

Appendix 1.1

(Reference: Paragraph 1.1.1)

Year-wise details of expenditure audited in respect of General Sector during 2022-23

(₹ in crore)

Year	Expenditure during 2022-23
2014-15	0.11
2015-16	0.68
2016-17	1.33
2017-18	1.90
2018-19	1.71
2019-20	21.87
2020-21	23.55
2021-22	348.50
Total	399.65

Source: Records of the o/o the Principal Accountant General (Audit), Manipur.

Appendix 1.2

(Reference: Paragraph 1.2)

Statement showing details of work

(₹ in crore)

Sl. No.	Name of work	Name of contractor	Tendered Amount	Performance Guarantee
1	Beautification and preservation of Monolith Stone for tourism at Chakumai, Pudunamai, Makhan Centre and Mao Pungdung Village	Envision Construction and Suppliers	2.70	0.14
2	Model Traditional Naga Village (SH: Drain, Culvert, Retaining Wall and approach road)	Adalu Kaisii	4.93	0.25
3	Model Traditional Naga Village (SH: Sports ground, Boundary wall, Gate, Landscaping and Water supply)	Adalu Kaisii	3.10	0.16
4	Model Traditional Naga Village (SH: Morung, Tokhu, chief house, Monolith, Toilet, etc)	Adalu Kaisii	3.58	0.18
5	Construction of Indoor Stadium Multipurpose Hall at Mao Song Song Village	Adalu Kaisii	1.80	0.09
6	Construction of Kitchen and Dining block for ST Girls Hostel at Luwangsangbam, Imphal east District	M/s Ema Ebema Langol Lairembi Construction	1.33	0.06
7	Construction of Indoor Stadium Multipurpose Hall at Thonglang Akutpa, Senapati	Adalu Kaisii	2.25	0.11
8	Setting up of Raja Chilli (U Morok) Pickle Sauce & Paste Processing Unit in Sadar Hills	Kapesa Catherine		
	SH: Construction of processing unit		0.63	0.03
	SH: Plant and Machinery		0.78	0.04
	SH: Other fixed assets		0.21	0.01
9	Infrastructure Development of EMRS, Tamenglong, SH: Renovation of School Building	M/s Ema Ebema Langol Lairembi Construction	0.30	0.02
10	Infrastructure Development of EMRS, Moreh, SH: Construction of Science block	M/s Ema Ebema Langol Lairembi Construction	0.73	0.04
11	Construction of traditional wrestling Arena, Senapati District	Envision Construction	1.61	0.08

Sl. No.	Name of work	Name of contractor	Tendered Amount	Performance Guarantee
12	Infrastructure Development of Existing Girl's Hostel at Chakpikarong, Chandel (SH: Construction of retaining wall, Fencing, Gate, Kitchen)	Pasel Molun Anal	1.32	0.06
13	Construction of Rainwater Harvesting along with Solar Pump at 3 EMRS at (i) Tamenglong, (ii) Sapermeina and (iii) Moreh	Pasel Molun Anal	1.31	0.06
14	Construction of Rehabilitation centre for Drug Addicts at Charongching, Chakpikarong, Chandel District	A Dhanajeet Sharma	1.74	0.09
15	Construction of EMRS at Beru Pam, Chandel District	Pasel Molun Anal	13.97	0.70
16	Construction of Community Hall at Taphou Rikhumai Village, Senapati	Envision Construction	1.22	0.06
17	Construction of community Hall at Somdal Village, Ukhul District	Adalu Kaisii	2.41	0.12
18	Construction of Indoor Stadium Multipurpose Hall at Tamenglong	Envision Construction	1.81	0.09
19	Construction of Community Hall at C Mungpi village, Churachandpur	A Dhanajeet Sharma	0.33	0.01
Total			48.06	2.40

Appendix 2.1
(Reference: Paragraph 2.1.1)
Year-wise details of expenditure audited in respect of Social Sector during 2022-23

(₹ in crore)

Year	Expenditure during 2022-23
2017-18	17.03
2018-19	130.55
2019-20	314.40
2020-21	545.93
2021-22	561.41
Total	1,569.32

Appendix 2.2
(Reference: Paragraph 2.2.10.4)
Year wise registration of construction workers

Sl. No.	Year	Number of Registered workers
1	2010-11	477
2	2011-12	2,399
3	2012-13	1,311
4	2013-14	5,493
5	2014-15	12,108
6	2015-16	17,629
7	2016-17	37,010
8	2017-18	16,419
9	2018-19	6,297
10	2019-20	14,760
11	2020-21	5,366
12	2021-22	912
13	2022-23	212
		1,20,393

Source: Departmental Records

Appendix 2.3
(Reference: Paragraph 2.2.10.4)
District wise registration of construction workers

Sl. No.	District	No of Registered worker	Percentage	Demographic distribution
1	Imphal West	35,842	29.77	18.14
2	Imphal East	26,311	21.85	15.97
3	Bishnupur	21,226	17.63	8.31
4	Thoubal	20,106	16.70	14.78
5	Senapati	5,811	4.83	16.78
6	Churachandpur	5,211	4.33	9.60
7	Ukhrul	2,254	1.87	6.44
8	Tamenglong	2,076	1.72	4.93
9	Chandel	1,556	1.29	5.05
	Total	1,20,393		

Source: Departmental records and Census 2011

Appendix 2.4

(Reference: Paragraph 2.2.10.9)

List of same beneficiary having different registration number

Sl. No.	Registration Number	Name in Payment List	Amount (₹)	Name in Registration Database	Father's Name	Date of Birth
1	MBCWB/01745/BPR	Kh. Biren Singh	10,000	Khangembam Bijen Singh	Kh. Pandit Singh	10-06-1968
2	MBCWB/05892/TBL	Khangembam Bijen Singh	10,000	Khangembam Bijen Singh	Kh. Pandit Singh	01-07-1968
3	MBCWB/05129/BPR	Heisnam Yaima Singh	10,000	Heisnam Yaima Singh	Lt H. Mani Singh	03-01-1969
4	MBCWB/05134/BPR	Heisnam Yaima Singh	10,000	Heisnam Yaima Singh	Lt H. Girani Singh	03-04-1963
5	MBCWB/10942/IW	Hemam Ganga Devi	10,000	Hemam Ganga Devi	H. Supamani Singh	16-06-1988
6	MBCWB/12331/IW	Ningthoujam Monorama Devi	10,000	Hemam Ganga Devi	H. Supamani Singh	07-04-1968
7	MBCWB/01486/TBL	Loitongbam Surjit Singh	10,000	Loitongbam Surjit Singh	Late L Manglemba Singh	01-04-1975
8	MBCWB/01742/BPR	Loitongbam Surjit Singh	10,000	Loitongbam Surjit Singh	(L) L Manglemba Singh	10-01-1971
Total			80,000			

Appendix 2.5 (A)

(Reference: Paragraph 2.2.10.11)

Statement showing awareness of workers on the Schemes implemented

No. of scheme known	Beneficiary survey	Work site surveyed	Total	Percentage of total beneficiary surveyed
0	0	281	281	28.36
1	477	11	488	49.24
2	163	2	165	16.65
3	44	1	45	4.54
4	10	0	10	1.01
5	2	0	2	0.20
Grand Total	696	295	991	100.00

Appendix 2.5 (B)

(Reference: Paragraph 2.2.10.11)

Statement showing awareness of workers on the Schemes implemented

Sl. No.	Name of Scheme	Beneficiaries who were aware of the scheme			Beneficiaries who were unaware of the scheme			Percentage of unawareness
		Beneficiary Survey	Worksite survey	Total	Beneficiary Survey	Worksite survey	Total	
1	Education	336	14	350	360	281	641	64.68
2	Major Ailments	202	2	204	494	293	787	79.41
3	Natural Death	31	0	31	665	295	960	96.87
4	Accidental	179	2	181	517	293	810	81.74
5	Maternity	77	0	77	619	295	914	92.23
6	Other(Tools)	98	0	98	598	295	893	90.11
7	Skill Development	62	0	62	634	295	929	93.74

Appendix 2.6
(Reference: Paragraph 2.2.12.3)
List of cheques dishonoured by bank for the period from 2017-18 to 2021-22

(₹ in lakh)

Sl. No.	Date	Month	Particular	Amount	Bank	Year
1	17-03-2018	Mar-18	REJECT:242861: PRESENT IN PROPER ZONE	0.36	ICICI	2017-18
2	27-12-2017	Dec-17	REJECT:247105: INSTRUMENT OUT DATE/STALE	2.29	ICICI	2017-18
3	31-03-2018	Mar-18	DEBIT /ERR CR NW REVRS	1,415.79	SBI Saving	2017-18
4	10-01-2019	Mar-19	REJECT:88302: OTHER REASONS	0.01	ICICI	2018-19
5	15-01-2019	Mar-19	REJECT:516767: DRAWERS SIGNATURE DIFFERS	0.07	ICICI	2018-19
6	11-03-2019	Mar-19	REJECT:802319: FUNDS INSUFFICIENT	0.07	ICICI	2018-19
7	10-01-2019	Mar-19	REJECT:103344: FUNDS INSUFFICIENT	0.08	ICICI	2018-19
8	11-03-2019	Mar-19	REJECT:103344: FUNDS INSUFFICIENT	0.08	ICICI	2018-19
9	10-01-2019	Mar-19	REJECT:71444: OTHER REASONS	0.08	ICICI	2018-19
10	10-01-2019	Mar-19	REJECT:61159: OTHER REASONS	0.08	ICICI	2018-19
11	10-01-2019	Mar-19	REJECT:61160: OTHER REASONS	0.08	ICICI	2018-19
12	15-01-2019	Mar-19	REJECT:520351: DRAWERS SIGNATURE DIFFERS	0.08	ICICI	2018-19
13	15-01-2019	Mar-19	REJECT:53795: DRAWERS SIGNATURE DIFFERS	0.08	ICICI	2018-19
14	15-01-2019	Mar-19	REJECT:53794: DRAWERS SIGNATURE DIFFERS	0.08	ICICI	2018-19
15	15-01-2019	Mar-19	REJECT:521071: DRAWERS SIGNATURE INCOMPLETE	0.09	ICICI	2018-19
16	15-01-2019	Mar-19	REJECT:530179: DRAWERS SIGNATURE DIFFERS	0.09	ICICI	2018-19
17	27-06-2018	Mar-19	REJECT:280: FUNDS INSUFFICIENT	0.20	ICICI	2018-19
18	07-04-2018	Apr-18	DEBIT /ERR CR BRIDGE CH 027012 D310318 NOW REVV	0.58	SBI Saving	2018-19
19	06-02-2019	Mar-19	REJECT:540999: REFER TO DRAWER	2.39	ICICI	2018-19
20	18-02-2019	Mar-19	REJECT:70806: OTHER REASONSCONNECTIVITY FAILURE	7.26	ICICI	2018-19
21	07-01-2019	Mar-19	REJECT:810296: FUNDS INSUFFICIENT	21.85	ICICI	2018-19
22	19-03-2019	Mar-19	TRF TO 0010383412957 /ERRO POST NOW REVERSED	22.38	SBI Saving	2018-19
23	05-12-2018	Dec-18	DEBIT /ERROR TXN DATED 22/11/201EE TBL CLEARING REVERS	40.00	SBI Saving	2018-19
24	23-04-2019	Apr-19	DEBIT /DOUBLE ENTRY REVERSED	0.01	SBI Saving	2019-20
25	28-05-2019	May-19	REJECT:133194:NO SUCH ACCOUNT	0.01	ICICI	2019-20
26	30-10-2019	Oct-19	REJECT:87890: OTHER REASONSCONNECTIVITY FAILURE	0.04	ICICI	2019-20
27	30-10-2019	Oct-19	REJECT:87892: OTHER REASONSCONNECTIVITY FAILURE	0.04	ICICI	2019-20
28	08-07-2019	Jul-19	REJECT:135768: DRAWERS SIGNATURE DIFFERS	0.05	ICICI	2019-20
29	19-11-2019	Nov-19	REJECT:31137: DRAWERS SIGNATURE DIFFERS	0.06	ICICI	2019-20

Sl. No.	Date	Month	Particular	Amount	Bank	Year
30	16-04-2019	Apr-19	REJECT:295313: REFER TO DRAWER	0.06	ICICI	2019-20
31	16-04-2019	Apr-19	REJECT:718534: REFER TO DRAWER	0.07	ICICI	2019-20
32	16-04-2019	Apr-19	REJECT:146: DRAWERS SIGNATURE DIFFERS	0.07	ICICI	2019-20
33	17-01-2020	Jan-20	REJECT:872689: OTHER REASONS	0.07	ICICI	2019-20
34	16-04-2019	Apr-19	REJECT:145: DRAWERS SIGNATURE DIFFERS	0.07	ICICI	2019-20
35	19-11-2019	Nov-19	REJECT:136369: FUNDS INSUFFICIENT	0.08	ICICI	2019-20
36	19-11-2019	Nov-19	REJECT:136370: FUNDS INSUFFICIENT	0.08	ICICI	2019-20
37	25-09-2019	Sep-19	REJECT:764164: DRAWERS SIGNATURE DIFFERS	0.09	ICICI	2019-20
38	14-02-2020	Feb-20	REJECT:764995: OTHER REASONS	0.09	ICICI	2019-20
39	19-11-2019	Nov-19	REJECT:136371: FUNDS INSUFFICIENT	0.10	ICICI	2019-20
40	08-07-2019	Jul-19	REJECT:135756: DRAWERS SIGNATURE DIFFERS	0.11	ICICI	2019-20
41	17-07-2019	Jul-19	REJECT:375928: ALTERATION REQUIRE DRAWERS AUTHENTIC	0.12	ICICI	2019-20
42	27-12-2019	Dec-19	REJECT:488883: PAPER NOT RECEIVED	0.13	ICICI	2019-20
43	09-09-2019	Sep-19	REJECT:991428: DRAWERS SIGNATURE DIFFERS	0.14	ICICI	2019-20
44	15-01-2020	Jan-20	REJECT:280521: OTHER REASONS	0.18	ICICI	2019-20
45	12-07-2019	Jul-19	REJECT:543902: REFER TO DRAWER	0.20	ICICI	2019-20
46	30-10-2019	Oct-19	REJECT:31131: FUNDS INSUFFICIENT	0.22	ICICI	2019-20
47	20-04-2019	Apr-19	DEBIT /MISC DEBIT D/E TR TO TRADCOMM N IND DDO AC	0.28	SBI Saving	2019-20
48	23-04-2019	Apr-19	DEBIT /DOUBEL ENTRY: NOW REVERSED	0.28	SBI Saving	2019-20
49	24-04-2019	Apr-19	REJECT:28360: INSTRUMENT OUTDATED/VSTALE	0.34	ICICI	2019-20
50	20-04-2019	Apr-19	DEBIT /MISC DEBIT D/E TR TO TRADCOMM N IND DDO AC	0.37	SBI Saving	2019-20
51	20-04-2019	Apr-19	DEBIT /MISC DEBIT D/E TR TO TRADCOMM N IND DDO AC	0.45	SBI Saving	2019-20
52	03-04-2019	Apr-19	TRF TO 0010383411964 /CHQ NO 026ERRO POSTED NOW REVERSED	0.78	SBI Saving	2019-20
53	04-03-2020	Mar-20	REJECT:69001: DRAWERS SIGNATURE TO OPERATE AVC	0.80	ICICI	2019-20
54	27-12-2019	Dec-19	REJECT:690219: PAPER NOT RECEIVED	1.06	ICICI	2019-20
55	09-07-2019	Jul-19	REJECT:884770: FUNDS INSUFFICIENT	3.14	ICICI	2019-20
56	23-04-2019	Apr-19	DEBIT /DOUBEL ENTRY: NOW REVERSED	5.16	SBI Saving	2019-20
57	04-04-2020	Apr-20	OUTCHQ RETURN 000000	0.01	SBI Saving	2020-21
58	25-03-2021	Mar-21	OUTCHQ RETURN /85ALTERATIONS ON INSTRUMENTOTHER THAN DATE FIELD 035535	0.13	SBI Saving	2020-21
59	25-03-2021	Mar-21	OUTCHQ RETURN /12DRAWER'S SIGNATURE DIFFERSPER MANDATE 2125) AINR 151743	0.19	SBI Saving	2020-21
60	29-03-2021	Mar-21	OUTCHQ RETURN /01FUNDS INSUFFICIENTECTIVITY FAILUREPRESENT AGAINR 766403	0.37	SBI Saving	2020-21

