APPENDICES

Appendix 1.1

Statement showing month-wise percentage of Return filing (GSTR-1 and GSTR-3B) during 2023-24.

(Reference: Paragraph 1.2.2)

Month	GSTR 1			GSTR 3B		
	Due for Filing	Returns filed	Filing percentage	Due for Filing	Returns filed	Filing percentage
April 2023	13,535	11,553	**85.36**	13,535	11,368	**83.99**
Ma 2023	13,884	12,145	**87.47**	13,884	11,942	**86.01**
June 2023	25,920	23,618	**91.12**	25,920	23,232	**89.63**
July 2023	13,869	12,334	**88.93**	13,869	12,156	**87.65**
August 2023	14,474	12,581	**86.92**	14,474	12,364	**85.42**
September 2023	27,035	24,078	**89.06**	27,035	23,649	**87.48**
October 2023	14,053	12,369	**88.02**	14,053	12,183	**86.69**
November 2023	14,372	12,452	**86.64**	14,372	12,256	**85.28**
December 2023	27,267	25,339	**92.93**	27,267	25,155	**92.25**
January 2024	14,007	12,381	**88.39**	14,007	12,170	**86.89**
February 2024	14,398	12,506	**86.86**	14,398	12,328	**85.62**
March 2024	28,180	23,948	**84.98**	28,180	23,901	**84.82**

Appendix 1.2

Trend of assessment and disposal

(Reference: Paragraph 1.4)

Year	Opening Balance	New cases due for assessment	Total cases due for assessment	Cases assessed/ disposed	% of disposal	Closing balance (arrears in assessment)
2019-20	1,16,329	1,124	1,17,453	33,426	28.46	84,027
2020-21	84,027	1,160	85,187	14,800	17.37	70,387
2021-22	70,387	2,498	72,885	14,467	19.85	58,418
2022-23	58,418	1,756	60,174	7,738	12.86	52,436
2023-24	52,436	2,045	54,481	2,995	5.50	51,486

Appendix 2.3.1
Key Problem Areas (KPAs)
(Reference: Paragraph 2.3.5)

Sl. No.	KPAs
1	Composition taxpayers generating EWBs for inter-State supplies
2	Composition taxpayers generating EWBs for outward supplies exceeding threshold limit.
3	Taxpayers with only outward supplies supported by EWBs in any given year.
4	Taxpayers who effect disproportionate outward supplies compared to inward supply (EWBs supported) in any given year.
5	Taxpayers who had generated EWBs using duplicate invoices.
6	Generation of EWBs by Nil Filers of Return.
7	Generation of EWBs by Returns Defaulters (Non-Filers).
8	Taxpayers who have generated EWBs after effective date of cancellation.
9	Taxpayers who have generated EWB whose registration was subsequently cancelled.
10	Taxpayers who had generated EWBs and had cancelled subsequently.
11	Taxpayers who had generated EWBs and were subsequently rejected by the recipients.
12	Taxpayers who had generated disproportionate supplies supported by EWBs on the inward side compared to outward side in any given year.
13	Extension of EWBs by taxpayers.
14	EWBs generated using risky vehicles i.e., 2 wheelers.
15	EWBs generated using theft vehicles.
16	High value of EWBs in first 6 months of registration.
17	EWBs using invalid Pin codes.
18	EWBs generated using suspended, scrapped, surrendered, and cancelled vehicles.
19	E-Way Bills generated by defaulter list of MCA.
20	EWBs generated by income tax defaulters.
21	EWBs generated by DGARM-identified/Other agencies-identified taxpayers.
22	EWBs generated by DGFT-blacklisted exporters.

Appendix 2.3.2
Generation of EWBs by the taxpayers who had filed Nil Returns
[Reference: Paragraph 2.3.8.1 (B)]

Sl. No.	From GSTIN	To GSTIN	EWB No. & Dt.	Doc No. & Dt.	Assess Val. (in ₹)	HSN Code	Tax (in ₹)	Penalty (in ₹)	Interest (in ₹)	Remarks/ Department's Rplies
1	1xxxx xxxxx xxxxX	1xxxxxxxxxxxxxD	851154079969 - 20/04/2021 18:45:00	259 - 17/04/2021	2,21,000	4401	11,050	11,050	1,727	It was stated that notice in Form ASMT-10 was issued
2		1xxxxxxxxxxxxxD	841154209576 - 21/04/2021 14:38:00	258 - 17/04/2021	1,70,000	4401	8,500	10,000	1,329	
3		1xxxxxxxxxxxxx7	821153412603 - 16/04/2021 20:51:00	257 - 15/04/2021	1,70,000	4401	8,500	10,000	1,341	
4		1xxxxxxxxxxxxxD	801158375909 - 18/05/2021 14:06:00	265 - 17/05/2021	1,60,000	4401	8,000	10,000	1,251	
5		1xxxxxxxxxxxxxD	891162716894 - 17/06/2021 19:23:00	267 - 16/06/2021	3,20,000	4401	16,000	16,000	2,028	
6		1xxxxxxxxxxxxx7	891160387225 - 02/06/2021 21:45:00	266 - 01/06/2021	1,60,000	4401	8,000	10,000	907	
7		1xxxxxxxxxxxxxD	871167198075 - 13/07/2021 19:12:00	271 - 12/07/2021	4,32,600	4401	21,630	21,630	2453	
8		1xxxxxxxxxxxxx6	891178350941 - 12/09/2021 18:24:00	276 - 11/09/2021	1,92,000	4401	9,600	10,000	805	
9		1xxxxxxxxxxxxx6	851181237163 - 28/09/2021 18:37:00	277 - 27/09/2021	1,55,000	4401	7,750	10,000	589	
Sub-total					**19,80,600**	**-**	**99,030**	**1,08,680**	**12,430**	

Sl. No.	From GSTIN	To GSTIN	EWB No. & Dt.	Doc No. & Dt.	Assess Val. (in ₹)	HSN Code	Tax (in ₹)	Penalty (in ₹)	Interest (in ₹)	Remarks/ Department's Rplies
10.	1xxxx xxxxx xxxxX	URP	851153623712 - 18/04/2021 09:36:00	CH10719 - 17/04/2021	18,80,952	2106	94,048	94,048	14,702	It was stated that notice in Form ASMT-10 was issued
11.		URP	851152311058 - 10/04/2021 19:13:00	CH10714 - 09/04/2021	18,80,952	2106	94,048	94,048	15,073	
12.		URP	891157700240 - 12/05/2021 21:08:00	CH10751 - 12/05/2021	18,05,714	2106	90,286	90,286	14,337	
13.		URP	891157344840 - 10/05/2021 17:22:00	CH10743 - 10/05/2021	16,55,238	2106	82,762	82,762	13,224	
14.		URP	841157549325 - 12/05/2021 00:31:00	CH10750 - 12/05/2021	2,25,714	2106	11,286	11,286	1,792	
15.		URP	811162225622 - 14/06/2021 23:48:00	CH10797 - 14/06/2021	20,00,280	2106	-	-		
16.		URP	871185186094 - 21/10/2021 21:13:00	CH11022 - 21/10/2021	18,80,952	2106	-	-		
17.		URP	851186188923 - 26/10/2021 23:03:00	CH11023 - 26/10/2021	18,05,714	2106	-	-		
18.		URP	881189338876 - 13/11/2021 01:40:00	CH11025 - 12/11/2021	11,21,048	2106	-	-		
19.		URP	891215101512 - 21/03/2022 19:56:00	CH11074 - 21/03/2022	19,06,533	2106	-	-		
20.		URP	881215085594 - 21/03/2022 19:03:00	CH11073 - 21/03/2022	19,03,524	2106	-	-		
Sub-total					**1,80,66,621**	**-**	**3,72,430**	***3,72,430***	***59,128***	
21	**1xxxx xxxxx xxxx8**	1xxxxxxxxxxxxxH	811070528712 - 25/09/2019 17:12:00	B-016 - 25/09/2019	69,065	1401	3,453	10,000	1,510	No reply was provided.

Sl. No.	From GSTIN	To GSTIN	EWB No. & Dt.	Doc No. & Dt.	Assess Val. (in ₹)	HSN Code	Tax (in ₹)	Penalty (in ₹)	Interest (in ₹)	Remarks/ Department's Rplies
22		1xxxxxxxxxxxxxH	831069883363 - 21/09/2019 12:18:00	B-004 - 21/09/2019	68,798	1401	3,440	10,000	1,512	
23		1xxxxxxxxxxxxxH	841070529389 - 25/09/2019 17:14:00	B-017 - 25/09/2019	70,807	1401	3,540	10,000	1,548	
24		1xxxxxxxxxxxxxH	851070530751 - 25/09/2019 17:18:00	B-020 - 25/09/2019	68,716	1401	3,436	10,000	1,503	
25		1xxxxxxxxxxxxxH	891070100262 - 23/09/2019 10:57:00	B-013 - 23/09/2019	67,914	1401	3,396	10,000	1,489	
26		1xxxxxxxxxxxxxH	841069885698 - 21/09/2019 12:26:00	G-009 - 21/09/2019	64,862	4401	3,243	10,000	1,425	
27		1xxxxxxxxxxxxxH	831069883714 - 21/09/2019 12:19:00	B-005 - 21/09/2019	60,516	1401	3,026	10,000	1,330	
28		1xxxxxxxxxxxxxH	831069882865 - 21/09/2019 12:15:00	B-002 - 21/09/2019	66,518	1401	3,326	10,000	1,461	
29		1xxxxxxxxxxxxxH	891069884249 - 21/09/2019 12:21:00	B-006 - 21/09/2019	66,486	4401	3,324	10,000	1,461	
30		1xxxxxxxxxxxxxH	871069884706 - 21/09/2019 12:22:00	B-007 - 21/09/2019	67,732	4401	3,387	10,000	1,488	
31		1xxxxxxxxxxxxxH	871069883112 - 21/09/2019 12:17:00	B-003 - 21/09/2019	64,042	1401	3,202	10,000	1,407	
32		1xxxxxxxxxxxxxH	841070530282 - 25/09/2019 17:17:00	B019 - 25/09/2019	66,748	1401	3,337	10,000	1,460	
33		1xxxxxxxxxxxxxH	841070100593 - 23/09/2019 10:59:00	B-014 - 23/09/2019	65,149	1401	3,257	10,000	1,428	

Sl. No.	From GSTIN	To GSTIN	EWB No. & Dt.	Doc No. & Dt.	Assess Val. (in ₹)	HSN Code	Tax (in ₹)	Penalty (in ₹)	Interest (in ₹)	Remarks/ Department's Rplies
34		1xxxxxxxxxxxxxH	831069885091 - 21/09/2019 12:23:00	B-008 - 21/09/2019	62,361	4401	3,118	10,000	1,370	
35		1xxxxxxxxxxxxxH	811069882476 - 21/09/2019 12:14:00	B-001 - 21/09/2019	66,010	1401	3,301	10,000	1,450	
36		1xxxxxxxxxxxxxH	871070529685 - 25/09/2019 17:15:00	B-018 - 25/09/2019	65,149	1401	3,257	10,000	1,425	
37		1xxxxxxxxxxxxxH	861070100106 - 23/09/2019 10:56:00	B-012 - 23/09/2019	67,830	1401	3,392	10,000	1,487	
38		1xxxxxxxxxxxxxH	861070099945 - 23/09/2019 10:55:00	B-011 - 23/09/2019	67,788	1401	3,389	10,000	1,486	
39		1xxxxxxxxxxxxxH	851069886032 - 21/09/2019 12:27:00	B-10 - 21/09/2019	66,215	4401	3,311	10,000	1,455	
40		1xxxxxxxxxxxxxH	811070100750 - 23/09/2019 11:00:00	B-015 - 23/09/2019	67,158	1401	3,358	10,000	1,472	
Sub-total					**13,29,864**	**-**	**66,493**	**2,00,000**	**29,167**	
Grand Total					**2,13,77,085**	**-**	**5,37,953**	**6,81,110**	**1,00,725**	

Appendix 2.3.3
Generation of multiple EWBs on the strength of same invoices
[Reference: Paragraph 2.3.8.1 (E)]

Sl. No.	Consignor GSTIN	EWB No.	Date	Taxable value (in ₹)	Tax (in ₹)	Invoice No.	Date	Consignee GSTIN	Remarks/ Department's Replies
1	1xxxx xxxxx xxxxK	811003488058	15 April 2018	70,000	11,500	53	15 April 2018	1xxxx xxxxx xxxxY	It was informed that the taxpayer is non-existent.
2		841003492029	15 April 2018	70,000	11,500			1xxxx xxxxx xxxxS	
3		861003492166	15 April 2018	70,000	11,500	54	15 April 2018		
4		891003488151	15 April 2018	70,000	11,500			1xxxx xxxxx xxxxY	
5		801003488323	15 April 2018	70,000	11,500	55	15 April 2018		
6		881003492245	15 April 2018	70,000	11,500			1xxxx xxxxx xxxxS	
7		821003430221	13 April 2018	47,700	10,385	163	13 April 2018	1xxxx xxxxx xxxxE	
8		861003428596	13 April 2018	47,700	10,385				
9		811003501058	15 April 2018	31,500	51,75	287	15 April 2018	1xxxx xxxxx xxxx0	
10		871003501072	15 April 2018	31,500	51,75				
11		831005673629	28 May 2018	31,500	51,75	368	28 May 2018		
12		881005673749	28 May 2018	31,500	51,75				
13	1xxxx xxxxx xxxx4	801004333840	03 May 2018	13,48,750	2,42,775	150	03 May 2018	1xxxx xxxxx xxxxU	Taxpayer not aware of generating multiple EWBs.
14		811004358523	04 May 2018	13,48,750	2,42,775				
15		881007798516	15 June 2018	1,17,949	21,231	384	15 June 2018	1xxxx xxxxx xxxx4	
16		831008056968	18 June 2018	1,17,949	21,231				
17	1xxxx xxxxx xxxxJ	831025661237	04 November 2018	18,09,122	3,25,642	MSL/18-19/748	04 November 2018	1xxxx xxxxx xxxxY	No reply was provided.
18		801025964603	07 November 2018	18,09,122	3,25,642				
19		811035217334	19 January 2019	13,04,629	2,34,833	MSL/18-19/1043	19 January 2019	1xxxx xxxxx xxxxW	
20		831035231426	19 January 2019	13,04,629	2,34,833				
21		821038648956	13 February 2019	8,55,430	1,53,977	MSL/18-19/1164	13 February 2019		

Sl. No.	Consignor GSTIN	EWB No.	Date	Taxable value (in ₹)	Tax (in ₹)	Invoice No.	Date	Consignee GSTIN	Remarks/ Department's Replies
22		821038700665	13 February 2019	8,55,430	1,53,977				
23		851038703043	13 February 2019	6,22,434	1,12,038	MSL/18-19/1165	13 February 2019		
24		881038649931	13 February 2019	6,22,434	1,12,038				
25		801040321614	24 February 2019	14,83,111	2,66,960	MSL/18-19/1227	24 February 2019		
26		891040401786	25 February 2019	14,83,111	2,66,960				
27	1xxxx xxxxx xxxxL	821003166467	07 April 2018	20,56,900	3,70,242	PCA/004/18-19	06 April 2018	0xxxx xxxxx xxxxI	The taxpayer admitted to generating EWB on same invoice without cancelling the first one due to error in providing HSN code..
28		831003180965	07 April 2018	20,56,900	3,70,242				
29	1xxxx xxxxx xxxx1	821015897063	21 August 2018	23,32,890	4,19,920	GST-0193	21 August 2018	1xxxx xxxxx xxxxU	No reply was provided
30		831015896980	21 August 2018	23,32,890	4,19,920				
31	1xxxx xxxxx xxxxE	841009886268	02 July 2018	21,96,651	3,95,397	BH/MSLB/40/18-19	02 July 2018	1xxxx xxxxx xxxxF	No reply was provided.
32		861009887072	02 July 2018	21,96,651	3,95,397				
33	1xxxx xxxxx xxxx3	881003342122	11 April 2018	4,61,440	83,059	NPSB2B18-19/0102	11 April 2018	1xxxx xxxxx xxxxZ	It was stated that the error was due to technical issues/clerical mistakes which could not be corrected in time.
34		871003341928	11 April 2018	4,61,440	83,059				
35		871003712603	20 April 2018	13,41,124	2,41,402	NPSB2B18-19/0177	20 April 2018	1xxxx xxxxx xxxxO	
36		891003712865	20 April 2018	13,41,124	2,41,402				
37		861003718129	20 April 2018	4,72,190	84,994	NPSB2B18-19/0181	20 April 2018	1xxxx xxxxx xxxxZ	
38		841003717964	20 April 2018	4,72,190	84,994				
39		861003908717	24 April 2018	4,93,000	88,740	NPSB2B18-19/0234	24 April 2018	1xxxx xxxxx xxxxW	
40		811003907904	24 April 2018	4,93,000	88,740				
41		811005584198	26 May 2018	92,722	16,690	NPSB2B18-19/0570	26 May 2018	1xxxx xxxxx xxxx5	
42		801005584067	26 May 2018	49,576	8,924				
43		841005119238	19 May 2018	4,69,651	84,537	NPSB2B18-19/0494	19 May 2018	1xxxx xxxxx	

Sl. No.	Consignor GSTIN	EWB No.	Date	Taxable value (in ₹)	Tax (in ₹)	Invoice No.	Date	Consignee GSTIN	Remarks/ Department's Replies
44		851005118254	19 May 2018	4,69,651	84,537			xxxxZ	
45		881013005608	27 July 2018	4,03,107	72,559	NPSB2B18-19/1281	27 July 2018	1xxxx xxxxx xxxxZ	
46		881012972473	27 July 2018	5,42,052	97,569			1xxxx xxxxx xxxxD	
47		801018390899	08 September 2018	7,57,295	1,36,313	NPSB2B18-19/1874	08 September 2018	1xxxx xxxxx xxxxU	
48		861018390897	08 September 2018	7,57,295	1,36,313				
49		821018365046	08 September 2018	50,072	9,013	NPSB2B18-19/1869	08 September 2018	1xxxx xxxxx xxxxF	
50		851018367054	08 September 2018	50,072	9,013				
51		821018379430	08 September 2018	10,36,800	1,86,624	NPSB2B18-19/1870	08 September 2018	1xxxx xxxxx xxxxP	
52		851018379426	08 September 2018	10,36,800	1,86,624				
53		821018402314	08 September 2018	10,36,800	1,86,624	NPSB2B18-19/1878	08 September 2018	1xxxx xxxxx xxxxP	
54		891018402315	08 September 2018	10,36,800	1,86,624				
55		831018270248	07 September 2018	6,65,390	1,19,770	NPSB2B18-19/1862	07 September 2018	1xxxx xxxxx xxxxT	
56		871018270208	07 September 2018	6,65,390	1,19,770				
57		851018264544	07 September 2018	8,18,597	1,47,348	NPSB2C18-19/0455	07 September 2018	URP	
58		861018264547	07 September 2018	818597	1,47,348				
59		881025837060	05 November 2018	5,27,051	94,869	NPSB2B18-19/2572	05 November 2018	1xxxx xxxxx xxxx4	
60		821025837059	05 November 2018	5,27,051	94,869				
61	1xxxx xxxxx xxxxI	851026575214	13 November 2018	1,73,900	20,868	S-0000338	16 July 2018	1xxxx xxxxx xxxx2	No reply was provided.
62		881026528741	13 November 2018	1,73,900	20,868				
63	1xxxx xxxxx xxxxB	821005198471	02 May 2018	7,58,169	1,36,471	ARMG1819/187	20 May 2018	1xxxx xxxxx xxxxJ	No reply was provided.
64		851005198540	02 May 2018	7,58,169	1,36,471				
65	1xxxx xxxxx xxxx6	841003363725	12 April 2018	19,110	3,440	53	16 April 2018	1xxxx xxxxx xxxxG	No reply was provided.
66		881003363800	12 April 2018	19,110	3,440				
67		821017988828	05 September 2018	1,67,700	30,186	554	05 September	1xxxx xxxxx	

Sl. No.	Consignor GSTIN	EWB No.	Date	Taxable value (in ₹)	Tax (in ₹)	Invoice No.	Date	Consignee GSTIN	Remarks/ Department's Replies
68		871017988922	05 September 2018	1,67,700	30,186		2018	xxxxG	
69	1xxxx xxxxx xxxx4	861003512930	16 April 2018	6,38,814	1,14,987	8	16 April 2018	1xxxx xxxxx xxxxR	No reply was provided.
70		871003511068	16 April 2018	6,38,814	1,14,987				
71	1xxxx xxxxx xxxxU	851011608653	16 July 2018	12,42,000	2,23,560	233	16 July 2018	1xxxx xxxxx xxxxB	It was attributed to clerical error.
72		891011612560	16 July 2018	12,42,000	2,23,560				
73	1xxxx xxxxx xxxxQ	111032570675	18 April 2018	3,21,240	57,823	17111100000561	23 March 2018	2xxxx xxxxx xxxx4	No reply was provided.
74		811003525412	16 April 2018	3,21,240	57,823				
75		841005857156	30 May 2018	4233	762	1119117100000950	30 May 2018	1xxxx xxxxx xxxxJ	
76		891005865547	31 May 2018	4233	762				
77		811005856985	30 May 2018	75,000	13,500	1119117780001390	30 May 2018		
78		881005865544	31 May 2018	75,000	13,500				
79	1xxxx xxxxx xxxxB	891003907599	24 April 2018	34,459	6,203	C17A219100000432	24 April 2018	1xxxx xxxxx xxxx9	No reply was provided.
80		821003907626	24 April 2018	34,459	6,203				
81		811003907537	24 April 2018	34,459	6,203				
82		891003907627	24 April 2018	19,57,283	5,48,039	C17A219100000433	24 April 2018	1xxxx xxxxx xxxx9	
83		821003907600	24 April 2018	19,57,283	5,48,039				
84		851003907539	24 April 2018	19,57,283	5,48,039				
85		891003907601	24 April 2018	22,181	34,785	C17A219100000434	24 April 2018	1xxxx xxxxx xxxx9	
86		861003907628	24 April 2018	22,181	34,785				
87		811003907540	24 April 2018	22,181	34,785				
88		861003907602	24 April 2018	1,19,721	21,550	C17A219100000435	24 April 2018	1xxxx xxxxx xxxx9	
89		881003907541	24 April 2018	1,19,721	21,550				
90		831003907629	24 April 2018	1,19,721	21,550				
91		891003907630	24 April 2018	2,37,736	41,854	C17A219100000436	24 April 2018	1xxxx xxxxx xxxx9	
92		851003907542	24 April 2018	2,37,736	41,854				

Sl. No.	Consignor GSTIN	EWB No.	Date	Taxable value (in ₹)	Tax (in ₹)	Invoice No.	Date	Consignee GSTIN	Remarks/ Department's Replies
93		831003907603	24 April 2018	2,37,736	41,854				
94		881003907624	24 April 2018	2,19,691	34,481	C17A219100000430	24 April 2018	1xxxx xxxxx xxxxB	
95		851003907597	24 April 2018	2,19,691	34,481				
96		871003907535	24 April 2018	2,19,691	34,481				
97		851003907625	24 April 2018	36,224	5,820	C17A219100000431	24 April 2018	1xxxx xxxxx xxxxB	
98		821003907598	24 April 2018	36,224	5,820				
99		841003907536	24 April 2018	36,224	5,820				
100		881003907608	24 April 2018	25,095	3,796	C17A219100000441	24 April 2018	1xxxx xxxxx xxxxB	
101		841003907635	24 April 2018	25,095	3,796				
102		801003907547	24 April 2018	25,095	3,796				
103		851003907609	24 April 2018	1,07,715	14,007	C17A219100000442	24 April 2018	1xxxx xxxxx xxxxB	
104		811003907636	24 April 2018	1,07,715	14,007				
105		871003907548	24 April 2018	1,07,715	14,007				
106		841003907606	24 April 2018	1,98,806	27,818	C17A219100000439	24 April 2018	1xxxx xxxxx xxxxJ	
107		801003907633	24 April 2018	1,98,806	27,818				
108		861003907545	24 April 2018	1,98,806	27,818				
109		871003907634	24 April 2018	94,689	13,941	C17A219100000440	24 April 2018	1xxxx xxxxx xxxxJ	
110		811003907607	24 April 2018	94,689	13,941				
111		831003907546	24 April 2018	94,689	13,941				
112		861003907631	24 April 2018	1,76,600	28,062	C17A219100000437	24 April 2018	1xxxx xxxxx xxxxS	
113		801003907604	24 April 2018	1,76,600	28,062				
114		821003907543	24 April 2018	1,76,600	28,062				
115		871003907605	24 April 2018	9,197	1,655	C17A219100000438	24 April 2018	1xxxx xxxxx xxxxS	
116		891003907544	24 April 2018	9,197	1,655				
117		831003907632	24 April 2018	9,197	1,655				

Sl. No.	Consignor GSTIN	EWB No.	Date	Taxable value (in ₹)	Tax (in ₹)	Invoice No.	Date	Consignee GSTIN	Remarks/ Department's Replies
118		881003907637	24 April 2018	2,62,076	45,500	C17A219100000443	24 April 2018	1xxxx xxxxx xxxxS	
119		811003907610	24 April 2018	2,62,076	45,500				
120		841003907549	24 April 2018	2,62,076	45,500				
121		881003907611	24 April 2018	8,731	1,048	C17A219100000444	24 April 2018	1xxxx xxxxx xxxxS	
122		851003907638	24 April 2018	8,731	1,048				
123		801003907550	24 April 2018	8,731	1,048				
124		851003907612	24 April 2018	16,196	2,915	C17A219100000445	24 April 2018	1xxxx xxxxx xxxxS	
125		821003907639	24 April 2018	16,196	2,915				
126		871003907551	24 April 2018	16,196	2,915				
127		881003907640	24 April 2018	22,351	3,312	C17A219100000446	24 April 2018	1xxxx xxxxx xxxxS	
128		821003907613	24 April 2018	22,351	3,312				
129		841003907552	24 April 2018	22,351	3,312				
130		891003907614	24 April 2018	23,34,720	6,53,722	C17A219100000447	24 April 2018	1xxxx xxxxx xxxxS	
131		851003907641	24 April 2018	23,34,720	6,53,722				
132		811003907553	24 April 2018	23,34,720	6,53,722				
133		861003907615	24 April 2018	2,27,831	27,497	C17A219100000448	24 April 2018	1xxxx xxxxx xxxxS	
134		821003907642	24 April 2018	2,27,831	27,497				
135		881003907554	24 April 2018	2,27,831	27,497				
136		891003907643	24 April 2018	11,581	1,547	C17A219100000449	24 April 2018	1xxxx xxxxx xxxxS	
137		851003907555	24 April 2018	11,581	1,547				
138		831003907616	24 April 2018	11,581	1,547				
139		861003907644	24 April 2018	8,271	993	C17A219100000450	24 April 2018	1xxxx xxxxx xxxxS	
140		801003907617	24 April 2018	8,271	993				
141		821003907556	24 April 2018	8,271	993				
142		871003907618	24 April 2018	48,093	13,466	C17A219100000451	24 April 2018	1xxxx xxxxx	

Sl. No.	Consignor GSTIN	EWB No.	Date	Taxable value (in ₹)	Tax (in ₹)	Invoice No.	Date	Consignee GSTIN	Remarks/ Department's Replies
143		891003907557	24 April 2018	48,093	13,466			xxxxS	
144		831003907645	24 April 2018	48,093	13,466				
145		841003907619	24 April 2018	3,19,522	89,466	C17A219100000452	24 April 2018	1xxxx xxxxx xxxxS	
146		801003907646	24 April 2018	3,19,522	89,466				
147		861003907558	24 April 2018	3,19,522	89,466				
148		871003907647	24 April 2018	1,37,235	23,834	C17A219100000453	24 April 2018	1xxxx xxxxx xxxxS	
149		801003907620	24 April 2018	1,37,235	23,834				
150		831003907559	24 April 2018	1,37,235	23,834				
151		891004034768	27 April 2018	9,04,811	2,53,347	C17A219100000505	27 April 2018	1xxxx xxxxx xxxx9	
152		811004034748	27 April 2018	9,04,811	2,53,347				
153		881004034749	27 April 2018	2,82,228	50,561	C17A219100000506	27 April 2018	1xxxx xxxxx xxxx9	
154		861004034769	27 April 2018	2,82,228	50,561				
155		841004034750	27 April 2018	70,031	12,606	C17A219100000507	27 April 2018	1xxxx xxxxx xxxx9	
156		821004034770	27 April 2018	70,031	12,606				
157		891004034771	27 April 2018	9,435	1,698	C17A219100000508	27 April 2018	1xxxx xxxxx xxxx9	
158		811004034751	27 April 2018	9,435	1,698				
159		881004034752	27 April 2018	2,93,204	52,414	C17A219100000509	27 April 2018	1xxxx xxxxx xxxx9	
160		861004034772	27 April 2018	2,93,204	52,414				
161		851004034753	27 April 2018	2,66,032	41,617	C17A219100000510	27 April 2018	1xxxx xxxxx xxxxJ	
162		831004034773	27 April 2018	2,66,032	41,617				
163		821004034754	27 April 2018	11,796	1,851	C17A219100000511	27 April 2018	1xxxx xxxxx xxxxJ	
164		801004034774	27 April 2018	11,796	1,851				
165		841004256961	02 May 2018	2,56,770	71,896	C17A219100000568	02 May 2018	1xxxx xxxxx xxxxS	
166		801004256930	02 May 2018	2,56,770	71,896				
167		871004256931	02 May 2018	1,54,707	25,703	C17A219100000569	02 May 2018	1xxxx xxxxx	

Sl. No.	Consignor GSTIN	EWB No.	Date	Taxable value (in ₹)	Tax (in ₹)	Invoice No.	Date	Consignee GSTIN	Remarks/ Department's Replies
168		811004256962	02 May 2018	1,54,707	25,703			xxxxS	
169		881004256963	02 May 2018	29,660	42,972	C17A219100000570	02 May 2018	1xxxx xxxxx xxxxS	
170		841004256932	02 May 2018	29,660	42,972				
171		811004256933	02 May 2018	5075	913	C17A219100000571	02 May 2018	1xxxx xxxxx xxxxS	
172		851004256964	02 May 2018	5075	913				
173		821004256965	02 May 2018	1,84,203	51,576	C17A219100000572	02 May 2018	1xxxx xxxxx xxxxS	
174		881004256934	02 May 2018	1,84,203	51,576				
175		851004256935	02 May 2018	21,282	3,831	C17A219100000573	02 May 2018	1xxxx xxxxx xxxxS	
176		891004256966	02 May 2018	21,282	3,831				
177		861004256967	02 May 2018	7,78,800	2,18,064	C17A219100000574	02 May 2018	1xxxx xxxxx xxxxS	
178		821004256936	02 May 2018	7,78,800	2,18,064				
179		891004256937	02 May 2018	12,018	1,442	C17A219100000575	02 May 2018	1xxxx xxxxx xxxxS	
180		831004256968	02 May 2018	12,018	1,442				
181		801004256969	02 May 2018	13,998	2,106	C17A219100000576	02 May 2018	1xxxx xxxxx xxxxS	
182		861004256938	02 May 2018	13,998	2,106				
183		831004256939	02 May 2018	2,35,725	30,836	C17A219100000577	02 May 2018	1xxxx xxxxx xxxxJ	
184		861004256970	02 May 2018	2,35,725	30,836				
185		891004256940	02 May 2018	1760	211	C17A219100000578	02 May 2018	1xxxx xxxxx xxxxJ	
186		831004256971	02 May 2018	1760	211				
187		801004256972	02 May 2018	36693	4315	C17A219100000579	02 May 2018	1xxxx xxxxx xxxxJ	
188		861004256941	02 May 2018	36693	4315				
189		831004401274	04 May 2018	1,75,696	49,194	C17A219100000646	04 May 2018	1xxxx xxxxx xxxxJ	
190		861004401299	04 May 2018	1,75,696	49,194				
191		861004401273	04 May 2018	26,676	3,201	C17A219100000645	04 May 2018	1xxxx xxxxx xxxxJ	
192		891004401298	04 May 2018	26,676	3,201				

Sl. No.	Consignor GSTIN	EWB No.	Date	Taxable value (in ₹)	Tax (in ₹)	Invoice No.	Date	Consignee GSTIN	Remarks/ Department's Replies
193		801004401275	04 May 2018	50,504	9,091	C17A219100000647	04 May 2018	1xxxx xxxxx xxxxJ	
194		891004401300	04 May 2018	50,504	9,091				
195		821004401271	04 May 2018	1,76,218	49,342	C17A219100000643	04 May 2018	1xxxx xxxxx xxxxJ	
196		851004401296	04 May 2018	1,76,218	49,342				
197		821004401297	04 May 2018	4,48,807	79,407	C17A219100000644	04 May 2018	1xxxx xxxxx xxxxJ	
198		891004401272	04 May 2018	4,48,807	79,407				
199		851004401270	04 May 2018	58,536	10,536	C17A219100000642	04 May 2018	1xxxx xxxxx xxxxJ	
200		881004401295	04 May 2018	58,536	10,536				
201		871004401276	04 May 2018	34,923	4,191	C17A219100000648	04 May 2018	1xxxx xxxxx xxxxS	
202		861004401301	04 May 2018	34,923	4,191				
203		831004401302	04 May 2018	1,08,115	19,461	C17A219100000649	04 May 2018	1xxxx xxxxx xxxxS	
204		841004401277	04 May 2018	1,08,115	19,461				
205		811004401278	04 May 2018	34,601	4,152	C17A219100000650	04 May 2018	1xxxx xxxxx xxxxS	
206		801004401303	04 May 2018	34,601	4,152				
207		881004401279	04 May 2018	83,093	13,819	C17A219100000651	04 May 2018	1xxxx xxxxx xxxxS	
208		871004401304	04 May 2018	83,093	13,819				
209		841004401305	04 May 2018	39,676	7,142	C17A219100000652	04 May 2018	1xxxx xxxxx xxxxS	
210		841004401280	04 May 2018	39,676	7,142				
211		811004401306	04 May 2018	27,555	3,653	C17A219100000653	04 May 2018	1xxxx xxxxx xxxxS	
212		811004401281	04 May 2018	27,555	3,653				
213		881004401307	04 May 2018	13,096	1,572	C17A219100000654	04 May 2018	1xxxx xxxxx xxxxS	
214		881004401282	04 May 2018	13,096	1,572				
215		851004401308	04 May 2018	2,06,647	31,421	C17A219100000655	04 May 2018	1xxxx xxxxx xxxxS	
216		851004401283	04 May 2018	2,06,647	31,421				
217		821004401309	04 May 2018	10,477	1,257	C17A219100000656	04 May 2018	1xxxx xxxxx	

Sl. No.	Consignor GSTIN	EWB No.	Date	Taxable value (in ₹)	Tax (in ₹)	Invoice No.	Date	Consignee GSTIN	Remarks/ Department's Replies
218		821004401284	04 May 2018	10,477	1,257			xxxxS	
219		891004401285	04 May 2018	9,190	1,103	C17A219100000657	04 May 2018	1xxxx xxxxx xxxxS	
220		881004401310	04 May 2018	9,190	1,103				
221		861005491231	25 May 2018	8,616	1,034	C17A219100001151	25 May 2018	1xxxx xxxxx xxxx2	
222		881005491282	25 May 2018	8,616	1,034				
223		831005491232	25 May 2018	18,380	2,206	C17A219100001152	25 May 2018	1xxxx xxxxx xxxx2	
224		851005491283	25 May 2018	18,380	2,206				
225		801005491233	25 May 2018	6,203	744	C17A219100001153	25 May 2018	1xxxx xxxxx xxxx2	
226		821005491284	25 May 2018	6,203	744				
227		871005491234	25 May 2018	1,31,011	22,022	C17A219100001154	25 May 2018	1xxxx xxxxx xxxx2	
228		891005491285	25 May 2018	1,31,011	22,022				
229		861005491286	25 May 2018	2,51,981	45,357	C17A219100001155	25 May 2018	1xxxx xxxxx xxxx9	
230		811005491236	25 May 2018	2,51,981	45,357				
231		821005931342	31 May 2018	7,99,188	2,23,773	C17A219100001286	31 May 2018	1xxxx xxxxx xxxxB	
232		881005931366	31 May 2018	7,99,188	2,23,773				
233		831005931345	31 May 2018	29,797	5,364	C17A219100001287	31 May 2018	1xxxx xxxxx xxxxB	
234		821005931368	31 May 2018	29,797	5,364				
235		801005931346	31 May 2018	4,191	754	C17A219100001288	31 May 2018	1xxxx xxxxx xxxxB	
236		891005931369	31 May 2018	4,191	754				
237		841005931351	31 May 2018	16,476	2,923	C17A219100001289	31 May 2018	1xxxx xxxxx xxxxB	
238		851005931370	31 May 2018	16,476	2,923				
239		821005931371	31 May 2018	1,82,741	29,076	C17A219100001290	31 May 2018	1xxxx xxxxx xxxxB	
240		811005931352	31 May 2018	1,82,741	29,076				
241		881005931353	31 May 2018	1,55,419	24,025	C17A219100001291	31 May 2018	1xxxx xxxxx xxxxB	
242		891005931372	31 May 2018	1,55,419	24,025				

Sl. No.	Consignor GSTIN	EWB No.	Date	Taxable value (in ₹)	Tax (in ₹)	Invoice No.	Date	Consignee GSTIN	Remarks/ Department's Replies
243		861005931373	31 May 2018	1,63,257	25,705	C17A219100001292	31 May 2018	1xxxx xxxxx xxxxB	
244		851005931354	31 May 2018	1,63,257	25,705				
245		821005931355	31 May 2018	21,696	3,450	C17A219100001293	31 May 2018	1xxxx xxxxx xxxxB	
246		831005931374	31 May 2018	21,696	3,450				
247		801005931375	31 May 2018	2,50,449	41,385	C17A219100001294	31 May 2018	1xxxx xxxxx xxxxB	
248		861005931357	31 May 2018	2,50,449	41,385				
249		861005931360	31 May 2018	13,757	688	C17A219100001295	31 May 2018	1xxxx xxxxx xxxxB	
250		871005931376	31 May 2018	13,757	688				
251		841005931377	31 May 2018	4,136	496	C17A219100001296	31 May 2018	1xxxx xxxxx xxxxB	
252		801005931362	31 May 2018	4,136	496				
253		811005931378	31 May 2018	28,24,684	7,90,911	C17A219100001297	31 May 2018	1xxxx xxxxx xxxxB	
254		871005931363	31 May 2018	28,24,684	7,90,911				
255		841005931364	31 May 2018	81,568	14,682	C17A219100001298	31 May 2018	1xxxx xxxxx xxxxB	
256		881005931379	31 May 2018	81,568	14,682				
257		841005931380	31 May 2018	37,289	4,950	C17A219100001299	31 May 2018	1xxxx xxxxx xxxxB	
258		811005931363	31 May 2018	37,289	4,950				
Total				**9,30,97,507**	**1,92,29,347**	-	-	-	-

Appendix 2.3.4
Non-reporting of goods in GSTR-1 and non-discharge of tax
[Reference: Paragraph 2.3.8.1 (E)]

Sl. No.	GSTIN	Period	Assessable value (₹)	Tax value (₹)	Department's response						Interest leviable (₹)	Penalty (₹)	Remarks/ Department's Replies
					Accepted		Not accepted		No response/reply not furnish				
					Assessable value (₹)	Tax value (₹)	Assessable value (₹)	Tax value (₹)	Assessable value (₹)	Tax value (₹)			
1	1xxxx xxxxx xxxx4	Apr-18	12,77,628	2,29,973	-	-	-	-	12,77,628	2,29,973	1,61,044	2,29,973	No reply was provided
2	1xxxx xxxxx xxxx6	April & September 2018	3,73,620	67,250	-	-	-	-	3,73,620	67,250	42,019	67,250	No reply was provided
3	1xxxx xxxxx xxxxB	Apr-May 2018	2,37,79,508	58,08,083	-	-	-	-	2,37,79,508	58,08,083	39,78,457	58,08,083	No reply was provided
4	1xxxx xxxxx xxxxU	Jul-18	12,42,000	2,23,560	-	-	12,42,000	2,23,560	-	-	1,46,410	2,23,560	It was attributed to clerical error.
Total			**2,66,72,756**	**63,28,866**	**-**	**-**	**12,42,000**	**2,23,560**	**2,54,30,756**	**61,05,306**	**43,27,930**	**63,28,866**	

Appendix 2.3.5
Mismatch of ITC between GSTR-3B and GSTR-2A
[Reference: Paragraph 2.3.8.1 (I) (i)]

Sl. No.	GSTIN	Jurisdiction	Period	ITC claimed as per GSTR-3B (₹)	ITC accrued as per GSTR-2A (₹)	Mismatch in ITC (₹)	Remarks/ Replies
1	1xxxxxxxxxxxxx6	ST, Circle VIII, Shillong	2021-22	1,10,61,75,355	1,06,16,83,317	4,44,92,038	No reply was provided
2	1xxxxxxxxxxxxxZ	ST, Ri Bhoi Circle	2019-20	8,02,91,482	7,80,58,050	22,33,432	No reply was provided
3	1xxxxxxxxxxxxxV	ST, Khliehriat Circle	2020-21 and 2021-22	3,23,24,195	3,15,95,770	7,28,425	No reply was provided.
Total				**1,21,87,91,032**	**1,17,13,37,137**	**4,74,53,895**	**-**

Appendix 2.3.6
Incorrectly passed on ITC without movement of goods
[Reference: Paragraph 2.3.8.1 (I) (ii)]

Sl. No.	GSTIN	EWB No.	Date	Assessable value (₹)	Tax value (₹)	Whether reported in GSTR-1	Whether movement details captured in EWB MIS Report	Irregular ITC availed (₹)	Remarks/ Department's Replies
1	1xxxxxxxxxxxxx0	801198666805	30.12.2021	12,48,000	2,24,640	Yes	No	2,24,640	The Registration Certificate of the vehicle used for transportation was cancelled. No reply was provided
2	1xxxxxxxxxxxxxJ	831170354323	15.07.2021	19,76,634	98,832	Yes	No	98,832	No reply was provided
3	1xxxxxxxxxxxxxV	881155785121	29.04.2021	1,82,018	21,603	Yes	No	21,603	No reply was provided
4	1xxxxxxxxxxxxxY	861213924727	15.03.2022	1,61,20,000	8,06,000	Yes	No	8,06,000	No reply was provided
5		831208556367	18.02.2022	1,61,20,000	8,06,000	The detail of receivers could not be verified as the same could not be expanded	No	-	
6		881208238022	17.02.2022	1,61,20,000	8,06,000		No	-	
7	1xxxxxxxxxxxxx6	821164534701	28.06.2021	12,33,558	2,22,040	The detail of receivers could not be verified as the same could not be expanded	No	-	No reply was provided
8		881169672455	27.07.2021	10,63,615	1,91,451		No	-	
9	1xxxxxxxxxxxxxM	851153623712	18.04.2021	18,80,952	94,048	No	No	-	It was stated that notice in Form ASMT-10 was issued.
10	1xxxxxxxxxxxxxX	871167198075	21.07.2021	4,32,600	21,630	No	Yes	-	It was stated that notice in Form ASMT-10 was issued.
11	1xxxxxxxxxxxxxW	841159501240	27.05.2021	2,40,80,000	43,34,400	No	Yes	-	It was stated that the EWB was generated to transport goods for re-conditioning for which IGST towards services was paid.
Total				**8,45,67,777**	**76,27,644**	-	-	**11,51,075**	-

Appendix 2.3.7
Mismatch between GSTR-1 and GSTR-3B
[Reference: Paragraph 2.3.8.1 (I) (iii)]

Sl. No.	GSTIN	Jurisdiction	Period	Tax value as per GSTR-1 (₹)	Tax value as per GSTR-3B (₹)	Difference (GSTR-3B - GSTR-1) (₹)	Remarks/ Department's Replies
1	1xxxxxxxxxxxxxN	ST, Circle II, Shillong	2018-19	82,75,290	82,65,704	9,586	It was stated that the case records are under examination.
2	1xxxxxxxxxxxxx4	ST, Circle II, Shillong	2018-19 & 2020-21	10,37,61,675	10,37,50,044	11,631	It was stated that the case records are under examination.
3	1xxxxxxxxxxxxxQ	ST, Circle II, Shillong	2018-19	14,18,86,438	13,19,63,945	99,22,493	It was stated that the case records are under examination.
4	1xxxxxxxxxxxxxP	ST, Circle VI, Shillong	2021-22	10,49,62,916	10,32,91,099	16,71,817	The observation was accepted. Notice in Form ASMT-10 was issued.
5	1xxxxxxxxxxxxxN	ST, Circle VIII, Shillong	2018-19	12,03,459	11,96,317	7,142	No reply was provided
6	1xxxxxxxxxxxxxO	ST, Circle VIII, Shillong	2019-20	16,94,04,678	16,93,99,224	5,454	It was stated that notice in Form ASMT-10 was issued.
7	1xxxxxxxxxxxxxP	ST, Circle VIII, Shillong	2019-20	5,51,32,378	5,41,04,297	10,28,081	It was stated that notice in Form ASMT-10 was issued.
8	1xxxxxxxxxxxxxQ	ST, Circle VIII, Shillong	2021-22	2,64,88,197	2,32,63,879	32,24,318	It was stated that notice in Form ASMT-10 was issued.
9	1xxxxxxxxxxxxxE	ST, Ri Bhoi Circle	2018-19	5,52,712	5,51,585	1,127	No reply was provided
10	1xxxxxxxxxxxxxM	ST, Ri Bhoi Circle	2021-22	4,52,50,956	4,48,09,354	4,41,602	It was stated that notice in Form ASMT-10 was issued.
11	1xxxxxxxxxxxxx4	ST, Ri Bhoi Circle	2018-19 & 2021-22	51,88,91,188	51,64,76,246	24,14,942	It was stated that the tax discrepancy will be reviewed and action will be taken at a later stage.
12	1xxxxxxxxxxxxx1	ST, Ri Bhoi Circle	2018-19	11,81,69,060	11,81,06,240	62,820	It was stated that action will be initiated at a later stage as the shortfall is minimum.
13	1xxxxxxxxxxxxx6	ST, Ri Bhoi Circle	2018-19	4,37,98,806	4,37,89,421	9,385	No reply was provided.
14	1xxxxxxxxxxxxxB	ST, Ri Bhoi Circle	2018-19	6,61,94,395	6,54,73,263	7,21,132	No reply was provided.
15	1xxxxxxxxxxxxxE	ST, Khliehriat Circle	2018-19	20,31,27,175	20,27,97,170	3,30,005	It was stated that case records are under examination.
Total				**1,60,70,99,323**	**1,58,72,37,788**	**1,98,61,535**	**-**

Appendix 2.3.8
Non/short discharge of tax liability by taxpayers identified by KPAs
[Reference: Paragraph 2.3.8.2 (A)]

(Amount in ₹)

S. No	Nature of observation	GSTIN	Period	Assessable value	Tax value	Department's response						Interest leviable[190]	Penalty[191]	Remarks/ Department's Replies
						Accepted		Not accepted		No response/ reply not furnished				
						Assess-able value	Tax value	Assessable value	Tax value	Assessable value	Tax value			
1	Generation of EWBs but not reported in GST returns	1xxxxxxxxxxxxxN	July 2018 & October 2020	4,14,698	30,709	-	-	-	-	4,14,698	30,709	7,648	30,709	It was stated that case records are under examination.
2		1xxxxxxxxxxxxxT	Jul-18	3,33,587	60,046	-	-	-	-	3,33,587	60,046	39,324	60,046	No reply was provided.
3		1xxxxxxxxxxxxx4	Sep, Nov 2020 & Jan, Mar 2021	6,38,814	1,14,986	-	-	-	-	6,38,814	1,14,986	20,074	1,14,986	It was stated that the case records are under examination.
4		1xxxxxxxxxxxxxO	Apr-19	94,603	17,029	-	-	-	-	94,603	17,029	8,860	17,029	It was stated that notice in Form ASMT-10 was issued.
5		1xxxxxxxxxxxxxW	May 2021 & February 2022	2,45,00,000	44,00,000	-	-	-	-	2,45,00,000	44,00,000	43,397	44,00,000	It was stated that the EWB was generated to transport goods for re-conditioning for which IGST towards services was paid.
6		1xxxxxxxxxxxxxO	Dec-20	80,64,446	9,67,734	-	-	-	-	80,64,446	9,67,734	2,11,894	9,67,734	It was stated that notice in Form ASMT-10 was issued.
7		1xxxxxxxxxxxxxQ	Apr-18	6,42,480	1,15,646	-	-	-	-	6,42,480	1,15,646	80,984	1,15,646	It was stated that the case records are under examination.

[190] Minimum interest from the 11th of the month following the defaulted month up to 31 March 2022 has been calculated (Tax value x 18% x No. of days delayed/365).
[191] Penalty of ten thousand rupees or an amount equivalent to the tax not paid to the Government, whichever is higher.

S. No	Nature of observation	GSTIN	Period	Assessable value	Tax value	Department's response						Interest leviable[190]	Penalty[191]	Remarks/ Department's Replies
						Accepted		Not accepted		No response/ reply not furnished				
						Assess-able value	Tax value	Assessable value	Tax value	Assessable value	Tax value			
8		1xxxxxxxxx xxxxB	Feb-22	16,16,376	2,90,948	-	-	-	-	16,16,376	2,90,948	2,870	2,90,948	No reply was provided.
9		1xxxxxxxxx xxxxU	Jul-18	1,61,500	29,070	-	-	1,61,500	29,070	-	-	19,038	29,070	It was stated generation of multiple EWBs on same invoice happened due to clerical error.
10	Generation of EWBs but short reported in GST returns	1xxxxxxxxx xxxx4	Oct-20	43,54,185	7,83,754	-	-	-	-	43,54,185	7,83,754	1,95,187	7,83,754	It was stated that the case records are under examination.
11		1xxxxxxxxx xxxxQ	May-18	46,275	8,330	-	-	-	-	46,275	8,330	5,706	8,330	It was stated that the case records are under examination.
12		1xxxxxxxxx xxxxB	May-18	15,16,339	2,72,941	-	-	-	-	15,16,339	2,72,941	1,86,961	2,72,941	No reply was provided.
13		1xxxxxxxxx xxxxJ	Nov 2018 & Jan, Feb 2019	60,74,726	10,93,450	-	-	-	-	60,74,726	10,93,450	6,01,787	10,93,450	No reply was provided.
14		1xxxxxxxxx xxxxU	May, July 2018	33,95,600	6,11,207	-	-	33,95,600	6,11,207	-	-	4,00,282	6,11,207	It was stated generation of multiple EWBs on same invoice happened due to clerical error.
15		1xxxxxxxxx xxxxY	Jan-Mar 2022	4,80,74,988	60,76,176	-	-	-	-	4,80,74,988	60,76,176	-	60,76,176	No reply was provided.
16		1xxxxxxxxx xxxxU	2018-19	36,45,681	6,56,223	-	-	36,45,681	6,56,223	-	-	3,51,124	6,56,223	It was stated generation of multiple EWBs on same invoice happened due to clerical error.
17		1xxxxxxxxx xxxxH	Aug-18	21,00,000	4,00,000	-	-	21,00,000	4,00,000	-	-	2,55,847	4,00,000	No reply was provided.

