Bill Amount (₹)	Bill date	GST due date	GST Payable (₹)	Delay in days (upto 30.04.2024)	Interest Due (@18% of GST payable) (₹)
1	Director of Tourism, Shillong	17AFSPL9015M2ZQ	13,88,528	26.07.2017	20.08.2017	1,48,771	2,445	1,79,381
		17ALBPR2849E1Z2	19,99,258	25.04.2018	20.05.2018	2,14,206	2,172	2,29,441
		17CVJPS2745E1ZC	49,82,385	21.05.2018	20.06.2018	5,33,827	2,141	5,63,634
2	EE PWD (Building) Tura Building Division, Tura	17AELPN1639M1Z0	20,00,000	10.09.2018	20.10.2018	2,14,286	2,019	2,13,358
		17AQSPM2569E1ZF	5,95,321	Not available	20.10.2018	63,784	2,019	63,508
<b>Total:</b>			<b>1,09,65,492</b>	<b>-</b>	<b>-</b>	<b>11,74,874</b>	<b>-</b>	<b>12,49,322</b>



**Appendix 2.31**  
**Suppression of turnover by deductees/suppliers for supplies made to DDOs after 01.10.2018**  
**[Reference: Paragraph 2.5.7.3 (B)]**

Sl. No.	Name of the DDO	GSTIN of DDO	Year	GSTIN of top deductee	TDS Deducted from top deductee (₹)	Total GST liable to be paid (2.5 times of TDS amount, by taking minimum GST rate of 5%) (₹)	Interest Payable @18% (calculated from year end upto 30.04.2024) (₹)
1	Director of Tourism, Shillong	17SHLD02006E1DR	2018-19	17AMZPM7982N1ZM	2,67,997	6,69,993	6,06,958
			2019-20	17ASNPK6095N1ZU	1,09,761	2,74,403	1,99,058
			2020-21	17ABMPW0942Q1ZS	63,785	1,59,463	86,975
2	Governor's Secretariat, Raj Bhawan, Shillong	17SHLG01710C1DO	2018-19	17AHIPM7508G1Z7	50,016	1,25,040	1,13,276
			2019-20	17AVVPS9375G1ZI	56,012	1,40,030	1,01,581
			2020-21	17AVVPS9375G1ZI	1,14,607	2,86,518	1,56,274
3	E.E. PWD (Roads) Central Division, Shillong	17SHLE00102E1DW	2018-19	17AMCPK7834N1ZK	96,610	2,41,525	2,18,802
			2019-20	17ABLPL1127H1ZS	1,90,148	4,75,370	3,44,845
			2020-21	17ASKPS3196H1Z6	1,70,198	4,25,495	2,32,075
4	E.E. PWD (Roads) North Jowai Division, Jowai	17SHLN00481F1DT	2018-19	17APAPD0236J1ZD	7,29,400	18,23,500	16,51,941
			2019-20	17ABBBPH1853L1ZO	3,30,000	8,25,000	5,98,475
			2020-21	17AAAYPY5589L1Z5	4,98,272	12,45,680	6,79,425

Sl. No.	Name of the DDO	GSTIN of DDO	Year	GSTIN of top deductee	TDS Deducted from top deductee (₹)	Total GST liable to be paid (2.5 times of TDS amount, by taking minimum GST rate of 5%) (₹)	Interest Payable @18% (calculated from year end upto 30.04.2024) (₹)
5	E.E. PWD (Roads) Mairang Division	17SHLE00105A1D1	2018-19	17DPIPS8291M1ZU	1,12,000	2,80,000	2,53,657
			2019-20	17AECPN5201Q1ZB	3,37,504	8,43,760	6,12,084
			2020-21	17APAPD0236J1ZD	35,29,410	88,23,525	48,12,568
6	Director Social Welfare, Shillong	17SHLD04326A1D0	2018-19	17ALAPS8999M1ZY	15,25,101	38,12,753	34,54,040
			2019-20	17AABCO4537E1ZM	5,70,931	14,27,328	10,35,419
			2020-21	17AABCO4537E1ZM	21,62,626	54,06,565	29,48,874
7	E.E. PWD (Roads) Tura North Division, Tura	17SHLO00553A1D4	2018-19	17AWXPS0216M2ZU	2,11,486	5,28,715	4,78,972
			2019-20	17ABYFS2302Q1ZF	17,17,782	42,94,455	31,15,304
			2020-21	17ABYFS2302Q1ZF	17,84,122	44,60,305	24,32,760
8	E.E. PWD (Building) Tura Division, Tura	17SHLO00744C1DZ	2018-19	17AHWPM5039J1ZO	16,42,376	41,05,940	37,19,644
			2019-20	17AABCI9987D1Z5	15,25,182	38,12,955	27,66,012
			2020-21	17AADAG8831B1ZX	10,97,000	27,42,500	14,95,827
<b>Total</b>					<b>1,88,92,326</b>	<b>4,72,30,815</b>	<b>3,21,14,847</b>