Sl. No.	Date	Month	Particular	Amount	Bank	Year
61	31-03-2021	Mar-21	OUTCHQ RETURN /88OTHERS REASONS (PLEASE SPECIFY) LURETICATIONIVEDER 515303	0.59	SBI Saving	2020-21
62	26-11-2020	Nov-20	REJECT:733396: OTHER REASONS	52.35	ICICI	2020-21
63	13-04-2021	Apr-21	BY CLEARING /PSB 795023003-000010 795002518 000010	0.10	SBI	2021-22
64	13-04-2021	Apr-21	BY CLEARING /UNI 795027003-466432 795002518 466432	0.11	SBI	2021-22
65	13-04-2021	Apr-21	BY CLEARING /795614005-116740 795002518 116740	0.19	SBI	2021-22
66	13-04-2021	Apr-21	BY CLEARING /AXS 795211002-174415 795002518 174415	0.21	SBI	2021-22
67	26-04-2021	Apr-21	BY CLEARING /795614006-102429 795002518 102429	0.30	SBI	2021-22
68	26-07-2021	Jul-21	BY CLEARING /795614005-156945 795002518 156945	0.19	SBI	2021-22
69	01-10-2021	Oct-21	BY CLEARING /BOI 795013002-074409 795002004 074409	0.04	SBI	2021-22
70	07-10-2021	Oct-21	BY CLEARING /UNI 795027005-164108 795002002 164108	0.09	SBI	2021-22
71	27-10-2021	Oct-21	BY CLEARING /795614005-156949 795002002 156949	0.19	SBI	2021-22
72	04-11-2021	Nov-21	BY CLEARING /AXS 795211003-085559 795002002 085559	8.78	SBI	2021-22
73	14-02-2022	Feb-22	BY CLEARING /PNB 795024004-523170 795002518 523170	15.10	SBI	2021-22
			Total	1,607.76		

Appendix 2.7

(Reference: Paragraph 2.2.12.4)

Details of cheque/DD/PFMS entered in the cheque receipt register which were not reflected in the bank statement

(₹ in lakh)

Sl. No.	Bank	Cheque /DD	Date	Amount	Name of the Department (Central & State)/Public Sector & Private Sector
1	Bank of India	30223		0.67	M/s GD Engineers, Sagolband Thangjam Leirak, Imphal West
2	Syndicate Bank	069997	25-04-2019	62.48	National Highways & Infrastructure Development Corporation Ltd.
3	SBI	813336	03-05-2019	0.07	Power Grid Corporation of India Ltd.
4	Axis Bank	489467	11-03-2019	10.28	Finance Controller, SSA, State Mission Authority, Manipur
5	SBI	33034	22-05-2019	0.25	Executive Engineer, Flood Control & Drainage Division No. II
6	SBI	963011	30-03-2019	10.59	National Projects Construction Corporation Limited
7	SBI	320805	25-04-2019	7.97	Garrison Engineer
8	SBI	320816	25-05-2019	4.85	Garrison Engineer
9	MRB	135737	02-07-2019	0.12	Kshetrigao CD Block
10	MRB	149870	02-07-2019	0.20	Kshetrigao CD Block
11	MRB	127210	28-06-2019	0.06	Kshetrigao CD Block
12	MRB	143629	28-06-2019	0.15	Kshetrigao CD Block
13	SBI	320840	23-08-2019	2.19	Garrison Engineer
14	Bank of Baroda	000005	12-11-2019	0.11	Patsoi CD Block-Moidangpok GP
15	Indian Overseas Bank	173597	13-11-2019	0.10	Patsoi CD Block-Takyel GP
16	SBI	488883	04-12-2019	0.13	MedaInfrastructurer, Shillong by Reliance Corporate IT Park Ltd.
17	UBI	724135	20-12-2019	0.12	Haorangsabal CD Block
18	UBI	103351	20-12-2019	0.10	Haorangsabal CD Block-Phumlou GP
19	SBI	693361	13-01-2020	0.06	SHQ BSF CI (OPS), Manipur
20	MRB	104768	25-10-2019	0.13	Wangoi CD Block
21	UCO	000016	25-10-2019	0.13	Wangoi CD Block
22	Indian Overseas Bank	028828	29-01-2020	0.01	Horticulture & Soil Conservation, Tamenglong
23	Axis Bank	031139	30-01-2020	0.15	M/S Maibam Boudhajit Singh
24	Indian Overseas Bank	028827	09-12-2020	0.06	Horticulture & Soil Conservation, Tamenglong
25	SBI	893178	14-02-2020	1.31	HQ 25 Border Roads Task Force
26	UBI	248634	21-10-2019	0.10	Sawongbung CD Block
27	IndusInd	026600	19-03-2020	2.96	NPCC

Sl. No.	Bank	Cheque /DD	Date	Amount	Name of the Department (Central & State)/Public Sector & Private Sector
28	PNB	267730	28-02-2020	0.56	HSCC (India) Limited.
29	PNB	267651	12-02-2020	1.47	HSCC (India) Limited.
30	Bank of Baroda	000003	29-06-2020	0.27	Haorangsabal CD Block
31	Central Bank	035144	29-06-2020	0.15	Haorangsabal CD Block
32	Bank of Baroda	000020	26-06-2020	0.11	Haorangsabal CD Block
33	UBI	726825	29-06-2020	0.12	Haorangsabal CD Block
34	Central Bank	035106	29-06-2020	0.11	Haorangsabal CD Block
35	UBI	542329	29-06-2020	0.13	Haorangsabal CD Block
36	UBI	798423	29-06-2020	0.14	Haorangsabal CD Block
37	Bank of Baroda	000004	29-06-2020	0.13	Haorangsabal CD Block
38	UBI	482974	29-06-2020	0.19	Haorangsabal CD Block
39	PNB	872695	28-09-2020	0.13	Keirao Bitra CD Block
40	PNB	872694	28-09-2020	0.11	Keirao Bitra CD Block
41	PFMS		20-06-2020	0.27	Heingang CD Block
42	PFMS		31-08-2020	0.27	Heingang CD Block
43	Bank of Baroda	2032350320	18-11-2020	0.13	Planning & Development Authority
44	Voucher ¹		27-01-2021	0.33	Kshetrigao CD Block
45	PNB	268390	25-11-2020	0.65	HSCC (India) Limited.
46	UBI	466432	23-03-2021	0.11	BDO Patsoi CD Block
47	Punjab & Sind Bank	10	23-03-2021	0.10	BDO Patsoi CD Block
48	UBI	257735	23-03-2021	0.21	District Officer, Horticulture & Soil Conservation, Thoubal
49	HDFC	17669	06-03-2021	0.18	Ex-Officio Project Officer, MIDH (HSSC), Thoubal
50		495411	04-05-2021	8.05	Loktak Power Station, NHPC
51		RTGS	25-08-2021	3.08	PDA, Manipur
52	SBI	905781	24-07-2021	1.49	Garrison Engineer
53	SBI	746254	06-09-2021	0.09	BDO Heingang CD Block
54	SBI	938921	27-11-2021	0.75	Executive Engineer, Thoubal, PWD
55	PNB	269245	03-11-2021	3.18	HSCC (India) Ltd
56	SBI	248496	18-09-2021	0.16	BDO Heingang CD Block
57				0.09	BDO Heingang CD Block

¹ FFC/2020-21/P/16

Sl. No.	Bank	Cheque /DD	Date	Amount	Name of the Department (Central & State)/Public Sector & Private Sector
58	SBI	754364	06-12-2021	1.30	Airport Authority of India, Imphal
59	SBI	757182	23-09-2021	1.12	Samagra Shiksha SIS Manipur
60	PNB	269317	13-12-2021	4.11	HSCC (India) Ltd
61			(Entry date) 05-01-2022	0.56	Director, YAS
62		BARBU213610 20345	27-12-2021	4.26	PDA, Manipur
63	SBI		04-02-2022	3.54	PDA, Manipur
			Total	143.00	

Appendix 2.8

(Reference: Paragraph 2.2.12.6)

Short realization of Registration and Renewal fee

(₹ in crore)

Sl. No.	Year	Number of Beneficiaries Registered	Registration and Renewal fee during 2017-18 to 2021-22	Amount to be realized
1	2010-11	477	600	0.03
2	2011-12	2,399	600	0.14
3	2012-13	1,311	600	0.08
4	2013-14	5,493	600	0.33
5	2014-15	12,108	600	0.73
6	2015-16	17,629	600	1.06
7	2016-17	37,010	600	2.22
8	2017-18	16,419	650	1.07
9	2018-19	6,297	530	0.33
10	2019-20	14,760	410	0.61
11	2020-21	5,366	290	0.16
12	2021-22	912	170	0.01
Total		1,20,181		6.77
Amount deposited during 2017-22				2.63
Short Realisation				4.14

Source: Departmental Record.

Calculation of Registration and Renewal fee:

- For the year 2010-11 to 2016-17: Renewal fee ₹ 10 per month X 12 X 5 (2017-18 to 2021-22) = ₹ 600
- 2017-18: Registration fee ₹ 50 + Renewal fee ₹ 10 per month X 12 X 5 (2017-18 to 2021-22) = ₹ 650
- 2018-19: Registration fee ₹ 50 + Renewal fee ₹ 10 per month X 12 X 4 (2018-19 to 2021-22) = ₹ 530
- 2019-20: Registration fee ₹ 50 + Renewal fee ₹ 10 per month X 12 X 3 (2019-20 to 2021-22) = ₹ 410
- 2020-21: Registration fee ₹ 50 + Renewal fee ₹ 10 per month X 12 X 2 (2020-21 to 2021-22) = ₹ 290
- 2021-22: Registration fee ₹ 50 + Renewal fee ₹ 10 per month X 12 X 1 (2021-22) = ₹ 170

Appendix 2.9

(Reference: Paragraph 2.2.12.7)

Labour Cess money collected by State Government

(₹ in crore)

Sl. No.	Year	Amount	Amount to be released to the Welfare Board
(1)	(2)	(3)	(4) [(99% of (3))]
1	2010-11	0.00	0.00
2	2011-12	0.77	0.76
3	2012-13	16.14	15.98
4	2013-14	12.46	12.34
5	2014-15	19.73	19.53
6	2015-16	14.52	14.37
7	2016-17	15.70	15.54
8	2017-18	17.00	16.83
9	2018-19	2.43	2.41
10	2019-20	2.51	2.48
11	2020-21	0.70	0.69
12	2021-22	0.22	0.22
Total		102.18	101.15

Appendix 2.10

(Reference: Paragraph 2.2.14.4 (b))

List of vehicles of the Board

(₹ in lakh)

Sl. No.	Type of Vehicle	Registration No.	Cheque No.	Date	Amount	Allotted to
1	Gypsy Hard Top	MN01AK 7764	951413 ²	11-08-16	6.17	Chairperson/MBOCWB
2	Omni E	MN06LA 1852	951257	24-06-17	3.52	Chairperson/MBOCWB
3	Omni E	MN06LA 1853			3.52	Board Office
4	Tata Hexa	Not yet allotted	951259	24-06-17	17.35	Minister/ Labour & Employment
5	Safari Storme				16.61	Chairperson/MBOCWB
Total					47.17	

Source: Departmental records

Appendix 2.11

(Reference: Paragraph 2.2.15.3)

Excess payment due to payment to same registration number twice/thrice

(Amount in ₹)

Benefit Amount (A)	Count of Registration number (B)	Frequency (C)	Excess Payment= (C-1) X (A) X (C)
5,000	45	2	2,25,000
7,500	3	2	22,500
10,000	369	2	36,90,000
10,000	1	3	20,000
12,500	11	2	1,37,500
15,000	3	2	45,000
17,500	1	2	17,500
37,500	4	2	1,50,000
42,500	2	2	85,000
Total			43,92,500

Source: Departmental Records

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Appendix 2.12

(Reference: Paragraph 2.2.15.4)

Summary of excess payment

(Amount in ₹)

Benefit Amount (A)	Frequency of A/c No. (B)	No. of individual A/c No. (C)	Excess Amount (B-1) X (A) X (C)
5,000	2	61	3,05,000
7,500	2	4	30,000
10,000	2	355	35,50,000
10,000	3	5	1,00,000
10,000	4	1	30,000
12,500	2	10	1,25,000
15,000	2	2	30,000
17,500	2	2	35,000
20,000	2	1	20,000
37,500	2	3	1,12,500
42,500	2	1	42,500
Total		445	43,80,000

Source: Departmental Records.

Appendix 2.13

(Reference: Paragraph 2.2.15.5)

District wise distribution of welfare benefits

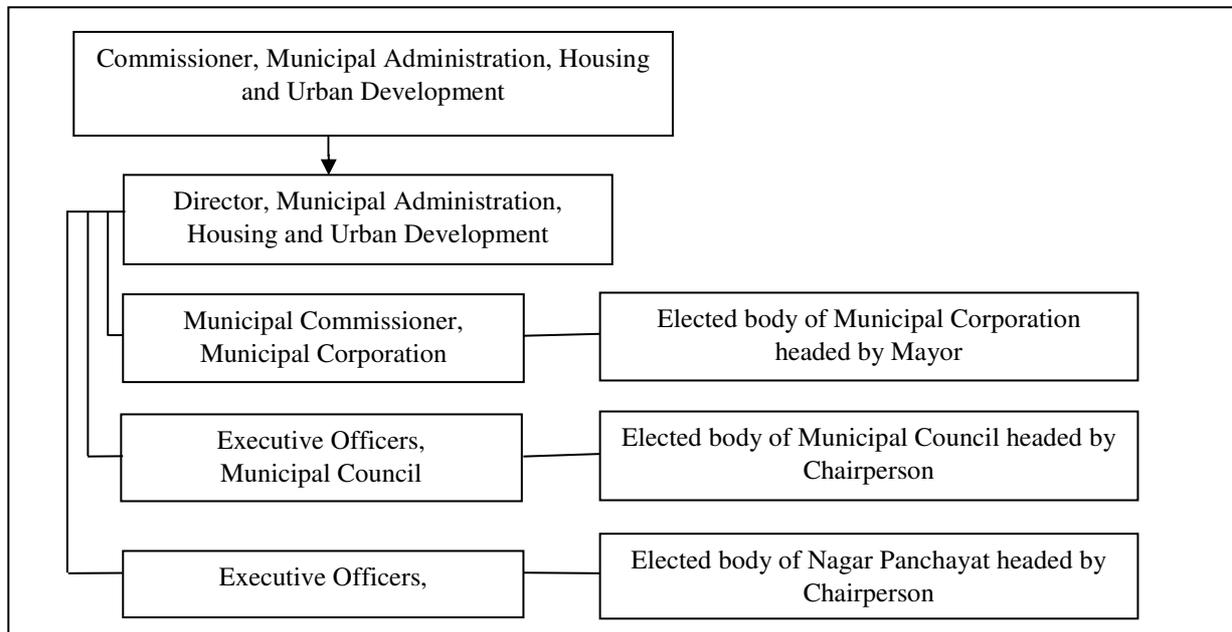
District	Accidental	Education	Maternity	Medical	Natural Death	Skill Development	Tools	Total	Percentage
Bishnupur	11	4,722	14	533	44	2,824	551	8,699	17.75
Chandel	0	224	0	11	2	113	0	350	0.71
Churachandpur	0	106	2	17	4	36	0	165	0.34
Imphal East	8	5,504	11	415	55	5,148	1,309	12,450	25.41
Imphal West	5	5,576	17	763	94	8,217	1,724	16,396	33.46
Jiribam	0	0	0	0	0	23	0	23	0.05
Kangpokpi	0	0	1	1	0	0	8	10	0.02
Senapati	0	2,380	41	61	14	88	25	2,609	5.32
Tamenglong	0	50	0	8	0	561	1	620	1.27
Tengnoupal	0	0	0	0	0	36	2	38	0.08
Thoubal	4	3,006	9	240	24	3,051	706	7,040	14.37
Ukhrul	0	350	4	17	1	212	12	596	1.22
Grand Total	28	21,918	99	2,066	238	20,309	4,338	48,996	

Source: Departmental record

Appendix 2.14

(Reference: Paragraph 2.3.2)

Organisational setup at State level and Local Body level with linkage between the administrative setup and elected body of ULBs in the State



Appendix 2.15

(Reference: Paragraph 2.3.6)

List of ULBs and selected ULBs for Performance Audit

Sl. No.	District	Name of ULB	Selected ULBs for Performance Audit
1	Imphal West	Imphal Municipal Corporation	Selected
2		Samurou Municipal Council	Selected
3		Wangoi Municipal Council	
4		Mayang Imphal Municipal Council	
5		Thongkhong Laxmi Municipal Council	
6		Lilong (I/W) Municipal Council	
7		Sekmai Municipal Council	
8		Lamshang Municipal Council	
9	Imphal East	Andro Municipal Council	Selected
10		Yairipok Municipal Council	
11		Lamlai Municipal Council	
12	Bishnupur	Bishnupur Municipal Council	Selected
13		Ningthoukhong Municipal Council	
14		Kwakta Municipal Council	
15		Moirang Municipal Council	
16		Kumbi Municipal Council	
17		Oinam Municipal Council	
18		Nambol Municipal Council	
19	Thoubal	Thoubal Municipal Council	Selected
20		Wangjing Lamdeng Municipal Council	
21		Sikhong Sekmai Municipal Council	
22		Lilong (Thoubal) Municipal Council	
23		Heirok Municipal Council	
24	Kakching	Kakching Municipal Council	Selected
25		Kakching Khunou Municipal Council	
26		Sugnu Municipal Council	
27	Jiribam	Jiribam Municipal Council	Selected

Source: Departmental records

Appendix 2.16

(Reference: Paragraph 2.3.8.2)

Details of ULB wise expenditure on SWM

(₹ in crore)

