

A teal-colored envelope icon with a triangular flap at the top and rounded corners. The word "APPENDICES" is centered on the front of the envelope.

APPENDICES

APPENDIX 2.1

(Reference: Paragraph 2.3.7.2)

Non-submission of reply by the Department

(Amount in ₹)

Sl. No.	Audit dimension	GSTIN	Circle	Mismatch amount
1.	Excess ITC availed	10XXXXXXXXXX1Z2	Forbesganj	2,03,03,372.57
		10XXXXXXXXXX1ZL	Patna Special	80,12,594.05
		10XXXXXXXXXX1ZC	Patna Central	81,70,687.91
		Total		
2.	Excess availing of ITC on RCM	10XXXXXXXXXX1ZF	Katihar	18,92,745.00
		10XXXXXXXXXX1ZP	Patna Central	20,77,588.02
		10XXXXXXXXXX1ZH	Patna Central	1,36,92,863.56
		10XXXXXXXXXX1ZT	Patna Central	40,91,211.78
		10XXXXXXXXXX1ZG	Patna Central	44,62,871.74
		Total		
3.	Unreconciled ITC in Table-12F of GSTR-9C	10XXXXXXXXXX1ZF	Aurangabad	3,16,23,856.00
		10XXXXXXXXXX2Z2	Jamui	1,92,72,172.00
		10XXXXXXXXXX1ZA	Hajipur	44,64,340.00
		10XXXXXXXXXX1ZT	Patna Special	1,00,49,331.00
		10XXXXXXXXXX1Z1	Katihar	58,14,982.00
		10XXXXXXXXXX2ZI	Patna West	51,74,689.50
		10XXXXXXXXXX3Z4	Patna Central	46,20,715.00
		10XXXXXXXXXX1ZI	Forbesganj	45,58,712.00
		Total		
4.	Unreconciled ITC in Table-14T of GSTR-9C	10XXXXXXXXXX2Z0	Patna City East	27,73,26,598.00
		10XXXXXXXXXX1ZL	Patna Central	4,52,88,897.10
		Total		
5.	Unreconciled turnover in Table-5R of GSTR-9C	10XXXXXXXXXX1Z2	Katihar	10,10,44,949.00
		Total		
6.	Unreconciled tax liability in Table-7G of GSTR-9C	10XXXXXXXXXX1ZP	Bagaha	3,95,41,643.00
		10XXXXXXXXXX1ZK	Katihar	3,01,08,527.22
		10XXXXXXXXXX1Z9	Katihar	2,63,23,837.58
		Total		
7.	Unreconciled turnover in Table-9R of GSTR-9C	10XXXXXXXXXX1Z6	Jamui	85,57,640.00
		10XXXXXXXXXX1Z6	Bettiah	78,73,410.00
		10XXXXXXXXXX1ZK	Patna City West	73,33,550.00
		10XXXXXXXXXX1ZT	Bagaha	68,26,754.00
		10XXXXXXXXXX1Z7	Bagaha	67,00,894.00
		10XXXXXXXXXX1Z2	Bhagalpur	60,31,206.00
		10XXXXXXXXXX1Z5	Patna Central	37,40,100.00
		10XXXXXXXXXX1ZA	Siwan	36,32,861.00
		10XXXXXXXXXX1ZC	Teghra	35,04,316.00
		10XXXXXXXXXX1ZC	Saharsa	28,67,060.00
		10XXXXXXXXXX1ZD	Patna Central	23,55,580.00
		10XXXXXXXXXX1ZE	Aurangabad	22,84,750.00
		Total		

Sl. No.	Audit dimension	GSTIN	Circle	Mismatch amount
8.	Undischarged liability	10XXXXXXXXXXXX2Z0	Patna Special	8,07,69,659.00
		10XXXXXXXXXXXX1ZY	Hajipur	11,94,28,766.00
		10XXXXXXXXXXXX2ZK	Gaya	1,67,64,306.00
		Total		
9.	Short payment of interest	10XXXXXXXXXXXX1ZP	Bagaha	42,01,374.00
		10XXXXXXXXXXXX1ZS	Gopalganj	28,39,713.00
		10XXXXXXXXXXXX1Z5	Kadamkuan	20,82,664.00
		10XXXXXXXXXXXX2ZA	Patna Central	12,63,514.00
		10XXXXXXXXXXXX1Z1	Patna Central	20,39,771.00
		10XXXXXXXXXXXX1Z2	Patna Central	17,45,570.00
		10XXXXXXXXXXXX1ZU	Patna Central	48,37,125.00
		10XXXXXXXXXXXX1ZF	Patna Central	61,42,634.00
		10XXXXXXXXXXXX1ZK	Patna City West	26,39,915.00
		Total		
10.	ISD/ITC mismatch	10XXXXXXXXXXXX1ZX	Raxaul	10,52,632.28
		Total		
11.	GSTR-3B not filed but GSTR-1 or GSTR-2A available	10XXXXXXXXXXXX1ZF	Patna Central	16,85,525.26
		10XXXXXXXXXXXX3ZM	Patna Central	2,51,091.94
		10XXXXXXXXXXXX1ZR	Forbesganj	2,34,035.08
		10XXXXXXXXXXXX1ZO	Patna Central	1,49,948.00
		10XXXXXXXXXXXX1ZB	Motihari	16,934.40
		10XXXXXXXXXXXX2ZD	Patna Central	8,926.20
		10XXXXXXXXXXXX3ZI	Bhagalpur	29,11,500.00
		Total		
12.	Composition taxpayers availed e-commerce facility	10XXXXXXXXXXXX1ZG	Bagaha	0.00
		10XXXXXXXXXXXX1ZO	Sitamarhi	0.00
		10XXXXXXXXXXXX1ZA	Sitamarhi	0.00
		10XXXXXXXXXXXX1ZB	Sitamarhi	0.00
		10XXXXXXXXXXXX1Z6	Patna Central	0.00
		Total		
13.	Stop filers of returns	10XXXXXXXXXXXX1ZQ	Motihari	5,837.20
		10XXXXXXXXXXXX1ZC	Motihari	7,928.48
		Total		

APPENDIX 2.2
(Reference: Paragraph 2.3.7.3)
Results of Centralised Audit

(₹ in crore)

Audit dimension	Cases where reply received		Department's reply accepted by Audit						Compliance deviations																
	No.	Amount	Data entry errors		Action taken before query		Other valid explanations		Accepted by Department including cases where action is yet to be initiated			Under correspondence with taxpayer			Department's reply not acceptable to Audit (rebuttal)		Total		Department reply not furnished with documentary evidence		Department stated they are examining the AQ				
			No.	Amount	No.	Amount	No.	Amount	No.	Amount	Recovered	ASMT-10	SCN issued	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
ITC mismatch between GSTR-2A and GSTR-3B	47	84.43	3	5.51	6	13.80	12	23.4	0	0	1	1.37	7	14.49	13	18.27	5	7.60	26	41.73	6	17.07	15	21.38	
ITC mismatch on RCM	45	15.11	18	6.44	0	0	5	1.18	2	0.55	6	1.44	7	2.50	5	2.36	2	0.43	22	7.28	9	3.08	5	2.37	
ITC mismatch on RCM without payment	18	2.53	9	1.23	0	0	2	0.27	0	0	4	0.57	3	0.46	0	0	0	0	7	1.03	3	0.42	0	0	
Unreconciled ITC in Table-12F of GSTR-9C	17	16.03	2	1.48	4	2.46	6	6.10	0	0	3	2.61	0	0	2	3.39	0	0	5	6	1	0.45	2	4.58	
Unreconciled ITC in Table-14T of GSTR-9C	23	317.4	0	0	0	0	23	317.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unreconciled turnover in Table-5R of GSTR-9C	49	6,832.02	7	4,850.84	4	97.61	12	236.38	0	0	10	390.16	9	123.10	7	1,133.93	0	0	26	1,647.19	6	59.61	7	1,133.93	
Unreconciled taxable turnover in Table-7G of GSTR-9C	31	386.04	0	0	0	0	5	91.31	1	2.73	11	81.73	7	41.84	7	168.43	0	0	26	294.73	5	88.32	7	168.42	

Compliance Audit Report for the year ended 31 March 2022

(₹ in crore)

Audit dimension	Cases where reply received		Department's reply accepted by Audit				Compliance deviations																	
	No.	Amount	Data entry errors	Action taken before query		Other valid explanations	Accepted by Department including cases where action is yet to be initiated						Department's reply not acceptable to Audit (rebuttal)			Total			Department reply not furnished with documentary evidence		Department stated they are examining the AQ			
				No.	Amount		No.	Amount	Recovered	ASMT-10	SCN issued	Under correspondence with taxpayer	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
Unreconciled tax liability in Table-9R of GSTR-9C	38	22.88	1	1.13	14	10.84	4	1.78	1	0.36	4	1.31	7	3.88	7	3.35	0	0	19	8.90	5	2.43	5	2.14
Incorrect availing of ISD credit	24	3.42	5	0.51	1	0.11	4	0.37	0	0	3	0.31	7	1.41	3	0.61	1	0.09	14	2.43	2	0.14	2	0.17
Interest not paid for delayed payments	16	3.96	0	0	0	0	3	1.21	6	1.18	0	0	3	0.81	3	0.57	1	0.2	13	2.76	0	0	3	0.57
Undischarged tax liability	22	141.78	3	15.03	0	0	5	24.98	1	1.93	0	0	6	83.90	7	15.94	0	0	14	101.77	1	3.41	3	6.97
GSTR-3B not filed but GSTR-1 or 2A available	17	1.07	0	0	0	0	5	0.17	0	0	2	0.13	7	0.20	1	0.54	2	0.04	12	0.91	4	0.18	1	0.53
Composition taxpayers availed e-commerce facility	11	0	0	0	0	0	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ISD reversals	2	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Stop filers of returns	1	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	361	7,826.67	48	4,882.17	29	124.82	100	704.55	11	6.75	44	479.63	63	272.59	55	1,347.39	11	8.36	184	2,114.73	42	175.11	50	1,341.06

APPENDIX 2.3
(Reference: Paragraph 2.3.7.3 (A)(D))
Input Tax Credit mismatch between GSTR-2A and GSTR-3B

Sl. No.	GSTIN	Name of circle	Table- 4A(5) of GSTR- 3B	Table- 4B(2) of GSTR- 3B	Table- 8(C) of GSTR-9	ITC availed	ITC available in GSTR- 2A	Excess claim of ITC
1	2	3	4	5	6	7 (4-5+6)	8	9 (7-8)
1	10XXXXXXXXXX1ZM	Patna South	5,95,09,691.51	0.00	17,46,306.00	6,12,55,997.51	5,39,84,247.97	72,71,749.54
2	10XXXXXXXXXX2ZU	Gandhi Maidan	1,23,24,976.96	0.00	0.00	1,23,24,976.96	12,57,032.17	1,10,67,944.79
3	10XXXXXXXXXX1ZJ	Patliputra	65,94,50,021.00	1,30,46,980.00	1,44,62,824.81	66,08,65,865.81	65,24,30,562.16	84,35,303.65
4	10XXXXXXXXXX1ZP	Patna Special	30,18,57,922.00	0.00	2,73,51,362.31	32,92,09,284.31	31,69,58,447.75	1,22,50,836.56
5	10XXXXXXXXXX1Z3	Muzaffarpur West	4,02,27,742.28	0.00	4,62,62,952.26	8,64,90,694.54	4,61,94,462.65	4,02,96,231.89
6	10XXXXXXXXXX1ZX	Siwan	3,95,83,085.73	16,886.80	0.00	3,95,66,198.93	2,58,84,017.29	1,36,82,181.64
7	10XXXXXXXXXX1Z4	Patna Special	1,67,66,08,385.00	9,05,091.00	3,49,80,224.18	1,71,06,83,518.18	1,70,14,59,555.60	92,23,962.58
8	10XXXXXXXXXX1ZE	Buxar	82,95,345.62	0.00	80,42,377.93	1,63,37,723.55	80,42,377.88	82,95,345.67
9	10XXXXXXXXXX1ZT	Patna South	4,91,73,955.47	0.00	15,91,088.50	5,07,65,043.97	4,30,67,563.48	76,97,480.49
10	10XXXXXXXXXX1ZC	Patna Special	97,70,78,621.00	0.00	9,51,09,425.36	1,07,21,88,046.36	1,05,66,40,733.93	1,55,47,312.43
11	10XXXXXXXXXX1ZV	Sasaram	73,41,788.35	0.00	38,44,999.39	1,11,86,787.74	38,74,026.25	73,12,761.49
12	10XXXXXXXXXX1ZA	Muzaffarpur West	1,13,35,463.00	0.00	0.00	1,13,35,463.00	0.00	1,13,35,463.00
13	10XXXXXXXXXX2Z2	Patna City East	47,09,20,291.46	0.00	71,89,357.98	47,81,09,649.44	46,97,97,941.44	83,11,708.00
14	10XXXXXXXXXX1ZP	Patliputra	2,72,45,762.00	0.00	0.00	2,72,45,762.00	1,40,14,723.75	1,32,31,038.25
15	10XXXXXXXXXX1ZW	Patliputra	2,23,06,662.00	23,10,760.00	1,19,685.00	2,01,15,587.00	1,19,15,943.60	81,99,643.40
16	10XXXXXXXXXX1Z4	Patna Special	8,39,56,455.63	21,03,029.00	0.00	8,18,53,426.63	7,05,09,974.33	1,13,43,452.30
17	10XXXXXXXXXX2ZQ	Patna North	1,10,10,446.37	2,18,220.72	0.00	1,07,92,225.65	31,75,651.11	76,16,574.54
18	10XXXXXXXXXX1ZE	Barh	2,63,82,866.24	0.00	0.00	2,63,82,866.24	1,88,60,084.21	75,22,782.03
19	10XXXXXXXXXX1ZN	Patna Special	42,01,96,506.00	0.00	38,70,743.00	42,40,67,249.00	41,62,59,022.18	78,08,226.82
20	10XXXXXXXXXX1ZL	Patna Special	1,52,39,33,750.00	7,53,453.00	0.00	1,52,31,80,297.00	1,47,94,61,877.31	4,37,18,419.69

Sl. No.	1	2	3	4	5	6	7 (4-5+6)	8	9 (7-8)
Sl. No.		GSTIN	Name of circle	Table- 4A(5) of GSTR- 3B	Table- 4B(2) of GSTR- 3B	Table- 8(C) of GSTR-9	ITC availed	ITC available in GSTR- 2A	Excess claim of ITC
21	10XXXXXXX1Z7	Muzaffarpur West	29,67,03,228.94	0.00	0.00	29,67,03,228.94	28,82,08,133.33	84,95,095.61	
22	10XXXXXXX1ZM	Motihari	7,32,54,152.55	0.00	0.00	7,32,54,152.55	1,30,24,329.19	6,02,29,823.36	
23	10XXXXXXX1Z9	Patna South	2,66,52,448.05	0.00	0.00	2,66,52,448.05	5,38,526.76	2,61,13,921.29	
24	10XXXXXXX1Z7	Patna Special	18,59,62,111.00	0.00	2,23,25,448.00	20,82,87,559.00	19,94,25,140.36	88,62,418.64	
25	10XXXXXXX1ZM	Muzaffarpur West	30,37,14,603.14	0.00	82,09,077.61	31,19,23,680.75	30,32,77,932.65	86,45,748.10	
26	10XXXXXXX1ZE	Buxar	4,68,44,802.62	0.00	0.00	4,68,44,802.62	20,96,810.80	4,47,47,991.82	
Total				7,36,18,71,083.92	1,93,54,420.52	27,51,05,872.33	7,61,76,22,535.73	7,20,03,59,118.15	41,72,63,417.58

*{GSTR-3B, Table-4A(5) – GSTR-3B, Table-4 B(2) + Table-8C of GSTR-9} as compared to ITC available in GSTR-2A.

APPENDIX 2.4

(Reference: Paragraph 2.3.7.3 (A)(II))

Input Tax Credit mismatch on Reverse Charge Mechanism

Sl. No.	GSTIN	Name of circle	Table-3.1(d) of GSTR-3B	Table-4A(2) of GSTR-3B	Table-4(A)3 of GSTR-3B	Table-6C of GSTR-9	Table-6D of GSTR-9	Table-6F of GSTR-9	Excess ITC claim under RCM*
1	10XXXXXXXXXX1ZV	Bhabhua	0.00	0.00	0.00	0.00	23,55,294.24	0.00	23,55,294.24
2	10XXXXXXXXXX1ZG	Danapur	0.00	0.00	0.00	0.00	35,76,775.63	0.00	35,76,775.63
3	10XXXXXXXXXX1ZY	Danapur	0.00	0.00	78,491.78	37,47,476.24	0.00	0.00	37,47,476.24
4	10XXXXXXXXXX1Z6	Gandhi Maidan	0.00	0.00	27,77,075.00	RNF	RNF	RNF	27,77,075.00
5	10XXXXXXXXXX1ZJ	Gaya	0.00	0.00	0.00	0.00	43,74,102.99	0.00	43,74,102.99
6	10XXXXXXXXXX1Z3	Gaya	0.00	0.00	38,54,451.53	38,54,451.53	0.00	0.00	38,54,451.53
7	10XXXXXXXXXX1Z5	Jhanjharpur	1,52,702.10	0.00	1,52,703.10	1,52,703.10	48,55,066.86	0.00	48,55,067.86
8	10XXXXXXXXXX1ZK	Muzaffarpur West	0.00	0.00	0.00	0.00	20,22,990.59	0.00	20,22,990.59
9	10XXXXXXXXXX1ZZ	Patna South	0.00	0.00	17,69,445.72	RNF	RNF	RNF	17,69,445.72
10	10XXXXXXXXXX1ZW	Patna South	0.00	0.00	0.00	0.00	46,10,558.58	0.00	46,10,558.58
11	10XXXXXXXXXX1Z8	Patna South	0.00	0.00	0.00	0.00	21,88,084.92	0.00	21,88,084.92
12	10XXXXXXXXXX1ZO	Patna South	0.00	0.00	0.00	0.00	45,87,493.12	0.00	45,87,493.12
13	10XXXXXXXXXX1ZS	Patna West	0.00	0.00	0.00	0.00	23,36,010.61	0.00	23,36,010.61
14	10XXXXXXXXXX1ZO	Patna West	0.00	0.00	0.00	0.00	22,47,027.25	0.00	22,47,027.25
15	10XXXXXXXXXX1Z7	Patna West	0.00	0.00	0.00	24,41,814.12	0.00	0.00	24,41,814.12
16	10XXXXXXXXXX1ZX	Samastipur	41,672.16	0.00	42,272.16	41,672.16	21,92,949.98	0.00	21,92,949.98
17	10XXXXXXXXXX1ZW	Shahabad	0.00	0.00	0.00	0.00	23,11,125.47	0.00	23,11,125.47
18	10XXXXXXXXXX1ZT	Shahabad	0.00	0.00	0.00	0.00	1,06,37,577.80	0.00	1,06,37,577.80

Sl. No.	GSTIN	Name of circle	Table-3.1(d) of GSTR-3B	Table-4A(2) of GSTR-3B	Table-4(A)3 of GSTR-3B	Table-6C of GSTR-9	Table-6D of GSTR-9	Table-6F of GSTR-9	Excess ITC claim under RCM*
19	10XXXXXXX1ZP	Shahabad	0.00	0.00	21,16,836.98	RNF	RNF	RNF	21,16,836.98
20	10XXXXXXX1Z2	Siwan	0.00	0.00	0.00	0.00	22,94,377.89	0.00	22,94,377.89
21	10XXXXXXX1ZK	Siwan	0.00	0.00	31,78,899.90	31,78,899.90	0.00	0.00	31,78,899.90
22	10XXXXXXX2ZP	Siwan	0.00	0.00	23,63,720.40	23,63,720.40	0.00	0.00	23,63,720.40
Total			1,94,374.26	0.00	1,63,33,896.57	1,57,80,737.45	5,05,89,435.93	0.00	7,28,39,156.82

* Excess ITC availed under RCM (where GSTR-9 filed) = (Table-6C + Table-6D + Table-6F of GSTR 9) – Table-3.1(d) of GSTR-3B

* Excess ITC availed under RCM (where GSTR-9 not filed) = {Table-4A (2) + Table-4A (3) of GSTR-3B - Table-3.1(d) of GSTR-3B.
RNF= Return not filed.

APPENDIX 2.5

(Reference: Paragraph 2.3.7.3 (A)(III))

Input Tax Credit mismatch on Reverse Charge Mechanism without payment of tax

Sl. No.	GSTIN	Name of circle	Table-3.1(d) of GSTR-3B	Table-4A(2) of GSTR-3B	Table-4(A)3 of GSTR-3B	Table-4G of GSTR-9	Table-6C of GSTR-9	Table-6D of GSTR-9	Table-6F of GSTR-9	Excess ITC under RCM*
1	10XXXXXXXXXX1ZB	Bhabhua	0.00	0.00	13,97,581.09	RNF	RNF	RNF	RNF	13,97,581.09
2	10XXXXXXXXXX1ZR	Buxar	0.00	0.00	0.00	0	0	17,02,171.62	0	17,02,171.62
3	10XXXXXXXXXX1ZO	Danapur	0.00	0.00	15,54,254.46	RNF	RNF	RNF	RNF	15,54,254.46
4	10XXXXXXXXXX1Z6	Patna West	0.00	0.00	0.00	0.00	16,23,777.69	0.00	0.00	16,23,777.69
5	10XXXXXXXXXX1ZR	Patna West	0.00	0.00	0.00	0	0	12,30,915.76	0	12,30,915.76
6	10XXXXXXXXXX1ZG	Patna West	0.00	0.00	0.00	0	0	13,25,925.53	0	13,25,925.53
7	10XXXXXXXXXX1ZE	Siwan	0.00	0.00	15,06,297.62	RNF	RNF	RNF	RNF	15,06,297.62
Total			0.00	0.00	44,58,133.17	0.00	16,23,777.69	42,59,012.91	0.00	1,03,40,923.77

* Excess ITC availed under RCM (where GSTR-9 is filed) = (Table-6C + Table-6D + Table-6F of GSTR-9) – Table-4G of GSTR-9

Excess ITC availed under RCM (where GSTR-9 is not filed) = {Table-4A (2) + Table-4A(3) of GSTR-3B} – Table-3.1(d) of GSTR-3B.

RNF= Return not filed.