S. No	Nature of observation	GSTIN	Period	Assessable value	Tax value	Department's response						Interest leviable[190]	Penalty[191]	Remarks/ Department's Replies
						Accepted		Not accepted		No response/ reply not furnished				
						Assess-able value	Tax value	Assessable value	Tax value	Assessable value	Tax value			
18	Generation of EWBs but short reported in GST returns	1xxxxxxxxx xxxx4	May-Jun 2018	14,66,698	2,64,006	-	-	14,66,698	2,64,006	-	-	1,76,935	2,64,006	It was stated that the tax discrepancy will be reviewed and action will be taken at a later stage.
19		1xxxxxxxxx xxxxJ	Nov 2018, Jan-Feb 2019	60,74,726	10,93,450	-	-	-	-	60,74,726	10,93,450	6,01,787	10,93,450	No reply was provided
20		1xxxxxxxxx xxxxL	Apr-18	20,56,900	3,70,242	-	-	20,56,900	3,70,242	-	-	2,59,271	3,70,242	It was stated that generation of multiple EWBs was due to clerical errors
21		1xxxxxxxxx xxxx1	Aug-18	23,32,890	4,19,920	-	-	23,32,890	4,19,920	-	-	2,68,588	4,19,920	It was stated that action will be initiated at a later stage as the shortfall is minimum.
22		1xxxxxxxxx xxxx3	April, Sept, Nov 2018	2,68,50,000	47,99,000	-	-	2,68,50,000	47,99,000	-	-	28,54,156	47,99,000	It was stated that generation of multiple EWBs on same invoice occurred due to clerical errors.
23		1xxxxxxxxx xxxxI	Nov-18	1,40,403	16,848	1,40,403	16,848	-	-			10,020	16,848	It was stated notice in Form ASMT-10 was issued.
Total				**11,86,14,213**	**2,28,91,715**	**1,40,403**	**16,848**	**4,20,09,269**	**75,49,668**	**10,24,46,243**	**1,53,25,199**	**66,01,740**	**2,28,91,715**	**-**

Appendix 2.3.9
Mismatch in EWBs generated for outward supplies
[Reference: Paragraph 2.3.8.2 (B) (i)]

(Amount in ₹)

GSTIN	Period	As per GSTR-1			As per EWB (outward)			Remarks/ Replies
		Records	Taxable value	Tax	No of EWB generated	Assessable value	Tax	
1xxxxxxxxxxxxxT	May-18	5	4,42,659	79,678	0	-	-	The Department stated that intimation notice was issued to the taxpayer. Further response was not communicated.
	Jun-18	3	3,82,390	68,830	0	-	-	
	Nov-18	2	1,73,433	31,218	1	-	-	
	Dec-18	2	1,47,202	26,496	1	-	--	
	Jan-19	1	1,14,007	20,521	0	-	-	
	Feb-19	3	3,84,005	69,122	1	-	-	
	Mar-19	3	3,52,927	63,527	1	-	-	
Sub- total	-	*19*	*19,96,623*	*3,59,392*	*4*	-	-	-
1xxxxxxxxxxxxxM	Aug-21	71	7,01,77,464	35,08,873	0	-		As per GSTR-I, GSTIN of receiver was not indicated. Tax value under IGST was reported. Hence, inter-State supply was made. During October 2021 to January 2022, supply was made to Assam, whereas EWBs generated during October and November 2021 was in favour of Mizoram. In response the Department stated that notice in Form ASMT-10 was issued.
	Sep-21	1	65,38,190	3,26,910	0	-		
	Oct-21	21	3,21,21,583	16,06,079	2	36,86,667	1,84,333	
	Nov-21	172	25,58,74,929	1,27,93,746	1	11,21,048	56,052	
	Dec-21	132	19,23,13,774	96,15,689	0	-	-	
	Jan-22	139	20,26,31,024	1,01,31,551	0	-	-	
Sub-total		*536*	*75,96,56,964*	*3,79,82,848*	*3*	*48,07,715*	*2,40,385*	-
Total	**-**	**555**	**76,16,53,587**	**3,83,42,240**	**7**	**48,07,715**	**2,40,385**	-

Appendix 2.3.10
Mismatch of EWBs generated for inward supplies
[Reference: Paragraph 2.3.8.2 (B) (ii)]

Sr. No.	GSTIN	As per GSTR-2A			EWBs generated as per MIS Report (Inward)			Mismatch		
		No. of invoices	Taxable value (₹)	Tax value (₹)	No of EWBs	Taxable value (₹)	Tax value (₹)	No. of EWBs	Taxable value (₹)	Tax value (₹)
1	1xxxxxxxxxxxxxN	114	1,35,25,882	10,89,539	51	53,37,239	2,73,873	63	81,88,643	8,15,666
2	1xxxxxxxxxxxxxT	7	20,73,008	3,73,141	2	2,63,243	47,383	5	18,09,765	3,25,758
3	1xxxxxxxxxxxxxE	6	5,99,728	92,316	4	3,47,228	60,841	2	2,52,500	31,475
4	1xxxxxxxxxxxxxY	16	81,37,911	17,38,615	9	48,81,654	8,55,360	7	32,56,257	8,83,255
5	1xxxxxxxxxxxxxV	138	1,38,36,097	16,80,058	70	69,49,301	8,39,069	68	68,86,796	8,40,989
Total		**281**	**3,81,72,626**	**49,73,669**	**136**	**1,77,78,665**	**20,76,526**	**145**	**2,03,93,961**	**28,97,143**

Appendix 2.3.11
Enforcement function of the Department
(Reference: Paragraph 2.3.9)

Sl. No.	Name of the Preventive Unit	Total No. of Booked cases	No. of Booked cases selected as sample	No. of Booked cases actual available with the Preventive Unit	No. of Booked cases verified	Remarks, if any	Replies
1	ST, EB, Shillong	50	41	39	39	Produced two less booked cases than the sample size	Specific reply was not furnished.
2	ST, EB, Jowai	8	8	6	6	Produced two less booked cases than the sample size	The Department stated that records were misplaced.
3	ST, EB, Nongpoh	1	1	1	1	Nil	The Department stated that the lone booked case was executed offline due to technical problem
Total		**59**	**50**	**46**	**46**	**-**	**-**

Appendix 2.3.12

Absence of mechanism to monitor availment of ITC on discrepancies found during interception

[(Reference: Paragraph 2.3.9.2 (iii)]

Case No.	Date of Interception	EWB No. & Date	Invoice No. & Date	Taxable Value (₹)	Whether reported in GSTR-1 of Supplier	Tax involved (₹)	Whether ITC claimed in GSTR-2A of recipient
2	27.02.2020	801092767077 dt. 27.02.2020	GST/19-20/00767 dt. 26.02.2020	1,86,800	Reported	21,456	Yes
5	09.03.2021	861145847154 dt. 08.03.2021	2351 - 08/03/2021	1,59,202	Reported	44,576	Yes
25	29.10.2021	881186374518 dt. 27.10.2021	2123103015 dt. 26.10.2021	45,476	Reported	8,186	Yes
28	15.01.2020	801085814690 dt. 12.01.2020	1CC-8695 dt. 12.01.2020	88,354	Reported	10,603	Yes
40	10.01.2020	881085260404 dt. 08.01.2020	473/19-20 dt. 08.01.2020	1,35,859	Reported	16,303	Yes
50	28.02.2020	851092593969 dt. 25.02.2020	G025-000016 dt. 25.02.2020	2,00,994	Reported	36,179	Yes
Total				**8,16,685**	**-**	**1,37,303**	-

Appendix 2.4.1
Details of sample for centralised audit, detailed audit and audit of Circles
[Reference: Paragraph 2.4.4 (iii)]

A. Sample for Centralised Audit

(Amount in ₹)

Sl. No.	Circle	GSTIN	Year	Value of Discrepancy
ITC mismatch between GSTR-2A and GSTR-3B (Reference: Appendix 2.4.3)				
1	Circle-VII	1xxxxxxxxxxxxxX	2019-20	1,31,07,204.00
2			2018-19	956.00
3	Circle-VIII	1xxxxxxxxxxxxxD	2020-21	1,29,92,384.00
4	Circle-VI	1xxxxxxxxxxxxxK	2019-20	17,50,677.00
5			2020-21	2,51,52,924.00
6			2018-19	19,82,13,323.00
7	Circle-VI	1xxxxxxxxxxxxx5	2018-19	1,68,75,533.00
8			2020-21	8,33,35,642.00
9	Circle-VIII	1xxxxxxxxxxxxxT	2018-19	4,93,77,083.00
10	Circle-VI	1xxxxxxxxxxxxxH	2020-21	22,50,719.00
11			2018-19	3,12,72,892.00
12	Circle-VI	1xxxxxxxxxxxxxQ	2020-21	1,16,04,609.00
13			2019-20	1,57,43,272.00
14	Circle-VIII	1xxxxxxxxxxxxxF	2018-19	4,30,48,603.00
15	Circle-VII	1xxxxxxxxxxxxxM	2018-19	1,35,27,016.00
16	Circle-VIII	1xxxxxxxxxxxxxN	2019-20	1,47,03,205.00
17	Circle-VII	1xxxxxxxxxxxxxY	2018-19	2,11,83,669.00
18	Tura Circle II	1xxxxxxxxxxxxxK	2019-20	4,33,91,944.00
19	Ri Bhoi Circle	1xxxxxxxxxxxxxY	2020-21	8,71,55,550.00
20			2018-19	1,43,45,120.00
21	Khliehriat Circle	1xxxxxxxxxxxxx4	2020-21	2,00,29,053.00
22	Jowai Circle	1xxxxxxxxxxxxxG	2020-21	33,12,894.00
23			2019-20	1,34,28,944.00
24	Khliehriat Circle	1xxxxxxxxxxxxxE	2018-19	1,42,10,009.00
25	Circle-VIII	1xxxxxxxxxxxxxP	2018-19	71,24,898.00
26			2019-20	61,66,679.00
27	Ri Bhoi Circle	1xxxxxxxxxxxxx1	2019-20	1,26,38,912.00
28	Circle-VIII	1xxxxxxxxxxxxxQ	2020-21	50,111.00
29			2018-19	2,43,13,859.00
30	Circle-VII	1xxxxxxxxxxxxxW	2020-21	4,94,78,211.00
31			2019-20	5,51,10,000.00
32			2018-19	4,58,94,537.00
Total				**95,07,90,432.00**
Short payment of tax under RCM versus ITC availed in GSTR-3B/ GSTR-9 (Reference: Appendix 2.4.4)				
33	Circle-VII	1xxxxxxxxxxxxxW	2018-19	12,43,93,816.00

Sl. No.	Circle	GSTIN	Year	Value of Discrepancy
34	Ri Bhoi Circle	1xxxxxxxxxxxxxR	2019-20	1,59,26,117.00
35	Circle-VI	1xxxxxxxxxxxxxK	2020-21	7,27,00,208.00
36			2018-19	19,35,008.00
37	Circle-II	1xxxxxxxxxxxxxM	2018-19	17,19,356.10
38	Circle-VII	1xxxxxxxxxxxxxI	2018-19	2,11,678.64
39			2019-20	9,42,852.00
40			2020-21	2,30,082.00
41	Circle-III	1xxxxxxxxxxxxxO	2020-21	8,25,412.94
42	Tura Circle I	1xxxxxxxxxxxxxW	2018-19	6,21,846.00
43	Circle-II	1xxxxxxxxxxxxxK	2019-20	4,32,773.84
44	Circle-III	1xxxxxxxxxxxxxY	2018-19	5,24,736.90
45	Khliehriat Circle	1xxxxxxxxxxxxxU	2019-20	52,56,895.00
Total				**22,57,20,782.42**
Incorrect availing of ISD credit (Reference: Appendix 2.4.5)				
46	Circle-VI	1xxxxxxxxxxxxxK	2020-21	**26,73,616.00**
ITC availed in GSTR-3B filed after the cut-off period (Reference: Appendix 2.4.6)				
47	Jowai Circle	1xxxxxxxxxxxxxG	2018-19	61,23,321.00
48	Circle-VI	1xxxxxxxxxxxxxG	2018-19	3,03,48,840.00
49	Ri Bhoi Circle	1xxxxxxxxxxxxxC	2018-19	4,38,82,947.00
50	Ri Bhoi Circle	1xxxxxxxxxxxxxZ	2019-20	75,54,263.50
51	Ri Bhoi Circle	1xxxxxxxxxxxxxJ	2019-20	9,58,842.00
52			2018-19	1,07,81,328.00
53	Ri Bhoi Circle	1xxxxxxxxxxxxxY	2019-20	7,35,00,000.00
54	Circle-VI	1xxxxxxxxxxxxxQ	2018-19	1,25,10,206.25
55	Circle-VI	1xxxxxxxxxxxxx5	2019-20	3,34,11,378.00
56	Circle-VII	1xxxxxxxxxxxxxJ	2018-19	1,46,38,710.00
57	Circle-III	1xxxxxxxxxxxxxY	2018-19	64,00,876.41
58	Circle-VIII	1xxxxxxxxxxxxxH	2019-20	4,26,726.58
59			2018-19	66,98,760.84
60	Tura Circle I	1xxxxxxxxxxxxxW	2019-20	66,32,641.00
61			2018-19	46,96,630.00
62			2020-21	30,78,409.09
63	Tura Circle I	1xxxxxxxxxxxxxI	2018-19	1,03,44,981.14
64	Tura Circle II	1xxxxxxxxxxxxx0	2020-21	33,02,523.68
65			2018-19	34,20,144.20
66			2019-20	23,38,479.51
67	Tura Circle II	1xxxxxxxxxxxxxK	2018-19	1,12,03,704.00
68			2019-20	13,96,067.38
Total				**29,36,49,779.58**

Sl. No.	Circle	GSTIN	Year	Value of Discrepancy
ITC passed on without supplier remitting tax (Reference: Appendix 2.4.7)				
69	Circle-VII	1xxxxxxxxxxxxxM	2018-19	3,10,69,369.17
70			2020-21	14,86,994.69
71	Circle-VI	1xxxxxxxxxxxxxH	2019-20	3,45,21,006.78
72	Circle-VI	1xxxxxxxxxxxxxK	2019-20	5,29,37,034.13
73			2020-21	60,91,932.54
74	Jowai Circle	1xxxxxxxxxxxxx0	2018-19	7,86,541.06
75			2020-21	1,01,69,196.16
76			2019-20	1,01,51,665.86
77	Circle-VII	1xxxxxxxxxxxxxJ	2020-21	1,26,76,217.01
78			2018-19	92,71,127.77
79	Ri Bhoi Circle	1xxxxxxxxxxxxx8	2019-20	2,07,96,464.05
80	Ri Bhoi Circle	1xxxxxxxxxxxxxY	2018-19	3,28,56,347.16
81			2019-20	2,42,99,996.84
82	Circle-VI	1xxxxxxxxxxxxx5	2019-20	7,19,00,662.85
83			2018-19	2,25,29,925.35
84			2020-21	11,837.10
85	Circle-VI	1xxxxxxxxxxxxxQ	2018-19	6,25,08,439.58
86			2019-20	333.51
87	Khliehriat Circle	1xxxxxxxxxxxxx3	2018-19	6,12,935.71
88			2019-20	54,49,507.33
89			2020-21	1,53,24,781.78
Total				**42,54,52,316.43**
Mismatch of ITC availed between annual returns and books of accounts (Reference: Appendix 2.4.8)				
90	Circle-VIII	1xxxxxxxxxxxxxF	2018-19	78,28,198.00
91	Ri Bhoi Circle	1xxxxxxxxxxxxxB	2019-20	75,98,324.00
92	Ri Bhoi Circle	1xxxxxxxxxxxxxR	2019-20	1,59,80,382.00
93	Circle-VII	1xxxxxxxxxxxxxM	2018-19	49,37,071.50
94	Circle-VII	1xxxxxxxxxxxxxW	2020-21	94,25,524.00
Total				**4,57,69,499.50**
Reconciliation between ITC availed in annual returns with expenses in financial statements (Reference: Appendix 2.4.9)				
95	Ri Bhoi Circle	1xxxxxxxxxxxxxR	2019-20	1,58,63,373.00
96	Circle-VII	1xxxxxxxxxxxxxM	2018-19	49,37,071.50
97	Tura Circle I	1xxxxxxxxxxxxxX	2020-21	9,26,677.94
98	Circle-VII	1xxxxxxxxxxxxxU	2019-20	48,04,406.00
99	Circle-I	1xxxxxxxxxxxxxF	2018-19	8,26,485.00
Total				**2,73,58,013.44**

Sl. No.	Circle	GSTIN	Year	Value of Discrepancy
Mismatch in tax paid between books of accounts and annual returns (Reference: Appendix 2.4.10)				
100	Tura Circle I	1xxxxxxxxxxxxX	2019-20	24,25,550.00
101	Circle-V	1xxxxxxxxxxxxO	2020-21	279.20
102			2018-19	30,56,899.00
103	Ri Bhoi Circle	1xxxxxxxxxxxx6	2018-19	2,14,73,230.00
104	Circle-V	1xxxxxxxxxxxxH	2020-21	1,40,81,838.00
105	Tura Circle II	1xxxxxxxxxxxxI	2018-19	49,74,859.00
Total				**4,60,12,655.20**
Short Payment of interest (Reference: Appendix 2.4.11)				
106	Jowai Circle	1xxxxxxxxxxxx0	2020-21	2,15,669.44
107			2018-19	35,20,029.35
108			2019-20	7,98,782.19
109	Ri Bhoi Circle	1xxxxxxxxxxxxC	2019-20	3,62,906.93
110			2020-21	31,255.96
111			2018-19	6,37,179.89
112	Ri Bhoi Circle	1xxxxxxxxxxxxP	2018-19	16,12,134.48
113			2020-21	11,768.56
114			2019-20	5,36,220.86
115	Circle-VII	1xxxxxxxxxxxxJ	2018-19	16,25,619.50
116			2019-20	4,59,007.23
117			2020-21	39,256.16
118	Circle-V	1xxxxxxxxxxxxX	2020-21	2,07,685.68
119			2018-19	7,16,159.65
120			2019-20	5,76,907.14
121	Circle-I	1xxxxxxxxxxxxJ	2018-19	41,083.43
122			2019-20	2,97,293.02
123			2020-21	9,38,974.72
124	Circle-VII	1xxxxxxxxxxxx9	2018-19	2,96,693.96
125			2020-21	5,32,782.04
126			2019-20	2,47,063.49
127	Circle-VII	1xxxxxxxxxxxxW	2020-21	20,72,464.72
128			2019-20	1,05,40,649.47
129			2018-19	4,39,61,869.62
130	Circle-II	1xxxxxxxxxxxx5	2019-20	7,62,771.09
131			2020-21	1,75,719.22
132			2018-19	34,02,760.15
133	Circle-II	1xxxxxxxxxxxxH	2020-21	2,90,722.04
134			2019-20	27,86,081.23
135	Williamnagar Circle	1xxxxxxxxxxxx0	2019-20	4,640.62
136			2020-21	11,06,173.84
137			2018-19	1,45,545.26
138	Tura Circle I	1xxxxxxxxxxxxD	2018-19	10,38,530.58

Sl. No.	Circle	GSTIN	Year	Value of Discrepancy
139			2020-21	48,944.60
140			2019-20	57,555.38
141	Circle-VI	1xxxxxxxxxxxxxH	2018-19	13,54,593.73
142	Circle-VI	1xxxxxxxxxxxxxG	2019-20	11,93,222.35
143			2018-19	18,89,548.26
144			2020-21	1,184.70
145	Circle-VI	1xxxxxxxxxxxxx5	2018-19	15,55,101.74
146			2020-21	2,87,938.60
147	Circle-VII	1xxxxxxxxxxxxxP	2020-21	1,25,262.81
148			2018-19	13,28,162.09
149			2019-20	9,92,649.12
150	Khliehriat Circle	1xxxxxxxxxxxxx3	2018-19	4,20,76,081.66
151			2020-21	22,88,736.84
152			2019-20	1,06,28,094.60
153	Khliehriat Circle	1xxxxxxxxxxxxxL	2018-19	14,96,451.68
154			2020-21	80,561.32
155			2019-20	8,65,059.61
156	Circle-VI	1xxxxxxxxxxxxxI	2019-20	8,19,943.74
157			2018-19	1,21,138.77
158			2020-21	7,03,788.96
159	Circle-VIII	1xxxxxxxxxxxxxH	2018-19	14,52,857.70
160			2019-20	2,223.71
161			2020-21	2,39,769.01
162	Ri Bhoi Circle	1xxxxxxxxxxxxxG	2019-20	2,51,178.02
163			2020-21	42,048.95
164			2018-19	7,98,734.50
165	Circle-VIII	1xxxxxxxxxxxxxR	2020-21	6,94,935.21
166			2018-19	15,65,576.50
167			2019-20	22,58,419.01
168	Circle-VIII	1xxxxxxxxxxxxxR	2018-19	2,44,163.01
169			2019-20	6,10,603.78
170			2020-21	2,23,305.36
171	Khliehriat Circle	1xxxxxxxxxxxxx6	2018-19	2,18,040.22
172			2019-20	7,38,650.74
173			2020-21	4,66,961.67
174	Williamnagar Circle	1xxxxxxxxxxxxxC	2019-20	1,21,437.42
175			2018-19	60,72,652.19
Total				**16,39,07,979.08**
GSTR 3B was not filed but GSTR 1 is available (Reference: Appendix 2.4.12)				
176	Circle-II	1xxxxxxxxxxxxx3	2019-20	1,26,43,109.00
177			2018-19	1,27,91,092.19
178	Circle-V	1xxxxxxxxxxxxxE	2018-19	8,20,868.75
179	Circle-II	1xxxxxxxxxxxxxA	2018-19	3,60,997.04

Sl. No.	Circle	GSTIN	Year	Value of Discrepancy
180			2019-20	1,49,431.14
181			2020-21	16,804.14
182	Khliehriat Circle	1xxxxxxxxxxxxxM	2018-19	2,67,114.77
183			2019-20	4,09,709.34
184	Tura Circle II	1xxxxxxxxxxxxx2	2019-20	29,26,619.88
185			2018-19	15,41,180.69
186	Circle-VIII	1xxxxxxxxxxxxx5	2018-19	12,92,005.63
Total				**3,32,18,932.57**
Suppression of tax liability based on E-Way Bill verification (Reference: Appendix 2.4.13)				
187	Ri Bhoi Circle	1xxxxxxxxxxxxxJ	2018-19	46,42,688.00
188			2019-20	50,39,456.00
189			2020-21	1,47,600.00
190	Ri Bhoi Circle	1xxxxxxxxxxxxxP	2018-19	58,98,480.00
191			2019-20	12,75,072.00
192			2020-21	16,28,400.00
193	Ri Bhoi Circle	1xxxxxxxxxxxxxX	2018-19	5,18,718.00
194			2019-20	4,28,262.00
195			2020-21	5,28,236.00
196	Circle-II	1xxxxxxxxxxxxxF	2019-20	59,44,838.00
197	Circle-VII	1xxxxxxxxxxxxxW	2019-20	87,32,864.00
198			2020-21	1,19,06,048.00
199	Ri Bhoi Circle	1xxxxxxxxxxxxx3	2019-20	67,78,400.00
200			2020-21	34,11,648.00
201	Ri Bhoi Circle	1xxxxxxxxxxxxx4	2018-19	6,68,064.00
202			2019-20	51,38,384.00
203			2020-21	42,13,728.00
204	Khliehriat Circle	1xxxxxxxxxxxxxF	2018-19	2,01,794.00
205			2019-20	1,02,88,127.00
206	Khliehriat Circle	1xxxxxxxxxxxxx3	2018-19	5,63,648.00
207			2019-20	21,37,792.00
208			2020-21	36,03,392.00
209	Circle-V	1xxxxxxxxxxxxxO	2018-19	7,206.50
210			2020-21	18,26,173.10
211	Khliehriat Circle	1xxxxxxxxxxxxxU	2019-20	86,53,088.00
212			2020-21	1,22,05,824.00
213	Ri Bhoi Circle	1xxxxxxxxxxxxxA	2019-20	10,47,864.00
214	Ri Bhoi Circle	1xxxxxxxxxxxxxB	2018-19	33,05,448.00
215			2019-20	5,18,096.00
216			2020-21	17,69,324.00
217	Khliehriat Circle	1xxxxxxxxxxxxxL	2018-19	10,03,498.00
218			2019-20	48,36,943.00
219			2020-21	39,18,726.00

Sl. No.	Circle	GSTIN	Year	Value of Discrepancy
220	Ri Bhoi Circle	1xxxxxxxxxxxxxI	2018-19	11,68,421.50
221			2019-20	23,55,055.80
222			2020-21	1,49,186.86
Total				**12,64,60,493.76**
Unsettled liabilities (Reference: Appendix 2.4.14)				
223	Jowai Circle	1xxxxxxxxxxxxx0	2020-21	2,07,01,542.00
224			2019-20	21,638.00
225	Circle-VI	1xxxxxxxxxxxxxO	2020-21	58,80,398.00
226	Circle-VII	1xxxxxxxxxxxxxM	2020-21	12,09,41,600.00
227	Circle-VI	1xxxxxxxxxxxxxO	2020-21	1,53,00,146.00
228			2018-19	1,08,02,920.00
229	Circle-VIII	1xxxxxxxxxxxxxB	2020-21	43,87,568.00
230	Circle-VIII	1xxxxxxxxxxxxxN	2019-20	87,19,050.00
231	Circle-II	1xxxxxxxxxxxxx3	2019-20	1,25,79,590.00
232			2018-19	1,27,91,092.00
233	Circle-VI	1xxxxxxxxxxxxxK	2019-20	2,58,83,560.00
234			2020-21	34,112.00
235	Circle-III	1xxxxxxxxxxxxxG	2019-20	2,09,573.00
236			2018-19	10,402.00
237	Tura Circle I	1xxxxxxxxxxxxx3	2020-21	20,922.00
238			2019-20	97.00
239	Ri Bhoi Circle	1xxxxxxxxxxxxx6	2019-20	5,01,832.00
240			2018-19	2,01,00,100.00
241	Khliehriat Circle	1xxxxxxxxxxxxxF	2019-20	1,01,71,315.00
242			2020-21	2,85,17,325.00
243	Circle-I	1xxxxxxxxxxxxxU	2018-19	57,07,379.00
244			2019-20	49,466.00
245	Circle-III	1xxxxxxxxxxxxx7	2018-19	50,75,044.00
246			2019-20	6,71,495.00
247	Circle-III	1xxxxxxxxxxxxxR	2018-19	50,40,368.00
248			2019-20	1,96,557.00
249	Circle-VII	1xxxxxxxxxxxxx4	2018-19	3,67,581.00
250			2020-21	13,95,983.00
251			2019-20	75,76,521.00
252	Tura Circle I	1xxxxxxxxxxxxxY	2019-20	3,20,30,894.00
253	Ri Bhoi Circle	1xxxxxxxxxxxxxN	2019-20	54,586.00
254			2018-19	37,00,209.00
255			2020-21	6,65,779.00
256	Nongstoin Circle	1xxxxxxxxxxxxxW	2020-21	1,12,05,000.00
257			2019-20	24,33,046.00
258	Circle-IV	1xxxxxxxxxxxxxD	2020-21	90,72,000.00
259	Circle-III	1xxxxxxxxxxxxxG	2018-19	22,96,351.00
260			2019-20	59,64,297.00

Sl. No.	Circle	GSTIN	Year	Value of Discrepancy
261			2020-21	1,41,649.00
262	Tura Circle II	1xxxxxxxxxxxxx2	2018-19	15,41,180.00
263			2019-20	29,26,620.00
264	Khliehriat Circle	1xxxxxxxxxxxxxL	2018-19	31,750.00
265			2019-20	39,81,698.00
266			2020-21	41,39,170.00
267	Khliehriat Circle	1xxxxxxxxxxxxxQ	2019-20	19,999.00
268	Khliehriat Circle	1xxxxxxxxxxxxxP	2018-19	6,27,049.00
Total				**40,44,86,453.00**
TOTAL (Appendix 2.4.3 to 2.4.14)				**2,74,55,00,952.98**
Suppression of taxable value based on unbilled revenue declared in GSTR-9C (Reference: Appendix 2.4.15)				
269	Circle-VII	1xxxxxxxxxxxxx1	2020-21	23,28,300.00
270	Circle-VIII	1xxxxxxxxxxxxxS	2018-19	7,81,693.00
271	Circle-II	1xxxxxxxxxxxxxV	2020-21	6,67,150.00
272	Circle-VI	1xxxxxxxxxxxxxR	2020-21	37,15,964.00
273			2019-20	58,13,082.00
274	Circle III	1xxxxxxxxxxxxxU	2019-20	3,587.41
275			2018-19	3,26,887.44
Total				**1,36,36,663.85**
Mismatch in taxable turnover declared in GSTR-9C Table 7G (Reference: Appendix 2.4.16)				
276	Circle-VII	1xxxxxxxxxxxxxB	2018-19	1,99,31,75,626.00
277	Ri Bhoi Circle	1xxxxxxxxxxxxx3	2018-19	27,46,03,510.00
278			2020-21	41,43,62,823.00
279			2019-20	22,40,13,921.00
280	Tura Circle I	1xxxxxxxxxxxxxH	2019-20	2,13,61,82,129.00
281			2020-21	1,59,89,25,373.00
282	Khliehriat Circle	1xxxxxxxxxxxxx8	2020-21	43,08,90,60,000.00
283	Tura Circle II	1xxxxxxxxxxxxxO	2018-19	67,25,38,614.00
284			2019-20	40,13,14,704.80
285			2020-21	36,91,13,519.10
Total				**51,17,32,90,219.90**
Under-declaration of taxable supplies by comparing TDS returns (Reference: Appendix 2.4.17)				
286	Ri Bhoi Circle	1xxxxxxxxxxxxxP	2019-20	6,64,48,154.94
287	Tura Circle II	1xxxxxxxxxxxxxU	2018-19	2,25,64,143.75
288	Tura Circle II	1xxxxxxxxxxxxxV	2018-19	67,75,161.72
289			2020-21	1,95,06,500.00
290	Circle-VIII	1xxxxxxxxxxxxxS	2019-20	4,17,46,590.00
291	Khliehriat Circle	1xxxxxxxxxxxxx4	2020-21	36,65,690.00
292			2019-20	1,37,05,250.00
293			2018-19	2,76,63,150.00
Total				**20,20,74,640.41**

Sl. No.	Circle	GSTIN	Year	Value of Discrepancy
Ineligible Composition Levy (Reference: Appendix 2.4.18)				
294	Circle-II	1xxxxxxxxxxxxxM	2018-19	1,16,01,381.00
295	Circle-V	1xxxxxxxxxxxxx1	2018-19	1,00,88,264.00
296	Circle-VIII	1xxxxxxxxxxxxxD	2018-19	2,27,79,344.00
297	Circle-VIII	1xxxxxxxxxxxxxS	2018-19	1,10,86,124.00
298	Circle-I	1xxxxxxxxxxxxx1	2019-20	1,73,17,590.00
Total				**7,28,72,703.00**
Composition taxpayer also availing e-commerce facility (Reference: Appendix 2.4.19)				
299	Circle VIII	1xxxxxxxxxxxxxH	2020-21	**7,39,932.00**
Total (Appendix 2.4.15 to 2.4.19)				**51,46,26,14,159.16**

B. Sample for Detailed Audit

Detailed Audit		
Sl. No.	**GSTIN**	**Jurisdictional zone of SCTD**
1	1xxxxxxxxxxxxxA	1) Circle-I
2	1xxxxxxxxxxxxxL	2) Circle-IV
3	1xxxxxxxxxxxxxY	3) Circle-VI
4	1xxxxxxxxxxxxxU	
5	1xxxxxxxxxxxxxS	
6	1xxxxxxxxxxxxx4	4) Circle-VII
7	1xxxxxxxxxxxxx4	
8	1xxxxxxxxxxxxxR	5) Circle-VIII
9	1xxxxxxxxxxxxx7	
10	1xxxxxxxxxxxxxL	
11	1xxxxxxxxxxxxxG	
12	1xxxxxxxxxxxxxP	
13	1xxxxxxxxxxxxx6	
14	1xxxxxxxxxxxxxO	
15	1xxxxxxxxxxxxxQ	
16	1xxxxxxxxxxxxxX	
17	1xxxxxxxxxxxxxZ	6) Jowai Circle
18	1xxxxxxxxxxxxxJ	7) Khliehriat Circle
19	1xxxxxxxxxxxxxU	8) Ri Bhoi Circle
20	1xxxxxxxxxxxxx5	

Appendix 2.4.2
Dimension-wise summary of deficiencies (Table A and Table B)
(Reference: Paragraphs 2.4.7 & 2.4.7.1)

(₹ in crore)

Sl. No.	Audit Dimension	Total Sample		Accepted by the Department and status of the cases												Department's replies accepted by Audit						Department's reply not acceptable to Audit (Rebuttal)		Department's reply not furnished with appropriate documentary evidence	
				Cases where reply received		Recovered (DRC-03)/ Demand Order issued (DRC-07)		SCN issued/ DRC-01		ASMT-10/ DRC-01A		Under Correspondence with taxpayer		Total (Col. 14= 6+8+10+12 and Col. 15 = 7+9+11+13)		Data entry errors		Action taken before query		Other valid explanations					
		No.	Money Value (MV)	No.	MV[192]	No.	MV	No.	MV	No.	MV	No.	MV	No.	MV	No.	MV	No.	MV	No.	MV	No.	MV	No.	MV
	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
Table A: Liability Mismatch																									
1	ITC mismatch between GSTR-2A and GSTR-3B	32	95.08	32	95.08	3 3	0.12 2.00	2	9.98	6	14.48	0	0	14	26.58	0	0	3	10.71	12	46.79	0	0	3	7.1
2	Short payment of tax under RCM versus ITC availed in GSTR-3B/ GSTR-9	13	22.57	13	22.57	1 3	0.53 0.14	0	0	3	0.11	0	0	7	0.78	5	0.17	2	14.03	2	7.46	0	0	1	0.08
3	Incorrect availing of ISD credit	1	0.27	1	0.27	0 0	0 0	0	0	0	0	0	0	0	0	0	0	0	0	1	0.27	0	0	0	0
4	ITC availed in GSTR-3B filed after the cut-off period.	22	29.36	22	29.36	0 1	0 0.64	0	0	4	1.94	0	0	5	2.58	0	0	1	0.61	11	23.47	0	0	5	2.7
5	ITC passed on without supplier remitting tax	21	42.55	21	42.55	0 1	0 0.06	0	0	4	13.5	0	0	5	13.56	1	2.08	5	5.37	5	11.55	3	9.44	2	0.55
6	Mismatch of ITC	5	4.58	5	4.58	0	0	0	0	1	0.94	0	0	1	0.94	0	0	2	2.38	2	1.26	0	0	0	0

[192] The Total Amount, wherein replies received is taken as per the cases as pointed out by Audit. Hence, the same may not tally with the sum total of the amounts in Columns 7, 9, 11, 13, 17, 19, 21, 23 & 25. This is due to the recovery (DRC-03) and/or issuance of demand orders (DRC-07) for the amounts different than the ones pointed out by Audit.

Sl. No.	Audit Dimension	Total Sample		Cases where reply received		Accepted by the Department and status of the cases: Recovered (DRC-03)/ Demand Order issued (DRC-07)		SCN issued/ DRC-01		ASMT-10/ DRC-01A		Under Correspondence with taxpayer		Total (Col. 14= 6+8+10+12 and Col. 15 = 7+9+11+13)		Department's replies accepted by Audit: Data entry errors		Action taken before query		Other valid explanations		Department's reply not acceptable to Audit (Rebuttal)		Department's reply not furnished with appropriate documentary evidence	
		No.	Money Value (MV)	No.	MV[192]	No.	MV	No.	MV	No.	MV	No.	MV	No.	MV	No.	MV	No.	MV	No.	MV	No.	MV	No.	MV
	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
	availed between annual returns and books of accounts					0	0																		
7	Reconciliation between ITC availed in annual returns with expenses in financial statements	5	2.74	5	2.74	0 0	0 0	0	0	0	0	0	0	0	0	0	0	1	1.59	3	1.07	1	0.08	0	0
8	Mismatch in tax paid between books of accounts and annual returns	6	4.6	5	4.6	0 0	0 0	0	0	0	0	0	0	0	0	1	1.41	0	0	4	2.69	1	0.5	0	0
9	Short payment of interest	70	16.39	69	16.38	17 17	0.98 10.47	8	0.92	8	0.66	0	0	50	13.03	0	0	0	0	6	0.56	12	0.75	1	1.06
10	GSTR 3B was not filed but GSTR 1 is available	11	3.32	11	3.32	0 3	0 0.2	0	0	0	0	0	0	3	0.2	0	0	0	0	2	2.54	4	0.13	2	0.45
11	Suppression of tax liability based on E-way bill verification	36	12.65	36	12.65	0 4	0 1.03	0	0	2	1.05	7	1.03	13	3.11	0	0	0	0	17	6.69	2	0.19	4	2.66
12	Unsettled liabilities	46	40.45	41	39.57	1 8	0.002 3.15	1	3.2	0	0	2	2.06	12	8.412	1	0.02	4	1.31	11	22.52	4	4.45	9	2.86
Total A:		**268**	**274.56**	**262**	**273.67**	**22** **40**	**1.63** **17.69**	**11**	**14.1**	**28**	**32.68**	**9**	**3.09**	**110**	**69.19**	**4**	**3.68**	**18**	**36.00**	**76**	**126.87**	**27**	**15.54**	**27**	**17.46**
Table B: Turnover Mismatches																									
1	Suppression of taxable value based on unbilled revenue declared in GSTR-9C.	7	1.36	5	1.33	0 0	0 0	0	0	0	0	0	0	0	0	0	0	0	0	3	0.38	2	0.95	0	0

Sl. No.	Audit Dimension	Total Sample		Accepted by the Department and status of the cases												Department's replies accepted by Audit						Department's reply not acceptable to Audit (Rebuttal)		Department's reply not furnished with appropriate documentary evidence	
				Cases where reply received		Recovered (DRC-03)/ Demand Order issued (DRC-07)		SCN issued/ DRC-01		ASMT-10/ DRC-01A		Under Correspondence with taxpayer		Total (Col. 14= 6+8+10+12 and Col. 15 = 7+9+11+13)		Data entry errors		Action taken before query		Other valid explanations					
		No.	Money Value (MV)	No.	MV[192]	No.	MV	No.	MV	No.	MV	No.	MV	No.	MV	No.	MV	No.	MV	No.	MV	No.	MV	No.	MV
	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
2	Mismatch in taxable turnover declared in GSTR-9C Table 7G	10	5117.33	10	5117.33	0 0	0 0	0	0	2	NA	0	0	2	NA	0	0	0	0	6	664.13	2	107.38	0	0
3	Under-declaration of taxable supplies by comparing TDS returns	8	20.21	7	19.53	1 2	0.04 NA	2	NA	0	0	0	0	5	0.04	0	0	0	0	1	6.64	0	0	1	4.17
4	Ineligible Composition Levy	5	7.29	5	7.29	1 2	0.03 NA	0	0	0	0	0	0	3	0.03	0	0	0	0	0	0	1	1.01	1	1.73
5	Composition taxpayer also availing e-commerce facility	1	0.07	1	0.07	1 0	0.05 0	0	0	0	0	0	0	1	0.05	0	0	0	0	0	0	0	0	0	0
Total B:		**31**	**5146.26**	**28**	**5145.25**	**3** **4**	**0.12** **NA**	**2**	**NA**	**2**	**NA**	**0**	**0**	**11**	**0.12**	**0**	**0**	**0**	**0**	**10**	**671.15**	**5**	**109.34**	**2**	**5.9**

Appendix 2.4.3
ITC Mismatch between GSTR-2A and GSTR-3B
[Reference: Paragraph 2.4.7.1 (i)]

(Amount in ₹)

Sl. No.	Circle	GSTIN	Year	Deviation value	Department's Reply	Audit Conclusion
I) Fifteen Cases which were not considered (Sl. A & B below)						
A) Three Cases wherein Action Was Taken before issuance of Audit Query (Ref: Column 18, 19 of Appendix 2.4.2)						
1	Circle-VIII	1xxxxxxxx xxxxxT	2018-19	4,93,77,083	The Department stated (August 2023) that ASMT-10 under Section 61 has been issued. Further, the taxpayer had replied with supporting documents that ITC has already been reversed.	Action taken before audit query was issued. Hence, this case has been settled.
2	Circle-VIII	1xxxxxxxx xxxxxF	2018-19	4,30,48,603	The Department (Circle VIII) stated (August 2023) that ASMT-10 under Section 61 has been issued. Further, the taxpayer had replied with supporting documents that the ITC has already been reversed in June 2019.	Action taken before audit query was issued. Hence, this case has been settled.
3	Circle-VIII	1xxxxxxxx xxxxxN	2019-20	1,47,03,205	The Department stated (August 2023) that ASMT-10 under Section 61 has been issued. Further, the taxpayer's reply (GSTR 9) as forwarded (August 2024) corroborates that the ineligible ITC has already been reversed.	Action taken before audit query was issued. Hence, this case has been settled.
Total (Sl. 1 to 3)				**10,71,28,891**	-	-
B) Twelve Cases wherein the Department's reply was acceptable (Ref: Column 16, 17, 20, 21 of Appendix 2.4.2)						
4	Circle-VII	1xxxxxxxx xxxxxX	2019-20	1,31,07,204	The Department stated (August 2023) that as per the records available in the portal, ITC available to the taxpayer as per GSTR2A is ₹3,63,73,764.12 and ITC availed as per GSTR3B is ₹3,53,49,523.28 and the deviation amount is ₹10,24,240.84 (excess) only. The taxpayer has claimed less ITC in the FY 2019-20 and as such there is no loss of Government Revenue.	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
5	Circle-VI	1xxxxxxxx xxxxxK	2019-20	17,50,677	The Department (Circle VI) stated (August 2024) that the deviation value as per the system is different than the one pointed out by Audit. Further, the taxpayer had furnished the replies in response to the ASMT-10 issued by the ST.	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
6	Circle-VI	1xxxxxxxx xxxxxK	2020-21	2,51,52,924	The Department (Circle VI) stated (August 2024) that the deviation value as per the system is different than the one pointed out by Audit. Further, the taxpayer had furnished the replies in response to the ASMT-10 issued by the ST.	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
7	Circle-VI	1xxxxxxxx xxxxxK	2018-19	19,82,13,323	The Department (Circle VI) stated (August 2024) that the deviation value as per the system is different than the one pointed out by Audit. Further, the taxpayer had furnished the replies in response to the ASMT-10 issued by the ST.	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.

Sl. No.	Circle	GSTIN	Year	Deviation value	Department's Reply	Audit Conclusion
8	Circle-VI	1xxxxxxxx xxxxx5	2018-19	1,68,75,533	The Department stated (August 2024) that as per GSTR 9 the taxpayer had claimed less ITC than GSTR-2A.	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
9	Circle-VI	1xxxxxxxx xxxxx5	2020-21	8,33,35,642	The Department stated (August 2024) that as per GSTR 9 the taxpayer had claimed less ITC than GSTR-2A.	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
10	Circle-VI	1xxxxxxxx xxxxxH	2020-21	22,50,719	The Department (March 2025) stated that the taxpayer has replied to ASMT-10 and that there is no mismatch in ITC as per GSTR-2A/2B and ITC claimed as per GSTR-3B	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
11	Circle-VI	1xxxxxxxx xxxxxH	2018-19	3,12,72,892	The Department (March 2025) stated that the taxpayer has replied to ASMT-10 and that there is no mismatch in ITC as per GSTR-2A/2B and ITC claimed as per GSTR-3B	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
12	Circle-VI	1xxxxxxxx xxxxxQ	2020-21	1,16,04,609	The Department stated (August 2024) that the deviation value as per the system is different than the one pointed out by Audit. Further, the taxpayer had furnished the replies in response to the ASMT-10 issued by the ST.	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
13	Circle-VI	1xxxxxxxx xxxxxQ	2019-20	1,57,43,272	The Department stated (August 2024) that the deviation value as per the system is different than the one pointed out by Audit. Further, the taxpayer had furnished the replies in response to the ASMT-10 issued by the ST.	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
14	Circle-VII	1xxxxxxxx xxxxxM	2018-19	1,35,27,016	The Department stated (August 2023) that the ASMT-10 under Section 61 has been issued. Further, taxpayer replied that the same has been reconciled in GSTR 9C. Hence, no liability.	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
15	Circle-VII	1xxxxxxxx xxxxxW	2019-20	5,51,10,000	The Department stated (March 2025) that the taxpayer had claimed less ITC by ₹1.49 lakh.	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
Total (Sl. 4 to 15)				**46,79,43,811**	-	-
II) Three Cases wherein recovery was made at instance of Audit (DRC-03) (Ref: Column 6, 7 of Appendix 2.4.2)						
16	Circle-VII	1xxxxxxxx xxxxxX	2018-19	956	The Department stated (August 2023) that the ASMT-10 under Section 61 has been issued in response to the same, the taxpayer had paid vide DRC 03 dated October 2023 (₹ 1,888).	Recovery at the instance of audit amounting to **₹1,888**.00

Sl. No.	Circle	GSTIN	Year	Deviation value	Department's Reply	Audit Conclusion
17	Circle-VIII	1xxxxxxxx xxxxxD	2020-21	1,29,92,384	The Department submitted (March 2025) recovery of ₹ 7,55,838.00 vide DRC-03 dated 20 December 2024.	Recovery at instance of audit amounting to **₹7.56 lakh**.
18	Circle-VIII	1xxxxxxxx xxxxxP	2018-19	71,24,898	The Department stated (March 2025) that the recovery has been made for the FY 2018-19, (₹4.11 lakh out of total assessment of ₹ 5.17 lakh); Balance is still recoverable.	Recovery at the instance of audit amounting to **₹4.11 lakh.** However, documentary evidence (DRC-03) is awaited. Balance amount of ₹1.06 lakh is yet to be recovered by the Department.
Total (Sl. 16 to 18)				**2,01,18,238**	***Recovery amounting to ₹ 11,68,888.00 was made at instance of Audit against the total deviation value of ₹2,01,18,238.***	
III) Three Cases wherein Demand Orders were issued at instance of Audit (DRC-07) (Ref: Column 6, 7 of Appendix 2.4.2)						
19	Jowai Circle	1xxxxxxxx xxxxxG	2019-20	1,34,28,944	The Department stated (March 2025) that DRC-07 has been issued.	DRC-07 was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
20	Circle-VIII	1xxxxxxxx xxxxxP	2019-20	61,66,679	The Department stated that (March 2025) DRC-07 has been issued.	DRC-07 was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
21	Circle-VIII	1xxxxxxxx xxxxxQ	2020-21	50,111	The Department stated (March 2025) that for the year 2020-21, demand notice in DRC-07 has been issued.	DRC-07 was issued, however, documentary evidence is awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
Total (Sl. 19 to 21)				**1,96,45,734**	**Demand orders were issued at instance of Audit, for the same amount as pointed out by Audit.**	
IV) Eleven Cases which require to be pursued further by the Department (Sl. A, B and C below)						
A) Two Cases wherein DRC-01 were issued by the Department (Ref: Column 8, 9 of Appendix 2.4.2)						
22	Ri Bhoi Circle	1xxxxxxxx xxxxxY	2020-21	8,71,55,550	The Department stated (March 2025) that DRC 01 issued.	DRC-01 was issued, however, documentary evidence is awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
23	Ri Bhoi Circle	1xxxxxxxx xxxxx1	2019-20	1,26,38,912	The Department stated (March 2025) that demand in DRC 01 has been issued and reply from the taxpayer is awaited.	DRC-01 was issued, however, documentary evidence is awaited. The Department should

Sl. No.	Circle	GSTIN	Year	Deviation value	Department's Reply	Audit Conclusion
						take necessary steps to realise the tax according to the existing rules and regulations.
Total (Sl. 22 to 23)				9,97,94,462	-	-
B) Six Cases wherein ASMT-10/ DRC-01A were issued by the Department (Ref: Column 10, 11 of Appendix 2.4.2)						
24	Circle-VII	1xxxxxxxxxxxxxY	2018-19	2,11,83,669	The Department stated (August 2023) that the liability stands at ₹ 8.82 lakh, lower than what was pointed out by Audit. DRC 01A was issued in July 2024.	DRC-01A was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
25	Ri Bhoi Circle	1xxxxxxxxxxxxxY	2018-19	1,43,45,120	The Department stated (March 2025) that ASMT 10 and reminder has been issued.	ASMT-10 was issued however, documentary evidence is awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
26	Khlieh-riat Circle	1xxxxxxxxxxxxx4	2020-21	2,00,29,053	The Department stated (March 2025) that ASMT 10 has been issued, and reply is awaited.	ASMT-10 was issued, however, documentary evidence is awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
27	Khlieh-riat Circle	1xxxxxxxxxxxxxE	2018-19	1,42,10,009	The Department stated (March 2025) that the ASMT-10 has been issued.	ASMT-10 was issued however, documentary evidence is awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
28	Circle-VII	1xxxxxxxxxxxxxW	2020-21	4,94,78,211	The Department stated (March 2025) that ASMT 10 has been issued.	ASMT-10 was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
29	Circle-VII	1xxxxxxxxxxxxxW	2018-19	4,58,94,537	The Department stated (March 2025) ASMT 10 was issued.	ASMT-10 was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
Total (Sl. 24 to 29)				16,51,40,599		

Sl. No.	Circle	GSTIN	Year	Deviation value	Department's Reply	Audit Conclusion
C)	**Three Cases wherein the replies furnished by the Department were not supported by documentary evidence (Ref: Column 24, 25 of Appendix 2.4.2)**					
30	Tura Circle II	1xxxxxxxx xxxxxK	2019-20	4,33,91,944	The Department stated (August 2024) that on scrutiny of the taxpayers records no ITC mismatch was found. ASMT-10 has been issued, The ST also stated that there is no loss of revenue.	Reply not supported by documentary evidence.
31	Jowai Circle	1xxxxxxxx xxxxxG	2020-21	33,12,894	The Department stated (March 2025) that for the year 2020-21, scrutiny of the returns by the ST revealed no excess availment of ITC	Reply for the year 2020-21 was not supported by documentary evidence.
32	Circle-VIII	1xxxxxxxx xxxxxQ	2018-19	2,43,13,859	The Department stated (March 2025) that for 2018-19, there is no loss of revenue.	Reply not supported by documentary evidence.
Total (Sl. 30 to 32)				**7,10,18,697**		
Grand Total (32 Cases)				**95,07,90,432**		

Appendix 2.4.4
Short payment of tax under RCM versus ITC availed in GSTR-3B/ GSTR-9
[Reference: Paragraph 2.4.7.1 (ii)]

(Amount in ₹)

Sl. No.	Circle	GSTIN	Year	Deviation value	Department's Reply	Audit Conclusion
I) Five Cases which were not considered (Sl. A, B & C below)						
A) One Case wherein Data Entry Error was noticed (Ref: Column 16, 17 of Appendix 2.4.2)						
1	Circle-II	1xxxxxx xxxxxxx M	2018-19	**17,19,356.10**	The Department stated (August 2024) that the taxpayer had erroneously shown ITC in Table 4(A)(3) instead of Table 4(A)(5). Supporting Documents (Purchase Register/GSTR-2A Report) of the FY submitted.	Data entry error accepted based on valid explanation offered.
B) Two Cases wherein Action Was Taken before issuance of Audit Query (Ref: Column 18, 19 of Appendix 2.4.2)						
2	Circle-VII	1xxxxxx xxxxxxx W	2018-19	12,43,93,816.00	The Department stated (July 2024 and August 2024) that the excess ITC was already reversed.	Action taken before audit query was issued. Hence, this case has been settled.
3	Ri Bhoi Circle	1xxxxxx xxxxxxx R	2019-20	1,59,26,117.00	The Department stated (July 2024) that the taxpayer had already reversed the excess availed RCM ITC vide GSTR 3B in April 2020.	Action taken before audit query was issued. Hence, this case has been settled.
Total (Sl. 2 to 3)				**14,03,19,933**	**-**	**-**
C) Two Cases wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)						
4	Circle-VI	1xxxxxx xxxxxxx K	2020-21	7,27,00,208.00	The Department (March 2025) furnished the taxpayer's reply wherein the taxpayer has furnished ASMT 11, reconciliation statements, GSTR 9, GSTR 3B which supported taxpayer claim of no outstanding liabilities.	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
5	Circle-VI	1xxxxxx xxxxxxx K	2018-19	19,35,008.00	The Department (March 2025) furnished the taxpayer's reply wherein the taxpayer has furnished ASMT 11, reconciliation statements, GSTR 9, GSTR 3B which supported taxpayer claim of no outstanding liabilities.	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
Total (Sl. 4 to 5)				**7,46,35,216.00**	**-**	**-**

Sl. No.	Circle	GSTIN	Year	Deviation value	Department's Reply	Audit Conclusion
II) One Case wherein Recovery was made at instance of Audit (DRC-03) (Ref: Column 6,7 of Appendix 2.4.2)						
6	Khlieh-riat Circle	1xxxxxx xxxxxxx U	2019-20	**52,56,895.00**	The Department stated (August 2023) that the ASMT-10 has been issued to the taxpayer. Further, it was also stated (July 2024) that the taxpayer had paid the unreconciled ITC vide DRC-03.	Recovery made for the same amount pointed out by Audit, i.e. **₹52,56,895.00.** However, a copy of DRC-03 was awaited.
III) Three Cases wherein Demand Orders were issued at instance of Audit (DRC-07) (Ref: Column 6, 7 of Appendix 2.4.2)						
7	Circle-VII	1xxxxxx xxxxxxxI	2018-19	2,11,678.64	The Department stated (December 2023) that the ASMT-10 has been issued to the taxpayer. Further, DRC-07 has been issued.	DRC-07 was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
8	Circle-VII	1xxxxxx xxxxxxxI	2019-20	9,42,852.00	The Department stated (December 2023) that the ASMT-10 has been issued to the taxpayer. Further, DRC-07 has been issued.	DRC-07 was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
9	Circle-VII	1xxxxxx xxxxxxxI	2020-21	2,30,082.00	The Department stated (December 2023) that the ASMT-10 has been issued to the taxpayer. Further, DRC-07 has been issued.	DRC-07 was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
Total (Sl. 7 to 9)				**13,84,612.64**	**Demand orders were issued, at instance of Audit, for the same amount as pointed out by Audit.**	
IV) Four Cases which require to be pursued further by the Department (Sl. A & B below)						
A) Three Cases wherein ASMT-10/ DRC-01A were issued by the Department (Ref: Column 10, 11 of Appendix 2.4.2)						
10	Tura Circle I	1xxxxxx xxxxxxx W	2018-19	6,21,846.00	The Department stated (October 2023) that the ASMT-10 under Section 61 was issued (September 2023).	ASMT-10 was issued, however, documentary evidence is awaited. The Department should take necessary steps to assess and realise the tax according to the existing rules and regulations.
11	Circle-II	1xxxxxx xxxxxxx K	2019-20	4,32,773.84	The Department stated (August 2024) that DRC-01A issued in August 2024.	DRC-01A was issued, However, documentary evidence is awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.