Year	Funds received	Expenditure on SWM	Percentage of Expenditure on SWM
Andro MC			
2018-19	2.82	0.02	0.71
2019-20	2.76	0.23	8.32
2020-21	1.91	0.58	30.17
2021-22	1.08	0.71	66.03
Sub Total	8.57	1.54	17.97
Samurou MC			
2018-19	8.30	0.70	8.42
2019-20	9.81	1.92	19.52
2020-21	3.95	1.59	40.23
2021-22	2.10	1.22	58.27
Sub Total	24.16	5.43	22.48
Jiribam MC			
2018-19	1.39	0.70	50.37
2019-20	1.38	0.66	48.18
2020-21	1.81	0.25	13.69
2021-22	1.23	0.06	4.77
Sub Total	5.81	1.67	28.74
Thoubal MC			
2018-19	21.55	0.32	1.50
2019-20	14.33	0.38	2.65
2020-21	11.17	0.50	4.51
2021-22	6.04	0.37	6.11
Sub Total	53.09	1.57	2.96
Kakching MC			
2018-19	8.56	0.14	1.60
2019-20	3.21	0.90	28.00
2020-21	6.05	0.96	15.79
2021-22	4.02	1.01	25.12
Sub Total	21.84	3.01	13.78
Bishnupur MC			
2018-19	3.28	0.61	18.62
2019-20	7.56	0.63	8.32
2020-21	5.46	0.88	16.09
2021-22	2.55	0.19	7.51
Sub Total	18.85	2.31	12.25
Imphal MC			
2018-19	15.77	1.08	6.81
2019-20	42.17	0.85	2.01
2020-21	64.69	0.76	1.18
2021-22	46.46	1.15	2.48
Sub Total	169.09	3.84	2.27
Total	301.41	19.37	6.43

Annexure 2.17

(Reference: Paragraph 2.3.8.4)

Statement showing month-wise retention of cash balances (MAHUD)

(₹ in crore)

Month	Cash Balance	Cash Book Page No.		
March 2013	2.10	1		
	2.77	11		
April 2013	4.01	13		
May 2013	3.95	14		
June 2013	2.27	16		
July 2013	2.25	17		
August 2013	2.14	20 to 27		
September 2013				
October 2013				
November 2013				
December 2013				
January 2014				
February 2014				
March 2014	2.14	35		
April 2014		36		
May 2014	2.12	37		
June 2014	2.08	38 to 41		
July 2014				
August 2014				
September 2014	2.07	44 to 46		
October 2014	2.06	47		
November 2014	2.01	48 to 49		
December 2014				
January 2015	1.99	50 to 69		
February 2015				
March 2015				
April 2015				
May 2015				
June 2015				
July 2015				
August 2015				
September 2015				
October 2015				
November 2015			(CB.P/69)	
December 2015			1.94	(CB.P/71)
January 2016			1.93	(CB.P/72)
February 2016	(CB.P/73)			
March 2016	(CB.P/82)			
April 2016	(CB.P/74-83)			
May 2016				
June 2016				
July 2016				

Month	Cash Balance	Cash Book Page No.		
August 2016	1.92	(CB.P/84 to 99)		
September 2016				
October 2016				
November 2016				
December 2016				
January 2017				
February 2017				
March 2017				
April 2017				
May 2017				
June 2017	1.91	101 to 110		
July 2017				
August 2017				
September 2017				
October 2017				
November 2017				
December 2017				
January 2018				
February 2018				
March 2018			3.90	119
April 2018	1.95	119 to 120		
May 2018				
June 2018				
July 2018	1.96	121-128		
August 2018				
September 2018				
October 2018				
November 2018				
December 2018				
January 2019				
February 2019				
March 2019			1.95	137
April 2019				
May 2019				
June 2019				
July 2019	1.95	138 to 147		
August 2019				
September 2019				
October 2019				
November 2019				
December 2019				
January 2020	1.95	148 to 150		
February 2020				
March 2020			1.95	155 to 161

Month	Cash Balance	Cash Book Page No.
April 2020		
May 2020		
June 2020		
July 2020		
August 2020		
September 2020		
October 2020		
November 2020	1.95	162
December 2020	1.95	165
January 2021		
February 2021	1.98	166
March 2021		174
April 2021		174
May 2021		175
June 2021		175
July 2021		176
August 2021		177
September 2021		178
October 2021	1.94	179
November 2021		180
December 2021		182
January 2022		182
February 2022		183
March 2022		188
April 2022		190
May 2022	2.09	191
June 2022		192
July 2021		194
August 2022	1.94	194
September 2022		195
October 2021		196
November 2022	2.01	198
Last entry in CB		
Not updated from December onwards		

Source: Departmental records.

Annexure 2.18

(Reference: Paragraph 2.3.8.4)

Statement showing closing balance at the end of each month (MUDA)

(₹ in crore)

Sl. No.	Month	Balance	Cash Book Page.
01.	Oct 2014	9.96	1 of No. 9
02.	Oct 2014	9.97	7 of No. 9
03.	Nov 2014	9.82	11 of No. 9
04.	Dec 2014	8.20	20 of No. 9
05.	Jan 2015	8.05	30 of No. 9
06.	Feb 2015	8.21	40 of No. 9
07.	Mar 2015	15.86	54 of No. 9
08.	Apr 2015	28.97	59 of No. 9
09.	May 2015	28.81	67 of No. 9
10.	Jun 2015	28.84	75 of No. 9
11.	Jul 2015	28.03	88 of No. 9
12.	Aug 2015	27.66	102 of No. 9
13.	Sep 2015	27.39	111 of No. 9
14.	Oct 2015	27.28	117 of No. 9
15.	Nov 2015	26.56	129 of No. 9
16.	Dec 2015	26.55	137 of No. 9
17.	Jan 2016	26.34	149 of No. 9
18.	Feb 2016	26.15	158 of No. 9
19.	Mar 2016	27.04	172 of No. 9
20.	Apr 2016	33.17	180 of No. 9
21.	May 2016	33.10	185 of No. 9
22.	Jun 2016	32.79	197 of No. 9
23.	Jul 2016	32.52	204 of No. 9
24.	Aug 2016	32.44	02 of No. 10
25.	Sep 2016	32.45	13 of No. 10
26.	Oct 2016	31.81	25 of No. 10
27.	Nov 2016	31.82	31 of No. 10
28.	Dec 2016	31.96	38 of No. 10
29.	Jan 2017	31.62	53 of No. 10
30.	Feb 2017	31.60	57 of No. 10
31.	Mar 2017	30.61	72 of No. 10
32.	Apr 2017	31.45	80 of No. 10
33.	May 2017	35.74	87 of No. 10
34.	Jun 2017	34.54	104 of No. 10
35.	Jul 2017	34.53	111 of No. 10
36.	Aug 2017	32.88	128 of No. 10
37.	Sep 2017	34.34	135 of No. 10
38.	Oct 2017	27.96	144 of No. 10
39.	Nov 2017	27.41	153 of No. 10
40.	Dec 2017	26.59	167 of No. 10
41.	Jan 2018	25.77	183 of No. 10
42.	Feb 2018	24.45	195 of No. 10
43.	Mar 2018	22.25	223 of No. 10
44.	Apr 2018	27.11	234 of No. 10
45.	May 2018	24.25	248 of No. 10
46.	Jun 2018	24.32	261 of No. 10
47.	Jul 2018	24.25	261 of No. 10
48.	Aug 2018	23.29	283 of No. 10
49.	Sep 2018	20.69	18 of No. 11
50.	Oct 2018	20.48	30 of No. 11
51.	Nov 2018	19.13	44 of No. 11
52.	Dec 2018	18.67	55 of No. 11
53.	Jan 2019	15.52	62 of No. 11

Sl. No.	Month	Balance	Cash Book Page.
54.	Feb 2019	14.46	70 of No. 11
55.	Mar 2019	13.10	95 of No. 11
56.	Apr 2019	36.02	102 of No. 11
57.	May 2019	36.87	115 of No. 11
58.	Jun 2019	32.28	129 of No. 11
59.	Jul 2019	30.26	140 of No. 11
60.	Aug 2019	18.79	162 of No. 11
61.	Sep 2019	15.86	176 of No. 11
62.	Oct 2019	16.31	189 of No. 11
63.	Nov 2019	15.61	194 of No. 11
64.	Dec 2019	15.28	205 of No. 11
65.	Jan 2020	17.80	217 of No. 11
66.	Feb 2020	16.99	233 of No. 11
67.	Mar 2020	21.93	245 of No. 11
68.	Apr 2020	21.70	266 of No. 11
69.	May 2020	21.47	266 of No. 11
70.	Jun 2020	21.90	275 of No. 11
71.	Jul 2020	20.87	293 of No. 11
72.	Aug 2020	20.37	302 of No. 11
73.	Sep 2020	19.46	313 of No. 11
74.	Oct 2020	19.17	323 of No. 11
75.	Nov 2020	17.32	335 of No. 11
76.	Dec 2020	17.39	345 of No. 11
77.	Jan 2021	16.46	361 of No. 11
78.	Feb 2021	18.14	13 of No.12
79.	Mar 2021	21.11	44 of No.12
80.	Apr 2021	19.68	66 of No.12
81.	May 2021	19.71	69 of No.12
82.	Jun 2021	19.26	80 of No.12
83.	Jul 2021	18.65	89 of No.12
84.	Aug 2021	18.06	104 of No.12
85.	Sep 2021	17.06	114 of No.12
86.	Oct 2021	16.04	126 of No.12
87.	Nov 2021	17.49	148 of No.12
88.	Dec 2021	17.18	166 of No.12
89.	Jan 2022	20.28	191 of No.12
90.	Feb 2022	21.31	233 of No.12
91.	Mar 2022	44.87	275 of No.12

Source: Departmental records.

Appendix 2.19
(Reference: Paragraph 2.3.14.1)

Statement showing Idle Outlay due to constructions without requirement

		(₹ in lakh)
Sl. No.	Name of work	Amount
1.	Construction of a Common Segregation Shed & Composting Pit at Mutum Leirak, Haoreibi Awang Leikai, Ward No.1 (for Ward Nos. 1,2 & 3).	24.37
2.	Construction of a Common Segregation Shed & Composting Pit at Nganglou Lampak, Haoreibi Makha Leikai (for Ward Nos. 9,10 & 11)	
3.	Construction of Segregation (3 rd Portion) at the Eastern Side of Samurou Market near Municipal Council Office.	
4.	Solid Waste Management (Temporary Dumpsite Management)	1.05
5.	Construction of a Common Segregation Shed & Composting Pit at Naorem Chaprou Maning, Ward No.7 (for Ward Nos. 5, 6 & 7). (1 st Portion)	9.75
6.	Construction of a Common Segregation Shed & Composting Pit at Naorem Chaprou Maning, Ward No.7 (for Ward Nos. 5, 6 & 7). (2 nd Portion)	
7.	Construction of a Common Segregation Shed & Composting Pit near Dam Makhong, Oinam Sawombung (W-8).	9.75
8.	Construction of a Common Segregation Shed & Composting Pit at Samurou Makha Leikai, Ward No.6	11.00
Total		55.92

Source: Departmental records.

Appendix 2.20
(Reference: Paragraph 2.3.14.1)

Statement showing non-utilisation of services which resulted in Idle Outlay

		(₹ in lakh)		
Sl. No.	Name of Work	Sanctioned Amount	Tendered amount	Amount paid to contractor
1.	Construction of Sanitary Vehicle Shed at Dumping side of Thoubal Khunou.	27.07	21.19	21.19
2.	Due portion of Faecal Sludge Treatment Plan	22.13	17.07	17.07
3.	Construction of Secondary Storages for non-biodegradable waste at the campus of Composting Plant, Thoubal Khunou	10.90	8.53	8.53
4.	Construction of Retaining wall due portion of Composting Plant (northern back side)	19.91	15.36	15.36
5.	Construction of checking gate No. 1 of Dumpsite.	3.68	2.84	2.84
6.	Construction of checking gate No.2 of Dumpsite.	3.68	2.84	2.84
7.	Construction of Ring Band and earth filling at the site adjoining the retaining wall of the ongoing faecal sludge treatment plant project.	8.97	6.90	8.97
8.	Construction of RCC Retaining Wall at Northern Side of Faecal Sludge Treatment Plant at Thoubal Khunou Dumpsite (18.50 m)	14.91	11.46	11.46
9.	Construction of Composting Plant due portion (Composting work) at Thoubal Khunou.	7.48	5.75	5.75
Total				94.01

Source: Departmental records.

Appendix 2.21

(Reference: Paragraph 2.3.18)

SLB performance indicators and benchmarks pertaining to SWM

Sl. No.	Performance Indicator	Unit as percentage of	Benchmark (in %)
1	Household level coverage of SWM services	Households and establishments covered by daily doorstep collection system	100
2	Efficiency of collection of municipal solid waste	Total waste collected against waste generated within the project area	100
3	Extent of segregation of municipal solid waste	Households and establishments that segregate their waste	100
4	Extent of municipal solid waste recovered	Quantum of waste collected, which is either recycled or processed	80
5	Extent of scientific disposal of municipal solid waste	Waste disposed in a sanitary landfill against total quantum of waste disposed in landfills and dumpsites	100
6	Extent of cost recovery in SWM Services	Recovery of all operating expenses related to MSWM services that the ULB is able to meet from the operating revenues of sources related exclusively to MSWM	100
7	Efficiency in redressal of customer complaints	Total number of MSWM related complaints resolved against total number of MSWM complaints received within 24 hours	80
8	Efficiency in collection of SWM user charges	Current year revenues collected against total operating revenues for the corresponding period	90

Source: MoUD website

Appendix 2.22

(Reference: Paragraph 2.3.18)

Status of achievements (2021-22) of the test-checked ULBs vis-à-vis targets fixed and benchmarks

(Figures in per cent)

Sl. No.	Indicator	Benchmark	IMC		SMC		JMC		KMC		BMC		TMC		AMC	
			Target	Achievement as on March 2022	Target	Achievement as on March 2022	Target	Achievement as on March 2022	Target	Achievement as on March 2022	Target	Achievement as on March 2022	Target	Achievement as on March 2022	Target	Achievement as on March 2022
			1	Household level coverage of SWM services	100	100	100	100	100	100	100	100	100	100	100	100
2	Efficiency of MSW collection	100	100	85	82	77	100	100	100	80	75	70	100	100	90	79
3	Extent of MSW segregation	100	100	39	55	50	100	100	100	100	80	75	100	60	100	96
4	Extent of recovered MSW	80	80	70	2.6	1.6	100	100	80	40	78	70	80	40	50	35
5	Extent of scientific disposal of MSW	100	100	85	100	100	100	100	80	35	55	49	100	100	90	100
6	Efficiency in redressal of customer complaints	80	80	70	75	70	100	100	80	76	0	0	80	80	70	75
7	Extent of cost recovery in SWM services	100	100	70	54	44	27	30	90	40	35	20	100	60	50	10
8	Efficiency in collection of SWM charges	90	90	60	67	54	43	45	90	50	55	40	90	70	90	60

Source: Departmental records.