APPENDIX 2.6

(Reference: Paragraph 2.3.7.3 (A)(IV))

Unreconciled Input Tax Credit in Table-12F of GSTR-9C

(Amount in ₹)

Sl. No.	GSTIN	Name of circle	ITC availed as per audited financial statements/books of account (Table-12D of GSTR-9C)	ITC claimed in annual return (GSTR-9) (Table-12E of GSTR-9C)	Unreconciled ITC (Table- 12F of GSTR- 9C)
1	2	3	4	5	6 (5-4)
1	10XXXXXXXXXX1ZU	Saharsa	9,15,46,258.18	9,60,60,700.23	45,14,442.05
2	10XXXXXXXXXX1ZG	Patna Special	24,99,094.00	3,03,85,132.00	2,78,86,038.00
3	10XXXXXXXXXX1ZX	Patna City West	1,39,05,733.14	2,76,92,718.94	1,37,86,985.80
4	10XXXXXXXXXX1Z3	Patna City West	13,67,67,202.92	14,46,11,966.73	78,44,763.81
5	10XXXXXXXXXX1ZW	Patliputra	9,60,25,035.77	10,19,44,019.06	59,18,983.29
Total			34,07,43,324.01	40,06,94,536.96	5,99,51,212.95

APPENDIX 2.7
(Reference: Paragraph 2.3.7.3 (A)(V))
Unreconciled turnover in Table-5R of GSTR-9C

Sl. No.	GSTIN	Name of circle	Annual turnover adjustment 4	Annual turnover declared 5	Unreconciled turnover (Table-5R of GSTR-9C) 6 (5 - 4)
1	2	3	4	5	6 (5 - 4)
1	10XXXXXXXXXX2ZC	Bhabhua	19,68,25,672.00	4,87,13,560.00	14,81,12,112.00
2	10XXXXXXXXXX1ZJ	Bhabhua	10,26,68,180.25	71,14,393.50	9,55,53,786.75
3	10XXXXXXXXXX2Z5	Danapur	7,17,92,563.68	1,22,06,670.91	5,95,85,892.77
4	10XXXXXXXXXX1Z0	Gandhi Maidan	11,37,25,438.00	57,62,711.60	10,79,62,726.40
5	10XXXXXXXXXX2Z9	Gandhi Maidan	11,80,39,606.77	2,94,97,567.60	8,85,42,039.17
6	10XXXXXXXXXX1ZV	Kadam Kuan	1,95,45,06,810.41	13,16,50,188.23	1,82,28,56,622.18
7	10XXXXXXXXXX1ZE	Kadam Kuan	24,66,43,115.53	16,71,76,847.50	7,94,66,268.03
8	10XXXXXXXXXX1ZQ	Kadam Kuan	8,68,07,186.26	1,82,42,741.29	6,85,64,444.97
9	10XXXXXXXXXX1ZV	Patliputra	1,07,35,08,938.00	11,96,07,996.65	95,39,00,941.35
10	10XXXXXXXXXX1ZS	Patna Central	3,96,76,30,347.61	2,99,89,32,618.12	96,86,97,729.49
11	10XXXXXXXXXX1Z2	Patna Central	24,98,92,027.31	11,28,79,183.69	13,70,12,843.62
12	10XXXXXXXXXX1ZQ	Patna City West	38,49,18,052.97	47,14,137.80	38,02,03,915.17
13	10XXXXXXXXXX1Z5	Patna City West	40,03,71,470.93	4,99,58,285.83	35,04,13,185.10
14	10XXXXXXXXXX1ZH	Patna City West	23,39,90,022.00	18,94,138.53	23,20,95,883.47
15	10XXXXXXXXXX1Z0	Patna North	9,47,60,721.00	1,11,42,428.00	8,36,18,293.00
16	10XXXXXXXXXX1ZR	Patna North	14,90,86,679.19	6,96,57,052.92	7,94,29,626.27
17	10XXXXXXXXXX1ZE	Patna South	17,56,47,597.20	10,58,31,296.00	6,98,16,301.20
18	10XXXXXXXXXX1ZH	Patna South	14,06,46,874.78	8,04,97,239.30	6,01,49,635.48
19	10XXXXXXXXXX2ZD	Patna Special	9,78,27,24,516.00	55,67,297.00	9,77,71,57,219.00
20	10XXXXXXXXXX1ZV	Patna Special	1,03,32,90,148.00	95,16,50,276.34	8,16,39,871.66
21	10XXXXXXXXXX1Z7	Patna West	12,49,40,003.31	14,12,408.00	12,35,27,595.31
22	10XXXXXXXXXX1Z7	Patna West	8,90,98,550.11	1,01,43,790.77	7,89,54,759.34
23	10XXXXXXXXXX1ZX	Sahabad	1,29,75,95,367.14	1,00,55,75,061.74	29,20,20,305.40
24	10XXXXXXXXXX1ZQ	Sahabad	9,02,63,400.03	1,97,69,716.60	7,04,93,683.43
25	10XXXXXXXXXX1ZW	Samastipur	18,21,17,961.18	1,85,58,598.18	16,35,59,363.00
26	10XXXXXXXXXX1ZN	Samastipur	22,88,82,685.75	13,03,66,542.25	9,85,16,143.50
Total			22,59,03,73,935.41	6,11,85,22,748.35	16,47,18,51,187.06

APPENDIX 2.8

(Reference: Paragraph 2.3.7.3 (A)(VI))

Unreconciled taxable turnover in Table-7G of GSTR-9C

(Amount in ₹)

Sl. No.	GSTIN	Name of the circle	Taxable annual turnover	Taxable annual adjustment turnover	Un-reconcile taxable turnover annual return (Table- 7G of GSTR-9)
1	2	3	4	5	6 (5-4)
1	10XXXXXXX1ZF	Aurangabad	33,312.20	4,28,79,629.65	4,28,46,317.45
2	10XXXXXXX1ZX	Aurangabad	0.00	3,70,49,608.93	3,70,49,608.93
3	10XXXXXXX1Z7	Bettiah	0.00	4,04,10,463.92	4,04,10,463.92
4	10XXXXXXX1Z8	Bhabhua	7,00,160.00	6,01,82,222.00	5,94,82,062.00
5	10XXXXXXX1ZQ	Bhabhua	15,51,643.95	4,16,41,580.95	4,00,89,937.00
6	10XXXXXXX1ZP	Bhabhua	45,81,655.43	3,25,63,609.00	2,79,81,953.57
7	10XXXXXXX1ZO	Bhabhua	25,53,990.43	2,96,57,449.50	2,71,03,459.07
8	10XXXXXXX1ZI	Bhabhua	27,39,156.00	2,82,10,922.00	2,54,71,766.00
9	10XXXXXXX2ZW	Gandhi Maidan	1,02,94,38,804.63	1,52,28,98,350.45	49,34,59,545.82
10	10XXXXXXX1ZP	Kadam Kuan	0.00	2,73,46,822.32	2,73,46,822.32
11	10XXXXXXX1ZA	Kadam Kuan	2,47,38,337.00	5,05,13,777.33	2,57,75,440.33
12	10XXXXXXX1ZF	Motihari	0.00	5,87,68,472.33	5,87,68,472.33
13	10XXXXXXX1ZU	Muzaffarpur West	38,86,60,512.00	43,51,27,340.00	4,64,66,828.00
14	10XXXXXXX1ZS	Patna Central	2,99,89,32,618.12	3,96,11,84,455.61	96,22,51,837.49
15	10XXXXXXX2Z6	Patna Central	99,43,550.00	3,99,91,412.56	3,00,47,862.56
16	10XXXXXXX1ZY	Patna Central	19,18,500.00	3,07,52,106.50	2,88,33,606.50
17	10XXXXXXX1ZQ	Patna City West	47,14,137.80	38,48,30,339.97	38,01,16,202.17
18	10XXXXXXX1ZH	Patna City West	18,94,138.53	22,33,02,224.00	22,14,08,085.47
19	10XXXXXXX1ZY	Patna South	3,98,75,702.93	8,14,90,855.70	4,16,15,152.77
20	10XXXXXXX1ZJ	Patna South	19,32,022.75	3,55,91,968.59	3,36,59,945.84
21	10XXXXXXX1ZQ	Patna West	34,50,08,026.24	37,25,02,848.22	2,74,94,821.98
22	10XXXXXXX1ZQ	Samastipur	8,43,618.96	4,12,20,533.89	4,03,76,914.93
23	10XXXXXXX1ZF	Samastipur	0.00	2,73,20,171.90	2,73,20,171.90
24	10XXXXXXX1ZG	Sasaram	14,44,62,920.94	17,08,33,791.01	2,63,70,870.07
25	10XXXXXXX2ZS	Shahabad	29,38,05,567.00	37,93,14,003.48	8,55,08,436.48
26	10XXXXXXX1ZE	Siwan	53,551.00	9,00,68,753.98	9,00,15,202.98
Total			5,29,83,81,925.91	8,24,56,53,713.79	2,94,72,71,787.88

APPENDIX 2.9
(Reference: Paragraph 2.3.7.3 (A)(VII))
Unreconciled tax liability in Table-9R of GSTR-9C

Sl. No.	GSTIN	Name of the circle	(Amount in ₹)						
			4	5	6	7	8 (4+5+6+7)		
1	10XXXXXXXXXX2ZS	Patna South	-20.09	-20.09	0	1,59,67,355.59	1,59,67,355.59	1,59,67,355.59	
2	10XXXXXXXXXX1Z6	Jamui	7,139.63	7,139.63	85,43,362.08	0	85,57,641.34	85,57,641.34	
3	10XXXXXXXXXX1ZM	Gandhi Maidan	27,01,689.84	27,01,689.84	5,34,489.68	0	59,37,869.36	59,37,869.36	
4	10XXXXXXXXXX2ZW	Gandhi Maidan	22,01,274.56	22,01,274.56	5,53,985.19	0	49,56,534.31	49,56,534.31	
5	10XXXXXXXXXX1ZV	Siwan	24,32,157.60	24,32,157.60	0	0	48,64,315.20	48,64,315.20	
6	10XXXXXXXXXX1ZX	Aurangabad	22,22,976.54	22,22,976.54	0	0	44,45,953.08	44,45,953.08	
7	10XXXXXXXXXX1ZU	Saran	20,81,663.95	20,81,663.95	0	0	41,63,327.90	41,63,327.90	
8	10XXXXXXXXXX1Z0	Danapur	24,42,000.00	24,42,000.00	0	0	48,84,000.00	48,84,000.00	
9	10XXXXXXXXXX1ZM	Patna Special	20,44,565.09	20,44,565.09	-1.50	0	40,89,128.68	40,89,128.68	
10	10XXXXXXXXXX1Z7	Danapur	18,26,804.29	18,26,804.29	0	3,00,088.11	39,53,696.69	39,53,696.69	
11	10XXXXXXXXXX1ZQ	Saran	0	0	0	38,60,769.00	38,60,769.00	38,60,769.00	
12	10XXXXXXXXXX1ZZ	Purnea	14,72,802.76	14,72,802.76	922.15	6,50,296.01	35,96,823.68	35,96,823.68	
13	10XXXXXXXXXX1ZC	Patliputra	6,50,843.96	5,50,521.96	20,83,319.50	0	32,84,685.42	32,84,685.42	
14	10XXXXXXXXXX1Z7	Patna West	15,50,230.83	15,50,230.83	0	0	31,00,461.66	31,00,461.66	
15	10XXXXXXXXXX1ZA	Bhabhua	15,04,819.98	15,04,819.98	0	0	30,09,639.96	30,09,639.96	
16	10XXXXXXXXXX1ZO	Siwan	14,75,381.04	14,75,381.04	0	0	29,50,762.08	29,50,762.08	
17	10XXXXXXXXXX1Z3	Muzaffarpur West	13,82,927.02	13,82,927.02	0	0	27,65,854.04	27,65,854.04	
18	10XXXXXXXXXX1ZO	Siwan	12,25,453.08	12,25,453.08	0	0	24,50,906.16	24,50,906.16	
19	10XXXXXXXXXX1ZQ	Patna West	11,03,818.97	11,03,818.97	0	0	22,07,637.94	22,07,637.94	
Total			2,83,26,529.05	2,82,26,207.05	1,17,16,077.50	2,07,78,508.71	8,90,47,321.91		

APPENDIX 2.10

(Reference: Paragraph 2.3.7.3 (A)(VIII))

Incorrect availing of Input Service Distributor credit by the recipients

(Amount in ₹)

Sl. No.	GSTIN	Name of circle	ITC under ISD availed in Table- 4(A)4 of GSTR-3B	ITC under ISD availed in Table- 6G of GSTR-9	Total tax given in Table-5A of GSTR-6	Total tax given in Table- 8A of GSTR-6	Total tax given in Table- 9A of GSTR-6	Least value of Table-6G of GSTR-9 or Table-4A(4) of GSTR-3B	Irregular availing of ISD credit*
1	2	3	4	5	6	7	8	9	10 [9 - (6+7+8)]
1	10XXXXXXXXXX1Z1	Danapur	6,13,662.00	6,13,662.00	0.00	0.00	0.00	6,13,662.00	6,13,662.00
2	10XXXXXXXXXX1ZH	Gandhi Maidan	5,85,032.00	5,85,032.00	0.00	0.00	0.00	5,85,032.00	5,85,032.00
3	10XXXXXXXXXX1ZR	Motihari	8,00,002.54	8,00,002.54	0.00	0.00	0.00	8,00,002.54	8,00,002.54
4	10XXXXXXXXXX1ZS	Patliputra	3,79,37,945.00	3,79,37,945.00	3,17,86,694.37	0.00	0.00	3,79,37,945.00	61,51,250.63
5	10XXXXXXXXXX1ZL	Patna Central	92,76,163.15	92,76,200.00	84,09,661.04	0.00	0.00	92,76,163.15	8,66,502.11
6	10XXXXXXXXXX2Z2	Patna City East	58,83,722.60	50,10,092.60	42,99,627.01	0.00	0.00	50,10,092.60	7,10,465.59
7	10XXXXXXXXXX1Z1	Patna City West	14,66,802.09	43,05,039.40	0.00	0.00	0.00	14,66,802.09	14,66,802.09
8	10XXXXXXXXXX1ZM	Patna South	9,69,548.40	9,69,548.40	0.00	0.00	0.00	9,69,548.40	9,69,548.40
9	10XXXXXXXXXX2Z4	Patna South	10,00,798.70	10,00,798.70	0.00	0.00	0.00	10,00,798.70	10,00,798.70
10	10XXXXXXXXXX1ZG	Patna South	38,51,077.78	38,51,077.78	0.00	0.00	0.00	38,51,077.78	38,51,077.78
11	10XXXXXXXXXX1Z0	Patna South	8,35,083.76	8,35,083.76	0.00	0.00	0.00	8,35,083.76	8,35,083.76
12	10XXXXXXXXXX1ZP	Patna Special	73,22,887.00	73,22,887.00	29,45,203.11	0.00	0.00	73,22,887.00	43,77,683.89
13	10XXXXXXXXXX1Z6	Patna Special	10,22,484.00	10,22,484.00	95,806.00	0.00	0.00	10,22,484.00	9,26,678.00
14	10XXXXXXXXXX1ZC	Patna Special	36,63,052.00	22,38,719.00	11,18,273.00	0.00	0.00	22,38,719.00	11,20,446.00
	Total		7,52,28,261.02	7,57,68,572.18	4,86,55,264.53	0.00	0.00	7,29,30,298.02	2,42,75,033.49

* (Least value of ISD credit in Table-6G of GSTR-9 or Table-4A(4) of GSTR-3B) - (Table-5A + Table-8A + Table-9A of GSTR-6).

APPENDIX 2.11
(Reference: Paragraph 2.3.7.3 (A)(IX))
Interest not paid for delayed payments

Sl. No.	GSTIN	Name of circle	Amount of tax deposited in cash	Range of delay (In days)	Interest liability	Interest paid	Interest due
1	10XXXXXXXXXX1Z4	Begusarai	1,64,36,794.00	164 to 193	13,30,030.00	0	13,30,030.00
2	10XXXXXXXXXX1ZH	Begusarai	92,65,525.00	290 to 417	15,14,964.00	0	15,14,964.00
3	10XXXXXXXXXX1ZQ	Gandhi Maidan	5,02,39,657.00	107 to 167	25,66,764.00	0	25,66,764.00
4	10XXXXXXXXXX2ZE	Hajipur	1,74,20,487.00	171 to 291	21,15,493.00	0	21,15,493.00
5	10XXXXXXXXXX1ZP	Hajipur	99,09,453.00	343	16,76,191.00	0	16,76,191.00
6	10XXXXXXXXXX1Z6	Patna City East	74,94,870.00	389 to 627	19,90,566.00	0	19,90,566.00
7	10XXXXXXXXXX1ZB	Patna South	1,35,66,143.00	691	44,79,970.00	0	44,79,970.00
8	10XXXXXXXXXX1ZA	Saran	1,02,05,509.00	231 to 384	15,33,929.00	0	15,33,929.00
9	10XXXXXXXXXX1ZJ	Sasaram	37,31,501.00	579 to 780	12,70,654.00	0	12,70,654.00
10	10XXXXXXXXXX1ZP	Sasaram	1,70,11,418.00	188 to 425	21,43,080.00	0	21,43,080.00
11	10XXXXXXXXXX1ZR	Shahabad	92,22,055.00	247 to 398	14,58,555.00	0	14,58,555.00
12	10XXXXXXXXXX2ZU	Shahabad	3,69,49,065.00	50 to 242	29,67,947.00	0	29,67,947.00
13	10XXXXXXXXXX1ZN	Siwan	2,53,95,657.00	202	25,29,825.00	0	25,29,825.00
Total			22,68,48,134.00	50 to 780	2,75,77,968.00	0	2,75,77,968.00

APPENDIX 2.12
(Reference: Paragraph 2.3.7.3 (A)(X))

Undischarged tax liability

(Amount in ₹)

Sl. No.	GSTIN	Name of circle	Liability as per GSTR-1	Liability as per GSTR-9	Greater liability GSTR-1/9	payment as per GSTR- 3B	payment as per GSTR- 9	Excess liability*
1	10XXXXXXXXXX1Z7	Lakhisarai	1,87,29,952.48	NA	1,87,29,952.48	10,42,135.00	RNF	1,76,87,817.50
2	10XXXXXXXXXX2ZS	Patna South	2,67,12,321.56	2,67,12,321.56	2,67,12,321.56		1,07,45,006.00	1,59,67,315.56
3	10XXXXXXXXXX1ZU	Patna Central	94,28,193.96	3,86,44,070.82	3,86,44,070.82		1,09,71,072.00	2,76,72,998.82
4	10XXXXXXXXXX1ZH	Shahabad	2,01,69,845.38	NA	2,01,69,845.38	22,93,158.00	RNF	1,78,76,687.40
5	10XXXXXXXXXX1ZO	Patliputra	10,59,33,811.72	10,22,93,075.78	10,59,33,811.72		8,91,74,896.00	1,67,58,915.72
6	10XXXXXXXXXX1Z2	Sasaram	51,96,92,224.85	51,55,22,656.91	51,96,92,224.85		47,29,24,938.00	4,67,67,286.85
7	10XXXXXXXXXX1ZQ	Purnea	40,53,718.32	39,48,01,334.10	39,48,01,344.00		0	39,48,01,344.00
8	10XXXXXXXXXX1ZV	Bhagalpur	2,03,90,293.54	22,07,015.78	2,03,90,293.54		22,07,042.00	1,81,83,251.54
9	10XXXXXXXXXX1ZR	Patna Special	24,31,929.63	24,13,193.46	24,31,929.63		23,60,100.00	71,829.63
10	10XXXXXXXXXX1ZA	Sasaram	1,16,96,657.10	2,90,16,728.70	2,90,16,728.70		41,85,488.00	2,48,31,240.70
11	10XXXXXXXXXX1ZL	Hajipur	36,50,444.47	2,22,96,160.89	2,22,96,160.89		32,11,158.00	1,90,85,002.89
12	10XXXXXXXXXX1ZH	Patna Central	1,93,16,065.06	NA	1,93,16,065.06	0.00	RNF	1,93,16,065.06
13	10XXXXXXXXXX1Z7	Muzaffarpur West	30,42,88,308.85	30,42,88,308.85	30,42,88,308.85		27,03,98,512.00	3,38,89,796.85
14	10XXXXXXXXXX3ZG	Patliputra	53,06,52,404.50	28,36,07,000.57	53,06,52,404.50		16,58,97,645.00	36,47,54,759.50
Total			1,59,71,46,171.42	1,72,18,01,867.42	2,05,30,75,461.98	33,35,293.00	1,03,20,75,857.00	1,01,76,64,312.02

* Excess liability= (Greater of tax liability between GSTR-1 and GSTR-9) – (Payment as per GSTR-9/3B)

NA=Not applicable, RNF= Return not filed

APPENDIX 2.13
(Reference: Paragraph 2.3.7.3 (A)(XI))
Cases where GSTR-3B not filed but GSTR-1 available

Sl. No.	GSTIN	Tax liability in GSTR-1	Name of circle	Remarks	Amount of un-discharged liability/ ITC claim
1	10XXXXXXXXXXXX1ZZ	52,81,316.50	Patna Special	Though as per GSTR-1, taxpayer had tax liability of ₹52,81,316.50, it was found that the taxpayer had not deposited any tax as evident from electronic cash/credit ledger from 2017-18 to 2020-21. Proper Officer had cancelled the registration w.e.f. 01.01.2020 due to non-filing of returns for six months.	52,81,316.50
2	10XXXXXXXXXXXX1ZA	13,75,390.00	Aurangabad	As per GSTR-1 of July, September, December and March 2017-18, there was tax liability of ₹6,87,695.00 under SGST and ₹ 6,87,695.00 under CGST. As per cash ledger/credit ledger of 2017-18 to 2020-21, no tax was found deposited. Further, the registration of the taxpayer was cancelled w.e.f. 03.01.2020 due to non-filing of regular returns.	13,75,390.00
3	10XXXXXXXXXXXX1ZE	3,63,443.40	Gaya	In GSTR-1 of December 2017 and March 2018, there was tax liability of ₹3,63,443.40 under IGST. As per cash ledger/credit ledger for 2017-18 to 2020-21, no tax was deposited. Further, the registration of the taxpayer was cancelled w.e.f. 06.04.2020 due to non-filing of regular returns.	3,63,443.40
4	10XXXXXXXXXXXX1ZK	2,74,536.36	Hajipur	As per GSTR-1 of July 2017, taxpayer had tax liability of ₹2,74,536.36 under IGST. But, as per cash ledger/credit ledger, it was found that no payment of tax for 2017-18 was done. Registration of taxpayer was cancelled w.e.f. 31.12.2019.	2,74,536.36
5	10XXXXXXXXXXXX1ZS	1,19,013.06	Patna North	Taxpayer opted in as composition taxpayer on 01.10.2017. Registration was cancelled on 01.01.2019. No payment of tax was found done as per cash/credit ledger.	1,19,013.06
6	10XXXXXXXXXXXX1ZI	42,188.49	Danapur	No payment was done as per cash ledger/credit ledger. Registration cancelled from 15.09.2020.	42,188.49

Sl. No.	GSTIN	Tax liability in GSTR-1	Name of circle	Remarks	Amount of un-discharged liability/ ITC claim
7	10XXXXXXXXXXXX1Z2	26,479.80	Patna City West	As per GSTR-1 of July 2017, the taxpayer had tax liability of ₹13,239.90 under SGST and ₹13,239.90 under CGST. The taxpayer had not made any payment as per cash ledger/credit ledger. The registration of taxpayer is cancelled w.e.f. 21.12.2019 due to non-filing of returns.	26,479.80
8	10XXXXXXXXXXXX1ZR	23,783.40	Biharsharif	Taxpayer had tax liability of 11,891.70 under CGST and ₹ 11,891.70 under SGST. No payment was done and the registration was cancelled w.e.f. 24.12.2019.	23,783.40
9	10XXXXXXXXXXXX1Z4	18,506.60	Siwan	As per GSTR-1 of July 2017, ₹9,253.30 under CGST and ₹9,253.30 under SGST. No payment was done in cash ledger/credit ledger. Registration was cancelled w.e.f. 31.12.17.	18,506.60
10	10XXXXXXXXXXXX1ZC	11,745.00	Saran	As per GSTR-1 for July 2017, taxpayer had tax liability of ₹5,872.50 under CGST and ₹5,872.50 under SGST. No payment was done in cash ledger/credit ledger from 2017-18 to 2020-21. Registration was cancelled w.e.f. 22.02.2020.	11,745.00
11	10XXXXXXXXXXXX1ZG	9,71,013.40	Gandhi Maidan	The tax payer had tax liability of ₹4,85,506.70 under CGST and ₹4,85,506.70 under SGST but no tax was paid during 2017-18 to 2020-21. The registration of the tax payer was <i>suo moto</i> cancelled w.e.f. 13.07.2019.	9,71,013.40
12	10XXXXXXXXXXXX1ZL	5,53,843.26	Hajipur	Tax liability of the taxpayer was ₹2,76,921.63 under CGST and ₹2,76,921.63 under SGST for 2017-18 and no tax was found paid. Registration of the taxpayer was <i>suo moto</i> cancelled w.e.f. 31.12.2019.	5,53,843.26
Total		90,61,259.27			90,61,259.27