Sl. No.	Circle	GSTIN	Year	Deviation value	Department's Reply	Audit Conclusion
12	Circle-III	1xxxxxx xxxxxxx Y	2018-19	5,24,736.90	The Department stated (September 2023) that the ASMT-10 under Section 61 issued. Further, it was stated (August 2024) that the DRC-01A dated 20 August 2024 had been issued, however, for the amount is different (₹ 60,184.00) than the one pointed by Audit. Also, it was stated that the taxpayer had erroneously shown ITC in Table 4(A)(3) instead of Table 4(A)(5).	DRC-01A was issued, however, documentary evidence is awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
Total (Sl. 10 to 12)				**15,79,356.74**		
B)	**One Case wherein the replies furnished by the Department were not supported by documentary evidence (Ref: Column 24, 25 of Appendix 2.4.2)**					
13	Circle-III	1xxxxxx xxxxxxx O	2020-21	**8,25,412.94**	The Department stated (September 2023) that the ASMT-10 under Section 61 issued. Further, it was stated (August 2024) that the taxpayer had erroneously shown ITC in Table 4(A)(3) instead of Table 4(A)(5). However, from the supporting document furnished, it could not be ascertained if it relates to the taxpayer concerned.	Reply not furnished with supporting documents. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
Grand Total (13 Cases)				**22,57,20,782.42**	**-**	**-**

Appendix 2.4.5
Incorrect availing of ISD credit
[Reference: Paragraph 2.4.7.1 (iii)]

(Amount in ₹)

Sl. No.	Circle	GSTIN	Year	Deviation value	Department's Reply	Audit Conclusion
1	Circle-VI	1xxxxxxxxxxxxxK	2020-21	**26,73,616.00**	The Department furnished (March 2025) the reply of the taxpayer wherein the taxpayer furnished the comparison statements showing no outstanding liabilities.	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.

Appendix 2.4.6
ITC availed in GSTR-3B filed after the cut-off period
[Reference: Paragraph 2.4.7.1 (iv)]

(Amount in ₹)

Sl. No.	Circle	GSTIN	Year	Total ITC availed through GSTR 3Bs filed after limitation period	Department's Reply	Audit Conclusion
I) Twelve Cases which were not considered (Sl. A & B below)						
A) One Case wherein Action Was Taken before issuance of Audit Query (Ref: Column 18, 19 of Appendix 2.4.2)						
1	Jowai Circle	1xxxxxxxx xxxxxG	2018-19	**61,23,321.00**	The Department stated (July 2024) that the taxpayer had fully reversed the ineligible ITC. Supporting documents (Summary of GSTR-3B) enclosed.	Action taken before audit query was issued. Hence, this case was settled.
B) Eleven Cases wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)						
2	Circle-VI	1xxxxxxxx xxxxxG	2018-19	3,03,48,840.00	The Department furnished (March 2025) Circular No. 237/31/2024-GST dated October 2024 which provides that taxpayers can avail ITC for invoices and debit notes relating to financial year 2017-18 to 2020-21, even if the taxpayer missed the original deadline prescribed u/s 16 (4) effective from July 2017.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
3	Ri Bhoi Circle	1xxxxxxxx xxxxxC	2018-19	4,38,82,947.00	The Department furnished (March 2025) Circular No. 237/31/2024-GST dated October 2024 which provides that taxpayers can avail ITC for invoices and debit notes relating to financial year 2017-18 to 2020-21, even if the taxpayer missed the original deadline prescribed u/s 16 (4) effective from July 2017.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
4	Ri Bhoi Circle	1xxxxxxxx xxxxxZ	2019-20	75,54,263.50	The Department furnished (March 2025) Circular No. 237/31/2024-GST dated October 2024 which provides that taxpayers can avail ITC for invoices and debit notes relating to financial year 2017-18 to 2020-21, even if the taxpayer missed the original deadline prescribed u/s 16 (4) effective from July 2017.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
5	Ri Bhoi Circle	1xxxxxxxx xxxxxJ	2019-20	9,58,842.00	The Department furnished (March 2025) Circular No. 237/31/2024-GST dated October 2024 which provides that taxpayers can avail ITC for invoices and debit notes relating to financial year 2017-18 to 2020-21, even if the taxpayer missed the original deadline prescribed u/s 16 (4) effective from July 2017.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.

Sl. No.	Circle	GSTIN	Year	Total ITC availed through GSTR 3Bs filed after limitation period	Department's Reply	Audit Conclusion
6	Ri Bhoi Circle	1xxxxxxxx xxxxxJ	2018-19	1,07,81,328.00	The Department furnished (March 2025) Circular No. 237/31/2024-GST dated October 2024 which provides that taxpayers can avail ITC for invoices and debit notes relating to financial year 2017-18 to 2020-21, even if the taxpayer missed the original deadline prescribed u/s 16 (4) effective from July 2017.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
7	Ri Bhoi Circle	1xxxxxxxx xxxxxY	2019-20	7,35,00,000.00	The Department furnished (March 2025) Circular No. 237/31/2024-GST dated October 2024 which provides that taxpayers can avail ITC for invoices and debit notes relating to financial year 2017-18 to 2020-21, even if the taxpayer missed the original deadline prescribed u/s 16 (4) effective from July 2017.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
8	Circle-VI	1xxxxxxxx xxxxxQ	2018-19	1,25,10,206.25	The Department furnished (March 2025) Circular No. 237/31/2024-GST dated October 2024 which provides that taxpayers can avail ITC for invoices and debit notes relating to financial year 2017-18 to 2020-21, even if the taxpayer missed the original deadline prescribed u/s 16 (4) effective from July 2017.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
9	Circle-VI	1xxxxxxxx xxxxx5	2019-20	3,34,11,378.00	The Department furnished (March 2025) Circular No. 237/31/2024-GST dated October 2024 which provides that taxpayers can avail ITC for invoices and debit notes relating to financial year 2017-18 to 2020-21, even if the taxpayer missed the original deadline prescribed u/s 16 (4) effective from July 2017.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
10	Circle-VII	1xxxxxxxx xxxxxJ	2018-19	1,46,38,710.00	The Department stated (March 2025) that the taxpayer had appealed to the Appellant authority against DRC 07 and also stated that as per Circular No. 237/31/2024-GST dated October 2024 the taxpayers can avail ITC as the time limit has been extended.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
11	Circle-VIII	1xxxxxxxx xxxxxH	2019-20	4,26,726.58	The Department stated (August 2023) that the ASMT-10 under Section 61 has been issued. However, it was stated (August 2024) that the taxpayer had not cross the time limit as the same was extended till 30 November 2021 by 53rd GST Council (meeting).	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
12	Circle-VIII	1xxxxxxxx xxxxxH	2018-19	66,98,760.84	The Department stated (August 2023) that the ASMT-10 under Section 61 has been issued. However, it was stated (August 2024) that the taxpayer had not crossed the time limit as the same was	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.

Sl. No.	Circle	GSTIN	Year	Total ITC availed through GSTR 3Bs filed after limitation period	Department's Reply	Audit Conclusion
					extended till November 2021 by 53rd GST Council (meeting).	
Total (Sl. 2 to 12)				**23,47,12,002.17**	**-**	**-**
II) One Case wherein Demand Orders were issued at instance of Audit (DRC-07) (Ref: Column 6, 7 of Appendix 2.4.2)						
13	Circle-III	1xxxxxxxx xxxxxY	2018-19	**64,00,876.41**	The Department stated (March 2025) that though DRC 07 has been issued however as per GST notification (October 2024), a taxpayer is allowed to appeal for waiving off the demand order of ITC availed beyond limitation period	DRC-07 was issued for the same amount as pointed out by Audit (i.e. **₹64,00,876.41**). The Department should take necessary steps to realise the tax according to the existing rules and regulations.
III) Nine Cases which require to be pursued further by the Department (Sl. A & B below)						
A) Four Cases wherein ASMT-10/ DRC-01A were issued by the Department (Ref: Column 10, 11 of Appendix 2.4.2)						
14	Tura Circle I	1xxxxxxxx xxxxxI	2018-19	1,03,44,981.14	The Department stated (March 2025) that ASMT 10 has been issued, and reply is awaited.	ASMT-10 was issued, however, documentary evidence is awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
15	Tura Circle II	1xxxxxxxx xxxxx0	2020-21	33,02,523.68	The Department stated (August 2023) that the ASMT-10 under Section 61 was issued. Further, it was stated (March 2025) that DRC 01A was being prepared for issuance to the taxpayer	ASMT-10 was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
16	Tura Circle II	1xxxxxxxx xxxxx0	2018-19	34,20,144.20	The Department stated (August 2023) that the ASMT-10 under Section 61 was issued. Further, DRC-01A has also been issued (February 2024) and the case recommended for departmental audit. Further, it was stated (March 2025) that DRC-07 was being prepared for issuance to the taxpayer	DRC-01A was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
17	Tura Circle II	1xxxxxxxx xxxxx0	2019-20	23,38,479.51	The Department stated (August 2023) that the ASMT-10 under Section 61 was issued. Further, DRC-01A has also been issued (February 2024) and the case recommended for departmental audit.	DRC-01A was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
Total (Sl. 14 to 17)				**1,94,06,128.53**	**-**	**-**

Sl. No.	Circle	GSTIN	Year	Total ITC availed through GSTR 3Bs filed after limitation period	Department's Reply	Audit Conclusion
B)	**Five Cases wherein the replies furnished by the Department were not supported by documentary evidence (Ref: Column 24, 25 of Appendix 2.4.2)**					
18	Tura Circle I	1xxxxxxxx xxxxxW	2019-20	66,32,641.00	The Department stated (March 2025) that the replies to DRC 01 issued was received.	Reply not furnished with supporting documents. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
19	Tura Circle I	1xxxxxxxx xxxxxW	2018-19	46,96,630.00	The Department stated (March 2025) that the replies to DRC 01 issued was received.	Reply not furnished with supporting documents. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
20	Tura Circle I	1xxxxxxxx xxxxxW	2020-21	30,78,409.09	The Department stated (March 2025) that the replies to DRC 01 issued was received.	Reply not furnished with supporting documents. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
21	Tura Circle II	1xxxxxxxx xxxxxK	2018-19	1,12,03,704.00	The Department stated (August 2023) that the ASMT-10 under Section 61 was issued. Further, it was stated (August 2024) that the DRC-01A has also been issued (February 2024) and the case recommended for departmental audit. Further, it was stated (March 2025) that reply to DRC 01A furnished by the taxpayer were found unsatisfactory.	The Department should take necessary steps to realise the tax according to the existing rules and regulations.
22	Tura Circle II	1xxxxxxxx xxxxxK	2019-20	13,96,067.38	The Department stated (August 2023) that the ASMT-10 under Section 61 was issued. Further, it was stated (August 2024) that the DRC-01A has also been issued (February 2024) and the case recommended for departmental audit. Further, it was stated (March 2025) that reply to DRC 01A for 2018-19 furnished by the taxpayer were found unsatisfactory.	The Department should take necessary steps to realise the tax according to the existing rules and regulations.
Total (Sl. 18 to 22)				**2,70,07,451.47**	**-**	**-**
Grand Total (22 cases)				**29,36,49,779.58**	**-**	**-**

Appendix 2.4.7
ITC passed on without supplier remitting tax
[Reference: Paragraph 2.4.7.1 (v)]

(Amount in ₹)

Sl. No.	Circle	GSTIN	Year	Deviation Value	Department's Reply	Audit Conclusion
I) Eleven Cases which were not considered (Sl. A, B & C below)						
A) One Case wherein Data Entry Error was noticed (Ref: Column 16, 17 of Appendix 2.4.2)						
1	Ri Bhoi Circle	1xxxxxxxx xxxxx8	2019-20	**2,07,96,464.05**	The Department (March 2025) stated that reply of the taxpayer was found satisfactory which explained that the deviation was due to clerical error in reporting sales in GSTR 3B and GSTR 1. The case was dropped as per ASMT 12	Data entry error accepted based on audit scrutiny of the explanation provided which was found to be valid.
B) Five Cases wherein Action Was Taken before issuance of Audit Query (Ref: Column 18, 19 of Appendix 2.4.2)						
2	Circle-VII	1xxxxxxxx xxxxxM	2018-19	3,10,69,369.17	The Department stated (July 2024) that the taxpayer had already reversed ineligible ITC (Table 8A of GSTR 9). Hence, no outstanding liability.	Action taken before audit query was issued. Hence, this case has been settled.
3	Circle-VII	1xxxxxxxx xxxxxM	2020-21	14,86,994.69	The Department stated (July 2024) that the taxpayer had already reversed ineligible ITC (Table 8A of GSTR 9). Hence, no outstanding liability.	Action taken before audit query was issued. Hence, this case has been settled.
4	Jowai Circle	1xxxxxxxx xxxxx0	2018-19	7,86,541.06	The Department's reply (March 2025) found tenable as the taxpayer had reconciled &/or the outstanding liabilities (₹16,35,771) had already been paid for vide DRC-03 (December 2020).	Action taken before audit query was issued. Hence, this case has been settled.
5	Jowai Circle	1xxxxxxxx xxxxx0	2020-21	1,01,69,196.16	The Department's reply (March 2025) found tenable as the taxpayer had reconciled and/or the outstanding liabilities had already been paid (₹23,775) vide DRC-03 (December 2020) and ₹5,84,020 vide DRC-03 (December 2021).	Action taken before audit query was issued. Hence, this case has been settled.
6	Jowai Circle	1xxxxxxxx xxxxx0	2019-20	1,01,51,665.86	The Department's reply (March 2025) found tenable as the taxpayer had reconciled and/or the outstanding liabilities (₹10,88,305) had already been paid for vide DRC-03 (December 2020).	Action taken before audit query was issued. Hence, this case has been settled.
Total (Sl. 2 to 6)				**5,36,63,766.94**	-	-

Sl. No.	Circle	GSTIN	Year	Deviation Value	Department's Reply	Audit Conclusion
C) Five Cases wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)						
7	Circle-VI	1xxxxxxxx xxxxxH	2019-20	3,45,21,006.78	The Department stated (March 2025) that reply to ASMT 10 received from taxpayer along with supporting document showing no tax liabilities	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
8	Circle-VI	1xxxxxxxx xxxxxK	2019-20	5,29,37,034.13	The Department stated (March 2025) that reply to ASMT 10 received from taxpayer along with supporting document showing no tax liabilities	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
9	Circle-VI	1xxxxxxxx xxxxxK	2020-21	60,91,932.54	The Department stated (March 2025) that reply to ASMT 10 received from taxpayer along with supporting document showing no tax liabilities	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
10	Circle-VII	1xxxxxxxx xxxxxJ	2020-21	1,26,76,217.01	The Department stated (July 2024) that the taxpayer had submitted reconciliation statement. There was excess availment of ₹ 2,42,000.33. Hence, notice was issued. However, in the reply (March 2025) it was stated that the taxpayer claimed less ITC than what was available as per GSTR 2A.	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
11	Circle-VII	1xxxxxxxx xxxxxJ	2018-19	92,71,127.77	The Department stated (July 2024) that the taxpayer had submitted reconciliation statement. There is no outstanding liability.	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
Total (Sl. 7 to 11)				**11,54,97,318.23**	-	-
II) One Case wherein Demand Orders were issued at instance of Audit (DRC-07) (Ref: Column 6, 7 of Appendix 2.4.2)						
12	Khlieh-riat Circle	1xxxxxxxx xxxxx3	2018-19	**6,12,935.71**	The Department stated (March 2025) that notices have been issued (DRC-07).	Demand order was issued at instance of Audit, for the same amount as pointed out by Audit (i.e. ₹6,12,935.71). However, documentary evidence is awaited. Department should take necessary steps to realise the tax according to the existing rules and regulations.
III) Nine Cases which require to be pursued further by the Department (Sl. A & B below)						
A) Four Cases wherein ASMT-10 were issued by the Department (Ref: Column 10, 11 of Appendix 2.4.2)						
13	Ri Bhoi	1xxxxxxxx	2018-19	3,28,56,347.16	The Department stated (August 2023) that the ASMT- 10	ASMT 10 issued (August 2023). The

Sl. No.	Circle	GSTIN	Year	Deviation Value	Department's Reply	Audit Conclusion
	Circle	xxxxxY			under Section 61 has been issued to the taxpayer. Further, it was also stated (March 2025) that the taxpayer has been reminded to provide replies to ASMT 10 issued	Department should take necessary steps to realise the tax according to the existing rules and regulations.
14	Ri Bhoi Circle	1xxxxxxxx xxxxxY	2019-20	2,42,99,996.84	The Department stated (August 2023) that the ASMT- 10 under Section 61 has been issued to the taxpayer. Further, it was also stated (March 2025) that the taxpayer has been reminded to provide replies to ASMT 10 issued	ASMT 10 issued (August 2023). The Department should take necessary steps to realise the tax according to the existing rules and regulations.
15	Circle-VI	1xxxxxxxx xxxxxQ	2018-19	6,25,08,439.58	The Department stated (March 2025) that reply is awaited.	The Department should take necessary steps to realise the tax according to the existing rules and regulations.
16	Khlieh-riat Circle	1xxxxxxxx xxxxx3	2020-21	1,53,24,781.78	The Department stated (March 2025) that notice has been issued.	ASMT-10 was issued, however, documentary evidence is awaited. Department should take necessary steps to realise the tax according to the existing rules and regulations.
Total (Sl. 13 to 16)				**13,49,89,565.36**	-	-
B)	**Three Cases wherein the replies furnished by the Department were not acceptable hence rebuttal was provided (Ref: Column 22, 23 of Appendix 2.4.2)**					
17	Circle-VI	1xxxxxxxx xxxxx5	2019-20	7,19,00,662.85	The Department stated (March 2025) that the taxpayer did not furnish replies to ASMT-10 issued. The reply also stated that proceeding under Section 73 of MGST Act, 2017 cannot be initiated as the case is time barred.	The Department's reply is not acceptable, hence rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the case being time barred.
18	Circle-VI	1xxxxxxxx xxxxx5	2018-19	2,25,29,925.35	The Department stated (March 2025) that the taxpayer did not furnish replies to ASMT-10 issued. The reply also stated that proceeding under Section 73 of MGST Act, 2017 cannot be initiated as the case is time barred.	The Department's reply is not acceptable, hence rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the case being time barred.
19	Circle-VI	1xxxxxxxx xxxxx5	2020-21	11,837.10	The Department stated (March 2025) that the taxpayer did not furnish replies to ASMT-10 issued. The reply also stated that proceeding under Section 73 of MGST Act, 2017 cannot be initiated as the case is time barred.	The Department's reply is not acceptable, hence rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the case being time barred.
Total (Sl. 17 to 19)				**9,44,42,425.30**	-	-

Sl. No.	Circle	GSTIN	Year	Deviation Value	Department's Reply	Audit Conclusion
C)	**Two Cases wherein the replies furnished by the Department were not supported by documentary evidence (Ref: Column 24, 25 of Appendix 2.4.2)**					
20	Circle-VI	1xxxxxxxx xxxxxQ	2019-20	333.51	The Department stated (March 2025) that the reply to ASMT 10 was received from taxpayer.	Replies not supported by documentary evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
21	Khlieh-riat Circle	1xxxxxxxx xxxxx3	2019-20	54,49,507.33	The Department stated (March 2025) that the reply of the taxpayer was accepted by the Department.	Reply not supported by documentary evidence.
Total (Sl. 20 to 21)				**54,49,840.84**	**-**	**-**
Grand Total (21 Cases)				**42,54,52,316.43**	**-**	**-**

Appendix 2.4.8
Mismatch of ITC availed between annual returns and books of accounts
[Reference: Paragraph 2.4.7.1 (vi)]

(Amount in ₹)

Sl. No.	Circle	GSTIN	Year	Reasons for un-reconciliation	Deviation value	Department's Reply	Audit Conclusion
I) Four Cases which were not considered (Sl. A & B below)							
A) Two Cases wherein Action Was Taken before issuance of Audit Query (Ref: Column 18, 19 of Appendix 2.4.2)							
1	Circle-VIII	1xxxxxx xxxxxxx F	2018-19	'ITC Reversal of ₹78,28,198 in the month of March 2019 was not done in the GST return. The same has been reversed in the month of June 2019.'	78,28,198.00	The Department had forwarded (August 2024) the taxpayer's reply (September 2023) wherein reconciliation has been done and ITC reversed (June 2019).	Action taken before audit query was issued. Hence, this case has been settled.
2	Ri Bhoi Circle	1xxxxxx xxxxxxx R	2019-20	'Excess ITC amounting to ₹1,60,44,337 taken in GSTR 3Bs of October 2019 to March 2020, which is reversed in GSTR 3B of April 2020. Hence, the difference. 'ITC amounting to ₹63,955.00 reversed in GSTR 9 along with Interest. However, no such reversal done in books of FY 2019-20.','Rounding Off difference of ₹0.34.'	1,59,80,382.00	The Department stated (September 2023) that the excess ITC amounting to ₹1,60,44,337 taken in GSTR 3Bs of October 2019 to March 2020, which is reversed in GSTR 3B of April 2020.	Action taken before audit query was issued. Hence, this case has been settled.
Total (Sl. 1 to 2)					**2,38,08,580.00**		
B) Two Cases wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)							
3	Ri Bhoi Circle	1xxxxxx xxxxxxx B	2019-20	'The reason(s) for the un-reconciled balance reflected in 12(F) above is mentioned in Notes to GSTR 9C'	75,98,324.00	The Department stated (September 2023) that the ITC in GST returns for the year 2018-19, cognised in books for the year 2019-20 due to timing difference between books closure and GST return filing.	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
4	Circle-VII	1xxxxxx xxxxxxx M	2018-19	'The difference of ₹ 49,37,071/- is due to ITC availed in GST returns for ITC received in Meghalaya state but ITC transfer from other BSNL circle	49,37,071.50	The Department stated (November 2023) that the ASMT-10 under Section 61 issued. Further, the Department forwarded (July 2024)	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.

Sl. No.	Circle	GSTIN	Year	Reasons for un-reconciliation	Deviation value	Department's Reply	Audit Conclusion
				through ATD (Authorisation to Debit) not yet accepted and due for accounting in Books of accounts and due for reconciliation.'		the reply furnished (November 2023) along with supporting documents.	
Total (Sl. 3 to 4)					**1,25,35,395.50**		
II) One Case wherein ASMT-10 were issued by the Department (Ref: Column 10, 11 of Appendix 2.4.2)							
5	Circle-VII	1xxxxxx xxxxxxx W	2020-21	'RCM ITC availed in GSTR-3B in the month of March 2021 but has been booked in Financials in April 2021.'	**94,25,524.00**	The Department stated (March 2025) that ASMT 10 has been issued and reply of the taxpayer is awaited.	ASMT 10 was issued. However, documentary evidence (ASMT-10) is awaited. The Department should take necessary steps to assess and realise the tax according to the existing rules and regulations.
Grand Total (5 cases)					**4,57,69,499.50**	-	-

Appendix 2.4.9
Reconciliation between ITC availed in annual returns with expenses in financial statements
[Reference: Paragraph 2.4.7.1 (vii)]

(Amount in ₹)

Sl. No.	Circle	GSTIN	Year	Reasons for un-reconciliation	Deviation Value	Department's Reply	Audit Conclusion
I) Four Cases which were not considered (Sl. A & B below)							
A) One Case wherein Action Was Taken before issuance of Audit Query (Ref: Column 18, 19 of Appendix 2.4.2)							
1	Ri Bhoi Circle	1xxxxxxx xxxxxxR	2019-20	"'Excess ITC amounting to ₹1,60,44,337.00 taken in GSTR 3Bs of October 2019 to March 2020, which is reversed in GSTR 3B of April 2020. Hence, the difference. ,'ITC amounting to ₹63,955.00 reversed in GSTR 9 along with Interest. However, no such reversal done in books of FY 2019-20.','ITC of ₹ 1,53,572.20 booked in FY 2019-20 claimed in FY 2020-21','ITC of ₹36,563.00 booked in FY 2018-19 claimed in FY 2019-20','Rounding Off difference of ₹ 0.34.'	**1,58,63,373.00**	The Department stated (September 2023) that the excess ITC amounting to ₹ 1,60,44,337 taken in GSTR 3Bs of October 2019 to March 2020, which is reversed in GSTR 3B of April 2020.	Action taken before audit query was issued. Hence, this case has been settled.
B) Three Cases wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)							
2	Circle-VII	1xxxxxxx xxxxxxM	2018-19	---	49,37,071.50	The Department forwarded (July 2024) the reply furnished by the taxpayer (November 2023) along with reconciliation statement and other relevant supporting documents.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
3	Tura Circle I	1xxxxxxx xxxxxxX	2020-21	"'₹ 9,26,677.96 GST input related to FY 2019-20 claimed in FY 2020-21 GSTR 3B August 2020.'	9,26,677.94	The Department forwarded (August 2024) the reply furnished by the taxpayer (May 2024) along with supporting documents.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
4	Circle-VII	1xxxxxxx xxxxxxU	2019-20	ITC is less in books. Management intends to take in books in FY 2020-21.'	48,04,406.00	The Department forwarded (July 2024) the reply furnished by the taxpayer (November 2023) which explained that excess ITC was not availed.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
Total (Sl. 2 to 4)					**1,06,68,155.44**		

Sl. No.	Circle	GSTIN	Year	Reasons for un-reconciliation	Deviation Value	Department's Reply	Audit Conclusion
II)	**One Case wherein the replies furnished by the Department were not acceptable hence rebuttal was provided (Ref: Column 22, 23 of Appendix 2.4.2)**						
5	Circle-I	1xxxxxxx xxxxxxF	2018-19	'"ITC of ₹4,00,117.41 under IGST and ITC of ₹4,73,417.80 under SGST have been excessively claimed while filing GSTR-3B for the FY: 2018-19, the same has been reversed while filing GSTR-3B of FY: 2019-20 and reported in point no. 12 of GSTR-9 of FY: 2018-19. Also, ITC of ₹ 47,050.20 under CGST has been shortly availed while filing GSTR-3B for the FY: 2018-19. The same has been availed in FY: 2019-20 and reported in point no 13 of GSTR-9 of FY: 2018-19. (Hence ₹4,00,117.41+ ₹4,73,417.80 – ₹47,050.20 equals ₹8,26,485.01) and balance ₹0.79 is due to round off.'	**8,26,485.00**	The Department stated (March 2025) that the case record has been verified however action cannot be taken since the case is time barred.	The Department's reply is not acceptable, hence, rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the cases being time bared.
Grand Total (5 cases)					**2,73,58,013.44**		

Appendix 2.4.10
Mismatch in tax paid between books of accounts and annual returns
[Reference: Paragraph 2.4.7.1 (viii)]

(Amount in ₹)

Sl. No.	Circle	GSTIN	Year	Deviation Value (Table 9R of GSTR-9C)	Department's Reply	Audit Conclusion
I) Five Cases which were not considered (Sl. A & B below)						
A) One Case wherein Data Entry Error was noticed (Ref: Column 16, 17 of Appendix 2.4.2)						
1	Circle-V	1xxxxxxxx xxxxxH	2020-21	**1,40,81,838.00**	The Department stated (August 2024) that the taxpayer had cited clerical error (GSTR-9C). Tax paid is evident from the GSTR-3B (2020-21).	Data entry error accepted based on audit scrutiny of the explanation provided which was found to be valid.
B) Four Cases wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)						
2	Tura Circle I	1xxxxxxxx xxxxxX	2019-20	24,25,550.00	The Department forwarded (August 2024) the reply of the taxpayer (April 2024) along with reconciliation statement and other related documents showing no tax liability.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
3	Circle-V	1xxxxxxxx xxxxxO	2020-21	279.20	The Department stated (August 2024) that the taxpayer had rectified the deviation vide GSTR 3B (September 2019). The same is reflected in the GSTR 9C (2019-20). Documentary evidence was also furnished.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
4	Circle-V	1xxxxxxxx xxxxxO	2018-19	30,56,899.00	The Department stated (August 2024) that the taxpayer had rectified the deviation vide GSTR 3B (September 2019). The same is reflected in the GSTR 9C (2019-20). Documentary evidence was also furnished.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
5	Ri Bhoi Circle	1xxxxxxxx xxxxx6	2018-19	2,14,73,230.00	The Department furnished (October 2023) the reply of taxpayer that the company explained the reason for the mismatch of tax liability is due to severe liquidity crunch. Further, NCLT ordered a stay (October 2018) hence, the company is unable to meet tax obligations. Further, it was stated (March 2025) that no further information has come from the taxpayer.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
Total (Sl. 2 to 5)				**2,69,55,958.20**	-	-
II) One Case wherein the replies furnished by the Department were not acceptable hence rebuttal was provided (Ref: Column 22, 23 of Appendix 2.4.2)						
6	Tura Circle II	1xxxxxxxx xxxxxI	2018-19	**49,74,859.00**	The Department (March 2025) stated that the taxpayer did not reply to ASMT 10 issued and that issuance of order under Section 73(9) for the year 2018-19 has already lapsed.	The Department's reply is not acceptable, hence, rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the cases being time bared.
Grand Total (5 cases)				**4,60,12,655.20**	-	-

Appendix 2.4.11
Short Payment of interest
[Reference: Paragraph 2.4.7.1 (ix)]

(Amount in ₹)

Sl. No.	Circle	GSTIN	Year	Total calculated interest	Total Interest paid	Interest payable	Department's Reply	Audit Conclusion
I)	**Six Cases which were not considered, wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)**							
1	Jowai Circle	1xxxxxxxx xxxxx0	2020-21	2,15,669.44	0.00	2,15,669.44	The Department furnished (March 2025) the clarification offered by the taxpayer wherein summary of GSTR 3B filed by the taxpayer has been furnished along with other related documents to justify that there is no short payment of interest.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
2	Jowai Circle	1xxxxxxxx xxxxx0	2018-19	35,20,029.35	0.00	35,20,029.35	The Department furnished (March 2025) the clarification offered by the taxpayer wherein summary of GSTR 3B filed by the taxpayer has been furnished along with other related documents to justify that there is no short payment of interest.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
3	Jowai Circle	1xxxxxxxx xxxxx0	2019-20	7,98,782.19	0.00	7,98,782.19	The Department furnished (March 2025) the clarification offered by the taxpayer wherein summary of GSTR 3B filed by the taxpayer has been furnished along with other related documents to justify that there is no short payment of interest.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
4	Ri Bhoi Circle	1xxxxxxxx xxxxxC	2019-20	3,62,906.93	0.00	3,62,906.93	The Department forwarded (July 2024) the reply furnished by the taxpayer (October 2023) wherein the taxpayer had stated that due to retrospective amendment of Rule 61 (5) with effect from July 2017 interest is not payable.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
5	Ri Bhoi Circle	1xxxxxxxx xxxxxC	2020-21	31,255.96	0.00	31,255.96	The Department forwarded (July 2024) the reply furnished by the taxpayer (October 2023) wherein the taxpayer had stated that due to retrospective	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.

Sl. No.	Circle	GSTIN	Year	Total calculated interest	Total Interest paid	Interest payable	Department's Reply	Audit Conclusion
							amendment of Rule 61 (5) with effect from July 2017 interest is not payable.	
6	Ri Bhoi Circle	1xxxxxxxx xxxxxC	2018-19	6,37,179.89	0.00	6,37,179.89	The Department forwarded (July 2024) the reply furnished by the taxpayer (October 2023) wherein the taxpayer had stated that due to retrospective amendment of Rule 61 (5) with effect from July 2017 interest is not payable.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
Total (Sl. 1 to 6)				55,65,823.76	0.00	**55,65,823.76**	-	-
II) Seventeen Cases wherein Recovery was made at instance of Audit (DRC-03) (Ref: Column 6, 7 of Appendix 2.4.2)								
7	Ri Bhoi Circle	1xxxxxxxx xxxxxP	2018-19	16,12,134.48	0.00	16,12,134.48	The Department stated (September 2023) that the ASMT-10 under Section 61 has been issued to the taxpayer. Further, it was stated (July 2024) that the taxpayer had paid all the interest dues vide DRC-03 dated 22 November 2023 (₹15,86,137.00).	Recovery at instance of Audit **(₹ 15,86,137.00).**
8	Ri Bhoi Circle	1xxxxxxxx xxxxxP	2020-21	11,768.56	0.00	11,768.56	The Department stated (September 2023) that the ASMT-10 under Section 61 has been issued to the taxpayer. Further, it was stated (July 2024) that the taxpayer had paid all the interest dues vide DRC-03 dated 22 November 2023 (₹34,343.00).	Recovery at instance of Audit **(₹ 34,343.00).**
9	Ri Bhoi Circle	1xxxxxxxx xxxxxP	2019-20	5,65,386.86	29,166.00	5,36,220.86	The Department stated (September 2023) that the ASMT-10 under Section 61 has been issued to the taxpayer. Further, it was stated (July 2024) that the taxpayer had paid all the interest dues vide DRC-03 dated 22 November 2023 (₹6,69,110.00).	Recovery at instance of Audit **(₹ 6,69,110.00).**
10	Circle-VII	1xxxxxxxx xxxxxJ	2018-19	16,25,619.50	0.00	16,25,619.50	The Department (Circle VII) stated (November 2023) that the ASMT-10	Recovery at instance of Audit (**₹ 16,25,620.00**).

Sl. No.	Circle	GSTIN	Year	Total calculated interest	Total Interest paid	Interest payable	Department's Reply	Audit Conclusion
							under Section 61 has been issued. Further, it was stated (July 2024) that the taxpayer accepted and paid the demand raised by the ST at instance of Audit vide DRC-03 dated 18 December 2023 (₹16,25,620.00).	
11	Circle-VII	1xxxxxxxx xxxxxJ	2019-20	6,49,087.23	1,90,080.00	4,59,007.23	The Department (Circle VII) stated (November 2023) that the ASMT-10 under Section 61 has been issued. Further, it was stated (July 2024) that the taxpayer accepted and paid the demand raised by the ST at instance of Audit vide DRC-03 dated 18 December 2023 (₹4,59,007.00).	Recovery at instance of Audit **(₹ 4,59,007.00).**
12	Circle-VII	1xxxxxxxx xxxxxJ	2020-21	39,256.16	0.00	39,256.16	The Department (Circle VII) stated (November 2023) that the ASMT-10 under Section 61 has been issued. Further, it was stated (July 2024) that the taxpayer accepted and paid the demand raised by the ST at instance of Audit vide DRC-03 dated 18 December 2023 (₹39,257.00).	Recovery at instance of Audit **(₹ 39,257.00).**
13	Circle-V	1xxxxxxxx xxxxxX	2020-21	2,07,685.68	0.00	2,07,685.68	The Department forwarded an undertaking (August 2024) vide which the taxpayer promised to pay all the interest dues by 30 September 2024 which was subsequently paid vide DRC-03 dated 16 September 2024	Recovery at instance of Audit **(₹ 2,07,686.00).**
14	Circle-V	1xxxxxxxx xxxxxX	2018-19	7,16,159.65	0.00	7,16,159.65	The Department forwarded (August 2024) an undertaking vide which the taxpayer promised to pay all the interest dues by 30 September 2024 which was subsequently paid vide DRC-03 dated 16 September 2024.	Recovery at instance of Audit **(₹ 7,16,160.00).**

Sl. No.	Circle	GSTIN	Year	Total calculated interest	Total Interest paid	Interest payable	Department's Reply	Audit Conclusion
15	Circle-V	1xxxxxxxx xxxxxX	2019-20	5,76,907.14	0.00	5,76,907.14	The Department forwarded (August 2024) an undertaking vide which the taxpayer promised to pay all the interest dues by 30 September 2024 which was subsequently paid vide DRC-03 dated 16 September2024.	Recovery at instance of Audit **(₹ 5,76,908.00).**
16	Circle-I	1xxxxxxxx xxxxxJ	2019-20	2,97,293.02	0.00	2,97,293.02	The Department forwarded (July 2024) the notices issued on the same date. viz DRC-01. Furthermore, the Department (March 2025) enclosed DRC 03 showing payment of ₹2,97,858.00.	Recovery at the instance of Audit was made for the year 2019-20 **(₹ 2,97,858.00).**
17	Circle-I	1xxxxxxxx xxxxxJ	2020-21	9,38,974.72	0.00	9,38,974.72	The Department forwarded (July 2024) the notices issued on the same date. viz. ASMT-10. Further, the Department enclosed (March 2025) DRC 03 for the year 2020-21 showing payment of ₹1,58,322.00 (November 2024) and ₹9,38,975.00 (November 2024)	Recovery at the instance of Audit was made for the year 2020-21 **(₹ 10,97,297.00).**
18	Circle-VII	1xxxxxxxx xxxxx9	2018-19	2,96,693.96	0.00	2,96,693.96	The Department stated (July 2024) that f the taxpayer accepted and paid the demand raised at instance of Audit vide DRC-03 dated 15 January 2024 (₹2,96,694.00).	Recovery made at the instance of Audit for 2018-19 **(₹ 2,96,694.00).**
19	Circle-VII	1xxxxxxxx xxxxx9	2019-20	2,47,063.49	0.00	2,47,063.49	The Department stated (July 2024) that the taxpayer accepted and paid the demand raised at instance of Audit vide DRC-03 dated 30 March 2024 (₹2,78,322.00).	Recovery made at the instance of Audit for 2019-20 **(₹ 2,78,322.00).**
20	Circle-VIII	1xxxxxxxx xxxxxH	2018-19	14,52,857.70	0.00	14,52,857.70	The Department issued notices (ASMT-10, DRC-01A and DRC-01) at instance of audit. (August 2024). Furthermore, it was (March 2025) stated that the taxpayer has paid the demands raised.	Recovery at instance of Audit **(₹ 14,52,857.70)** However, documentary evidence was awaited.
21	Circle-	1xxxxxxxx	2019-20	2,223.71	0.00	2,223.71	The Department issued notices (ASMT-	Recovery at instance of Audit

Sl. No.	Circle	GSTIN	Year	Total calculated interest	Total Interest paid	Interest payable	Department's Reply	Audit Conclusion
	VIII	xxxxxH					10, DRC-01A and DRC-01) at instance of audit. (August 2024). Furthermore, it was (March 2025) stated that the taxpayer has paid the demands raised.	**(₹ 2,223.71).** However, documentary evidence was awaited.
22	Circle-VIII	1xxxxxxxx xxxxxH	2020-21	2,39,769.01	0.00	2,39,769.01	The Department issued notices (ASMT-10, DRC-01A and DRC-01) at instance of audit. (August 2024). Furthermore, it was (March 2025) stated that the taxpayer has paid the demands raised.	Recovery at instance of Audit **(₹ 2,39,769.01).** However, documentary evidence was awaited.
23	Circle-VIII	1xxxxxxxx xxxxxR	2018-19	2,44,163.01	0.00	2,44,163.01	The Department stated (August 2024) that the taxpayer accepted and paid the demand in full along with penalty.	Recovery made to the tune of **₹ 2,44,163.01 lakh.** However, a copy of DRC-03 was awaited.
Total (Sl. 7 to 23)				97,23,043.88	2,19,246.00	**95,03,797.88**	***Recovery amounting to ₹ 98,23,412.43 was made at instance of Audit against the total deviation value of ₹ 95,03,797.88.***	
II) 17 Cases wherein Demand Orders were issued at instance of Audit (DRC-07) (Ref: Column 6, 7 of Appendix 2.4.2)								
24	Circle-VII	1xxxxxxxx xxxxx9	2020-21	5,32,782.04	0.00	5,32,782.04	The Department stated (July 2024) that DRC-07 has been issued.	DRC-07 was issued amounting to **₹ 5.55 lakh.** The Department should take necessary steps to realise the interest according to the existing rules and regulations.
25	Circle-VII	1xxxxxxxx xxxxxW	2020-21	20,72,464.72	0.00	20,72,464.72	The Department stated (July 2024) that the DRC-07 (₹4.76 crore) have been issued for all the three FYs.	Demand (DRC-07) amounting to **₹ 4.76 crore** has been raised for all the three years. The Department should take necessary steps to realise the interest according to the existing rules and regulations.
26	Circle-VII		2019-20	1,57,07,030.47	51,66,381.00	1,05,40,649.47		
27	Circle-VII		2018-19	4,67,19,133.62	27,57,264.00	4,39,61,869.62		
28	Circle-VII	1xxxxxxxx xxxxxP	2020-21	1,25,262.81	0.00	1,25,262.81	The Department stated (July 2024) that the notices, viz. DRC-07 for the FYs 2018-19 and 2020-21 have been issued to the taxpayer.	Notices issued, viz. **DRC-07 (2018-19: ₹ 13,28,162.09 & 2020-21: ₹ 1,25,262.81)**, however, documentary evidence was awaited. The Department should take necessary steps to assess and realise
29	Circle-VII	1xxxxxxxx xxxxxP	2018-19	13,28,162.09	0.00	13,28,162.09		

Sl. No.	Circle	GSTIN	Year	Total calculated interest	Total Interest paid	Interest payable	Department's Reply	Audit Conclusion
								the interest according to the existing rules and regulations.
30	Khlieh-riat Circle	1xxxxxxxx xxxxx3	2018-19	4,20,76,081.66	0.00	4,20,76,081.66	The Department stated (August 2023) that the ASMT-10 under Section 61 have been issued to the taxpayer. Further, it was stated (March 2025) that DRC 07 was issued.	DRC-07 was issued **(for ₹ 4,20,76,081.66),** however, documentary evidence was awaited. The Department should take necessary steps to realise the interest according to the existing rules and regulations.
31	Khlieh-riat Circle	1xxxxxxxx xxxxxL	2018-19	14,96,451.68	0.00	14,96,451.68	The Department stated (August 2023) that the ASMT-10 under Section 61 have been issued to the taxpayer. Further, it was stated (July 2024) that DRC -07 have also been issued.	DRC-7 was issued. **(₹ 14,96,451.68),** however, documentary evidence was awaited. The Department should take necessary steps to realise the interest according to the existing rules and regulations.
32	Khlieh-riat Circle	1xxxxxxxx xxxxxL	2020-21	80,561.32	0.00	80,561.32	The Department stated (August 2023) that the ASMT-10 under Section 61 have been issued to the taxpayer. Further, it was stated (July 2024) that DRC -07 have also been issued.	DRC-7 was issued **(₹ 80,561.32).** The Department should take necessary steps to realise the interest according to the existing rules and regulations.
33	Khlieh-riat Circle	1xxxxxxxx xxxxxL	2019-20	8,65,059.61	0.00	8,65,059.61	The Department stated (August 2023) that the ASMT-10 under Section 61 have been issued to the taxpayer. Further, it was stated (July 2024) that DRC -07 have also been issued.	DRC-7 was issued **(₹ 8,65,059.61),** however, documentary evidence was awaited. The Department should take necessary steps to realise the interest according to the existing rules and regulations.
34	Circle-VIII	1xxxxxxxx xxxxxR	2020-21	6,94,935.21	0.00	6,94,935.21	The Department stated (March 2025) that DRC-07 was issued.	DRC-07 was issued **(₹ 6,94,935.21),** however, documentary evidence was awaited. The Department should take necessary steps to realise the interest according to the existing rules and regulations.
35	Circle-VIII	1xxxxxxxx xxxxxR	2019-20	22,58,419.01	0.00	22,58,419.01	The Department stated (March 2025) that DRC-07 was issued.	DRC-07 was issued **(₹ 22,58,419.01),** however, documentary evidence was

Sl. No.	Circle	GSTIN	Year	Total calculated interest	Total Interest paid	Interest payable	Department's Reply	Audit Conclusion
								awaited. The Department should take necessary steps to realise the interest according to the existing rules and regulations.
36	Khlieh-riat Circle	1xxxxxxxx xxxxx6	2018-19	2,18,040.22	0.00	2,18,040.22	The Department stated (August 2023) that the notices were issued, viz. ASMT-10. Further, it was stated (July 2024) that DRC -01 (June 2024) was issued. Additionally, it was stated (March 2025) that DRC 07 was also issued. .	DRC-07 was issued **(₹ 2,18,040.22),** however, documentary evidence was awaited. The Department should take necessary steps to realise the interest according to the existing rules and regulations.
37	Khlieh-riat Circle	1xxxxxxxx xxxxx6	2019-20	7,38,650.74	0.00	7,38,650.74	The Department stated that the notices were issued, viz. ASMT-10 (August 2023). Further, it was stated (July 2024) that DRC-01 (June 2024) was issued. Additionally, it was stated (March 2025) that DRC 07 was also issued. .	DRC-07 was issued **(₹ 7,38,650.74),** however, documentary evidence was awaited. The Department should take necessary steps to realise the interest according to the existing rules and regulations.
38	Khlieh-riat Circle	1xxxxxxxx xxxxx6	2020-21	4,66,961.67	0.00	4,66,961.67	The Department stated that the notices were issued, viz. ASMT-10 (August 2023). Further, it was stated (July 2024) that DRC -01 (June2024) was also issued. Additionally, it was stated (March 2025) that DRC 07 was also issued. .	DRC-07 was issued **(₹ 4,66,961.67),** however, documentary evidence was awaited. The Department should take necessary steps to realise the interest
39	Willia mnagar Circle	1xxxxxxxx xxxxxC	2019-20	1,21,437.42	0.00	1,21,437.42	The Department stated (August 2024) that the ASMT-10 was issued. Further, in view of no reply from the taxpayer, DRC-01A was also issued. Furthermore, it was stated (March 2025) that DRC-07 was also issued. .	DRC-07 was issued **(₹ 1,21,437.42),** however, documentary evidence was awaited. The Department should take necessary steps to realise the interest according to the existing rules and regulations.
40	Willia mnagar Circle	1xxxxxxxx xxxxxC	2018-19	60,72,652.19	0.00	60,72,652.19	The Department stated (August 2024) that the ASMT-10 was issued. Further, in view of no reply from the taxpayer, DRC-01A was also issued. Furthermore, it was stated (March 2025)	DRC-07 was issued **(₹ 60,72,652.19),** however, documentary evidence was awaited. The Department should take necessary steps to realise the interest according to the existing rules and

Sl. No.	Circle	GSTIN	Year	Total calculated interest	Total Interest paid	Interest payable	Department's Reply	Audit Conclusion
							that DRC-07 was also issued.	regulations.
Total (Sl. 24 to 40)				12,15,74,086.48	79,23,645.00	**11,36,50,441.48**	***Demand Orders amounting to ₹ 10,46,97,675.63 were issued at instance of Audit against the total deviation value of ₹ 11,36,50,441.48.***	
IV) 16 cases which require to be pursued further by the Department (Sl. A & B below)								
A) Eight Cases wherein DRC-01 were issued by the Department (Ref: Column 8, 9 of Appendix 2.4.2)								
41	Circle-II	1xxxxxxxx xxxxx5	2019-20	7,62,771.09	0.00	7,62,771.09	The Department stated (August 2024) that the case records of the taxpayer were examined, and DRC-01 has been issued.	DRC-01 was issued. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.
42	Circle-II	1xxxxxxxx xxxxx5	2020-21	1,75,719.22	0.00	1,75,719.22	The Department stated (August 2024) that the case records of the taxpayer were examined, and DRC-01 has been issued.	DRC-01 was issued. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.
43	Circle-II	1xxxxxxxx xxxxx5	2018-19	34,02,760.15	0.00	34,02,760.15	The Department stated (August 2024) that the case records of the taxpayer were examined, and DRC-01 has been issued.	DRC-01 was issued. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.
44	Circle-II	1xxxxxxxx xxxxxH	2020-21	2,90,722.04	0.00	2,90,722.04	The Department stated (August 2024) that the case records of the taxpayer were examined, and DRC-01 were issued.	DRC-01 was issued. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.
45	Circle-II	1xxxxxxxx xxxxxH	2019-20	27,86,081.23	0.00	27,86,081.23	The Department stated (August 2024) that the case records of the taxpayer were examined, and DRC-01 were issued.	DRC-01 was issued. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.
46	Circle-VII	1xxxxxxxx xxxxxP	2019-20	9,92,649.12	0.00	9,92,649.12	The Department stated (March 2025) that DRC 01 has been issued to the taxpayer.	DRC-01 was issued for 2019-20, however, documentary evidence was awaited. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.
47	Circle-	1xxxxxxxx	2019-20	6,10,603.78	0.00	6,10,603.78	The Department stated (March 2025)	DRC-01 was issued, however, documentary evidence was awaited.

Sl. No.	Circle	GSTIN	Year	Total calculated interest	Total Interest paid	Interest payable	Department's Reply	Audit Conclusion
	VIII	xxxxxR					that DRC 01 was issued to the taxpayer.	The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.
48	Circle-VIII	1xxxxxxxx xxxxxR	2020-21	2,23,305.36	0.00	2,23,305.36	The Department stated that (March 2025) DRC 01 was issued to the taxpayer. .	DRC-01 was issued, however, documentary evidence was awaited. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.
Total (Sl. 41 to 48)				92,44,611.99	0.00	**92,44,611.99**		
B) Eight Cases wherein ASMT-10/ DRC-01A were issued by the Department (Ref: Column 10, 11 of Appendix 2.4.2)								
49	Khlieh-riat Circle	1xxxxxxxx xxxxx3	2020-21	22,88,736.84	0.00	22,88,736.84	The Department stated (August 2023) that the ASMT-10 under Section 61 have been issued to the taxpayer. Further, it was stated (March 2025) that there was no response from the taxpayer.	ASMT-10 was issued. The Department should take necessary steps to assess and realise the interest dues according to the existing rules and regulations.
50	Circle-VI	1xxxxxxxx xxxxxI	2019-20	8,19,943.74	0.00	8,19,943.74	The Department stated (March 2025) that ASMT 10 was issued.	ASMT-10 was issued. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.
51	Circle-VI	1xxxxxxxx xxxxxI	2018-19	1,21,138.77	0.00	1,21,138.77	The Department stated (March 2025) that ASMT 10 was issued.	ASMT-10 was issued. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.
52	Circle-VI	1xxxxxxxx xxxxxI	2020-21	7,03,788.96	0.00	7,03,788.96	The Department stated (March 2025) that ASMT 10 was issued.	ASMT-10 was issued. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.