**Appendix 3.1**  
**Statement showing Excise Duty Payable by M/s Hill View Bonded Warehouse**  
**during the year 2017-18 to 2018-19 vis-à-vis Excise Duty Paid**  
*(Reference: Paragraph 3.3)*

Brand	No. of cases issued by the warehouse	Prescribed Excise Duty Rates	Excise Duty payable
1	2	3	4 (2x3)
<b>A. Statement of Excise Duty/Advalorem payable and paid up to December 2017</b>			
Regular	10	524	5240
General Brand	144	663	95472
Deluxe Prestige Brand	5078	750	3808500
Deluxe Premium Brand	11691	1100	12860100
Semi Premium Brand	4388	1350	5923800
Premium Brand	436	1550	675800
Super Premium Brand	49	1650	80850
BIO	1	2000	2000
Wine	108	180	19440
Beer 650ml	11986	109.2	1308871.2
Beer 500ml	730	177.45	129539
Beer 330ml	21	140.1	2942
Beer 275ml	234	323	75582
<b>Total cases</b>	<b>34876</b>		
<b>Total Ad Valorem payable:</b>			<b>2,49,88,136</b>
<b>Total Excise Duty/ Ad Valorem Paid:</b>			<b>2,53,69,763</b>
<b>Excess payment (A):</b>			<b>(-)3,81,627</b>
<b>B. Statement of Excise Duty/Advalorem payable and paid up to March 2019</b>			
Regular	25	524	13100
Deluxe Prestige Brand	22967	725	16651075
Deluxe Premium Brand	77259	950	73396050
Semi Premium Brand	7564	1150	8698600
Premium Brand	981	1350	1324350
Super Premium Brand	53	1550	82150
BIO	3	1000	3000
Wine	267	180	48060
Beer 650ml	21074	109.2	2301280.8
Beer 500ml	1335	177.45	236896
Beer 330ml	1	140.1	140
Beer 275ml	321	323	103683
<b>Total cases</b>	<b>131850</b>		
<b>Total Ad Valorem payable:</b>			<b>10,28,58,385</b>
<b>Total Excise Duty/ Ad Valorem Paid:</b>			<b>2,99,64,994</b>
<b>Short payment (B):</b>			<b>7,28,93,391</b>
<b>Total short payment (B - A):</b>			<b>7,25,11,764</b>

**Appendix 3.2**  
**Statement showing Excise Duty Payable by M/s Gloria Bonded Warehouse during the**  
**year 2017-18 to 2018-19 vis-à-vis Excise Duty Paid.**  
*(Reference: Paragraph 3.3)*

Brand	No. of cases issued by the warehouse	Prescribed Excise Duty Rates	Excise Duty/ Ad valorem payable
1	2	3	4 (2x3)
<b>A. Statement of Excise Duty/Advalorem payable and paid up to December 2017</b>			
Regular	41	524	21,484
General Brand	1	663	663
Deluxe Prestige Brand	20035	750	1,50,26,250
Deluxe Premium Brand	25256	1100	2,77,81,600
<i>Deluxe Premium Brand sold to Police Canteen</i>	35	257	8995
Semi Premium Brand	7523	1350	1,01,56,050
<i>Semi premium Brand sold to Police Canteen</i>	40	257	10,280
Premium Brand	766	1550	11,87,300
<i>Premium Brand sold to Police Canteen</i>	3	257	771
Super Premium Brand	95	1650	1,56,750
BIO	25	2000	50,000
Wine	246	180	44,280
Beer 650ml	27949	109.2	30,52,031
Beer 500ml	2548	177.45	4,52,143
<i>Beer sold to Police Canteen</i>	100	80	8000
Beer 330ml	13	140.1	1821
Beer 275ml	272	323	87856
<b>Total cases:</b>	<b>84948</b>		
<b>Total Ad Valorem payable:</b>			<b>5,80,46,274</b>
<b>Total Excise Duty/ Ad Valorem Paid:</b>			<b>5,38,47,107</b>
<b>Short payment (A):</b>			<b>41,99,167</b>
<b>B. Statement of Excise Duty/Advalorem payable and paid up to March 2019</b>			
Regular	55	524	28,820
Deluxe Prestige Brand	96486	725	6,99,52,350
<i>Deluxe Prestige Brand sole to Police Canteen</i>	1763	405	7,14,015
Deluxe Premium Brand	58308	950	5,53,92,600
Semi Premium Brand	37144	1150	4,27,15,600
Premium Brand	5453	1350	73,61,550
Super Premium Brand	201	1550	3,11,550
BIO	43	1000	43,000
Wine	954	180	1,71,720
Beer 650ml	91391	109.2	99,79,897
Beer 500ml	9208	177.45	16,33,960
Beer 330ml	1021	140.1	1,43,042
Beer 275ml	1410	323	4,55,430
<b>Total cases:</b>	<b>303437</b>		
<b>Total Ad Valorem payable:</b>			<b>18,89,03,534</b>
<b>Total Excise Duty/ Ad Valorem Paid:</b>			<b>12,36,74,256</b>
<b>Short payment (B):</b>			<b>6,52,29,278</b>
<b>Total short payment (A + B):</b>			<b>6,94,28,445</b>