APPENDIX 2.14

(Reference: Paragraph 2.3.7.3(C))

Data entry errors by taxpayers

(Amount in ₹)

Sl. No.	Audit dimension	GSTIN	Circle	Mismatch amount
1.	Excess ITC availed	10XXXXXXXXXXXX1ZS	Madhubani	73,07,115.59
		10XXXXXXXXXXXX1ZT	Darbhanga	3,28,67,078.50
		10XXXXXXXXXXXX1ZZ	Saran	1,49,22,351.96
2.	Excess availing of ITC on RCM	10XXXXXXXXXXXX1ZS	Darbhanga	40,62,232.50
		10XXXXXXXXXXXX1ZC	Darbhanga	17,97,583.00
		10XXXXXXXXXXXX1ZX	Darbhanga	62,36,252.00
		10XXXXXXXXXXXX1Z6	Darbhanga	32,11,744.75
		10XXXXXXXXXXXX1Z5	Gaya	32,57,178.75
		10XXXXXXXXXXXX1ZQ	Madhepura	35,19,825.00
		10XXXXXXXXXXXX1ZO	Madhepura	35,07,307.50
		10XXXXXXXXXXXX1Z7	Madhepura	28,27,778.75
		10XXXXXXXXXXXX1ZR	Madhepura	21,22,768.50
		10XXXXXXXXXXXX1ZF	Madhepura	36,05,218.75
		10XXXXXXXXXXXX1Z6	Muzaffarpur West	67,23,646.50
		10XXXXXXXXXXXX1ZK	Patna North	17,19,257.25
		10XXXXXXXXXXXX1ZD	Patna North	22,59,462.75
		10XXXXXXXXXXXX1ZI	Patna South	49,86,390.50
		10XXXXXXXXXXXX1ZK	Patna South	29,87,418.25
		10XXXXXXXXXXXX1ZH	Patna South	37,22,337.50
10XXXXXXXXXXXX1ZD	Patna South	45,95,780.00		
10XXXXXXXXXXXX1ZP	Sasaram	32,78,397.25		
3.	Excess availing of ITC on RCM without payment	10XXXXXXXXXXXX1ZS	Bhagalpur	14,28,672.38
		10XXXXXXXXXXXX1ZQ	Bhagalpur	14,04,964.75
		10XXXXXXXXXXXX1Z3	Darbhanga	16,73,172.75
		10XXXXXXXXXXXX1ZL	Darbhanga	14,50,083.50
		10XXXXXXXXXXXX1Z1	Darbhanga	11,91,539.00
		10XXXXXXXXXXXX1Z0	Forbesganj	12,34,790.88
		10XXXXXXXXXXXX1Z6	Madhepura	12,43,664.13
		10XXXXXXXXXXXX1Z3	Madhepura	14,42,854.00
		10XXXXXXXXXXXX1ZW	Raxaul	11,91,808.50
4.	Unreconciled ITC in table-12F of GSTR-9C	10XXXXXXXXXXXX1ZV	Patliputra	48,92,856.00
		10XXXXXXXXXXXX1ZX	Forbesganj	99,11,285.00

Sl. No.	Audit dimension	GSTIN	Circle	Mismatch amount
5.	Unreconciled turnover in Table-5R of GSTR-9C	10XXXXXXXXXXXX2ZH	Bhabhua	5,83,72,820.00
		10XXXXXXXXXXXX1ZJ	Forbisganj	6,72,41,032.00
		10XXXXXXXXXXXX2ZN	Patna Special	44,09,37,96,000.00
		10XXXXXXXXXXXX1ZD	Patna Special	3,50,70,14,660.00
		10XXXXXXXXXXXX1ZH	Patna Special	55,37,38,690.00
		10XXXXXXXXXXXX1ZE	Patna Special	11,90,36,872.00
		10XXXXXXXXXXXX2ZT	Teghra	10,91,97,456.00
6.	Unreconciled turnover in Table-9R of GSTR-9C	10XXXXXXXXXXXX1ZL	Sitamarhi	1,13,43,100.00
7.	ISD/ITC mismatch	10XXXXXXXXXXXX1ZA	Darbhanga	14,58,023.63
		10XXXXXXXXXXXX2Z2	Gaya	9,04,624.88
		10XXXXXXXXXXXX2Z8	Muzaffarpur West	9,79,846.00
		10XXXXXXXXXXXX1ZV	Samastipur	9,21,771.88
		10XXXXXXXXXXXX1ZV	Siwan	8,17,292.00
8.	Undischarged liability	10XXXXXXXXXXXX1Z7	Saran	6,66,48,214.00
		10XXXXXXXXXXXX1ZD	Muzaffarpur West	5,35,44,856.00
		10XXXXXXXXXXXX1ZG	Bhabhua	3,01,21,742.13
Total		48 cases		48,82,17,19,816.96

APPENDIX 2.15
(Reference: Paragraph 2.3.7.4(A))
Scope limitation (Partial production of records)

(Amount in ₹)

Sl. No.	Name of circle	GSTIN	Particulars of records not made available
1.	Aurangabad	10XXXXXXXXXX1ZV, 10XXXXXXXXXX1ZJ	Assessment/scrutiny file, Internal audit report, auditors' & directors' report, trail balance, P&L account, Balance sheet with schedules pertaining to the GSTIN only, details of other expenses, misc. income, sundry debtors/ creditors, invoices/bills of supplies, receipt/payment vouchers, agreement, purchase order, Credit/debit note of selected months, no. of invoices, credit/ debit note, receipt/ payment vouchers issued during 2017-18.
2.	Bhabhua	10XXXXXXXXXX1ZR, 10XXXXXXXXXX1ZI, 10XXXXXXXXXX1ZO	Auditors' & Directors' report, Trial balance, P&L account, Balance Sheet, Invoices/bills of supplies, Receipt/payment vouchers, agreement, purchase order, credit/debit note, Internal Audit Report, scrutiny/ assessment file.
3.	Bhagalpur	10XXXXXXXXXX2Z4	Auditors report, Schedule of balance sheet and P&L account, trial balance/ ledger, invoices/bills of supplies, receipt/payment vouchers, agreement, purchase order, credit/debit note for the selected month.
4.	Buxar	10XXXXXXXXXX1ZR, 10XXXXXXXXXX2ZI	Internal audit report, auditors'/directors' report, trial balance pertaining to the GSTIN only; sales invoices/bills of supplies and purchase invoices of selected months; purchase/contract agreement, credit/debit notes; details of ITC reversal; receipt of revenue, advance; other expenses, miscellaneous income, sundry debtors/creditors; details of exempted/nil/zero rated supplies with sample invoices, related party transactions, late fee, interest paid
5.	Danapur	10XXXXXXXXXX1ZN, 10XXXXXXXXXX1ZG	Auditors' & Directors' report, Trial balance, P&L account, Balance Sheet, Invoices/bills of supplies, Receipt/payment vouchers, agreement, purchase order, credit/debit note, Internal Audit Report, scrutiny/ assessment file.
6.	Darbhanga	10XXXXXXXXXX1ZN	Auditors report, Schedule of Balance sheet and P&L account, trial balance, Invoices/ Bills of supplies, Receipt and Payment vouchers, Agreement, Purchase Order, Credit/Debit note for selected months.
7.	Forbesganj	10XXXXXXXXXX1ZR, 10XXXXXXXXXX1Z5	Internal audit report, auditors & directors report, trial balance, P&L account, balance sheet with schedules, invoices/bills of supplies, receipt/ payment vouchers, agreement, purchase order, credit/debit note for selected months.

Sl. No.	Name of circle	GSTIN	Particulars of records not made available
8.	Gandhi Maidan	10XXXXXXXXXXXX1ZV, 10XXXXXXXXXXXX1ZP	Auditors' & Directors' report, Trial balance, P&L account, Balance Sheet, Invoices/bills of supplies, Receipt/payment vouchers, agreement, purchase order, credit/debit note, Internal Audit Report, scrutiny/ assessment file.
9.	Gaya	10XXXXXXXXXXXX3ZW, 10XXXXXXXXXXXX1ZO, 10XXXXXXXXXXXX1ZN, 10XXXXXXXXXXXX1ZT	Auditors' report, Directors' report, Trial Balance, P&L account, Balance Sheet, Invoices/Bills of supplies, Receipt/ Payment vouchers, Agreement, Purchase Order, Credit/Debit note, Internal Audit Report
10.	Jehanabad	10XXXXXXXXXXXX2ZT	Internal audit report, Auditors' & directors' report, trial balance, P&L account, balance sheet pertaining to the GSTIN only; sales invoices/bills of supplies/purchase invoices of selected months, agreement, credit/debit notes; details of ITC reversal, receipt of revenue & advance; exempted/nil/zero rated supplies with sample invoices; other expenses, misc. income, sundry debtors/creditors; related party transactions, late fee, interest paid
11.	Kadamkuan	10XXXXXXXXXXXX1Z1, 10XXXXXXXXXXXX2Z7, 10XXXXXXXXXXXX1ZP, 10XXXXXXXXXXXX1ZG	Auditors report, Schedule of Balance sheet and P&L account, trial balance/ ledger, Invoices/Bills of supplies, Receipt and Payment vouchers, Agreement, Purchase Order, Credit and Debit note for the selected month.
12.	Muzaffarpur West	10XXXXXXXXXXXX2ZE, 10XXXXXXXXXXXX1ZX	Auditors' report, Directors' report, Trial balance, Invoices/bills of supplies, Receipt/payment vouchers, credit/debit note for the month of selected months, agreement, purchase order.
13.	Nawada	10XXXXXXXXXXXX1ZL, 10XXXXXXXXXXXX1Z1	Assessment/Scrutiny file, Internal Audit Report, Auditors' report, Directors' report, Trail Balance, Invoices/Bills of supplies, Receipt/Payment vouchers, Agreement, Purchase Order, Credit/Debit note for the selected month, no. of invoices, credit/ debit note, receipt/payment vouchers issued during 2017-18.
14.	Patliputra	10XXXXXXXXXXXX1ZM, 10XXXXXXXXXXXX1Z2, 10XXXXXXXXXXXX1Z1, 10XXXXXXXXXXXX1Z7, 10XXXXXXXXXXXX1ZT, 10XXXXXXXXXXXX2ZT, 10XXXXXXXXXXXXA1Z, 10XXXXXXXXXXXX1ZZ, 10XXXXXXXXXXXX1ZK, 10XXXXXXXXXXXX1Z7, 10XXXXXXXXXXXX1ZO	Auditors' report, Directors' report, Trial Balance, P&L account, Balance Sheet, Invoices/Bills of supplies, Receipt/Payment vouchers, Agreement, Purchase Order, Credit/Debit note, Internal Audit Report

Sl. No.	Name of circle	GSTIN	Particulars of records not made available
15.	Patna Central	10XXXXXXXXXXXX1Z3, 10XXXXXXXXXXXX1Z2, 10XXXXXXXXXXXX3ZU, 10XXXXXXXXXXXX2ZD, 10XXXXXXXXXXXX1Z6, 10XXXXXXXXXXXX1ZS	Assessment/Scrutiny file, Internal audit report, Auditors' report, Directors' report, trail balance, P&L account, Balance Sheet with notes/schedules pertaining to the GSTIN only, Details of other expenses & miscellaneous income, Ledger of Sundry debtors & creditors, Invoices/Bills of supplies, Receipt/Payment vouchers, agreement, purchase Order, Credit/Debit note for selected months, no. of invoices, credit/debit note, receipt/ payment vouchers issued during 2017-18
16.	Patna City East	10XXXXXXXXXXXX1ZP	Auditors report, Schedule of Balance sheet and P&L account, trial balance/ledger, Invoices/ Bills of supplies, Receipt and Payment vouchers, Agreement, Purchase Order, Credit and Debit note for selected months
17.	Patna North	10XXXXXXXXXXXX1ZR, 10XXXXXXXXXXXX1ZJ, 10XXXXXXXXXXXX1ZC	Auditors' & directors' report, trial balance, P&L account, balance sheet, sales invoice/bills of supplies, purchase invoice of selected months, purchase /contract agreement, credit/debit notes, details of ITC reversal; receipt of revenue, advance, exempted supplies with, other expenses, misc. income, sundry debtors/creditors, related party transactions, late fee, interest paid
18.	Patna South	10XXXXXXXXXXXX1Z1	Auditors' report, Directors' report, Trial Balance, Invoices/Bills of supplies, Receipt/Payment vouchers, Agreement, Purchase Order, Credit/ Debit note, Internal Audit Report, scrutiny/ assessment file.
19.	Patna Special	10XXXXXXXXXXXX1ZU, 10XXXXXXXXXXXX1Z6, 10XXXXXXXXXXXX1Z7, 10XXXXXXXXXXXXB1Z, 10XXXXXXXXXXXX1ZU, 10XXXXXXXXXXXX1ZJ, 10XXXXXXXXXXXX1ZJ, 10XXXXXXXXXXXXD1Z, 10XXXXXXXXXXXX9K1Z, 10XXXXXXXXXXXX4ZJ	Trial Balance pertaining to the GSTIN, Sales Invoices/Bills of supplies of the selected months, Purchase Invoices of the selected months, Purchase/ contract agreement, Credit/Debit notes, details of ITC reversal made, date-wise receipt of revenue including advance, details of exempted/ nil/ zero rated supplies with sample invoices, details of other/ miscellaneous income, Ledger of sundry debtors/creditors, details of related party transactions
20.	Patna West	10XXXXXXXXXXXX1ZS	Auditors report, Schedule of Balance sheet and P&L account, trial balance/ledger, Invoices/ Bills of supplies, Receipt and Payment vouchers, Agreement, Purchase Order, Credit and Debit note for selected months
21.	Raxaul	10XXXXXXXXXXXX1ZC	Auditor's report, Director's report, Trial Balance, P & L account, Balance sheet, internal audit report, assessment/scrutiny file, invoices/bill of supplies, receipt/ payment vouchers, credit/debit notes

Sl. No.	Name of circle	GSTIN	Particulars of records not made available
22.	Saharsa	10XXXXXXXXXXXX1ZG	auditors report, balance sheet, P&L account along with notes/schedules, trail balance/ledger, Invoices/Bills of supplies, Receipt/Payment vouchers, Agreement, Purchase Order, Credit and Debit note for selected months
23.	Saran	10XXXXXXXXXXXX1ZH	Assessment/scrutiny file, audit file, trial balance, invoices/bill of supplies, receipt/ payment vouchers, credit/debit notes, purchase order, agreement
24.	Sasaram	10XXXXXXXXXXXX1Z0, 10XXXXXXXXXXXX1ZC, 10XXXXXXXXXXXX1ZY, 10XXXXXXXXXXXX2Z0, 10XXXXXXXXXXXX1ZV, 10XXXXXXXXXXXX1Z8	Auditors' & directors' report, trial balance, P&L account, balance sheet pertaining to the GSTIN only, sales invoices/bills of supplies and purchase invoices of selected months; purchase/contract agreement, credit/debit notes; details of ITC reversal, date-wise receipt of revenue including advance, exempted/nil/zero rated supplies with sample invoice, other expenses, misc. income, sundry debtors/creditors, details of related party transactions
25.	Shahabad	10XXXXXXXXXXXX1ZG, 10XXXXXXXXXXXX1ZK, 10XXXXXXXXXXXX2ZS	Scrutiny/assessment file; internal audit report; auditors' & directors' report, trial balance, P&L account, balance sheet pertaining to the GSTIN only; sales invoices/bills of supplies, purchase invoices of selected months; purchase/ contract agreement, credit/debit notes; details of ITC reversal, receipt of revenue including advance; exempted /nil/zero rated supplies with sample invoices; other expenses, miscellaneous income, sundry debtors & creditors; details of related party transactions, late fee & interest paid
26.	Sitamarhi	10XXXXXXXXXXXX1ZF	Auditors report, Schedule of Balance sheet and P&L account, trial balance/ledger, Invoices/Bills of supplies, Receipt and Payment vouchers, Agreement, Purchase Order, Credit and Debit note for selected months
27.	Supaul	10XXXXXXXXXXXX1ZO, 10XXXXXXXXXXXX1ZM	Auditors' & Directors' report, Invoices/Bills of supplies, Receipt & Payment vouchers, agreement, purchase order, Credit/Debit note for selected months.
28.	Siwan	10XXXXXXXXXXXX1ZK	Internal audit report; Auditors' report, directors' report, trial balance pertaining to GSTIN only; sales invoices/bills of supplies, purchase invoices of selected months, purchase/contract agreement, details of receipt of revenue including advance; other expenses, misc. income, sundry debtors/creditors; related party transactions
29.	Teghra	10XXXXXXXXXXXX2ZG	Invoices/Bills of supplies, Receipt/ Payment vouchers, Agreements, Purchase Order, Credit and Debit note for the selected months.

APPENDIX 2.16

(Reference: Paragraph 2.3.7.4(A)(I)(a))

Non-payment of interest by taxpayers

(Amount in ₹)

Sl. No.	GSTIN	Name of circle	Amount of tax deposited in cash	Range of delay (in days)	Interest due
1	10XXXXXXXXXX1Z7	Patliputra	1,41,73,868.00	900	63,78,240.60
2	10XXXXXXXXXXZW	Patliputra	1,50,99,747.00	1 to 22	1,17,513.00
3	10XXXXXXXXXX1Z7	Patliputra	4,45,246.00	86 to 283	26,263.00
4	10XXXXXXXXXX1ZK	Patliputra	72,41,192.00	1 to 72	76,354.00
5	10XXXXXXXXXX1Z1	Patliputra	27,22,452.00	29	38,935.00
6	10XXXXXXXXXX1ZO	Gaya	63,77,348.00	59 to 182	2,95,185.00
7	10XXXXXXXXXX1ZR	Bhabhua	2,35,07,052.00	14 to 62	5,89,625.00
8	10XXXXXXXXXX1ZG	Danapur	7,38,312.00	55	20,025.45
9	10XXXXXXXXXX1Z3	Muzaffarpur East	2,99,62,691.00	1 to 123	7,97,612.00
10	10XXXXXXXXXXZE	Muzaffarpur West	64,88,390.00	3 to 238	6,45,140.00
11	10XXXXXXXXXX1ZG	Kadamkuan	5,39,901.00	82 to 137	30,377.00
12	10XXXXXXXXXX1ZV	Aurangabad	2,10,41,551.00	344	35,69,569.00
13	10XXXXXXXXXX1ZJ	Aurangabad	58,64,279.00	82 to 235	4,26,017.00
14	10XXXXXXXXXX1Z5	Forbesganj	13,77,343.00	87 to 222	1,47,513.00
15	10XXXXXXXXXX1ZF	Sitamarhi	7,50,706.00	57 to 140	33,572.00
16	10XXXXXXXXXX1ZO	Supaul	2,49,930.00	138 to 232	28,066.00
17	10XXXXXXXXXX1ZO	Patna North	13,58,646.00	34 to 123	47,828.00
18	10XXXXXXXXXX1ZJ	Patna North	2,12,85,626.00	17	1,12,437.00
19	10XXXXXXXXXX1ZU	Patna Special	72,00,935.00	686	24,36,086.00
20	10XXXXXXXXXX2ZI	Buxar	2,59,40,735.00	390 to 1,060	95,70,520.00
21	10XXXXXXXXXX1ZK	Shahabad	28,02,451.00	361 to 511	6,34,352.00
22	10XXXXXXXXXX1ZK	Siwan	1,08,86,708.00	23 to 49	1,31,805.00
Total			20,60,55,109.00	1 to 1,060	2,61,53,035.05

APPENDIX 2.17*(Reference: Paragraph 2.3.7.4(A)(II)(a))***Mismatch of Input Tax Credit as per supplier's details with Input Tax Credit
availed by taxpayers***(Amount in ₹)*

Sl. No.	GSTIN	Name of circle	ITC availed through GSTR-3B/9	ITC available as per GSTR-2A	Excess claim of ITC*
1	2	3	4	5	6 (4-5)
1	10XXXXXXXXXX1ZM	Patliputra	21,36,34,529.06	11,41,43,064.50	9,94,91,464.56
2	10XXXXXXXXXX1ZT	Patliputra	4,33,70,322.74	51,84,523.84	3,81,85,798.90
3	10XXXXXXXXXX2ZT	Patliputra	5,20,94,221.76	4,04,34,586.58	1,16,59,635.18
4	10XXXXXXXXXX1Z7	Patliputra	5,46,43,140.00	5,45,69,545.00	73,595.00
5	10XXXXXXXXXX1ZK	Patliputra	14,92,09,914.65	14,76,37,290.00	15,72,624.65
6	10XXXXXXXXXX1ZN	Gaya	1,03,42,422.00	79,30,874.53	24,11,547.47
7	10XXXXXXXXXX1ZO	Gaya	42,58,393.59	10,62,598.48	31,95,795.11
8	10XXXXXXXXXX1ZR	Bhabhua	14,80,10,813.00	12,10,68,978.85	2,69,41,834.15
9	10XXXXXXXXXX1ZI	Bhabhua	13,68,604.82	62,528.02	13,06,076.80
10	10XXXXXXXXXX1ZV	Gandhi Maidan	39,39,636.51	26,13,388.48	13,26,248.03
11	10XXXXXXXXXX1ZN	Danapur	1,01,20,91,356.00	91,17,80,245.10	10,03,11,110.90
12	10XXXXXXXXXX1ZG	Danapur	2,22,43,058.74	2,03,45,895.13	18,97,163.61
13	10XXXXXXXXXX1Z1	Patna South	64,33,302.00	54,10,207.27	10,23,094.73
14	10XXXXXXXXXX1Z3	Muzaffarpur East	18,56,35,082.22	17,50,73,243.54	1,05,61,838.68
15	10XXXXXXXXXX1ZZ	Muzaffarpur East	43,90,940.00	32,61,178.81	11,29,761.19
16	10XXXXXXXXXX2ZE	Muzaffarpur West	31,06,94,713.22	29,39,23,768.63	1,67,70,944.59
17	10XXXXXXXXXX1ZW	Motihari	61,40,770.00	33,18,226.34	28,22,543.66
18	10XXXXXXXXXX1ZH	Saran	65,03,860.00	64,95,776.63	8,083.37
19	10XXXXXXXXXX1ZV	Aurangabad	82,54,264.55	63,83,285.61	18,70,978.94
20	10XXXXXXXXXX1ZJ	Aurangabad	1,06,11,349.57	99,82,113.72	6,29,235.85
21	10XXXXXXXXXX1ZR	Forbesganj	2,43,37,693.00	1,93,18,892.00	50,18,801.00
22	10XXXXXXXXXX1Z5	Forbesganj	2,14,21,297.60	1,64,36,132.19	49,85,165.41
23	10XXXXXXXXXX2Z7	Kadamkuan	1,17,29,435.66	7,80,635.69	1,09,48,799.97
24	10XXXXXXXXXX1ZS	Patna Central	29,99,22,369.41	14,39,98,202.00	15,59,24,167.41
25	10XXXXXXXXXX1Z2	Patna Central	24,39,413.76	23,14,824.06	1,24,589.70
26	10XXXXXXXXXX1ZP	Patna City East	49,94,680.61	47,65,698.00	2,28,982.61
27	10XXXXXXXXXX1Z0	Samastipur	1,82,34,592.70	1,09,02,829.00	73,31,763.70
28	10XXXXXXXXXX1ZF	Sitamarhi	1,93,41,672.62	1,82,91,863.00	10,49,809.62
29	10XXXXXXXXXX1ZC	Sasaram	29,99,138.36	16,37,665.32	13,61,473.04
30	10XXXXXXXXXX1ZO	Sasaram	76,084.00	15,830.72	60,253.28
31	10XXXXXXXXXX1Z8	Sasaram	15,27,996.00	1,46,612.00	13,81,384.00
32	10XXXXXXXXXX1ZK	Shahabad	81,98,048.03	56,96,911.54	25,01,136.49
33	10XXXXXXXXXX1ZR	Patna Special	3,21,17,927.89	20,35,326.32	3,00,82,601.57

Sl. No.	GSTIN	Name of circle	ITC availed through GSTR-3B/9	ITC available as per GSTR-2A	Excess claim of ITC*
1	2	3	4	5	6 (4-5)
34	10XXXXXXXXXXXX1ZE	Patna Special	12,07,06,379.00	9,75,47,007.16	2,31,59,371.84
35	10XXXXXXXXXXXX4ZJ	Patna Special	2,44,28,761.16	2,15,77,283.56	28,51,477.60
36	10XXXXXXXXXXXX1ZJ	Patna Special	16,04,22,339.74	14,29,62,926.38	1,74,59,413.36
37	10XXXXXXXXXXXX1Z6	Patna Special	1,48,77,640.00	1,30,43,283.20	18,34,356.80
38	10XXXXXXXXXXXX1ZJ	Patna Special	90,81,158.92	64,75,991.53	26,05,167.39
39	10XXXXXXXXXXXX1ZU	Patna Special	4,60,58,924.00	3,83,44,617.83	77,14,306.17
40	10XXXXXXXXXXXX1ZU	Patna Special	32,38,326.86	11,76,642.38	20,61,684.48
41	10XXXXXXXXXXXX1ZY	Patna North	1,37,81,597.00	1,11,73,805.54	26,07,791.46
42	10XXXXXXXXXXXX1ZO	Patna North	10,88,159.00	8,79,910.30	2,08,248.70
43	10XXXXXXXXXXXX1ZF	Gopalganj	63,59,350.30	32,60,827.28	9,70,825.02**
44	10XXXXXXXXXXXX1ZD	Begusarai	25,84,153.64	25,31,506.00	52,647.64
Total			3,10,38,37,833.69	2,49,59,96,542.06	60,57,13,593.62

* *ITC availed* = Table-6B + Table-8C - Table-7H of GSTR-9; in cases where GSTR-9 not filed ITC availed= Table-4(A)5 - Table-4(B)2 of GSTR-3B

** In this case, the actual excess claim of ITC was ₹32,60,827.28, the taxpayer had deposited ₹21,27,698 at the instance of audit. Hence, only ₹ 9,70,825.02 has been taken as excess ITC.