Sl. No.	Circle	GSTIN	Year	Total calculated interest	Total Interest paid	Interest payable	Department's Reply	Audit Conclusion
53	Ri Bhoi Circle	1xxxxxxxx xxxxxG	2019-20	2,51,178.02	0.00	2,51,178.02	The Department stated (September 2023) that the ASMT-10 under Section 61 have been issued to the taxpayer. Further, it was stated (July 2024) that the taxpayer was reminded to furnish reply at the earliest. Furthermore, it was stated (March 2025) that another reminder has been issued to the taxpayer to provide the replies.	ASMT-10 and reminders were issued. However, in view of no replies from the taxpayer, the Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.
54	Ri Bhoi Circle	1xxxxxxxx xxxxxG	2020-21	1,74,824.95	1,32,776.00	42,048.95	The Department stated (September 2023) that the ASMT-10 under Section 61 have been issued to the taxpayer. Further, it was stated (July 2024) that the taxpayer was reminded to furnish reply at the earliest. Furthermore, it was stated (March 2025) that another reminder has been issued to the taxpayer to provide the replies.	ASMT-10 and reminders were issued. However, in view of no replies from the taxpayer, the Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.
55	Ri Bhoi Circle	1xxxxxxxx xxxxxG	2018-19	7,98,734.50	0.00	7,98,734.50	The Department stated (September 2023) that the ASMT-10 under Section 61 have been issued to the taxpayer. Further, it was stated (July 2024) that the taxpayer was reminded to furnish reply at the earliest. Furthermore, it was stated (March 2025) that another reminder has been issued to the taxpayer to provide the replies.	ASMT-10 and reminders were issued. However, in view of no replies from the taxpayer, the Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.
56	Circle-VIII	1xxxxxxxx xxxxxR	2018-19	15,65,576.50	0.00	15,65,576.50	The Department stated (March 2025) that Notice in DRC-01A was issued for FY 2018-19.	DRC-01A was issued, however, documentary evidence is awaited. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.
Total (Sl. 49 to 56)				67,23,922.28	1,32,776.00	**65,91,146.28**	-	-

Sl. No.	Circle	GSTIN	Year	Total calculated interest	Total Interest paid	Interest payable	Department's Reply	Audit Conclusion
V)	12 Cases wherein the replies furnished by the Department were not acceptable hence rebuttal was provided (Ref: Column 22, 23 of Appendix 2.4.2)							
57	Williamnagar Circle	1xxxxxxxxxxxxx0	2019-20	4,640.62	0.00	4,640.62	The Department stated (March 2025) that DRC 07 was issued and furnished copies of the taxpayers reply where the taxpayer questioned the monetary limit of not exceeding ₹ 20 lakh demand notice to be issued by the ST.	The Department's reply was not acceptable, hence, rebutted. The Department should take necessary steps to escalate the matter to higher authorities and realise the interest according to the existing rules and regulations.
58	Williamnagar Circle	1xxxxxxxxxxxxx0	2020-21	11,06,173.84	0.00	11,06,173.84	The Department stated (March 2025) that DRC 07 was issued and furnished copies of the taxpayers reply where the taxpayer questioned the monetary limit of not exceeding ₹ 20 lakh demand notice to be issued by the ST.	The Department's reply was not acceptable, hence, rebutted. The Department should take necessary steps to escalate the matter to higher authorities and realise the interest according to the existing rules and regulations.
59	Williamnagar Circle	1xxxxxxxxxxxxx0	2018-19	1,45,545.26	0.00	1,45,545.26	The Department stated (March 2025) that DRC 07 was issued and furnished copies of the taxpayers reply where the taxpayer questioned the monetary limit of not exceeding ₹ 20 lakh demand notice to be issued by the ST.	The Department's reply was not acceptable, hence, rebutted. The Department should take necessary steps to escalate the matter to higher authorities and realise the interest according to the existing rules and regulations.
60	Tura Circle I	1xxxxxxxxxxxxxD	2018-19	10,38,530.58	0.00	10,38,530.58	The Department stated (March 2025) that the taxpayer has expired, and efforts are being made to trace the legal heir.	The Department's reply was not acceptable, hence, rebutted. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.
61	Tura Circle I	1xxxxxxxxxxxxxD	2020-21	48,944.60	0.00	48,944.60	The Department stated (March 2025) that the taxpayer has expired, and efforts are being made to trace the legal heir.	The Department's reply was not acceptable, hence, rebutted. The Department should take necessary steps to assess and realise the interest.

Sl. No.	Circle	GSTIN	Year	Total calculated interest	Total Interest paid	Interest payable	Department's Reply	Audit Conclusion
62	Tura Circle I	1xxxxxxxx xxxxxD	2019-20	57,555.38	0.00	57,555.38	The Department stated (March 2025) that the taxpayer has expired, and efforts are being made to trace the legal heir.	The Department's reply was not acceptable, hence, rebutted. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.
63	Circle-VI	1xxxxxxxx xxxxxH	2018-19	13,54,593.73	0.00	13,54,593.73	The Department stated (August 2024) that the ASMT-10 has been issued. Furthermore, it was stated (March 2025) that no response for ASMT 10 was received and that the case is now time barred.	The Department's reply was not acceptable, hence, rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the cases being time bared.
64	Circle-VI	1xxxxxxxx xxxxxG	2019-20	11,93,222.35	0.00	11,93,222.35	The Department stated (March 2025) that no response for ASMT 10 was received and that the case is now time barred.	The Department's reply was not acceptable, hence, rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the cases being time bared.
65	Circle-VI	1xxxxxxxx xxxxxG	2018-19	18,89,548.26	0.00	18,89,548.26	The Department stated (March 2025) that no response for ASMT 10 was received and that the case is now time barred.	The Department's reply was not acceptable, hence, rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the cases being time bared.
66	Circle-VI	1xxxxxxxx xxxxxG	2020-21	1,184.70	0.00	1,184.70	The Department stated (March 2025) that no response for ASMT 10 was received and that the case is now time barred.	The Department's reply was not acceptable, hence, rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the cases being time bared.
67	Circle-VI	1xxxxxxxx xxxxx5	2018-19	39,82,244.74	24,27,143.00	15,55,101.74	The Department stated (August 2024) that the ASMT-10 have not been issued.	The Department's reply was not acceptable, as it failed to mention any action taken for the year 2018-19. Failure of the Department to scrutinise the returns and assess the

Sl. No.	Circle	GSTIN	Year	Total calculated interest	Total Interest paid	Interest payable	Department's Reply	Audit Conclusion
								liabilities in a time bound manner may result in the case to be time bared.
68	Circle-VI	1xxxxxxxx xxxxx5	2020-21	5,61,302.60	2,73,364.00	2,87,938.60	The Department stated (August 2024) that the ASMT-10 have been issued. Furthermore, it was stated (March 2025) that no response for ASMT 10 issued was received and that the case is now time barred.	The Department's reply was not acceptable, hence, rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the cases being time bared.
Total (Sl. 57 to 68)				1,13,83,486.66	27,00,507.00	**86,82,979.66**		
VI) One Case wherein the replies furnished by the Department were not supported by documentary evidence (Ref: Column 24, 25 of Appendix 2.4.2)								
69	Khlieh-riat Circle	1xxxxxxxx xxxxx3	2019-20	1,06,28,094.60	0.00	**1,06,28,094.60**	The Department stated (August 2023) that the ASMT-10 under Section 61 have been issued to the taxpayer. Furthermore, it was stated (March 2025) that the taxpayer's response was accepted.	For 2019-20, no documentary evidence was furnished to validate the acceptance of the reply by the Department.
VII) One Case wherein the Department did not furnish any reply								
70	Circle-I	1xxxxxxxx xxxxxJ	2018-19	41,083.43	0.00	**41,083.43**	No reply was furnished	The Department should take necessary steps to assess and realise the interest dues according to the existing rules and regulations.
Grand Total (70 cases)				**17,48,84,153.08**	**1,09,76,174.00**	**16,39,07,979.08**	-	-

Appendix 2.4.12
GSTR 3B was not filed but GSTR 1 is available
[Reference: Paragraph 2.4.7.1 (x)]

(Amount in ₹)

Sl. No.	Circle	GSTIN	Year	Deviation value	Department's Reply	Audit Conclusion
I)	**Two Cases which were not considered, wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)**					
1	Circle-II	1xxxxxxxxx xxxx3	2019-20	1,26,43,109.00	The Department stated (November 2023) that the taxpayer's matter is subjudice and the High Court issued a Status Quo order in this regard. Hence, the matter may be kept in abeyance. Furthermore, it was stated (August 2024) that the matter was still sub-judice (August 2024 and March 2025).	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
2	Circle-II	1xxxxxxxxx xxxx3	2018-19	1,27,91,092.19	The Department stated (November 2023) that the taxpayer's matter is sub-judice and the High Court issued a Status Quo order in this regard. Hence, the matter may be kept in abeyance. Furthermore, it was stated (August 2024) that the matter was still sub-judice (August 2024 and March 2025).	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
Total (Sl. 1 to 2)				**2,54,34,201.19**	-	-
II)	**Three Cases wherein Demand Orders were issued at instance of Audit (DRC-07) (Ref: Column 6, 7 of Appendix 2.4.2)**					
3	Khlieh-riat Circle	1xxxxxxxxx xxxxM	2018-19	2,67,114.77	The Department stated that the notices were issued (ASMT-10, August 2023; DRC-01, February 2024)) to the taxpayer. Furthermore, it was stated (March 2025) that DRC-07 has been issued.	DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
4	Khlieh-riat Circle	1xxxxxxxxx xxxxM	2019-20	4,09,709.34	The Department stated that the notices were issued (ASMT-10, August 2023; DRC-01, February 2024)) to the taxpayer. Furthermore, it was (March 2025) stated that DRC-07 has been issued.	DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
5	Circle-VIII	1xxxxxxxxx xxxx5	2018-19	12,92,005.63	The Department stated (August 2024) that the DRC-01 has also been issued with due date of compliance by 23 September 2024. Furthermore, it was stated (March 2025) that DRC-07 has been issued.	DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
Total (Sl. 3 to 5)				**19,68,829.74**	**Demand orders were issued, at instance of Audit, for the same amount as pointed out by Audit.**	
III)	**Four Cases wherein the replies furnished by the Department were not acceptable hence rebuttal was provided (Ref: Column 22, 23 of Appendix 2.4.2)**					
6	Circle-V	1xxxxxxxxx xxxxE	2018-19	8,20,868.75	The Department stated (August 2024) that in response to the notice, the taxpayer appeared in person seeking more time to respond.	The Department's reply was not acceptable, hence rebutted. The Department should take necessary steps to realise the tax according to the existing rules and regulations.

Sl. No.	Circle	GSTIN	Year	Deviation value	Department's Reply	Audit Conclusion
7	Circle-II	1xxxxxxxxx xxxxA	2018-19	3,60,997.04	The Department stated (November 23) that the taxpayer has expired, and business was shut down. Furthermore, it was stated (March 2025) that efforts have been made to trace the legal heir of the deceased proprietor but were not successful	The Department's reply was not acceptable, hence rebutted. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
8	Circle-II	1xxxxxxxxx xxxxA	2019-20	1,49,431.14	The Department stated (November 23) that the taxpayer has expired, and business was shut down. Furthermore, it was stated (March 2025) that efforts have been made to trace the legal heir of the deceased proprietor but were not successful.	The Department's reply was not acceptable, hence rebutted. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
9	Circle-II	1xxxxxxxxx xxxxA	2020-21	16,804.14	The Department stated (November 23) that the taxpayer has expired, and business was shut down. Furthermore, it was stated (March 2025) that efforts have been made to trace the legal heir of the deceased proprietor but were not successful.	The Department's reply was not acceptable, hence rebutted. The Department should take necessary steps to realise the tax according to the existing rules and regulations dues as per extant provisions.
Total (Sl. 6 to 9)				**13,48,101.07**	-	-
IV)	**Two Cases wherein the replies furnished by the Department were not supported by documentary evidence (Ref: Column 24, 25 of Appendix 2.4.2)**					
10	Tura Circle II	1xxxxxxxxx xxxx2	2019-20	29,26,619.88	The Department stated (March 2025) that the taxpayer had filed his GSTR-3B up to the month of April 2018 and the dealer's GST registration has been suspended in December 2021. The outcome of the Demand cum show cause notice issued by the Central Tax authority vide ref. No ZD171224000066Z in December 2024.	Reply not supported by documentary evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations dues.
11	Tura Circle II	1xxxxxxxxx xxxx2	2018-19	15,41,180.69	The Department stated (March 2025) that the taxpayer had filed his GSTR-3B up to the month of April 2018 and the dealer's GST registration has been suspended on 2 December2021. The outcome of the Demand cum show cause notice issued by the Central Tax authority vide ref. No ZD171224000066Z in December 2024.	Reply not supported by documentary evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations dues.
Total (Sl. 10 to 11)				**44,67,800.57**	-	-
Grand Total (11 cases)				**3,32,18,932.57**	-	-

Appendix 2.4.13
Suppression of tax liability based on E-Way Bill verification
[Reference: Paragraph 2.4.7.1 (xi)]

(Amount in ₹)

Sl. No.	Circle	GSTIN	Year	Deviation Value	Department's Reply	Audit Conclusion
		I)	**17 Cases which were not considered, wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)**			
1	Ri Bhoi Circle	1xxxxx xxxxxx xxJ	2018-19	46,42,688.00	The Department stated (September 2023) that Discrepancy has been communicated to the taxpayer. Furthermore, as per the reply forwarded (July 2024), the taxpayer furnished (October 2023) the reconciliation of tax payable between GSTR 3B and E-waybills. Hence, there was no suppression of liabilities.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
2	Ri Bhoi Circle	1xxxxx xxxxxx xxJ	2019-20	50,39,456.00	The Department stated (September 2023) that Discrepancy has been communicated to the taxpayer. Furthermore, as per the reply forwarded (July 2024), the taxpayer furnished (October 2023) the reconciliation of tax payable between GSTR 3B and E-waybills. Hence, there was no suppression of liabilities.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
3	Ri Bhoi Circle	1xxxxx xxxxxx xxJ	2020-21	1,47,600.00	The Department stated (September 2023) that Discrepancy has been communicated to the taxpayer. Furthermore, as per the reply forwarded (July 2024), the taxpayer furnished (October 2023) the reconciliation of tax payable between GSTR 3B and E-waybills. Hence, there was no suppression of liabilities.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
4	Ri Bhoi Circle	1xxxxx xxxxxx xxP	2018-19	58,98,480.00	The Department produced (September 2023) the reply of taxpayer where it was stated that the credit notes issued against our outward supplies is the primary cause of the discrepancy.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
5	Ri Bhoi Circle	1xxxxx xxxxxx xxP	2019-20	12,75,072.00	The Department produced (September 2023) the reply of taxpayer where it was stated that the credit notes issued against our outward supplies is the primary cause of the discrepancy.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
6	Ri Bhoi Circle	1xxxxx xxxxxx xxP	2020-21	16,28,400.00	The Department produced (September 2023) the reply of taxpayer where it was stated that, the credit notes issued against our outward supplies is the primary cause of the discrepancy.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
7	Ri Bhoi Circle	1xxxxx xxxxxx xxX	2018-19	5,18,718.00	The Department stated (September 2023) that discrepancy has been communicated to the taxpayer. Furthermore, as per the reply forwarded (July 2024) of the taxpayer (November 2023) there was no suppression of tax liability.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
8	Ri Bhoi Circle	1xxxxx xxxxxx	2019-20	4,28,262.00	The Department stated (September 2023) that discrepancy has been communicated to the taxpayer. Furthermore, as per the reply forwarded	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation

Sl. No.	Circle	GSTIN	Year	Deviation Value	Department's Reply	Audit Conclusion
		xxX			(July 2024) of the taxpayer (November 2023) there was no suppression of tax liability.	provided.
9	Ri Bhoi Circle	1xxxxx xxxxxx xxX	2020-21	5,28,236.00	The Department stated (September 2023) that discrepancy has been communicated to the taxpayer. Furthermore, as per the reply forwarded (July 2024) of the taxpayer (November 2023) there was no suppression of tax liability.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
10	Circle-II	1xxxxx xxxxxx xxF	2019-20	59,44,838.00	The Department stated (August 2024) that the GSTR-3B tax liability is more than that of the E Way Bill tax liability. Hence, no further liability. Furthermore, it was stated (March 2025) that the case records of the taxpayer were examined, and no discrepancy was noticed. Supporting documents was also furnished to support the claim.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
11	Circle-VII	1xxxxx xxxxxx xxW	2019-20	87,32,864.00	The Department forwarded (July 2024) the reply as furnished (December 2023) by the taxpayer along with supporting documents showing no discrepancy	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
12	Circle-VII	1xxxxx xxxxxx xxW	2020-21	1,19,06,048.00	The Department forwarded (July 2024) the reply as furnished (December 2023) by the taxpayer along with supporting documents showing no discrepancy	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
13	Ri Bhoi Circle	1xxxxx xxxxxx xx3	2019-20	67,78,400.00	The Department furnished (March 2025) the taxpayer's reply along with documentary evidence that there is no discrepancy.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
14	Ri Bhoi Circle	1xxxxx xxxxxx xx3	2020-21	34,11,648.00	The Department furnished (March 2025) the taxpayer's reply along with documentary evidence that there is no discrepancy.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
15	Ri Bhoi Circle	1xxxxx xxxxxx xx4	2018-19	6,68,064.00	The Department furnished (September 2023) the reply of taxpayer which stated that the E-way bill generated for goods were sent on Job work which is not reflected in GSTR-3B. Debit/ Credit Notes issued reflected in GSTR-3B but not in E-way bill. Advance received for supply of goods reflected in GSTR-3B and E-way bill generated at the time of supply. Furthermore, the Department furnished (March 2025) the taxpayer's reply along with documentary evidence that there is no discrepancy.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
16	Ri Bhoi Circle	1xxxxx xxxxxx xx4	2019-20	51,38,384.00	The Department furnished (September 2023) the reply of taxpayer which stated that the E-way bill generated for goods were sent on Job work which is not reflected in GSTR-3B. Debit/ Credit Notes issued reflected in GSTR-3B but not in E-way bill. Advance received for supply of goods reflected in GSTR-3B and E-way bill generated at the	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.

Sl. No.	Circle	GSTIN	Year	Deviation Value	Department's Reply	Audit Conclusion
					time of supply. Furthermore, the Department furnished (March 2025) the taxpayer's reply along with documentary evidence that there is no discrepancy.	
17	Ri Bhoi Circle	1xxxxx xxxxxx xx4	2020-21	42,13,728.00	The Department furnished (September 2023) the reply of taxpayer which stated that the E-way bill generated for goods were sent on Job work which is not reflected in GSTR-3B. Debit/ Credit Notes issued reflected in GSTR-3B but not in E-way bill. Advance received for supply of goods reflected in GSTR-3B and E-way bill generated at the time of supply. Furthermore, the Department furnished (March 2025) the taxpayer's reply along with documentary evidence that there is no discrepancy.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
Total (Sl. 1 to 17)				**6,69,00,886.00**	-	-
II) Four Cases wherein Demand Orders were issued at instance of Audit (DRC-07) (Ref: Column 6, 7 of Appendix 2.4.2)						
18	Khlieh-riat Circle	1xxxxx xxxxxx xx3	2018-19	5,63,648.00	The Department stated (March 2025) that DRC-07 has been issued for 2018-19.	DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
19	Khlieh-riat Circle	1xxxxx xxxxxx xxL	2018-19	10,03,498.00	The Department stated (March 2025) that DRC-07 was issued.	DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
20	Khlieh-riat Circle	1xxxxx xxxxxx xxL	2019-20	48,36,943.00	The Department stated (March 2025) that DRC-07 was issued.	DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
21	Khlieh-riat Circle	1xxxxx xxxxxx xxL	2020-21	39,18,726.00	The Department stated (March 2025) that DRC-07 was issued.	DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
Total (Sl. 18 to 21)				**1,03,22,815.00**	-	-
III) Nine Cases which require to be pursued further by the Department (Sl. A & B below)						
A) Two Cases wherein ASMT-10 were issued by the Department (Ref: Column 10, 11 of Appendix 2.4.2)						
22	Khlieh-riat Circle	1xxxxx xxxxxx xxF	2018-19	2,01,794.00	The Department stated (August 2023) that the ASMT-10 has been issued to the taxpayer.	ASMT 10 issued (August 2023). The Department should take necessary steps to realise the tax according to the existing rules and regulations dues.

Sl. No.	Circle	GSTIN	Year	Deviation Value	Department's Reply	Audit Conclusion
23	Khlieh-riat Circle	1xxxxx xxxxxx xxF	2019-20	1,02,88,127.00	The Department stated (August 2023) that the ASMT-10 has been issued to the taxpayer.	ASMT 10 issued (August 2023). The Department should take necessary steps to realise the tax according to the existing rules and regulations dues.
Total (Sl. 22 to 23)				**1,04,89,921.00**	-	-
B) Seven Cases wherein the Department is under correspondence with taxpayer (Ref: Column 12, 13 of Appendix 2.4.2)						
24	Ri Bhoi Circle	1xxxxx xxxxxx xxA	2019-20	10,47,864.00	The Department stated (March 2025) that the taxpayer has been instructed to provide explanation for the discrepancy and reply is awaited.	The Department was under correspondence with the taxpayer. It should take necessary steps to assess and realise the tax according to the existing rules and regulations dues.
25	Ri Bhoi Circle	1xxxxx xxxxxx xxB	2018-19	33,05,448.00	The Department stated (September 2023) that the discrepancy was communicated to the taxpayer and the reminder (March 2025) has also been issued to the taxpayer to furnish replies.	The Department was under correspondence with the taxpayer; however, no documentary evidence of the correspondence was furnished to Audit. The Department should take necessary steps to assess and realise the tax according to the existing rules and regulations dues.
26	Ri Bhoi Circle	1xxxxx xxxxxx xxB	2019-20	5,18,096.00	The Department stated (September 2023) that the discrepancy was communicated to the taxpayer and the reminder (March 2025) has also been issued to the taxpayer to furnish replies.	The Department was under correspondence with the taxpayer; however, no documentary evidence of the correspondence was furnished to Audit. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
27	Ri Bhoi Circle	1xxxxx xxxxxx xxB	2020-21	17,69,324.00	The Department stated (September 2023) that the discrepancy was communicated to the taxpayer and the reminder (March 2025) has also been issued to the taxpayer to furnish replies.	The Department was under correspondence with the taxpayer; however, no documentary evidence of the correspondence was furnished to Audit. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
28	Ri Bhoi Circle	1xxxxx xxxxxx xxI	2018-19	11,68,421.50	The Department stated (September 2023) that the discrepancy was communicated to the taxpayer and the reminder (March 2025) has also been issued to the taxpayer to furnish replies.	The Department was under correspondence with the taxpayer; however, no documentary evidence of the correspondence was furnished to Audit. The Department should take necessary steps to realise the tax according to the existing rules and regulations.

Sl. No.	Circle	GSTIN	Year	Deviation Value	Department's Reply	Audit Conclusion
29	Ri Bhoi Circle	1xxxxx xxxxxx xxI	2019-20	23,55,055.80	The Department stated (September 2023) that the discrepancy was communicated to the taxpayer and the reminder (March 2025) has also been issued to the taxpayer to furnish replies.	The Department was under correspondence with the taxpayer; however, no documentary evidence of the correspondence was furnished to Audit. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
30	Ri Bhoi Circle	1xxxxx xxxxxx xxI	2020-21	1,49,186.86	The Department stated (September 2023) that the discrepancy was communicated to the taxpayer and the reminder (March 2025) has also been issued to the taxpayer to furnish replies.	The Department was under correspondence with the taxpayer; however, no documentary evidence of the correspondence was furnished to Audit. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
Total (Sl. 24 to 30)				**1,03,13,396.16**	-	-
IV) Two Cases wherein the replies furnished by the Department were not acceptable hence rebuttal was provided (Ref: Column 22, 23 of Appendix 2.4.2)						
31	Circle-V	1xxxxx xxxxxx xxO	2018-19	7,206.50	The Department stated (August 2024) that the taxpayer had furnished an undertaking to clear the pending dues and requested to grant some more time due to financial constraint. Furthermore, it was stated (March 2025) that notice has been served to the taxpayer who has appeared in person and requested for some more time to submit the returns.	The Department's reply was not acceptable, hence rebutted. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
32	Circle-V	1xxxxx xxxxxx xxO	2020-21	18,26,173.10	The Department stated (August 2024) that the taxpayer had furnished an undertaking to clear the pending dues and requested to grant some more time due to financial constraint. Furthermore, it was stated (March 2025) that notice has been served to the taxpayer who has appeared in person and requested for some more time to submit the returns.	The Department's reply was not acceptable, hence rebutted. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
Total (Sl. 31 to 32)				**18,33,379.60**	-	-
V) Four Cases wherein the replies furnished by the Department were not supported by documentary evidence (Ref: Column 24, 25 of Appendix 2.4.2)						
33	Khlieh-riat Circle	1xxxxx xxxxxx xx3	2019-20	21,37,792.00	The Department stated (March 2025) that the reply of the taxpayer is partially accepted. The taxpayer has been requested to pay interest of ₹ 1,94,94,073 for late filing of returns.	Reply not supported by documentary evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
34	Khlieh-riat Circle	1xxxxx xxxxxx xx3	2020-21	36,03,392.00	The Department stated (March 2025) that the reply of the taxpayer is partially accepted. The taxpayer has been requested to pay the interest of 13,93,470.	Reply not supported by documentary evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations.

Sl. No.	Circle	GSTIN	Year	Deviation Value	Department's Reply	Audit Conclusion
35	Khlieh-riat Circle	1xxxxx xxxxxx xxU	2019-20	86,53,088.00	The Department stated (August 2023) that the ASMT-10 was issued to the taxpayer, however, the deviation is due to credit notes. (July 2024). Furthermore, it was stated (March 2025) that the reply of the taxpayer has been accepted and proceeding closed.	Reply not supported by evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
36	Khlieh-riat Circle	1xxxxx xxxxxx xxU	2020-21	1,22,05,824.00	The Department stated (August 2023) that the ASMT-10 was issued to the taxpayer, however, the deviation is due to credit notes. (July 2024). Furthermore, it was stated (March 2025) that the reply of the taxpayer has been accepted and proceeding closed.	Reply not supported by evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
Total (Sl. 33 to 36)				**2,66,00,096.00**		
Grand Total (36 cases)				**12,64,60,493.76**		

Appendix 2.4.14
Unsettled liabilities
[Reference: Paragraph 2.4.7.1 (xii)]

(Amount in ₹)

Sl. No.	Circle	GSTIN	Year	Deviation Value	Department's Reply	Audit Conclusion
I) 16 Cases which were not considered (Sl. A, B & C below)						
A) One Case wherein Data Entry Error was noticed (Ref: Column 16, 17 of Appendix 2.4.2)						
1	Circle-III	1xxxxxxxx xxxxxG	2019-20	**2,09,573**	The Department stated (August 2024) that clerical error (GSTR 1) reflected wrongfully (GSTR 3B) was rectified (GSTR 9).	Data entry error accepted based on audit scrutiny of the explanation provided which was found to be valid.
B) Four Cases wherein Action Was Taken before issuance of Audit Query (Ref: Column 18, 19 of Appendix 2.4.2)						
2	Circle-VIII	1xxxxxxxx xxxxxB	2020-21	43,87,568	The Department stated (August 2024) that the discrepancy has been rectified in GSTR 9. The taxpayer has already paid ₹9,196 vide DRC-03 dated April 2023.	Action taken before audit query was issued. Hence, this case has been settled.
3	Circle-VIII	1xxxxxxxx xxxxxN	2019-20	87,19,050	The Department stated (August 2024) that the same has been rectified in GSTR 9. Hence, no outstanding liability.	Action taken before audit query was issued. Hence, this case has been settled.
4	Tura Circle I	1xxxxxxxx xxxxx3	2020-21	20,922	The Department had forwarded (August 2024) the taxpayer's reply along with DRC-03 showing payment of ₹24,800 paid on May 2022.	Action taken before audit query was issued. Hence, this case has been settled.
5	Tura Circle I	1xxxxxxxx xxxxx3	2019-20	97	The Department had forwarded (August 2024) the taxpayer's reply along with DRC-03 showing payment of ₹102, which was paid on 13 December 2023.	Action taken before audit query was issued. Hence, this case has been settled.
Total (Sl. 2 to 5)				**1,31,27,637**	-	-
C) Eleven Cases wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)						
6	Jowai Circle	1xxxxxxxx xxxxx0	2020-21	2,07,01,542	The Department stated (July 2024) that the supporting documents (GSTR9, 3B, 1) clearly indicates no outstanding liability.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
7	Circle-VI	1xxxxxxxx xxxxxO	2020-21	58,80,398	The Department stated (August 2024) that there is no outstanding liability (GSTR 3B summary and GSTR 9 as evidence)	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.

Sl. No.	Circle	GSTIN	Year	Deviation Value	Department's Reply	Audit Conclusion
8	Circle-VII	1xxxxxxxx xxxxxM	2020-21	12,09,41,600	The Department stated (November 2023) that "Upon comparing GSTR 3B and GSTR 9 it is found that the tax liability declared and paid amounting to ₹13,39,95,186.26 as per GSTR 3B tallies with the liability declared vide column 4N of GSTR 9. Therefore, there is no mismatch in tax liability.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
9	Circle-VI	1xxxxxxxx xxxxxO	2020-21	1,53,00,146	The Department stated (August 2024) that there is no outstanding liability (GSTR 3B summary and GSTR 9 as evidence)	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
10	Circle-VI	1xxxxxxxx xxxxxO	2018-19	1,08,02,920	The Department stated (August 2024) that there is no outstanding liability (GSTR 3B summary and GSTR 9 as evidence)	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
11	Circle-II	1xxxxxxxx xxxxx3	2019-20	1,25,79,590	The Department stated (November 2023) that the taxpayer's matter is subjudice and the High Court issued a Status Quo order in this regard. Hence, the matter may be kept in abeyance. Furthermore, it was stated (August 2024) that the matter was still subjudice as on August 2024 and December 2024 (high court judgement as forwarded by the department in March 2025). Hence the case is subjudice	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
12	Circle-II	1xxxxxxxx xxxxx3	2018-19	1,27,91,092	The Department stated (November 2023) that the taxpayer's matter is subjudice and the High Court issued a Status Quo order in this regard. Hence, the matter may be kept in abeyance. Furthermore, it was stated (August 2024) that the matter was still subjudice as on August 2024 and December 2024 (high court judgement as forwarded by the department in March 2025). Hence the case is subjudice	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
13	Circle-VI	1xxxxxxxx xxxxxK	2019-20	2,58,83,560	The Department stated (August 2024) that there is no outstanding liability (GSTR 3B summary and GSTR 9 as evidence)	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
14	Circle-VI	1xxxxxxxx xxxxxK	2020-21	34,112	The Department stated (August 2024) that there is no outstanding liability (GSTR 3B summary and GSTR 9 as evidence)	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.

Sl. No.	Circle	GSTIN	Year	Deviation Value	Department's Reply	Audit Conclusion
15	Circle-III	1xxxxxxxx xxxxxG	2018-19	10,402	The Department stated (August 2024) that no discrepancies were found. Clerical error (GSTR 1) reflected wrongfully (GSTR 3B) was rectified (GSTR 9).	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
16	Circle-III	1xxxxxxxx xxxxxR	2019-20	1,96,557	The Department stated (August 2024) that no discrepancy was found. Furthermore, the Department forwarded (March 2025) comparative statement showing no outstanding liabilities.	The Department's reply was scrutinised by Audit. The reply was accepted based on valid explanation provided.
Total (Sl. 6 to 16)				**22,51,21,919**	-	-
II) One Case wherein Recovery was made at instance of Audit (DRC-03) (Ref: Column 6, 7 of Appendix 2.4.2)						
17	Jowai Circle	1xxxxxxxx xxxxx0	2019-20	**21,638**	The Department stated (July 2024) that taxpayer had accepted the deviation and ready to pay the dues. Furthermore, the Department forwarded (March 2025) DRC-03 showing payment of ₹21,641.	Recovery at instance of audit **(DRC-03 for ₹21,641.00)**
Recovery amounting to ₹ 21,641.00 was made at instance of Audit against the total deviation value of ₹21,638.00.						
III) Eight Cases wherein Demand Orders were issued at instance of Audit (DRC-07) (Ref: Column 6, 7 of Appendix 2.4.2)						
18	Circle-III	1xxxxxxxx xxxxx7	2018-19	50,75,044	The Department stated (August 2024) that the DRC-07 amounting to ₹2,75,25,626 has been issued. Furthermore, it was (March 2025) stated that DRC-07 issued and compliance from the taxpayer was awaited.	DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations dues.
19	Circle-III	1xxxxxxxx xxxxx7	2019-20	6,71,495	The Department stated (August 2024) that the DRC-01 (for 2019-20) amounting to ₹41,36,464 have been issued. Furthermore, it was stated (March 2025) that DRC-07 issued and compliance from the taxpayer are awaited.	DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations dues.
20	Circle-III	1xxxxxxxx xxxxxR	2018-19	50,40,368	The Department stated that the DRC-07 has been issued.	DRC-07 was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
21	Circle-VII	1xxxxxxxx xxxxx4	2018-19	3,67,581	The Department stated (July 2024) that the notices were issued, viz. DRC-07. Furthermore, it was stated (March 2025) that DRC 07 was issued.	DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.

Sl. No.	Circle	GSTIN	Year	Deviation Value	Department's Reply	Audit Conclusion
22	Circle-VII	1xxxxxxxx xxxxx4	2020-21	13,95,983	The Department stated (July 2024) that the notices were issued, viz. ASMT-10. Furthermore, it was stated (March 2025) that DRC 07 was issued.	DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
23	Circle-VII	1xxxxxxxx xxxxx4	2019-20	75,76,521	The Department stated (July 2024) that the notices were issued, viz. DRC-07. Furthermore, it was stated (March 2025) that DRC 07 was issued.	DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
24	Circle-IV	1xxxxxxxx xxxxxD	2020-21	90,72,000	The Department stated (October 2023) that the notice has been issued (October 2023) to the taxpayer as the taxpayer's registration was cancelled suo moto (February 2023) but liability of ₹90.72 lakh is pending for payment for the period ending March 2021. The taxpayer was directed to file GSTR 3B and make payment of tax liability. Furthermore, it was stated (August 2024) that the ASMT-10 has been issued. Subsequently, it was stated (March 2025) that DRC-07 has been issued.	DRC-07 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
25	Circle-III	1xxxxxxxx xxxxxG	2018-19	22,96,351	The Department stated (August 2024) that the DRC-07 has been issued.	DRC-07 was issued. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
Total (Sl. 18 to 25)				**3,14,95,343**	**Demand orders were issued, at instance of Audit, for the same amount as pointed out by Audit.**	
IV) Three Cases which require to be pursued further by the Department (Sl. A & B below)						
A) One Case wherein DRC-01 was issued by the Department (Ref: Column 8, 9 of Appendix 2.4.2)						
26	Tura Circle I	1xxxxxxxx xxxxxY	2019-20	**3,20,30,894**	The Department stated (March 2025) that DRC-01 has been issued.	DRC-01 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
B) Two Cases wherein the Department is under correspondence with taxpayer (Ref: Column 12, 13 of Appendix 2.4.2)						
27	Ri Bhoi Circle	1xxxxxxxx xxxxx6	2019-20	5,01,832	The Department stated (March 2025) that reminder to furnish replies to the taxpayer has been issued	The Department was under correspondence with the taxpayer. It should take necessary steps to assess and realise the tax according to the existing rules and regulations.

Sl. No.	Circle	GSTIN	Year	Deviation Value	Department's Reply	Audit Conclusion
28	Ri Bhoi Circle	1xxxxxxxx xxxxx6	2018-19	2,01,00,100	The Department stated (March 2025) that reminder to furnish replies to the taxpayer has been issued	The Department was under correspondence with the taxpayer. It should take necessary steps to assess and realise the tax according to the existing rules and regulations.
Total (Sl. 27 to 28)				**2,06,01,932**	-	-
V)	**Four Cases wherein the replies furnished by the Department were not acceptable hence rebuttal was provided (Ref: Column 22, 23 of Appendix 2.4.2)**					
29	Khlieh-riat Circle	1xxxxxxxx xxxxxF	2019-20	1,01,71,315	The Department stated (July 2024) that the registration has been cancelled (suo moto)	The Department's reply was not acceptable, hence rebutted. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
30	Khlieh-riat Circle	1xxxxxxxx xxxxxF	2020-21	2,85,17,325	The Department stated (July 2024) that the registration has been cancelled (suo moto)	The Department's reply was not acceptable, hence rebutted. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
31	Circle-I	1xxxxxxxx xxxxxU	2018-19	57,07,379	The Department stated (March 2025) that case record has been verified, however, action cannot be taken as the case has been time barred.	The Department's reply was not acceptable, hence, rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the case being time barred. Hence, the Department may consider to invoke extended period as per the extant provisions for taking necessary action.
32	Circle-I	1xxxxxxxx xxxxxU	2019-20	49,466	The Department (March 2025) stated that case record has been verified, however, action cannot be taken as the case has been time barred.	The Department's reply was not acceptable, hence, rebutted. Failure of the Department to scrutinise the returns and assess the liabilities in a time bound manner has resulted in the case being time barred. Hence, the Department may consider to invoke extended period as per the extant provisions for taking necessary action.
Total (Sl. 29 to 32)				**4,44,45,485**	-	-

Sl. No.	Circle	GSTIN	Year	Deviation Value	Department's Reply	Audit Conclusion
VI)	**Nine cases wherein the replies furnished by the Department were not supported by documentary evidence (Ref: Column 24, 25 of Appendix 2.4.2)**					
33	Ri Bhoi Circle	1xxxxxxxx xxxxxN	2019-20	54,586	The Department stated (March 2025) that reminder to furnish replies to the taxpayer has been issued and reply is awaited.	Reply not supported by documentary evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
34	Ri Bhoi Circle	1xxxxxxxx xxxxxN	2018-19	37,00,209	The Department stated (March 2025) that reminder to furnish replies to the taxpayer has been issued and reply is awaited.	Reply not supported by documentary evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
35	Ri Bhoi Circle	1xxxxxxxx xxxxxN	2020-21	6,65,779	The Department stated (March 2025) that reminder to furnish replies to the taxpayer has been issued and reply is awaited.	Reply not supported by documentary evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
36	Nong-stoin Circle	1xxxxxxxx xxxxxW	2020-21	1,12,05,000	The Department stated (March 2025) that proceedings have been initiated under Section 73/74.	Reply not supported by documentary evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
37	Nong-stoin Circle	1xxxxxxxx xxxxxW	2019-20	24,33,046	The Department (March 2025) stated that proceedings have been initiated under Section 73/74.	Reply not supported by documentary evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
38	Circle-III	1xxxxxxxx xxxxxG	2019-20	59,64,297	The Department stated (August 2024) that no discrepancies were found. The Department further stated (March 2025) that there are no outstanding liabilities.	Reply not supported by documentary evidence (only one comparative statement was furnished, from which the year and taxpayer could not be ascertained as the same has not been mentioned). The Department should take necessary steps to realise the tax according to the existing rules and regulations.
39	Circle-III	1xxxxxxxx xxxxxG	2020-21	1,41,649	The Department stated (August 2024) that no discrepancies were found. The Department further stated (March 2025) that there are no outstanding liabilities.	Reply not supported by documentary evidence (only one comparative statement was furnished, from which the year and taxpayer could not be ascertained as the same has not been mentioned). The Department should take necessary steps to realise the tax according to the existing rules and regulations.

Sl. No.	Circle	GSTIN	Year	Deviation Value	Department's Reply	Audit Conclusion
40	Tura Circle II	1xxxxxxxx xxxxx2	2018-19	15,41,180	The Department stated (August 2024) that the notices were issued, viz. ASMT-10. Furthermore, it was stated (March 2025) that the Central tax officials have initiated the proceedings. Hence, proceedings dropped by SGST.	No documentary evidence furnished to support the reply.
41	Tura Circle II	1xxxxxxxx xxxxx2	2019-20	29,26,620	The Department stated (August 2024) that the notices was issued, viz. DRC-01A. Furthermore, it was stated (March 2025) that the Central tax officials have initiated the proceedings. Hence, proceedings dropped by SGST.	No documentary evidence furnished to support the reply.
Total (Sl. 33 to 41)				**2,86,32,366**	-	-
VII) Five cases wherein the Department did not furnish any reply						
42	Khlieh-riat Circle	1xxxxxxxx xxxxxL	2018-19	31,750	Reply not furnished	Reply not furnished
43	Khlieh-riat Circle	1xxxxxxxx xxxxxL	2019-20	39,81,698	Reply not furnished	Reply not furnished
44	Khlieh-riat Circle	1xxxxxxxx xxxxxL	2020-21	41,39,170	Reply not furnished	Reply not furnished
45	Khlieh-riat Circle	1xxxxxxxx xxxxxQ	2019-20	19,999	Reply not furnished	Reply not furnished
46	Khlieh-riat Circle	1xxxxxxxx xxxxxP	2018-19	6,27,049	Reply not furnished	Reply not furnished
Total (Sl. 42 to 46)				**87,99,666**	-	-
Grand Total (46 cases)				**40,44,86,453**	-	-

Appendix 2.4.15
Suppression of taxable value based on unbilled revenue declared in GSTR-9C
[Reference: Paragraph 2.4.7.1 (xiii)]

(Amount in ₹)

Sl. No.	Circle	GSTIN	Year	Deviation Value	Department's Reply	Audit Conclusion
I) Three Cases which were not considered, wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)						
1	Circle-VII	1xxxxxxxxxxxxx1	2020-21	23,28,300.00	The Department forwarded (March 2025) the reply furnished by the taxpayer in response to the ASMT-10 issued (August 2024)	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
2	Circle-VIII	1xxxxxxxxxxxxxS	2018-19	7,81,693.00	The Department stated (March 2025) that taxpayer's reply was found satisfactory and furnished the relevant documents.	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
3	Circle-II	1xxxxxxxxxxxxxV	2020-21	6,67,150.00	The Department forwarded (August 2024) the taxpayer's reply (ASMT 11 dated 26 November 2023) which stated that there was no suppression of tax.	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
Total (Sl. 1 to 3)				**37,77,143.00**	-	-
II) Two Cases wherein the replies furnished by the Department were not acceptable hence rebuttal was provided (Ref: Column 22, 23 of Appendix 2.4.2)						
4	Circle-VI	1xxxxxxxxxxxxxR	2020-21	37,15,964.00	The Department stated (March 2025) that ASMT 10 (August 2024) were issued but the cases are now time barred.	The Department's reply was not acceptable, hence, rebutted. Failure of the Department to scrutinise the returns and assess the liabilities payable by the taxpayer in a time bound manner has resulted in the case being time barred for 2020-21. Hence, the Department may invoke extended period as per the extant provisions for taking necessary action.
5	Circle-VI	1xxxxxxxxxxxxxR	2019-20	58,13,082.00	The Department stated (March 2025) that ASMT 10 (August 2024) were issued but the cases are now time barred.	The Department's reply was not acceptable, hence, rebutted. Failure of the Department to scrutinise the returns and assess the liabilities payable by the taxpayer in a time bound manner has resulted in the case being time barred for 2019-20. Hence, the Department may invoke extended period as per the extant provisions for taking necessary action.
Total (Sl. 4 to 5)				**95,29,046.00**	-	-

Sl. No.	Circle	GSTIN	Year	Deviation Value	Department's Reply	Audit Conclusion
III) Two Cases wherein the Department did not furnish any reply						
6	Circle III	1xxxxxxxx xxxxxU	2019-20	3,587.41	No reply furnished	No reply furnished
7	Circle III	1xxxxxxxx xxxxxU	2018-19	3,26,887.44	No reply furnished	No reply furnished
Total (Sl. 6 to 7)				**3,30,474.85**	-	-
Grand Total (7 cases)				**1,36,36,663.85**	-	-

Appendix 2.4.16
Mismatch in taxable turnover declared in GSTR-9C Table 7G
[Reference: Paragraph 2.4.7.1 (xiv)]

(Amount in ₹)

Sl. No.	Circle	GSTIN	Year	Deviation (Table 7G of GSTR-9C)	Department's Reply	Audit Conclusion
I)	**Six Cases which were not considered, wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)**					
1	Circle-VII	1xxxxxxxx xxxxxB	2018-19	199,31,75,626.00	The Department stated (November 2023) that the ASMT-10 was served to the taxpayer. Further, it was stated (July 2024) that the registration in Meghalaya was cancelled with effect from February 2018 and multiple GSTINs in 30 other States had affected the said deviation.	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
2	Ri Bhoi Circle	1xxxxxxxx xxxxx3	2018-19	27,46,03,510.00	The Department stated (September 2023) that the mismatch is due to sales of other 10 GSTNs under the same PAN. Supporting Key Documents in respect of financial statements and reconciliations have been provided by the taxpayer.	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
3	Ri Bhoi Circle	1xxxxxxxx xxxxx3	2020-21	41,43,62,823.00	The Department stated (September 2023) that the mismatch is due to sales of other 10 GSTNs under the same PAN. Supporting Key Documents in respect of financial statements and reconciliations have been provided by the taxpayer.	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
4	Ri Bhoi Circle	1xxxxxxxx xxxxx3	2019-20	22,40,13,921.00	The Department stated (September 2023) that the mismatch is due to sales of other 10 GSTNs under the same PAN. Supporting Key Documents in respect of financial statements and reconciliations have been provided by the taxpayer.	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
5	Tura Circle I	1xxxxxxxx xxxxxH	2019-20	213,61,82,129.00	The Department had forwarded (August 2024) the taxpayer's reply (ASMT 11 dated December2023) which stated that the difference in turnover was due to multi GSTN units under same PAN.	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
6	Tura Circle I	1xxxxxxxx xxxxxH	2020-21	159,89,25,373.00	The Department had forwarded (August 2024) the taxpayer's reply (ASMT 11 dated December 2023)	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.

Sl. No.	Circle	GSTIN	Year	Deviation (Table 7G of GSTR-9C)	Department's Reply	Audit Conclusion
					which stated that the difference in turnover was due to multi GSTN units under same PAN.	
Total (Sl. 1 to 6)				**664,12,63,382.00**	-	-
II) Two Cases wherein ASMT-10 were issued by the Department (Ref: Column 10, 11 of Appendix 2.4.2)						
7	Khlieh-riat Circle	1xxxxxxxx xxxxx8	2020-21	4308,90,60,000.00	The Department stated (August 2023) that the ASMT-10 under Section 61 issued. Further, it was stated (July 2024) that the taxpayer did not reply as required. Furthermore, it was stated (March 2025) that the taxpayer replied to ASMT 10.	ASMT-10 was issued, however, documentary evidence was awaited. The Department should take necessary steps to assess and realise the dues according to the existing rules and regulations.
8	Tura Circle II	1xxxxxxxx xxxxxO	2020-21	3691,13,519.10	The Department stated (March 2025) that, ASMT 10 was issued.	ASMT 10 was issued, however, documentary evidence was awaited. The Department should take necessary steps to assess and realise the dues according to the existing rules and regulations.
Total (Sl. 7 to 8)				**4345,81,73,519.10**	-	-
III) Two Cases wherein the replies furnished by the Department were not acceptable hence rebuttal was provided (Ref: Column 22, 23 of Appendix 2.4.2)						
9	Tura Circle II	1xxxxxxxx xxxxxO	2018-19	67,25,38,614.00	The Department stated (August 2024) that the ASMT-10 was issued (February 2024). Further, the taxpayer was also recommended for departmental audit. However, it was stated (March 2025) that the taxpayer has not replied, and the case is now time barred.	The Department's reply was not acceptable, as department ought to have scrutinised the returns and assessed the liabilities payable by the taxpayer in a time bound manner, which was not done. This has resulted in the case being time barred. Hence, the Department may consider invoking extended period as per the extant provisions for taking necessary action.
10	Tura Circle II	1xxxxxxxx xxxxxO	2019-20	40,13,14,704.80	The Department stated (August 2024) that the ASMT-10 was issued (February 2024). Further, the taxpayer was also recommended for departmental audit. However, it was stated (March 2025) that the taxpayer has not replied, and the case is now time barred.	The Department's reply was not acceptable, as department ought to have scrutinised the returns and assessed the liabilities payable by the taxpayer in a time bound manner, which was not done. This has resulted in the case being time barred. Hence, the Department may consider invoking extended period as per the extant provisions for taking necessary action.
Total (Sl. 9 to 10)				**1,07,38,53,318.80**	-	-
Grand Total (10 cases)				**51,17,32,90,219.90**	-	-

Appendix 2.4.17
Under-declaration of taxable supplies by comparing TDS returns
[Reference: Paragraph 2.4.7.1 (xv)]

(Amount in ₹)

Sl. No.	Circle	GSTIN	Year	Deviation Value	Department's Reply	Audit Conclusion
I) One Case which was not considered, wherein the Department's reply was acceptable (Ref: Column 20, 21 of Appendix 2.4.2)						
1	Ri Bhoi Circle	1xxxxxxxx xxxxxP	2019-20	**6,64,48,154.94**	The Department stated (September 2023) that the taxpayer had submitted reply in the form of ASMT-11 accompanied by supporting documents. After thorough review of the response, it is evident that certain invoices for FY 2018-19 were reported in GSTR-1/ GSTR-3B during the respective months, while the TDS credits for these invoices were received in the FY 2019-20 resulting in the discrepancy in taxable value between TDS/ TCS declaration and GSTR-3B (outward supplies).	The Department's reply was scrutinised by Audit. The reply is accepted based on valid explanation provided.
II) One case wherein Recovery was made at instance of Audit (DRC-03) (Ref: Column 6, 7 of Appendix 2.4.2)						
2	Khlieh-riat Circle	1xxxxxxxx xxxxx4	2018-19	**2,76,63,150.00**	The Department stated (March 2025) that ₹4.23 lakh was recovered.	Recovery at instance of audit **(DRC-03 for ₹4.23 lakh)**
Remark: Audit pointed out the under declaration of taxable supplies (i.e. Turnover deviation and not the tax liability) whereas, the amount recovered (₹4.23 lakh) at instance of audit is the tax liability paid by the taxpayer.						
III) Two cases wherein Demand Orders were issued at instance of Audit (DRC-07) (Ref: Column 6, 7 of Appendix 2.4.2)						
3	Khlieh-riat Circle	1xxxxxxxx xxxxx4	2020-21	36,65,690.00	The Department stated (March 2025) that DRC-07 was issued.	DRC-07 was issued, however, documentary evidence is awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
4	Khlieh-riat Circle	1xxxxxxxx xxxxx4	2019-20	1,37,05,250.00	The Department stated (March 2025) that DRC-07 was issued.	DRC-07 was issued, however, documentary evidence is awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
Total (Sl. 3 to 4)				**1,73,70,940.00**	***Remark: Audit pointed out the under declaration of taxable supplies (i.e. Turnover deviation and not the tax liability) whereas, the amount for which the demand orders (DRC-07) were issued is not known as the copies of the orders were not produced to Audit.***	

Sl. No.	Circle	GSTIN	Year	Deviation Value	Department's Reply	Audit Conclusion
IV) Two cases wherein DRC-01 were issued by the Department (Ref: Column 8, 9 of Appendix 2.4.2)						
5	Tura Circle II	1xxxxxxxx xxxxxU	2018-19	2,25,64,143.75	The Department stated (August 2023) that the ASMT-10 under Section 61 was issued to the taxpayer. Furthermore, it was stated (March 2025) that DRC-01 has also been issued.	DRC-01 was issued, however, documentary evidence is awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
6	Tura Circle II	1xxxxxxxx xxxxxV	2020-21	1,95,06,500.00	The Department stated (March 2025) that the taxpayer had voluntarily paid the tax liabilities, and that interest has not been paid on the tax for which DRC-01 has been issued.	DRC-01 was issued, however, documentary evidence was awaited. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
Total (Sl. 5 to 6)				**4,20,70,643.75**	-	-
V) One case wherein the replies furnished by the Department were not supported by documentary evidence (Ref: Column 24, 25 of Appendix 2.4.2)						
7	Circle-VIII	1xxxxxxxx xxxxxS	2019-20	4,17,46,590.00	The Department stated (March 2025) that the taxpayer responded to the notice issued.	Reply not supported by evidence. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
VI) One case wherein the Department did not furnish any reply						
8	Tura Circle II	1xxxxxxxx xxxxxV	2018-19	67,75,161.72	No reply furnished.	The Department should take necessary steps to realise the tax according to the existing rules and regulations.
Grand Total (8 cases)				**20,20,74,640.41**	-	-

Appendix 2.4.18
Ineligible Composition Levy
[Reference: Paragraph 2.4.7.1 (xvi)]

(Amount in ₹)

Sl. No.	Circle	GSTIN	Year	Turnover for all GSTINs under the same PAN	Composition start date	Composition end date	Department's Reply	Audit Conclusion
I) One case wherein Recovery was made at instance of Audit (DRC-03) (Ref: Column 6,7 of Appendix 2.4.2)								
1	Circle-II	1xxxxxxx xxxxxxM	2018-19	**1,16,01,381.00**	1 April 2018	1 April 2019	The Department stated (November 2023) that the discrepancy notice (ASMT-10) was issued to the taxpayer. Accepting the same, the taxpayer paid the liabilities (₹2,96,334 along with interest) vide DRC 03 dated 27 October 2023.	Recovery at instance of Audit (₹2,96,334 along with interest**).**
Remark: Audit pointed out the Turnover deviation and not the tax liability whereas, the amount recovered (₹ 2.96 lakh) at instance of audit is the tax and interest liability paid by the taxpayer.								
II) Two cases wherein Demand Orders were issued at instance of Audit (DRC-07) (Ref: Column 6, 7 of Appendix 2.4.2)								
2	Circle-VIII	1xxxxxxx xxxxxxD	2018-19	2,27,79,344.00	21 July 2017	1 April 2019	The Department stated (August 2024) that Demand Order (DRC-07) was issued fixing the due date of payment by 24 September 2024. The Department furnished the same reply in March 2025.	DRC-07 was issued, however, documentary evidence is awaited. No update on compliance by the taxpayer was furnished. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
3	Circle-VIII	1xxxxxxx xxxxxxS	2018-19	1,10,86,124.00	1 July 2017	19 February 2020	The Department stated (August 2024) that Demand Order (DRC-07) was issued fixing the due date of payment by 24 September 2024. The Department furnished the same reply in March 2025.	DRC-07 was issued, however, documentary evidence is awaited. No update on compliance by the taxpayer was furnished. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
Total (Sl. 2 to 3)				**3,38,65,468.00**	***Remark: Audit pointed out the Turnover deviation and not the tax liability whereas, the amount for which the demand orders (DRC-07) were issued is not known as the copies of the orders were not produced to Audit.***			

Sl. No.	Circle	GSTIN	Year	Turnover for all GSTINs under the same PAN	Composition start date	Composition end date	Department's Reply	Audit Conclusion
III)	**One case wherein the replies furnished by the Department were not acceptable hence rebuttal was provided (Ref: Column 22, 23 of Appendix 2.4.2)**							
4	Circle-V	1xxxxxxx xxxxxx1	2018-19	**1,00,88,264.00**	1 October 2017	1 August 2020	The Department stated (August 2024) that in response to the notice, the taxpayer appeared in person requesting for more time to respond. However, even in March 2025, i.e., after lapse of seven months, the Department stated the same.	The Department's reply is not acceptable, hence rebutted. The Department should take necessary steps to realise the tax according to the existing rules and regulations.
IV)	**One case wherein the replies furnished by the Department were not supported by documentary evidence (Ref: Column 24, 25 of Appendix 2.4.2)**							
5	Circle-I	1xxxxxxx xxxxxx1	2019-20	**1,73,17,590.00**	1 July 2017	31 March 2023	The Department forwarded (July 2024) the reply as furnished by the taxpayer (September 2023) claiming Data Entry Error. Further, in March 2025, the taxpayer's reply was forwarded. However, no documentary evidence supporting the claim was furnished to Audit.	No documentary evidence was furnished to support the taxpayer's claims. The Department should take necessary steps to assess the case further.
Grand Total (5 cases)				**7,28,72,703.00**	-	-	-	-

Appendix 2.4.19
Composition taxpayer also availing e-commerce facility
[Reference: Paragraph 2.4.7.1 (xvii)]

(Amount in ₹)

Sl. No.	Circle	Composition taxpayer GSTIN	Year	Sum of composition turnover	E-Commerce deductee GSTIN	Sum of gross amount declared in GSTR 8	Department's reply	Audit Conclusion
1	Circle VIII	1xxxxxxxxx xxxxH	2020-21	7,39,932	1xxxxxxxxxxx xxH	47,31,386.25	The Department stated (March 2025) that the taxpayer accepted the demand and made payment of ₹3.50 lakh and ₹1.17 lakh Vide DRC-03 in November 2023 and 29 November 2024 respectively. Furthermore, the taxpayer had opted out of composition scheme with effect from 31 December 2020. No penalty was imposed against the taxpayer as he had voluntary paid the tax liability on sales made through e-commerce.	Recovery at the instance of Audit **(₹4.67 lakh)**

Remark: Audit pointed out the Turnover deviation and not the tax liability whereas, the amount recovered (₹4.67 lakh) at instance of audit is the tax liability paid by the taxpayer.