Appendix 2.23

(Reference: Paragraph 2.4)

Statement showing recoverable liquidated damage percentage

(₹ in lakh)

Sl. No.	Package No.	Road Name	Status of Work	Tendered cost	Date of commencement	Stipulated date of completion	Date of actual completion	Delay (Weeks)	Recoverable Liquidated damages (percentage)	Liquidated damage recoverable	Liquidated damage recovered	Less recovery
PIU-II Bishnupur												
1	MN0128 (B)	Keibul Kaina Bazar to Chingmei Awang, Part-II	Completed	151.70	09-09-14	08-09-15	05-01-19	174	10	15.17	1.25	13.92
2	MN0126	Moirang Kumbi Road to Thanga Lawai Makha	Completed	116.03	10-09-14	09-09-15	20-03-19	184	10	11.6	1.36	10.24
3	MN0121 (A)	NH-150 to Potsangbam Maning	Completed	100.29	21-09-17	20-09-18	01-03-19	23	10	10.03	1	9.03
4	MN0124 (A)	Moirang Sendra Road to Ithing	Completed	67.38	27-04-16	26-04-17	20-03-19	99	10	6.74	0.67	6.07
5	MNO124 (B)	Thanga Keibul to Keibul Awang (Sagram)	Completed	80.05	27-04-16	26-04-17	29-09-18	74	10	8.01	0.8	7.21
6	MN0131	Sagangto Sugnu Road	Completed	478.08	09-01-16	08-01-17	01-05-19	120	10	47.81	4.78	43.03
7	MN0143	Sagang Sugnu Road to Khoijumantabi	Completed	226.05	10-09-15	09-09-16	13-12-19	170	10	22.61	0	22.61
8	MN0145	Saiton to Wathalambi	Completed	237.19	26-03-16	25-03-17	28-03-20	157	10	23.72	2.81	20.91
9	MN0152	Moirang Road to Kumbi Kangjeibung	Completed	93.06	28-07-16	27-07-17	05-01-19	75	10	9.31	0.93	8.38
10	MN0173 (C)	Thanga Keibul Road to Keibul East West	Completed	44.85	13-02-19	12-02-20	02-03-20	3	3	1.35	0	1.35
11	MN01102	Construction of Bridge over Ungamel River at 4.0 Km (Ungamel) MN01102	In progress*	547.05	08-12-18	07-12-20	Ongoing	3	3	16.41	5.47	10.94
12	MN01104	Construction of Bridge over Khuga river at 2.20 Km (Ithai Mapa) MN01104	In progress*	574.56	15-11-18	14-11-20	Ongoing	7	7	40.22	2.5	37.72
13	MN01105	Construction of Bridge over Ngaram river at 11.65 Km (Ngaram) MN01105	In progress*	583.65	15-11-18	14-11-20	Ongoing	7	7	40.86	5.84	35.02
14	MN0121 (B)	ODR(Potsangbam to Potsangbam Mamang)	In progress*	117.70	21-09-17	20-09-18	Ongoing	119	10	11.77	1.18	10.59
Sub Total				3,417.64						265.61	28.59	237.02
PIU-I Churachandpur												
15	MN0358	NH-150/Thanlon to Muntha/ Irang	Completed	484.59	02-12-14	01-06-16	28-01-17	34	10	48.46	0.00	48.46
16	MN0359	NH-150/Thanlon to Muntha/ Irang	Completed	455.09	08-06-13	07-12-14	13-01-17	110	10	45.51	4.91	40.60
17	MN0367 (A)	"(A) Construction of Bailey Bridge (70ft.span) over Vadung on River near Shermun village Pherzawl to Leisen Road at 17.00 km	Completed	68.49	25-11-15	24-11-17	24-03-20	122	10	6.85	0.68	6.17
18	MN0367 (B)	"(B) Construction of Bailey Bridge (70ft. Span) over Vadung on River near Shermun village on Pherzawl to Leisen Road at 8.00km	Completed	67.07	25-11-15	24-11-17	24-03-20	122	10	6.71	0.68	6.03

Audit Report on General, Economic, Revenue and Social Sectors for the year ended 31 March 2023

Sl. No.	Package No.	Road Name	Status of Work	Tendered cost	Date of commencement	Stipulated date of completion	Date of actual completion	Delay (Weeks)	Recoverable Liquidated damages (percentage)	Liquidated damage recoverable	Liquidated damage recovered	Less recovery
19	MN0396	Bukpi to Bukpilon Pt III	Completed	377.80	18-09-14	17-03-16	04-07-16	16	10	37.78	3.78	34.00
20	MN0397	Bukpi to Aibulon -I	Completed	258.59	04-09-14	03-03-16	17-11-17	89	10	25.86	1.00	24.86
21	MN0398	Bukpi to Aibulon -II	Completed	335.60	04-09-14	03-03-16	21-11-17	90	10	33.56	1.00	32.56
22	MN0399	Bukpi to Aibulon -III	Completed	415.66	04-10-14	03-04-16	30-06-18	117	10	41.57	4.52	37.05
23	MN03100	Galkapkot to Gamhui -I	Completed	324.58	04-09-14	03-03-16	24-05-19	168	10	32.46	3.43	29.03
24	MN03101	Galkapkot to Gamhui -II	Completed	350.05	04-10-14	03-04-16	31-03-20	208	10	35.01	3.79	31.22
25	MN03102	Galkapkot to Gamhui -III	Completed	390.38	04-10-14	03-04-16	31-03-20	208	10	39.04	4.20	34.84
26	MN03104	Nabil to Nalone	Completed	300.26	20-10-14	19-04-16	23-10-16	27	10	30.03	0.00	30.03
27	MN03115	JT Rd. To NH-150 -I	Completed	359.27	11-10-14	10-04-16	28-03-20	207	10	35.93	3.88	32.05
28	MN03116	JT Rd. To NH-150 -II	Completed	248.34	11-10-14	10-04-16	30-03-20	207	10	24.83	2.67	22.16
29	MN03117	JT Rd. To NH-150 -III	Completed	323.19	19-11-14	18-05-16	29-04-19	154	10	32.32	3.23	29.09
30	MN03118	JT Rd. To NH-150 -IV	Completed	494.74	07-11-14	06-05-16	13-05-19	157	10	49.47	5.48	43.99
31	MN03111	Tiddim Road to Nabil khuman Pt III	Completed	449.18	14-05-15	13-11-16	28-01-20	167	10	44.92	4.93	39.99
32	MN03114	Torbung to Ukha Pt III	Completed	217.95	10-12-15	09-06-17	28-03-18	42	10	21.80	0.00	21.80
Sub Total				5,920.83						592.11	48.18	543.93
Total				9,338.47						857.72	76.77	780.95

* Since the work is under progress liquidated damage recoverable is calculated till date of audit i.e., 31-12-2020

Appendix 2.24

(Reference: Paragraph 2.5)

Statement showing extra expenditure (Water Bound Macadam)

Sl. No.	Name of work	Agreement item	As per Agreement		Rate Manual means (estimated by Department)*	Rate mechanical means (calculated by Audit)**	Rate at which work could have been awarded (calculated by Audit)#	Difference	Quantity executed (cum)	Extra expenditure
			Quantity (cum)	Rate at which the works were awarded (manual)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) =(5)-(8)	(10)	(11)
PIU-II, Bishnupur										
1	Sagang Sugnu Road to Khoijumantabi (143)	WBM Grading 2 (By Manual Means)	1,090.13	2,482.25	2,328.58	2,192.99	2,337.71	144.54	1,147.61	1,65,875.55
		WBM Grading 3 (By Manual means)	1,090.13	2,842.85	2,666.87	2,531.28	2,698.31	144.54	1,100.22	1,59,025.80
2	NH-150 to Potsangbam Maning (121 A)	WBM Grading 2 (By Manual Means)	652.50	1,667.73	1,874.96	1,756.32	1,562.20	105.53	649.18	68,507.97
		WBM Grading 3 (By Manual means)	652.50	1,941.33	2,163.27	2,044.63	1,834.86	106.47	649.19	69,119.26
3	ODR(Potsangbam to Potsangbam Mamang) (121B)	WBM Grading 2 (By Manual Means)	-	2,042.32	1,893.10	1,774.46	1,914.33	127.99	596.25	76,314.04
		WBM Grading 3 (By Manual means)	-	2,405.38	2,176.58	2,057.95	2,274.28	131.10	596.25	78,168.37
4	Keibul Kaina Bazar to Chingmei Awang, Part-II (128)	WBM Grading 2 (By Manual Means)	630.00	1,927.85	2,066.86	1,948.22	1,817.19	110.66	768.39	85,030.04
		WBM Grading 3 (By Manual means)	630.00	2,191.78	2,350.82	2,232.18	2,081.17	110.61	768.39	84,991.62

Sl. No.	Name of work	Agreement item	As per Agreement		Rate Manual means (estimated by Department)*	Rate mechanical means (calculated by Audit)**	Rate at which work could have been awarded (calculated by Audit)#	Difference	Quantity executed (cum)	Extra expenditure
			Quantity (cum)	Rate at which the works were awarded (manual)						
5	Thanga Keibul Road to Chandpur Bamon Leirak (173B)	WBM Grading 3 (By Manual means)	236.25	2,587.13	2,894.37	2,702.67	2,415.78	171.35	235.58	40,366.63
6	Thanga Keibul Road to Keibul East West (173 C)	WBM Grading 3 (By Manual means)	247.50	2,605.92	2,915.39	2,723.69	2,434.57	171.35	247.50	42,409.13
7	Sagang to Sugnu Road (131)	WBM Grading 2 (By Manual Means)	2,501.55	2,115.73	2,385.50	2,249.91	1,995.47	120.26	2,987.03	3,59,220.23
		WBM Grading 3 (By Manual means)	2,501.55	2,529.28	2,711.63	2,576.04	2,402.81	126.47	3,176.89	4,01,781.28
8	Saiton to Wathalambi (MNO145)	WBM Grading 2 (By Manual Means)	1,698.30	1,661.84	2,369.22	2,233.63	1,566.73	95.11	1,645.41	1,56,494.95
		WBM Grading 3 (By Manual means)	1,698.30	1,891.55	2,696.71	2,561.12	1,796.44	95.11	1,715.19	1,63,131.72
Sub Total										19,50,436.57
PIU-I, Churachandpur										
9	Construction of road from JT Road to NH 150 part 3 (MNO3117)	16-WBM Grading 2 (By Manual Means)	1,659.38	2,747.83	2,985.65	2,867.01	2,638.64	109.19	1,659.25	1,81,173.51
		17- WBM Grading 3 (By Manual means)	1,659.38	3,030.25	3,291.78	3,173.14	2,921.04	109.21	1,659.25	1,81,206.69
10	Construction of Road from Nabil to Nalon (Mno-3104)	16-WBM Grading 2 (By Manual Means)	2,475.00	2,197.00	2,367.84	2,249.20	2,086.92	110.08	2,475.00	2,72,448.00
		17- WBM Grading 3 (By Manual means)	2,475.00	2,478.00	2,666.44	2,547.80	2,367.74	110.26	2,524.80	2,78,384.45

Sl. No.	Name of work	Agreement item	As per Agreement		Rate Manual means (estimated by Department)*	Rate mechanical means (calculated by Audit)**	Rate at which work could have been awarded (calculated by Audit)#	Difference	Quantity executed (cum)	Extra expenditure
			Quantity (cum)	Rate at which the works were awarded (manual)						
11	Construction of road from JT Road to NH 150 part 4 (MNO3118)	16-WBM Grading 2 (By Manual Means)	3,256.69	2,784.00	3,125.87	3,007.23	2,678.34	105.66	3,259.61	3,44,410.39
		17- WBM Grading 3 (By Manual means)	3,259.69	3,055.00	3,434.18	3,315.54	2,949.46	105.54	3,259.68	3,44,026.63
12	Construction of road from T01(Bukpi) to Aibulon Part 1	14.1-WBM Grading 2 (By Manual Means)	1,575.00	2,653.19	2,944.69	2,826.05	2,546.29	106.90	1,575.00	1,68,367.50
		14.2- WBM Grading 3 (By Manual means)	1,575.00	2,927.17	3,250.19	3,131.55	2,820.32	106.85	1,575.00	1,68,288.75
13	Construction of road from T01(Bukpi) to Aibulon Part 2	14.1-WBM Grading 2 (By Manual Means)	1,350.00	2,790.43	2,779.07	2,660.43	2,671.31	119.12	1,350.00	1,60,812.00
		14.2- WBM Grading 3 (By Manual means)	1,350.00	3,061.62	3,081.99	2,963.35	2,943.76	117.86	1,350.00	1,59,111.00
14	Construction of road from T01(Bukpi) to Aibulon Part 3	12-WBM Grading 2 (By Manual Means)	2,364.75	2,879.50	3,389.01	3,270.37	2,778.70	100.80	2,364.75	2,38,366.80
		13- WBM Grading 3 (By Manual means)	2,364.75	3,138.54	3,701.41	3,582.77	3,037.94	100.60	2,364.75	2,37,893.85
Sub Total										27,34,489.57
PIU-III, Churachandpur										
15	Construction of Road from Zezaw to T Khajang (3162)	22- WBM Grading 3 (By Manual means)	1,650.11	2,760.97	3,124.15	2,932.46	2,591.56	169.41	1,677.39	2,84,166.64

Sl. No.	Name of work	Agreement item	As per Agreement		Rate Manual means (estimated by Department)*	Rate mechanical means (calculated by Audit)**	Rate at which work could have been awarded (calculated by Audit)#	Difference	Quantity executed (cum)	Extra expenditure
			Quantity (cum)	Rate at which the works were awarded (manual)						
16	Construction of Road Sangaikot to Khongkhai, Pt-II (3144)	20- WBM Grading 2 (By Manual means)	3,298.83	2,750.81	2,580.50	2,444.91	2,606.27	144.54	3,298.83	4,76,812.89
		17- WBM Grading 3 (By Manual means)	3,298.83	3,093.83	2,902.34	2,766.75	2,949.29	144.54	3,298.83	4,76,812.89
17	Construction of Road from Sagang to Tuining (346)	19-WBM Grading 2 (By Manual means)	1,559.48	2,343.48	2,198.39	2,062.80	2,198.94	144.54	1,558.14	2,25,213.56
		20- WBM Grading 3 (By Manual means)	1,559.48	2,694.83	2,527.98	2,392.39	2,550.29	144.54	1,558.12	2,25,210.66
Sub Total										16,88,216.64
Grand Total										63,73,142.78

* Calculated by the Department (SoR rate for the item + Conveyance charge)

** Calculated by Audit (SoR rate for the item + Conveyance charge)

Column 7 + escalation factor (difference between Col 6 and Col 5 in percentage terms)

Appendix 2.25

(Reference: Paragraph 2.5)

Statement showing extra expenditure (Surface drain works)

(Amount in ₹)

Sl. No.	Package No	Name of work	Agreement item number	Qty. executed (m)	Rate (Manual means) as per SOR ³	Rate at which the works were awarded	Awarded amount	Rate (mechanical means) as per SOR	Rate at which work could have been awarded#	Amount at which work could have been awarded	Difference	SOR/MSR ⁴
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
PIU-II, Bishnupur												
1	143	Sagang Sugnu Road to Khoijumantabi	Surface drains in soil	740.00	49.32	52.00	38,480.00	12.12	12.78	9,457.20	29,022.80	2014
2	124B	Thanga Keibul to Keibul Awang (Sagram)	Surface drains in soil	1,190.00	49.32	46.01	54,751.90	12.12	11.31	13,458.90	41,293.00	2014
3	124A	MoirangSendra Road to Ithing	Surface drains in soil	1,810.00	49.32	36.18	65,485.80	12.12	8.89	16,090.90	49,394.90	2014
4	173(A)	Thanga Chinglak to Ngaram	Surface drains in soil	1,525.00	66.51	53.07	80,931.75	14.57	11.63	17,735.75	63,196.00	2016
5	173(B)	Thanga Keibul Road to Chandpur Bamon Leirak	Surface drains in soil	400.00	66.51	53.07	21,228.00	14.57	11.63	4,652.00	16,576.00	2016
6	131	Sagangto Sugnu Road	Surface drains in soil	11,600.00	49.32	46.01	5,33,716.00	12.12	11.31	1,31,196.00	4,02,520.00	2014
7	128A	Keibul Kaina Bazar to Chingmei Awang, Part-I	Surface drains in soil	1,900.00	49.32	50.01	95,019.00	12.12	12.29	23,351.00	71,668.00	2014
8	128	Keibul Kaina Bazar to Chingmei Awang, Part-II	Surface drains in soil	300.00	42.30	39.45	11,835.00	10.96	10.22	3,066.00	8,769.00	2012
9	121A	NH-150 to Potsangbam Maning	Surface drains in soil	1,500.00	49.32	39.89	59,835.00	12.12	9.80	14,700.00	45,135.00	2014
10	121B	ODR(Potsangbam to Potsangbam Mamang)	Surface drains in soil	1,000.00	49.32	66.51	66,510.00	12.12	16.34	16,340.00	50,170.00	2014

³ Schedule of Rates⁴ Manipur Schedule of Rates

Sl. No.	Package No	Name of work	Agreement item number	Qty. executed (m)	Rate (Manual means) as per SOR ³	Rate at which the works were awarded	Awarded amount	Rate (mechanical means) as per SOR	Rate at which work could have been awarded#	Amount at which work could have been awarded	Difference	SOR/MSR ⁴
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
11	126	Moirang Kumbi Road to Thanga Lawai Makha	Surface drains in soil	2,740.00	42.30	39.45	1,08,093.00	10.96	10.22	28,002.80	80,090.20	2012
12	152	Moirang Road to Kumbi Kangeibung	Surface drains in soil	2,600.00	49.32	39.44	1,02,544.00	12.12	9.69	25,194.00	77,350.00	2014
13	145	Saiton to Wathalambi	Surface drains in soil	9,680.00	49.32	34.60	3,34,928.00	12.12	8.50	82,280.00	2,52,648.00	2014
			Sub Total				15,73,357.45			3,85,524.55	11,87,832.90	
PIU-III, Churachandpur												
14	3162	Const. of road from Tolbung to Matijang	Surface drains in soil	6,020.00	66.51	58.78	3,53,855.60	14.57	12.88	77,537.60	2,76,318.00	2016
			Surface drains in ordinary rock	330.00	99.77	88.17	29,096.10	32.27	28.52	9,411.60	19,684.50	
151	3144	Const. of road from Sangaikot to Khongkhai Pt. II	Surface drains in soil	10,607.86	49.32	52.58	5,57,761.28	12.12	12.92	1,37,053.55	4,20,707.73	2014
			Surface drains in ordinary rock	3,792.14	73.98	78.86	2,99,048.16	27.23	29.03	1,10,085.82	1,88,962.34	
16	346	Const. of road from Sanang to Tuining	Surface drains in soil	4,880.00	49.32	52.58	2,56,590.40	12.12	12.92	63,049.60	1,93,540.80	2014
			Surface drains in ordinary rock	570.00	73.98	78.86	44,950.20	27.23	29.03	16,547.10	28,403.10	
17	3166	Const. of Road from Pangjang to K Geljang	Surface drains in soil	5,000.00	66.51	69.15	3,45,750.00	14.57	15.15	75,750.00	2,70,000.00	2016
			Surface drains in ordinary rock	1,000.00	99.77	103.72	1,03,720.00	32.27	33.55	33,550.00	70,170.00	
18	3207	Const. of Road from TO1(Bukpi) to Bungpilon	Surface drains in soil	7,000.00	66.51	69.15	4,84,050.00	14.57	15.15	1,06,050.00	3,78,000.00	2016
			Surface drains in ordinary rock	1,000.00	99.77	103.72	1,03,720.00	32.27	33.55	33,550.00	70,170.00	
19	3237	L022-NH/150 (Thanlon) to Mongon	Surface drains in soil	7,635.00	66.51	69.00	5,26,815.00	14.57	15.12	1,15,441.20	4,11,373.80	2016
			Sub Total				31,05,356.74			7,78,026.47	23,27,330.27	
PIU-III, Senapati												
20	6344	L022-T01 To Laikoptkom	Surface drains in soil	6,240.00	66.51	69.15	4,31,496.00	14.57	15.15	94,536.00	3,36,960.00	2016