APPENDIX 2.18

(Reference: Paragraph 2.3.7.4(A)(II)(b))

Unreconciled Input Tax Credit between annual return and audited financial statement

(Amount in ₹)

Sl. No.	GSTIN	Name of circle	ITC claimed in annual return	ITC availed as per audited financial statement	Unreconciled ITC	Column of GSTR-9C
1	2	3	4	5	6 (4-5)	8
1	10XXXXXXXXXX1ZM	Patliputra	21,36,34,529.06	14,40,04,347.53	6,96,30,181.53	12F
2	10XXXXXXXXXX1ZK	Patliputra	15,67,52,351.65	15,61,22,497.00	6,29,854.65	12F
3	10XXXXXXXXXX1ZG	Danapur	2,17,68,250.00	2,17,59,155.00	9,095.00	12F
4	10XXXXXXXXXX1ZX	Muzaffarpur West	8,79,490.00	-3,92,79,125.00	4,01,58,615.00	12F
Total			39,30,34,620.71	28,26,06,874.53	11,04,27,746.18	

APPENDIX 2.19*(Reference: Paragraph 2.3.7.4(A)(II)(c))***Mismatch of Input Tax Credit in GSTR-3B than declared in annual return***(Amount in ₹)*

Sl. No.	GSTIN	Name of circle	Table-6I of GSTR9	Table-6A of GSTR9	Amount (Table- 6J of GSTR-9)
1	10XXXXXXXXXXXX1ZT	Patliputra	4,38,48,239.70	4,39,18,533.50	70,293.80
2	10XXXXXXXXXXXX1ZN	Gaya	1,03,42,422.37	1,04,92,550.44	1,50,128.07
3	10XXXXXXXXXXXX1ZO	Bhabhua	0	5,880.00	5,880.00
4	10XXXXXXXXXXXX1ZP	Gandhi Maidan	34,23,716.04	45,25,846.00	11,02,129.96
5	10XXXXXXXXXXXX1ZN	Danapur	84,75,35,337.00	84,94,97,391.00	19,62,054.00
6	10XXXXXXXXXXXX2ZG	Teghra	30,22,349.00	38,01,453.65	7,79,104.65
7	10XXXXXXXXXXXX1Z6	Patna Central	8,56,354.93	11,99,788.00	3,43,443.07
8	10XXXXXXXXXXXX1ZN	Darbhangha	20,21,693.20	9,96,157.20	10,25,536.00
Total			91,10,50,112.24	91,44,37,599.79	54,38,569.55

APPENDIX 2.20 (A)

(Reference: Paragraph 2.3.7.4(A)(II)(d))

**Non/short payment of tax and discrepancy between Input Tax Credit availed
and payment made under Reverse Charge**

(Amount in ₹)

Sl. No.	GSTIN	Name of the circle	ITC availed under RCM as per GSTR-3B/GSTR-9	ITC paid under RCM as per GSTR- 3B/ GSTR-9	Difference
1	2	3	4	5	6 (4 – 5)
1	10XXXXXXXXXX1ZR	Patna North	20,83,796.00	0.00	20,83,796.00
2	10XXXXXXXXXX1ZC	Patna North	11,36,943.00	0.00	11,36,943.00
3	10XXXXXXXXXX1ZU	Patna Special	1,69,01,468.00	3,63,838.00	1,65,37,630.00
Total			2,01,22,207.00	3,63,838.00	1,97,58,369.00

APPENDIX 2.20 (B)*(Reference: Paragraph 2.3.7.4(A) (II)(d))***Non/short payment of tax and discrepancy between Input Tax Credit availed and payment made under Reverse Charge***(Amount in ₹)*

Sl. No.	GSTIN	Name of the circle	Description of service under RCM	Value of supply	Tax not/short paid (rate of tax five per cent)
1	10XXXXXXXXXX1Z0	Sasaram	Goods Transport	2,65,17,061.00	13,25,853.00
2	10XXXXXXXXXX2ZT	Jehanabad	Goods Transport	5,09,204.00	25,460.00
3	10XXXXXXXXXX1ZB	Hajipur	Goods Transport	9,56,118.00	47,806.00
Total				2,79,82,383.00	13,99,119.00

APPENDIX 2.21

(Reference: Paragraph 2.3.7.4(A)(III)(a))

Short admittance of tax liability in GSTR-9/3B as compared to GSTR-1

(Amount in ₹)

Sl. No.	GSTIN	Name of circle	Tax liability as per GSTR-1	Tax liability as per GSTR-9/ GSTR-3B	Short admittance of tax liability
1	2	3	4	5	6 (4 – 5)
1	10XXXXXXXXXX1Z7	Patliputra	86,31,442.86	52,26,770.86	34,04,672.00
2	10XXXXXXXXXX1ZP	Gandhi Maidan	32,16,541.13	25,14,380.28	7,02,160.85
3	10XXXXXXXXXX1Z3	Muzaffarpur East	20,93,54,838.29	20,92,38,119.28	1,16,719.01
4	10XXXXXXXXXX3ZU	Patna Central	1,10,35,157.72	1,06,36,183.70	3,98,974.02
5	10XXXXXXXXXX1ZG	Kadamkuan	1,07,27,623.80	1,02,44,516.50	4,83,107.30
6	10XXXXXXXXXX1ZR	Forbesganj	1,92,88,406.10	1,63,03,698.00	29,84,708.10
7	10XXXXXXXXXX1ZY	Sasaram	3,62,267.00	2,00,129.28	1,62,137.72
8	10XXXXXXXXXX1ZC	Patna North	35,47,482.66	28,50,402.00	6,97,080.66
Total			26,61,63,759.56	25,72,14,204.90	89,49,559.66

APPENDIX 2.22
(Reference: Paragraph 2.3.7.4(A)(III)(b))
Short payment of tax

(Amount in ₹)

Sl. No.	GST Index Number (GSTIN)	Name of circle	Tax liability as per GSTR-9/9C	Tax paid as per GSTR-9 (Table-9 and 14)	Short payment of tax
1	2	3	4	5	6 (4-5)
1	10XXXXXXXXXXXX1ZW	Patliputra	23,12,67,838.00	22,70,84,921.00	41,82,917.00
2	10XXXXXXXXXXXX1ZN	Gaya	97,76,648.01	97,37,345.00	39,303.01
3	10XXXXXXXXXXXX1ZO	Gaya	1,74,88,369.08	1,37,98,006.00	36,90,363.08
4	10XXXXXXXXXXXX1ZI	Bhabhua	13,30,449.00	26,768.00	13,03,681.00
5	10XXXXXXXXXXXX1Z1	Patna South	64,25,494.92	49,41,318.00	14,84,176.92
6	10XXXXXXXXXXXX2ZE	Muzaffarpur West	32,71,92,536.77	31,46,08,882.00	1,25,83,654.77
7	10XXXXXXXXXXXX1ZW	Motihari	29,79,936.90	3,34,294.00	26,45,642.90
8	10XXXXXXXXXXXX1ZN	Darbhangha	43,85,734.88	5,44,110.00	38,41,624.88
9	10XXXXXXXXXXXX1Z6	Patna Central	49,50,000.00	0.00	49,50,000.00
10	10XXXXXXXXXXXX2Z7	Kadamkuan	1,54,73,877.40	70,61,240.00	84,12,637.40
11	10XXXXXXXXXXXX1ZP	Kadamkuan	32,81,618.00	12,50,000.00	20,31,618.00
12	10XXXXXXXXXXXX1ZG	Saharsa	45,27,722.54	43,87,442.00	1,40,280.54
13	10XXXXXXXXXXXX1Z0	Samastipur	2,71,74,427.20	2,62,93,427.00	8,81,000.20
14	10XXXXXXXXXXXX1ZC	Sasaram	36,90,994.27	26,38,620.00	10,52,374.27
15	10XXXXXXXXXXXX1ZK	Shahabad	1,39,68,236.00	70,11,646.00	69,56,590.00
16	10XXXXXXXXXXXX1ZG	Shahabad	98,80,336.00	30,84,192.00	67,96,144.00
17	10XXXXXXXXXXXX1ZA	Biharsharif	16,72,116.00	10,82,240.00	5,89,876.00
18	10XXXXXXXXXXXX1ZK	Siwan	3,68,80,767.62	2,63,50,404.00	1,05,30,363.62
19	10XXXXXXXXXXXX1ZF	Gopalganj	30,68,968.00	30,27,301.00	41,667.00
Total			72,54,16,074.59	65,32,62,161.00	7,21,53,914.59

APPENDIX 2.23*(Reference: Paragraph 2.4.1)***Loss of revenue due to non-deduction of Tax Deducted at Source on supply of material***(Amount in ₹)*

Sl. No.	GSTIN of the supplier	Tax collected by the suppliers on supply of material	Tax liability admitted in GST return by the suppliers	Short paid tax
1	2	3	4	5(3-4)
1	10XXXXXXXXXX1Z8	22,13,964.74	3,16,994.10	18,96,970.64
2	10XXXXXXXXXX1ZE	52,80,897.76	21,13,516.50	31,67,381.26
3	10XXXXXXXXXX2ZC	55,25,221.34	29,99,970.48	25,25,250.86
4	10XXXXXXXXXX1ZQ	14,40,545.70	8,12,528.00	6,28,017.70
5	10XXXXXXXXXX1ZD	16,51,214.44	0	16,51,214.44
6	10XXXXXXXXXX1ZQ	12,97,817.24	2,592.00	12,95,225.24
7	10XXXXXXXXXX1Z8	13,89,229.92	3,81,408.00	10,07,821.92
8	10XXXXXXXXXX1ZJ	43,49,342.40	31,09,464.92	12,39,877.48
9	10XXXXXXXXXX1Z0	30,01,475.70	19,17,192.56	10,84,283.14
10	10XXXXXXXXXX1ZQ	27,55,749.94	18,20,636.44	9,35,113.50
11	10XXXXXXXXXX1Z4	5,78,263.80	0	5,78,263.80
12	10XXXXXXXXXX2Z7	7,27,026.46	94,202.00	6,32,824.46
13	10XXXXXXXXXX2ZK	3,15,453.86	0	3,15,453.86
14	10XXXXXXXXXX2Z1	35,82,793.55	32,71,459.84	3,11,333.71
15	10XXXXXXXXXX1ZI	4,82,902.68	2,52,508.70	2,30,393.98
16	10XXXXXXXXXX1ZI	11,01,952.48	9,23,054.08	1,78,898.40
	Total	3,56,93,852.01	1,80,15,527.62	1,76,78,324.39

APPENDIX 3.1

(Reference: Paragraph 3.3)

Non-realisation of fitness certificate renewal fee and testing fee due to non-renewal of fitness certificate of vehicles

Sl. No.	DTO	No. of vehicles test-checked	Period of validity of fitness		Period of tax paid		No. of vehicles for which fitness had expired			Period of delay (in days)	Fitness Certificate Renewal Fee, at the rate of ₹ 200	Testing Fee, at the rate of ₹ 400 and ₹ 600	Total
			From	To	From	To	One Time Tax paying transport vehicles	Annual Tax paying vehicles	Total				
1	Aurangabad	9,102	November 2019	December 2021	March 2013	May 2032	701	357	1,058	16 to 801	2,11,600	4,89,000	7,00,600
2	Bhagalpur	6,789	August 2019	February 2022	December 2015	February 2033	3,447	348	3,795	16 to 957	7,59,000	16,72,000	24,31,000
3	Buxar	3,968	January 2017	March 2022	May 2015	January 2033	2,028	94	2,122	50 to 1,946	4,24,400	8,67,200	12,91,600
4	Gaya	5,001	May 2019	December 2021	January 2013	October 2036	1,985	824	2,809	20 to 995	5,61,800	13,65,600	19,27,400
5	Katihar	3,277	April 2019	January 2022	January 2014	January 2033	1,673	105	1,778	17 to 1,045	3,55,600	7,35,400	10,91,000
6	Kishanganj	2,972	April 2019	January 2022	April 2017	January 2028	1,844	46	1,890	27 to 1,426	3,78,000	7,75,000	11,53,000
7	Nalanda	2,929	December 2019	March 2022	May 2015	January 2033	1,456	112	1,568	54 to 903	3,13,600	6,46,800	9,60,400
8	Samastipur	9,158	January 2017	January 2020	May 2010	June 2032	5,085	84	5,169	16 to 1,125	10,33,800	21,42,600	31,76,400
	Total	43,196					18,219	1,970	20,189		40,37,800	86,93,600	1,27,31,400

APPENDIX 3.2
(Reference: Paragraph 3.4)

Non-realisation of penalty from transport vehicles for belated payment of One Time Tax

Sl. No.	DTO	No. of vehicles test-checked	Vehicle class					Total	Period of registration		Period of tax receipt		Delay in days	OTT paid	Penalty paid	Penalty payable	Penalty short paid
			LGV	Three-wheeler	Tractor	E-rickshaw	Motor cab		From	To	From	To					
1	Aurangabad	2,878	0	0	29	4	0	33	June 2020	August 2020	June 2020	July 2020	32-169	8,43,354	0	12,97,721	12,97,721
2	Banka	11,105	3	1	32	0	0	36	May 2015	November 2017	June 2015	February 2018	31-584	7,77,311	0	7,73,284	7,73,284
3	Bhagalpur	1,754	0	0	30	0	0	30	December 2019	January 2021	December 2019	December 2020	32-469	805,737	0	12,79,774	12,79,774
4	Buxar	6,119	2	13	68	18	0	101	August 2016	December 2019	August 2016	December 2019	31-162	19,06,515	0	21,95,339	21,95,339
5	Gaya	6,801	0	19	7	7	0	33	April 2019	March 2021	April 2019	October 2020	32-130	4,09,902	0	3,38,824	3,38,824
6	Katihar	8,156	7	10	37	8	0	62	August 2019	March 2021	October 2017	March 2021	32-259	12,30,043	0	16,21,375	16,21,375
7	Kishanganj	7,510	41	70	65	7	5	188	September 2017	January 2021	September 2017	October 2020	31-287	31,55,130	0	16,80,193	16,80,193
8	Samastipur	6,908	51	6	5	0	16	78	February 2017	February 2020	February 2017	February 2020	31-88	18,20,666	0	9,27,270	9,27,270
9	Sitamarhi	10,586	9	5	4	0	2	20	July 2017	July 2020	July 2017	June 2020	31-348	3,08,352	0	4,15,832	4,15,832
	Total	61,817	113	124	277	44	23	581					1,12,57,010	0	1,05,29,612	1,05,29,612	

APPENDIX 3.3
(Reference: Paragraph 3.5)
Non-realisation of Motor Vehicle Tax

Sl. No.	DTO	No. of test-checked vehicles	No. of tax defaulter vehicles	Registered between	Period of tax due	Tax due	Road Safety Cess due (at the rate of one per cent)	Penalty due	Total
1	Aurangabad	1,337	266	01/2007 to 09/2020	02/2019 to 03/2021	48,12,253	48,141	96,24,506	1,44,84,900
2	Bhagalpur	729	541	01/2007 to 10/2020	02/2019 to 03/2021	96,94,142	96,945	1,93,88,284	2,91,79,371
3	Buxar	464	341	01/2008 to 12/2020	05/2016 to 03/2022	1,01,38,268	1,01,390	2,02,76,536	3,05,16,194
4	Gaya	1,138	926	01/2007 to 10/2020	02/2019 to 03/2021	1,92,13,979	1,92,162	3,84,27,958	5,78,34,099
5	Katihar	255	172	01/2007 to 03/2020	05/2017 to 03/2021	33,30,418	33,294	66,60,836	1,00,24,548
6	Kishanganj	156	95	03/2005 to 03/2020	09/2016 to 03/2021	24,30,301	24,307	48,60,602	73,15,210
7	Nalanda	990	467	01/2010 to 09/2021	02/2019 to 03/2022	1,11,89,735	1,11,906	2,23,79,470	3,36,81,111
8	Patna	1,426	904	01/2016 to 01/2021	02/2020 to 12/2020	1,04,96,836	1,05,044	2,09,93,672	3,15,95,552
9	Samastipur	266	84	03/2005 to 02/2020	02/2017 to 03/2021	23,14,498	23,139	46,28,996	69,66,633
Total						7,36,20,430	7,36,328	14,72,40,860	22,15,97,618

APPENDIX 4.1

(Refer Paragraph: 4.4)

Short calculation of Solatium

Sl. No.	Name of project	Mauja	Acquired land (in Acres)	Land acquired (Acres)	Date of possession/ whichever is earlier	Value of assets attached with land	Delay in days after date of possession as on 31/03/2023	Total Interest applicable/leviable U/s 80 of RFCTLARR Act
1	Indo-Nepal Border Road Project from Jhauri Chowk to Mahdevamath	Mahdeva	5.474	0.16618	04.03.2017	34,70,270	2,218	29,54,958.67
		Bolhar	0.423	0.00962	04.03.2017	1,31,825	2,218	1,12,249.89
		Jhauri	0.829	0.11945	04.03.2017	26,22,194	2,218	22,32,816.15
		Dakhi	7.048	0.25043	04.03.2017	46,79,250	2,218	39,84,413.42
		Laukahi	2.243	0.18231	04.03.2017	69,75,213	2,218	59,39,441.64
		Jamsar	3.502	0.08041	04.03.2017	17,31,430	2,218	14,74,324.50
		Dharhara	3.046	0.28617	04.03.2017	87,42,254	2,218	74,44,089.16
2	Indo-Nepal Border Road Project from Jaynagar to Wardiwas Rail line Project	Andhramath	12.044	0.25405	04.03.2017	47,15,560	2,218	40,15,331.64
		Jaynagar	1.27251	0.09551	17.04.2018	16,72,113	1,809	11,42,763.25
Total						3,47,40,109		2,93,00,388.34

APPENDIX 4.2

(Refer Paragraph: 4.5)

Short payment of additional compensation

Dedicated Freight Corridor RFO I and II, Dedicated Freight Corridor ROB construction project of DLAO, Rohtas (Sasaram)

(Amount in ₹)

Sl. No.	Name of project	Mauja	Date of notification	Date of possession/ Date of award, whichever is earlier	Market value of land	Period of additional compensation (from notification of SIA to approval of award/date of possession, whichever is earlier), in days	Additional compensation amount at the rate of 12 per cent per annum, at the market value of the land	Additional compensation amount, at the rate of 12 per cent per annum, calculated by office of the DLAO, Rohtas (Sasaram)	Difference	Time period (in days) from the date of possession (as on 31/03/2023)	Total Interest/ applicable U/s 80 of RFLARR Act
1	04/20-21 Dedicated Freight Corridor RFO-I	Ahrano	23.06.2020	21.06.2022 21.02.2021	1,47,497	244	11,832.09	4,056.00	7,776.09	283	542.62
2	05/20-21 Dedicated Freight Corridor RFO-I	Ahrao	08.05.2020	21.06.2022 04.03.2021	45,76,779	301	4,52,913.03	1,69,340.00	2,83,573.03	283	19,787.96
3	01/21-22 Dedicated Freight Corridor RFO- I	Madaini	08.05.2020	06.06.2022 19.04.2021	2,28,34,160	347	26,04,971.02	10,22,970.00	15,82,001.02	298	1,16,244.57
4	01A/21-22 Dedicated Freight Corridor RFO- I	Madaini	08.05.2020	06.06.2022 06.07.2021	1,40,40,370	425	19,61,805.12	10,15,119.00	9,46,686.12	298	69,561.98
5	09/21-22 Dedicated Freight Corridor RFO- I	Udhapur	08.05.2020	03.02.2023 26.05.2021	1,51,25,429	384	19,09,533.61	9,07,525.00	10,02,008.61	56	90,180.77
6	10/21-22 Dedicated Freight Corridor RFO- I	Diliyan	08.05.2020	03.02.2023 23.07.2021	7,77,84,140	442	1,13,03,207.63	60,20,492.00	52,82,715.63	56	4,75,444.41
7	01/20-21 Dedicated Freight Corridor RFO-II	Karamdiha	23.06.2020	01.04.2021 13.02.2021	1,48,72,876	236	11,53,972.19	4,09,004.00	7,44,968.19	729	1,78,486.21
8	02/20-21 Dedicated Freight Corridor RFO - II	Dhuan	23.06.2020	01.04.2021 21.02.2021	78,49,932	244	6,29,715.09	2,15,873.00	4,13,842.09	729	99,152.03