Appendix 2.4.20
Statement showing scope limitation due to non/ partial production of invoices for sampled months
(Reference: Paragraph 2.4.8.1)

Sl. No.	GSTIN	Circle	Sampled Months	Year	Remarks
1	1xxxxxxxxxxxxxJ	Khliehriat Circle	September 2020 and December 2020	2020-21	**Partial Production of records:** Only Sales and Purchase Registers were produced. However, the invoices for selected two months were not produced.
2	1xxxxxxxxxxxxx5	Ri Bhoi Circle	June 2020 and December 2020	2020-21	**Non-production of following records:** Sales and Purchase Registers, Invoices for sampled one/ two months.
3	1xxxxxxxxxxxxxA	Shillong, Circle I	July 2020 and March 2021	2018-19 to 2020-21	
4	1xxxxxxxxxxxxxS	Shillong, Circle VI	July 2020 and September 2020	2018-19 to 2020-21	
5	1xxxxxxxxxxxxxQ	Shillong, Circle VIII	March 2021 and January 2020	2019-20 to 2020-21	
6	1xxxxxxxxxxxxx7		January 2020 and March 2020	2019-20	
7	1xxxxxxxxxxxxxG		September 2019	2019-20	
8	1xxxxxxxxxxxxxP		September 2019	2019-20	
9	1xxxxxxxxxxxxxX		June 2020 & March 2021	2020-21	
10	1xxxxxxxxxxxxxO		February 2021, December 2019	2019-20 and 2020-21	

Appendix 2.4.21
Non-payment of interest by taxpayers
[Reference: Paragraph 2.4.8.2 (A) (i)]

(Amount in ₹)

Sl. No.	GSTIN and Jurisdiction	Months where returns were delayed filed	Filing dates	Due date	No. of days delayed	Liability paid through cash	Interest required to be paid on cash portion of liability[193]	Interest paid	Interest payable	Audit Conclusion (and Recovery made, if any)
1	1xxxxxxxxxxxxxA (Circle-I)	March-2021	29 April 2021	20 April 2021	9	2,62,247.00	1,163.94	0	1,163.95	The Department stated (March 2025) that **DRC-01** has been issued. However, a copy of the same was not furnished. The Department may take necessary steps to assess and realise the tax according to the existing rules and regulations.
		October-2020	24 November 2020	20 November 2020	4	88,951.00	175.46	0	175.46	
		September-2020	2 November 2020	24 October 2020	9	1,03,485.00	459.3	0	459.3	
		August-2020	3 October 2020	24 September 2020	9	1,60,113.00	710.64	0	710.64	
		March-2020	20 June 2020	20 April 2020	46	6,58,638.00	7,470.57	0	7,470.57	
		October-2019	22 November 2019	20 November 2019	2	2,32,895.00	229.7	0	229.7	
		September-2019	23 October 2019	20 October 2019	3	2,32,948.00	344.63	0	344.64	
		August-19	21 October 2019	20 September 2019	31	1,31,632.00	2,012.34	0	2,012.35	
		July-2019	23 August 2019	20 August 2019	3	1,67,507.00	247.81	0	247.82	
		March-2019	23 April 2019	20 April 2019	3	1,73,459.00	256.62	0	256.62	
-	-	-	-	-	-	-	-	**Total**	**13,071.05**	**No Recovery**
2	1xxxxxxxxxxxxxL (Circle - IV)	July-2019	27 August 2019	20 August 2019	7	3,61,959.00	1,249.50	0	1,249.50	At instance of Audit, the t demand was accepted and was paid vide DRC-03 dated 19 March 2024 amounting to **₹4,170.00**.
		March-2020	7 May 2020	20 April 2020	2	4,74,720.00	234.11	0	234.11	
		April-2020	12 June 2020	24 May 2020	19	13,61,796.00	12759.84	0	12759.84	
-	-	-	-	-	-	-	-	**Total**	**14,243.45**	**₹ 4,170.00**
3	1xxxxxxxxxxxxx4	April-2019	24 May 2019	21 May 2019	3	11,56,293.00	1,710.68	0	1,710.68	At instance of Audit, the demand was accepted and
		November-2019	23 December	21 December 2019	2	15,66,278.00	1,544.82	0	1,544.82	

[193] Interest rate @ 9% for March 2020 and @18% for other months.

Sl. No.	GSTIN and Jurisdiction	Months where returns were delayed filed	Filing dates	Due date	No. of days delayed	Liability paid through cash	Interest required to be paid on cash portion of liability[193]	Interest paid	Interest payable	Audit Conclusion (and Recovery made, if any)
	(Circle-VII)		2019							was paid vide DRC-03 dated17 April 2024 amounting to **₹15,238.00**
		December-2019	25 January 2020	21 January 2020	4	51,76,740.00	10,211.65	0	10,211.65	
-	-	-	-	-	-	-	-	**Total**	**13,467.15**	**₹ 15,238.00**
4	1xxxxxxxx xxxxxQ (Circle-VIII)	March-2019	05 September 2019	20 April 2019	138	1,43,518.00	9,767.00	0	9,767.00	At instance of Audit, the demand was accepted and was paid vide DRC-03 dated 11 April 2024 (**₹6,392.00**) and 12 April 2024 **(₹18,882.00)**
		December-2020	31 March 2021	20 January 2021	70	79,155.00	2,732.00	2,138.00	594	
		March-2021	05 July 2021	20 April 2021	76	23,97,966.00	89,874.00	62085	27,789.00	
-	-	-	-	-	-	-	-	**Total**	**38,150.00**	**₹ 25,274.00**
5	1xxxxxxxx xxxxx7 (Circle VIII)	March-2021	18 May 2021	20 April 2021	28	1,58,607.00	2,190.08	0	2,190.00	The Department stated (March 2025) that, for 2018-19 payment has been made vide DRC-03 dated 19 March 2024 (₹1.71 lakh). For 2019-20 payment was made vide DRC-03 dated 19 March 2024 (₹3.00 lakh). For 2020-21 payment was made vide DRC-03 dated 19 March 2024 (₹23,458.00). These recoveries were made at instance of Audit.
		December-2020	05 February 2021	20 January 2021	16	2,01,152.00	1,587.17	0	1,587.00	
		October-2020	04 December 2020	20 November 2020	14	12,60,916.00	8,705.50	0	8,706.00	
		June-2020	24 September 2020	20 July 2020	66	3,37,225.00	10,975.98	0	10,976.00	
		December-2019	27 January 2020	20 January 2020	7	18,28,377.00	6,311.66	0	6,312.00	
		July-2019	03 December 2019	20 August 2019	105	11,02,553.00	57,091.10	0	57,091.00	
		June-2019	03 December 2019	20 July 2019	136	24,78,409.00	1,66,223.16	0	1,66,223.00	
		May-2019	03 December 2019	20 June 2019	166	8,60,132.00	70,413.00	0	70,413.00	
		August-2018	01 July 2019	20 September 2018	284	7,77,246.00	1,08,857.03	0	1,08,857.00	
		July-2018	30 April 2019	20 August 2018	253	4,99,103.00	62,271.65	0	62,272.00	
-	-	-	-	-	-	-	-	**Total**	**4,94,627.00**	**4,94,458**
6	1xxxxxxxx xxxxx5 (Ri Bhoi Circle)	September-2018	22 October 2018	20 October 2018	2	5,91,603.00	583.5	0	583.5	At instance of Audit, the payment was made vide DRC-03 dated July 2024 amounting to ₹2008.00
		April-2018	22 May 2018	20 May 2018	2	12,52,597.00	1,235.44	0	1,235.44	
		December-2019	21 January 2020	20 January 2020	1	3,83,252.00	189	0	189	
-	-	-	-	-	-	-	-	**Total**	**2,007.94**	**₹ 2,008.00**

Sl. No.	GSTIN and Jurisdiction	Months where returns were delayed filed	Filing dates	Due date	No. of days delayed	Liability paid through cash	Interest required to be paid on cash portion of liability[193]	Interest paid	Interest payable	Audit Conclusion (and Recovery made, if any)
7	1xxxxxxxxxxxxxU (Ri Bhoi Circle)	November-2020	21 December 2020	20 December 2020	1	44,36,658.00	2,187.94	0	2,187.94	At instance of Audit, the payment was made vide DRC-03 dated May 2024 amounting to ₹5,37,760.00
		May-2020	17 July 2020	24 June 2020	23	17,69,221.00	20,067.33	0	20,067.33	
		March-2020	01 July 2020	20 April 2020	72	20,61,653.00	73,202.80	0	73,202.80	
		July-2019	21 August 2019	20 August 2019	1	25,89,837.00	1,277.18	0	1,277.18	
		June-2019	31 July 2019	20 July 2019	11	6,39,376.00	3,468.40	0	3,468.40	
		January-2019	22 February 2019	20 February 2019	2	10,26,274.00	1,012.22	0	1,012.22	
		November-2018	27 December 2018	20 December 2018	7	42,67,761.00	14,732.54	0	14,732.54	
		October-2018	21 November 2018	20 November 2018	1	55,71,282.00	2,747.48	0	2,747.48	
		September-2018	25 October 2018	20 October 2018	5	26,62,020.00	6,563.88	0	6,563.88	
		August-2018	03 October 2018	20 September 2018	13	88,07,922.00	56,467.23	0	56,467.23	
		July-2018	15 September 2018	20 August 2018	26	12,49,106.00	16,015.93	0	16,015.93	
		June-2018	29 August 2018	20 July 2018	40	1,85,04,811.00	3,65,026.41	0	3,65,026.41	
		April-2018	22 May 2018	20 May 2018	2	34,34,144.00	3,387.10	0	3,387.10	
-	-	-	-	-	-	-	-	**Total**	**5,66,156.44**	**5,37,760**
-	-	-	-	-	-	-	**Grand total:**		**Total Liability as pointed out by Audit**	**Total Recovery made at instance of Audit**
-	-	-	-	-	-	-			**11,41,723.03**	**10,74,738**

Appendix 2.4.22
Discrepancies noticed in filing of GST Returns
[Reference: Paragraph 2.4.8.2 (A) (ii)]

(Amount in ₹)

Sl. No.	GSTIN	Circle	Year	Aggregate Turnover (GSTR-3B)	Due date of filing GSTR-9	Due Date of filing GSTR-9C	Status of filing G STR-9	Status of filing GSTR-9C	Audit Conclusion
1	1xxxxx xxxxxx xxG	Circle-VIII	2020-21	7,72,00,584	28 February 2022	28 February 2022	Not filed	Not filed	The Department stated (March 2025) that DRC-01 has been issued, and penalty imposed for which reply is awaited. The Department should take necessary steps to assess and realise the interest according to the existing rules and regulations.
2	1xxxxx xxxxxx xxZ	Jowai Circle	2019-20	2,19,64,408	31 March 2021	31 March 2021	Not filed	Not filed	At instance of Audit the taxpayer had filed the Annual Returns (GSTR-9 for 2019-20 and 2020-21) in June 2024.
			2020-21	3,06,41,819	31 December 2021	-	Not filed	Not applicable	

Appendix 2.5.1

Statement showing purchases made by M/s Maxim Infrastructure & Real Estate Limited by utilising 'C' forms issued by Taxation Department.

(Reference: Paragraph 2.5.1)

(Amount in₹)

Sl. No	C form No./ Road Permit No. & Date/ Invoice No.	Utilisation Date/ Invoice date	Value of Goods	items	Rate of tax (%)	Tax applicable
1	CC 741	Dec 2012	34,59,947	Steel items	5	1,72,997
2	CC 742		26,78,820		5	1,33,941
3	CC 743		18,18,180		5	90,909
4	CC 744		54,69,500		5	2,73,475
5	CC 746		17,91,551		5	89,578
6	CC 747		17,27,639		5	86,382
7	CC 425	Jan 2013	51,72,023		5	2,58,601
8	CC 426		45,61,126		5	2,28,056
9	CC 427		6,36,367		5	31,818
10	CC 429		7,45,555		5	37,278
11	CC 434		12,01,050	Water proofing items	5	60,053
12	CC 11824	Feb 2013	2,45,896	Steel items	5	12,295
13	CC 11825		3,73,008		5	18,650
14	CC 11826		9,58,866		5	47,943
15	CC 11827		41,30,064		5	2,06,503
16	CC 11828		40,536	-	5	2027
17	CC 11829		54,269	Water proofing items	5	2713
18	CC 11832		74,66,169	Steel items	5	3,73,308
19	CC 11835		53,09,653		5	2,65,483
20	FF 228	Jul 2013	8,82,460		5	44,123
21	FF 238		63,649	-	5	3182
22	FF 243		30,85,282	-	5	1,54,264
23	CC 504	Aug 2013	43,93,009	Steel items	5	2,19,650

Sl. No	C form No./ Road Permit No. & Date/ Invoice No.	Utilisation Date/ Invoice date	Value of Goods	items	Rate of tax (%)	Tax applicable
24	CC 505		7,57,072	Chemical material	5	37,854
25	CC 507		30,71,958	Steel items	5	1,53,598
26	CC 510		50,67,720		5	2,53,386
27	CC 575	Jun 2014	2,71,17,702	Structural steels	5	13,55,885
28	CC 577		2,25,395	Chemicals	5	11,270
29	CC 578		11,689	Tools & tackles	5	584
30	CC 579		9,30,650	TMT Bar	5	46,533
31	CC 580	Jul 2014	60,426	Chemicals	5	3021
32	CC 581		2,00,175		5	10,009
33	CC 582		48,470	TMT bar	5	2424
34	CC 583	Jul 2014	38,18,781	Dry wall	5	1,90,939
35	CC 587		15,300	Consumable items	5	765
36	CC 589	Jun 2014	2,60,180	Binding wire & nails	5	13,009
37	CC 590	Jul 2014	1,30,402	Chemicals	5	6520
38	CC 595		2,42,518	Insulation	5	12,126
39	CC 598	Jun 2014	41,463	Tool & tackles	5	2073
40	CC 599		43,299	Chemicals	5	2165
41	CC 600	Jul 2014	1,30,114	Chemicals	5	6506
42	CC 601	Jun 2014	1,51,498	Wire	5	7575
43	CC 603	Jul 2014	90,667	Dehumidifiers	5	4533
44	CC 605		30,351	Chemicals	5	1518
45	CC 606	Jun 2014	8675	Nails & binding wire	5	434
46	CC 607	Jul 2014	48,532	Consumable items	5	2427
47	CC 609		1,36,122	Dry wall	5	6806
48	CC 557	Dec 2013	18,221	Minibar, kettle, *etc*	5	911
49	CC 558		10,924	SBR latex	5	546
50	CC 559		8,83,519	TMT Bar	5	44,176

Sl. No	C form No./ Road Permit No. & Date/ Invoice No.	Utilisation Date/ Invoice date	Value of Goods	items	Rate of tax (%)	Tax applicable
51	CC 560		2,86,518	Vacuum dewater system	5	14,326
52	CC 561		23,474	Gypsum board & FG insulation	5	1174
53	CC 562		1,59,299	Chemicals	5	7965
54	CC 563		63,01,972	TMT bar/plates/ Angles/ sheets, *etc*.	5	3,15,099
55	CC 566		56,688	Chemicals	5	2834
56	CC 567		30,029	G.C. sheet	5	1501
57	CC 568		5,21,159	M.S Channel/angle	5	26,058
58	CC 970	Mar 2014	99,159	Plate compactor	5	4958
59	CC 971		20,196	Valves	5	1010
60	CC 979		37,756	Lights	5	1888
61	CC 980	Apr 2014	32,800	Mirror	5	1640
62	CC 981	Mar 2014	1,93,050	Steel items	5	9653
63	CC 982	Feb 2014	61,805	S-beam load, *etc*.	5	3090
64	AA 15554	Oct 2014	2,47,632	Chemicals	5	12,382
65	AA 15556		13,19,647	MS angle, *etc*.	5	65,982
66	AA 15557		70,442	Chemicals	5	3522
67	AA 15558		5,41,620	Kota stone	5	27,081
68	AA 15560		2,78,460	En silver star durafix	5	13,923
69	AA 15562	Nov 2014	40,52,682	DG Set	5	2,02,634
70	AA 15563		2,26,744	Insulation	5	11,337
71	AA 15566		2,17,770	Kota stone	5	10,889
72	AA 15568	Oct 2014	10,400	Nails binding	5	520
73	AA 15573	Nov 2014	29,988	Belcha spade, *etc*.	5	1499
74	AA 15574		24,822	Electrods	5	1241
75	5109233 dt 28.04.14	-	4,17,083	FRLS Conduit	5	20,854
76	5117746 dt 14.01.14	-	11,49,813	LEV horizon INT	5	57,491
77	5116751 dt 21.10.14	-	17,79,712	-	5	88,986

Sl. No	C form No./ Road Permit No. & Date/ Invoice No.	Utilisation Date/ Invoice date	Value of Goods	items	Rate of tax (%)	Tax applicable
78	0000007777/ 8113/ 8129/ 8128	07.02.2013	17,48,259	Steel items	5	87,413
79	RFT/CST/12-13/7	26.02.2013	14,912	Insulation	5	746
80	3358/KLG-44359	06.03.2013	41,399		5	2070
81	427	14.03.2013	21,548	Construction item	5	1077
82	5212, 5240, 5243, 5274	25.03.2012, 27.03.2013, 28.03.2012, 29.03.2012	30,85,282	Steel items	5	1,54,264
83	9204000851	31.07.2014	96,439	Cables	5	4822
84	9204000398	29.05.2014	5,09,830	Flexi cable	5	25,491
85	9204000399		4,17,083	FRLS conduit	5	20,854
86	9414500263	30.06.2014	13,89,920	Wired with PXC	5	69,496
87	9414500264		42,118		5	2105
88	3552	16.08.2014	1,18,000	Pipes/Fittings, *etc.*	5	5900
89	0000000225	20.06.2014	29,06,405	DG Set	5	1,45,320
90	1S031415R00047	06.10.2014	2,50,757	Coolintwr_set	5	12,537
91	1S031415R00053	31.10.2014	2,75,167	Centrifugal pump	5	13,758
92	1S031415R00054	31.10.2014	31,866	GI pipes/rubber	5	1593
93	Megh/C/02/204861	Sep 2014	4,51,079	Steel bars	5	22,554
94	Megh/C/02/206630	Jul 2014	29,172	Chemicals	5	1459
95	Megh/C/02/205498	Sep 2014	42,61,471	Electrical panels	5	2,13,074
96	Megh/C/02/206628	Jul to Sep 2014	1,10,83,294	Iron & steal	5	5,54,165
97	Megh/C/02/207584	Nov 2014	6,98,201	Boilers of all types	5	34,910
98	Megh/C/02/206745		25,704	Chemicals	5	1285
99	Megh/C/02/206827	Oct 2014	10,045		5	502
100	Megh/C/02/207620	Dec 2014	3,77,400		5	18,870
101	Megh/C/02/205510	Nov 2014	4,89,692	Iron & steel	5	24,485

Sl. No	C form No./ Road Permit No. & Date/ Invoice No.	Utilisation Date/ Invoice date	Value of Goods	items	Rate of tax (%)	Tax applicable
102	Megh/C/02/209649	Nov to Dec 2014	3,22,003		5	16,100
103	Megh/C/02/206721	Oct to Dec 2014	28,968	Wire rods, *etc*.	5	1448
104	Megh/C/02/207585	Mar 2015	10,69,693	Boilers of all types	5	53,485
105	Megh/C/02/205704		1,14,240	Chemicals	5	5712
106	Megh/C/02/205705		1,45,970		5	7299
107	Megh/C/02/206823	Jan 2015	4845		5	242
108	Megh/C/02/206739	Jan to Mar 2015	1,56,57,034	Iron & steel	5	7,82,852
109	Megh/C/02/205396	Jan 2015	1,15,244	Lift/elevators/hoist	5	5762
110	Megh/C/02/205709		50,490	Textile fabrics	5	2525
111	Megh/C/02/206064	Apr 2015	20,65,481	Electrical panel	5	1,03,274
112	Megh/C/02/206629	Apr to Jun 2015	62,65,308	Iron & steel	5	3,13,265
113	Megh/C/02/207586	Jun 2015	24,859	Pipes	5	1243
114	Megh/C/02/209648		7867		5	393
115	Megh/C/02/206065	Apr 2015	27,720	Textile fabrics	5	1386
116	Megh/C/02/206782	May 2015	6426	Wire rods	5	321
117	Megh/C/02/206723	Aug 2015	9,17,382	Chemicals	5	45,869
118	Megh/C/02/206808	Sep 2015	4692		5	235
119	Megh/C/02/206811	Jul 2015	6,46,489	Iron & steel	5	32,324
120	Megh/C/02/206746	Sep 2014	35,802	Chemicals	5	1790
121	Megh/C/02/206747	Nov 2014	43,764		5	2188
122	Megh/C/02/207587	Sep 2015	33,167	Pipes	5	1658
123	Megh/C/02/207613	Aug 2015	15,300	Hardware goods	5	765
124	Megh/C/02/207614	Sep 2015	53,372	Pipes	5	2669
125	Megh/C/02/207816	Oct 2015	15,693		5	785
		Sub-total	***17,40,54,014***	-	-	***87,02,699***
126	CC 428	Jan 2013	40,851	Construction materials	13.5	5515
127	CC 430		24,35,403		13.5	3,28,779

Sl. No	C form No./ Road Permit No. & Date/ Invoice No.	Utilisation Date/ Invoice date	Value of Goods	items	Rate of tax (%)	Tax applicable
128	CC 431		11,44,355		13.5	1,54,488
129	CC 432		80,57,770		13.5	10,87,799
130	CC 433		4,50,190		13.5	60,776
131	CC 435		54,045	Electrical items	13.5	7296
132	CC 437		1,14,69,158	Cement	13.5	15,48,336
133	CC 506	Aug 2013	9,21,268	Plywood	13.5	1,24,371
134	CC 508		17,10,513	Construction materials	13.5	2,30,919
135	CC 509		13,495	Electrical items	13.5	1822
136	CC 518		80,64,076	Cement	13.5	10,88,650
137	CC 555	Dec 2013	61,627	Sanitary and electronic items	13.5	8320
138	CC 564		22,234	Plywood	13.5	3002
139	CC 565		5272		13.5	712
140	CC 576	Jul 2014	1,92,138	Kota stone	13.5	25,939
141	CC 584		3,35,351	Pipes & fillings	13.5	45,272
142	CC 585	Jun 2014	26,46,759	Electrical goods	13.5	3,57,312
143	CC 586		73,533	Pipes & fillings	13.5	9927
144	CC 588		34,86,311	Fire-fighting items	13.5	4,70,652
145	CC 591	Jul 2014	1,58,257	Plywood	13.5	21,365
146	CC 592	Jun 2014	6,63,687	Gypsum board	13.5	89,598
147	CC 593	Jul 2014	99,72,643	Elevator & components	13.5	13,46,307
148	CC 594	Jun 2014	7,70,364	Granite slabs	13.5	1,03,999
149	CC 596	Jul 2014	42,959	Electrical items	13.5	5799
150	CC 597		12,495	PVC door	13.5	1687
151	CC 602		23,05,469	Façade cleaning	13.5	3,11,238
152	CC 604		6528	Plywood	13.5	881
153	CC 608	Jun 2014	72,14,697	Electrical items	13.5	9,73,984
154	CC 610	Jul 2014	12,41,536	Cement	13.5	1,67,607

Sl. No	C form No./ Road Permit No. & Date/ Invoice No.	Utilisation Date/ Invoice date	Value of Goods	items	Rate of tax (%)	Tax applicable
155	CC 611		1024	Sanitary goods	13.5	138
156	CC 612		8,55,684	Cement	13.5	1,15,517
157	CC 613		46,541	Pipes & fillings	13.5	6283
158	CC 614		34,150	Electrical items	13.5	4610
159	CC 615	Jun 2014	37,871	Chemicals	13.5	5113
160	CC 616		5242	Electrical items	13.5	708
161	CC 617		55,107	Sanitary goods	13.5	7439
162	CC 618	Jul 2014	37,871	Sanitary goods	13.5	5113
163	CC 619		1025	Sanitary goods	13.5	138
164	CC 739	Dec 2012	12,21,429	Rock breaker	13.5	1,64,893
165	CC 740		22,50,120	Schwing stetter batching plant	13.5	3,03,766
166	CC 745		5,65,905	DG set	13.5	76,397
167	CC 738		1,85,95,028	6 wheelers	13.5	25,10,329
168	CC 569	Dec 2013	57,92,063	Cement	13.5	7,81,929
169	CC 972	Mar 2014	5147	Switches	13.5	695
170	CC 973	Apr 2014	1510	Sanitary goods	13.5	204
171	CC 974	Mar 2014	55546	Doors & windows	13.5	7499
172	CC 975	Feb 2014	79,100	Windows	13.5	10,679
173	CC 976	Jan 2014	1,21,916	Aluminium doors & windows	13.5	16,459
174	CC 977	Feb 2014	61200	Fix windows	13.5	8262
175	CC 978	Jan 2014	5109	Sanitary goods	13.5	690
176	FF 230	Jul 2013	30,070	Construction materials	13.5	4059
177	FF 234		65,520		13.5	8845
178	FF 235		2,97,760		13.5	40,198
179	FF 236		8,34,006		13.5	1,12,591
180	FF 237		21,449		13.5	2896
181	FF 239		22,08,000	Cement	13.5	2,98,080

Sl. No	C form No./ Road Permit No. & Date/ Invoice No.	Utilisation Date/ Invoice date	Value of Goods	items	Rate of tax (%)	Tax applicable
182	FF 240		35,190	Electrical items	13.5	4751
183	FF 241		68,29,014	Cement	13.5	9,21,917
184	FF 242		59,99,618		13.5	8,09,948
185	AA 15553	Oct 2014	3304	Electrical items	13.5	446
186	AA 15555		1,37,516	Structural steels	13.5	18,565
187	AA 15559		4,99,055	Granite slab	13.5	67,372
188	AA 15561	Nov 2014	17,17,218	Gypsum board	13.5	2,31,824
189	AA 15564		50,37,880	Sanitary goods	13.5	6,80,114
190	AA 15565		4,40,609	TMT bar	13.5	59,482
191	AA 15567		61,686	Doors & windows	13.5	8328
192	AA 15569		26,17,414	Pop channel ply b/b	13.5	3,53,351
193	AA 15570	Oct 2014	2,62,300	Dr. fixit tile adhesive	13.5	35,411
194	AA 15571	Nov 2014	72,464	Plywood	13.5	9783
195	AA 15572		2,96,953		13.5	40,089
196	AA 15575	Oct 2014	1,41,00,590	Electrical items	13.5	19,03,580
197	AA 15576	Nov 2014	61,861	Fire-fighting items	13.5	8351
198	AA 15577		59,570	Pipes & fillings	13.5	8042
199	AA 15578		11,220	Structural SHS	13.5	1515
200	5109231 dt 28.04.14	Apr-14	5,09,830	Flexi cables	13.5	68,827
201	5116744 dt 21.10.14	Oct-14	9,02,470	Master seal HLM	13.5	1,21,833
202	5116745, 5116746, 5116747 dt Oct 2014		47,54,032	Marble slabs	13.5	6,41,794
203	CC 11823	Mar 2013	5,76,568	Load king pride cabin & Carrier 4T HSD BSIII	13.5	77,837
204	CC 11830	Feb 2013	1,98,734	Construction materials	13.5	26,829
205	CC 11831		5,21,148		13.5	70,355
206	CC 11833		1,93,435	Steel items	13.5	26,114
207	CC 11834		31,04,882	Construction materials	13.5	4,19,159

Sl. No	C form No./ Road Permit No. & Date/ Invoice No.	Utilisation Date/ Invoice date	Value of Goods	items	Rate of tax (%)	Tax applicable
208	CC 11836		1,17,45,261	Cement	13.5	15,85,610
209	CC 11837		5,85,055		13.5	78,982
210	CC 11838		11,31,115		13.5	1,52,701
211	RRE/CST/C/077, RRE/CST/C/078, RRE/CST/C/079, RRE/CST/C/080, & RRE/CST/C/081	16.02.2013, 21.02.2013, 02.03.2013, 05.03.2013 & 15.03.2013	3,77,926	Glass items	13.5	51,020
212	MS/1218/12-13	19.03.2013	55,107	Sanitary goods	13.5	7439
213	88	03.04.2013	29,723	Wooden frames	13.5	4012
214	3200030451	21.05.2014	56,73,521	Electronic items	13.5	7,65,925
215	3400002548	18.11.2014	8,58,945		13.5	1,15,958
216	100	15.07.2014	5,57,867	Sanitary goods	13.5	75,312
217	1691/KLG-44165	10.09.2014	1,13,372	Insulation	13.5	15,305
218	127	07.10.2014	3,44,931	Steel windows & door frames	13.5	46,566
219	2452/KLG-40013	10.10.2014	1,55,454	Insulation	13.5	20,986
220	222	18.10.2014	17,79,712	Electrical items	13.5	2,40,261
221	223		19,25,371		13.5	2,59,925
222	224		35,219		13.5	4754
223	1192	13.12.2014	3,57,000	Furniture	13.5	48,195
224	9324002716	16.12.2014	2,37,840	Wall Board	13.5	32,108
225	Megh/C/02/207681	Jun 2012	3,56,490	Plywood	13.5	48,126
226	Megh/C/02/205391	Jul to Sep 2014	2,18,236	Paints/enamels/distempers	13.5	29,462
227	Megh/C/02/207615	Oct 2014	30,600	Hardware goods	13.5	4131
228	Megh/C/02/206768	Jan to Mar 2015	64,810	Paints/enamels/distemper	13.5	8749
229	Megh/C/02/207576	Apr to Jun 2015	71,186	Hardware goods	13.5	9610
230	Megh/C/02/206060	Apr to May 2015	20,17,237	Paints/enamels/distemper	13.5	2,72,327
231	Megh/C/02/206817	Sep 2015	7140		13.5	964

Sl. No	C form No./ Road Permit No. & Date/ Invoice No.	Utilisation Date/ Invoice date	Value of Goods	items	Rate of tax (%)	Tax applicable
232	Megh/C/02/206765	Dec 2014	2570		13.5	347
233	Megh/C/02/207575	Aug to Sep 2015	1,31,718	Hardware goods	13.5	17,782
234	Megh/C/02/205392	Apr 2013	5580	Sanitary fittings	13.5	753
235	Megh/C/02/206618	Mar 2014	23,808	Air conditioners	13.5	3214
236	Megh/C/02/205393	Jan 2014	7682	Sanitary fittings	13.5	1037
237	Megh/C/02/205763	Jun 2014	3,70,744	Electronic goods	13.5	50,050
238	Megh/C/02/205703	Feb 2015	10,70,231	Air conditioners	13.5	1,44,481
239	Megh/C/02/205394	Jul to Sep 2014	11,24,651	Doors, windows, *etc.*	13.5	1,51,828
240	Megh/C/02/205440		65,85,397	Marbles	13.5	8,89,029
241	Megh/C/02/205497	Jul 2014	1,97,636		13.5	26,681
242	Megh/C/02/205424	Jul to Sep 2014	54,704	Plywood	13.5	7385
243	Megh/C/02/206698		4,00,346		13.5	54,047
244	Megh/C/02/206718	Aug 2014	37,867	Sanitary fittings	13.5	5112
245	Megh/C/02/205395	Oct to Dec 2014	8,84,998	Doors, windows, *etc.*	13.5	1,19,475
246	Megh/C/02/205509	Oct 2014	55,86,695	Electronic goods	13.5	7,54,204
247	Megh/C/02/205511	Dec 2014	5,12,161	Marbles	13.5	69,142
248	Megh/C/02/205513	Oct 2014	47,54,032		13.5	6,41,794
249	Megh/C/02/206722		95,847	Plywood	13.5	12,939
250	Megh/C/02/205514	Dec 2014	15,33,745	Sanitary fittings	13.5	2,07,056
		Sub-total:	***19,79,72,468***	-	-	***2,67,26,283***
251	Megh/C/02/205826	Jan 2015	3,69,120	Doors & windows	14.5	53,522
252	Megh/C/02/206738		4,17,338		14.5	60,514
253	Megh/C/02/205764	Mar 2015	35,57,250	Electronic goods	14.5	5,15,801
254	Megh/C/02/205512	Feb 2015	22,64,440		14.5	3,28,344
255	Megh/C/02/206449	Mar 2015	21,757		14.5	3155
256	Megh/C/02/205515	Jan to Feb 2015	3,53,081	Marbles	14.5	51,197
257	Megh/C/02/205700	Feb 2015	23,36,150		14.5	3,38,742

Sl. No	C form No./ Road Permit No. & Date/ Invoice No.	Utilisation Date/ Invoice date	Value of Goods	items	Rate of tax (%)	Tax applicable
258	Megh/C/02/205701	Jan 2015	5,18,197		14.5	75,139
259	Megh/C/02/206061	Jun 2015	19,20,026	Air conditioners	14.5	2,78,404
260	Megh/C/02/207577	Apr 2015	6,24,418	Boilers of all types	14.5	90,541
261	Megh/C/02/205827	May to Jun 2015	3,17,473	Doors & windows	14.5	46,034
262	Megh/C/02/206066	Apr to Jun 2015	79,56,496	Doors & windows	14.5	11,53,692
263	Megh/C/02/205674	Jun 2015	10,19,537	Electronic goods	14.5	1,47,833
264	Megh/C/02/206778	Apr 2015	6740	Electronic goods	14.5	977
265	Megh/C/02/206805	Sep 2015	1,53,510	Furniture	14.5	22,259
266	Megh/C/02/206740	Jun 2015	1,38,075	IT products	14.5	20,021
267	Megh/C/02/207588	Apr to Jun 2015	10,81,200	Machinery of all types	14.5	1,56,774
268	Megh/C/02/206783	Jun 2015	50,10,571	Marbles	14.5	7,26,533
269	Megh/C/02/206719	Apr to Jun 2015	76,379	Sanitary fittings	14.5	11,075
270	Megh/C/02/206807	Sep 2015	2,70,810	Furniture	14.5	39,267
271	Megh/C/02/206809	Sep 2015	20,85,470	Air conditioners	14.5	3,02,393
272	Megh/C/02/206810	Aug 2015	2,33,728	Doors & windows	14.5	33,891
273	Megh/C/02/206815	Jul to Aug 2015	2,97,628	Doors & windows	14.5	43,156
274	Megh/C/02/206816	Sep 2015	2,77,975	Marbles	14.5	40,306
275	Megh/C/02/206819	Jul to Sep 2015	1,07,898	Sanitary fittings	14.5	15,645
276	Megh/C/02/206820	Jul 2015	12,52,657	Electrical panel	14.5	1,81,635
277	Megh/C/02/206806	Sep 2015	4,08,000	Furniture	14.5	59,160
278	Megh/C/02/207818	Nov 2015	1,43,660	Rolling shutters	14.5	20,831
279	Megh/C/02/207822	Oct to Nov 2015	7,64,053	Doors & windows	14.5	1,10,788
		Sub-total:	***3,39,83,637***	-	-	***49,27,629***
		Grand Total	**40,60,10,119**	-	-	**4,03,56,611**

Appendix 2.5.2

Statement showing assessment made and demands raised against M/s Maxim Infrastructure & Real Estate Ltd. for the period September 2011 to June 2017.

(Reference: Paragraph 2.5.1)

(₹ in crore)

Assessment period	Net turnover determined	Tax assessed	Tax Paid	Balance Tax due	Interest due	Total demand raised
30.09.2011	2.75	0.37	0	0.37	1.16	1.53
31.12.2011	1.25	0.17	0	0.17	0.52	0.69
31.03.2012	1.08	0.15	0	0.15	0.44	0.59
30.06.2012	2.56	0.35	0	0.35	1.01	1.36
30.09.2012	3.96	0.54	0	0.54	1.54	2.08
31.12.2012	3.51	0.47	0	0.47	1.34	1.81
31.03.2013	2.96	0.4	0	0.4	1.1	1.50
30.06.2013	1.66	0.22	0.0008	0.22	0.6	0.82
30.09.2013	8.74	1.18	0	1.18	3.11	4.29
31.12.2013	3.01	0.41	0	0.41	1.04	1.45
31.03.2014	1.11	0.15	0	0.15	0.38	0.53
30.06.2014	5.13	0.69	0.002	0.69	1.7	2.39
30.09.2014	3.82	0.52	0	0.52	1.24	1.76
31.12.2014	2.65	0.36	0	0.36	0.84	1.20
31.03.2015	3.15	0.46	0	0.46	1.04	1.50
30.06.2015	3.28	0.47	0	0.47	1.05	1.52
30.09.2015	0.77	0.11	0.00004	0.11	0.24	0.35
31.12.2015	0.11	0.02	0	0.02	0.03	0.05
31.03.2016	0.36	0.05	0.05	0	0	0.00
30.06.2016	0	0	0	0	0	0.00
30.09.2016	0.09	0.01	0.01	0	0	0.00
31.12.2016	0	0	0	0	0	0.00
31.03.2017	0.39	0.06	0.002	0.05	0.13	0.19
30.06.2017	0.8	0.12	0	0	0	0.00
Total	**53.14**	**7.28**	**0.18484**	**7.09**	**18.51**	**25.61**

Appendix 3.3.1
Statement showing short realisation of Stamp Duty and Registration Fee by District Registrar, Nongpoh.
[Reference: Paragraph 3.3 (A)]

(Amount in ₹)

Sl. No	Name of the lessee (Shri/Smti)	Date of execution of mining lease	Period of lease (in Years)	Anticipated royalty	Applicable Stamp Duty[194]	Stamp Duty actually realised	Short-realisation of Stamp Duty	Registration fee payable[195]	Registration fee actually realised	Short-realisation of Registration Fee	Total Short Realisation
1	2	3	4	5	6	7	8 (6-7)	9	10	11 (9-10)	12 (8+11)
1	Balantina Doloi	29.05.2018	5 29.05.2018 to 28.05.2023	46,80,000	1,59,086	100	1,58,986	70,211	1,290	70,145	2,29,131
2	Ismealroy Wahlang	05.03.2019	7 05.03.2019 to 04.03.2026	49,54,320	4,90,478	120	4,90,358	74,326	37,927	37,155	5,27,512
3	Khrikshon Lyngkhoi	27.03.2019	10 26.03.2019 to 26.03.2029	3,06,48,000	30,34,152	15,17,176	15,16,976	4,59,731	2,30,629	2,29,858	17,46,834
4	Wesly Doloi (Halem Ganapati)	10.01.2018	15 10.01.2018 to 09.01.2033	68,44,572	13,55,225	100	13,55,125	1,02,680	1,548	1,01,924	14,57,049
5	Aibor Kshiar	13.12.2018	15 13.12.2018 to 12.12.2033	63,68,001	12,60,864	3,15,317	9,45,547	95,531	48,565	47,758	9,93,305

194

Sl. No.	Name of the lessee	Applicable Clause as per the Indian Stamp Act, 1993	Calculation	Applicable Stamp Duty
1	Balantina Doloi	As per Clause 35 (ii) (Bond No. 15)	₹ 46,80,000 - 1000 / 500 x 17	1,59,086
2	Ismealroy Wahlang	As per Clause 35 (iii) (Conveyance No. 23)	₹ 49,54,320 x 99 / 1000	4,90,478
3	Khrikshon Lyngkhoi		₹ 3,06,48,000 x 99 / 1000	30,34,152
4	Wesly Doloi (Halem Ganapati)	As per Clause 35 (iv) (Conveyance No. 23)	₹ 68,44,572 x 2 x 99 / 1000	13,55,225
5	Aibor Kshiar		₹ 63,68,001 x 2 x 99 / 1000	12,60,864
6	Wesly Doloi (Ampynsemgura)		₹ 1,63,55,572 x 2 x 99 / 1000	32,38,403
7	Banrilang Kharjahrin	As per Clause 35 (v) (Conveyance No. 23)	₹ 15,60,000 x 3 x 99 / 1000	4,63,320
8	Ranjan Kro		₹ 9,85,714 x 3 x 99 / 1000	2,92,757
9	Biru Narleng		₹ 63,35,714 x 3 x 99 / 1000	18,81,707
10	Lumlang Shylla		₹ 34,24,800 x 3 x 99 / 1000	10,17,166

[195] Calculation of applicable Registration Fees = {(Anticipated Annual Royalty - 1000) x (15/1000) + 26}.

Sl. No	Name of the lessee (Shri/Smti)	Date of execution of mining lease	Period of lease (in Years)	Anticipated royalty	Applicable Stamp Duty[194]	Stamp Duty actually realised	Short-realisation of Stamp Duty	Registration fee payable[195]	Registration fee actually realised	Short-realisation of Registration Fee	Total Short Realisation
1	2	3	4	5	6	7	8 (6-7)	9	10	11 (9-10)	12 (8+11)
6	Wesly Doloi (Ampynsemgura)	10.01.2018	20 10.01.2018 to 09.01.2038	1,63,55,572	32,38,403	100	32,38,303	2,45,345	1,843	2,44,294	34,82,597
7	Banrilang Kharjahrin	13.03.2018	30 13.03.2018 to 12.03.2048	15,60,000	4,63,320	120	4,63,200	23,411	843	23,360	4,86,560
8	Ranjan Kro	09.08.2018	30 09.08.2018 to 08.08.2048	9,85,714	2,92,757	2,44,190	48,567	14,797	8,126	7,391	55,958
9	Biru Narleng	09.08.2018	30 09.08.2018 to 08.08.2045	63,35,714	18,81,707	9,41,100	9,40,607	95,047	48,251	47,516	9,88,123
10	Lumlang Shylla	27.10.2017	30 27.10.2017 to 26.10.2047	34,24,800	10,17,166	10,17,170	-	51383	1,241	50,142	50,142
Total				**8,21,56,693**	**1,31,93,158**	**40,35,493**	**91,57,669**	**12,32,462**	**3,80,263**	**8,52,199**	**1,00,09,868**

Appendix 4.3.1
Statement showing short deduction of Royalty on Stone.
(Reference: Paragraph 4.3.1, Table 4.3.2)

(Amount in ₹)

Name of the User Agencies/ Government Departments	Letter No. & date	Name of work	Date of royalty payment	Prescribed Rates applicable relative to date of royalty deductions made		Stone (Qty. in cu.m)	Rate applied	Amount deducted	Amount to be deducted as per prescribed rate	Short deduction (10-9)
				w.e.f 19.06.2014	*w.e.f* 24.01.2019					
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10	-11
2018-19										
E.E., West Khasi Hills (D) Division, MePDCL, Nongstoin	MePDCL/WKH /DD/A-31/2017-18/1161 dt. 06.03.2019	Constn of S/s fencing of 11/0.4 KV, 25 KVA S/s to Reliance Jio Infocom ltd. at Mawlong	07.03.2019	240	240	23.79	80	1,903.2	5,709.60	3,806.40
		Constn of 11 KV line for providing power supply to Reliance Jio Infocom ltd. at Mawlong				1.904	80	152.32	456.96	304.64
		Constn of 11 KV line for providing power supply to Bharti Infratel Ltd, Kynrut				2.208	80	176.64	529.92	353.28
		Constn of S/s fencing of 11/0.4 KV, 25 KVA S/s at Bharti Infratel Ltd, Kynrut				23.79	80	1,903.2	5,709.60	3,806.40
		Constn of 11/04 KV, 100 KVA S/s fencing at Don Bosco Technical School, Pyndeng Lawar, Nongstoin				11	102	1,122	2,640.00	1,518.00
		Constn of 11/0.4 KV, 63 KVA S/s Fencing at Seinduli-I				11	102	1,122	2,640.00	1,518.00
		Constn of 11/0.4 KV, 25 KVA S/s Fencing at Upper Tiehsaw, Nongstoin				11	102	1,122	2,640.00	1,518.00
2019-20										
E.E., (T/C), PWD (Rds), Western Circle -cum – DPIU, PMGSY, West Khasi Hills District.	PMGSY/WKH/ FR/194/2018/652 dt. 25.02.2020	Constn of road from Photjaud to Mawbidong (L=5.50 km) under World Bank Package	24.01.2020	240	240	1412.03	80	1,12,962	3,38,887.20	2,25,925.20
	PMGSY/WKH/ FR/199/2018/336 dt. 16.09.2019	Constn of road from Photjaud to Mawbidong (L=5.50 km) under World Bank Package	13.08.2019	240	240	1831.45	80	1,46,516	4,39,548.00	2,93,032.00
		Constn incl MBT of road from Nayapara to Koltapara (L=3.00 Km) Phase VII (2nd Tranche) under World Bank Funding	26.08.2019	240	240	194.25	80	15,540	46,620.00	31,080.00

Name of the User Agencies/ Government Departments	Letter No. & date	Name of work	Date of royalty payment	Prescribed Rates applicable relative to date of royalty deductions made *w.e.f* 19.06.2014	Prescribed Rates applicable relative to date of royalty deductions made *w.e.f* 24.01.2019	Stone (Qty. in cu.m)	Rate applied	Amount deducted	Amount to be deducted as per prescribed rate	Short deduction (10-9)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10	-11
		Constn of road from Nongstoin to Rambrai (Nongstoin – Sangriang Rd to Nongkhnum) Stage II (L=6.360 Km)	30.08.2019	240	240	148.8	80	11,904	35,712.00	23,808.00
	PMGSY/WKH/ FR/194/2018/11 25 dt. 09.04.2019	Constn of road from Nongstoin to Rambrai (Nongstoin – Sangriang Rd to Nongkhnum) Stage II (L=6.360 Km)	13.02.2018	240	240	4544.19	80	3,63,535	10,90,605.60	7,27,070.60
2020-21										
E.E., West Khasi Hills (D) Division, MePDCL, Nongstoin	MePDCL/WKH /DD/A-31/2019-20/243 dt. 03.07.2020	Constn of S/s fencing at SIB Office, Nongstoin	09.07.2020	240	240	25	102	2,550	6,000.00	3,450.00
		Constn of 11/0.4 KV/ 16 KVA S/s fencing at Ms Hamarles Roy Thabah Weight Bridge, Riangsih				25	102	2,550	6,000.00	3,450.00
		Constn of 11/0.4 KV/ 63 KVA S/s fencing at Mr Horbinstone Lyngdoh Workshop, Siejlieh				25	102	2,550	6,000.00	3,450.00
		Constn of LT line for providing power supply to M/s Wendarly Marwein packaged Drinking Water at Kynshi				0.89	240	213.6	213.60	0.00
		Constn of S/s fencing 11/0.4 KV, 200 KVA S/s of M/s Wendarly Marwein packaged Drinking Water at Kynshi				23.79	240	5,709.6	5,709.60	0.00
		Constn of 11/0.4 KV, 25 KVA S/s fencing at St. Ann's Convent, Umwahlang				102	25	2,550	24,480.00	21,930.00
		Constn of 11/0.4 KV, 63 KVA S/s fencing at M/s Tlikstar Lyngkhoi Weldingshop, Nongprut				102	25	2,550	24,480.00	21,930.00
		Constn of 11/0.4 KV, 63 KVA S/s fencing at M/s Phlikstar Lyngkhoi Weldingshop, Jenepih				102	25	2,550	24,480.00	21,930.00
		Constn of work for 11/0.4, 100 KVA S/s fencing at Water Treatment Plant of Nongstoin Urban WSS, Nongjyllieh				23	102	2,346	5,520.00	3,174.00

Name of the User Agencies/ Government Departments	Letter No. & date	Name of work	Date of royalty payment	Prescribed Rates applicable relative to date of royalty deductions made		Stone (Qty. in cu.m)	Rate applied	Amount deducted	Amount to be deducted as per prescribed rate	Short deduction (10-9)
				w.e.f 19.06.2014	*w.e.f* 24.01.2019					
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10	-11
		Installation of 11/0.4 KV, 500 KVA S/s Fencing at intake site of Nongstoin WSS, Kynroh				23	102	2,346	5,520.00	3,174.00
		Constn of S/s fencing at Mr. Landing Nongsiej Auto Weldingshop, Nongspung				25	102	2,550	6,000.00	3,450.00
E.E., (T/C), PWD (Rds), Western Circle -cum – DPIU, PMGSY, West Khasi Hills District	PMGSY/WKH/ FR/194/2018/261 dt. 5.08.2020	Constn of road from Photjaud to Mawbidong (L=5.50 Km) under World Bank Package	30.07.2020	240	240	395.841	80	31,667	95,001.84	63,334.84
	PMGSY/WKH/ FR/194/2018/315 dt. 02.09.2020	Constn of road from Laitkseh to Marngor (Umjum to Umjakoid) Stage II (L=6.00 Km)	11.08.2020	240	240	4038.61	80	3,23,089	9,69,266.40	6,46,177.40
		Not mentioned	11.08.2020	240	240	2103.53	80	1,68,282	5,04,847.20	3,36,565.20
	PMGSY/WKH/ FR46/194/2018/ 589 dt. 21.01.2021	Constn of a road from Photjaud to Mawbidong (L=5.50 Km) under World Bank Package	16.12.2020	240	240	1190.11	80	95,209	2,85,626.40	1,90,417.40
2021-22										
E.E., (T/C), PWD (Rds), Western Circle -cum – DPIU, PMGSY, West Khasi Hills District	PMGSY/WKH/ FR/194/2018/200 dt. 24.08.2021	Constn of a road from Photjaud to Mawbidong (L=5.50 Km) under World Bank Package	30.07.2021	240	240	452.839	80	36,227	1,08,681.36	72,454.36
Total (Stone):						**16873.02**	**-**	**13,40,898**	**40,49,525**	**27,08,628**

Appendix 4.3.2

Statement showing short deduction of Royalty on Sand.