Sl. No.	Package No	Name of work	Agreement item number	Qty. executed (m)	Rate (Manual means) as per SOR ³	Rate at which the works were awarded	Awarded amount	Rate (mechanical means) as per SOR	Rate at which work could have been awarded#	Amount at which work could have been awarded	Difference	SOR/MSR ⁴
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			Surface drains in ordinary rock	1,680.00	99.77	103.72	1,74,249.60	32.27	33.55	56,364.00	1,17,885.60	
21	6341	L032-Ngairomchingjin To Salampatong	Surface drains in soil	12,780.00	66.51	69.52	8,88,465.60	14.57	15.23	1,94,639.40	6,93,826.20	2016
			Surface drains in ordinary rock	3,450.00	99.77	104.28	3,59,766.00	32.27	33.73	1,16,368.50	2,43,397.50	
22	6322	L032-Ngairomchingjin To Salampatong	Surface drains in soil	9,950.00	66.51	69.52	6,91,724.00	14.57	15.23	1,51,538.50	5,40,185.50	2016
			Surface drains in ordinary rock	2,050.00	99.77	104.28	2,13,774.00	32.27	33.73	69,146.50	1,44,627.50	
23	6382	L023-Makokching To KhongbalTangkhul	Surface drains in soil	8,340.00	66.51	67.94	5,66,619.60	14.57	14.88	1,24,099.20	4,42,520.40	2016
			Surface drains in ordinary rock	1,350.00	99.77	101.92	1,37,592.00	32.27	32.97	44,509.50	93,082.50	
24	6342	L047-Thingsat To Phaileng	Surface drains in soil	9,000.00	66.51	69.15	6,22,350.00	14.57	15.15	1,36,350.00	4,86,000.00	2016
25	6347	L045-Nurathel To Mongbung	Surface drains in soil	4,520.00	66.51	69.52	3,14,230.40	14.57	15.23	68,839.60	2,45,390.80	2016
			Surface drains in ordinary rock	1,320.00	99.77	104.28	1,37,649.60	32.27	33.73	44,523.60	93,126.00	
26	6368	L027-Laikoiching To South Lonsing	Surface drains in soil	7,190.00	66.51	69.00	4,96,110.00	14.57	15.12	1,08,712.80	3,87,397.20	2016
			Surface drains in ordinary rock	810.00	99.77	103.50	83,835.00	32.27	33.48	27,118.80	56,716.20	
27	6303	L036-L035 Lairokkom To Kamukoireng	Surface drains in soil	3,170.00	66.51	63.37	2,00,882.90	14.57	13.88	43,999.60	1,56,883.30	2016
			Surface drains in ordinary rock	1,890.00	99.77	84.30	1,59,327.00	32.27	27.27	51,540.30	1,07,786.70	
28	6370	L036-L035 Lairokkom To Kamukoireng	Surface drains in soil	4,670.00	66.51	69.15	3,22,930.50	14.57	15.15	70,750.50	2,52,180.00	2016
			Surface drains in ordinary rock	630.00	99.77	103.72	65,343.60	32.27	33.55	21,136.50	44,207.10	

Sl. No.	Package No	Name of work	Agreement item number	Qty. executed (m)	Rate (Manual means) as per SOR ³	Rate at which the works were awarded	Awarded amount	Rate (mechanical means) as per SOR	Rate at which work could have been awarded#	Amount at which work could have been awarded	Difference	SOR/MSR ⁴
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
29	6369	L021-T01 To Tuinaijang	Surface drains in soil	1,950.00	66.51	69.00	1,34,550.00	14.57	15.12	29,484.00	1,05,066.00	2016
			Surface drains in ordinary rock	2,045.00	99.77	103.50	2,11,657.50	32.27	33.48	68,466.60	1,43,190.90	
30	6377	L024-Tusam To Maojang	Surface drains in soil	8,450.00	66.51	67.94	5,74,093.00	14.57	14.88	1,25,736.00	4,48,357.00	2016
			Surface drains in ordinary rock	2,050.00	99.77	101.92	2,08,936.00	32.27	32.97	67,588.50	1,41,347.50	
31	6372	T07-Saikul SH 7 To Simol N 150	Surface drains in soil	13,070.00	66.51	68.92	9,00,784.40	14.57	15.10	1,97,357.00	7,03,427.40	2016
			Surface drains in ordinary rock	2,050.00	99.77	103.38	2,11,929.00	32.27	33.44	68,552.00	1,43,377.00	
32	6299	L027-Laikoiching To South Lonsing	Surface drains in soil	3,500.00	66.51	63.37	2,21,795.00	14.57	13.88	48,580.00	1,73,215.00	2016
			Surface drains in ordinary rock	450.00	99.77	84.30	37,935.00	32.27	27.27	12,271.50	25,663.50	
33	6345	L023-Makokching To KhongbalTangkhul	Surface drains in soil	9,950.00	66.51	67.94	6,76,003.00	14.57	14.88	1,48,056.00	5,27,947.00	2016
			Surface drains in ordinary rock	2,050.00	99.77	101.92	2,08,936.00	32.27	32.97	67,588.50	1,41,347.50	
34	6302	L028 - Thayong To Tanthouphai	Surface drains in soil	8,610.00	66.51	62.63	5,39,244.30	14.57	13.72	1,18,129.20	4,21,115.10	2016
			Surface drains in ordinary rock	1,390.00	99.77	84.30	1,17,177.00	32.27	27.27	37,905.30	79,271.70	
			Sub Total							24,13,887.90	74,95,498.10	
			Grand Total							35,77,438.92	1,10,10,661.27	

Column 9 + escalation factor (difference between Col 7 and Col 6 in percentage terms)

Appendix 3.1

(Reference: Paragraph 3.1.1)

Year-wise details of expenditure audited in respect of Economic Sector during 2022-23

(₹ in crore)

Year	Expenditure incurred during 2022-23
2017-18	68.85
2018-19	361.13
2019-20	426.68
2020-21	777.93
2021-22	901.53
Total	2,536.12

Source: Records of the O/o the Principal Accountant General (Audit), Manipur

Appendix 3.2

(Reference: Paragraph 3.2.8.2)

Statement showing delays in release of fund and delays in submission of Utilisation Certificates

(₹ in crore)

Name of Project (Name of Scheme)	Sanctioned Cost	Particulars	Amount released	Date of release by GoI	Amount released by state to PIA	Date of release by state to PIA	Due date of release ⁵	Delay in days	Date of submission of UC	Due date of submission of UC	Delay in submission of UC (month)as of March 2023
Development of Cave Tourism Project at prominent Tourist sites at Khanghui Cave, Ukhrul District, Manipur. (NLCPR)	7.50	Token Money	0.10	19-12-2017	0.10	28-02-2019	03-01-2018	421	11-02-2020	31-03-2019	10
		Ist instalment	2.52	14-08-2018	2.52	27-03-2019	29-08-2018	210	11-02-2020	31-03-2020	No delay
		2nd Instalment	3.93	04-05-2020	3.93	08-06-2021	19-05-2020	385	UC not available	31-03-2022	12
Eco- Tourism project at Cheiraoching (Thangmeiband), Imphal west. (NLCPR)	13.30	Token Money	0.10	19-12-2017	0.10	27-03-2018	03-01-2018	83	11-02-2020	31-03-2019	10
		Ist instalment	4.55	25-06-2018	4.55	17-02-2019	09-07-2018	223	11-02-2020	31-03-2020	No delay
		2nd Instalment	6.98	08-12-2020	6.98	07-06-2021	23-12-2020	166	UC not available	31-03-2022	12
		Ist Instalment	6.84	16-04-2021	6.84	28-10-2021	15-05-2021	166	23-03-2022	31-03-2023	No delay
“Development of Road Connectivity from Khabam Lamkhai to Hannaching Heingang via Marjing Polo Complex, Heingang Ching, Imphal East, Manipur for promoting Tourism (NESIDS)	29.20	Token Money	0.10	10-12-2018	0.10	23-03-2019	12-12-2018	101	12-02-2020	31-03-2020	No delay
		Ist instalment	10.09	07-06-2019	10.09	17-08-2019	09-06-2019	69	12-02-2020	31-03-2021	No delay
		Part of 2 nd and Final Instalment	13.36	25-02-2020	13.36	09-06-2021	27-02-2020	468	Not yet submitted	31-03-2021	24
		Balance amount of 2 nd and final instalment	1.93	12-05-2020	1.93	16-01-2021	14-05-2020	247	Not yet submitted	31-03-2022	12
Infrastructure Development of Tourist Destination at Shanthei Natural Park, Andro, Imphal East District,	4.78	Ist instalment (Central)	1.72	27-02-2014	0.86	13-06-2014	26-03-2014	79	UC copy not furnished.	31-03-2015	
					0.86	17-12-2014	26-03-2014	266			
		Ist instalment (State)	0.48	20-10-2015	0.48	20-10-2015	26-03-2014	573	UC not available	31-03-2017	

⁵ NLCPR-Funds must be released within 15 days of release by the Ministry; NESIDS-Funds must be released immediately after receipt from Ministry, NEC-Funds must be released within one month of release by the Ministry along with State Matching Share

Name of Project (Name of Scheme)	Sanctioned Cost	Particulars	Amount released	Date of release by GoI	Amount released by state to PIA	Date of release by state to PIA	Due date of release ⁵	Delay in days	Date of submission of UC	Due date of submission of UC	Delay in submission of UC (month)as of March 2023
Manipur (NEC)		2 nd instalment (Central)	1.00	14-03-2016	1.00	15-11-2016	13-04-2016	216	04-09-2017	31-3-2017	05
		3 rd instalment (Central)	1.58	02-03-2017	1.58	11-05-2017	01-04-2017	40	04-09-2017	31-03-2018	No delay

Appendix 3.3

(Reference: Paragraph 3.2.8.3)

Statement showing details of outstanding AC Bills

(₹ in crore)

Name of Scheme/Project	Work Agencies	Amount drawn	AC bill no. and date	Delays in months as of March 2023
Infrastructure Development of Tourist Destination at Shanthei Natural Park, Andro, Imphal East District, Manipur.	Education Engineering Wing	1.58	26 of 11 May 2017	69
Construction of Guest House at Saivom Village, Tengnoupal District	Manipur Police Housing Corporation Limited	0.35	230 of 31 March 2018	59
“Development of Road Connectivity from Khabam Lamkhai to Hannaching Heingang via Marjing Polo Complex, Heingang Ching, Imphal East, Manipur for promoting Tourism”	Manipur Police Housing Corporation Limited	1.93	138 of 27 January 2021	25
		13.36	15 of 14 June 2021	20
Development of Eco-Tourism Complex at Noney near the Railway bridge.	Engineering Cell, Health & FW (Valley Division No.2)	3.00	164 of 23 March 2021	23
Infrastructure Development for Destination & Circuit (SH: Construction of Administrative Building, Statue Landscaping at Marjing (2.82 Ha Clearance completed from Forest)	Monitoring & Quality Control Division-PWD	5.77	168 of 30 March 2021	23
Development of Eco-Tourism Destination in each Assembly Constituency of Manipur under State Plan.	District Rural Development Authority (DRDA)	11.25	158 of 18 March 2021	23
		6.75	159 of 18 March 2021	23
Development of Water Amusement Park at Thenguchingjin, Imphal East, Manipur.	Manipur Police Housing Corporation Limited	15.00	160 of 16/3/2021	23
		15.00	75 of 6/12/2021	14
Development of Ropeway Project at Ibudhou Marjing, Heingang, Imphal East, Manipur.	Manipur Police Housing Corporation Limited	17.50	161 of 16/3/2021	23
Development of Cave Tourism Project at prominent Tourist sites at Khangkhui Cave, Ukhrul District, Manipur.	Manipur Police Housing Corporation Limited	3.93	17 of 14 June 2021	20
Eco- Tourism project at Cheiraoching (Thangmeiband), Imphal west.	Manipur Police Housing Corporation Limited	6.98	16 of 11 June 2021	20
Total		102.40		

Appendix 3.4

(Reference: Paragraph 3.2.9.3)

Statement showing list of projects abandoned before completion

(₹ in crore)

Sl. No.	Name of Project	Project Cost	Date of Sanction	Stipulated date of completion as per Sanction	Expenditure
1	Construction of Art and Craft Centre at Maibam Lokpa Ching Bishnupur District, Manipur under Destination Development. (Project Code: 5057)	2.18	28-03-2008	27-03-2010	1.63
2	Integrated Development of Tourist Destination, Bishnupur, Manipur. (Project Code: 4126)	3.57	27-03-2008	26-03-2010	3.23
3	Tourist Destination at Khongjom War Memorial Complex, Manipur. Project (Code :4731)	3.61	08-07-2009	07-01-2011	1.81
4	Upgradation of Integrated Tourist Destination at Sendra, Moirang, Bishnupur District, Manipur (Project Code :4862)	4.34	21-12-2009	20-12-2012	2.75
5	Integrated Tourist Destination at Kotsopai, Chakpikarong, Chandel District, Manipur	4.81	16-08-2013	15-08-2014	0.40
6	Integrated Tourist Destination at Chingkei Ching, Imphal East, Manipur.	4.86	16-08-2013	15-08-2014	0.97
7	Integrated Tourist Circuit at Karang-ChaobaChing and Thanga Bishnupur District, Manipur	7.63	31-03-2014	31-03-2015	0.90
8	Mega Project INA Memorial Complex at Moirang, Manipur. (Project Code :5280)	12.38	02-11-2010	01-11-2013	7.02
9	Development of Tourist Resort at Sendra Hillock, Water Sports Complex at Takmu and other facilities in adjoining areas of Bishnupur District, Manipur.	45.19	21-02-2014	20-08-2015	6.60
Total		88.57			25.31

Appendix 3.5

{Reference: Paragraph 3.2.9.4.2 (a)}

Statement showing details of Eco-Tourism Destinations in the Sampled Districts

Sl. No.	Name of AC	Work Order Date	Stipulated date of completion	Status as on March 2023	Delay (Months)
Eco-Tourism Destination in each Assembly Constituency of Imphal West District					
1	Patsoi	05-06-2021	04-12-2021	Completed in October 2021	Nil
2	Konhoujam	10-06-2021	09-12-2021	Completed in December 2021	Nil
3	Lamsang	03-06-2021	02-12-2021	Completed in June 2022	6
4	Sekmai	10-06-2021	09-12-2021	Not completed	15
5	Singjamei	03-07-2021	02-01-2022	Completed in December 2021	Nil
6	Keishamthong	03-07-2021	02-01-2022	Not completed	14
7	Langthabal	03-07-2021	02-01-2022	Completed in August 2022	7
8	Wangoi	03-06-2021	02-12-2021	Not completed	15
9	Mayang Imphal	03-06-2021	02-12-2021	Completed in March 2022	3
10	Thangmeiband	18-08-2021	17-02-2022	Not completed	13
11	Uripok	06-07-2021	05-01-2022	Not completed	14
12	Sagolband	03-07-2021	02-01-2022	Not started	14
13	Naoriya Pakhanglakpa	14-11-2022	13-05-2023	Not completed	Nil
Eco-Tourism Destination in each Assembly Constituency of Bishnupur District					
1	Nambol	15-09-2021	14-03-2022	Completed in October 2022	7
2	Bishnupur	31-03-2022	30-09-2022	Not started	6
3	Oinam	15-09-2021	14-03-2022	Completed in October 2022	12
4	Moirang	15-09-2021	14-03-2022	Project site changed-Not started	12
5	Thanga	15-09-2021	14-03-2022	Not completed	12
6	Kumbi	13-10-2022	12-04-2023	Not completed	Nil
Eco-Tourism Destination in each Assembly Constituency of Senapati & Kangpokpi District					
1	Saitu	28-07-2021	27-07-2022	Not completed	8
2	Saikul	28-07-2021	27-07-2022	Not completed	8
3	Kangpokpi	28-07-2021	27-07-2022	Completed in September 2022	2
4	Karong	28-07-2021	27-07-2022	Not completed	8
5	Mao	28-07-2021	27-07-2022	Completed in September 2022	2
6	Tadubi	28-07-2021	27-07-2022	Completed in August 2022	1
Eco-Tourism Destination in each Assembly Constituency of Chandel & Tengnoupal District					
1	Tengnoupal	24-08-2021	23-04-2022	April 2022	Nil
2	Chandel	17-08-2021	16-04-2022	Completed in May 2022	1