Sl. No.	Name of project	Mauja	Date of notification	Date of possession/ Date of award, whichever is earlier	Market value of land	Period of additional compensation (from notification of SIA to approval of award/date of possession, whichever is earlier), in days	Additional compensation amount at the rate of 12 per cent per annum, at the market value of the land	Additional compensation amount, at the rate of 12 per cent per annum, calculated by office of the DLAO, Rohtas (Sasaram)	Difference	Time period (in days) from the date of possession (as on 31/03/2023)	Total Interest applicable/leviable U/s 80 of RFCTLARR Act
9	03/20-21 Dedicated Freight Corridor RFO- II	Sumbha	23.06.2020	<u>01.04.2021</u> 21.02.2021	4,99,458	244	40,066.11	13,735.00	26,331.11	729	6,308.65
10	07/20-21 Dedicated Freight Corridor RFO - II	Madaini	23.06.2020	<u>06.06.2022</u> 19.04.2021	1,23,94,351	301	12,26,531.39	5,55,267.00	6,71,264.39	298	49,324.14
11	02A/21-22 Dedicated Freight Corridor RFO- II	Madaini	08.05.2020	<u>06.06.2022</u> 06.07.2021	1,20,36,610	425	16,81,827.70	9,14,782.00	7,67,045.70	298	56,362.10
12	01/19-20 Dedicated Freight Corridor ROB	Rasendua	01.03.2019	<u>20.08.2019</u> 03.07.2019	49,50,512	125	2,03,445.70	99,010.00	1,04,435.70	1,319	50,343.73
13	03/19-20 Dedicated Freight Corridor ROB	Kurtha	01.03.2019	<u>20.08.2019</u> 03.07.2019	12,79,622	125	52,587.21	25,592.00	26,995.21	1,319	13,013.17
14	10/19-20 Dedicated Freight Corridor ROB	Madaini	01.03.2019	<u>06.06.2022</u> 03.07.2019	3,00,50,508	125	12,34,952.38	6,01,010.00	6,33,942.38	298	46,581.74
15	07/19-20 Dedicated Freight Corridor ROB	Kumhau	01.03.2019	<u>20.08.2019</u> 03.07.2019	68,45,447	125	2,81,319.74	1,36,908.90	1,44,410.84	1,319	69,613.94
16	13/19-20 Dedicated Freight Corridor ROB	Amra	01.03.2019	<u>20.08.2019</u> 03.07.2019	2,03,96,281	125	8,38,203.33	4,07,925.60	4,30,277.73	1,319	2,07,417.44
17	16/19-20 Dedicated Freight Corridor ROB	Gangauli	01.03.2019	<u>20.08.2019</u> 03.07.2019	61,98,445	125	2,54,730.62	1,23,968.00	1,30,762.62	1,319	6s3,034.75
18	15/19-20 Dedicated Freight Corridor ROB	Tendua Dusadhi	01.03.2019	<u>20.08.2019</u> 03.07.2019	1,50,07,929	125	6,16,764.21	3,00,158.60	3,16,605.61	1,319	1,52,621.25
19	12/19-20 Dedicated Freight Corridor ROB	Amree	01.03.2019	<u>20.08.2019</u> 03.07.2019	1,96,77,481	125	8,08,663.60	3,93,549.60	4,15,114.00	1,319	2,00,107.69

Sl. No.	Name of project	Mauja	Date of notification	Date of possession/ Date of award, whichever is earlier	Market value of land	Period of additional compensation (from notification of SIA to approval of award/date of possession, whichever is earlier), in days	Additional compensation amount at the rate of 12 per cent per annum, at the market value of the land	Additional compensation amount, at the rate of 12 per cent per annum, calculated by office of the DLAO, Rohtas (Sasaram)	Difference	Time period (in days) from the date of possession (as on 31/03/2023)	Total Interest applicable/leviable U/s 80 of RFCTLARR Act	
20	04/19-20 Dedicated Freight Corridor ROB	Baraila	01.03.2019	20.08.2019 03.07.2019	21,38,545	125	87,885.41	42,770.90	45,114.51	1,319	21,747.67	
21	14/19-20 Dedicated Freight Corridor ROB	Karvandiya	01.03.2019	20.08.2019 03.07.2019	2,36,46,389	125	9,71,769.41	4,72,927.80	4,98,841.61	1,319	2,40,468.99	
22	08/19-20 Dedicated Freight Corridor ROB	Mohaddi Ganj	01.03.2019	20.08.2019 03.07.2019	1,48,56,982	125	6,10,560.90	2,97,139.60	3,13,421.30	1,319	1,51,086.24	
23	09/19-20 Dedicated Freight Corridor ROB	Dhanpurva	01.03.2019	20.08.2019 03.07.2019	51,43,602	125	2,11,380.90	1,02,872.10	1,08,508.80	1,319	52,307.19	
24	11/19-20 Dedicated Freight Corridor ROB	Davampur	01.03.2019	20.08.2019 03.07.2019	1,25,15,974	125	5,14,355.10	2,50,319.50	2,64,035.60	1,319	1,27,279.63	
25	06/19-20 Dedicated Freight Corridor ROB	Kirhindi	01.03.2019	20.08.2019 03.07.2019	61,08,471	125	2,51,033.05	1,22,169.40	1,28,863.65	1,319	62,119.34	
Total							2,99,14,026.54	1,46,24,485.00	1,52,89,541.54			26,19,138.20

APPENDIX 4.3

(Reference: Paragraph 4.5)

Short payment of additional compensation
Indo-Nepal Border Road Project (Araria)

(Amount in ₹)

Sl. No.	Mauja	Date of SIA notification	Date of possession/ Date of award, whichever is earlier	Market value of land	Period of additional compensation (from notification of SIA to approval of award/ date of possession, whichever is earlier), in days	Additional compensation amount at the rate of 12 per cent per annum, at the market value of the land	Additional compensation amount, at the rate of 12 per cent per annum, calculated by office of the DLAO, Araria	Difference	Time period (in days) from the date of possession (as on 31/03/2023)	Total Interest applicable/ leviable U/s 80 of RFCTLARR Act
1	Pahsee Magrabi	28.10.2016	03.10.2018	83,17,760	705	19,27,897.25	9,98,131	9,29,766.25	1,640	5,70,851.00
			23.07.2019							
2	Ashabhag	28.10.2016	08.01.2019	4,47,200	802	11,30,490.33	5,14,500	6,15,990.33	1,543	3,53,645.96
			23.07.2019		38,40,300					
			Total	42,87,500						
3	Parasee	28.10.2016	10.12.2018	7,07,000	773	3,54,012.82	1,67,160	1,86,852.82	1,572	1,09,500.87
			23.07.2019							
			Total	13,93,000						
4	Kuari	28.10.2016	03.10.2018	1,62,48,120	705	37,66,002.61	19,49,774	18,16,228.61	1,640	11,15,114.61
			23.07.2019							
5	Sikuiya	28.10.2016	03.10.2018	40,60,875	705	9,41,232.95	4,87,305	4,53,927.95	1,640	2,78,699.32
			23.07.2019							

Sl. No.	Mauja	Date of SIA notification	Date of possession/ Date of award, whichever is earlier	Market value of land	Period of additional compensation (from notification of SIA to approval of award/ date of possession, whichever is earlier), in days	Additional compensation amount at the rate of 12 per cent per annum, at the market value of the land	Additional compensation amount, at the rate of 12 per cent per annum, calculated by office of the DLAO, Araria	Difference	Time period (in days) from the date of possession (as on 31/03/2023)	Total Interest applicable/leviable U/s 80 of RFCTLARR Act	
6	Hareera	28.10.2016	08.01.2019	5,21,600	802	15,51,111.95	7,05,930	8,45,181.95	1,543	4,85,227.06	
			23.07.2019								
			08.01.2019	53,61,150							
			23.07.2019								
			Total	58,82,750							
7	Lailokhar	28.10.2016	03.10.2018	1,38,28,480	705	32,05,176.46	16,59,418	15,45,758.46	1,640	9,49,053.34	
			23.07.2019								
8	Asura Kalkhola	28.10.2016	08.01.2019	54,65,930	802	14,41,208.50	6,55,912	7,85,296.50	1,543	4,50,846.25	
			23.07.2019								
9	Rajaula	28.10.2016	10.12.2018	1,59,45,160	773	40,52,254.91	19,13,419	21,38,835.91	1,572	12,53,416.44	
			23.07.2019								
10	Pagdera	28.10.2016	10.12.2018	23,23,125	773	17,89,914.75	8,45,173	9,44,741.75	1,572	5,53,644.55	
			23.07.2019								
			10.12.2018	47,19,985							
			23.07.2019								
			Total	70,43,110							
11	Chaita	28.10.2016	06.07.2019	34,02,680	981	10,97,434.22	4,08,322	6,89,112.22	1,364	3,44,933.71	
			23.07.2019								
12	Mehdipur	28.10.2016	06.07.2019	22,940	981	21,25,171.75	7,90,711	13,34,460.75	1,364	6,67,961.59	
			23.07.2019	65,66,320							
			Total	65,89,260							

Sl. No.	Mauja	Date of SIA notification	Date of possession/ Date of award, whichever is earlier	Market value of land	Period of additional compensation (from notification of SIA to approval of award/ date of possession, whichever is earlier), in days	Additional compensation amount at the rate of 12 per cent per annum, at the market value of the land	Additional compensation amount, at the rate of 12 per cent per annum, calculated by office of the DLAO, Araria	Difference	Time period (in days) from the date of possession (as on 31/03/2023)	Total Interest applicable/ leviable U/s 80 of RFCTLARR Act
13	Batraha	28.10.2016	26.07.2019	6,39,220	998	1,08,37,876.43	39,63,752	68,74,124.43	1,344	33,84,329.21
			23.07.2019							
			26.07.2019	3,23,92,050						
			23.07.2019	3,30,31,270						
14	Chikni	28.10.2016	26.07.2019	17,04,300	998	60,35,208.41	22,07,266	38,27,942.41	1,344	18,84,606.17
			23.07.2019	1,66,89,580						
				1,83,93,880						
			26.07.2019	33,09,480	998	10,85,872.12	3,97,138	6,88,734.12	1,344	3,39,083.62
			23.07.2019		998				1,280	14,84,856.23
16	Parasi	28.10.2016	28.09.2019	1,53,10,200	998	50,23,423.43	18,37,224	31,86,199.43	1,280	14,84,856.23
			23.07.2019							
			31.08.2019	12,35,800						
			23.07.2019	62,76,845	998	24,64,970.86	9,01,517	15,63,453.86	1,308	7,46,602.76
				75,12,645						
18	Vishanpur	28.10.2016	31.08.2019	19,49,400	998	33,85,237.87	12,38,088	21,47,149.87	1,308	10,25,337.60
			23.07.2019	83,68,000						
				1,03,17,400						
			30.06.2020	2,68,73,055	998	88,17,307.03	32,24,767	55,92,540.03	1,004	19,71,944.94
			23.07.2019		998				1,004	10,96,173.43
				56,37,620						
			23.07.2019	93,00,690						
				1,49,38,310						

Sl. No.	Mauja	Date of SIA notification	Date of possession/ Date of award, whichever is earlier	Market value of land	Period of additional compensation (from notification of SIA to approval of award/ date of possession, whichever is earlier), in days	Additional compensation amount at the rate of 12 per cent per annum, at the market value of the land	Additional compensation amount, at the rate of 12 per cent per annum, calculated by office of the DLAO, Araria	Difference	Time period (in days) from the date of possession (as on 31/03/2023)	Total Interest applicable/ leviable U/s 80 of RFCTLARR Act
21	Saidabad	28.03.2017	17.01.2019 06.08.2019	1,72,31,800	660	37,39,064.55	20,67,816	16,71,248.55	1,534	9,53,298.49
22	Muraripur	28.03.2017	17.01.2019 06.08.2019	71,26,175	660	15,46,282.36	8,55,141	69,11,41.36	1,534	3,94,234.61
23	Said Pokhar	28.03.2017	12.12.2020 06.08.2019	16,32,500 2,08,88,000	861	63,74,844.00	27,02,460	36,72,384.00	839	10,45,874.84
24	Amgachhi	28.03.2017	17.01.2019 06.08.2019	8,66,240	660	22,78,676.22	12,60,177	10,18,499.22	1,534	5,80,963.12
				96,35,235						
				Total 1,05,01,475						
25	Sikti	28.03.2017	28.09.2019 06.08.2019	14,97,420	861	77,27,666.54	32,75,956	44,51,710.54	1,280	20,74,619.08
				2,58,02,215						
				Total 2,72,99,635						
26	Majrakh	28.03.2017	05.11.2019 06.08.2019	22,00,905	861	6,23,006.86	2,64,109	3,58,897.86	1,242	1,61,651.53
27	Araji Amgachhi	28.03.2017	07.03.2022 06.08.2019	21,16,000	861	5,98,972.93	2,53,920	3,45,052.93	389	34,458.03
28	Dahipura	28.03.2017	07.03.2022 06.08.2019	29,04,900	861	8,22,285.67	3,48,588	4,73,697.67	389	47,304.88
29	Pahara	28.03.2017	07.03.2022 06.08.2019	53,55,715	861	15,16,034.17	6,42,686	8,73,348.17	389	87,215.18
30	Pahara Sikti	28.03.2017	10.03.2021 06.08.2019	61,45,500	861	17,39,597.42	7,37,460	10,02,137.42	751	2,49,161.56

Sl. No.	Mauja	Date of SIA notification	Date of possession/ Date of award, whichever is earlier	Market value of land	Period of additional compensation (from notification of SIA to approval of award/ date of possession, whichever is earlier), in days	Additional compensation amount at the rate of 12 per cent per annum, at the market value of the land	Additional compensation amount, at the rate of 12 per cent per annum, calculated by office of the DLAO, Araria	Difference	Time period (in days) from the date of possession (as on 31/03/2023)	Total Interest applicable/ leviable U/s 80 of RFLARR Act
31	Barmasiya	28.03.2017	05.11.2019	11,14,700	861	61,21,044.79	25,94,868	35,26,176.79	1,242	15,88,228.67
			06.08.2019	2,05,09,200						
			Total	2,16,23,900						
32	Barmasiya Ranikata	28.03.2017	05.11.2019	32,19,300	861	99,74,484.49	42,28,440	57,46,044.49	1,242	25,88,081.41
			06.08.2019	3,20,17,700						
			Total	3,52,37,000						
33	Barmasiya Simarvani	28.03.2017	04.01.2020	35,29,600	861	85,69,742.94	36,32,934	49,36,808.94	1,182	21,01,863.31
			06.08.2019	2,67,44,850						
			Total	3,02,74,450						
34	Paraiya Ranikatta	28.03.2017	10.03.2021	3,93,450	861	1,11,373.30	47,214	64,159.30	751	15,951.94
			06.08.2019							
			Total	3,93,450						
35	Bhairoganj	11.05.2016	20.01.2021	82,69,200	983	68,22,580.18	14,77,763	53,44,817.18	800	14,36,511.14
			19.01.2019	1,28,41,700						
			Total	2,11,10,900						
36	Kochgawa	11.05.2016	05.11.2019	51,05,000	983	57,73,576.44	12,50,550	45,23,026.44	1,242	20,37,220.68
			19.01.2019	1,27,60,000						
			Total	1,78,65,000						
37	Chakorba	11.05.2016	20.01.2021	67,70,000	983	24,07,676.71	5,21,500	18,86,176.71	800	5,06,942.29
			19.01.2019	6,80,000						
			Total	74,50,000						
38	Pokhariya	11.05.2016	05.06.2021	63,50,400	983	20,52,310.09	4,44,528	16,07,782.09	664	3,42,259.37
			19.01.2019							

Sl. No.	Mauja	Date of SIA notification	Date of possession/ Date of award, whichever is earlier	Market value of land	Period of additional compensation (from notification of SIA to approval of award/ date of possession, whichever is earlier), in days	Additional compensation amount at the rate of 12 per cent per annum, at the market value of the land	Additional compensation amount, at the rate of 12 per cent per annum, calculated by office of the DLAO, Araria	Difference	Time period (in days) from the date of possession (as on 31/03/2023)	Total Interest applicable/ leviable U/s 80 of RFLARR Act
39	Guarpuchhari	11.05.2016	30.01.2021	51,30,000	983	16,57,903.56	3,59,100	12,98,803.56	790	3,43,738.15
			19.01.2019							
40	Pipara	14.07.2016	17.01.2019	39,10,725	861	28,63,379.34	12,13,860	16,49,519.34	1,534	9,40,903.91
			22.11.2018	62,04,775						
			Total	1,01,15,500						
41	Ramganj	14.07.2016	30.08.2018	28,04,200	777	22,59,735.26	10,61,523	11,98,212.26	1,674	7,52,411.64
			22.11.2018	60,41,825						
			Total	88,46,025						
42	Amgachhi	14.07.2016	30.01.2021	6,76,000	861	6,21,406.11	2,63,430	3,57,976.11	790	94,741,07
			22.11.2018	15,19,250						
			Total	21,95,250						
43	Badhua	14.07.2016	28.09.2021	16,15,250	861	21,81,538.11	9,24,810	12,56,728.11	549	2,08,134.83
			22.11.2018	60,91,500						
			Total	77,06,750						
44	Bajnathpur	14.07.2016	31.08.2021	36,40,875	861	31,75,327.90	13,46,103	18,29,224.90	577	3,23,998.33
			22.11.2018	75,76,650						
			Total	1,12,17,525						
45	Bhabanipur	14.07.2016	31.08.2019	12,500					1,308	3,59,179.02
			22.11.2018	46,00,000	861	13,05,653.42	5,53,500	7,52,153.42		
			Total	46,12,500						
46	Bheriyari	14.07.2016	25.07.2018	26,25,000	741	1,04,27,544.86	51,36,375	52,91,169.86	1,710	34,00,845.07
			22.11.2018	4,01,78,125						
			Total	4,28,03,125						

Sl. No.	Mauja	Date of SIA notification	Date of possession/ Date of award, whichever is earlier	Market value of land	Period of additional compensation (from notification of SIA to approval of award/ date of possession, whichever is earlier), in days	Additional compensation amount at the rate of 12 per cent per annum, at the market value of the land	Additional compensation amount, at the rate of 12 per cent per annum, calculated by office of the DLAO, Araria	Difference	Time period (in days) from the date of possession (as on 31/03/2023)	Total Interest applicable/ leviable U/s 80 of RFCTLARR Act	
47	Jageer Kulhariya	14.07.2016	17.01.2019	93,000	861	10,13,498.43	4,29,648	5,83,850.43	1,534	3,33,034.68	
			22.11.2018	34,87,400							
			Total	35,80,400							
48	Kusmaha	14.07.2016	31.08.2019	11,44,800	861	13,37,795.85	5,67,126	7,70,669.85	1,308	3,68,021.25	
			22.11.2018	35,81,250							
			Total	47,26,050							
49	Mirganj	14.07.2016	05.06.2021	1,08,61,800	861	30,74,633.36	13,03,416	17,71,217.36	664	3,77,050.93	
			22.11.2018								
			Total	2,18,50,000							
50	Nirpur	14.07.2016	25.07.2018	42,97,500	741	63,69,960.82	31,37,700	32,32,260.82	1,710	20,77,502.43	
			22.11.2018	2,18,50,000							
			Total	2,61,47,500							
51	Nij Kulhriya	14.07.2016	03.08.2018	17,53,725	750	9,61,668.49	4,68,012	4,93,656.49	1,701	3,15,466.78	
			22.11.2018	21,46,375							
			Total	39,00,100							
Grand Total						17,19,82,472.58	7,00,28,817	10,19,53,655.58		4,52,06,696.84	

APPENDIX 4.4
(Reference: Paragraph 4.5)
Short payment of additional compensation
56th Battalion Sashstra Seema Bal, Bathnaha Project (Araria)

Sl. No.	Mauja	Date of SIA notification	Date of possession/ Date of award, whichever is earlier	Market value of land	Period of additional compensation (from notification of SIA to approval of award/date of possession, whichever is earlier), in days	Additional compensation amount at the rate of 12 per cent per annum, at the market value of the land	Additional compensation amount at the rate of 12 per cent per annum, calculated by office of the DLAO, Araria	Difference	Time period (in days) from the date of possession (as on 31/3/2023)	Total Interest applicable/leviable U/s 80 of RFCTLARR Act
1	Bhagparasi	05.06.2017	21.01.2019 18.06.2019	9,10,000	595	1,78,010.96	1,09,200.00	68,810.96	1,530	39,137.41
2	Pathraha	05.06.2017	03.08.2019 18.06.2019	32,90,000	743	8,03,661.37	3,94,800.00	4,08,861.37	1,336	1,99,950.01
3	Dumarbanna	05.06.2017	31.10.2018 18.06.2019	37,62,500	513	6,34,573.97	4,51,500.00	1,83,073.97	1,612	1,10,295.80
4	Basmatiya	05.06.2017	24.12.2018 18.06.2019	99,57,500	567	18,56,187.12	11,94,900.00	6,61,287.12	1,558	3,83,727.70
5	Damadijhi	05.06.2017	14.03.2019 18.06.2019	13,82,500	647	2,94,074.79	1,65,900.00	1,28,174.79	1,478	70,162.53
Total						37,66,508.21	23,16,300.00	14,50,208.21		8,03,273.45

APPENDIX 5.1

(Reference: Paragraph 5.3)

Short realisation of Stamp Duty and Registration Fee due to undervaluation of land

Sl. no.	Name of office	Token no./ Deed no.	Type of deed	Valuation, as per sale deed	MVR value per decimal (Area of land in decimal)	Valuation, as per MVR	Stamp Duty payable (Rate of stamp Duty per cent)	Stamp Duty paid	Short realisation of Stamp Duty	Registration Fee payable (Rate of Registration Fee is two per cent)	Registration Fee paid	Short realisation of Registration Fee	Total SD and RF short realised	Remarks of other token no./ deed no.
1	DSR Aurangabad	11842 114488	Lease	3,27,47,000	4,49,100 (191.5)	8,60,02,650	7,74,024 (6)	2,96,780	4,77,244	2,58,008	98,260	1,59,748	6,36,992	1423 1358
2	DSR Patna	2530 2757	Sale	1,00,00,000	30,00,000 (12.5)	3,75,00,000	31,12,500 (8.3)	8,31,000	22,81,500	7,87,500	2,10,000	5,77,500	28,59,000	1849 2141
3	DSR Patna	11977 10949	Development agreement	10,82,82,000	30,00,000 (65.625)	19,68,75,000	39,37,500 (2)	21,66,700	17,70,800	-	-	-	17,70,800	12454 1016
4	DSR Muzaffarpur	12960 12008	Sale	55,50,000	15,50,000 (10)	1,55,00,000	12,40,000 (8)	4,44,000	7,96,000	3,10,000	1,11,000	1,99,000	9,95,000	15911 15122
5	SR Patna City	7056 6964	Sale	71,25,000	19,44,000 (9.375)	1,82,25,000	14,58,000 (8)	5,70,300	8,87,700	3,64,500	1,42,650	2,21,850	11,09,550	7186 7091
6	SR Patna City	10616 10869	Sale	22,50,000	15,79,500 (6.25)	98,71,875	7,89,750 (8)	1,79,000	6,10,750	1,97,438	45,000	1,52,438	7,63,188	11368 11269
7	SR Patna City	5174 5140	Sale	47,50,000	19,44,000 (6.25)	1,21,50,000	9,72,000 (8)	3,79,000	5,93,000	2,43,000	95,000	1,48,000	7,41,000	7304 7218
8	SR Dehri, Rohtas	3137 3064	Sale	51,11,111	74,900 (665)	4,98,08,500	29,88,510 (6)	3,06,720	26,81,790	9,96,170	1,02,240	8,93,930	35,75,720	-
		Total		34,89,40,111		1,19,99,33,025	1,52,72,284	51,73,500	1,00,98,784	31,56,616	8,04,150	23,52,466	1,24,51,250	

APPENDIX 6.1
(Reference: Paragraph 6.2.3)
Summarised financial results of State PSUs (covered in this Report) during the year 2019-20, 2020-21 and 2021-22

(₹ in crore)

Sl. No.	Name of PSUs	Year of finalised account	EBIT (Earnings before interest and tax)	Net profit/loss after tax and preference dividend	Turnover	Total paid up capital	Investment (Paid up capital + Free reserve + Long term loan)	Shareholders fund (Paid up capital + Reserve & surplus-accumulated loss-deferred revenue expenditure)	Capital employed (i.e. Share-holders fund plus long term borrowings)	Return on capital employed (4×100/10)	Return on investment (4×100/8)	Return on equity (5×100/9)	Net worth (paid-up share capital + free reserves & surplus less accumulated loss and deferred revenue expenditure)
1	2	3	4	5	6	7	8	9	10	11=	12=	13=	14
2021-22													
Power													
1	Bihar State Power (Holding) Company Limited	2020-21	0.00	0.00	0.00	1,244.22 ¹	1,847.78	1,244.22	1,847.78	0.00	0.00	0.00	1,244.22
2	Bihar State Power Generation Company Limited	2020-21	-2.79	-2.79	0.00	4,812.96	4,812.96	577.04	577.04	-0.48	-0.06	-0.48	577.04
3	Lakhsarai Bijlee Company Private Limited	2019-20	0.00	0.00	0.00	0.01	0.01	-0.04	-0.04	0.00	0.00	0.00	-0.04
4	Pirpanti Bijlee Company Private Limited	2019-20	0.00	0.00	0.00	0.01	0.01	-0.04	-0.04	0.00	0.00	0.00	-0.04
5	Bihar State Power Transmission Company Limited	2020-21	204.82	91.41	886.80	8,076.82	11,303.09	9,088.96	11,303.09	1.81	1.81	1.01	9,088.96
6	Bihar Grid Company Limited	2021-22	369.18	143.97	452.62	645.06	3,017.14	1,024.16	3,017.14	12.24	12.24	14.06	1,024.16

¹ Government of Bihar (GoB) gives equity in Power Companies through Bihar State Power (Holding) Company Limited (BSPHCL) as per the Bihar Electricity Reform Transfer Scheme, 2012 (Transfer Scheme), dated October 31, 2012. Further, BSPHCL invests the stated fund as equity in Power Companies and retain balance equity which has not been invested. Subsidiary/Power Companies disclose equity in the name of BSPHCL in its annual accounts. In view of the above, the GoB investment as equity has been disclosed separately with subsidiary/joint venture (Power Companies). Further, BSPHCL distributes all expenditure/income with its subsidiary Companies and disclose Nil Profit/Loss in its Profit & Loss Accounts in its Financial Statement.