(Reference: Paragraph 4.3.1, Table 4.3.2)

(Amount in ₹)

Name of the User Agencies/ Government Departments	Letter No. & date	Name of work	Cheque Date	Rate *w.e.f.* 24.01.19	Sand (Qty. in cu.m)	Rate applied	Amount deducted	Amount to be deducted as per prescribed rate	Short deduction (9-8)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
2018-19									
E.E., West Khasi Hills (D) Division, MePDCL, Nongstoin	MePDCL/WKH/DD/A-31/2017-18/1161 dt. 06.03.2019	Constn of S/s fencing of 11/0.4 KV, 25 KVA S/s to Reliance Jio Infocom ltd. at Mawlong	07.03.2019	110	8.41	30	252.3	925.10	672.80
		Constn of 11 KV line for providing power supply to Reliance Jio Infocom ltd. at Mawlong			0.952	30	28.56	104.72	76.16
		Constn of 11 KV line for providing power supply to Bharti Infratel Ltd, Kynrut			1.104	30	33.12	121.44	88.32
		Constn of S/s fencing of 11/0.4 KV, 25 KVA S/s at Bharti Infratel Ltd, Kynrut			8.41	30	252.3	925.10	672.80
		Constn of 11/04 KV, 100 KVA S/s fencing at Don Bosco Technical School, Pyndeng Lawar, Nongstoin			12	35.7	428.4	1,320.00	891.60
		Constn of 11/0.4 KV, 63 KVA S/s Fencing at Seinduli-I			12	35.7	428.4	1,320.00	891.60
		Constn of 11/0.4 KV, 25 KVA S/s Fencing at Upper Tiehsaw, Nongstoin			12	35.7	424.4	1,320.00	895.60
2019-20									
-do-	PMGSY/WKH/FR/194/2018/652 dt. 25.02.2020	Constn of road from Mawiong Jadap to Uming (Sec-I) (L=6.00 Km) Stage II 2017-18 (Batch I)	20.01.2020	110	461.22	90	41,510	50,734.20	9,224.20
		Constn i/c MBT of road from Mawkawah to Nongrangoi Umyiap-A (L=6 Km) Upgradation 2018-19 (Batch III)	03.02.2020	110	1234.31	90	1,11,088	1,35,774.10	24,686.10
		Constn Incl MBT of road from Myriew to Auro (L=3.00 Km) Stage I & II, 2018-19 (Batch I)	12.02.2020	110	384.99	90	34,649	42,348.90	7,699.90
		Constn Incl MBT of road from Rambrai to Mawrok (L=13.624 Km) Incl Br 22m span Stage I & II, Batch I, 2017-18	12.02.2020	110	1638.94	90	1,47,505	1,80,283.40	32,778.40
		Constn Incl MBT of road from Patharkhnang to Tion (Tlon) (Portion 0-5th Km) (L=5.00 km) Upgradation 2018-19 (Batch III)	13.02.2020	110	1512.94	90	1,36,165	1,66,423.40	30,258.40
		Constn Incl MBT of road from T03 to Mawiangdep Urkyllong (L=5.434 Km) Stage I &	20.01.2020	110	1553.13	90	1,39,782	1,70,844.30	31,062.30

Name of the User Agencies/ Government Departments	Letter No. & date	Name of work	Cheque Date	Rate *w.e.f.* 24.01.19	Sand (Qty. in cu.m)	Rate applied	Amount deducted	Amount to be deducted as per prescribed rate	Short deduction (9-8)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
		II, 2017-18 (Batch I)							
		Constn of road from Photjaud to Mawbidong (L=5.50 km) under World Bank Package	24.01.2020	110	338.55	30	10,157	37,240.50	27,083.50
		Not mentioned	03.02.2020	110	1487.67	90	1,33,890	1,63,643.70	29,753.70
E.E., West Khasi Hills (D) Division, MePDCL, Nongstoin	PMGSY/WKH/FR/ 194/2018/588 dt. 30.01.2020	Constn i/c MBT of a road from Wahkaji-Nongmluh (Phlangdiloin-Phlangmawprah) L=7.077 Km i/c three bridges i.e. 22m, 25m and 50m span, Stage I & II, Batch I 2017-18	06.12.2019	110	690.66	90	62,159	75,972.60	13,813.60
			06.12.2019	110	183.59	90	16,523	20,194.90	3,671.90
		Constn i/c MBT of a road from Mawnai to Shyiapjarain (L=3.054 Km) Stage I & II PMGSY 2017-18 (Batch I)	09.12.2019	110	1390.05	90	1,25,105	1,52,905.50	27,800.50
		Constn i/c MBT of road from 4th Km of Mairang Kynshi to Umthied Bynther i/c constn of bridge = 45.00 m span. Stage I-II, 2017-18	09.12.2019	110	352.7	90	31,743	38,797.00	7,054.00
		Constn i/c MBT of a road from Mairang to Sangshong (L=3.340 Km) Upgradation 2018-19 (Batch III)	09.12.2019	110	157.07	90	14,136	17,277.70	3,141.70
		Not mentioned	09.12.2019	110	1160.02	90	1,04,402	1,27,602.20	23,200.20
		Constn i/c MBT of a road from Mawdoh-Synnai (L=6.159 Km) Stage I & II, 2017-18 Batch I	09.12.2019	110	1848.31	90	1,66,348	2,03,314.10	36,966.10
		Constn i/c MBT of a road from Khawai to Rikhen (L=2.70 Km) Upgradation, 2018-19 (Batch III)	28.12.2019	110	511.88	90	46,069	56,306.80	10,237.80
		Constn i/c MBT of road from Mawthalong (Mawthawiang) to Shngimawlein (L=7.00 Km)	23.12.2019	110	376.212	90	33,859	41,383.32	7,524.32
		Constn i/c MBT of road from Umpdem Umthlu village (L=7.583 Km)	23.12.2019	110	214.69	90	19,322	23,615.90	4,293.90
			23.12.2019	110	211.19	90	19,007	23,230.90	4,223.90
		Not mentioned	23.12.2019	110	228.36	90	20,552	25,119.60	4,567.60
		Constn i/c MBT of road from Umdang to Jaiaw (L=13.868 Km) i/c Bridges 22m, 23m & 26m span. Stage I & II 2018-19 (Batch I)	23.12.2019	110	604.631	90	54,417	66,509.41	12,092.41
		Constn i/c MBT of a road from Jakrem to Shaid Shaid (L-7.66 Km) Stage I & II, 2018-19 under World Bank Funding	23.12.2019	110	272.282	90	24,505	29,951.02	5,446.02

Name of the User Agencies/ Government Departments	Letter No. & date	Name of work	Cheque Date	Rate *w.e.f.* 24.01.19	Sand (Qty. in cu.m)	Rate applied	Amount deducted	Amount to be deducted as per prescribed rate	Short deduction (9-8)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
		Constn i/c MBT of a road from Aradonga to Umshiak (L=6.002 Km), Stage I & II, PMGSY 2017-18 (Batch I)	23.12.2019	110	644.21	90	57,979	70,863.10	12,884.10
E.E., (T/C), PWD (Rds), Western Circle -cum – DPIU, PMGSY, W.K.H District.	PMGSY/WKH/FR/ 194/2018/559 dt. 19.12.2019	Constn i/c MBT of road from Nongjri to Misei (L=7.322 Km) Stage I & II	12.11.2019	110	133.906	90	12,052	14,729.66	2,677.66
		Constn of road from Mawpud to Sarin (Rangthong 4th Km of MGCC road to Sarin) L=12.25 Km, Stage II	26.11.2019	110	198	90	17,820	21,780.00	3,960.00
		Constn i/c MBT of a road from Nongthliew to Mawiong Nonglipyut (L=3.00 Km) Upgradation 2018-19 (Batch III)	28.11.2019	110	1401.51	90	1,26,136	1,54,166.10	28,030.10
-do-	PMGSY/WKH/FR/ 194/2018/461 dt. 12.11.2019	Constn i/c MBT of a road from Tiehnongbah to Laitnongrim, upgradation 2018-19 (Batch II)	01.10.2019	110	2089.31	90	1,88,038	2,29,824.10	41,786.10
		Constn i/c MBT of a road from Rambrai to Mawrok (L=13.624 Km) i/c Bridges 22m span stage I & II, 2018-19 (Batch I)	01.10.2019	110	205.701	90	18,513	22,627.11	4,114.11
		Constn i/c MBT of road from Umpdem Umthlu village (L=7.583 Km)	16.10.2019	110	2357.22	90	2,12,150	2,59,294.20	47,144.20
		Constn i/c MBT of a road from Mairang to Sangshong (L=3.340 Km) Upgradation 2018-19 (Batch III)	24.10.2019	110	84.1	90	7,569	9,251.00	1,682.00
-do-	PMGSY/WKH/FR/ 194/2018/415 dt. 23.10.2019	Constn i/c MBT of road from Umdang to Jaiaw (L=13.868 Km) i/c Bridges 22m, 23m & 26m span. Stage I & II 2018-19 (Batch I)	02.09.2019	110	468.813	90	42,193	51,569.43	9,376.43
		Constn i/c MBT of a road from Mawnai to Shyiapjarain (L=3.054 Km) Stage I & II PMGSY 2017-18 (Batch I)	02.09.2019	110	521.21	90	46,909	57,333.10	10,424.10
		Constn i/c MBT of a road from Mawdoh-Synnai (L=6.159 Km) Stage I & II, 2017-18 Batch I	17.09.2019	110	839.67	90	75,570	92,363.70	16,793.70
-do-	PMGSY/WKH/FR/ 199/2018/336 dt. 16.09.2019	Constn of road from Photjaud to Mawbidong (L=5.50 km) under World Bank Package	13.08.2019	110	456.25	30	13,688	50,187.50	36,499.50
		Constn of a road from Nongum to Mawriangtynnai, L=11.00 Km, Stage II (Batch I)	21.08.2019	110	266	90	23,940	29,260.00	5,320.00
		Constn of a road from Nongshillong Jakrem road to Mawthong (L=3.00 Km) Stage II, 2018-19 (Batch I)	26.08.2019	110	355.212	90	31,969	39,073.32	7,104.32

Name of the User Agencies/ Government Departments	Letter No. & date	Name of work	Cheque Date	Rate *w.e.f.* 24.01.19	Sand (Qty. in cu.m)	Rate applied	Amount deducted	Amount to be deducted as per prescribed rate	Short deduction (9-8)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
		Constn incl MBT of road from Nayapara to Koltapara (L=3.00 Km) Phase VII (2nd Tranche) under World Bank Funding	26.08.2019	110	26.25	30	788	2,887.50	2,099.50
		Constn of a road from Nongdom to Nongbroisohma road (L=1.00 Km), Stage II	26.08.2019	110	18.19	90	1,637	2,000.90	363.90
		Constn of a road from Sangshong to Mawlong road (L=2.15 Km) Stage II, 2017-18 (Batch I)	28.08.2019	110	142.46	90	12,821	15,670.60	2,849.60
		Constn of a road from Langja to Mawlan Rd (L=1.00 Km) Stage II, 2018-19 (Batch I)	26.08.2019	110	171.07	90	15,396	18,817.70	3,421.70
		Constn i/c MBT of a road from Aradonga to Umshiak Rd, Stage I&II PMGSY (L=6.002 Km), Batch I	30.08.2019	110	302.72	90	27,245	33,299.20	6,054.20
		Constn of a road from Mairangbah to Weimynsier (L=6.00 Km) Stage II 2017-18 (Batch I)	30.08.2019	110	555.6	90	50,004	61,116.00	11,112.00
		Constn i/c MBT of a road from Upper Puksora to East Gulsora (L=2.985 Km) Stage I&II, Phase-IX, Batch I, 2017-18	30.08.2019	110	4.594	90	413	505.34	92.34
-do-	PMGSY/WKH/FR/ 194/2018/108 dt. 13.06.2019	Not mentioned	10.04.2019	110	1446.04	90	1,30,144	1,59,064.40	28,920.40
		Constn of a road from Bynther to Sohdikhaw (L=5.00 Km) Stage II, PMGSY 2017-18	12.04.2019	110	491.67	90	44,250	54,083.70	9,833.70
		Constn of a road from Nongdom to Nongbroisohma road (L=1.00 Km), Stage II PMGSY 2017-18	12.04.2019	110	250.22	90	22,520	27,524.20	5,004.20
		Constn i/c MBT of road from Wahkaji – Nongmluh, L=7.077 Km i/c three bridges i.e. 22m, 25m and 50m span, Stage I & II, Batch I of 2017-18	12.04.2019	110	100.83	90	9,075	11,091.30	2,016.30
		Not mentioned	26.04.2019	110	1487.67	90	1,33,890	1,63,643.70	29,753.70
		Constn of a road from Nongjri to Borkhe (L=1.00 Km) Stage II 2017-18 (Batch I)	26.04.2019	110	174.08	90	15,667	19,148.80	3,481.80
		Not mentioned	26.04.2019	110	571.77	90	51,459	62,894.70	11,435.70
E.E., (T/C), PWD (Rds), Western Circle -cum –	PMGSY/WKH/FR/ 194/2018/ dt. 23.07.2019	Constn Incl MBT of road from T03 to Mawiangdep Urkyllong (L=5.434 Km) Stage I & II, 2017-18 (Batch I)	09.05.2019	110	1243.76	90	1,11,938	1,36,813.60	24,875.60

Name of the User Agencies/ Government Departments	Letter No. & date	Name of work	Cheque Date	Rate *w.e.f.* 24.01.19	Sand (Qty. in cu.m)	Rate applied	Amount deducted	Amount to be deducted as per prescribed rate	Short deduction (9-8)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
DPIU, PMGSY, W.K.H District.		Constn i/c MBT of road from Wahkaji – Nongmluh (Phlangdiloin-Phlangmawprah) L=7.077 Km i/c three bridges i.e. 22m, 25m and 50m span, Stage I & II, Batch I 2017-18	15.05.2019	110	135.41	90	12,187	14,895.10	2,708.10
		RMPL to Mawkohngei – Mawthadraishan Rd for 2016-17. Repair of earthen shoulder, trimming or grass & damaged road formation at Ch: 38 – 149.00m	09.05.2019	110	41.63	90	3,747	4,579.30	832.30
		Constn i/c MBT of a road from Rwiang to Langja Rd (L=1.06 Km) Stage I&II for 2018-19 (Batch I)	14.05.2019	110	270.9	90	24,381	29,799.00	5,418.00
		Constn i/c MBT of road from 4th Km of Mairang Kynshi to Umthied Bynther i/c constn of bridge = 45.00 m span. Stage I-II, 2017-18	20.05.2019	110	193.09	90	17,378	21,239.90	3,861.90
			20.05.2019	110	1353.9	90	1,21,851	1,48,929.00	27,078.00
		Constn i/c MBT of road from Umdang to Jaiaw (L=13.868 Km) i/c Bridges 22m, 23m & 26m span. Stage I & II 2018-19 (Batch I)	20.05.2019	110	438.295	90	39,447	48,212.45	8,765.45
-do-	PMGSY/WKH/FR/ 199/2018/33 dt. 14.05.2019	Constn Incl MBT of road from T03 to Mawiangdep Urkyllong (L=5.434 Km) Stage I & II, 2017-18 (Batch I)	14.03.2019	110	111.05	90	9,995	12,215.50	2,220.50
		Not mentioned	14.03.2019	110	1160.02	90	1,04,402	1,27,602.20	23,200.20
		Constn incl MBT of a road from Myriew to Auro (L=3.00 Km) Stage I&II, 2018-19 (Batch I)	14.03.2019	110	117.23	90	10,551	12,895.30	2,344.30
		Constn i/c MBT of a road from (L075) Ladlawsnai to Pyndemmawbah (L=2.00 Km) Upgradation, 2018-19 (Batch II).	20.03.2019	110	149.556	90	13,460	16,451.16	2,991.16
		Constn of a road from Nongdaju (Nongjri) to Jynruniangbrak (L=20.00 Km) Stage II 2017-18 (Batch I)	25.03.2019	110	3187.48	90	2,86,873	3,50,622.80	63,749.80
		Constn i/c MBT of a road from Nongjri to Misei Stage I&II (L-7.322 Km)	25.03.2019	110	146.313	90	13,168	16,094.43	2,926.43
		Not mentioned	28.03.2019	110	277.4	90	24,966	30,514.00	5,548.00
		Constn of road from Kynrud to Nongsohma (Nonglang) (L=2.00Km) Stage II, 2017-18 (Batch I)	29.03.2019	110	703.12	90	63,281	77,343.20	14,062.20

Name of the User Agencies/ Government Departments	Letter No. & date	Name of work	Cheque Date	Rate *w.e.f.* 24.01.19	Sand (Qty. in cu.m)	Rate applied	Amount deducted	Amount to be deducted as per prescribed rate	Short deduction (9-8)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
2020-21									
E.E., West Khasi Hills (D) Division, MePDCL, Nongstoin	MePDCL/WKH/DD/A-31/2019-20/243 dt. 03.07.2020	Constn of S/s fencing at SIB Office, Nongstoin	09.07.2020	110	12	35.7	428.4	1,320.00	891.60
		Constn of 11/0.4 KV/ 16 KVA S/s fencing at Ms Hamarles Roy Thabah Weight Bridge, Riangsih			12	35.7	428.4	1,320.00	891.60
		Constn of 11/0.4 KV/ 63 KVA S/s fencing at Mr Horbinstone Lyngdoh Workshop, Siejlieh			12	35.7	428.4	1,320.00	891.60
		Constn of LT line for providing power supply to M/s Wendarly Marwein packaged Drinking Water at Kynshi			0.444	110	48.84	48.84	0.00
		Constn of S/s fencing 11/0.4 KV, 200 KVA S/s of M/s Wendarly Marwein packaged Drinking Water at Kynshi			8.41	110	925.1	925.10	0.00
		Constn of 11/0.4 KV, 25 KVA S/s fencing at St. Ann's Convent, Umwahlang			12	35.7	428.4	1,320.00	891.60
		Constn of 11/0.4 KV, 63 KVA S/s fencing at M/s Tlikstar Lyngkhoi Weldingshop, Nongprut			12	35.7	428.4	1,320.00	891.60
		Constn of 11/0.4 KV, 63 KVA S/s fencing at M/s Phlikstar Lyngkhoi Weldingshop, Jenepih			12	35.7	428.4	1,320.00	891.60
		Constn of work for 11/0.4, 100 KVA S/s fencing at Water Treatment Plant of Nongstoin Urban WSS, Nongjyllieh			10	35.7	357	1,100.00	743.00
		Installation of 11/0.4 KV, 500 KVA S/s Fencing at intake site of Nongstoin WSS, Kynroh			10	35.7	357	1,100.00	743.00
		Constn of S/s fencing at Mr. Landing Nongsiej Auto Weldingshop, Nongspung			12	35.7	428.4	1,320.00	891.60
-do-	PMGSY/WKH/FR46/194/2018/589 dt. 21.01.2021	Constn of a road from Photjaud to Mawbidong (L=5.50 Km) under World Bank Package	16.12.2020	110	409.866	30	12,296	45,085.26	32,789.26
-do-	PMGSY/WKH/FR/194/2018/568 dt. 22.12.2020	Constn i/c MBT of a road from Khonjoy to Chebak (L=3.10 Km) Upgradation, 2018-19 (Batch III)	17.11.2020	110	810.385	20	16,208	89,142.35	72,934.35
-do-	PMGSY/WKH/FR/194/2018/315 dt. 02.09.2020	Constn and MBT of Maweit-Mawrynniaw road (L=5.00 Km) under PMGSY Scheme	11.08.2020	110	605.452	90	54,491	66,599.72	12,108.72
		Constn i/c MBT of road from Umdang to Jaiaw (L=13.868 Km) i/c Bridges 22m, 23m & 26m span. Stage I & II 2018-19 (Batch I)	17.08.2020	110	467.433	90	42,069	51,417.63	9,348.63

Name of the User Agencies/ Government Departments	Letter No. & date	Name of work	Cheque Date	Rate *w.e.f.* 24.01.19	Sand (Qty. in cu.m)	Rate applied	Amount deducted	Amount to be deducted as per prescribed rate	Short deduction (9-8)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
		Constn of road from Laitkseh to Marngor (Umjum to Umjakoid) Stage II (L=6.00 Km)	11.08.2020	110	779.11	30	23,373	85,702.10	62,329.10
		Constn of a road from 8th Km of Rangmaw Mawksiar Road to Mawkohphet (L=2.15 Km), Upgradation PMGSY-II 2019-20	05.08.2020	110	169.355	90	15,242	18,629.05	3,387.05
		Not mentioned	11.08.2020	110	734.214	30	22,026	80,763.54	58,737.54
		Constn i/c MBT of a road from Upper Puksora to East Gulsora (L=2.985 Km) Stage I&II, Batch I, 2017-18	11.08.2020	110	111.604	90	10,044	12,276.44	2,232.44
		Regular maintenance of PMGSY Roads in West Khasi Hills under Mairang Block for the year 2018-19. Mawkarah to Umsajakhong Sec-III portion 11th – 15th (L=5.00 Km). Maintenance of gravel road by filling up depression, pot holes, side drains and CD works, *etc*.	21.08.2020	110	38.06	90	3,425	4,186.60	761.60
-do-	PMGSY/WKH/FR/ 194/2018/370 dt. 24.09.2020	Constn Incl MBT of road from T03 to Mawiangdep Urkyllong (L=5.434 Km) Stage I & II, 2017-18 (Batch I)	07.09.2020	110	14077.87	90	12,67,008	15,48,565.70	2,81,557.70
E.E., (T/C), PWD (Rds), Western Circle -cum – DPIU, PMGSY, W.K.H District.	PMGSY/WKH/FR/ 194/2018/261 dt. 5.08.2020	Constn of a road from Mairangbah to Weimynsier (L=6.00 Km) Stage II 2017-18 (Batch I)	22.07.2020	110	415.02	90	37,352	45,652.20	8,300.20
		Constn i/c MBT of road from Mawsawa to Mawtharap (L=2.45 Km) Upgradation 2018-19 (Batch III)	22.07.2020	110	200.62	90	18,056	22,068.20	4,012.20
		Constn i/c MBT of a road from Mairang to Sangshong (L=3.340 Km) Upgradation 2018-19 (Batch III)	23.07.2020	110	38.76	90	3,488	4,263.60	775.60
		Constn i/c MBT of a road from Seinduli to Mawshyrpat (Portion 0-3rd Km) (L=3.00 Km) Upgradation, 2018-19 (Batch III)	30.07.2020	110	203.84	90	18,346	22,422.40	4,076.40
		Constn of road from 10th KM to Umpung Mawpud Road to Dommawlein (L=1.86 Km) Stage II PMGSY 2017-18 (Batch I)	30.07.2020	110	41.14	90	3,703	4,525.40	822.40
		Constn of road from Photjaud to Mawbidong (L=5.50 Km) under World Bank Package	30.07.2020	110	110.761	30	3,323	12,183.71	8,860.71
		Constn i/c MBT of a road from Pyndenumjarain	30.07.2020	110	70.74	90	6,367	7,781.40	1,414.40

Name of the User Agencies/ Government Departments	Letter No. & date	Name of work	Cheque Date	Rate *w.e.f.* 24.01.19	Sand (Qty. in cu.m)	Rate applied	Amount deducted	Amount to be deducted as per prescribed rate	Short deduction (9-8)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
		to Nongrynniang (L=3.883 Km) i/c bridge 25.00m span Stage I&II, 2018-19 (Batch I)	30.07.2020	110	166.32	90	14,969	18,295.20	3,326.20
		Constn i/c MBT of a road from Mawdoh-Synnia (L=6.159 Km) Stage I & II, Batch I, 2017-18	30.07.2020	110	1206.42	90	1,08,578	1,32,706.20	24,128.20
		Constn of road from Umpung to Mawpud (Location 8[th] to 12.74[th] KM) (L=5.74 Km) Upgradation 2018-19 (Batch III)	30.07.2020	110	267.997	90	24,120	29,479.67	5,359.67
		Constn i/c MBT of a road from Shohphria to Ksehkolong (Stage II) Length – 3.00	30.07.2020	110	215.84	90	19,426	23,742.40	4,316.40
		Constn i/c MBT of road from Umdang to Jaiaw (L=13.868 Km) i/c Bridges 22m, 23m & 26m span.	30.07.2020	110	37.44	90	3,370	4,118.40	748.40
			30.07.2020	110	43.906	90	3,952	4,829.66	877.66
-do-	PMGSY/WKH/FR/ 194/2018/100 dt. 16.06.2020	Constn i/c MBT of a road from Khonjoy to Chebak (L=3.10 Km) Upgradation, 2018-19 (Batch III)	18.05.2020	110	810.385	90	72,935	89,142.35	16,207.35
		Constn i/c MBT of a road from Nonglwai to Marskuin (Portion 0-5[th] Km) (L=5.00 Km) Upgradation, 2018-19 (Batch III)	18.05.2020	110	604.61	90	54,415	66,507.10	12,092.10
		Not mentioned	22.05.2020	110	529.107	90	47,620	58,201.77	10,581.77
		Constn i/c MBT of road from T-03 to Swangre (L=3.192 Km) Stage I&II 2018-19 (Batch I)	18.05.2020	110	133.608	90	12,025	14,696.88	2,671.88
		Constn i/c MBT of road from Umpdem Umthlu village (L=7.583 Km)	22.05.2020	110	3609.49	90	3,24,854	3,97,043.90	72,189.90
		Not mentioned	26.05.2020	110	11.211	90	1,009	1,233.21	224.21
		RMPL of PMGSY Roads for 2018-19 in West Khasi Hills under Mawkyrwat Block Road from Mawkyrwat – Sakwang to Pyndensakwang (L028) Length=3.00 Km, Providing Retaining wall at Ch: 210.00m of 1[st] Km Gr. II.	07.05.2020	110	9.094	90	818	1,000.34	182.34
-do-	PMGSY/WKH/FR/ 194/2018/153 dt. 07.07.2020	Constn of road from Laitlawsnai to Mawjyrslem (L=4.00Km) for 2017-19 (West Khasi Hills under Mawkyrwat Block) (Maintenance of road shoulder, formation side drain, painting sign board, *etc.*)	20.05.2020	110	123.16	90	11,084	13,547.60	2,463.60
		Constn i/c MBT of road from Wahkaji – Nongmluh (Phlangdiloin-Phlangmawprah)	04.06.2020	110	1767.42	90	1,59,068	1,94,416.20	35,348.20

Name of the User Agencies/ Government Departments	Letter No. & date	Name of work	Cheque Date	Rate *w.e.f.* 24.01.19	Sand (Qty. in cu.m)	Rate applied	Amount deducted	Amount to be deducted as per prescribed rate	Short deduction (9-8)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
		L=7.077 Km i/c three bridges i.e. 22m, 25m and 50m span, Stage I & II, Batch I 2017-18							
		Constn i/c MBT of road from Umpdem Umthlu village (L=7.583 Km)	03.06.2020	110	86.59	90	7,793	9,524.90	1,731.90
			03.06.2020	110	79.49	90	7,154	8,743.90	1,589.90
		Constn i/c MBT of road from Mawlieh Mawroh 2018-19 (Batch III)	03.06.2020	110	211.712	90	19,054	23,288.32	4,234.32
		-	03.06.2020	110	43.891	90	3,950	4,828.01	878.01
		Constn i/c MBT of road from 4th Km of Mairang Kynshi to Umthied Bynther i/c constn of bridge = 45.00 m span. Stage I-II, 2017-18	03.06.2020	110	2314.547	90	2,08,309	2,54,600.17	46,291.17
	PMGSY/WKH/FR/ 194/2018/153 dt. 07.07.2020	Constn i/c MBT of road from 37th Km to MP Road to Nonglynkien (L=2.00 Km) Upgradation, 2018-19 (Batch III)	03.06.2020	110	363.94	90	32,755	40,033.40	7,278.40
E.E., (T/C), PWD (Rds), Western Circle -cum – DPIU, PMGSY, W.K.H District.		Constn i/c MBT of road from PWD Road to Nongrang (L=2.00 km) Upgradation 2018-19	03.06.2020	110	115.61	90	10,405	12,717.10	2,312.10
		Not mentioned	03.06.2020	110	465.01	90	41,851	51,151.10	9,300.10
		Constn i/c MBT of road from Mawshynrut to Mawthengkut School (L-4.20 Km) Upgradation 2018-19 (Batch III)	03.06.2020	110	399.14	90	35,923	43,905.40	7,982.40
		Constn i/c MBT of road from Kynrud to Mawiong Jadap (Portion 0-5th Km) (L-5.00 Km) Upgradation, 2018-19 (Batch – III)	16.06.2020	110	1146.1	90	1,03,149	1,26,071.00	22,922.00
		Constn i/c MBT of road from Mawphankhrew to Nongmawlein (L=2.250 Km) Stage I-II, 2017-18 (Batch I)	16.06.2020	110	33.96	90	3,056	3,735.60	679.60
		Constn of road from Mawkyrwat to Rangblang via Mawranglang (7th to 11th) (L=5.00 Km) Upgradation, 2018-19 (Batch III)	16.06.2020	110	243.773	90	21,940	26,815.03	4,875.03
		Constn i/c MBT of Madanmaroid to Nongthymmai (L=2.00Km) Upgradation 2018-19.	24.06.2020	110	275.2	90	24,768	30,272.00	5,504.00
		Constn of road from Umpondeng to Khawmyriaw (Impongdeng to Umsakhlawmyriaw) (L=5.00 Km) Stage II (Metalling and Blacktopping) 2017-18 (Batch I)	29.06.2020	110	1487.67	90	1,33,890	1,63,643.70	29,753.70

Name of the User Agencies/ Government Departments	Letter No. & date	Name of work	Cheque Date	Rate *w.e.f.* 24.01.19	Sand (Qty. in cu.m)	Rate applied	Amount deducted	Amount to be deducted as per prescribed rate	Short deduction (9-8)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
-do-	PMGSY/WKH/FR/ 194/2018/61 dt. 15.05.2020	Constn i/c MBT of a road from Nongthliew to Mawiong Nonglipyut (L=3.00 Km) Upgradation 2018-19 (Batch III)	18.03.2020	110	797.1	90	71,739	87,681.00	15,942.00
		Not mentioned	18.03.2020	110	60.58	90	5,452	6,663.80	1,211.80
-do-	PMGSY/WKH/FR/ 194/2018/1 dt. 04.05.2020	Constn i/c MBT of a road from Mawthengkut to Janepih (L-2.35 Km) Upgradation 2018-19 (Batch III)	17.03.2020	110	420.41	90	37,837	46,245.10	8,408.10
		Constn i/c MBT of a road from Mawthengkut to Thaiem (4.00 Km) Upgradation 2018-19 (Batch III)	10.03.2020	110	531.492	90	47,834	58,464.12	10,630.12
		Constn i/c MBT of road from Mawsawa to Mawtharap (L=2.45 Km) Upgradation 2018-19 (Batch III)	05.03.2020	110	323.87	90	29,148	35,625.70	6,477.70
		Constn i/c MBT of road from Mawlangsu to Mawphanlur Village (L-5.00 Km) Upgradation 2018-19 (Batch II)	17.03.2020	110	1854.44	90	1,66,900	2,03,988.40	37,088.40
		Constn of road from Lanja to Tynghor (L=8.00 Km) Stage II (2017-18, Batch I)	13.04.2020	110	1160.02	90	1,04,402	1,27,602.20	23,200.20
		Constn i/c MBT of road from Kyllang to Mawsmai, Upgradation, 2019-20 (Batch III)	13.04.2020	110	579.26	90	52,133	63,718.60	11,585.60
		Constn of road from L027-Nongstoin to Umsyiap (L=5.50 Km) Upgradation, 2018-19 (Batch III)	13.04.2020	110	909.92	90	81,893	1,00,091.20	18,198.20
		Constn i/c MBT of road from Umpung to Pyndensohsham (L=2.496 Km) Stage I & II (Batch I)	13.04.2020	110	116.5	90	10,485	12,815.00	2,330.00
		Constn of road from Photjaud to Mawkhyrwang (Mawrap to Mawkhyrwang) (L-19.30 Km) Stage I&II, 2017-18 (Batch I)	13.04.2020	110	129.566	90	11,661	14,252.26	2,591.26
		Constn i/c MBT of road from Shohphria to Ksehkohlong (Stage II), Length – 3.00 km	13.04.2020	110	219.05	90	19,715	24,095.50	4,380.50
		Constn i/c MBT of road from Mawkawah to Nongrangoi Umyiap – A (Length = 6 Km), Upgradation 2018-19 (Batch III)	13.04.2020	110	448.7	90	40,383	49,357.00	8,974.00
		Not mentioned	21.04.2020	110	433.4	90	39,006	47,674.00	8,668.00

Name of the User Agencies/ Government Departments	Letter No. & date	Name of work	Cheque Date	Rate *w.e.f.* 24.01.19	Sand (Qty. in cu.m)	Rate applied	Amount deducted	Amount to be deducted as per prescribed rate	Short deduction (9-8)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
-do-	PMGSY/WKH/FR/ 194/2018/708 dt. 11.03.2020	Constn of a road from Mairangbah to Weimynsier (L=6.00 Km) Stage II 2017-18 (Batch I)	20.01.2020	110	1258.58	90	1,13,272	1,38,443.80	25,171.80
		P.R to kyntoit Pampor road for the year 2017-18 (L=1.00 Km) under RMPL (Constn Pucca side drain, Length=188.27m)	20.02.2020	110	14.813	90	1,333	1,629.43	296.43
		P.R to kyntoit Pampor road for the year 2017-18 (L=1.00 Km) under RMPL (Constn Pucca side drain, Length=30.72m)	20.02.2020	110	2.415	90	217	265.65	48.65
		Post 5 years maintenance contract of road to kyntoit Pampor under RMPL 2017-18 (Extension of Hume Pipe culvert NP3. No. 1/3 and face wall at Ch: 390.00-400.00 of 1st Km)	20.02.2020	110	5.64032	90	508	620.44	112.44
		Constn of road from Bynther to Sohdikhaw (L-5.00 km) Stage II PMGSY, 2017-18	20.02.2020	110	655.85	90	59,027	72,143.50	13,116.50
		Constn i/c MBT of a road from Mairang to Laitdom 2019-20 (Batch III)	20.02.2020	110	119.1	90	10,719	13,101.00	2,382.00
E.E., (T/C), PWD (Rds), Western Circle -cum – DPIU, PMGSY, W.K.H District.		Constn i/c MBT of a road from Seinduli to Mawshyrpat (Portion 0-3rd Km) (L=3.00 Km) Upgradation, 2018-19 (Batch III)	20.02.2020	110	180.31	90	16,228	19,834.10	3,606.10
		Constn i/c MBT of road from Nongjri to Misei (L=7.322 Km) Stage I & II	20.02.2020	110	157.303	90	14,157	17,303.33	3,146.33
		Not mentioned	26.02.2020	110	492.24	90	44,302	54,146.40	9,844.40
		Constn i/c MBT of a road from Mairang to Sangshong (L=3.340 Km) Upgradation 2018-19 (Batch III)	26.02.2020	110	86.72	90	7,805	9,539.20	1,734.20
		Constn i/c MBT of road from Shohphria to Lawrapha (Stage II) Length = 3.00 Km	26.02.2020	110	548.54	90	49,369	60,339.40	10,970.40
		Constn i/c MBT of road from Mawkawah to Nongrangoi Umyiap-A (L=6 Km) Upgradation 2018-19 (Batch III)	26.02.2020	110	1781.65	90	1,60,349	1,95,981.50	35,632.50

Name of the User Agencies/ Government Departments	Letter No. & date	Name of work	Cheque Date	Rate *w.e.f.* 24.01.19	Sand (Qty. in cu.m)	Rate applied	Amount deducted	Amount to be deducted as per prescribed rate	Short deduction (9-8)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
2021-22									
-do-	PMGSY/WKH/33/ FR/08/67 dt. 05.01.2022	RMPL (Minor repair for the year 2020-21) Nongjri to Jynruniangbrak (L=20.00 Km)	24.11.2021	110	30.63	90	2,757	3,369.30	612.30
	PMGSY/WKH/FR/ 194/2018/408 dt. 12.10.2021	Not mentioned	09.09.2021	110	270.9	20	5,418	29,799.00	24,381.00
	PMGSY/WKH/FR/ 194/2018/200 dt. 24.08.2021	Constn of a road from Photjaud to Mawbidong (L=5.50 Km) under World Bank Package	30.07.2021	110	137.249	30	4,117	15,097.39	10,980.39
E.E., PWD (Roads), Nongstoin Division, Nongstoin	No. ND/PW/ACT-50/2021-22/4 dt. 01.04.2022	Upgradation of intermediate lane of State Road from Mawshynrut to Hahim (Athiabari Road) (L-37.646 Km) incl maintenance for four years in the State of Meghalaya under North East Road Sector Development Scheme (NERSDS).	25.03.2022	110	54.54	90	4,909	5,999.40	1,090.40
Total (Sand):					**92,142.214**		**80,29,019**	**101,35,644**	**21,06,625**

Appendix 4.3.3
Statement showing short deduction of Royalty on Earth.
(Reference: Paragraph 4.3.1, Table 4.3.2)

(Amount in ₹)

Name of the User Agency/ Government Department	Letter No. & date	Name of work	Cheque Date	Prescribed Rates applicable relative to date of royalty deductions made		Earth (Qty in Cum)	Rate applied	Amount deducted	Amount to be deducted as per prescribed rate	Short deduction (9-8)
				w.e.f 19.06.2014	*w.e.f* 24.01.2019					
1	2		3	4	5	6	7	8	9	10
E.E., (T/C), PWD (Rds), Western Circle - cum – DPIU, PMGSY, W.K.H District.	**2018-19**									
	PMGSY/WKH/FR/194/ 2018/1125 dt. 09.04.2019	Constn of road from Nongstoin to Rambrai (Nongstoin – Sangriang Rd to Nongkhnum) Stage II (L=6.360 Km)	13.02.2018	100	100	785.44	32	25,134	78,544.00	53,410.00
	2019-20									
	PMGSY/WKH/FR/194/ 2018/588 dt. 30.01.2020	Constn of road from Laitkseh to Marngor Village (L=5.00Km) Stage II, 2018-19 (Batch II)	23.12.2019	100	100	221.56	90	19,940	22,156.00	2,216.00
	PMGSY/WKH/FR/199/ 2018/336 dt. 16.09.2019	Constn of road from Nongstoin to Rambrai (Nongstoin – Sangriang Rd to Nongkhnum) Stage II (L=6.360 Km)	30.08.2019	100	100	29.998	32	960	2,999.80	2,039.80
	2020-21									
	PMGSY/WKH/FR/194/ 2018/315 dt. 02.09.2020	Constn of road from Laitkseh to Marngor (Umjum to Umjakoid) Stage II (L=6.00 Km)	11.08.2020	100	100	81.9	32	2,621	8,190.00	5,569.00
	PMGSY/WKH/FR/194/ 2018/1 dt. 04.05.2020	Constn of road from Laitkseh to Marngor Village (L=5.00Km) Stage II, 2018-19 (Batch II)	17.03.2020	100	100	421.55	90	37,940	42,155.00	4,215.00
		Constn i/c MBT of road from Shohphria to Ksehkohlong (Stage II) L-3.00 Km	13.04.2020	100	100	79.99	40	3,200	7,999.00	4,799.00
	PMGSY/WKH/FR/194/ 2018/708 dt. 11.03.2020	Constn i/c MBT of road from Wahkaji – Nongmluh (Phlangdiloin-Phlangmawprah) L=7.077 Km i/c three bridges i.e. 22m, 25m and 50m span, Stage I & II, Batch I 2017-18	26.02.2020	100	100	235.38	90	21,184	23,538.00	2,354.00
Total (Earth):						**1,855.818**	-	**1,10,979**	**1,85,582**	**74,603**

Appendix 5.3.1
Statement showing royalty collected and the contributions made to the DMF Fund during 2018-19 to 2023-24.
[Reference: Paragraph 5.3.9.2 (i), Chart 5.3.4]

(Amount in ₹)

Year	Total royalty collected as reported by the Department				DMF Collected as reported by the Department			DMF realisable @10% of Royalty (Col 2 x 10%)	DMF realisable @30% of Royalty (Col 3 + 4) x 30%	Total DMF Realisable	Shortfall in DMF collection	Percentage of short collection of DMF
	Major (Limestone)		Minor (Limestone & Boulder Stone)	Total Royalty collected[196]	Major	Minor	Total					
	Mining lease granted **after** 12.01 2015	Mining lease granted **before** 12.01 2015										
1	**2**	**3**	**4**	**5 (2+3+4)**	**6**	**7**	**8 (6+7)**	**9**	**10**	**11 (9+10)**	**12 (11-8)**	**13**
2018-19	25,66,64,491	28,31,46,214	19,37,42,380	73,35,53,085	16,80,63,529	2,81,86,065	**19,62,49,594**	2,56,66,449	14,30,66,578	**16,87,33,027**	-2,75,16,567	-
2019-20	26,32,87,925	35,62,73,884	28,32,98,825	90,28,60,634	12,75,09,892	6,07,11,594	**18,82,21,486**	2,63,28,793	19,18,71,813	**21,82,00,605**	2,99,79,119	13.74
2020-21	23,82,08,270	26,46,71,459	33,88,91,862	84,17,71,591	10,55,81,261	7,11,92,715	**17,67,73,976**	2,38,20,827	18,10,68,996	**20,48,89,823**	2,81,15,847	13.72
2021-22	28,23,37,677	24,32,68,220	53,39,41,956	1,05,95,47,853	10,54,95,754	9,68,83,371	**20,23,79,125**	2,82,33,768	23,31,63,053	**26,13,96,821**	5,90,17,696	22.58
2022-23	32,01,23,028	28,59,52,799	52,78,17,235	1,13,38,93,062	11,06,71,907	3,49,50,475	**14,56,22,382**	3,20,12,303	24,41,31,010	**27,61,43,313**	13,05,20,931	47.27
2023-24	45,08,15,964	30,85,34,867	44,93,36,629	1,20,86,87,460	6,51,50,883	6,90,16,712	**13,41,67,595**	4,50,81,596	22,73,61,449	**27,24,43,045**	13,82,75,450	50.75
Total:	**1,81,14,37,355**	**1,74,18,47,443**	**2,32,70,28,887**	**5,88,03,13,685**	**68,24,73,226**	**36,09,40,932**	**1,04,34,14,158**	**18,11,43,736**	**1,22,06,62,899**	**1,40,18,06,635**	**35,83,92,477**	**26.00**

[196] Excludes the royalty amount collected from User Agencies and Incidental Mining.

Appendix 5.3.2

Statement showing Summary of fund flow into the DMF Account maintained by DMR during 2018-19 to 2023-24.

[Reference: Paragraph 5.3.9.2 (ii), Chart 5.3.5]

(₹ in lakh)

Year	DMF Collected as reported by DMR	As per DMF Current Account Bank Statement					Difference between DMF fund reported and bank fund flow
		Opening Balance	Amount deposited into the DMF A/c during the year	Amount transferred/ allocated to the DMFTs as per information furnished by DMR	Bank Charges	Closing Balance at the end of the year	
1	**2**	**3**	**4** *(Col 5+6+7) – Col 3*	**5**	**6**	**7**	**8 (4-2)**
2018-19	1962.50	1764.11	2125.70	2710.60	0.02	1179.19	163.20
2019-20	1882.21	1179.19	1959.42	1417.45	0.05	1721.11	77.21
2020-21	1767.74	1721.11	1983.31	2479.62	0.006	1224.79	215.57
2021-22	2023.79	1224.79	1043.12	2237.91	0.03	29.97	-980.67
2022-23	1456.22	29.97	2535.97	0	0.02	**2565.92**	1079.75
2023-24	1341.68	2565.92	3042.42	2602.87	0.00	3005.47	1700.74
Total:	**10434.14**	**-**	**12,689.94**	**11,448.45**	**0.126**	**-**	**2255.80**

Appendix 5.3.3
Statement showing DMF Fund allocation *vis-à-vis* utilisation in the two sampled districts during 2018-19 to 2022-23[197].
Reference: Paragraph 5.3.9.3, Chart 5.3.7 & Paragraph 5.3.11.2

(₹ in crore)

Yea r	DMF collected	Opening Balance	DMF fund Allocated	Short (-)/ Excess (+) allocation (Percentage)	Interest received	Total fund at the end of the year	DMF fund utilised[198]	Closing balance	Percentage of utilisation
1	2	3	4	5	6	7	8	9	10
DMF, East Khasi Hills District									
2018-19	6.90	0	13.43	(+) 6.53 (94.64%)	0.28	13.71	0.00	13.71	0
2019-20	8.34	13.71	12.65	(+) 4.31 (51.68%)	0.64	27.00	8.01	18.99	29.67
2020-21	6.75	18.99	6.41	(-) 0.34 (5.04%)	0.52	25.92	12.84	13.08	49.54
2021-22	10.22	13.08	9.61	(-) 0.61 (5.97%)	0.42	23.11	4.32	18.79	18.69
2022-23	9.81	18.79	0.00	(-) 9.81 (100%)	0.36	19.15	16.06	3.09	83.86
Total	**42.02**	**-**	**42.10**	(+) 0.08 (0.19%)	**2.22**	**-**	**41.23**	**-**	**93.03**
DMF, East Jaintia Hills District									
2018-19	11.71	0.00	3.68	(-) 8.03 (68.57%)	0.00	3.68	0.48	3.20	13.04
2019-20	6.87	3.20	10.00	(+) 3.13 (45.56%)	0.53	13.73	9.44	4.29	68.75
2020-21	7.29	4.29	14.39	(+) 7.10 (97.39%)	0.33	19.07	7.12	11.95	37.34
2021-22	5.89	11.95	8.53	(+) 2.64 (44.82%)	0.48	20.96	7.80	13.16	37.21
2022-23	3.59	13.16	0.00	(-) 3.59 (100%)	0.24	13.75	12.93	0.82	94.04
Total	**35.35**	**-**	**36.60**	**(+) 1.25 (3.54%)**	**1.58**	**-**	**37.77**	**-**	**97.88**

Source: Bank statements and information furnished by DMR.

[197] DMF collected only during 2018-19 to 2022-23 is included as audit was conducted only for this period.
[198] As per information furnished by DMR.

Appendix 5.3.4

Statement showing Non/Short collection of DMF for quantity of **Limestone** transported – **East Khasi Hills**

(Reference: Paragraph 5.3.10.4, Table 5.3.7)

(Amount in ₹)

Sl. No.	Name of Lessee (Shri/Smti)	Year	Quantity as per DFO Records	Royalty paid	Royalty payable[199]	Short payment of Royalty (Col 6 – 5)	DMF Payable [@30% of Royalty (Col 6)]	DMF Paid as per DMR Records	Short payment of DMF	Non-payment of DMF
1	2	3	4	5	6	7	8	9	10	11
1	Tamdor Singh Nadon (i) Wahlong and (ii) Tynwaibah, Sohbar, Sohra	2018-19	57,600 (up to 11/2018)	46,08,000	46,08,000	-	14,63,400	81,000	28,29,600	-
			2700 (03/2019)	2,70,000	2,70,000	-				
			42,300 (up to 01/2019)	33,84,000	33,84,000	-	14,47,200			
			14,400 (02/2019 to 03/2019)	14,40,000	14,40,000	-				
		2019-20	66600	66,60,000	66,60,000	-	19,98,000	18,36,000	4,86,000	-
		2019-20	10800	10,80,000	10,80,000	-	3,24,000			
		2020-21	16800	16,80,000	16,80,000	-	5,04,000	10,80,000	(+) 1,80,000	-
		2020-21	13200	13,20,000	13,20,000	-	3,96,000			
		2021-22	16800	16,80,000	16,80,000	-	5,04,000	13,68,000	(+) 3,24,000	-
		2021-22	18000	18,00,000	18,00,000	-	5,40,000			
		2022-23	16800	16,80,000	16,80,000	-	5,04,000	6,48,000	2,16,000	-
		2022-23	12000	12,00,000	12,00,000	-	3,60,000			
2	Kuntimai Tangdhara (Ri-kaleng, Sohbar)	2018-19	1,67,400 (up to 01/2019)	1,44,00,000	1,33,92,000	-	47,73,600	29,80,800	17,92,800	-
			25,200 (02/2019 to 03/2019)	25,20,000	25,20,000	-				
		2019-20	173700	1,73,70,000	1,73,70,000	-	52,11,000	29,16,000	22,95,000	-
		2021-22	111600	1,11,60,000	1,11,60,000	-	33,48,000	28,44,000	5,04,000	-
		2022-23	38400	38,40,000	38,40,000	-	11,52,000	6,84,000	4,68,000	-
3	Tilokho Diengdoh (Muiong)	2018-19	31500 (up to 08/2018)	25,20,000	25,20,000	-	10,26,000	5,40,000	4,86,000	-
			9000 (02/2019 to 03/2019)	9,00,000	9,00,000	-				
		2019-20	49500	49,50,000	49,50,000	-	14,85,000	13,50,000	1,35,000	-
		2020-21	33600	33,60,000	33,60,000	-	10,08,000	10,81,750	(+) 73,750	-
		2021-22	51600	51,60,000	51,60,000	-	15,48,000	20,16,000	(+) 4,68,000	-
		2022-23	52800	52,80,000	52,80,000	-	15,84,000	10,08,000	5,76,000	-
4	Rimiful Shylla (Wahlong)	2018-19	10500 (up to 01/2019)	8,40,000	8,40,000	-	2,52,000	0	-	2,52,000
		2022-23	12000	12,00,000	12,00,000	-	3,60,000	4,32,000	(+) 72,000	-

[199] Rate of royalty for limestone was ₹ 80/MT upto January 2019 and ₹ 100/MT from February 2019.