Appendix 4.1

(Reference: Paragraph 4.1.6)

Statement showing investments made by State Government in SPSEs (all Government companies) whose accounts are in arrears

(Figures in columns 4 & 6 to 8 are ₹ in crore)

Sl. No.	Name of the Public Sector Enterprises	Year up to which accounts finalised	Paid up capital	Period of accounts pending finalisation	Investment made by State Government during the year of which accounts are in arrears @		
					Equity	Grants	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Manipur Tribal Development Corporation Limited	1987-88	0.52	1988-89 to 2022-23	-	1.50	1.50
2	Manipur Police Housing Corporation Limited	1997-98	0.02	1998-99 to 2022-23	-	10.67	10.67
3	Manipur Food Industries Corporation Limited	2010-11	5.41	2011-12 to 2022-23	2.00	9.88	11.88
4	Manipur State Power Company Limited	2021-22	10.05	2022-23	-	15.58	15.58
5	Manipur Handloom & Handicrafts Development Corporation Limited	2009-10	12.21	2010-11 to 202-23	-	21.15	21.15
6	Tourism Corporation of Manipur Limited	-	0.05	2016-17 to 2022-23	0.05	10.57	10.62
7	Manipur Food & Distribution Corporation Limited	First Accounts yet to be finalised	5.00	2022-23	5.00	-	5.00
Total			33.26		7.05	69.35	76.40

Appendix 4.2

(Reference: Paragraphs 4.1.8, 4.1.10 and 4.1.12)

Summarised financial position and working results of State Public Sector Enterprises (all Government companies) as per their latest finalised financial statements as on 30 September 2023

(Figures in columns 5 to 12 and 14 to 16 are ₹ in crore)

Sl. No.	Sector / name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital @	Loans outstanding at the end of year	Accumulat ed Profit (+) /Loss(-)	Free Reserves & Surplus	Turnover	Net profit (+) /loss (-)	Capital Employed	Return on capital employed (EBIT)	ROCE (per cent)	Net worth	Interest	Tax	ROE (per cent)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
A. Working Government Companies																
FINANCE																
1	Manipur Industrial Development Corporation Limited	2009-10	2014-15	12.14	6.31	-31.78	0	0.07	-1.45	-13.33	-1.45	Not workable	-19.64	0	0	Not workable
2	Manipur Tribal Development Corporation Limited	1987-88	2013-14	0.52	0	-0.22	0	0.02	-0.12	0.30	-0.12	-40	0.30	0	0	-40
Sector wise total				12.66	6.31	-32.00		0.09	-1.57	-13.03	-1.57	Not workable	-19.34	0	0	Not workable
INFRASTRUCTURE																
3	Manipur Police Housing Corporation Limited	1997-98	2012-13	0.02	0	0.59	0	0.11	0.29	0.61	0.29	47.54	0.61	0	0	47.54
Sector wise total				0.02	0	0.59	-	0.11	0.29	0.61	0.29	47.54	0.61	0	0	47.54
MANUFACTURING																
4	Manipur Food Industries Corporation Limited	2010-11	2019-20	5.41	15.74	-0.88	0	0.02	-0.17	20.27	-0.17	-0.84	4.53	0	0	-3.75
5	Manipur Electronics Development Corporation Limited	2017-18	2018-19	2.74	0	-7.11	0	1.26	-0.23	-4.37	-0.23	Not workable	-4.37	0	0	Not workable
Sector wise total				8.15	15.74	-7.99	0	1.28	-0.40	15.9	-0.40	-2.52	0.16	0	0	-250
POWER																
6	Manipur State Power Company Limited	2021-22	2022-23	10.05	0	-115.39	0	64.2	-32.17	-105.34	-38.06	Not workable	-105.34	0	-5.89	Not workable
7	Manipur State Power Distribution Company Limited	2021-22	2021-22	10.05	451.95	-156.7	0	518.04	-11.11	305.3	-22.52	-7.38	-46.65	10.12	-21.53	Not workable
Sector wise total				20.10	451.95	-272.09		582.24	-43.28	199.96	-60.58	-30.30	-251.99	10.12	-27.42	Not workable
MISCELLANEOUS																
8	Manipur Handloom & Handicrafts Development Corporation Limited	2009-10	2018-19	12.21	1.69	-16.18	0	0.15	-0.31	-2.28	-0.31	Not workable	-3.97	0	0	Not workable

Sl. No.	Sector / name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital @	Loans outstanding at the end of year	Accumulated Profit (+) /Loss(-)	Free Reserves & Surplus	Turnover	Net profit (+) /loss (-)	Capital Employed	Return on capital employed (EBIT)	ROCE (per cent)	Net worth	Interest	Tax	ROE (per cent)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
9	Tourism Corporation of Manipur Limited	First accounts not finalised	-	0	0	0	0	0	0	0	0	0	0	0	0	0	Not workable
10	Cyber Corporation Manipur Ltd.	2021-22	2022-23	0.25	0	-0.01	0	0	0	-0.24	0	Not workable	0.24	0	0	Negative ²	
11	Manipur Food & Distribution Corporation Ltd.	First accounts not finalised	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sector wise total				12.46	1.69	-16.19	0	0.15	-0.31	-2.04	-0.31	Not workable	-3.73	0	0	Not workable	
Total A (All sector wise working Government companies)				53.39	475.69	-327.68	0	583.87	-45.27	201.40	-62.57	-31.07	-274.29	10.12	-27.42	Not workable	
B. Non-working Government Companies																	
AGRICULTURE & ALLIED																	
1	Manipur Agro Industries Corporation Limited	1988-89	2005-06	0.32	0	-0.45	0	0.19	-0.04	-0.13	-0.04	Not workable	-0.13	0	0	Not workable	
2	Manipur Plantation Crops. Corporation Limited	1983-84	2000-01	0.51	0.07	0	0	0	0	0.58	0	0	0.51	0	0	0	
Sector wise total				0.83	0.07	-0.45	0	0.19	-0.04	0.45	-0.04	-8.89	0.38	0	0	-10.53	
MISCELLANEOUS																	
3	Manipur Pulp & Allied Products Limited	2002-03	2017-18	0.90	1.75	-6.81	0	0	-0.83	-4.16	-0.25	Not workable	-5.91	0.58	0	Not workable	
Sector wise total				0.90	1.75	-6.81	-	-	-0.83	-4.16	-0.25	Not workable	-5.91	0.58	0	Not workable	
Total B (All sector wise working Government companies)				1.73	1.82	-7.26	0	0.19	-0.87	-3.71	-0.29	Not workable	-5.53	0.58	0	Not workable	
Grand Total (A+B)				55.12	477.51	-334.94	0	584.06	-46.14	197.69	-62.86	-31.80	-279.82	10.70	-27.42	Not workable	

1. Accumulated loss (₹ 16.18 crore) of SPSE at serial no. A8 have been derived by adjusting the capital reserves (₹ 0.63 crore).

2. Net Loss (₹ 23,600/-) of SPSE at serial no. A10 rounded off to 'zero', hence the ROE of this SPSE was 'Negative'.

3. SPSE at serial No. B2 was at pre-operational stage, hence, did not prepare Profit and Loss Account.

4. Tourism Corporation of Manipur Limited (date of incorporation: 13 July 2016) and Manipur Food & Distribution Corporation Limited (Date of incorporation: 14 November 2022) had not submitted their first accounts.

Appendix 4.3

(Reference: Paragraphs 4.1.10)

Statement showing Rate of Real Return on Government Investment

(Figures in column No. B to I and K to M are '₹ in crore')

Financial Year	Present value of total investment at the beginning of the year	Equity infused by the State government during the year	Net interest free loan given by the State Government during the year	Grants/subsidies given by the State government for operational and Administrative expenditure	Total investment during the year	Total investment at the end of the year	Average rate of interest on Government Borrowings (per cent)	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings/profit after tax (PAT) for the year
A	B	C	D	F	H	I	J	K K=I x (1+J÷100)	L L= I x J÷100	M
Up to 2012-13**		43.19	0.10	1.28	44.57	44.57	6.52	47.48	2.91	0.18
2013-14	47.48	0.00	0.00	0.00	0.00	47.48	6.42	50.52	3.05	0.78
2014-15	50.52	20.10	0.00	0.00	20.10	70.62	6.56	75.26	4.63	(-)20.95
2015-16	75.26	2.05	0.00	259.93	261.98	337.24	6.67	359.73	22.49	(-)24.59
2016-17	359.73	0.05	0.00	250.65	250.70	610.43	6.42	649.62	39.19	(-)48.58
2017-18	649.62	0.00	0.00	286.89	286.89	936.51	6.13	993.92	57.41	(-)48.75
2018-19	993.92	0.00	0.00	299.36	299.36	1,293.28	7.44	1,389.50	96.22	(-)42.26
2019-20	1,389.50	0.00	0.00	165.41	165.41	1,554.91	7.84	1,676.81	121.90	(-)42.43
2020-21	1,676.81	0.25	0.00	191.91	192.16	1,868.97	8.86	2,034.56	165.59	(-) 37.84
2021-22	2,034.56	0.00	0.00	348.95	348.95	2,383.51	5.84	2,522.71	139.20	(-) 25.17
2022-23	2,522.71	5.00	0.00	249.24	254.24	2,776.95	6.60	2,960.23	183.28	(-) 46.14
Total					2124.36					

**These are cumulative figures up to 2012-13 for Columns C, D, F and H

Year	Total Earnings/Loss in 2022-23 (₹ in crore)	Investment by the State Government as per total of the column H above (₹ in crore)	Return on State Government investment on the basis of historical value (per cent)	Present value of State Government investment at the end of 2022-23 (₹ in crore)	Real return on State Government investment considering the present value of investments (per cent)
	A	B	C	D	E
2022-23	-46.14	2,124.36	-2.17	2,960.23	-1.56

Appendix 5.1

(Reference: Paragraph 5.2)

Records not produced to Audit for scrutiny by DDOs of departments under Revenue Sector during 2022-23

Sl. No.	Name of the DDO/ Office	Name of the Department	Nature of records not produced to audit for scrutiny	Period for which records were not produced	Whether Audit pursued the matter with the Department
1	Director, Transport	Transport	Supporting vouchers for encashment of fully Vouched Contingent bills	18.10.2019 to 31.03.2020	Yes

Appendix 5.2

(Reference: Paragraph 5.6.5)

a) Range Audit sample

Sl. No.	Name of the zone selected
1	Work contract
2	Zone-3
3	Zone-8
4	Zone-9-1
5	Zone-9-2

b) Limited audit sample

i) Excess availing of ITC

Sl. No.	Name of the taxpayer, (GSTIN No.)	Excess ITC (in ₹)
1	M/S MANIPUR SANGAI ENTERPRISES, (14DTSPS5693R1Z8)	12,70,849.10
2	M/S DIGI ENTERPRISES, (14AHPPS4376P1ZD)	25,60,343.03
3	M/S S.N. PAVEI, (14BBQPP8905F1ZC)	60,82,533.53
4	M/S L.N AGENCY, (14ADFP A7082C1Z3)	12,86,154.07
5	M/S CREATIVE CONSULTANT AND BUILDER, (14AAEFC4594R1ZV)	14,39,964.98
6	M/S RAILTEL CORPORATION OF INDIA LTD, (14AABCR7176C1ZK)	21,40,125.62
7	M/S L. KULABIDHU SINGH & Co, (14AATPL5211B1Z3)	18,22,235.75
8	M/S SK ENTERPRISES, (14BUDPS3917E1ZR)	20,22,756.66
9	M/S TRIBENI CONSTRUCTIONS LIMITED, (14AABCT8186C1ZE)	13,93,331.31
10	M/S REVEX WATCH, (14ACVPT6882G1ZS)	21,32,507.66
11	HINDUSTAN STEELWORKS CONSTRUCTION LIMITED, (14AAACH9524R1Z4)	10,86,357.28
12	M/S MANIPUR AGENCY HOUSE, (14AADFH1263K1ZL)	9,85,596.96
13	M/S RELIANCE CORPORATE IT PARK LIMITED, (14AABCD7169H1ZN)	39,18,281.38
14	M/S VIRGO ENTERPRISE, (14APKPP8875M3ZW)	37,63,044.48
15	SBI GENERAL INSURANCE CO LTD, (14AAMCS8857L1ZJ)	36,36,371.85

Sl. No.	Name of the taxpayer, (GSTIN No.)	Excess ITC (in ₹)
16	M/S SOLITAIRE, (14AHEPT6513G2ZE)	1,13,94,643.66
17	M/S BHARTI HEXACOM LIMITED, (14AAACH1766P1ZC)	21,05,494.48
18	M/S A2Z INFRA ENGINEERING LTD, (14AAECA1203A1ZU)	17,33,638.00
19	M/S VIKAS & ASSOCIATES, (14AAFFV5330B1ZO)	17,39,569.68
20	M/S SIDDHARTHA ENGINEERING LIMITED, (14AADCS1603H1ZV)	21,15,205.44
21	M/S KHONGNANG GAS AGENCY, (14AADFK8632P1ZX)	18,37,226.02
22	M/S K.K. STORE, (14BANPS5316K2ZB)	9,81,053.69
23	M/S PUJA TRADING COMPANY, (14ACRPG7006R1Z4)	24,29,959.05
24	M/S BHARTIA INFRA PROJECTS LTD, (14AACCB3413B1ZL)	22,94,118.71
25	M/S MM GAS SERVICE, (14AHDPS8418E3ZB)	19,62,978.42
Total		6,41,34,340.81

ii) Excess availing of ITC under RCM

Sl. No.	Name of the taxpayer, (GSTIN No.)	Excess ITC availed under RCM (in ₹)
1	K MORUNG AND SONS, (14AAHF3607J1ZG)	31,68,408.50
2	ONYCON INFRASTRUCTURE, (14AADFO6703B1ZU)	1,29,45,067.00
3	RKEC PROJECTS PRIVATE LIMITED, (14AACCR9682A1ZG)	93,206.00
4	LAMPHEL PHARMACY, (14AACFL5039N1Z6)	3,02,314.22
5	SORAM BHUMESHOR SINGH, (14AVJPS0066L1ZB)	13,138.11
6	POTSANGBAM DEEPU, (14APJPD0640R1ZU)	40,545.90
7	HARMINDER KAUR, (14AOU PK0441B1Z)	1,06,920.54
8	KHALING MILAN, (14AXFPM3923J1ZH)	9,00,000.00
9	VIJAY KUMAR RAI, (14AINPR5098N1ZC)	2,66,916.87
10	THONGAM DEBAN SINGH, (14DZAPS3419F1ZJ)	1,55,08,830.00
11	ASHOK KUMAR KAR, (14AGIPK8067H1Z7)	1,18,983.60
12	SAGAPAM MANGOL SINGH, (14AVOPS5801Q2ZU)	1,30,657.47
13	LOITONGABAM DANIEL SINGH, (14EYCPS9901J1Z2)	81,445.00
14	NAYAK INFRASTRUCTURE PRIVATE LIMITED, (14AACCN6519N1Z7)	1,87,971.00
15	VIRENDRA KUMAR SHARMA, (14BNYPS5681R1ZK)	24,10,458.45
16	RAJESH KUMAR GUPTA, (14AHHPG6006E2ZW)	18,76,072.88
17	MANIPUR TIMES, (14AAZFM9720G1ZT)	19,863.24
18	PROSHANTA KUMAR KAR, (14AQUPK4792R1ZP)	13,388.00
19	PAWAN KUMAR DUGAR & COMPANY (HUF), (14AAKHP2125F1ZI)	26,902.00
20	NIMIWON LUNGLENG, (14AHQPL4429D1ZE)	64,370.26
21	RAJESH KUMAR SAHANI, (14BJHPS4919R1ZE)	1,52,250.01
22	LEISHANGTHEM BIRA SINGH, (14FLPPS0274H1ZR)	2,02,196.00
23	OINAM IBUNGO MEETEI, (14CIEPM2059K1Z7)	24,10,800.00
24	KHULEM ROHENJIT SINGH, (14AURPS3058H2Z7)	12,737.68
25	PARAS JAIN, (14AROPJ4907A2Z3)	79,130.59
Total		4,11,32,573.32

iii) Availing of ITC under Reverse Charge Mechanism (RCM) without payment

Sl. No.	Name of the taxpayer (GSTIN No.)	Excess ITC under RCM without payment (in ₹)
1	M/s DELTA ENTERPRISE (14AFQPT9427H3ZS)	5,994.00

iv) ISD credit incorrectly availed by the recipients

Sl. No.	Name of the taxpayer, (GSTIN)	Incorrect ISD (in ₹)
1	INDIAN OIL CORPORATION (14AAACH1681G2ZV)	22,528.20
2	M/S AGARWAL GENERAL STORE (14ADFPA7081B1Z6)	2,90,435.91
3	HERBALIFE INTERNATIONAL INDIA PVT LTD (14AAACH8025R1ZA)	10,370.14
4	M/S SWIFT INFOTECH (14AFQPA6657L1Z2)	3,46,784.81
5	M/S L.D. MEDICINE (14DRYPS5593A1Z6)	1,064.00
6	M/S KHAGEMBA TRANSMISSION & CONSTRUCTION (14AAMFK3477D1ZC)	44,93,232.00
7	M/S RIVOLTA MEDICOS & PHARMACEUTICAL (14CAWPS2468G1Z4)	24,617.42
8	J. P. ENTERPRISE (14AEAPP7233G1ZQ)	4,319.00
9	M/S RELIANCE JIO INFOCOMM LTD (14AABCI6363G1ZQ)	1,88,708.46
Total		53,82,059.94

v) Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of Form 9C)