**Appendix 3.3**  
**Statement showing Excise Duty Payable by M/s Tura Bonded Warehouse during**  
**the year 2018-19 vis-à-vis Excise Duty Paid.**  
*(Reference: Paragraph 3.3)*

Brand	No. of cases issued by the warehouse	Prescribed Excise Duty Rates	Excise Duty/ Ad valorem payable
1	2	3	4 (2x3)
Regular Brand	24	524	12576
Deluxe Prestige Brand	32796	725	23777100
Semi Premium Brand	12154	1150	13977100
Premium Brand	706	1350	953100
Super Premium Brand	157	1550	243350
BIO	48	1000	48000
Wine	750	180	135000
Beer 650ml	37799	109.2	4130297
Beer 500ml	2831	177.45	502361
Beer 330ml	718	140.1	100592
Beer 275ml	906	323	292638
<b>Total cases</b>	<b>88889</b>		
<b>Total Ad Valorem payable:</b>			<b>4,41,72,114</b>
<b>Total Ad Valorem Paid:</b>			<b>4,03,06,878</b>
<b>Short payment</b>			<b>38,65,236</b>

**Appendix 4.1**  
**Grant of Transportation Challan**  
*(Reference: Paragraph 4.3.1)*

Name of the Mining Lease Holder	Date of granting of mining lease	Transport Challan Book No.	Date of issue of Transport Challan Book
<b>Shri Diwan B. Marak</b>	<b>27.08.2019</b>	414	11.10.2019
		415	
		424	01.11.2019
		425	
		483	27.02.2020
		491	27.11.2019
		509	16.12.2019
		529	13.01.2020
		614	18.05.2020
		666	17.08.2020
		702	22.09.2020
		704	23.09.2020
		709	12.10.2020
		710	
		721	
		742	04.11.2020
		745	
		767	30.11.2020
		779	26.11.2020
		1061	18.01.2021
1062			
1063			
<b>Shri Manoranjan Singh</b>	<b>25.09.2019</b>	412	01.10.2019
		413	
		541	17.01.2020
		545	23.01.2020
		576	11.02.2020
		584	25.02.2020
		596	27.02.2020
		607	09.03.2020
		625	02.07.2020
		641	03.07.2020
		642	
		660	07.08.2020
		667	18.08.2020
		678	01.09.2020
		703	22.09.2020
		706	14.10.2020
		727	14.10.2020
		712	10.11.2020
		713	
		754	18.11.2020
		768	25.11.2020
		787	07.12.2020
		799	07.12.2020
		800	
		1041	21.12.2020
		1042	
		1067	18.01.2021
		1099	28.01.2021
1140	22.02.2021		
1142			

**Appendix 4.2**  
**Statement showing short payment of Stamp Duty and Registration Fees**  
**(Reference: Paragraph 4.3.2)**

(Amount in ₹)											
Sl. No	Name of mining lease holder	Date of grant of mining lease	Period of lease (In years)	Actual anticipated average annual royalty as determined by DFO	Disclosed anticipated average annual royalty as per Lease Deed	Stamp Duty realisable as per anticipated average annual royalty	Stamp Duty levied	Short levy of Stamp Duty	Registration fees realisable	Registration fees levied	Short Levy of Registration fees
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Shri Prisbar K Sangma	06.06.2019	5 (20.04.2022 to 19.04.2027)	48,47,333	48,47,333	1,64,775 <sup>53</sup>	48,660	1,16,095	72,721 <sup>54</sup>	72,710	11
2.	Shri Nansing Ch Marak Mining lease was transferred to Smti. Simchi Marak vide DFO letter No. B/16/VII/744 dated 14.03.2022	05.03.2019	10 (08.03.2019 to 07.03.2029)	34,15,067	31,68,120	3,38,092 <sup>55</sup>	3,23,780	14,312	51,237 <sup>56</sup>	47,522	3715
<b>Total</b>								<b>1,30,407</b>	<b>-</b>	<b>-</b>	<b>3726</b>
<b>Grand Total</b>								<b>1,34,133</b>			

<sup>53</sup> Stamp Duty =  $(₹48,47,333 - 1000) / 500 \times 17 = ₹1,64,775$  (as per Bond No. 15 of Clause 35 of the Indian Stamp (Meghalaya Amendment) Act, 1993).

<sup>54</sup> Registration Fee =  $\{(₹48,47,333 - ₹1000) \times (15/1000)\} + ₹26 = ₹72,721$ .

<sup>55</sup> Stamp Duty =  $₹34,15,067 \times (99/1000) \times 1 = ₹338092$  (as per Conveyance No. 23 of Clause 35 of the Indian Stamp (Meghalaya Amendment) Act, 1993).

<sup>56</sup> Registration Fee =  $\{(₹34,15,067 - ₹1000) \times (15/1000)\} + ₹26 = ₹51,237$ .