Compliance Audit Report for the year ended 31 March 2022

Sl. No.	Name of PSUs	Year of finalised account	EBIT (Earnings before interest and tax)	Net profit/ loss after tax and preference dividend	Turnover	Total paid up capital	Investment (Paid up capital +Free reserve +Long term loan)	Shareholders fund (Paid up capital + Reserve & surplus-accumulated loss-deferred revenue expenditure)	Capital employed (i.e. Share-holders fund plus long term borrowings)	Return on capital employed (4×100/10)	Return on investment (4×100/8)	Return on equity (5×100/9)	Net worth (paid-up share capital + free reserves & surplus less accumulated loss and deferred revenue expenditure)
1	2	3	4	5	6	7	8	9	10	11=	12=	13=	14
7	North Bihar Power Distribution Company Limited	2020-21	-540.43	-801.51	7,679.29	12,144.43 ²	15,347.08	6,672.93	9,875.58	-5.47	-3.52	-12.01	6,672.93
8	South Bihar Power Distribution Company Limited	2020-21	-854.93	-1,140.50	9,022.43	12,770.34	16,927.07	1,626.85	5,783.58	-14.78	-5.05	-70.10	1,626.85
Total Power			-824.15	-1,709.42	18,041.14	39,693.85	53,255.14	20,234.08	32,404.13	-2.54	-1.55	-8.45	20,234.08
Non-Power													
1	Bihar State Agro Industries Development Corporation Limited (Agriculture)*	2020-21	-0.02	-0.67	0.00	7.64	38.62	-182.97	-151.99	0.01	-0.05	0.37	-182.97
2	Bihar Forestry Development Corporation Limited (Others)	2020-21	0.00	0.00	0.52	0.34	1.26	1.26	1.26	0.00	0.00	0.00	1.26
3	Bihar State Educational Infrastructure Development Corporation Limited (Infrastructure)	2019-20	7.14	7.14	22.39	20.00	258.36	258.36	258.36	2.76	2.76	2.76	258.36
4	Bihar State Education Finance Corporation Limited (Finance)	2020-21	0.34	0.25	0.00	9.50	10.25	10.25	10.25	3.32	3.32	2.44	10.25

² GoB investment in NBPDCCL has been taken as per BSPHCL investment in NBPDCCL due to BSPHCL invests the fund as equity in Power Companies and retain balance equity which has not been invested. Subsidiary/Power Companies disclose equity in the name of BSPHCL in its annual accounts.

Sl. No.	Name of PSUs	Year of finalised account	EBIT (Earnings before interest and tax)	Net profit/ loss after tax and preference dividend	Turnover	Total paid up capital	Investment (Paid up capital +Free reserve +Long term loan)	Shareholders fund (Paid up capital + Reserve & surplus-accumulated loss-deferred revenue expenditure)	Capital employed (i.e. Share-holders fund plus long term borrowings)	Return on capital employed (4×100/10)	Return on investment (4×100/8)	Return on equity (5×100/9)	Net worth (paid-up share capital + free reserves & surplus less accumulated loss and deferred revenue expenditure)
1	2	3	4	5	6	7	8	9	10	11=	12=	13=	14
5	Patna Metro Rail Corporation (Service)	2020-21	4.62	3.32	0.00	426.00	428.96	428.96	428.96	1.08	1.08	0.77	428.96
6	Bihar State Financial Corporation (Finance)	2019-20	36.26	18.58	6.97	77.84	316.14	-405.38	-176.91	-20.50	11.47	-4.58	-405.38
7	Bihar State Beverages Corporation Limited (Others)	2019-20	-1.48	-1.48	0.00	5.00	89.24	89.24	89.24	-1.66	-1.66	-1.66	89.24
8	Bihar State Road Development Corporation Limited (Infrastructure)	2019-20	40.99	26.63	2,325.87	20.00	584.53	584.53	584.53	7.01	7.01	4.56	584.53
	Total Non-Power		87.85	53.77	2,355.75	566.32	1727.36	784.25	1043.7	8.42	5.09	6.86	784.25
	Grand Total (2021-22)		-763.30	-1,655.65	20,396.89	40,260.17	54,982.5	21,018.33	33,447.83	-2.20	-1.34	-7.88	21,018.33
2020-21													
Power													
1	Bihar State Power (Holding) Company Limited	2020-21	0.00	0.00	0.00	1244.22	1,847.78	1,244.22	1,847.78	0.00	0.00	0.00	1,244.22
2	Bihar State Power Generation Company Limited	2020-21	-2.79	-2.79	0.00	4812.96	4,812.96	577.04	577.04	-0.48	-0.06	-0.48	577.04
3	Lakhisarai Bijlee Company Private Limited	2019-20	0.00	0.00	0.00	0.01	0.01	-0.04	-0.04	0.00	0.00	0.00	-0.04

Sl. No.	Name of PSUs	Year of finalised account	EBIT (Earnings before interest and tax)	Net profit/ loss after tax and preference dividend	Turnover	Total paid up capital	Investment (Paid up capital +Free reserve +Long term loan)	Shareholders fund (Paid up capital + Reserve & surplus-accumulated loss-deferred revenue expenditure)	Capital employed (i.e. Share-holders fund plus long term borrowings)	Return on capital employed (4×100/10)	Return on investment (4×100/8)	Return on equity (5×100/9)	Net worth (paid-up share capital + free reserves & surplus less accumulated loss and deferred revenue expenditure)
1	2	3	4	5	6	7	8	9	10	11=	12=	13=	14
4	Pirpainti Bijlee Company Private Limited	2019-20	0.00	0.00	0.00	0.01	0.01	-0.03	-0.03	0.00	0.00	0.00	-0.03
5	Bihar State Power Transmission Company Limited	2020-21	204.82	91.41	886.8	8076.82	11,303.09	9,088.96	11,303.09	1.81	1.81	1.01	9,088.96
6	Bihar Grid Company Limited	2020-21	358.2	154.82	460.2	580.59	2,742.44	815.73	2,742.44	13.06	13.06	18.98	815.73
7	North Bihar Power Distribution Company Limited	2020-21	-540.43	-801.51	7,679.29	12144.43	15,347.08	6,672.93	9,875.58	-5.47	-3.52	-12.01	6,672.93
8	South Bihar Power Distribution Company Limited	2020-21	-854.93	-1,140.50	9,022.43	12770.34	16,927.07	1,626.85	5,783.58	-14.78	-5.05	-70.10	1,626.85
Total Power			-835.13	-1,698.57	18,048.72	39,629.38	52,980.44	20,025.66	32,129.44	-2.60	-1.58	-8.48	20,025.66
Non-Power													
1	Bihar State Agro Industries Development Corporation Limited (Agriculture)	2020-21	-0.02	-0.67	0.00	7.64	38.62	-182.97	-151.99	0.01	-0.05	0.37	-182.97
2	Bihar Forestry Development Corporation Limited (Others)	2020-21	0.00	0.00	0.52	0.34	1.26	1.26	1.26	0.00	0.00	0.00	1.26
3	Bihar State Infrastructure Corporation (Infrastructure)	2019-20	7.14	7.14	22.39	20.00	258.36	258.36	258.36	2.76	2.76	2.76	258.36

Sl. No.	Name of PSUs	Year of finalised account	EBIT (Earnings before interest and tax)	Net profit/ loss after tax and preference dividend	Turnover	Total paid up capital	Investment (Paid up capital +Free reserve +Long term loan)	Shareholders fund (Paid up capital + Reserve & surplus-accumulated loss-deferred revenue expenditure)	Capital employed (i.e. Share-holders fund plus long term borrowings)	Return on capital employed (4×100/10)	Return on investment (4×100/8)	Return on equity (5×100/9)	Net worth (paid-up share capital + free reserves & surplus less accumulated loss and deferred revenue expenditure)
1	2	3	4	5	6	7	8	9	10	11=	12=	13=	14
4	Bihar State Education Finance Corporation Limited (Finance)	2020-21	0.34	0.25	0.00	9.50	10.25	10.25	10.25	3.32	3.32	2.44	10.25
5	Patna Metro Rail Corporation (Service)	2020-21	4.62	3.32	0.00	426	428.96	428.96	428.96	1.08	1.08	0.77	428.96
6	Bihar State Financial Corporation (Finance)	2019-20	36.26	18.58	6.97	77.84	306.31	-405.38	-176.91	-20.50	11.84	-4.58	-405.38
7	Bihar State Beverages Corporation Limited (Others)	2019-20	-1.48	-1.48	0.00	5.00	89.24	89.24	89.24	-1.66	-1.66	-1.66	89.24
8	Bihar State Road Development Corporation Limited (Infrastructure)	2019-20	40.99	26.63	2,325.87	20.00	584.53	584.53	584.53	7.01	7.01	4.56	584.53
	Total Non-Power		87.85	53.77	2,355.75	566.32	1,717.53	784.25	1,043.70	8.42	5.11	6.86	784.25
	Grand Total (2020-21)		-747.28	-1,644.80	20,404.47	40,195.70	54,697.97	20,809.91	33,173.14	-2.25	-1.37	-7.90	20,809.91
2019-20													
Power													
1	Bihar State Power (Holding) Company Limited	2019-20	0.00	0.00	0.00	1,271.06	1,709.56	1,271.06	1,709.56	0.00	0.00	0.00	1,271.06
2	Bihar State Power Generation Company Limited	2019-20	-2.56	-2.56	0.00	4,812.96	4,812.96	579.85	579.85	-0.44	-0.05	-0.44	579.85

Sl. No.	Name of PSUs	Year of finalised account	EBIT (Earnings before interest and tax)	Net profit/ loss after tax and preference dividend	Turnover	Total paid up capital	Investment (Paid up capital +Free reserve +Long term loan)	Shareholders fund (Paid up capital + Reserve & surplus-accumulated loss-deferred revenue expenditure)	Capital employed (i.e. Share-holders fund plus long term borrowings)	Return on capital employed (4×100/10)	Return on investment (4×100/8)	Return on equity (5×100/9)	Net worth (paid-up share capital + free reserves & surplus less accumulated loss and deferred revenue expenditure)
1	2	3	4	5	6	7	8	9	10	11=	12=	13=	14
3	Lakhisarai Bijlee Company Private Limited	2019-20	0.00	0.00	0.00	0.01	0.01	-0.04	-0.04	0.00	0.00	0.00	-0.04
4	Pirpanti Bijlee Company Private Limited	2019-20	0.00	0.00	0.00	0.01	0.01	-0.04	-0.04	0.00	0.00	0.00	-0.04
5	Bihar State Power Transmission Company Limited	2019-20	445.18	460.16	1,033.08	7,949.99	9,655.82	8,691.79	9,655.82	4.61	4.61	5.29	8,691.79
6	Bihar Grid Company Limited	2019-20	124.81	31.63	207.84	514.58	2,284.81	594.9	2,284.81	5.46	5.46	5.32	594.9
7	North Bihar Power Distribution Company Limited	2019-20	-1,068.89	-1,282.88	7,469.78	11,653.84	13,135.11	6,482.83	7,964.10	-13.42	-8.14	-19.79	6,482.83
8	South Bihar Power Distribution Company Limited	2019-20	-1,501.20	-1,664.84	8,367.20	12,267.96	13,787.68	2,233.22	3,752.94	-40.00	-10.89	-74.55	2,233.22
Total Power			-2,002.66	-2,458.49	17,077.90	38,470.41	45,385.96	19,853.57	25,947.00	-7.72	-4.41	-12.38	19,853.57
Non-Power													
1	Bihar State Agro Industries Development Corporation Limited (Agriculture)	2019-20	0.01	-9.12	0.00	7.64	38.62	-182.31	-151.33	-0.01	0.03	5.00	-182.31
2	Bihar Forestry Development Corporation Limited (Others)	2019-20	0.00	0.00	0.3	0.34	1.26	1.26	1.26	0.00	0.00	0.00	1.26

Sl. No.	Name of PSUs	Year of finalised account	EBIT (Earnings before interest and tax)	Net profit/ loss after tax and preference dividend	Turnover	Total paid up capital	Investment (Paid up capital +Free reserve +Long term loan)	Shareholders fund (Paid up capital + Reserve & surplus-accumulated loss-deferred revenue expenditure)	Capital employed (i.e. Share-holders fund plus long term borrowings)	Return on capital employed (4×100/10)	Return on investment (4×100/8)	Return on equity (5×100/9)	Net worth (paid-up share capital + free reserves & surplus less accumulated loss and deferred revenue expenditure)
1	2	3	4	5	6	7	8	9	10	11=	12=	13=	14
3	Bihar State Educational Infrastructure Corporation Limited (Infrastructure)	2019-20	7.14	7.14	22.39	20.00	258.36	258.36	258.36	2.76	2.76	2.76	258.36
4	Bihar State Education Finance Corporation Limited (Finance)	2019-20	0.35	0.26	0.00	9.50	9.99	9.99	9.99	3.50	3.50	2.60	9.99
5	Patna Metro Rail Corporation (Service)	2019-20	-0.36	-0.36	0.00	110.5	110.05	109.69	109.69	-0.33	-0.33	-0.33	109.69
6	Bihar State Financial Corporation (Finance)	2019-20	36.26	18.58	6.97	77.84	306.31	-405.38	-176.91	-20.50	11.84	-4.58	-405.38
7	Bihar State Beverages Corporation Limited (Others)	2019-20	-1.48	-1.48	0.00	5.00	89.24	89.24	89.24	-1.66	-1.66	-1.66	89.24
8	Bihar State Road Development Corporation Limited (Infrastructure)	2019-20	40.99	26.63	2,325.87	20	584.53	584.53	584.53	7.01	7.01	4.56	584.53
	Total Non-Power		82.91	41.65	2,355.53	250.37	1,398.36	465.38	724.83	11.43	5.93	8.94	465.38
	Grand Total (2019-20)		-1,919.75	-2,416.84	19,433.43	38,720.78	46,784.32	20,318.95	26,671.83	-7.20	-4.10	-11.89	20,318.95

(Source: Compiled based on the latest finalised accounts of PSUs.) *As of 31 March 2022, the Bihar State Agro Industries Development Corporation Limited, a non-functional PSU had fixed assets in the form of Land and Buildings (₹ 0.13 crore), Plant and Machinery (₹ 0.00 crore), Capital Work in Progress (₹ 0.00 crore) and Inventories (₹ 2.55 crore).

APPENDIX 6.2

(Reference: Paragraph 6.2.3)

Details of State PSUs not covered in this Report

(Amount ₹ in crore)

Sl. No.	Sector & name of the PSUs	Period of latest finalised accounts	Year in which finalised	Net profit/loss after tax	Turn over	Paid up capital	Land & building	Plant & machinery	Capital work in progress	Inventories
1	2	3	4	5	6	7	8	9	10	11
A.	Functional PSUs with arrears of accounts for three or more years/first accounts not received/ not due									
I.	Government Companies									
1	Bihar Rajya Beej Nigam Limited	2008-09	2022-23	-2.49	0.00	3.71	0.57	-	5.63	9.06
2	Bihar State Credit & Investment Corporation Limited	2015-16	2021-22	0.00	0.00	15.12	0.04	-	-	-
3	Bihar State Backward Classes Finance & Development Corporation	1998-99	2021-22	0.22	1.19	6.26	0.11	-	-	-
4	Bihar State Minorities Finance Corporation Limited	2015-16	2022-23	-3.04	3.24	39.89	0.19	-	-	-
5	Bihar Police Building Construction Corporation Limited	2017-18	2022-23	8.09	25.86	0.10	2.29	-	-	-
6	Bihar State Building Construction Corporation Limited	2018-19	2021-22	4.22	27.17	5.00	26.69	-	0.25	-
7	Bihar Rajya Pul Nirman Nigam Limited	2018-19	2022-23	42.74	84.42	3.50	9.90	-	0.48	0.13
8	Bihar State Urban Infrastructure Development Corporation Ltd	2017-18	2019-20	8.95	209.17	5.00	0.52	-	948.26	28.55
9	Bihar State Tourism Development Corporation Limited	2014-15	2016-17	3.54	11.63	5.00	7.69	-	-	-
10	Bihar State Food & Civil Supplies Corporation Limited	2010-11	2021-22	-4.58	1940.31	5.39	5.94	-	-	-
11	Bihar Medical Services & Infrastructure Corporation Limited	2017-18	2021-22	2.30	29.01	6.67	6.13	-	0.90	-
12	Bihar State Text Book Publishing Corporation Limited	2011-12	2020-21	114.46	233.43	0.48	0.25	-	-	40.20

Sl. No.	Sector & name of the PSUs	Period of latest finalised accounts	Year in which finalised	Net profit/loss after tax	Turn over	Paid up capital	Land & building	Plant & machinery	Capital work in progress	Inventories
1	2	3	4	5	6	7	8	9	10	11
13	Bihar State Hydroelectric Power Corporation Limited	2013-14	2020-21	28.28	13.54	99.04	169.62	-	478.36	1.25
14	Bihar State Film Development & Finance Corporation	2016-17	2019-20	0.43	0.20	1.00	0.13	-	-	-
15	Bihar State Mining Corporation Limited	-	-	-	-	-	-	-	-	-
16	Muzaffarpur Smart City Limited	-	-	-	-	-	-	-	-	-
17	Biharsharif Smart City Limited	2018-19	2021-22	0.00	0.00	0.10	--	-	-	-
18	Patna Smart City	2018-19	2021-22	0.01	0.00	0.10	0.11	-	6.58	-
19	Bhagalpur Smart City	2018-19	2020-21	23.86	0.00	0.10	0.05	-	0.54	-
20	Bihar State Electronic Development Corporation Limited	2018-19	2020-21	25.37	424.73	25.00	1.40	-	0.06	0.90
	Sub Total			252.36	3003.90	221.46	231.63	0.00	1441.06	80.09
II	Statutory Corporations									
21	Bihar State Road Transport Corporation	2018-19	2021-22	-144.11	64.47	101.27	118.38	-	-	-
22	Bihar State Warehousing Corporation	2017-18	2022-23	11.67	226.94	6.42	144.54	-	51.32	-
	Sub Total			-132.44	291.41	107.69	262.92	0.00	51.32	0.00
	Total A			119.92	3295.31	329.15	494.55	0.00	1,492.38	80.09
B. (I)	Non-Functional Government Companies									
1	Bihar Rajya Matasya Vikas Nigam Limited *	1992-93	1996-97	-0.22	0.00	1.75	-	-	-	-
2	SCADA Agro Business Company Limited	2014-15	2016-17	0.02	0.00	0.05	-	-	-	-
3	Bihar State Water Development Corporation Limited *	1978-79	1997-98	2.17	0.00	5.00		-	-	-
4	Bihar State Dairy Corporation Limited	1997-98	2014-15	0.00	0.00	6.72	3.63	-	-	-
5	Bihar Hill Area Lift Irrigation Corporation Limited *	1982-83	1983-84	-0.26	0.01	5.60	-	-	-	-
6	Bihar State Fruit & Vegetables Development Corporation Limited	2014-15	2018-19	1.47	0.00	1.91	0.11	-	-	0.08

Sl. No.	Sector & name of the PSUs	Period of latest finalised accounts	Year in which finalised	Net profit/loss after tax	Turn over	Paid up capital	Land & building	Plant & machinery	Capital work in progress	Inventories
1	2	3	4	5	6	7	8	9	10	11
7	Bihar Insecticide Limited (Subsidiary of Sl. No. B 26) *	1986-87	1991-92	-1.03	0.00	0.57	-	-	-	-
8	SCADA Agro Business Limited, Khagaul* (Subsidiary of Sl. No. B 2)	-	-	-	-	-	-	-	-	-
9	SCADA Agro Business Limited, Dehri* (Subsidiary of Sl. No. B 2)	-	-	-	-	-	-	-	-	-
10	SCADA Agro Business Limited, Aurangabad* (Subsidiary of Sl. No. B 2)	-	-	-	-	-	-	-	-	-
11	SCADA Agro Business Limited, Mohania* (Subsidiary of Sl. No. B 2)	-	-	-	-	-	-	-	-	-
12	Bihar Panchayati Raj Finance Corporation Limited *	1984-85	1991-92	-0.01	0.00	1.44	-	-	-	-
13	Bihar State Handloom and Handicrafts Corporation Limited *	1983-84	1996-97	-0.10	0.00	6.28	-	-	-	-
14	Bihar State Industrial Development Corporation Limited	2010-11	2017-18	-3.81	0.31	14.04	1.24	-	-	2.28
15	Bihar State Construction Corporation Limited	2002-03	2017-18	-3.52	23.34	7.00	0.05	-	0.16	20.96
16	Bihar State Mineral Development Corporation Limited	2001-02	2021-22	16.65	38.90	9.97	-	-	-	-
17	Bihar Solvent & Chemicals Limited (Subsidiary of Sl. No. B 27) *	1986-87	1995-96	-0.32	0.00	0.66	-	-	-	-
18	Magadh Mineral Limited (Subsidiary of Sl. No. B 23) *	-	-	-	-	-	-	-	-	-
19	Beltron Video System Limited (Subsidiary of Sl. No. A 20) *	1989-90	2016-17	-0.34	0.44	3.06	0.88	-	-	-
20	Beltron Mining System Limited (Subsidiary of Sl. No. A 20) *	1990-91	2017-18	0.14	0.41	1.32	-	-	-	-
21	Beltron Informatics Limited* (Subsidiary of Sl. No. A 20) *	-	-	-	-	-	-	-	-	-