Sl. No.	Name of Lessee (Shri/Smti)	Year	Quantity as per DFO Records	Royalty paid	Royalty payable[199]	Short payment of Royalty (Col 6 – 5)	DMF Payable [@30% of Royalty (Col 6)]	DMF Paid as per DMR Records	Short payment of DMF	Non-payment of DMF
1	2	3	4	5	6	7	8	9	10	11
5	M/s Dhar Mining (Sohbar)	2018-19	5400	4,32,000	4,32,000	-	1,29,600	0	-	1,29,600
6	Hamerles R. Thabah [Dum Dum (Byrong) Wahlong]	2018-19	4,500 (up to 01/2019)	3,60,000	3,60,000	-	1,62,000	70,200	91,800	-
			1800 (02/2019 to 03/2019)	1,80,000	1,80,000	-				
		2019-20	14400	14,40,000	14,40,000	-	4,32,000	4,48,200	(+) 16,200	-
		2022-23	7200	7,20,000	7,20,000	-	2,16,000	0	-	2,16,000
7	Arena Hynniewta (Urtutai)	2018-19	52,150 (up to 01/2019)	41,72,000	41,72,000	-	13,32,600	7,77,600	5,55,000	-
			2700 (02/2019 to 03/2019)	2,70,000	2,70,000	-				
		2019-20	12600	12,60,000	12,60,000	-	3,78,000	2,74,500	1,03,500	-
		2021-22	32400	32,40,000	32,40,000	-	9,72,000	10,50,144	(+) 78,144	-
		2022-23	10800	10,80,000	10,80,000	-	3,24,000	0	-	3,24,000
8	Suren Chyne (Muiong)	2018-19	1800 (01/2019)	1,44,000	1,44,000	-	97,200	43,200	54,000	-
			1800 (02/2019)	1,80,000	1,80,000	-				
		2019-20	9000	9,00,000	9,00,000	-	2,70,000	2,16,000	54,000	-
		2020-21	3600	3,60,000	3,60,000	-	1,08,000	0	-	1,08,000
		2021-22	2400	2,40,000	2,40,000	-	72,000	36,000	36,000	-
9	Youroin Enterprise (Tem-Maw, Wahlong)	2018-19	57550 (up to 12/2018)	46,04,000	46,04,000	-	13,81,200	0	-	13,81,200
		2019-20	37800	37,80,000	37,80,000	-	11,34,000	0	-	11,34,000
		2020-21	36600	36,60,000	36,60,000	-	10,98,000	0	-	10,98,000
		2021-22	44400	44,40,000	44,40,000	-	13,32,000	0	-	13,32,000
		2022-23	63600	63,60,000	63,60,000	-	19,08,000	0	-	19,08,000
10	Paris Kharbamon (Pommuriang, Wahlong)	2018-19	6300 (up to 01/2019)	5,04,000	5,04,000	-	1,51,200	0	-	1,51,200
		2019-20	12600	12,60,000	12,60,000	-	3,78,000	0	-	3,78,000
		2020-21	31200	31,20,000	31,20,000	-	9,36,000	1,80,000	7,56,000	-
		2021-22	13200	13,20,000	13,20,000	-	3,96,000	2,52,000	1,44,000	-
11	Reader Force Sarubai (Muiong, Shella)	2018-19	5400 (up to 01/2019)	4,32,000	4,32,000	-	2,37,600	2,10,600	27,000	-
			3600 (02/2019 to 03/2019)	3,60,000	3,60,000	-				
		2019-20	15300	15,30,000	15,30,000	-	4,59,000	5,94,000	(+) 1,35,000	-
		2020-21	20400	20,40,000	20,40,000	-	6,12,000	5,91,930	20,070	-
		2022-23	18000	18,00,000	18,00,000	-	5,40,000	36,000	5,04,000	-
12	Stodar Dkhar/Badashisha Kharngapkynta	2019-20	2700	2,70,000	2,70,000	-	81,000	54,000	27,000	-
		2020-21	9012	9,01,200	9,01,200	-	2,70,360	2,34,360	36,000	-
		2022-23	9600	9,60,000	9,60,000	-	2,88,000	0	-	2,88,000

Sl. No.	Name of Lessee (Shri/Smti)	Year	Quantity as per DFO Records	Royalty paid	Royalty payable[199]	Short payment of Royalty (Col 6 – 5)	DMF Payable [@30% of Royalty (Col 6)]	DMF Paid as per DMR Records	Short payment of DMF	Non-payment of DMF
1	2	3	4	5	6	7	8	9	10	11
	(Phonglaishret, Ichamati)									
13	Marbat Dohkrut (Ri-kalengSohbar)	2018-19	3600 (up to 01/2019)	2,88,000	2,88,000	-	5,72,400	2,97,000	2,75,400	-
			16200 (02/2019 to 03/2019)	16,20,000	16,20,000	-				
		2019-20	46800	46,80,000	46,80,000	-	14,04,000	7,29,000	6,75,000	-
		2020-21	75300	75,30,000	75,30,000	-	22,59,000	0	22,59,000	-
		2021-22	36000	36,00,000	36,00,000	-	10,80,000	0	10,80,000	-
		2022-23	49200	49,20,000	49,20,000	-	14,76,000	0	14,76,000	-
14	Bhuteswar Lyngdoh, (Mawlong, Sohpieng)	2018-19	8100 (02/2019 to 03/2019)	8,10,000	8,10,000	-	2,43,000	0	-	2,43,000
		2019-20	70730	70,73,000	70,73,000	-	21,21,900	21,21,930	(+) 30	-
		2020-21	152300	1,52,30,000	1,52,30,000	-	45,69,000	14,08,680	31,60,320	-
		2021-22	62100	62,10,000	62,10,000	-	18,63,000	20,79,000	(+) 2,16,000	-
		2022-23	16800	16,80,000	16,80,000	-	5,04,000	2,88,000	2,16,000	-
15	Mark Andy Laloo (Sandi Mustoh)	2020-21	8400	8,40,000	8,40,000	-	2,52,000	0	-	2,52,000
		2021-22	26400	26,40,000	26,40,000	-	7,92,000	0	-	7,92,000
		2022-23	21600	21,60,000	21,60,000	-	6,48,000	0	-	6,48,000
16	Joshua Warjri (Mawkhain, Mawlong)	2021-22	4800	4,80,000	4,80,000	-	1,44,000	1,08,000	36,000	-
		2022-23	13200	13,20,000	13,20,000	-	3,96,000	0	-	3,96,000
17	Rejoice Chyne (Mawmasi, Mawlong)	2022-23	9600	9,60,000	9,60,000	-	2,88,000	0	-	2,88,000
18	Bhabok Wankhar (Ri Jerkha, Mawlong)	2021-22	45600	45,60,000	45,60,000	-	13,68,000	0	-	13,68,000
		2022-23	18000	18,00,000	18,00,000	-	5,40,000	0	-	5,40,000
19	Arjust Nongtraw (Khlieh Parmaw)	2021-22	26400	26,40,000	26,40,000	-	7,92,000	0	-	7,92,000
		2022-23	39600	39,60,000	39,60,000	-	11,88,000	0	-	11,88,000
20	Alfreda Khyllep (Mawlong)	2021-22	16800	16,80,000	16,80,000	-	5,04,000	4,68,000	36,000	-
		2022-23	30000	30,00,000	30,00,000	-	9,00,000	0	-	9,00,000
21	Donboklang Khongkhlad (Num Wari)	2021-22	14000	14,00,000	14,00,000	-	4,20,000	2,76,540	1,43,460	-
		2022-23	23200	23,20,000	23,20,000	-	6,96,000	1,50,000	5,46,000	-
22	Medalin Kurbah (Mawlong)	2021-22	2400	2,40,000	2,40,000	-	72,000	0	72,000	-
		2022-23	4800	4,80,000	4,80,000	-	1,44,000	0	1,44,000	-
23	Ailadmon Japang	2021-22	3600	3,60,000	3,60,000	-	1,08,000	0	-	1,08,000

Sl. No.	Name of Lessee (Shri/Smti)	Year	Quantity as per DFO Records	Royalty paid	Royalty payable[199]	Short payment of Royalty (Col 6 – 5)	DMF Payable [@30% of Royalty (Col 6)]	DMF Paid as per DMR Records	Short payment of DMF	Non-payment of DMF
1	2	3	4	5	6	7	8	9	10	11
	(Sohbar)	2022-23	14400	14,40,000	14,40,000	-	4,32,000	0	-	4,32,000
24	Nebarson Tymmenniang (Dak Sawhain, Sohbar)	2021-22	7200	7,20,000	7,20,000	-	2,16,000	0	-	2,16,000
		2022-23	16800	16,80,000	16,80,000	-	5,04,000	72,000	4,32,000	-
25	Narsen Mawa (Temjalong, Wahlong)	2022-23	32400	32,40,000	32,40,000	-	9,72,000	0	-	9,72,000
26	Eric Stone Laso (Lurksiar-Tembah, Nongjri)	2022-23	19200	19,20,000	19,20,000	-	5,76,000	0	-	5,76,000
27	Proman Khriam (Rusaw, Nongjri)	2022-23	16100	16,10,000	16,10,000	-	4,83,000	0	-	4,83,000
28	Arbis Tangdhara (Ri-Kaleng, Sohbar))	2021-22	9600	9,60,000	9,60,000	-	2,88,000	2,67,408	20,592	-
		2022-23	22800	22,80,000	22,80,000	-	6,84,000	3,24,000	3,60,000	-
29	Langspah Tymmenniang (Shloit, Sohbar)	2022-23	16800	16,80,000	16,80,000	-	5,04,000	1,44,000	3,60,000	-
30	Nondini Syiemlieh/ Seisoh Syiemlieh (Tharia, Sohbar)	2018-19	118800 (up to 01/2019)	95,04,000	95,04,000	-	39,04,200	21,87,000	17,17,200	-
			35100 (02/2019 to 03/2019)	35,10,000	35,10,000	-				
		2019-20	196200	1,96,20,000	1,96,20,000	-	58,86,000	26,46,000	32,40,000	-
		2020-21	75600	75,60,000	75,60,000	-	22,68,000	18,36,000	4,32,000	-
		2021-22	62400	62,40,000	62,40,000	-	18,72,000	19,44,000	(+) 72,000	-
		2022-23	90000	90,00,000	90,00,000	-	27,00,000	14,76,000	12,24,000	-
31	Toris Tymmeniang (Umsaw, Umplu)	2021-22	22800	22,80,000	22,80,000	-	6,84,000	4,68,000	2,16,000	-
		2022-23	16800	16,80,000	16,80,000	-	5,04,000	0	-	5,04,000
32	Streamlet M. Syiem (Joiram)	2021-22	60000	60,00,000	60,00,000	-	18,00,000	4,32,000	13,68,000	-
33	Kitboklang Khonglah (Mawlong)	2021-22	105600	1,05,60,000	1,05,60,000	-	31,68,000	30,24,000	1,44,000	-
		2022-23	27600	27,60,000	27,60,000	-	8,28,000	6,48,000	1,80,000	-
34	Pirtimai Lyngdoh Synrem (Ri-Laingut)	2021-22	21600	21,60,000	21,60,000	-	6,48,000	0	-	6,48,000
Grand Total			**34,37,942**	**33,35,06,200**	**33,24,98,200**	**-**	**9,97,49,460**	**4,93,28,842**	**3,03,74,618**	**2,00,46,000**

Appendix 5.3.5

Statement showing Non/Short collection of DMF for quantity of **Limestone** transported – **West Jaintia Hills**

(Reference: Paragraph 5.3.10.4, Table 5.3.7)

(Amount in ₹)

Sl. No.	Name of Lessee (Shri/Smti)	Year	Quantity as per DFO Records	Royalty paid	Royalty payable[200]	Short payment of Royalty (Col 6 – 5)	DMF Payable [@30% of Royalty (Col 6)]	DMF Paid as per DMR Records	Short Payment of DMF	Non-payment of DMF
1	2	3	4	5	6	7	8	9	10	11
1	Dolly Khonglah/ K. K. International (Nongtalang)	2018-19	3600 (up to 11/2018)	2,88,000	2,88,000		86,400	98,400	(+) 12,000	-
		2021-22	21600	21,60,000	21,60,000	-	6,48,000	5,40,000	1,08,000	-
		2022-23	18000	18,00,000	18,00,000	-	5,40,000	1,44,000	3,96,000	-
2	Plenty K. Pyngrope (Thanghunai, Nongtalang)	2018-19	34200 (up to 12/2018)	27,36,000	27,36,000		8,20,800	7,77,600	43,200	-
		2020-21	55020	55,02,000	55,02,000	-	16,50,600	0	-	16,50,600
		2021-22	73200	73,20,000	73,20,000	-	21,96,000	0	-	21,96,000
		2022-23	86400	86,40,000	86,40,000	-	25,92,000	0	-	25,92,000
3	Lahmon Tongper (Sahkhadu, Nongtalang)	2018-19	19,800 (up to 01/2019)	15,84,000	15,84,000	-	5,56,200	5,50,800	5,400	-
			2700 (02/2019 to 03/2019)	2,52,000	2,70,000	18,000				
		2019-20	27000	27,00,000	27,00,000	-	8,10,000	7,83,000	27,000	-
		2020-21	36180	36,18,000	36,18,000	-	10,85,400	11,12,400	(+) 27,000	-
		2022-23	42090	42,09,000	42,09,000	-	12,96,000	4,32,000	8,64,000	-
4	Baby Nongrum (Lakareng, Trangblang)	2018-19	38400 (up to 01/2019)	30,72,000	30,72,000	-	10,83,600	10,08,000	75,600	-
			5400 (02/2019 to 03/2019)	5,04,000	5,40,000	36,000				
		2019-20	53400	53,40,000	53,40,000	-	16,02,000	11,52,000	4,50,000	-
		2022-23	58812	5,88,12,000	5,88,12,000	-	17,64,360	3,62,160	14,02,200	-
5	Thiangmon Pohtam / Obiwel Pohtam (Amsyndui, Nongtalang)	2018-19	53730 (up to 01/2019)	42,98,400	42,98,400	-	15,05,520	14,29,920	75,600	-
			7200 (02/2019 to 03/2019)	6,48,000	7,20,000	72,000				
		2019-20	51300	51,30,000	51,30,000	-	15,39,000	16,37,250	(+) 98,250	-
		2020-21	45360	45,36,000	45,36,000	-	13,60,800	13,15,800	45,000	-

[200]Rate of royalty for limestone was ₹ 80/MT up to January 2019 and ₹ 100/MT from February 2019.

Sl. No.	Name of Lessee (Shri/Smti)	Year	Quantity as per DFO Records	Royalty paid	Royalty payable[200]	Short payment of Royalty (Col 6 – 5)	DMF Payable [@30% of Royalty (Col 6)]	DMF Paid as per DMR Records	Short Payment of DMF	Non-payment of DMF
1	2	3	4	5	6	7	8	9	10	11
		2021-22	86010	86,01,000	86,01,000	-	25,80,300	25,89,300	(+) 9,000	-
		2022-23	58140	54,14,000	54,14,000	-	17,44,200	5,76,000	11,68,200	-
6	Aldrina Nonglamin (Nonglynrong, Nongtalang)	2018-19	38100 (up to 01/2019)	30,48,000	30,48,000	-	11,39,400	11,43,000	(+) 3,600	-
			7500 (02/2019 to 03/2019)	6,90,000	7,50,000	60,000				
		2022-23	112410	1,12,41,000	1,12,41,000	-	33,72,300	5,46,300	28,26,000	-
7	Hemantam Nonglamin (Amtuma, Nongtalang)	2018-19	36000 (up to 01/2019)	28,80,000	28,80,000	-	10,53,000	10,20,600	32,400	-
			6300 (02/2019 to 03/2019)	5,94,000	6,30,000	36,000				
		2022-23	36000	36,00,000	36,00,000	-	10,80,000	3,60,000	7,20,000	-
8	Aron Myrchiang (Sahkhadu, Nongtalang)	2018-19	23760 (up to 01/2019)	19,00,800	19,00,800	-	8,00,640	4,39,200	3,61,440	-
			7680 (02/2019 to 03/2019)	6,90,000	7,68,000	78,000				
		2019-20	50280	50,28,000	50,28,000	-	15,08,400	6,21,000	8,87,400	-
		2020-21	75300	75,30,000	75,30,000	-	22,59,000	14,31,000	8,28,000	-
		2021-22	85380	85,38,000	85,38,000	-	25,61,400	15,84,000	9,77,400	-
		2022-23	62760	62,76,000	62,76,000	-	18,82,800	2,52,000	16,30,800	-
9	Suprita Myrchiang (Amkapai, Nongtalang)	2018-19	19080 (up to 01/2019)	15,26,400	15,26,400	-	6,19,920	6,09,120	10,800	-
			5400 (02/2019 to 03/2019)	5,04,000	5,40,000	36,000				
		2019-20	44652	44,65,200	44,65,200	-	13,39,560	5,90,400	7,49,160	-
		2020-21	51960	51,96,000	51,96,000	-	15,58,800	8,02,800	7,56,000	-
		2021-22	63750	63,75,000	63,75,000	-	19,12,500	17,32,500	1,80,000	-
		2022-23	63450	63,45,000	63,45,000	-	19,03,500	2,52,000	16,51,500	-
10	Dukani Tariang (Amsyndui, Nongtalang)	2019-20	88785	88,78,500	88,78,500	-	26,63,550	23,49,000	3,14,550	-
		2020-21	101700	1,01,70,000	1,01,70,000	-	30,51,000	28,79,550	1,71,450	-
		2021-22	96,300	96,30,000	96,30,000	-	28,89,000	29,97,000	(+) 1,08,000	-
		2022-23	108000	1,08,00,000	1,08,00,000	-	32,40,000	4,23,000	28,17,000	-
11	Shemphang	2019-20	77820	77,82,000	77,82,000	-	23,34,600	16,02,000	7,32,600	-

Sl. No.	Name of Lessee (Shri/Smti)	Year	Quantity as per DFO Records	Royalty paid	Royalty payable[200]	Short payment of Royalty (Col 6 – 5)	DMF Payable [@30% of Royalty (Col 6)]	DMF Paid as per DMR Records	Short Payment of DMF	Non-payment of DMF
1	2	3	4	5	6	7	8	9	10	11
	Lakashiang (Amjalong, Amlari)	2020-21	139650	1,39,65,000	1,39,65,000	-	41,89,500	18,49,500	23,40,000	-
		2021-22	143250	1,43,25,000	1,43,25,000	-	42,97,500	6,88,500	36,09,000	-
		2022-23	215850	2,15,85,000	2,15,85,000	-	64,75,500	2,16,000	62,59,500	-
12	Eurica Tariang (Amtapoh, Nongtalang)	2022-23	18000	18,00,000	18,00,000	-	5,40,000	72,000	4,68,000	-
13	Bisor Lamin (Amkroh, AmslaiDadeng)	2021-22	14400	14,40,000	14,40,000	-	4,32,000	0	-	4,32,000
		2022-23	24000	24,00,000	24,00,000	-	7,20,000	0	-	7,20,000
14	Damanbait Lamare (Rekatung, Amtapoh)	2021-22	1200	1,20,000	1,20,000	-	36,000	0	-	36,000
		2022-23	25200	25,20,000	25,20,000	-	7,56,000	0	-	7,56,000
15	Khrawkupar Lyngdoh Talang (Amselang, Nongtalang)	2021-22	6600	6,60,000	6,60,000	-	1,98,000	0	-	1,98,000
		2022-23	30000	30,00,000	30,00,000	-	9,00,000	0	-	9,00,000
16	Asha Lamare (Ampudia, Nongtalang)	2021-22	15300	15,30,000	15,30,000	-	4,59,000	0	-	4,59,000
		2022-23	51000	51,00,000	51,00,000	-	15,30,000	0	-	15,30,000
Grand Total			**28,24,359**	**32,92,97,300**	**32,96,33,300**	**3,36,000**	**8,31,64,050**	**3,89,69,100**	**3,27,25,350**	**1,14,69,600**

Appendix 5.3.6
Statement showing Non/Short collection of DMF for quantity of Limestone transported – East Jaintia Hills
(Reference: Paragraph 5.3.10.4, Table 5.3.7)

(Amount in ₹)

Sl. No.	Name of Lessee (Shri/Smti)	Year	Quantity as per DFO Records	Royalty paid	Royalty payable[201]	Short payment of Royalty (Col 6 – 5)	DMF Payable [@30% of Royalty (Col 6)]	DMF Paid as per DMR Records	Short payment of DMF	Non-payment of DMF
1	2	3	4	5	6	7	8	9	10	11
1	Adelphin Pyrngap (Shnongrim, Nongkhlieh)	2018-19	28140 (up to 01/2019)	22,51,200	22,51,200	-	9,00,360	8,15,760	84,600	-
			7500 (02/2019 to 03/2019)	6,78,000	7,50,000	72,000				
		2019-20	18060	18,06,000	18,06,000	-	5,41,800	63,000	4,78,800	-
		2020-21	78660	78,66,000	78,66,000	-	23,59,800	21,54,600	2,05,200	-
2	Kermiky Dkhar (Mootyngkrong, Latyrke)	2018-19	8250 (up to 01/2019)	6,60,000	6,60,000	-	2,97,000	0	-	2,97,000
			3300 (02/2019 to 03/2019)	3,12,000	3,30,000	18,000				
		2019-20	9975	9,97,500	9,97,500	-	2,99,250	0	-	2,99,250
		2020-21	37800	37,80,000	37,80,000	-	11,34,000	0	-	11,34,000
		2021-22	293400	2,93,40,000	2,93,40,000	-	88,02,000	86,94,000	1,08,000	
		2022-23	4200	4,20,00	4,20,00	-	1,26,000	0	-	1,26,000
3	Yookanni Passah (Umkroh, Lumshnong)	2018-19	1350 (01/2019)	1,08,000	1,08,000	-	68,400	68,400	-	-
			1200 (03/2019)	1,20,000	1,20,000	-				
		2019-20	31800	31,80,000	31,80,000	-	9,54,000	72,000	8,82,000	-
		2020-21	105990	1,05,99,000	1,05,99,000	-	31,79,700	0	-	31,79,700
		2021-22	127200	1,27,20,000	1,27,20,000	-	38,16,000	0	-	38,16,000
		2022-23	301800	3,01,80,000	3,01,80,000	-	90,54,000	0	-	90,54,000
4	Emlangki Lamare (Wahpynkon, Lumshnong)	2019-20	6500	6,50,000	6,50,000	-	1,95,000	1,80,000	15,000	-
		2021-22	71400	71,40,000	71,40,000	-	21,42,000	18,09,000	3,33,000	-
		2022-23	69300	69,30,000	69,30,000	-	20,79,000	6,93,000	13,86,000	-
5	Danima Pdang (Lumshnong)	2021-22	214344	2,14,34,400	2,14,34,400	-	64,30,320	56,83,320	7,47,000	-
		2022-23	153300	1,53,30,000	1,53,30,000	-	45,99,000	10,08,000	35,91,000	-

[201] Rate of royalty for limestone was ₹ 80/MT upto January 2019 and ₹ 100/MT from February 2019.

Sl. No.	Name of Lessee (Shri/Smti)	Year	Quantity as per DFO Records	Royalty paid	Royalty payable[201]	Short payment of Royalty (Col 6 – 5)	DMF Payable [@30% of Royalty (Col 6)]	DMF Paid as per DMR Records	Short payment of DMF	Non-payment of DMF
1	2	3	4	5	6	7	8	9	10	11
6	Eldi Dhar (Wahiajer)	2020-21	80100	80,10,000	80,10,000	-	24,03,000	22,54,500	1,48,500	-
		2022-23	56700	56,70,000	56,70,000	-	17,01,000	0	-	17,01,000
7	Lesly Shylla (Lumsakhne, Latyrke)	2020-21	29700	29,70,000	29,70,000	-	8,91,000	0	-	8,91,000
		2021-22	48300	48,30,000	48,30,000	-	14,49,000	15,12,000	(+) 63,000	-
		2022-23	12600	12,60,000	12,60,000	-	3,78,000	0	-	3,78,000
8	Silbinus Sukhlain (Dongmynthlu, Lumthari)	2022-23	31500	31,50,000	31,50,000	-	9,45,000	0	-	9,45,000
9	Balentine Shylla (Umtyra, Chiehruphi)	2021-22	58500	58,50,000	58,50,000	-	17,55,000	0	-	17,55,000
		2022-23	56700	56,70,000	56,70,000	-	17,01,000	0	-	17,01,000
10	Lamshwa Kyndoh (Wah pynkon-I, Lumshnong)	2021-22	6600	6,60,000	6,60,000	-	1,98,000	0	-	1,98,000
		2022-23	29400	29,40,000	29,40,000	-	8,82,000	0	-	8,82,000
11	Lamshwa Kyndoh (Chetah Lashi, Lumshnong)	2022-23	12600	12,60,000	12,60,000	-	3,78,000	0	-	3,78,000
12	Lamshwa Kyndoh (Wahpynkon-II, Lumshnong)	2022-23	6300	6,30,000	6,30,000	-	1,89,000	0	-	1,89,000
13	Markiroy Pdang (Larung, Lumshnong)	2022-23	2100	2,10,000	2,10,000	-	63,000	0	-	63,000
14	Meri Dhar (Rynthlong, Nongsning)	2021-22	120600	1,20,60,000	1,20,60,000	-	36,18,000	0	-	36,18,000
		2022-23	24300	24,30,000	24,30,000	-	7,29,000	0	-	7,29,000
15	Shlur Bareh (Musinag, Lamare)	2022-23	27300	27,30,000	27,30,000	-	8,19,000	0	-	8,19,000
16	Thomas Nongtdu (Wahrakhiang, Musiang Lamare)	2022-23	2100	2,10,000	2,10,000	-	63,000	0	-	63,000
17	Worlin Lamare (Lumshnong-I)	2021-22	14100	14,10,000	14,10,000	-	4,23,000	0	-	4,23,000
		2022-23	31500	31,50,000	31,50,000	-	9,45,000	0	-	9,45,000
18	Worlin Lamare (Lumshnong-II)	2021-22	29700	29,70,000	29,70,000	-	8,91,000	0	-	8,91,000
		2022-23	52500	52,50,000	52,50,000	-	15,75,000	0	-	15,75,000
19	Ioobiangmontre Pasi (Wah Rkhiang, Moosniang Lamare)	2021-22	42300	42,30,000	42,30,000	-	12,69,000	0	-	12,69,000
		2022-23	58800	58,80,000	58,80,000	-	17,64,000	0	-	17,64,000

Sl. No.	Name of Lessee (Shri/Smti)	Year	Quantity as per DFO Records	Royalty paid	Royalty payable[201]	Short payment of Royalty (Col 6 – 5)	DMF Payable [@30% of Royalty (Col 6)]	DMF Paid as per DMR Records	Short payment of DMF	Non-payment of DMF
1	2	3	4	5	6	7	8	9	10	11
20	Wenly Phyrngap (Letein, Moolasngi)	2021-22	54900	54,90,000	54,90,000	-	16,47,000	0	-	16,47,000
		2022-23	29400	29,40,000	29,40,000	-	8,82,000	0	-	8,82,000
Grand Total			**24,92,069**	**24,79,42,100**	**24,80,32,100**	**90,000**	**7,45,35,630**	**2,50,07,580**	**79,16,100**	**4,16,11,950**

Appendix 5.3.7

Statement showing Non/Short collection of DMF for quantity of Boulder Stone transported – East Khasi Hills

(Reference: Paragraph 5.3.10.4, Table 5.3.7)

(Amount in ₹)

Sl. No.	Name of Lessee (Shri/Smti)	Year	Quantity as per DFO Record	Royalty Paid	Royalty payable @240 per cubic meter	Short payment of royalty	DMF Payable (30% of Royalty – Col 6)	DMF Paid	Short Payment of DMF	Non-payment of DMF
1	2	3	4	5	6	7	8	9	10	11
1	Edingson Khongnohbeh (Nongjri)	2018-19	35597	85,43,280	85,43,280	-	25,62,984	85,824	24,77,160	-
		2019-20	12932	31,03,680	31,03,680	-	9,31,104	9,07,759	23,345	-
		2020-21	11400	27,36,000	27,36,000	-	8,20,800	0	-	8,20,800
		2021-22	9286	22,28,640	22,28,640	-	6,68,592	1,02,960	5,65,632	-
		2022-23	6432	15,43,680	15,43,680	-	4,63,104	0	-	4,63,104
3	Khrikshon Lyngkhoi (Laitkynsew)	2021-22	4172	10,01,280	10,01,280	-	3,00,384	1,25,160	1,75,224	-
		2022-23	18476	44,34,240	44,34,240	-	13,30,272	35,760	12,94,512	-
4	Bankyrshan Kshiar (Mitlor, Swer Sohra)	2018-19	29084	69,80,160	69,80,160	-	20,94,048	0	-	20,94,048
		2019-20	49706	1,19,29,440	1,19,29,440	-	35,78,832	23,59,121	12,19,711	-
		2020-21	30932	74,23,680	74,23,680	-	22,27,104	30,57,045	(+) 8,29,941	-
		2021-22	34326	82,38,240	82,38,240	-	24,71,472	24,68,032	3,440	-
		2022-23	23064	55,35,360	55,35,360	-	16,60,608	13,35,425	3,25,183	-
5	Edarstar L. Nongbri (Laitdiengwah)	2019-20	9238	22,17,120	22,17,120	-	6,65,136	3,43,296	3,21,840	-
		2020-21	16688	40,05,120	40,05,120	-	12,01,536	8,79,696	3,21,840	-
		2021-22	16148	38,75,520	38,75,520	-	11,62,656	6,39,216	5,23,440	-
		2022-23	14602	35,04,480	35,04,480	-	10,51,344	3,00,384	7,50,960	-
6	BanroilangWahlang (Kynrem)	2020-21	2145	5,14,800	5,14,800	-	1,54,440	51,480	1,02,960	-
		2021-22	7140	17,13,600	17,13,600	-	5,14,080	51,500	4,62,580	-
		2022-23	3868	9,28,320	9,28,320	-	2,78,496	0	-	2,78,496
7	Joy James Roy Khongmawloh (Phlangba Haneng, Mawpran)	2021-22	50660	1,21,58,400	1,21,58,400	-	36,47,520	11,55,332	24,92,188	-
		2022-23	51430	1,23,43,200	1,23,43,200	-	37,02,960	37,97,270	(+) 94,310	-
8	Arbis Tangdhara (Kroh Dewsaw, Sohbar))	2021-22	4284	10,28,160	10,28,160	-	3,08,448	1,54,224	1,54,224	-

Sl. No.	Name of Lessee (Shri/Smti)	Year	Quantity as per DFO Record	Royalty Paid	Royalty payable @240 per cubic meter	Short payment of royalty	DMF Payable (30% of Royalty – Col 6)	DMF Paid	Short Payment of DMF	Non-payment of DMF
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**
		2022-23	714	1,71,360	1,71,360	-	51,408	0	-	51,408
9	Bidonbor Manik Syiem (Mawlynrei)	2022-23	596	1,43,040	1,43,040	-	42,912	21,456	21,456	-
10	Bateinam S.L. Nongbri (Thangsning)	2021-22	4172	10,01,280	10,01,280	-	3,00,384	3,43,296	(+) 42,912	-
		2022-23	14304	34,32,960	34,32,960	-	10,29,888	8,79,723	1,50,165	-
11	Hanbor Khongtani (Synkienprah, Sohra)	2021-22	6848	16,43,520	16,43,520	-	4,93,056	72,864	4,20,192	-
		2022-23	8760	21,02,400	21,02,400	-	6,30,720	0	-	6,30,720
12	Shimhok L. Nongbri (Thangsning)	2022-23	3216	7,71,840	7,71,840	-	2,31,552	1,88,640	42,912	-
13	Milphiya Massar (Lam Jathit, Dymmiew)	2021-22	13112	31,46,880	31,46,880	-	9,44,064	0	-	9,44,064
Grand Total			**4,93,332**	**11,83,99,680**	**11,83,99,680**	**0**	**3,55,19,904**	**1,93,55,463**	**1,08,81,801**	**52,82,640**

Appendix 5.3.8

Statement showing Non/Short collection of DMF for quantity of Boulder Stone transported – Ri-Bhoi

(Reference: Paragraph 5.3.10.4, Table 5.3.7)

(Amount in ₹)

Sl. No.	Name of Lessee (Shri/Smti)	Year	Quantity as per DFO Record	Royalty Paid	Royalty payable @240 per cubic meter	Short payment of royalty	DMF Payable (30% of Royalty – Col 6)	DMF Paid	Non/ short Payment	Non/ short Payment
1	2	3	4	5	6	7	8	9	10	11
1	M/s Uranus Stone Products & Co. (Umduba)	2018-19	43000	1,03,20,000	1,03,20,000	-	30,96,000	0	-	30,96,000
		2019-20	21000	50,40,000	50,40,000	-	15,12,000	5,76,000	9,36,000	-
		2020-21	13710	32,90,400	32,90,400	-	9,87,120	10,17,936	(+) 30,816	-
		2021-22	9996	23,99,040	23,99,040	-	7,19,712	6,16,896	1,02,816	-
		2022-23	5400	12,96,000	12,96,000	-	3,88,800	19,704	3,69,096	-
2	Romesh Nongrum (Lum-Gor)	2018-19	2000	4,80,000	4,80,000	-	1,44,000	0	-	1,44,000
		2019-20	500	1,20,000	1,20,000	-	36,000	0	-	36,000
3	BanrilangKharjahrin (Umnawe)	2018-19	300	72,000	72,000	-	21,600	0	-	21,600
		2019-20	1000	2,40,000	2,40,000	-	72,000	0	-	72,000
4	David Kharjahrin (Jorsariang)	2018-19	2000	4,80,000	4,80,000	-	1,44,000	0	-	1,44,000
		2019-20	1000	2,40,000	2,40,000	-	72,000	0	-	72,000
		2020-21	1000	2,40,000	2,40,000	-	72,000	0	-	72,000
5	Shelina Nongbri (Umeit)	2020-21	1434	3,44,160	3,44,160	-	1,03,248	61,560	41,688	-
6	Phaisar Shylla (Umnawe)	2018-19	44000	1,05,60,000	1,05,60,000	-	31,68,000	0	-	31,68,000
		2019-20	14000	33,60,000	33,60,000	-	10,08,000	0	-	10,08,000
		2020-21	13210	31,70,400	31,70,400	-	9,51,120	0	-	9,51,120
		2021-22	8568	20,56,320	20,56,320	-	6,16,896	0	-	6,16,896
		2022-23	1800	4,32,000	4,32,000	-	1,29,600	0	-	1,29,600
7	Lumlang Shylla 1. Barapathar, and 2. Maikhuli	2018-19	9200	22,08,000	22,08,000	-	6,62,400	8,07,200	12,52,000	-
		2018-19	19400	46,56,000	46,56,000	-	13,96,800			
		2019-20	8450	20,28,000	20,28,000	-	6,08,400	18,50,400	(+)	-

Sl. No.	Name of Lessee (Shri/Smti)	Year	Quantity as per DFO Record	Royalty Paid	Royalty payable @240 per cubic meter	Short payment of royalty	DMF Payable (30% of Royalty – Col 6)	DMF Paid	Non/ short Payment	Non/ short Payment
1	2	3	4	5	6	7	8	9	10	11
		2019-20	15600	37,44,000	37,44,000	-	11,23,200		1,18,800	
		2020-21	4570	10,96,800	10,96,800	-	3,29,040	25,71,264	(+) 7,84,224	-
		2020-21	20250	48,60,000	48,60,000	-	14,58,000			
		2021-22	714	1,71,360	1,71,360	-	51,408	5,91,336	(+) 1,92,888	-
		2021-22	4820	11,56,800	11,56,800	-	3,47,040			
		2022-23	5028	12,06,720	12,06,720	-	3,62,016	3,30,141	31,875	-
8	Kedrina Jahrin (Umlangpur)	2018-19	25500	61,20,000	61,20,000	-	18,36,000	0	-	18,36,000
		2019-20	3000	7,20,000	7,20,000	-	2,16,000	0	-	2,16,000
		2021-22	1428	3,42,720	3,42,720	-	1,02,816	51,408	51,408	-
		2022-23	10614	25,47,360	25,47,360	-	7,64,208	7,77,600	(+) 13,392	-
9	PaniramNarleng (Pahamkynshoh)	2018-19	1500	3,60,000	3,60,000	-	1,08,000	0	-	1,08,000
		2019-20	1000	2,40,000	2,40,000	-	72,000	0	-	72,000
10	Khrikshon Lyngkhoi (Umduba)	2018-19	4000	9,60,000	9,60,000	-	2,88,000	1,51,537	1,36,463	-
		2020-21	3678	8,82,720	8,82,720	-	2,64,816	3,54,816	(+) 90,000	-
		2022-23	12384	29,72,160	29,72,160	-	8,91,648	2,05,632	6,86,016	-
11	Ranjan Kro (Byrnihat)	2018-19	250	60,000	60,000	-	18,000	0	-	18,000
		2019-20	3000	7,20,000	7,20,000	-	2,16,000	0	-	2,16,000
		2021-22	714	1,71,360	1,71,360	-	51,408	0	-	51,408
12	Biru Narleng (Baridua)	2018-19	1000	2,40,000	2,40,000	-	72,000	0	-	72,000
		2019-20	6000	14,40,000	14,40,000	-	4,32,000	0	-	4,32,000
		2020-21	2142	5,14,080	5,14,080	-	1,54,224	0	-	1,54,224
		2021-22	4284	10,28,160	10,28,160	-	3,08,448	0	-	3,08,448
		2022-23	4128	9,90,720	9,90,720	-	2,97,216	0	-	2,97,216
13	Horatius Bareh (Umduba)	2018-19	1000	2,40,000	2,40,000	-	72,000	36,000	36,000	-

Sl. No.	Name of Lessee (Shri/Smti)	Year	Quantity as per DFO Record	Royalty Paid	Royalty payable @240 per cubic meter	Short payment of royalty	DMF Payable (30% of Royalty – Col 6)	DMF Paid	Non/ short Payment	Non/ short Payment
1	2	3	4	5	6	7	8	9	10	11
		2019-20	3000	7,20,000	7,20,000	-	2,16,000	36,000	1,80,000	-
14	Wesley Doloi (Ampynsemgura)	2018-19	12000	28,80,000	28,80,000	-	8,64,000	0	-	8,64,000
		2019-20	3000	7,20,000	7,20,000	-	2,16,000	0	-	2,16,000
15	Wesley Doloi (Halem Ganapati)	2018-19	10000	24,00,000	24,00,000	-	7,20,000	0	-	7,20,000
		2019-20	4000	9,60,000	9,60,000	-	2,88,000	0	-	2,88,000
16	Greenland Lakhmie (Muroh Rim)	2018-19	4000	9,60,000	9,60,000	-	2,88,000	0	-	2,88,000
		2019-20	2000	4,80,000	4,80,000	-	1,44,000	2,16,000	(+) 72,000	-
17	M/s Jamda Sangma (Umduba)	2018-19	21000	50,40,000	50,40,000	-	15,12,000	0	-	15,12,000
		2020-21	4856	11,65,440	11,65,440	-	3,49,632	1,44,000	2,05,632	-
Grand Total			**4,21,428**	**10,11,42,720**	**10,11,42,720**	**0**	**3,03,42,816**	**1,04,15,430**	**27,26,874**	**1,72,00,512**

Appendix 5.3.9
Statement showing Non/Short collection of DMF for quantity of Boulder Stone transported – West Jaintia Hills
(Reference: Paragraph 5.3.10.4, Table 5.3.7)

(Amount in ₹)

Sl. No.	Name of Lessee (Shri/Smti)	Year	Quantity as per DFO Record (in c.um)	Royalty paid	Royalty to be paid (@240 per cu.m)	Short payment of Royalty	DMF Payable (col 6 x 30%)	DMF Paid	Short Payment of DMF	Non-payment of DMF
1	2	3	4	5	6	7	8	9	10	11
1	Belkimon Shylla (Kdong Synjar, Wahiajer)	2020-21	3453	4,93,440	8,28,720	3,35,280	2,48,616	1,48,032	1,00,584	-
2	Wanlang Phawa (Mihmyntdu, Moodymmai)	2020-21	601	85,920	1,44,240	58,320	43,272	0	-	43,272
		2021-22	27215	65,31,600	65,31,600	-	19,59,480	0	-	19,59,480
		2022-23	60019	1,44,04,560	1,44,04,560	-	43,21,368	0	-	43,21,368
3	Beclean Sutnga (Pdein Thwai, Laroit, Nartiang)	2022-23	5005	12,01,200	12,01,200	-	3,60,360	0	-	3,60,360
4	Briwon Pohshna (Pdein Thwai, Laroit, Nartiang)	2020-21	3606	5,15,280	8,65,440	3,50,160	2,59,632	0	-	2,59,632
		2022-23	715	1,71,600	1,71,600	-	51,480	0	-	51,480
5	Eddystone Shylla (Pdein Thwai, Laroit, Nartiang)	2022-23	7150	17,16,000	17,16,000	-	5,14,800	0	-	5,14,800
6	Jlan Kupar Rymbai (Wahiaseh, Sohmynting)	2022-23	715	1,71,600	1,71,600	-	51,480	0	-	51,480
7	Morning Kassar (Wahiaseh, Sohmynting)	2018-19	900	1,28,640	2,16,000	87,360	64,800	0	-	64,800
		2019-20	225	32,160	54,000	21,840	16,200	0	-	16,200
		2020-21	2346	3,43,473	5,63,040	2,19,567	1,68,912	77,266	91,646	-
		2021-22	2684	6,44,160	6,44,160	-	1,93,248	2,19,024	(+) 25,776	-
		2022-23	16267	39,04,080	39,04,080	-	11,71,224	1,80,288	9,90,936	-
8	Embor Rymbai (Khliehtyrshi)	2018-19	1936	2,76,720	4,64,640	1,87,920	1,39,392	3240	1,36,152	-
		2020-21	903	1,28,880	2,16,720	87,840	65,016	38,664	26,352	-
9	Nibian Sumer (Mukhla Shohshrieh)	2018-19	8627	12,33,120	20,70,480	8,37,360	6,21,144	3,60,240	2,60,904	-
		2019-20	225	32,160	54,000	21,840	16,200	9648	6,552	-
		2020-21	13581	19,40,640	32,59,440	13,18,800	9,77,832	5,60,392	4,17,440	-
Grand Total			**156173**	**3,39,55,233**	**3,74,81,520**	**35,26,287**	**1,12,44,456**	**15,96,794**	**20,04,790**	**76,42,872**

Appendix 5.3.10
Transportation of boulder stone by mining lease holders under DFO Tura for which DMF has not been paid
(Reference: Paragraph 5.3.10.5)

(Amount in ₹)

Sl. No.	Name of Lessee (Shri/Smti)	Year	Qty transported as per DFO Record (in cu.m)	Royalty payable @240 per cubic meter	Royalty paid	Non/Short payment of Royalty[202]	DMF Payable (30% of Royalty)
1	Diwan B Marak	2019-20	5125	12,30,000	12,30,000	0	369000
		2020-21	11348.27	27,23,585	27,23,667	0	817076
2	Evalyni Kharbani	2019-20	26250	63,00,000	63,00,000	0	1890000
		2020-21	25479.165	61,15,000	61,15,000	0	1834500
		2021-22	14467	34,72,080	30,40,000	(-)4,32,080	1041624
		2022-23	13500	32,40,000	35,64,000	(+)3,24,000	972000
Sub-total:				*2,30,80,665*	*2,29,72,667*	*1,08,080*	*6924200*
3	Greballina Marak	2019-20	5714	13,71,360	13,71,600	(+)240	411408
		2020-21	2447.886	5,87,493	5,87,493	0	176248
		2022-23	5880	14,11,200	12,52,800	(-)1,58,400	423360
Sub-total:				*33,70,053*	*32,11,893*	*1,58,160*	*1011016*
4	Hanseng A Sangma	2019-20	8529.1667	20,47,000	20,47,000	0	614100
		2021-22	1728	4,14,720	4,14,678	(-)42	124416
		2022-23	9328	22,38,720	15,25,669	(-)7,13,051	671616
5	Janison Ch Marak	2019-20	1500	3,60,000	3,60,000	0	108000
		2020-21	16324.912	39,17,979	39,13,188	0	1175394
		2021-22	12931.9421	31,03,680	30,40,000	0	931104
		2022-23	11031.944	26,47,667	30,87,334	0	794300
6	Jengna Marak	2019-20	10461.32073	25,10,717	25,10,717	0	753215
		2020-21	20556.086	49,33,461	41,33,867	(-)7,99,594	1480038
		2021-22	35687	85,64,880	59,88,259	(-)25,76,621	2569464
		2022-23	35836	86,00,640	84,97,327	(-)1,03,313	2580192
7	Kingkong Marak	2019-20	11154.3	26,77,032	26,77,032	0	803110
		2020-21	10986.23	26,36,695	26,36,717	0	791009
		2021-22	10129	24,30,960	24,31,001	0	729288
		2022-23	13932	33,43,680	29,89,068	(-)3,54,612	1003104
8	Simchi Ch Sangma (w/o Lt. Nansing Ch Marak)	2019-20	1696.625	4,07,190	4,06,950	(-)240	122157
		2020-21	4591.663	11,01,999	11,09,500	(+)7,501	330600
		2021-22	7366.3338	17,67,921	16,40,000	(-)1,27,921	530376
		2022-23	10033.33	24,07,999	24,08,000	(+)1	722400
Sub-total:				*56,85,109*	*55,64,450*	*1,20,659*	*17,05,533*
9	Ringh Sangma	2019-20	17087.5	41,01,000	41,01,000	0	1230300
		2020-21	9895.828	23,75,000	23,75,000	0	712500

[202] Some leaseholders have paid excess royalties. Instances where a subsequent excess payment offsets previous short payment(s) have not been excluded.