Sl. No.	Name of the taxpayer (GSTN No.)	Mismatch in Table 12F 9C (in ₹)
1	M/S ACHY CASSATTE GELERY, (14EYKPS0653F1ZC)	26,66,260.00
2	M/S PUJA TRADING COMPANY, (14ACRPG7006R1Z4)	23,72,900.00
3	M/S ABCI INFRASTRUCTURES PVT. LTD., (14AACCM3317R1ZA)	17,37,591.60
4	M/S EVEREADY INDUSTRIES INDIA LTD., (14AAACE5778N1Z7)	6,22,853.20
5	M/S G M TRADERS, (14BYNPS1475F1Z6)	5,03,113.47
6	TATA AIA LIFE INSURANCE COMPANY LIMITED, (14AABCT3784C1ZK)	3,60,718.00
7	M/S BHARTIA INFRA PROJECTS LTD, (14AACCB3413B1ZL)	3,08,460.70
8	M/S GOODWILL PHARMA, (14AKCPC8297K1ZX)	2,50,004.10
9	M/S N.R. MOTORS, (14ADEPA8321R2ZG)	2,22,909.66
10	M/S MAMTA ELECTRICALS, (14ADGPM0552L1ZM)	2,00,338.30
Total		92,45,149.03

vi) Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of Form 9C)

Sl. No.	Name of the taxpayer, (GSTIN No.)	Mismatch in Table 14T of form 9C (in ₹)
1	M/S MANIPUR TRADING CORPORATION, (14ABWPJ7023R1ZX)	12,28,75,617.71
2	M/S ABCI INFRASTRUCTURES PVT. LTD., (14AACCM3317R1ZA)	5,13,25,258.00
3	M/S MAMTA ELECTRICALS, (14ADGPM0552L1ZM)	3,75,69,651.08
4	M/S DHANA LAKSHMI, (14AABCD8080D2ZY)	3,67,02,420.00
5	M/S B.H. ENTERPRISES, (14ABQPC3499Q2ZV)	1,50,23,478.78

Sl. No.	Name of the taxpayer, (GSTIN No.)	Mismatch in Table 14T of form 9C (in ₹)
6	M/S DINESH TV ELECTRONICS, (14AHYPS6108G1ZX)	1,44,58,430.09
7	M/S D.S. ELECTRONICS, (14AHYPS6078B1ZU)	1,39,78,565.35
8	M/S MANGAL MEDICAL STORE, (14ABYPJ2150R1Z1)	1,39,62,164.96
9	M/S JAIN MEDICOS, (14ASPPS9136G1Z9)	1,11,77,757.22
10	M/S SANITARY HOUSE, (14AESPJ0814M1ZC)	1,10,69,275.84
Total		32,81,42,619.03

vii) Mismatch in turnover between Annual return and Financial Statements (Table 5R of Form 9C)

Sl. No.	Name of the taxpayer, (GSTIN No.)	Mismatch in Table 5R 9C (in ₹)
1	GAZAL CATERERS, (14AADFG9247L1Z4)	-13,70,45,760.00
2	M/S M.M. CONSTRUCTIONS CO., (14AADPO9660M1Z8)	-6,21,88,560.00
3	M/S L I STEEL, (14CADPS9913F1ZL)	-3,67,71,348.00
4	M/S PUNYA MOTORS PRIVATE LIMITED, (14AADCP8485E1ZA)	-3,18,49,162.00
5	M/S CREATIVE CONSULTANT AND BUILDER, (14AAEFC4594R1ZV)	-2,62,94,934.00
6	M/S. MAIBIA GAS DISTRIBUTOR, (14AGFPM9831Q1ZR)	-1,52,36,146.00
7	M/S PUNYA AUTOMOBILES PRIVATE LIMITED, (14AAGCP4167J1Z9)	-54,90,681.00
8	M/S S D INDUSTRIES, (14DKNPS3742F1ZY)	-22,09,536.80
9	M/S I.S ENTERPRISE, (14AVSPS1351B2ZO)	-19,46,980.80
10	M/S DYNASTY TRADERS, (14AINPM3801A1ZT)	-15,71,025.00
11	M/S RAJIV GLASS & HARDWARE HOUSE, (14ANIPS1303B1ZN)	-11,11,402.00
12	FASHION SUITINGS PVT LTD, (14AAACF3294L1ZJ)	-10,04,246.56
13	M/S MANIPUR DIESELS, (14ABWPA7618M3Z5)	-2,20,162.95
14	M/S K & K INDANE SERVICE, (14ATFPS4826C1ZU)	-1,23,492.40
15	M/S THE PEOPLE S CHRONICLE, (14AXPPD2043Q1Z9)	-1,16,875.64
16	M/S HEE-YAI, (14CJFPD5959R1ZK)	-85,485.90
17	UNITED BANK OF INDIA, (14AAACU5624P1Z2)	-40,438.87
18	M/S SIDDHARTHA ENGINEERING LIMITED, (14AADCS1603H1ZV)	-15,578.86
19	M/S NEST ADVERTISING & MARKETING PRIVATE LIMITED, (14AABCN7515P1Z6)	-12,500.00
20	THE ORIENTAL INSURANCE COMPANY LIMITED, (14AAACT0627R2Z5)	-4,108.80
Total		-32,33,38,425.58

- viii) Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of Form 9C)

Sl. No.	Name of the taxpayer, (GSTIN No.)	Mismatch in Table 7G 9C (in ₹)
1	M/S PH. ADIM, (14AKDPA9561D1ZK)	-9,92,24,080.00
2	M/S MONOHARMAYUM SANAYAMBA SHARMA, (14CLTPS8556B2ZK)	-6,24,44,189.00
3	N.R. MATHAI ENTERPRISES, (14BAJPR5813E2ZR)	-3,75,30,824.00
4	SHANA AGENCY, (14CHSPS8304J3ZQ)	-73,200.00
5	M/S MAYASHEEL RETAIL LLP, (14AAZFM9422H1ZS)	-18,528.00
	Total	-19,92,90,821.00

- ix) Mismatch in tax paid between books of accounts and Annual Return (Table 9R of Form 9C)

Sl. No.	Name of the taxpayer, (GSTN No.)	Mismatch in Table 9R 9C (in ₹)
1	M/S VENSAR CONSTRUCTIONS COMPANY, (14AAACV8199G1Z0)	58,39,743.00
2	M/S PROJECT HBS ENTERPRISES, (14CAEPS0289P1Z4)	46,00,044.66
3	M/S PUNYA MOTORS PRIVATE LIMITED, (14AADCP8485E1ZA)	23,73,152.00
4	M/S ELANGBAM ENTERPRISE, (14BNXPS2933P2ZZ)	6,07,626.58
5	M/S BHARTI HEXACOM LIMITED, (14AAACH1766P1ZC)	5,88,693.45
6	PUNJAB NATIONAL BANK CIRCLE OFFICE, (14AAACP0165G1ZW)	3,45,854.02
7	FASHION SUITINGS PVT LTD, (14AAACF3294L1ZJ)	1,08,481.10
8	NBCC (INDIA) LIMITED, (14AAACN3053B1Z7)	85,390.00
9	M/S GR (JV), (14AACAG4418P1ZK)	62,726.28
10	M/S G M TRADERS, (14BYNPS1475F1Z6)	58,629.36
11	M/S CD BYTE COMPUTER, (14AOFPK7210P1ZT)	54,645.06
12	V.M. TEXTILES, (14AANPM8484D1ZF)	52,806.96
13	M/S GTL INFRASTRUCTURE LTD., (14AACCG2107K1Z0)	52,420.00
14	M/S PUNYA AUTOMOBILES PRIVATE LIMITED, (14AAGCP4167J1Z9)	40,123.90
15	M/S NES IMPHAL CITY-2, (14AKPPD4174P1ZP)	39,227.22
16	M/S AXIS BANK LTD., (14AAACU2414K1ZM)	37,591.95
17	M/S RATAN STORE, (14AHPPA5280J1ZA)	33,870.62
18	M/s. RUBY and Co, (14AYXPB0556F2ZH)	28,649.92
19	M/S BHARTI AIRTEL LIMITED, (14AAACB2894G1ZU)	27,953.39
20	M/S EMOINU OILS, (14AIEPH3840D1ZU)	22,811.10
21	NORTH EASTERN CARRYING CORPORATION LIMITED, (14AABCN5129K1ZI)	21,267.00
22	M/S K & K INDANE SERVICE, (14ATFPS4826C1ZU)	17,535.66
23	M/S N.R. MOTORS, (14ADEPA8321R2ZG)	17,012.66
24	M/S PAWAN TRADING CO., (14ABYPJ1664Q1ZU)	14,924.36
25	M/S MAYASHEEL RETAIL LLP, (14AAZFM9422H1ZS)	14,626.75
	Total	1,51,45,807.00

x) Undischarged tax liability

Sl. No.	Name of the taxpayer, (GSTIN No.)	Mismatch in tax liability (in ₹)
1	M/S H.MANOJ SINGH, (14CLZPS2925Q2ZY)	63,63,389.00
2	M/S DHANA LAKSHMI PRIVATE LIMITED, (14AABCD8080D1ZZ)	49,05,000.50
3	M/S PH. ADIM, (14AKDPA9561D1ZK)	41,72,038.00
4	M/S S D INDUSTRIES, (14DKNPS3742F1ZY)	34,20,128.80
5	M/S DELTA ENTERPRISES (14BOLPS5310B1ZA)	72,47,664.00
6	KONSAM INAKHUNBA MEITEL, (14DZEPS2144P1ZY)	1,25,80,974.00
7	M/S PROJECT HBS ENTERPRISES, (14CAEPS0289P1Z4)	45,99,984.00
8	M/S IDEAL COMPUTER, (14BHXP8032R1ZF)	37,05,513.00
9	GONAKAR NANDI, (14AKZPN6115C1Z3)	25,04,002.00
10	M/S N.R. MOTORS, (14ADEPA8321R2ZG)	38,10,320.00
	Total	5,33,09,013.30

xi) Cases where GSTR 3B not filed but GSTR 1 or GSTR 2A available

Sl. No.	Name of the taxpayer, (GSTIN No.)	Deviation amount (in ₹)
1	M/S TECHNOLOGY ICON, (14AAIFT4531B1ZM)	89,000.00
	Total	89,000.00

xii) Short payment of interest on delayed payments

Sl. No.	Name of taxpayer, (GSTN No.)	Short payment of interest on delayed payments (in ₹)
1	M/S ONYCON INFRASTRUCTURE, (14AADFO6703B1ZU)	8,92,256.40
2	M/S VENSAR CONSTRUCTIONS COMPANY, (14AAACV8199G1Z0)	58,39,754.00
3	M/S KEYSTONE INFRA PRIVATE LIMITED, (14AACCK6531F1ZV)	23,04,981.00
4	M/S ARUN ENTERPRISES, (14ABXPT3470H3Z2)	2,89,811.50
5	M/S NINGOMBAM IBOCHOUBA SINGH, (14CIHPS2843C1ZF)	23,43,038.00
6	M/S Delta Enterprises, (14BOLPS5310B1ZA)	6,04,038.40
7	M/S COASTAL PROJECT LIMITED, (14AABCC1907E1ZC)	24,34,812.00
8	MS. SHANGREIHAN MOIVAH, (14CMTPM6845E1ZN)	20,65,658.00
9	M/S BHARTIA INFRA PROJECTS LTD, (14AACCB3413B1ZL)	24,86,550.00
10	R L POWER CONSTRUCTION, (14EFOPS4339B1ZC)	3,62,431.80
	Total	1,96,23,331.10

c) Detailed audit sample

Sl. No.	GSTIN No.	Name of the taxpayer	Jurisdiction/ zone
1	14AAACD5767E1ZU	M/S DISHNET WIRELESS LIMITED	Work Contracts
2	14ATYPS6558C1Z2	M/S KH. JITEN SINGH	Work Contracts
3	14BUCPD9914P1ZB	S. MANI FILLING CENTRE	Zone-8
4	14AAAAH5541G1Z2	M/S HCC CP PL (JV)	Work Contracts
5	14AAACA6412D1ZF	AIRPORTS AUTHORITY OF INDIA	Work Contracts
6	14AAJCM2960M2Z5	MANIPUR STATE POWER COMPANY	Zone-9-1
7	14AAACH0968B1Z3	HINDUSTAN CONSTRUCTION COMPANY LTD.	Work Contracts
8	14AAACS4457Q1ZX	VODAFONE MOBILE SERVICES LIMITED	Work Contracts
9	14AAACS8577K1ZW	M/S SBI BANKING BUSINESS	Zone-9-2
10	14AABAH4497G1ZO	M/S HCC VCCL (JV)	Work Contracts

Sl. No.	GSTIN No.	Name of the taxpayer	Jurisdiction/ zone
11	14AABCR1718E1ZW	M/S RELIANCE RETAIL LIMITED	Zone-8
12	14AACCN6194P1ZW	AIR INDIA LIMITED	Zone-9-1
13	14AAHCS6024L2Z8	M/s SHYAMA POWER INDIA LIMITED	Work Contracts
14	14AGOPJ0452H1ZL	M/S NAMAN ELECTRICALS	Zone -3
15	14AAAGC0025L1ZZ	M/S CENTRAL POLICE CANTEEN	Zone-8
16	14AABCD8080D3ZX	M/S PADMAWATI MARKETINGS	Zone -2
17	14AADCC8088Q1ZZ	M/S CHENNAI NETWORK INFRASTRUCTURE LTD.	Work Contracts
18	14AYXPT1086A1Z7	THOUNAOJAM ENTERPRISE	Zone -3
19	14BSVPD1929D1ZU	M/s N.S.MEDICOS	Zone -1
20	14BZIPS9423H1Z1	M/s KAKCHING PRESS	Zone-8

Appendix 5.3

(Reference: Paragraph 5.6.7.1)

Estimated loss of revenue due to non-taking of any action against GSTR-3B Non filers (MIS COMP 01)

Year	Number of Taxpayers					No. of returns					Estimated loss (in ₹ lakh)				
	Zone-3	WC	Zone-8	Zone-9-1	Zone-9-2	Zone-3	WC	Zone-8	Zone-9-1	Zone-9-2	Zone-3	WC	Zone-8	Zone-9-1	Zone-9-2
2017-18	6	47	310	344	108	43	285	1,910	2,149	721	0.69	17.69	5.12	3.89	5.12
2018-19	5	92	549	460	148	69	1,193	6,944	5,656	1,803	1.54	139.32	70.28	97.55	49.81
2019-20	11	123	466	449	183	152	2,445	6,558	6,388	2,970	0.29	17.73	164.11	504.05	30.78
2020-21	12	143	433	650	244	259	3,963	7,015	12,695	5,405	36.73	27.07	53.22	67.84	29.63
Total	34	405	1,758	1,903	683	523	7,886	22,427	26,888	10,899	39.25	201.81	292.73	673.33	115.34
Grand total	4,783					68,623					1,322.46				

Appendix 5.4

(Reference: Paragraph 5.6.7.1)

Action initiated but not completed, GSTR-3A issued but assessment not completed

Year	Number of GSTR3A issued					Returns filed in pursuance of GSTR3A				
	Zone-3	WC	Zone-8	Zone-9-1	Zone-9-2	Zone-3	WC	Zone-8	Zone-9-1	Zone-9-2
(1)	(2)					(3)				
2017-18	0	0	0	0	0	0	0	0	0	0
2018-19	0	0	0	0	0	0	0	0	0	0
2019-20	0	0	0	0	0	0	0	0	0	0
2020-21	71	735	2,985	3,120	1,116	0	0	0	0	0
Total	71	735	2,985	3,120	1,116	0	0	0	0	0
Sub total	8,027					0				

Appendix 5.5

(Reference: Paragraph 5.6.7.3.2)

Details of GSTR-10

Year	GSTR-10 liable to be filed during financial year					GSTR-10 filed before due date					GSTR-10 filed after due date				
	Zone-3	WC	Zone 8	Zone 9-1	Zone 9-2	Zone-3	WC	Zone 8	Zone 9-1	Zone 9-2	Zone 3	Zone 8	WC	Zone 9-1	Zone 9-2
2017-18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018-19	2	6	28	107	32	0	0	0	0	2	0	0	0	1	0
2019-20	1	4	451	374	252	0	3	31	32	9	0	4	0	3	2
2020-21	1	2	322	16	12	0	0	14	8	2	0	7	0	4	1
Total	4	12	801	497	296	0	3	45	40	13	0	11	0	8	3
Grand total	1,610					101					22				

Appendix 5.6

(Reference: Table 5.6.2)

Valid explanation

Sl. No.	Name & GSTIN No. of taxpayer (Zone)	Dimension	Deviation amount (₹)	Remark
1	M/S. MAIBIA GAS DISTRIBUTOR & 14AGFPM9831Q1ZR (Zone-10)	Mismatch in turnover between annual return and financial statement (Table 5R of GSTR-9C)	-	The department stated (July 2022) that the difference in turnover between annual return and financial statement was due to non-reported in GSTR-9, however, the difference had been reported in GSTR-9C. Hence audit would not pursue the case further.
2	M/S K & K INDANE SERVICE & 14ATFPS4826C1ZU (Zone-9-2)	Mismatch in turnover between annual return and financial statement (Table 5R of GSTR-9C)	-	The department stated (September 2022) that the mismatch was due to non-reported on non-GST/nil rate/no supply turnover in GSTR-1 but reflected in GSTR-9C. The non-GST component are Interest and IOC incentive for Ujjwala scheme. Hence audit would not pursue the case.
3	M/S PUNYA MOTORS PRIVATE LIMITED & 14AADCP8485E1ZA (Zone-9-2)	Mismatch in turnover between annual return and financial statement (Table 5R of GSTR-9C)	-	Audit checked the reply (September 2022) of the department and in its reply the department clarified the discrepancy in table 15A of GSTR-9C. Hence, Audit would pursue the case further.