Sl. No.	Sector & name of the PSUs	Period of latest finalised accounts	Year in which finalised	Net profit/loss after tax	Turn over	Paid up capital	Land & building	Plant & machinery	Capital work in progress	Inventories
1	2	3	4	5	6	7	8	9	10	11
22	Bihar State Sugar Corporation Limited *	1984-85	1996-97	-9.20	0.00	9.97	-	-	-	-
23	Bihar State Pharmaceuticals & Chemicals Development Corporation Limited *	1985-86	1992-93	-0.17	0.00	3.62	-	-	-	-
24	Bihar Maize Product Limited (Subsidiary of Sl. No. B 23) *	1983-84	1987-88	-0.03	0.00	0.67	-	-	-	-
25	Bihar Drugs and Chemicals Limited (Subsidiary of Sl. No. B 23) *	1985-86	1991-92	-0.03	0.00	0.94	-	-	-	-
26	Bihar State Textiles Corporation Limited *	1987-88	1995-96	-0.09	0.00	4.98	-	-	-	-
27	Bihar State Forest Development Corporation Limited	2001-02	2021-22	0.06	23.24	2.29	0.50	-	-	-
28	Bihar Paper Mills Limited (Subsidiary of Sl. No. B14) *	1985-86	1997-98	-0.06	0.00	1.56	-	-	-	-
29	Bihar State Glazed Tiles & Ceramics Limited (Subsidiary of Sl. No. B23) *	1985-86	1997-98	-0.08	0.00	0.16	-	-	-	-
30	Vishwamitra Paper Industries Limited (Subsidiary of Sl. No. B23) *	1984-85	1988-89	-0.01	0.00	0.40	-	-	-	-
31	Jhanjharpur Paper Industries Limited (Subsidiary of Sl. No. B23) *	1985-86	1991-92	-0.01	0.00	0.42	-	-	-	-
32	Bihar State Tannin Extract Limited (Subsidiary of Sl. No. B27) *	1988-89	1993-94	-0.32	0.00	1.03	-	-	-	-
33	Synthetic Resins (Eastern) Limited (Subsidiary of Sl. No. B23) *	1983-84	1987-88	-0.02	0.00	0.09	-	-	-	-
34	Bihar Scooters Limited* (Subsidiary of Sl. No. B16)	-	-	-	-	-	-	-	-	-
Sub Total B (I)				0.88	86.65	91.50	6.41	0.00	0.16	23.32
B (II) Companies under liquidation										
1	Kumardhubi Metal Casting & Engineering Limited (Subsidiary of Sl. No. B16) *	1994-95	1995-96	-2.39	10.89	2.17	-	-	-	-

Sl. No.	Sector & name of the PSUs	Period of latest finalised accounts	Year in which finalised	Net profit/ loss after tax	Turn over	Paid up capital	Land & building	Plant & machinery	Capital work in progress	Inventories
1	2	3	4	5	6	7	8	9	10	11
2	Bihar State Finished Leathers Corporation Limited (Subsidiary of Sl. No. B(II)(3) *	1983-84	1986-87	-1.49	0.00	1.47	-	-	-	-
3	Bihar State Leather Industries Development Corporation Limited *	1982-83	2004-05	-0.37	1.16	5.14	-	-	-	-
4	Bihar State Export Corporation Limited *	1991-92	1999-00	0.10	4.94	2.00	-	-	-	-
5	Bihar State Small Industries Corporation Limited *	1990-91	2005-06	-1.42	15.22	7.18	-	-	-	-
	Sub Total B (II)			-5.57	32.21	17.96	0.00	0.00	0.00	0.00
	Total B			-4.69	118.86	109.46	6.41	0.00	0.16	23.32
	Grand Total (A+B)			115.23	3,414.17	438.61	500.96	0.00	1,492.54	103.41

* These PSUs have either not submitted its first accounts or the finalised accounts of these PSUs for the respective years are not available.

(Source: Compiled based on the latest finalised accounts of PSUs)

APPENDIX 6.3

(Reference: Paragraph 6.10.2)

**Details of significant comments issued
(during October 2021 to July 2022)
on financial statements of State PSUs covered in this Report**

A Comments of Profitability

Sl. No.	Name of the PSU	Comments
1	Patna Metro Rail Corporation (2019-20)	➤ The Company didn't include ₹ 0.48 crore as outstanding rent for the year 2019-20. This resulted in understatement of 'Other Administrative Expenses' and 'losses' to the tune of ₹ 0.48 crore each.
2	Bihar State Educational Infrastructure Development Corporation Limited (2019-20)	➤ Due to non-adherence of the GoB guidelines on centage income, an amount of ₹ 1.79 crore of centage income was not accounted for the year 2019-20. This resulted in understatement of Revenue from Operations (Centage Income) and Current Assets for the year 2019-20 by ₹ 1.79 crore (₹ 89.70 crore × 0.02) each.
3	Bihar State Power Transmission Company Limited (2019-20)	<p>➤ The Company accounted a sum of ₹ 1.12 crore as supervision charge received, ₹ 4.26 crore as supervision charge to be received and ₹ 17.00 crore as other transmission charges received for seven works under deposit head from various agencies which were not completed till March 2020. Hence, these amounts should not be recognized as income up to completion of work. This has resulted into overstatement of profit by ₹ 22.39 crore, understatement of current liabilities by ₹ 18.13 crore and overstatement of current assets by ₹ 4.26 crore.</p> <p>➤ The Company's policy states that "Income from sale of scrap is accounted for on the basis of actual realization." An amount of ₹ 3.86 crore as sale of scrap which was made during the year 2018-19 and revenue from sale of scrap was realized on 25 March 2019 which was accounted during the financial year 2019-20. This has resulted into overstatement of profit for the year and understatement of opening balance of other equity by ₹ 3.87 crore each.</p> <p>➤ The Company didn't account for an amount of ₹ 0.95 crore as depreciation on the assets for the year 2019-20. This has resulted into overstatement of profit as well as fixed assets and understatement of depreciation and amortisation expenses by ₹ 0.95 crore each.</p>
4	Patna Metro Rail Corporation (2020-21)	<p>➤ The Company didn't book the interest of ₹ 0.22 crore for the month of March 2021. This has resulted in understatement of 'accrued interest' and 'other income' by ₹ 0.22 crore each.</p> <p>➤ The Company didn't book ₹ 0.51 crore as outstanding rent for the year 2020-21. This resulted in understatement of 'Other Administrative Expenses' and overstatement of 'profit' by ₹ 0.51 crore each.</p>

Sl. No.	Name of the PSU	Comments
		<ul style="list-style-type: none"> ➤ The Company accounted ₹ 1.02 crore viz. Employee benefit expenses of ₹ 0.02 crore, Outsourcing Staff expenses of ₹ 0.81 crore, Consultancy Charges of ₹ 0.06 crore and Advertisement expenses of ₹ 0.13 Crore. Since the Company has no running business activities, therefore, the above expenses should be capitalised and booked as Capital work in progress under Patna Metro Projects. However, the same was booked under expenditure. Thus, violating the provision of para 16 & 17 of Ind AS 16. This has resulted in understatement of 'Profit' and 'CWIP' by ₹ 1.02 Crore each. ➤ The Earnings Per Share (Basic and diluted) of the Company is ₹ 2.82 only as against ₹ 6,636.09 disclosed in the Profit and Loss Account. Thus, the disclosure of Earnings Per Share (Basic and diluted) on the face of P&L is deficient to that extent.

B Comments on Financial Position

Sl. No.	Name of the SPSE	Comments
1	Bihar State Educational Infrastructure Development Corporation Limited (2019-20)	<ul style="list-style-type: none"> ➤ Due to non-adherence of the GoB guidelines on centage income, an amount of ₹ 18.83 crore of centage income on projects executed during the period 25.01.2016 to 31.03.2019 had not been accounted for in FY 2019-20. This resulted in understatement of Reserve and Surplus and Current Assets for the year 2019-20 by ₹ 18.83 crore each. ➤ Non-accountal of bills amounting to ₹ 3.45 crore received during the period 2019-20 on accrual basis, resulted in understatement of Work-in-Progress by ₹ 3.69 crore, Trade Payable by ₹ 3.45 crore and centage income by ₹ 0.24 crore.
2	Bihar State Power Transmission Company Limited (2019-20)	<ul style="list-style-type: none"> ➤ The Company didn't account for an amount of ₹ 152.91 crore for which the project was done during 2019-20. This resulted into understatement of CWIP and current liabilities to the tune of ₹ 152.91 crore each. ➤ The Company didn't provision a sum of ₹ 35.38 crore on account of BSEB restructuring balance. Non-provisioning of the same has resulted in overstatement of current assets and profit to the tune of ₹ 35.38 crore each. ➤ The Company didn't provision a sum of ₹ 4.62 crore as Materials/Consumables in Transit and ₹ 0.07 crore as other stock. Non-provisioning of the same has resulted in overstatement of inventories and profit to the tune of ₹ 4.69 crore each. ➤ The Company didn't provision a sum of ₹ 31.32 crore towards liabilities for capital supplies/capital works. Non-provisioning of the same has resulted in overstatement of Other Current Liabilities and understatement of profit to the tune of ₹ 31.32 crore each.

Sl. No.	Name of the SPSE	Comments
3	Patna Metro Rail Corporation (2020-21)	<ul style="list-style-type: none"><li data-bbox="677 319 1428 460">➤ The Company wrongly accounted mobilization fee of ₹ 27.04 crore as CWIP instead of ₹ 8.10 Crore. This resulted in overstatement of 'Capital work in progress' and understatement of 'Loans and Advances' to the tune of ₹ 18.94 crore.<li data-bbox="677 472 1428 635">➤ The Company wrongly accounted for ₹ 4.93 crore as Interest fund receivable from DMRCL under "Loan & Advances" instead of "Other Financial Assets". This resulted in overstatement of "Loans & advances" and understatement of "Other Financial Assets" by ₹ 4.93 crore each.

APPENDIX 7.1
(Reference: Paragraph 7.1)

Details of incorporation and status of non-working PSUs

Sl. No.	Name of the Department	Name of the company	Date of incorporation	Present status
Non-Working PSUs covered in this Report				
1.	Industries Department	Bihar State Industrial Development Corporation Limited (BSIDCL)*	05.11.1960	Liquidation procedure pending, due to non-bifurcation of assets and liabilities between Bihar and Jharkhand
2.		Bihar Paper Mills Limited (BPML)*	08.07.1977	Winding up process is pending.
3.		Bihar Scooters Limited (BSL)*	19.01.1978	
4.		Bihar State Pharmaceuticals & Chemicals Development Corporation Limited (BSPCDCL)*	22.02.1978	
5.		Bihar Insecticide Limited (BIL)*	27.02.1983	State Government has decided to take back the winding up petition from the court
6.		Magadh Mineral Limited (MML)*	22.11.1984	
7.		Bihar Maize Products Limited (BMPL)*	02.09.1982	
8.		Bihar Drugs and Chemicals Limited (BD&CL)*	12.08.1983	
9.		Bihar State Glazed Tiles & Ceramics Limited (BSGT&CL)*	02.04.1984	
10.		Vishwamitra Paper Industries Limited (VPIL)*	18.06.1983	
11.		Jhanjharpur Paper Industries Limited (JPIL)*	27.02.1982	
12.		Bihar State Textiles Corporation Limited (BSTCL)*	21.02.1978	
13.		Bihar State Handloom and Handicrafts Corporation Limited (BSH&HCL)*	21.05.1974	
14.	Environment, Forest and Climate Change	Bihar State Forest Development Corp. Limited (BSFDCL)*	10.02.1975	Liquidation procedure pending, due to non-bifurcation of assets and liabilities between Bihar and Jharkhand
15.		Bihar Solvent & Chemicals Limited (BS&CL)*	Aug - 1979	
16.		Bihar State Tannin Extract Limited (BSTEL)*	27-01-1984	
17.	Information Technology Department	Beltron Mining System Limited (BMSL)*	30-01-1986	Liquidation procedure pending, due to non-bifurcation of assets and liabilities between Bihar and Jharkhand
18.		Beltron Video System Limited (BVSL)*	19-09-1984	

Sl. No.	Name of the Department	Name of the company	Date of incorporation	Present status
19.	Water Resources Department	Scada Agro Business Company Limited (SABCO) [#]	21-04-1993	Application made to ROC, for strike-off, was pending
20.		Scada Agro Business and Industries Company Aurangabad Limited (SABCO, Aurangabad) [#]	30-12-1993	
21.		Scada Agro Business and Industries Company Dehri Limited (SABCO, Dehri) [#]	30-12-1993	
22.		Scada Agro Business and Industries Company Mohania Limited (SABCO, Mohania) [#]	30-12-1993	
Non-Working PSUs not covered in this Report				
23.	Industries Department	Bihar State Export Corporation Limited (BSECL) [*]	29.12.1974	Under Liquidation
24.		Bihar State Finished Leather Limited (BSFLL) [§]	20.4.1982	
25.		Bihar State Leather Industries Development Corporation Limited (BSLIDCL) [*]	23.03.1974	
26.		Bihar State Small Industries Corporation Limited (BSSICL) [*]	29.10.1961	
27.		Kumardhubi Metal Casting & Engineering Limited (KMC&E) [§]	25.10.1983	
28.		Synthetic Resins (Eastern) Limited (SREL) [§]	14.12.1982	State Government has decided to take back the winding up petition from court
29.	Information Technology Department	Beltron Informatics Limited (Bn.IL) [*]	01.03.1988	Liquidation procedure pending, due to non-bifurcation of assets and liabilities between Bihar and Jharkhand
30.	Water Resources Department	Bihar State Construction Corporation Limited (BSCCL) [*]	22.08.1974	Under process with Company Law tribunal
31.		Scada Agro Business & Industries Company, Khagaul Limited (SABCO, Khagaul) [#]	30.12.1993	Application made to ROC for strike off
32.	Department of Mines & Geology	Bihar State Mineral Development Corp. Limited (BSMDCL) [¥]	12.06.1972	No Action taken by the Government
33.	Department of Agriculture	Bihar State Agro Industries Development Corp. Limited (BSAIDCL) [*]	28.04.1966	Application made to ROC for strike off
34.		Bihar State Fruits & Vegetables Dev. Corp. Ltd (BSF&VDCL) [*]	08.10.1980	Winding up process is pending.

Sl. No.	Name of the Department	Name of the company	Date of incorporation	Present status
35.	Department of Animal & Fish Resources	Bihar Rajya Matsya Vikas Nigam Limited (BRMVNL) [‡]	28.03.1980	No Action taken by the Government
36.		Bihar State Dairy Corporation Limited (BSDCL) [§]	13.03.1972	Winding up process is pending.
37.	Department of Minor Irrigation	Bihar Hill Area Lift Irrigation Corporation Limited (BHALCo) [‡]	03.06.1975	No Action taken by the Government
38.		Bihar State Water Development Corp. Limited (BSWDCL) [‡]	12.04.1973	
39.	Department of Panchayati Raj	Bihar Panchayati Raj Finance Corporation Limited (BPRFCL) [*]	20.04.1974	Winding up process is pending.
40.	Department of Sugarcane Industries	Bihar State Sugar Corporation Limited (BSSCL) [*]	26.12.1974	State Government has decided to take back the winding up petition from court

* GoB decided (2003) to wind up these 27 PSUs and directed the respective administrative departments to take steps for winding-up, in accordance with the provisions of the Companies Act, 1956.

In respect of these five PSUs under the control of SCADA, Patna, closure was approved in the year 2000.

§ As per information submitted by the PSUs, decisions w.r.t. winding-up of these four PSUs were taken in earlier years.

‡ The State Government had not taken decision w.r.t. winding up / revival of four PSU.

APPENDIX 7.2
(Reference: Paragraph 7.5)
Financial position of the sampled non-working PSUs

(₹ in crore)

Sl. No.	Company	Accounts finalised up to	Year in which accounts finalised	Paid-up capital	Long-term loans	Accumulated profit (+) / loss(-)	Budgetary support during 2017-18 to 2021-22 (up to August 2022)
1	2	3	4	5	6	7	8
1.	Bihar State Industrial Development Corporation Limited	2010-11	-	14.04	363.77	(-)266.73	20.00
2.	Bihar Paper Mills Limited	1985-86	1997-98	1.56	0.00	(-)0.31	0.00
3.	Bihar Scooters Limited	-	-	0.00	6.09	-	0.00
4.	Bihar State Pharmaceuticals & Chemicals Development Corporation Limited	1985-86	1992-93	3.62	4.25	(-)0.74	46.64
5.	Bihar Insecticide Limited	1986-87	1991-92	0.57	0.00	(-)1.03	0.00
6.	Magadh Mineral Limited	1983-84	--	0.00	0.00		0.00
7.	Bihar Maize Products Limited	1983-84	1987-88	0.67	0.00	(-)0.06	0.00
8.	Bihar Drugs and Chemicals Limited	1985-86	1991-92	0.94	1.28	(-)0.16	0.00
9.	Bihar State Glazed Tiles & Ceramics Limited	1985-86	1997-98	0.16	0.00	(-)0.51	0.00
10.	Vishwamitra Paper Industries Limited	1984-85	1988-89	0.40	0.00	(-)0.01	0.00
11.	Jhanjharpur Paper Industries Limited	1985-86	1991-92	0.42	0.00	(-)0.02	0.00
12.	Bihar State Textiles Corporation Limited	1987-88	1995-96	4.98	2.27	(-)0.32	4.25
13.	Bihar State Handloom and Handicrafts Corporation Limited	1983-84	1996-97	6.28	1.16	(-)0.44	56.01
14.	Bihar State Forest Development Corp. Limited	2001-02	2020-21	2.29	-	(-) 0.32	3.13
15.	Bihar Solvent & Chemicals Limited	1986-87	1995-96	0.66	-	-0.32	0.00
16.	Bihar State Tannin Extract Limited	1988-89	1993-94	1.03	-	(-) 0.67	0.00
17.	Beltron Mining System Limited	1990-91	2017-18	1.32		(-) 0.49	-
18.	Beltron Video System Limited	1989-90	2016-17	3.06	-	(-) 0.22	-
19.	Scada Agro Business Company Limited	2014-15	2016-17	0.05	-	-	-

Sl. No.	Company	Accounts finalised up to	Year in which accounts finalised	Paid-up capital	Long-term loans	Accumulated profit (+) / loss(-)	Budgetary support during 2017-18 to 2021-22 (up to August 2022)
1	2	3	4	5	6	7	8
20.	Scada Agro Business and Industries Company Limited, Aurangabad	-	-	-	-	-	-
21.	Scada Agro Business and Industries Company Limited, Dehri	-	-	-	-	-	-
22.	Scada Agro Business and Industries Company Limited, Mohania	-	-	-	-	-	-
Grand Total				42.05	378.82	(-)272.35	130.03

APPENDIX 7.3

(Reference: Paragraph 7.6.1)

Details of establishments/premises at the registered addresses of the sampled non-working PSUs

Sl. No.	Name of the Department	Name of PSU	Address as per RoC (Registrar of Companies) data	Present address	Whether the present address was the same, as per RoC data (Y/N)	Office premises/ establishment	Sanctioned strength	Men-in-position
1.	Department of Industries	Bihar State Industrial Development Corporation Limited	Indira Bhawan, R.C. Singh Path, Patna-800001	Same as the registered office address	Y	The Headquarters office of BSIDCL is situated in Patna. The Company had five production units, namely the High Tension Insulator Factory (HTIF), Electrical Equipment Factory (EEF), Bihar State Super Phosphate Factory (BSSF), Malleable Cast Iron Foundry (MCIF) and Swarnrekha Watch Factory (SWF), in Jharkhand, and one in Bhagalpur, Bihar i.e. "Bihar Spun Silk Mills".	N.A.	17
2.		Bihar Paper Mills Limited	City-Cum-Guest House Gangiala Saharsa -852201	Indira Bhawan, 4 th Floor, Boring Canal Road, Patna	N	All the assets and premises of BPML had been transferred to BIADA (November 2021).	N.A.	Nil
3.		Bihar Scooters Limited	Fatwah (P.O.), Distt. Patna	Indira Bhawan, 4 th Floor, Boring Canal Road, Patna	N	All the assets and premises of BSL had been transferred to BIADA (2008).	N.A.	Nil
4.		Bihar State Handloom & Handicrafts Corp. Limited	Industries Department., New Secretariat, Patna Secretariat, Patna.	Udyog Bhawan, Patna	N	The registered address of the PSU was at the Industries Department, Government of Bihar, Secretariat, Patna. Presently, only the Industries Department was located there.	670	11
5.		Bihar State Textiles Corporation Limited	Lalit Bhawan, Bailey Road, Patna	Indira Bhawan, 4 th Floor, Boring Canal Road, Patna	N	Other government offices are located at the place where the office of the company was situated in Lalit Bhawan.	N.A.	Nil

Sl. No.	Name of the Department	Name of PSU	Address as per RoC (Registrar of Companies) data	Present address	Whether the present address was the same, as per RoC data (Y/N)	Office premises/ establishment	Sanctioned strength	Men-in-position
6.		Bihar State Pharmaceuticals & Chemical Development Corporation Limited	Maurya Lok Complex, Block A, 5 th floor, New Dak Bungalow Rd., Patna	Same as the registered office address	Y	A Block, 5 th Floor, Maurya Lok Complex, Patna	N.A.	Nil
7.		Bihar Drugs & Chemicals Limited	Maurya Lok Complex, Block A, 5 th floor, New Dak Bungalow Rd., Patna	Same as the registered office address	Y	A Block, 5 th Floor, Maurya Lok Complex, Patna	N.A.	Nil
8.		Bihar Insecticides Limited	Maurya Lok Complex, Block A, 5 th floor, New Dak Bungalow Rd., Patna	Same as the registered office address	Y	A Block, 5 th Floor, Maurya Lok Complex, Patna	N.A.	Nil
9.		Bihar Maize Products Limited	Maurya Lok Complex, Block A, 5 th floor, New Dak Bungalow Rd., Patna	Same as the registered office address	Y	A Block, 5 th Floor, Maurya Lok Complex, Patna	N.A.	Nil
10.		Bihar State Glazed Tiles & Ceramics Limited	Maurya Lok Complex, Block A, 5 th floor, New Dak Bungalow Rd., Patna	Same as the registered office address	Y	A Block, 5 th Floor, Maurya Lok Complex, Patna	N.A.	Nil
11.		Jhanjharpur Paper Industries Limited	Maurya Lok Complex, Block A, 5 th floor, New Dak Bungalow Rd., Patna	Same as the registered office address	Y	A Block, 5 th Floor, Maurya Lok Complex, Patna	N.A.	Nil