Sl. No.	Name of Lessee (Shri/Smti)	Year	Qty transported as per DFO Record (in cu.m)	Royalty payable @240 per cubic meter	Royalty paid	Non/Short payment of Royalty[202]	DMF Payable (30% of Royalty)
		2021-22	6666.6666	16,00,000	16,00,000	0	480000
		2022-23	3028.0556	7,26,733	7,27,002	0	218020
10	Prisbar K Sangma	2019-20	6587.0834	15,80,900	15,80,900	0	474270
		2020-21	2319.375	5,56,650	5,56,650	0	166995
11	Washing Ch Marak	2019-20	5220.625	12,52,950	12,52,950	0	375885
		2020-21	33125	79,50,000	79,50,000	0	2385000
		2021-22	40666.668	97,60,000	98,87,334	0	2928000
		2022-23	22600	54,24,000	59,20,000	0	1627200
12	Rana B Sangma	2019-20	5167.5	12,40,200	12,40,200	0	372060
		2021-22	3999.9998	9,60,000	9,60,000	0	288000
		2022-23	3960	9,50,400	7,52,000	(-)1,98,400	285120
13	Willing Marak	2019-20	5230	12,55,200	12,55,200	0	376560
		2020-21	1177.03	2,82,487	2,82,500	0	84746
		2022-23	510	1,22,400	1,22,400	0	36720
14	Sengrak Ch Marak	2019-20	2932.5	7,03,800	7,03,800	0	211140
		2020-21	5575	13,38,000	13,38,000	0	401400
		2021-22	1666.6667	4,00,000	3,00,000	(-)1,00,000	120000
		2022-23	8100	19,44,000	20,24,000	(+)80,000	583200
Sub-total:				*43,85,800*	*43,65,800*	*20,000*	*13,15,740*
15	Manoranjan Sangma	2019-20	4757.5	11,41,800	11,41,800	0	342540
		2020-21	12270.26	29,44,864	29,46,320	0	883459
16	Simsang Ch Marak	2019-20	3266.25	7,83,900	7,83,900	0	235170
		2020-21	3486.663	8,36,800	8,36,800	0	251040
		2021-22	7366.3335	17,67,920	16,40,000	(-)1,27,920	530376
		2022-23	10033.33	24,08,000	24,08,000	0	722400
17	Wensilla Ch Marak	2019-20	17437.5	41,85,000	41,85,000	0	1255500
		2020-21	29020.8333	69,65,000	69,65,000	0	2089500
		2021-22	9986.111	23,96,667	22,69,336	0	719000
		2022-23	21656.9444	51,97,667	60,75,338	0	1559300
18	Nandamerry Ch Marak	2019-20	1781	4,27,500	4,27,500	0	128250
		2021-22	419.4444	1,00,667	1,00,667	0	30200
19	Wanseng Ch Marak	2019-20	281.25	67,500	67,500	0	20250
		2020-21	6892.115	16,54,107	16,16,048	(-)38,059	496232
		2021-22	4350	10,44,000	7,63,667	(-)2,80,333	313200
		2022-23	3552.778	8,52,667	7,25,333	(-)1,27,334	255800
20	Tengwan S Sangma	2019-20	1000	2,40,000	2,40,000	0	72000
		2020-21	3518.975	8,44,554	9,16,490	0	253366
		2021-22	6438.176	15,45,162	16,89,061	0	463549
21	Dingrin Marak	2020-21	3000	7,20,000	7,20,000	0	216000
		2021-22	22833.3334	54,80,000	41,20,000	(-)13,60,000	1644000

Sl. No.	Name of Lessee (Shri/Smti)	Year	Qty transported as per DFO Record (in cu.m)	Royalty payable @240 per cubic meter	Royalty paid	Non/Short payment of Royalty[202]	DMF Payable (30% of Royalty)
		2022-23	14766.666	35,44,000	39,04,000	(+)3,60,000	1063200
Sub-Total:				*97,44,000*	*87,44,000*	*10,00,000*	*2923200*
22	Jojeng Marak	2020-21	3999.996	9,60,000	9,60,000	0	288000
		2021-22	30833.3331	74,00,000	68,40,000	(-)5,60,000	2220000
		2022-23	38133.3333	91,52,000	85,12,000	(-)6,40,000	2745600
23	Drostarland Lyngdoh	2020-21	666.666	1,60,000	1,60,000	0	48000
	(Wakrugre)	2021-22	10,500.00	25,20,000	23,60,000	(-)1,60,000	756000
		2022-23	24166.66667	58,00,000	50,96,000	(-)7,04,000	1740000
24	Bothme Ch Marak	2020-21	333.333	80,000	80,000	0	24000
		2021-22	11265.2777	27,03,661	20,23,667	(-)6,79,994	811098
		2022-23	8498.6118	20,39,667	20,39,667	0	611900
25	Jinjin Ch Marak	2020-21	531.66	1,27,598	1,27,600	0	38279
		2021-22	1065	2,55,600	2,55,600	0	76680
26	Jebarth Ch Marak	2020-21	66.666	16,000	16,000	0	4800
		2021-22	333.3333	80,000	80,000	0	24000
		2022-23	450	1,08,000	1,08,000	0	32400
27	Aijonish Shira	2021-22	2666.666	6,40,000	6,40,000	0	192000
		2022-23	20666.66	49,59,998	47,44,000	(-)2,15,998	1487999
28	Himbirth M Sangma	2021-22	1000	2,40,000	80,000	(-)1,60,000	72000
		2022-23	19099.99997	45,84,000	44,24,000	(-)1,60,000	1375200
29	Growmen Sangma	2021-22	1666.6667	4,00,000	4,00,000	0	120000
30	Sanjay Koch	2021-22	1333.3333	3,20,000	4,00,000	0	96000
		2022-23	1500	3,60,000	3,60,000	0	108000
31	Saljeng Sangma	2021-22	1000	2,40,000	3,20,000	0	72000
		2022-23	1653.333	3,96,800	3,32,800	0	119040
32	Dorstarland Lyngdoh (Kilmangittim)	2021-22	2666.6667	6,40,000	6,40,000	0	192000
		2022-23	3333.3334	8,00,000	9,60,000	0	240000
33	Sotneng M Marak	2022-23	2250	5,40,000	4,32,000	(-)1,08,000	162000
34	Santi Sangma	2022-23	11700	28,08,000	28,08,000	0	842400
35	Kejendro D Sangma	2022-23	4500	10,80,000	10,80,000	0	324000
36	Amrita Sangma	2022-23	1800	4,32,000	3,60,000	(-)72,000	129600
Total			**925326.6712**	**22,20,78,477**	**21,41,10,897**	**1,01,86,170**	**6,66,23,543**

Appendix 5.3.11
List of projects/schemes executed under DMF by DC, East Khasi Hills on High priority Areas during 2018-2023
(Reference: Paragraph 5.3.11.2, Table 5.3.8)

(Amount in ₹)

Sl. No.	Name of Blocks/ Sub-Division/ Others	Name of Scheme	Heads	Estimated Cost	Amount Sanctioned 1st Instalment 50%	Amount Sanctioned 2nd Instalment 40%	Final Instalment 10%	Total Expenditure
1	SOHRA CIVIL SUB DIVISION	Improvement of Water Supply of Circuit House, Sohra Civil Sub-Division, Sohra to take up a new pumping Water Supply Scheme from a nearby spring source known as Um Them Circuit	Drinking Water Supply	2180600.00	1090300.00	872240.00	-	1962540.00
2	PYNURSLA	Construction of Raij Nongshken Secondary School	Education	3500000.00	1750000.00	1400000.00	350000.00	3500000.00
3		Construction of Mawshun Secondary School	Education	2500000.00	1250000.00	1000000.00	250000.00	2500000.00
4		Construction of Mawhiar LP School at Mawhiar	Education	2500000.00	1250000.00	1000000.00	250000.00	2500000.00
5		Construction of CNI LP School at Mawlynnong	Education	1500000.00	750000.00	600000.00	150000.00	1500000.00
6		Construction of Massar RCLP School Massar	Education	1200000.00	600000.00	480000.00	-	1080000.00
7		Construction of Jingkyrmen UP School Massar	Education	1200000.00	600000.00	480000.00	120000.00	1200000.00
8		Construction of Olim Singh Memorial LP School Pynter	Education	1500000.00	750000.00	600000.00	150000.00	1500000.00
9		Construction of Presbyterian LP School Nongshken	Education	700000.00	350000.00	280000.00	0.00	630000.00
11		Construction of Lurshai RCLP School Lait LytingWahspar	Education	3186000.00	1593000.00	1274400.00	0.00	2867400.00
13	SOHIONG	Construction on Sanitation Project at Santa Upper Primary School	Education	519000.00	259500.00	207600.00	51900.00	519000.00
14		Extension of School Building at Marpna Secondary School	Education	677500.00	338750.00	271000.00	67750.00	677500.00
15	MYLLIEM	Extension of existing School Buildings at: (i) SyrwetUmjer Pres. LP Maweitnai	Education	612500.00	306250.00	245000.00	61250.00	612500.00
16		(ii) Mawkhar LP & UP Mawkhar	Education	990000.00	495000.00	396000.00	99000.00	990000.00
17		(iii) Mawwan LP & UP, Mawwan including school fencing	Education	1119000.00	559500.00	447600.00	111900.00	1119000.00
18		(iv) Emasariel English School, Mawkhar	Education	300000.00	150000.00	120000.00	30000.00	300000.00

Sl. No.	Name of Blocks/ Sub-Division/ Others	Name of Scheme	Heads	Estimated Cost	Amount Sanctioned 1st Instalment 50%	Amount Sanctioned 2nd Instalment 40%	Final Instalment 10%	Total Expenditure
19	KHATAR SHNONG LAITKROH	Renovation of Govt. LP School Building at Laitmawroh village	Education	1600000.00	800000.00	640000.00	160000.00	1600000.00
20		Construction of Iewmawiong Govt. LP School Building at Iewmawiong Village	Education	1600000.00	800000.00	640000.00	160000.00	1600000.00
21		Construction of Nongkynrih Govt. LP School Building at Nongkynrih village	Education	1600000.00	800000.00	640000.00	160000.00	1600000.00
22		Construction of Mawmihtheid Govt. LP School Building at Mawmihthied Village	Education	1600000.00	800000.00	640000.00	160000.00	1600000.00
23	MAWSYNRAM	Repairing of School Building Joiram	Education	300000.00	150000.00	120000.00	0.00	270000.00
24		Repairing of School Building Phodstein Dongneng	Education	280000.00	140000.00	112000.00	0.00	252000.00
25		Repairing of School Building Weiloi	Education	250000.00	125000.00	100000.00	25000.00	250000.00
26		Extension of Class Room for Steping School Mawsynram	Education	600000.00	300000.00	240000.00	60000.00	600000.00
27		Extension of Class Room for Shiling Presbyterian L.P. School	Education	900000.00	450000.00	360000.00	90000.00	900000.00
28		Repairing of School Building for Little Star Jyllep L.P School Jyllep	Education	600000.00	300000.00	240000.00	0.00	540000.00
29		Repairing of School Building for Phlangmawsyrpat L.P School	Education	400000.00	200000.00	160000.00	40000.00	400000.00
30		Repairing of School Building for Rev. J.J.M Nicholsroy L.P School Mawsynram	Education	500000.00	250000.00	200000.00	50000.00	500000.00
31		Repairing of School Building for Dholai Malai L.P School Dholai Malai	Education	300000.00	150000.00	120000.00	30000.00	300000.00
32		Extension of Youngster Secondary School	Education	1000000.00	500000.00	400000.00	100000.00	1000000.00
33		Construction of Fencing L.P School	Education	1140000.00	570000.00	456000.00	114000.00	1140000.00
34		Construction of Fencing of School Boundary	Education	800000.00	400000.00	320000.00	80000.00	800000.00
35	PYNURSLA C&RD BLOCK	Completion of Mawhiar LP School, Wahkhen	Education	1500000.00	750000.00	600000.00	150000.00	1500000.00
36	SOHIONG C&RD BLOCK	Construction of Building School at Little Flower, Weilyngkut	Education	2000000.00	1000000.00	800000.00	200000.00	2000000.00
37		Construction of Football Play Ground at RCLP School Kynroh	Education	1000000.00	500000.00	400000.00	100000.00	1000000.00

Sl. No.	Name of Blocks/ Sub-Division/ Others	Name of Scheme	Heads	Estimated Cost	Amount Sanctioned 1st Instalment 50%	Amount Sanctioned 2nd Instalment 40%	Final Instalment 10%	Total Expenditure
38		Construction of School Building at Rynli Secondary School	Education	1500000.00	750000.00	600000.00	-	1350000.00
39	MAWPHLANG	Construction of School Building at Laitdiker Presbyterian L.P School, Nongspung 1000 Sqft	Education	1500000.00	750000.00	600000.00	0.00	1350000.00
40		Improvement of Laitnongrim U.P School 800 Sqft	Education	1000000.00	500000.00	400000.00	-	900000.00
41		Construction of School Building at Mawphansnar L.P School Mawphansnar Village 1000 Sqft	Education	1500000.00	750000.00	600000.00	150000.00	1500000.00
42		Construction of Retaining wall and Fencing at Mawngap Mawkharshiing Presbyterian L.P School 1000 Sqft	Education	1250000.00	625000.00	500000.00	125000.00	1250000.00
43		Construction of Hostel Building of Mount Hermon Higher Secondary School Rangshken Village 1000 sqft	Education	1500000.00	750000.00	-	0.00	750000.00
44		Construction of School Hall in Mawngap District Christian Multi-Purpose Higher Secondary School	Education	1500000.00	750000.00	0.00	0.00	750000.00
45		Construction of School Building for James Memorial SSA upper Primary School at MarbisuPdengshnong	Education	1000000.00	500000.00	0.00	0.00	500000.00
46	MAWSYNRAM C&RD BLOCK	Expansion of School Building at Thieddieng Presbyterian U.P School Thieddieng	Education	500000.00	250000.00	-	0.00	250000.00
47		Construction of fencing at Mawhiangbah Church of God L.P School, Mawhiangbah	Education	1000000.00	500000.00	400000.00	100000.00	1000000.00
48		Construction of Dholai Bhowal L.P School at Dholai Bhowal	Education	1000000.00	500000.00	400000.00	-	900000.00
49		Extension of Class Room for Weiloi L.P & U.P School Weiloi	Education	1000000.00	500000.00	400000.00	-	900000.00
50		Extension of Class Room for Christ King Secondary School at Kmawan	Education	1890000.00	945000.00	-	0.00	945000.0
51		Construction of Playground at St. Ferrando School at Sawsymper, Langsymphut	Education	1000000.00	500000.00	-	0.00	500000.00
52	KHATARSHNONG LAITKROH C&RD BLOCK	Construction of Additional Class room for UP SSA School at Wahtyngngai, East Khasi Hills, Meghalaya	Education	449980.00	224990.00	179992.00	44998.00	449980.00
53		Construction of Additional Classroom for presbyterian L.P School at Mawkdok village	Education	449980.00	224990.00	179992.00	44998.00	449980.00

Sl. No.	Name of Blocks/ Sub-Division/ Others	Name of Scheme	Heads	Estimated Cost	Amount Sanctioned 1st Instalment 50%	Amount Sanctioned 2nd Instalment 40%	Final Instalment 10%	Total Expenditure
54	MYLLIEM C&RD BLOCK	St. Joseph School, LaitkorMawrie	Education	2741000.00	1370500.00	1096400.00	-	2466900.00
55	Misc. Projects	Construction of Additional Classrooms Rev. Thomas Jerman Jones Presbyterian U.P School Mawphlang	Education	2500000.00	1250000.00	0.00	0.00	1250000.00
							Sub-total (Education):	***5,68,09,260***
56	MAWKYNREW (1ST PROJECT)	Rejuvenation of Stone Quarry mining area (Water Conservation Dam & Tree Plantation)	Environment Preservation and Pollution control measures	800000.00	400000.00	320000.00	80000.00	800000.00
57		Rejuvenation of Coal mining area (Water Conservation Dam, Tree Plantation & Staggered Trenches).		1200000.00	600000.00	480000.00	120000.00	1200000.00
58	MYLLIEM	Rejuvenation of Stream at Madan Ing Syiem		6702519.00	3351260.00	2681007.60	670251.00	6702518.60
59		Rejuvenation and Beautification of Umiew River	Environment Preservation and Pollution control measures	3485526.00	1742763.00	0.00	0.00	1742763.00
60		Tree plantation in convergence with MGNREGS for 23 villages @ 5000, saplings per village		1426000.00	713000.00	570400.00	142600.00	1426000.00
61		Construction of Community Tree Nursery at Block Headquarter@ 20000 samplings		194100.00	97050.00	77640.00	19410.00	194100.00
							Sub-total (Environment Preservation and Pollution control measures):	***1,20,65,382***
62	OTHER EXPENDITURES	District Medical & Health Officer, East Khasi Hills, Purchase of Yoga Mats	Health Care	634864.00	634864.00	0.00	0.00	634864.00
63		District Medical & Health Officer, East Khasi Hills, (District Vector Borne Disease Control Disease) Purchase of Equipment and Purchase of Training Equipment	Health Care	457493.00	457493.00	0.00	0.00	457493.00
							Sub-total (Health Care):	***10,92,357***
64	MAWSYNRAM C&RD BLOCK	Construction of Slab Drain at Dangar	Sanitation	800000.00	400000.00	0.00	0.00	400000.00
65	MYLLIEM C&RD BLOCK	Construction of Metalling and Black Topping Road including Cross Drain and Side Drain at Laitkor Nongdaneng – 0.654 Km (2nd phase)	Sanitation	5669300.00	2834650.00	2267720.00	0.00	5102370.00
							Sub-total (Sanitation):	***55,02,370***
66	MYLLIEM	Livelihood Projects for SHGs in convergence with AH&Vety Dept. (i) Supply of one month old immunised chicks	Skill Development	105000.00	52500.00	0.00	0.00	52500.00

Sl. No.	Name of Blocks/ Sub-Division/ Others	Name of Scheme	Heads	Estimated Cost	Amount Sanctioned 1st Instalment 50%	Amount Sanctioned 2nd Instalment 40%	Final Instalment 10%	Total Expenditure
67	AVENUES	Winter Camps for Children (250 no. of beneficiaries including students and youths)		2405884.00	1684119.00	0.00	721765.00	2405884.00
68		Programmes include Communication, Soft Skills, Leadership & Career Readiness Programmes for 1500 beneficiaries		6640946.00	3984568.00	1992283.00	0.00	5976851.00
Sub-total (Skill Development):								***84,35,235***
69	PYNURSLA	Construction of fencing of Umsyiem ICDS Centre	Welfare of Women and Children	200000.00	100000.00	80000.00	20000.00	200000.00
70	MYLLIEM	Construction of Child friendly Anganwadi Centre:-(i) At Mawpynthih		890600.00	445300.00	356240.00	89060.00	890600.00
71		Construction of Child friendly Anganwadi Centre: (ii) At Madan Ing Syiem		890600.00	445300.00	356240.00	89059.00	890599.00
72	MAWPHLANG	Construction of Anganwadi Centre at and Fencing at Sohphoh Kyiem Village		3323499.00	1661750.00	1329400.00	332349.00	3323499.00
Sub-total (Welfare of Women and Children):								***53,04,698***
Grand Total				**10,12,61,891**	**5,23,22,397**	**3,27,29,155**	**61,20,290**	**9,11,71,842**

Appendix 5.3.12
List of projects/schemes executed under DMF by DC, East Khasi Hills on Other priority Areas during 2018-19 to 2022-23
(Reference: Paragraph 5.3.11.2, Table 5.3.8)

(Amount in ₹)

Sl. No	Name of Blocks/ Sub-Division/ Others	Name of Scheme	Heads	Estimated Cost	Amount Sanctioned 1st Installment 50%	Amount Sanctioned 2nd Installment 40%	Final Instalment 10%	Total Expenditure
1	SHELLA BHOLAGANJ	Construction of RCC Dams, C.C Canal & Footbridge at Laitryngew Village	Energy and Watershed Development	2730300.00	1365150.00	1092120.00	273030.00	2730300.00
2	SOHRA CIVIL SUB DIVISION	Construction of Rain Water Harvesting for Circuit House Sohra Civil Sub-Division, Sohra.		3165000.00	1582500.00	1266000.00	316500.00	3165000.00
3	MAWKYNREW (1ST PROJECT)	Construction of Water Conservation Dam near Stone Quarry mining		1000000.00	500000.00	400000.00	100000.00	1000000.00
4	MYLLIEM	Construction of Water Conservation Tank at Mawnianglah in convergence with MGNREGS		1750100.00	875050.00	700040.00	175010.00	1750100.00
5	OTHER EXPENDITURES	Installation of Solar Street Light at Different Blocks Office of East Khasi Hills		7988500.00	3994250.00	3994250.00	0.00	7988500.00
							Sub-total (Energy and Watershed Development):	***1,66,33,900***
6	SHELLA BHOLAGANJ	Construction of RCC Dams, Gabion Wall & Footpath at Mawmluh Village	Physical Infrastructure	2282300.00	1141150.00	912920.00	228230.00	2282300.00
7		Construction of Gabion Protection Wall at Laitryngew Village		8607500.00	4303750.00	3443000.00	0.00	7746750.00
8	SOHIONG	Construction of the Community Hall along with Toilet at Jabar Lumtop		1000000.00	500000.00	400000.00	100000.00	1000000.00
9		Construction of playground with Gallery (50m long)		5186500.00	2593250.00	2074600.00	518650.00	5186500.00
10		Construction of metalling and Blacktopping (1.400KM)		9552500.00	4776250.00	3821000.00	955250.00	9552500.00
11		Construction of Retaining wall with Hollow Block fencing (143.3M long)		2297560.00	1148780.00	919024.00	-	2067804.00
12	MAWKYNREW (1ST /2ND PROJECT)	Metalling & blacktopping to Internal Road at Thangsning (0 – 2.00 KM)		6668400.00	3334200.00	2667360.00	666840.00	6668400.00
13		Metalling & blacktopping to Internal Road at Thangsning (2-4.00 KM)		6668400.00	3334200.00	2667360.00	666840.00	6668400.00
14		Extension of Blacktopping from PWD Road to Kdait at Laitdiengsai of Rural Road Scheme for the year 2018-2019.		4302000.00	2151000.00	1720800.00	430200.00	4302000.00
15	MYLLIEM	Construction of Natural Cold Storage-cum-Collection Centre for agricultural products Mawwan		1386300.00	693150.00	554520.00	138630.00	1386300.00

Sl. No	Name of Blocks/ Sub-Division/ Others	Name of Scheme	Heads	Estimated Cost	Amount Sanctioned 1st Installment 50%	Amount Sanctioned 2nd Installment 40%	Final Instalment 10%	Total Expenditure
16	MAWPHLANG	Construction of Check Dam at Umrynniang at Kyiem Village	Physical Infrastructure	2500000.00	1250000.00	1000000.00	250000.00	2500000.00
17		Construction of Cement Concrete Road at Mawmyrsiang Village		4000000.00	2000000.00	1600000.00	400000.00	4000000.00
18	KHAT AR SHNONG LAITKROH	Improvement including Metalling and Black Topping of village road from PWD Road to Lum Nongkhlaw at 12-Mer village (L – 1.0 KM)		5000000.00	2500000.00	2000000.00	500000.00	5000000.00
19		Improvement including Metalling and Black Topping of village road from Pynnoh Khathynniew to Madan Roman at Mawjrong village (L – 0.375KM)		2000000.00	1000000.00	800000.00	200000.00	2000000.00
20		Construction of shops, RCC Railing, Plinth Wall and Supporting Pillar including ornamental grill at Umdienpoh Village		6406200.00	3203100.00	2562480.00	640620.00	6406200.00
21	MAWSYNRAM	Construction of Retaining Wall including Black Topping of Parking Lot at Wahlakait	Physical Infrastructure	3858700.00	1929350.00	1543480.00	385870.00	3858700.00
22		Construction of Footbridge at Phud Bhowal Connecting Lalpani to Pyndenborsora		2000000.00	1000000.00	800000.00	200000.00	2000000.00
23		Construction of Black Topping Road from Arlad to Pdenbah		4563000.00	2281500.00	1825200.00	456300.00	4563000.00
24		Footbridge at Langmynsaw		1000000.00	500000.00	400000.00	100000.00	1000000.00
25		Construction of Black Topping Road from Dieng Shaitmoit to Dikynthong		4563000.00	2281500.00	1825200.00	456300.00	4563000.00
26		Construction of Cement Concrete Road		5300000.00	2650000.00	2120000.00	530000.00	5300000.00
27		Construction of Football Ground		1200000.00	600000.00	480000.00	120000.00	1200000.00
28		Construction of Improvement of Nonglait Playground		1500000.00	750000.00	600000.00	150000.00	1500000.00
29		Construction of Motorable Cement Concrete		2000000.00	1000000.00	800000.00	200000.00	2000000.00
30		Construction of Cement Concrete Road at Nongtrai		1800000.00	900000.00	720000.00	-	1620000.00
31	PYNURSLA C&RD BLOCK	Construction of Community Hall at Langkyrdem, Iewduh	Physical Infrastructure	3500000.00	1750000.00	1400000.00	-	3150000.00
32		Construction of Community Hall at Laitmynrieng		2000000.00	1000000.00	800000.00	-	1800000.00
33		Construction of Community Hall at Mawlyndun		2000000.00	1000000.00	800000.00	-	1800000.00

Sl. No	Name of Blocks/ Sub-Division/ Others	Name of Scheme	Heads	Estimated Cost	Amount Sanctioned 1st Installment 50%	Amount Sanctioned 2nd Installment 40%	Final Instalment 10%	Total Expenditure
34	MAWRYNGKNENG C&RD BLOCK	Construction including metalling Black Topping of Internal Village Road at Maw-U-Sam (Length = 0.870 KM)	Physical Infrastructure	5191600.00	2595800.00	2076640.00	519160.00	5191600.00
35		Construction of Retaining Wall cum Sitting Gallery with fencing and entrance of the Playground including internal village footpath (Length = 600 M) at Mawber Village		4708400.00	2354200.00	1883360.00	0.00	4237560.00
36		Construction of Playground including retaining wall to the standard size at seijiong village, East Khasi Hills (2nd phase)		4438900.00	2219450.00	1775560.00	-	3995010.00
37		Construction of playground including retaining wall at Pomlahier village, East Khasi Hills district (2nd Phase)		2375500.00	1187750.00	950200.00	-	2137950.00
38	SHELLA BHOLAGANJ C&RD BLOCK	Construction of a road from Motsynjong to Sohkhmie Phase – I (1st& 2nd Km) at Sohkhmie Village		9500000.00	4750000.00	0.00	0.00	4750000.00
39	SOHIONG C&RD BLOCK	Construction of Community Halls at Mawkneng		1000000.00	500000.00	400000.00	100000.00	1000000.00
40		Improvement of Football Play Ground at Madanbitaw		1000000.00	500000.00	400000.00	100000.00	1000000.00
41		Construction of Football Play Ground at Kreit Nongshiliang		1000000.00	500000.00	400000.00	100000.00	1000000.00
42		Construction of an approach road with a slab culvert from PWD Road to the RCLP school in Umsaw		1000000.00	500000.00	0.00	0.00	500000.00
43		Construction of Approach Road including Metalling and Black tapping at Mawmaram (0-0.240 KM) Dongkimaw to Permadan		4576000.00	2288000.00	1830400.00	-	4118400.00
44		Construction of Metalling and black Topping at Jabbar Nongneng (0-0.500 KM) from Nongneng to Nongkrem		4530600.00	2265300.00	1812240.00	453060.00	4530600.00
45	SOHIONG C&RD BLOCK	Construction of Metalling and Black Topping at Weilyngkut (0.0.250) km from Weilyngkut Mawbynna to KyndongMawiong Sohiong C&RD Block, Sohiong	Physical Infrastructure	2507000.00	1253500.00	1002800.00	250700.00	2507000.00
46		Construction of Metalling and Black Topping at Mawpun rum (0.0.360)km from Mawpun Dongheh to Wahujoh Sohiong C&RD Block, Sohiong.		2269000.00	1134500.00	907600.00	226900.00	2269000.00

Sl. No	Name of Blocks/ Sub-Division/ Others	Name of Scheme	Heads	Estimated Cost	Amount Sanctioned 1st Installment 50%	Amount Sanctioned 2nd Installment 40%	Final Instalment 10%	Total Expenditure
47		Construction of Metalling and Black Topping at Sohksar (0.-0.210) km from Dongpumok to Kjat Shnong Sohiong C&RD Block	Physical Infrastructure	1925500.00	962750.00	770200.00	192550.00	1925500.00
48		Construction of Metalling and Black Topping at nonglyngkien (0-0.670) km from Dong Kharbudnah to Dong Rani Sohiong C&RD Block, Sohiong		4098000.00	2049000.00	1639200.00	409800.00	4098000.00
49		Earthwork for construction of Playground at Lawmei		3318400.00	1659200.00	1327360.00	-	2986560.00
50		Construction of Approach Road including Metalling and Blacktopping at Lyngwa (0-0.650km) Lailad to Lumshrah		7376800.00	3688400.00	-	0.00	3688400.00
51		Construction of Metalling and Black Topping at Mawlaingut 'B' (0-0.270km) from Lad Nongbri to Nongbri		2824700.00	1412350.00	-	0.00	1412350.00
52	MAWKYNREW C&RD BLOCK	Metalling and Black Topping of MGNREGS from PWD road to Lum Synteng Nongdhar		7977000.00	3988500.00	3190800.00	797700.00	7977000.00
53	MAWPHLANG	Construction of Community Hall at Laitmawsiang village 1000 Sqft		1500000.00	750000.00	600000.00	0.00	1350000.00
54		Construction of Cement Concrete Road from PWD road to mawngap Lumparing Liew Siat Bom 200 M		1500000.00	750000.00	600000.00	150000.00	1500000.00
55		Construction of Motorable Road Metallic and Black topping and retaining Wall from PWD Road to Community Hall Phudmyrdong 200 M		1250000.00	625000.00	500000.00	0.00	1125000.00
56		Construction of Motorable bridge at Khimmawrah village (Length = 30.00 M) 1st Phase		1000000.00	500000.00	400000.00	0.00	900000.00
57	MAWPHLANG	Construction of Motorable Road Metallic and black Topping from PWD Road to Pdengshnong Rangshken 400.00 M	Physical Infrastructure	2385500.00	1192750.00	954200.00	-	2146950.00
58		Construction of Seng Khasi Hall at Lyngdoh Phanblang 1000 Sqft		1500000.00	750000.00	600000.00	0.00	1350000.00
59		Construction of Community Hall at Mawngap Mawsmai Village 1000 sqft		1500000.00	750000.00	600000.00	0.00	1350000.00
60		Construction of Retaining Wall and hollow Block fencing from PWD road to Pdengshnong Rangshken 770.00 M		5432000.00	2716000.00	2172800.00	543200.00	5432000.00

Sl. No	Name of Blocks/ Sub-Division/ Others	Name of Scheme	Heads	Estimated Cost	Amount Sanctioned 1st Installment 50%	Amount Sanctioned 2nd Installment 40%	Final Instalment 10%	Total Expenditure
61		Construction of Community Hall at Nongthymmai Lyngiong Rum 1000 sq ft		1500000.00	750000.00	0.00	0.00	750000.00
62		Construction of Community Hall at Niamsang 1000 sqft		1500000.00	750000.00	-	0.00	750000.00
63		Construction of Motorable Road including Metallic and Black Topping, Retaining Wall and Cross drainage (hume pipe) from Mount hermon to Kjatshnong Jani Mawiong		3548750.00	1774375.00	1419500.00	0.00	3193875.00
64		Construction of Foot Bridge at Kjatshnong		430525.00	215262.50	0.00	0.00	215262.50
65		Construction of Community Hall at Umlangmar		1500000.00	750000.00	0.00	0.00	750000.00
66		Construction of Retaining Wall and Fencing from Residence of Smti. Tisidisia Kurbah to PWD Road Marbisu Sawlad Village		2000000.00	1000000.00	0.00	0.00	1000000.00
67		Construction of Cement Concrete Road from PWD road to Weilynter Sunei		2604300.00	1302150.00	0.00	0.00	1302150.00
68		Construction of RCC, Bridge at Lawkhla Village, Mawphlang		5500000.00	2750000.00	0.00	0.00	2750000.00
69	MAWSYNRAM C&RD BLOCK	Construction of Community Hall at Pongkung		2000000.00	1000000.00	800000.00	-	1800000.00
70		Construction of footbridge at Delsora		1000000.00	500000.00	400000.00	100000.00	1000000.00
71		Construction of Playground at Dongshiling		1000000.00	500000.00	-	0.00	500000.00
72		Construction of Football Ground at Mawlynnu		1000000.00	500000.00	400000.00	100000.00	1000000.00
73		Construction of footbridge over Rangkylleng at Kenbah Malai		1000000.00	500000.00	400000.00	100000.00	1000000.00
74	MAWSYNRAM C&RD BLOCK	Construction of Retaining Wall at Pomblang	Physical Infrastructure	1000000.00	500000.00	400000.00	100000.00	1000000.00
75		Construction of Football Ground at Mawhiang		500000.00	250000.00	200000.00	-	450000.00
76		Installation of Solar Street Lights in Mawsynram (Dongrum, Dongneng, Dongshilling)		2000000.00	1000000.00	800000.00	0.00	1800000.00
77		Construction of Retaining Wall at Jyllep Presbyterian Church Jyllep		1500000.00	750000.00	600000.00	0.00	1350000.00
78		Construction of Cement Concrete Road at Dholai Malai		2000000.00	1000000.00	800000.00	0.00	1800000.00
79		Construction of Football Ground at Nongdom Mawria		1500000.00	750000.00	600000.00	-	1350000.00

Sl. No	Name of Blocks/ Sub-Division/ Others	Name of Scheme	Heads	Estimated Cost	Amount Sanctioned 1st Installment 50%	Amount Sanctioned 2nd Installment 40%	Final Instalment 10%	Total Expenditure
80		Construction of Community Hall at Delsora	Physical Infrastructure	1500000.00	750000.00	-	0.00	750000.00
81		Construction of Protection Wall at Dewsawlia		1500000.00	750000.00	0.00	0.00	750000.00
82		Construction of Protection wall at Kharabri		1500000.00	750000.00	0.00	0.00	750000.00
83		Construction of Culture Hall for Seng Samla Sawsymper Pongkung		2500000.00	1250000.00	0.00	0.00	1250000.00
84	KHATARSHNONG LAITKROH C&RD BLOCK	Metalling and Black Topping of a road of Nongthymmai Lumthangding from Mawprum to Wahjapung, Length = 1000.00M		1999980.00	999990.00	799992.00	-	1799982.00
85		Construction of PCC Pavement from Lumsohkhan to Lumkongdhir, at Umthli village Length = 200M		931800.00	465900.00	372720.00	-	838620.00
86		Construction of Internal Road at Nongkynrih Village, Madan PhutbolLumkhara (Link 1), Length = 230.00 M		1978495.00	989247.50	791398.00	-	1780646.00
87		Construction of Internal Road at Nongkynrih Village, Madan PhutbolKperdong (Link 2), Length = 176.00 M		1304650.00	652325.00	521860.00	-	1174185.00
88		Construction of Basketball Court at Madan Laitlyngkot, Laitlyngkot, East Khasi Hills District		1565300.00	782650.00	626120.00	156530.00	1565300.00
89		Construction of PCC Pavement from Madanpynieng to Madan Eitmasi, at Kongthong Village, Length = 200 M		931800.00	465900.00	372720.00	-	838620.00
90	KHATARSHNONG LAITKROH C&RD BLOCK	Renovation /Repair of Suspension Footbridge Over Wahrew at Tluh Village (60.00M)	Physical Infrastructure	1087000.00	543500.00	-	0.00	543500.00
91		Renovation work for sitting Gallery at Umthli Football Ground		1500000.00	750000.00	600000.00	-	1350000.00
92		Construction of Sitting Gallery at Nongkynrih Village		2000000.00	1000000.00	800000.00	-	1800000.00
93		Construction of Community Hall for Raid Nongkynrih Village		1000000.00	500000.00	400000.00	-	900000.00
94		Construction of Madan Rishot Road at Mawkynring Village, L-291.00 M		4032250.00	2016125.00	1612900.00	-	3629025.00
95	MYLLIEM C&RD BLOCK	Construction of Counselling Centre Seng Longkmie at Mylliem Madan Iing Syiem		1809400.00	904700.00	723760.00	-	1628460.00
96		Construction/Improvement of Playground at Mylliem Kyndong		2112500.00	1056250.00	845000.00	-	1901250.00

Sl. No	Name of Blocks/ Sub-Division/ Others	Name of Scheme	Heads	Estimated Cost	Amount Sanctioned 1st Installment 50%	Amount Sanctioned 2nd Installment 40%	Final Instalment 10%	Total Expenditure
97		Syllai U Lor Mylliem, including the construction of Retaining wall	Physical Infrastructure	3065900.00	1532950.00	1226360.00	-	2759310.00
98		Construction of Cell filled Pavement Road from Mawkhan to Rangbihbih Phase-I		4000000.00	2000000.00	-	-	2000000.00
99	Misc. Projects	Construction of Community Hall at Laitkynsew Laitkroh		2000000.00	1000000.00	800000.00	-	1800000.00
100		Construction of Community Hall at Diengkynthong, Laitkorh		2000000.00	1000000.00	800000.00	-	1800000.00
Sub-total (Physical infrastructure):								***23,09,70,920***
Grand Total				**28,08,63,810**	**14,04,31,905**	**9,36,15,044**	**1,35,57,870**	**24,76,04,819**

Appendix 5.3.13
List of projects/schemes executed under DMF East Jaintia Hills on High priority areas during 2018-19 to 2022-23
(Reference: Paragraph 5.3.11.2, Table 5.3.8)

(Amount in ₹)

Sl. No	Name of Blocks/Sub-Division/ Others	Name of Scheme	Heads	Estimated Cost (₹)	Amount Sanctioned 1st Installment	Amount Sanctioned 2nd Instalment	Amount Sanctioned 3rd Instalment	Amount Sanctioned 4th Instalment	Amount Sanctioned 5th Instalment	Total expenditure
1	**Lumshnong C & RD Block**	Water supply scheme project at Thangskai Village	Drinking Water Supply	8952729.00	3581091.00	1895273.00	3476278.00	-	-	8952642.00
2		Water Supply Scheme at Lumshnong Village.		6861800.00	3235726.00	400000.00	200000.00	1000000.00	2026074.00	6861800.00
3	**Lumshnong C & RD Block**	Construction of water Supply at Chiehruphi		31993428.00	8000000.00	8000000.00	3331464.00	-	-	19331464.00
									Sub-total (Drinking Water Supply):	***3,51,45,906***
4	**Lumshnong C & RD Block**	ADB Model School Building at Chiehruphi Village	Education	15348634.00	4000000.00	7011376.63	4315637.00	-	-	15327013.63
5		Purchase of School Bench, Desk and Chiehruphi School.		1500000.00	1500000.00	-	-	-	-	1500000.00
6		Construction of LP School, Umlong Village		1000000.00	500000.00	499854.00	-	-	-	999854.00
7		Construction of Fencing for Chiehruphi Secondary School		523931.00	523900.00	-	-	-	-	523900.00
8	**Wapung C & RD Block**	M/B Topping of approach road towards St. Anthony's college, Byndihati		1580500.00	1000000.00	580000.00	433.00	-	-	1580433.00
9		Non-Residential Special Training Centre.		1224775.00	800000.00	398775.00	26000.00	-	-	1224775.00
10		Smart Interactive Panels		1651001.00	1441001.00	210000.00	-	-	-	1651001.00
11		Ka-Lawei: Intouch (Redmi Smart TV)		673960.00	336980.00	336980.00	-	-	-	673960.00
12		Ka-Lawei: Smart Android TV and Android Tablet, Phase 2		6614800.00	3066000.00	2044000.00	752400.00	752400.00	-	6614800.00

Sl. No	Name of Blocks/Sub-Division/ Others	Name of Scheme	Heads	Estimated Cost (₹)	Amount Sanctioned 1st Installment	Amount Sanctioned 2nd Instalment	Amount Sanctioned 3rd Instalment	Amount Sanctioned 4th Instalment	Amount Sanctioned 5th Instalment	Total expenditure
13		Ka-Lawei: Digital Learning phase 1		1581200.00	1264960.00	-	-	-	-	1264960.00
14		Ka-Lawei: Digital Learning phase 2	Education	10968000.00	2742000.00	-	-	-	-	2742000.00
15		Construction of Study Community Hall and Shelves at Mukhaialong		503750.00	300000.00	160000.00	3729.00	40000.00	-	503729.00
									Sub-total (Education):	***3,46,06,426***
16	**Lumshnong C & RD Block**	Rejuvenation of Lukha River	Environment Preservation & Pollution Control Measures	15694000.00	5700000.00	1003500.00	1206630.00	3923500.00	3860370.00	15694000.00
17		Restoration of Lukha River site,Sonapur		3401406.00	1700703.00	1700703.00	-	-	-	3401406.00
18	**Wapung C & RD Block**	Smokeless Chulha Pilot Project		988650.00	14150.00	584700.00	194900.00	194900.00	-	988650.00
									Sub-total (Environment Preservation & Pollution Control Measures):	***2,00,84,056***
19	**Lumshnong C & RD Block**	Upgrading of PHC Lumshnong	Healthcare	20000000.00	100000.00	136000.00				236000.00
20	**Wapung C & RD Block**	Improvement of Jordan Polyclinic at Dkhiah for Covid-19 preparedness		500000.00	499993.00	-	-	-	-	499993.00
21	**Wapung C & RD Block**	Purchase of two ultrasound/x-ray machine for Khliehriat & Lumshnong including civil work		10000000.00	2497600.00	193834.00	1843861.00	-		4535295.00
22	**Wapung C & RD Block**	Repairing of Sub-Centres		2300152.00	300000.00	600000.00	900000.00	500000.00	152.00	2300152.00
23		Supply of medical equipment(a) R.G.S Enterprise		1689200.00	800000.00	829200.00	-	-	-	1629200.00
									Sub-total (Health Care):	***92,00,640***
24	**Lumshnong C & RD Block**	Construction of RCC bridge at Dong Pyrdi locality at Lumshnong village	Sanitation	10000000.00	4000000.00	4000000.00	1000000.00	999302.00	-	9999302.00

Sl. No	Name of Blocks/Sub-Division/ Others	Name of Scheme	Heads	Estimated Cost (₹)	Amount Sanctioned 1st Installment	Amount Sanctioned 2nd Instalment	Amount Sanctioned 3rd Instalment	Amount Sanctioned 4th Instalment	Amount Sanctioned 5th Instalment	Total expenditure
25	**Lumshnong C & RD Block**	Construction of RCC storm Water drains at Lumshnong Village.		10621600.00	3000000.00	2000000.00	-	-	-	5000000.00
26	**Wapung C & RD Block**	Septage management Plant incl. Faecal Sludge Treatment Plant & organic waste converter		12610000.00	6305000.00	3780000.00	2522000.00	-	-	12607000.00
27		Const. of Cement Concrete Path from existing C. concrete to faecal Sludge and Septage Management Plant		1698592.00	1600000.00	59592.00	-	-	-	1659592.00
28	**Saipung C & RD Block**	Waste Recovery Centre (Moolay Mylliang)		520000.00	260000.00	-	-	-	-	260000.00
Sub-total (Sanitation):										***2,95,25,894***
29	**Lumshnong C & RD Block**	Skill institute for Mining area Youth and District as whole, Lumchnong	Skill Development	20000000.00	8000000.00	8000000.00	3996795.00	-	-	19996795.00
30	**Wapung C & RD Block**	Construction of Skill institute above DMF Office at Deingchynrum		4009100.00	2000000.00	1500000.00	300000.00	208860.00	-	4008860.00
Sub-total (Skill Development):										***2,40,05,655***
31	**Wapung C & RD Block**	Haqdarshak	Welfare of Aged & Disabled	1679841.00	594665.00	-	-	-	-	594665.00
Grand Total				**20,66,91,049**	**6,96,63,769**	**4,59,23,788**	**2,40,70,127**	**76,18,962**	**58,86,596**	**15,31,63,242**

Appendix 5.3.14
List of projects/schemes executed under DMF East Jaintia Hills on Other priority areas during 2018-19 to 2022-23
(Reference: Paragraph 5.3.11.2, Table 5.3.8)

(Amount in ₹)

Sl. No	Name of Blocks/Sub-Division/Others	Name of Scheme	Heads	Estimated Cost	Amount Sanctioned 1st Installment	Amount Sanctioned 2nd Instalment	Amount Sanctioned 3rd Instalment	Amount Sanctioned 4th Instalment	Amount Sanctioned 5th Instalment	Total expenditure
1	**Lumshnong C & RD Block**	Improvement Including Metalling, black topping of Thangskai Village internal Road =0.70km	Physical Infrastructure	7426245.00	2970498.00	1400000.00	500000.00	2555747.00	-	7426245.00
2		Construction of 3km Road at Lumshnong Village		15969146.00	3193829.00	4790744.00	2000000.00	5984573.00	-	15969146.00
3	**Lumshnong C & RD Block**	Laying of Power Pipe Line at Lumshnong village		8453000.00	3381200.00	2000000.00	3071800.00	-	-	8453000.00
4		Construction of Cement Concrete Internal Road at Larseng village.		500000.00	499987.00	-	-	-	-	499987.00
5	**Lumshnong C & RD Block**	M/B topping of road at Khlieh Mooblai		18469991.00	2000000.00	6500000.00	4000000.00	5081539.00	-	17581539.00
6		M/B Topping of approach road at Brichyrnot		25000000.00	7000000.00	3000000.00	1500000.00	7073132.00	3211178.00	21784310.00
7		M/B Topping of Approach Road at Wahiajer		10000000.00	2000000.00	3000000.00	2000000.00	2998597.00	-	9998597.00
8		Construction of Internal Road at Chiehruphi Village		10582000.00	701000.00	-	-	-	-	701000.00
9		Multipurpose Community Hall, Thangskai		6120500.00	2000000.00	-	-	-	-	2000000.00
10	**Wapung C & RD Block**	Widening of Existing Road from PWD at Sahksaw Parking		6858000.00	2500000.00	4354691.00	-	-	-	6854691.00
11	**Wapung C & RD Block**	Installation of solar Street Light at Iongkaluh & Byndihati village		1011000.00	1011000.00	-	-	-	-	1011000.00
12		DMF office Bldg. at Deingchynrum for Office and instln. of transformer for electrical connection.		20000000.00	7997840.00	7000000.00	4000000.00	993708.00	811580.00	20803128.00
13	**Wapung C & RD Block**	Promotion of Eco-Tourism at Rynji falls area and Sahksaw	Physical Infrastructure	20000000.00	5000000.00	4000000.00	7000000.00	3951385.00	-	19951385.00
14	**Wapung C & RD Block**	Refurbishing of existing indoor Stadium at Dkhiah		1355000.00	1300000.00	55000.00	-	-	-	1355000.00
15		Const. of approach road towards DMF Office at Deingchynrum.		3447310.00	1500000.00	1800000.00	147310.00	-	-	3447310.00
16		M/B Topping of approach road at Lumchyrmit		10000000.00	4000000.00	5997256.00	-	-	-	9997256.00

Sl. No	Name of Blocks/Sub-Division/Others	Name of Scheme	Heads	Estimated Cost	Amount Sanctioned 1st Installment	Amount Sanctioned 2nd Instalment	Amount Sanctioned 3rd Instalment	Amount Sanctioned 4th Instalment	Amount Sanctioned 5th Instalment	Total expenditure
17		Construction of CC footpath at Iapmala village.	Physical Infrastructure	3500000.00	3000000.00	490000.00	9281.00	-	-	3499281.00
18		Construction of Multi level Parking Lot at Khliehriat		10232000.00	2000000.00	2000000.00	2000000.00	2000000.00	-	8000000.00
19	**Wapung C & RD Block**	Construction of Flood lights at Deingchynrum Football ground		3733402.00	1784396.00	626929.00	762067.00	560010.00	-	3733402.00
20	**Wapung C & RD Block**	Const. of Fencing & Drains at Deingchynrum football ground		1410694.00	1000000.00	400000.00	10694.00	-	-	1410694.00
21		Re-alignment and CC of Footpath at Iapmala Vill		700000.00	700000.00	-	-	-	-	700000.00
22		Black Topping of road at Tuber Sohshrieh Village		6395100.00	5500000.00	895036.00	-	-	-	6395036.00
23	**Wapung C & RD Block**	Convergence: 1.30 KM Internal Road, Byndihati		100000.00	100000.00	-	-	-	-	100000.00
24	**Saipung C & RD Block**	Const. of retaining wall along the side of Playground at Lamyrsiang		2000000.00	1500000.00	499992.00	-	-	-	1999992.00
25		Black Topping of road at Latyrke Village		679300.00	400000.00	279282.00	-	-	-	679282.00
Grand Total				**19,39,42,688**	**6,30,39,750**	**4,90,88,930**	**2,70,01,152**	**3,11,98,691**	**40,22,758**	**17,43,51,281**

Appendix 5.3.15
Statement showing expenditure incurred by DMFT, East Khasi Hills on schemes/projects not covered by PMKKKY guidelines.
(Reference: Paragraph 5.3.11.3)

(Amount in ₹)

Sl. No.	Type of construction	Name of the Projects	Estimated Cost	Amount sanctioned
DMFT, East Khasi Hills				
1	Community Halls	Construction of community hall with toilet, Jabar, Sohiong Block	10,00,000	10,00,000
2		Construction of Community Hall at Langkyrdem Iewduh, Pynursla C&RD Block	35,00,000	31,50,000
3		Construction of Community Hall at Laitmynrien, Pynursla C&RD Block	20,00,000	18,00,000
4		Construction of Community Hall at Mawlyndun, Pynursla C&RD Block	20,00,000	18,00,000
5		Construction of Community Halls at Mawkneng Sohiong C&RD Block	10,00,000	10,00,000
6		Construction of Community Hall at Laitmawsiang village 1000 Sq ft Mawphlang C&RD Block	15,00,000	13,50,000
7		Construction of Seng Khasi Hall at Lyngdoh Phanblang 1000 Sqft Mawphlang C&RD Block	15,00,000	13,50,000
8		Construction of Community Hall at Mawngap Mawsmai Village 1000 sq ft Mawphlang C&RD Block	15,00,000	13,50,000
9		Construction of Community Hall at Nongthymmai Lyngiong Rum 1000 sq ft Mawphlang C&RD Block	15,00,000	7,50,000
10		Construction of Community Hall at Niamsang 1000 sqft Mawphlang C&RD Block	15,00,000	7,50,000
11		Construction of Community Hall at Umlangmar Mawphlang C&RD Block	15,00,000	7,50,000
12		Construction of Community Hall at Pongkung Mawsynram C&RD Block	20,00,000	18,00,000
13		Construction of Community Hall at Delsora Mawsynram C&RD Block	15,00,000	7,50,000
14		Construction of Culture Hall for Seng Samla Sawsymper Pongkung Mawsynram C&RD Block.	25,00,000	12,50,000
15		Construction of Community Hall for Raid Nongkynrih Village Laitkroh Khatarshnong C&RD Block	10,00,000	9,00,000
16		Construction of Community Hall at Laitkynsew Laitkroh	20,00,000	18,00,000
17		Construction of Community Hall at Diengkynthong Laitkroh	20,00,000	18,00,000
DMFT, East Jaintia Hills				
18	Parking Lot	Construction of Multi level Parking Lot at Khliehriat	1,02,32,000	1,02,32,000
Grand Total			**3,97,32,000**	**3,35,82,000**

Appendix 6.3.1
Status of compliance to SCCRS directions as of March 2024
(Reference: Paragraph 6.3.8.20)

Sl. No.	Issues	Directions	Audit observations
1	Annual targets for reduction of fatalities.	To notify annual targets for reduction of accidents and fatalities as fixed by the State and draw up an Annual Action Plan to achieve the targets and monitor its implementation.	Annual target of 10 *per cent* fixed for the reduction of road-related fatalities. However, no details of reduction of road related fatalities were available in the Department.
2	District Road Safety Committees.	To set up District Road Safety Committees (DRSC) in all districts and to hold meetings at least once in a quarter.	The DRSCs constituted in all Districts were yet to hold any meetings till date.
3	Crash investigations.	To frame a scheme for carrying out an in-depth study on causes and analysis of motor vehicle accidents.	The State is yet to frame a scheme for carrying out an in-depth study on causes and analysis of motor vehicle accidents.
4	Training to the staff of the Lead Agency.	Training to be imparted to the members of the Lead Agency.	Training was yet to be imparted to the members of the Lead Agency on road safety.
5	Helmet wear, seat belt and use of mobile phone laws.	To set annual targets for compliance with the laws on helmet wear, seat belt and use of mobile phone while driving and evolve strategies to achieve these targets.	There are no annual targets for compliance with the laws on helmet wear, seat belt and use of mobile phone while driving and strategies to achieve these targets had not been prepared.
6	Highway Patrolling.	To acquire Interceptors which could be used not only as first responders but also to prevent over speeding.	The State is yet to procure Interceptors to be used as first responders and to prevent over speeding.
7	Procurement of equipment to detect traffic violations.	To do gap analysis whether the number of equipment purchased is adequate to improve road safety activities in the State.	Not yet procured.
8	Training of personnel and maintenance of equipment.	To confirm that the personnel handling the equipment have been trained and that satisfactory arrangements/ AMC for maintenance of equipment in all districts have been made.	The personnel handling the equipment have not been trained and traffic equipment is yet to be procured.
9	Traffic Calming Measures.	To monitor Traffic Calming Measures and ensure that the targets are achieved.	The State had identified 1,417 junctions requiring traffic calming measures and had fixed yearly targets (280 in 2019-20, 560 in 2020-21 and 577 in 2021-22). However, the details of achievement of these targets were not available and the yearly targets for the year 2022-23 and 2023-24 were also not available with the Department.
10	Crash Barriers.	To confirm that the crash barriers to be provided on State roads will conform to IRC standards and to intimate the targets set by the State/NHAI for replacement of existing crash barriers if they do not conform to IRC standards and the arrangements made by them for periodic maintenance of these crash barriers so that they maintain compliant with IRC standards	The State is yet to comply.
11	Maintenance of bridges.	To appraise of the progress achieved from time to time.	The progress achieved from time to time regarding maintenance of bridges was not available with the Department.

Sl. No.	Issues	Directions	Audit observations
12	Audit of the roads most vulnerable to accidents.	To appraise of the progress achieved from time to time.	The progress achieved from time to time regarding Audit of the roads most vulnerable to accidents was not available.
13	Overloading of school buses and three wheelers.	Fixing of annual targets for inspection of transport vehicles carrying school children and displaying the carrying capacity of the students in these vehicles.	The annual targets for inspection of transport vehicles carrying school children had not been formulated.
14	Driving of motorised vehicles by the under-age students.	To take appropriate action under the law against the owners who allow their vehicles to be driven by underage students.	No such details are available with the Department.
15	Status of ambulances.	To check if the existing number of ambulances and trained paramedics are enough for the whole State and prepare a time bound action plan to upgrade the existing infrastructure on both pre and post health care facilities.	The State is yet to check whether existing number of ambulances and trained paramedics are enough for the whole State and also is yet to prepare a time bound action plan to upgrade the existing infrastructure on both pre and post health care facilities.
16	Mapping of ambulances.	To fix a timeline for mapping of all the ambulances in the State, both public and private.	The timeline for mapping of all the ambulances in the State, both public and private is yet to be fixed.
17	Publishing of Annual Accident Data	To take steps for recording data, analysis of the data and generation of reports through computerised data entry and make the data and reports public every year in a book form for the information of all stakeholders.	The recording of accident data, analysis of the data and generation and publishing of reports through computerised data is yet to be taken up.

Source: As furnished by the Department.

Appendix 6.3.2
Allotment of Enforcement Inspectors in different weighbridges
(Reference: Paragraph 6.3.8.25)

Sl. No.	Name of the Weighbridges	Name of the District	No. of trucks	Revenue earned (₹)	Total Revenue earned (₹)	No. of Enforcement Inspectors posted
1	Ratacherra	East Jaintia Hills	1,37,252	2,74,50,400	2,74,50,400	2
2	Iew Syiem	East Khasi Hills	81,230	1,62,46,000	7,22,20,600	1
3	Majai	East Khasi Hills	1,15,513	2,31,02,600		
4	Amsarin	West Jaintia Hills	1,64,360	3,28,72,000		
5	Porlakait	West Khasi Hills	0	0		
6	Killing	Ri Bhoi District	1,77,057	3,54,11,400	12,61,74,800	1
7	Umling (Entry)	Ri Bhoi District	1,96,387	3,92,77,400		
8	Umling (Exit)	Ri Bhoi District	2,53,763	5,07,52,600		
9	Narbong	Ri Bhoi District	3,667	7,33,400		
10	Borsora	Southwest Khasi Hills	41,938	83,87,600	2,75,65,600	2
11	Bagli	Southwest Khasi Hills	52,915	1,05,83,000		
12	Cherragoan	Southwest Khasi Hills	42,975	85,95,000		
13	8th Mile	West Jaintia Hills	6,14,555	12,29,11,000	12,33,06,800	2
14	Garampani	West Jaintia Hills	1,979	3,95,800		
15	Rongmil	East Garo Hills	0	0	1,52,75,800	6
16	Bajengdoba	North Garo Hills	0	0		
17	Wageasi	North Garo Hills	9,248	18,49,600		
18	Tongnapara	Southwest Garo Hills	0	0		
19	Garobada	Southwest Garo Hills	0	0		
20	Gasuapara	Southwest Garo Hills	29,445	58,89,000		
21	Dalu	West Garo Hills	37,686	75,37,200		
22	Dhanua	West Garo Hills	0	0		
23	Trikikila	West Garo Hills	0	0		
24	Chasingre	West Garo Hills	0	0		
Total			**19,59,970**	**39,19,94,000**	-	**14**

Source: As furnished by the Department.

www.cag.gov.in

State Revenues Report No. 2 of 2026 — Government of Meghalaya

https://cag.gov.in/ag/meghalaya/en