Sl. No.	Name of the Department	Name of PSU	Address as per RoC (Registrar of Companies) data	Present address	Whether the present address was the same, as per RoC data (Y/N)	Office premises/ establishment	Sanctioned strength	Men-in-position
12.		Magadh Minerals Limited	Maurya Lok Complex, Block A, 5 th floor, New Dak Bungalow Rd., Patna	Same as the registered office address	Y	A Block, 5 th Floor, Maurya Lok Complex, Patna	N.A.	Nil
13.		Vishwamitra Paper Industries Limited	Lal Bahadur Shastri Nagar, Patna -800023	Maurya Lok Complex, Block A, 5 th floor, New Dak Bungalow Road, Patna-800001	N	The registered address, as per the records of ROC, was incomplete and, therefore, untraceable.	N.A.	Nil
14.		Bihar Solvent & Chemicals Limited	161, Patliputra Colony, Patna 800013	Flat no. K-5/K-6, New Punaichak, Patna	N	At present, private properties are located at the registered address.	32	01
15.	Environment Forest & Climate Change	Bihar State Forest Development Corp. Limited	13, Patliputra Colony, Patna-800013	Flat no. K-5/K-6, New Punaichak, Patna.	N		1,142	09
16.		Bihar State Tannin Extract Limited	Opposite A.N. College Boring Road, Patna-800013	Flat no. K-5/K-6, New Punaichak, Patna.	N	The registered address, as per the records of ROC, was incomplete and therefore, untraceable.	21	01
17.	Information Technology	Beltron Mining System Limited	2 nd Floor, Udyog Bhavan Gandhi Maidan, Patna	BELTRON Bhawan, Shastri Nagar, Patna	N	At present, other Government/ Private offices were located at the registered address of the Company.	98	02
18.		Beltron Video System Limited	Udyog Bhawan, 2 nd Floor, East Of Gandhi Maidan, Patna	Beltron Bhawan, Shastri Nagar, Patna	N		105	09

Sl. No.	Name of the Department	Name of PSU	Address as per RoC (Registrar of Companies) data	Present address	Whether the present address was the same, as per RoC data (Y/N)	Office premises/ establishment	Sanctioned strength	Men-in-position
19.		Scada Agro Business Company Limited, Patna	Sone Bhawan Complex, Daroga Pd Rai Path, Patna-800001	Same as the registered office address	Y	Command Area Development Circle, Sone Bhawan, Patna.	Nil	Nil
20.		Scada Agro Business and Industries Company, Aurangabad Limited	Aurangabad P.S.- Aurangabad	Sone Bhawan Complex, Daroga Pd Rai Path, Patna -800001	N	The registered address, as per the records of ROC, was incomplete and, therefore, untraceable. SCADA, Patna (Holding Company) stated that the PSU had operated in the premises of the Division offices (at Aurangabad, Dehri and Mohania) of the SCADA and had remained non-working for more than 25 years. Old records had been shifted almost 20 years ago in Sone Bhawan, Patna. Further, after the restructuring of SCADA, many of its Division offices had either been closed, merged or shifted to other locations. Neither the records, nor the premises of the registered addresses of these three PSUs, could be traced, in the office of SCADA, Patna (Holding Company).	Nil	Nil
21.	Water Resources	Scada Agro Business and Industries Company, Dehri Limited	Tar Bangla, Dehri On Sone (Rohtas)	Sone Bhawan Complex, Daroga Pd Rai Path, Patna -800001	N		Nil	Nil
22.		Scada Agro Business and Industries Company, Mohania Limited	Sone Command Area Development agency, Mohania Bhabhua	Sone Bhawan Complex, Daroga Pd Rai Path, Patna-800001	N		Nil	Nil

APPENDIX 7.4*(Reference: Paragraph 7.6.2)***Arrears of accounts of the sampled non-working PSUs (as of September 2022)**

Sl. No.	Name of the Department	Name of the company	Period for which accounts were in arrears	Number of accounts in arrears
1.	Industries	Bihar Drugs & Chemicals Limited	1986-87 to 2021-22	36
2.		Bihar Insecticides Limited	1987-88 to 2021-22	35
3.		Bihar Maize Products Limited	1984-85 to 2021-22	38
4.		Bihar Paper Mills Limited	1986-87 to 2021-22	36
5.		Bihar Scooters Limited	1977-78 to 2021-22	45
6.		Bihar State Glazed Tiles & Ceramics Limited	1986-87 to 2021-22	36
7.		Bihar State Handloom & Handicrafts Corp. Limited	1984-85 to 2021-22	38
8.		Bihar State Industrial Development Corp. Limited	2011-12 to 2021-22	11
9.		Bihar State Pharmaceuticals & Chemical Development Corporation Limited	1986-87 to 2021-22	36
10.		Bihar State Textile Corporation Limited	1988-89 to 2021-22	34
11.		Jhanjharpur Paper Industries Limited	1986-87 to 2021-22	36
12.		Magadh Minerals Limited	1984-85 to 2021-22	38
13.		Vishwamitra Paper Industries Limited	1985-86 to 2021-22	37
14.	Environment Forest & Climate Change	Bihar Solvent & Chemicals Limited	1987-88 to 2021-22	35
15.		Bihar State Forest Development Corp. Limited	2003-04 to 2021-22	19
16.		Bihar State Tannin Extract Limited	1989-90 to 2021-22	33
17.	Information Technology	Beltron Mining System Limited	1991-92 to 2021-22	31
18.		Beltron Video System Limited	1990-91 to 2021-22	32
19.	Water Resources	Scada Agro Business Company Limited	2015-16 to 2021-22	07
20.		Scada Agro Business and industries Company Aurangabad Limited	1993-94 to 2021-22	29
21.		Scada Agro Business and Industries Company Dehri Limited	1993-94 to 2021-22	29
22.		Scada Agro Business and Industries Company Mohania Limited	1993-94 to 2021-22	29

APPENDIX 7.5

(Reference: Paragraph 7.6.3)

Details of the liabilities in regard to salaries/ pension etc. of non-working PSUs
(₹ in crore)

Sl. No.	Company	Outstanding liabilities	Budgetary support	Payment made to employees, in light of court orders	Remaining liabilities
1	2	3	4	5	6 (3-5)
1	BSIDCL	211.38	20.00	11.92	199.46
2	BPML	00.00	00.00	00.00	00.00
3	BSHHCL	56.01	56.01	42.07	16.56
4	BSTCL	04.25	04.25	02.16	02.09
5	BSL	04.82	00.00	00.00	04.82
6	BMSL	04.64	00.00	00.00	04.64
7	BVSL	13.80	00.00	00.00	13.80
8	SCADA and its three subsidiary PSUs	00.00	00.00	00.00	00.00
9	BSFDCL	50.00	00.87	00.68	46.87
10	BSCL	06.13	00.00	00.00	06.13
11	BSTEL	03.03	00.00	00.00	03.03
12	BSPCDCL	45.02 ³	46.64	36.02	09.00
Total liabilities		399.08	127.77	92.85	306.40

³ Includes outstanding liabilities of BSPCDCL and its seven subsidiary PSUs.

APPENDIX 7.6
(Reference: Paragraphs 7.6.4 and 7.6.5)
Details of Assets

(A) Fixed assets, viz. land, buildings and plant & machinery, as per the valuation / latest available finalised / internal accounts

(₹ in crore)

Sl. No.	Name of the unit	Total land (in acres)	Total value of land ⁴	Total value of plant & machinery	Total value of land	Total value of plant & machinery
1.	Units of BSIDCL		Based on the rate of industrial area land		Based on the circle rate	
	High Tension Insulator Factory Samlog (Namkum), Jharkhand	135.15	161.13	0.67	892.80	0.67
	Malleable Cast Iron Foundry Samlong (Namkum), Jharkhand					
	Swarnrekah Watch Factory Samlog (Namkum), Jharkhand					
	Electrical Equipment Factory, Haratu, Jharkhand	94.44	43.38	02.41	230.64	02.42
	Bihar State Super Phosphate Factory, Sindri, Jharkhand	78.21	10.23	0.45	35.51	0.45
	Bihar Spun Silk Mills, Bahadurpur, Bhagalpur	15.00	108.75	0.58	120.00	0.58
2.	Bihar State Textiles Corporation Limited	--	--	--	--	0.67
	Total	322.80	323.49	4.11	1,278.95	4.79
	Subsidiary of BSIDCL					
3.	Bihar Paper Mills Limited, Saharsa	48.09	19.24	0.39	96.18	0.39
4.	Bihar Scooter Limited, Fatuha*	--	--	--	--	--
	Total	48.09	19.24	0.39	96.18	0.39

* Bihar Scooters Limited's assets were taken back by BIADA (2008) for ₹ 1.06 crore. Details of the assets of BSPCDCL and its subsidiaries were not furnished.

⁴ In the light of GoB OM No. 2146 dated 24.05.2018 (Para-IV) and GoJ OM No. 15 dated 03.01.2019: Combined Party for Inspection & Valuation at Secretary level, Industry Department (Ref: P/189- V-III).

(B) Fixed Assets, as per the Accounts/Internal Audit Report

(₹ in crore)

Sl. No.	Name of the company	Land/ lease land	Building	Plant & machinery	Remarks
1	Bihar State Forest Development Corporation Limited	0.0005	0.39	0.024	As per the Statutory Auditor's report for the year ended 31 st March 2002. However, the SA report had stated that the corporation had neither provided its fixed assets register, nor any physical verification report, for verification.
2	Bihar State Solvent Chemical Limited	0.02	0.50	0.21	As per the Internal Audit Report for the year 2002-03. However, the SA report had stated that the corporation had neither provided its fixed assets register, nor any physical verification report, for verification.
3	Bihar State Tannin Extract Limited	0.03	0.61	0.76	As per the Internal Audit Report for the year 2001-02. However, the SA report had stated that the corporation had neither provided its fixed assets register, nor any physical verification report, for verification.
4	Beltron Mining System Limited (BMSL)	0.02	0.06	0.05	Internal Audit Report: 2003-04. The Internal Audit report had stated that no fixed assets register was maintained and no physical verification report was provided. Hence, the internal auditor had been unable to comment on the excess/shortage. Further, the last statutory audit had been conducted for the year 1990-91.
5	Beltron Video System Limited	0.10	0.38	0.03	Internal Audit Report: 2017-18. It was stated that no fixed assets register had been maintained and no physical verification report had been furnished.
6	Scada Agro Business Company Limited, Patna	Nil	Nil	Nil	Internal Audit Report: 2020-21 & Statutory Auditor's report for the year 2014-15.
7	Scada Agro Business and Industries Company Aurangabad Limited	N.A	N.A	N.A	No accounts have been prepared since inception.
8	Scada Agro Business and Industries Company Dehri Limited	N.A	N.A	N.A	
9	Scada Agro Business and Industries Company Mohania Limited	N.A	N.A	N.A	
10	Bihar State Handloom and Handicrafts Development Corporation Ltd.	Nil	Nil	Nil	44 kathas ⁵ of land, at three locations, was transferred to BIADA.

⁵ A unit of land measurement in Bihar, which is equal to 1,361 sq feet.

APPENDIX 8.1
(Reference: Paragraph 8.1.1)
Projects under the Patna Smart City Mission

(₹ in crore)

Sl. No.	Project	Estimated cost
1	Potable water supply	32.95
2	Smart solution for water supply	10.44
3	Recycled water supply	34.00
4	Solar rooftop on Government Buildings	99.92
5	Sewerage network in Area-Based Development (ABD) area	51.90
6	Sanitation: Public toilets (with bio-digesters)	2.00
7	E-toilets	4.50
8	Redevelopment of railway station area	433.00
9	Bankipur Bihar State Road Development Corporation (BSRTC) Traffic and Transit Management Centre (TTMC)	175.00
10	Intermediate Public Transport (IPT) Stands	9.00
11	Rejuvenation of Birchand Patel Marg (Model Path)	31.25
12	Smart road network (16 KM)	240.30
13	E-rickshaws	10.00
14	E-buses	10.00
15	Foot Over Bridges for pedestrians	50.00
16	Smart bus stops	0.50
17	On-Street parking	0.40
18	Intelligent Traffic Management System (ITMS)	16.90
19	Public transport	20.00
20	Jan Seva Kendra	17.50
21	Laying of Piped Gas Network (for LPG)	33.00
22	International Convention Centre	490.00
23	Urban Incubation centre (Ushmaayan)	10.00
24	Riparian Wetland development	26.92
25	Development of Mandiri Nala	65.20
26	Harding park	55.63
27	Adalatganj lake Redevelopment	15.80
28	Rooftop farming on residential buildings	22.50
29	Innovative 3 D paintings	5.63
30	Uniform Glow sign Boards in MauryaLok complex	0.66
31	Megasize screen for cultural event at Gandhi Maidan	5.00
32	Integrated Command and Control Centre (ICCC) data centre	89.60
33	Light Emitting Diode (LED) street lighting	20.00
34	Slum-free Area-Based Development (ABD)	123.34
35	Education & Child Development	0.85
36	Health & Hygiene	0.07
37	Skill Development Centre	1.00

Sl. No.	Project	Estimated cost
38	Upgradation of Rain Basera	0.16
39	Project Annapurna	1.00
40	Social Awareness Campaign	25.00
41	Multi-Utility Smart poles (55 Kms)	148.50
42	Underground Utility Ducts	63.10
43	Public Wi-Fi Hotspots	33.00
44	Intelligent Solid Waste Management (SWM)	13.28
Capital Expenditure (CAPEX)		2,498.80
Operational Expenditure (OPEX)		277.37
Total		2,776.17

APPENDIX 8.2
(Reference: Paragraph 8.1.7.1)
29 dropped Projects (under the Patna Smart City Mission)

Sl. No.	Project	Estimated cost (₹ in crore)	Remarks
1	Potable water supply	32.95	--
2	Smart solution for water supply	10.44	Project was already being carried out by Bihar Urban Infrastructure Development Corporation Limited)
3	Recycled water supply	34.00	
4	Sewerage network in ABD area	51.90	--
5	Sanitation: Public toilets (with bio-digesters)	2.00	--
6	Redevelopment of Railway Station Area	433.00	Cancelled in August 2019
7	Bankipur Bihar State Road Development Corporation (BSRTC) Traffic and Transit Management Centre (TTMC)	175.00	Being undertaken by the Tourism Department
8	E-Rickshaws	10.00	--
9	Smart Bus stops	0.50	--
10	On-Street parking	0.40	--
11	Riparian Wetland development	26.92	--
12	Harding park	55.63	Already taken up by the State Govt.
13	Rooftop farming on Residential Buildings	22.50	Not required
14	Uniform Glow sign Boards in Maurya Lok complex	0.66	Already taken up by PMC
15	Slum free Area Based Development (ABD)	123.34	--
16	Education and child Development	0.85	Was to be done with consultation with the Bihar State Educational Infrastructure Development Corporation Limited
17	Health and Hygiene	0.07	Not included in the revised AA (November 2022)
18	Skill Development Centre	1.00	To be executed by National Urban Livelihoods Mission (NULM)

Sl. No.	Project	Estimated cost (₹ in crore)	Remarks
19	Upgradation of Rain Basera	0.16	--
20	Project Annapurna	1.00	-
21	International Convention Centre	490.00	Already constructed by the Building Construction Department (BCD). GoB.
22	Urban Incubation centre (Ushmaayan)	10.00	--
23	Multi-utility Smart poles (55 Kms)	148.50	--
24	Underground Utility Duct	63.10	--
25	Laying of Piped Gas Network (for LPG)	33.00	--
26	Public wifi Hotspots	33.00	--
27	Light Emitting Diode (LED) street lighting	20.00	--
28	Intelligent Traffic Management System (ITMS)	16.90	--
29	Public Transport	20.00	--
Total		1,816.82	

APPENDIX 8.3

(Reference: Paragraph 8.1.7.1)

29 revised projects, with costs, under the Patna Smart City Mission

₹ in crore)

Sl. No.	Name of project	Budget/ Administrative approval (October 2017)	Revised Administrative approval* (November 2022)	Expenditure incurred till August 2022	Status of the project (as on August 2022)
Old Projects					
1	E-toilets	4.50	4.49	0.66	Under progress
2	Intermediate Public Transport (IPT) stands	9.00	2.75	2.68	Physically completed (Final Bill under process)
3	Rejuvenation of Birchand Patel Marg (Model Path)	31.25	5.25	5.22	Completed
4	Smart Road Network	240.30	1.66	0.00	High Power Steering Committee stayed (May 2020) and the project is under reconsideration.
5	E-Buses*	10.00	10.00	5.00	Under progress
6	Footover Bridge for pedestrians	50.00	4.98	0.00	Technical Approval/ Technical Sanction is awaited from Bihar Urban Infrastructure Development Corporation
7	Development of Mandiri Nala	65.20	95.98	4.97	Under progress
8	Adalatganj lake Redevelopment	15.80	13.41	9.29	Completed
9	Solar Rooftop on Government Buildings	99.92	3.86	3.18	Under progress
10	Innovative 3 D wall painting	5.63	5.63	0.54	Under progress
11	Mega size Screen for cultural Events at Gandhi Maidan	5.00	6.98	6.63	Completed
12	Social awareness Campaign	25.00	17.00	13.23	Work of making paintings at the walls has been completed.
13	Integrated Command and Control Centre	89.60	178.24	48.36 (Data Centre) 14.21 (Construction of ICC Building)	Under progress (although it was to be completed in June 2020). Administrative Approval was granted for Integrated Command and Control Centre as a whole. However, the work order was issued separately for establishment of Data Centre and construction of its building. Further, remaining ₹ 110 crore were to be funded by the Home Department, GoB.

Sl. No.	Name of project	Budget/ Administrative approval (October 2017)	Revised Administrative approval* (November 2022)	Expenditure incurred till August 2022	Status of the project (as on August 2022)
14	Jan Seva Kendra*	17.50	17.50	7.10	Under progress.
15	Intelligent Solid Waste Management (SWM)	13.28	13.33	6.32	Physically completed (Final Bill under process).
Total (A)		681.98	381.06	127.39	
New Projects					
1	Construction of Multi Modal Hub G+2 at Bakri Bazar near GPO Golambur under Redevelopment of Railway station area		66.81	0.00	Revised AA is to be obtained due to revision of plan
2	Construction of Road over Bridge and approach between Multi Level Car Parking behind Buddha Smriti Park and existing Patna Junction flyover		17.66	0.00	Administrative Approval awaited from UDHD
3	Construction of 440 m subway under Redevelopment of Railway station area		72.82	0.00	In progress
4	Development of MLCP at Maurya Lok Complex		26.29	0.00	--
5	Development of road Joining Birchand Patel path with Nehru road via existing Mazar		1.98	1.60	Completed
6	Development of street scaping and landscape upgradation along Nehru Marg from Patel Bhawan to Dakbangalow Chauraha as Smart Road		35.00	0.00	--
7	River Front Development near Ganga Path		52.81	0.00	--
8	Beautification of Gandhi Maidan as public place including illumination of surrounding buildings		7.26	0.00	Agreement entered into with a company
9	Development of Bakarganj Nala		26.98	0.00	AA awaited from UDHD
10	Development of Surpentine Nala		59.57	0.00	AA awaited from UDHD
11	Development of Storm Water Drainage system in ABD area including last mile connectivity		84.69	0.00	TA awaited from BUIDCO
12	Face lifting of SK Memorial premises		2.88	0.00	NOC awaited from Sri Krishna Smarak Vikas Samiti
13	Infrastructure development of schools in area-based development area		4.79	3.52	In progress

Sl. No.	Name of project	Budget/ Administrative approval (October 2017)	Revised Administrative approval* (November 2022)	Expenditure incurred till August 2022	Status of the project (as on August 2022)
14	Development of crematorium at Bans Ghat		89.40	0.00	AA awaited from UDHD
Total (B)			548.94	0.00	
(C)	Administrative and Office Expenses (A&OE)		50.00	0.00	
Grand Total (A+B+C)			980.00	132.51	

* Costs of projects mentioned against Sl. No. 5 and 14 (old projects), have not been revised.

APPENDIX 8.4
(Reference: Paragraph 8.1.9)
Expenditure incurred on projects under the Patna Smart City Mission
(as of August 2022)

(₹ in crore)

Sl. No.	Project	Estimated cost	Agreement value	Actual payment	Status
1	Megasize screen for cultural event at Gandhi Maidan	5.00	6.98	6.63	Completed
2	Rejuvenation of Birchand Patel Marg (Model Path)	31.25	5.25	5.22	Completed
3	Adalatganj lake redevelopment	15.80	10.63	9.29	Completed
4	Intelligent Solid Waste Management	13.28	13.21	6.32	Physically completed (Final Bill under process)
5	Intermediate Public Transport (IPT) stands	9.00	2.65	2.68	Physically completed (Final Bill under process)
6	Rejuvenation of Birchand Patel Marg with Nehru road via existing Mazar (Org Agr.-1.81)	1.98	1.77	1.60	Physically completed (Final Bill under process)
7	Social awareness campaign (Various Work orders issued to various agencies, for the social awareness Campaign mainly Madhubani Paintings)	25.00	13.23	13.23	Work of making paintings on the walls has been Completed.
8	E-Toilets	4.34	4.34	0.66	Under progress
9	E-Buses	10.00	10.00	5.00	Under progress
10	Development of Mandiri Nala	67.11	67.11	4.97	Under progress
11	Solar rooftops on Government buildings	3.80	3.80	3.18	Under progress
12	Innovative 3D Wall Paintings	4.95	4.94	0.54	Under progress
13	Infrastructure Development of schools in ABD area (through Bihar State Educational Infrastructure Development Corporation Limited)	4.22	4.22	3.52	Under progress
14	ICCC - Data Centre	230.47	221.49	48.36	Under progress.
	Construction of Integrated Command and Control Centre-cum-Patna Smart City Limited Building	15.97	15.98	14.21	Physically completed (Final Bill under process).
15	Jan Seva Kendras	17.50	17.50	7.10	In progress

Sl. No.	Project	Estimated cost	Agreement value	Actual payment	Status
16	Construction of 440 metre Subway under Redevelopment of Railway Station Area through Bihar Rajya Pul Nirman Nigam Limited	68.85	68.85	0.00	In progress
17	Beautification of Gandhi Maidan	10.71	10.49	0.00	Agreement entered into with a company
18	Smart Road Network	240.30	0.00	0.00	HPSC has stayed (May 2020) and the project is under reconsideration.
19	Footover Bridge for pedestrians	50.00	0.00	0.00	TA/TS awaited from BUIDCO
Total				132.51	

APPENDIX 8.5
(Reference: Paragraph 8.4)
Marks awarded to the bidders under the QCBS method

Technical score & Financial score calculated on the Quality and Cost Based Selection (QCBS) method and weightage 70:30, as mentioned in Request For Proposal (RFP)					
Technical evaluation					
Bidder	Total marks	Technical marks awarded	Technical marks required to be awarded	70 per cent of Technical marks awarded on QCBS method, after wrongly considering the technical score of 100 to the bidder, who scored maximum marks	70 per cent of Technical marks required to be awarded on QCBS method, as per RFP
M/s 3i Infotech	100	97	91 (reduction of 6 marks as detailed below)	70	63.7
M/s CSM Technologies	100	86	86	62.06	60.2
Financial evaluation					
Name of the bidder	Financial value quoted (in ₹)	Conversion of financial bid amount to financial marks as per QCBS	Financial score 30 per cent as per QCBS ratio in RFP	Composite technical & financial score according to weightage given by Management	Composite technical & financial score required, to be awarded as per RFP
M/s 3i Infotech	7,96,15,848.84	77.27	23.18	93.18	86.88
M/s CSM Technologies	6,15,21,306.00	100	30	92.06	90.20
Reason for variation					
Bidder	Details	Full marks	Marks awarded	Marks required to be awarded, as per RFP	
M/s 3i Infotech	As per 7.2.2 Technical Qualification Criteria (Sl. no. 3) mentioned in RFP: "Software Development, Customization, Implementation & maintenance services to be demonstrated in a maximum of 5 engagements of value more than 5 Crores that have either been completed or an ongoing project where deliverable or milestone has been successfully met relevant to the experience. The work order should have been issued within the last 5 years, as on the last date of submission."	30	30	24 (6 marks should be reduced as one work order dated 28 March 2012, had been awarded to the firm, more than five years ago from the last date of submission of bid)	
M/s CSM Technologies		30	24	24	