Sl. No.	Name & GSTIN No. of taxpayer (Zone)	Dimension	Deviation amount (₹)	Remark
4	M/S PUNYA AUTOMOBILES PRIVATE LIMITED & 14AAGCP4167J1Z9 (Zone 9-2)	Mismatch in turnover between annual return and financial statement (Table 5R of GSTR-9C)	-	Audit checked the reply (September 2022) of the department and in its reply the department clarified the discrepancy in table 15A of GSTR-9C. Hence, Audit would pursue the case further.
5	M/S MONOHARMAYUM SANAYAMBA SHARMA & 14CLTPS8556B2ZK (Zone-9-2)	Mismatch in taxable turnover between annual return and financial statement (Table 7G of GSTR-9C)	-	Audit checked the department replies and the department stated (November 2022) that unreconciled turnover reflected in table 7G GSTR-9C is due to inclusion of VAT regime turnover as declared in table 5M of GSTR-9 of FY-2017-18. Hence audit would not pursue it.
6	M/S PUNYA MOTORS PRIVATE LIMITED & 14AADCP8485E1ZA (Zone 9-2)	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	23,73,152	Audit checked the department replies (September 2022) and in its reply the taxpayer clarified the discrepancy in table 10A of GSTR-9C. Hence, Audit would pursue the case further.
7	M/S PUNYA AUTOMOBILES PRIVATE LIMITED & 14AAGCP4167J1Z9 (Zone-9-2)	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	40,124	Audit checked the department replies (September 2022) and in its reply taxpayer clarified the discrepancy in table 10A, 10B and 10C of GSTR-9C. Hence, Audit would not pursue the case further.
8	M/S MAMTA ELECTRICALS & 14ADGPM0552L1ZM (Zone-4)	Reconciliation between ITC declared in annual return with expenses in financial statement (Table 14T of GSTR-9C)	3,75,69,651	The department stated (June 2022) that the taxpayer chose not to fill the above entries as it was not mandatory as per CBIC, Ministry of Finance, Govt. of India-Notification No.56/2019 dated 14-11-2019 Hence, Audit would not pursue further the case.
9	M/S DHANA LAKSHMI & 14AABCD8080D2ZY (Zone-2)	Reconciliation between ITC declared in annual return with expenses in financial statement (Table 14T of GSTR-9C)	3,67,02,420	(June 2022) -same as above-
10	M/S B.H. ENTERPRISES & 14ABQPC3499Q2ZV (Zone-8)	Reconciliation between ITC declared in annual return with expenses in financial statement (Table 14T of GSTR-9C)	1,50,23,479	(September 2022) -same as above-
Total			9,17,08,826	

Appendix 5.7

(Reference: Table 5.6.2)

Department examining the taxpayer reply

Sl. No.	Name & GSTIN of taxpayer (Zone)	Dimension	Deviation amount (₹)	Remark
1	M/S TRIBENI CONSTRUCTIONS LIMITED & 14AABCT8186C1ZE (WC)	Mismatch in availing of ITC	13,93,331	The department stated (August 2022) that the reply from the taxpayer has been received and is under examination.
2	M/S SIDDHARTHA ENGINEERING LIMITED & 14AADCS1603H1ZV (WC)	Mismatch in availing of ITC	21,15,205	The department stated (August 2022) that the reply from the taxpayer has been received and is under examination.
3	M/S S.N. PAVEI & 14BBQPP8905F1ZC (Work Contract)	Mismatch in availing of ITC	60,82,534	The department stated (August 2022) that the reply from the taxpayer had been received and was under examination
4	ONYCON INFRASTRUCTURE & 14AADFO6703B1ZU (WC)	Mismatch in availing of ITC under RCM	1,29,45,067	The department stated (August 2022) that the reply from the taxpayer has been received and is under examination.
5	RKEC PROJECTS PRIVATE LIMITED & 14AACCR9682A1ZG (WC)	Mismatch in availing of ITC under RCM	93,206	The department stated (August 2022) that the reply from the taxpayer has been received and is under examination.
6	PAWAN KUMAR DUGAR & COMPANY (HUF), & 14AAKHP2125F1ZI (Zone-3)	Mismatch in availing of ITC under RCM	26,902	The department stated (August 2022) that the reply from the taxpayer has been received and is under examination.
7	RAJESH KUMAR GUPTA & 14AHHPG6006E2ZW (Zone-1)	Mismatch in availing of ITC under RCM	18,76,073	The department stated (August 2022) that the reply from the taxpayer has been received and is under examination
8	THONGAM DEBAN SINGH & 14DZAPS3419F1ZJ (Zone-1)	Mismatch in availing of ITC under RCM	1,55,08,830	The department stated (August 2022) that the reply from the taxpayer has been received and is under examination.
9	UNITED BANK OF INDIA & 14AAACU5624P1Z2 (Zone-1)	Mismatch in turnover between annual return and financial statement (Table 5R of GSTR-9C)	-	The department stated (August 2022) that the reply from the taxpayer has been received and is under examination.
10	M/S GR (JV) & 14AACAG4418P1ZK (WC)	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	62,726	The department stated (August 2022) that the reply from the taxpayer has been received and is under examination.
11	M/S GTL INFRASTRUCTURE LTD. & 14AACCG2107K1Z0 (WC)	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	52,420	The department stated (August 2022) that the reply from the taxpayer has been received and is under examination.
12	M/S ABCI INFRASTRUCTURES PVT. LTD. & 14AACCM3317R1ZA (WC)	Mismatch in ITC availed between annual return and financial statement (Table 12F of GSTR-9C)	17,37,592	The department stated (August 2022) that the reply from the taxpayer has been received and is under examination.

Sl. No.	Name & GSTIN of taxpayer (Zone)	Dimension	Deviation amount (₹)	Remark
13	M/S MANGAL MEDICAL STORE & 14ABYPJ2150R1Z1 (Zone-3)	Reconciliation between ITC declared in annual return with expenses in financial statement (Table 14T of GSTR-9C)	1,39,62,165	The department stated (August 2022) that the reply from the taxpayer has been received and is under examination
14	M/S JAIN MEDICOS & 14ASPPS9136G1Z9 (Zone-3)	Reconciliation between ITC declared in annual return with expenses in financial statement (Table 14T of GSTR-9C)	1,11,77,757	The department stated (August 2022) that the reply from the taxpayer has been received and is under examination
15	M/S SANITARY HOUSE & 14AESPJ0814M1ZC (Zone-3)	Reconciliation between ITC declared in annual return with expenses in financial statement (Table 14T of GSTR-9C)	1,10,69,276	The department stated (August 2022) that the reply from the taxpayer has been received and is under examination
Total			7,81,03,084	

Appendix 5.8
(Reference: Paragraph 5.6.8.2 (1))
Recovered

Sl. No.	Name & GSTIN of taxpayer (Zone)	Dimension	Deviation amount (₹)	Remark
1	M/S KHONGNANG GAS AGENCY & 14AADFK8632P1ZX (Zone-9-1)	Mismatch in availing of ITC	18,37,226	The department stated (September 2022) that excess ITC to the tune of ₹ 18,37,226 had been paid through DRC-03 on 20-08-2019 and 14-7-2022.
2	SORAM BHUMESHOR SINGH & 14AVJPS0066L1ZB (Zone-4)	Mismatch in availing of ITC under RCM	13,138	The department stated (June 2022) that the taxpayer had paid the discrepancy amount through DRC-03 dated 30-06-2022.
3	POTSANGBAM DEEPU & 14APJPD0640R1ZU (ZONE-9-1)	Mismatch in availing of ITC under RCM	40,546	The department stated (September 2022) that the taxpayer had paid the amount through DRC-03 dated 14-10-2022.
4	HARMINDER KAUR & 14AOUNPK0441B1ZC (Zone-9-1)	Mismatch in availing of ITC under RCM	1,06,920	The department stated (September 2022) that excess ITC availed under reverse charge mechanism to the tune of ₹ 1,06,920 has been paid through DRC-03 on 05-07-2022.
5	RAJESH KUMAR SAHANI & 14BJHPS4919R1ZE (Zone 1)	Mismatch in availing of ITC under RCM	1,52,250	The department stated (August 2022) that the taxpayer had paid the discrepancy amount through DRC-03 of ₹ 1,52,250 on 03-08-2022.
6	MANIPUR TIMES & 14AAZFM9720G1ZT (Zone-9-1)	Mismatch in availing of ITC under RCM	19,863	The department stated (September 2022) that the excess ITC availed under reverse charge mechanism to the tune of ₹ 19,864 has been paid through DRC-03 by cash on 08-07-2022.

Sl. No.	Name & GSTIN of taxpayer (Zone)	Dimension	Deviation amount (₹)	Remark
7	PROSHANTA KUMAR KAR & 14AQUPK4792R1ZP (Zone-1)	Mismatch in availing of ITC under RCM	13,388	The department stated (August 2022) that the taxpayer had paid the discrepancy amount of ₹ 13,388 through DRC-03 on 28-06-2022.
8	M/S RAJIV GLASS & HARDWARE HOUSE & 14ANIPS1303B1ZN (Zone-4)	Mismatch in turnover between annual return and financial statement (Table 5R of GSTR-9C)	⁶	The department stated (August 2022) that discrepancy amount of ₹ 55,570 @5% has been paid through DRC-03 dated 07-07-2022.
9	M/S NEST ADVERTISING & MARKETING PRIVATE LIMITED & 14AABCN7515P1Z6 (Zone-9-1)	Mismatch in turnover between annual return and financial statement (Table 5R of GSTR-9C)	⁷	The department stated (September 2022) that an amount of ₹ 12,500 has been paid on 13-07-2022 through DRC-03.
10	M/S K & K INDANE SERVICE & 14ATFPS4826C1ZU (Zone-9-2)	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	17,536	The department stated (September 2022) that the taxpayer had paid ₹ 17,534 through DRC-03 dated 11-07-2022
11	M/S N.R. MOTORS & 14ADEPA8321R2ZG (Zone-2)	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	17,013	The department stated (June 2022) that the taxpayer had paid the discrepancy amount through DRC-03 dated 24-06-2022.
12	M/S GOODWILL PHARMA & 14AKCPC8297K1ZX (Zone-3)	Mismatch in ITC availed between annual return and financial statement (Table 12F of GSTR-9C)	2,50,004	The taxpayer had paid the discrepancy amount through DRC-03 dated 16-06-2022.
13	M/S IDEAL COMPUTER & 14BHXP8032R1ZF (Zone-1)	Undischarged tax liability	37,05,513	The discrepancy amount had been paid through DRC-03 dated 30-06-2022.
14	M/S KEYSTONE INFRA PRIVATE LIMITED & 14AACCK6531F1ZV (WC)	Short payment of interest on delayed payment	23,04,981	The discrepancy amount had been paid through DRC-03 dated 28-09-2022
15	M/S NINGOMBAM IBOCHOUBA SINGH & 14CIHPS2843C1ZF (WC)	Short payment of interest on delayed payment	23,43,038	The taxpayer had paid an amount of ₹ 23,43,038 through DRC-03 dated 16-09-2022.
	Total		1,08,21,416	

⁶ Mismatch in turnover- ₹ 11,11,400

⁷ Mismatch in turnover- ₹ 12,500

Appendix 5.9

(Reference: Paragraph 5.6.8.2(1))

Under correspondence with taxpayer (89 out 151 cases)

(Amount in ₹)

Sl. No.	Name & GSTIN of the taxpayer (Zone)	Dimension	Deviation amount	Remark
1	M/S MANIPUR SANGAI ENTERPRISES & 14DTSPS5693R1Z8 (Zone-9-1)	Mismatch in availing of ITC	12,70,849	The department stated (September 2022) that reply to the notice issued was not furnished by the taxpayer and reminder notice has been sent.
2	M/S DIGI ENTERPRISES & 14AHPPS4376P1ZD (Zone-8)	Mismatch in availing of ITC	25,60,343	The department stated (June 2022) that notice has been issued to the taxpayer and replies thereof was awaited.
3	M/S L.N AGENCY & 14ADFPA7082C1Z3 (Zone-9-2)	Mismatch in availing of ITC	12,86,154	The department stated (September 2022) that reply from the taxpayer was not received.
4	M/S CREATIVE CONSULTANT AND BUILDER & (14AAEFC4594R1ZV) Zone-13	Mismatch in availing of ITC	14,39,965	The department stated (September 2022) reply to the notice issued was not furnished by the taxpayer and reminder notice has been sent.
5	M/S L. KULABIDHU SINGH & Co. & 14AATPL5211B1Z3 (Zone-1)	Mismatch in availing of ITC	18,22,236	The department stated (August 2022) that reply from the taxpayer was not yet received and second reminder was issued.
6	M/S SK ENTERPRISES & 14BUDPS3917E1ZR (Zone-9-1)	Mismatch in availing of ITC	20,22,757	The department stated (September 2022) that reply to the notice issued was not furnished by the taxpayer and reminder notice has been sent.
7	M/S REVEX WATCH & 14ACVPT6882G1ZS (Zone-6)	Mismatch in availing of ITC	21,32,508	The department stated (June 2022) that notice was served to the taxpayer but reply awaited.
8	HINDUSTAN STEELWORKS CONSTRUCTION LIMITED & 14AAACH9524R1Z4 (Zone-9-1)	Mismatch in availing of ITC	10,86,357	The department stated (September 2022) that reply to the notice issued was not furnished by the taxpayer and reminder notice has been sent.
9	M/S RELIANCE CORPORATE IT PARK LIMITED & 14AABCD7169H1ZN (WC)	Mismatch in availing of ITC	39,18,281	The department stated (August 2022) that reply from the taxpayer was not yet received and second reminder was issued.
10	M/S VIRGO ENTERPRISE & 14APKPP8875M3ZW (Zone-8)	Mismatch in availing of ITC	37,63,044	The department stated (June 2022) that notice has been sent to the taxpayer and replies thereof was awaited.
11	SBI GENERAL INSURANCE CO LTD & 14AAMCS8857L1ZJ (Zone-9-1)	Mismatch in availing of ITC	36,36,372	The department stated (September 2022) that reminder notice has been sent.
12	M/S Solitaire & 14AHEPT6513G2ZE (Zone-9-1)	Mismatch in availing of ITC	1,13,94,644	The department stated (September 2022) that reply from the taxpayer not yet received and second reminder was issued.
13	M/S BHARTI HEXACOM LIMITED & 14AAACH1766P1ZC (WC)	Mismatch in availing of ITC	21,05,494	The department stated (August 2022) that reply from the taxpayer not yet received and second reminder was issued.
14	M/S A2Z INFRA ENGINEERING LTD & 14AAECA1203A1ZU (WC)	Mismatch in availing of ITC	17,33,638	The department stated (August 2022) that reply from the taxpayer not yet received and second reminder was issued.

Sl. No.	Name & GSTIN of the taxpayer (Zone)	Dimension	Deviation amount	Remark
15	M/S VIKAS & ASSOCIATES & 14AAFFV5330B1ZO (WC)	Mismatch in availing of ITC	17,39,570	The department stated (August 2022) that reply from the taxpayer not yet received and second reminder was issued.
16	M/S PUJA TRADING COMPANY & 14ACRPG7006R1Z4 (Zone-1)	Mismatch in availing of ITC	24,29,959	The department stated (August 2022) that reply from the taxpayer not yet received and second reminder was issued.
17	M/S BHARTIA INFRA PROJECTS LTD & 14AACCB3413B1ZL (WC)	Mismatch in availing of ITC	22,94,119	The department stated (August 2022) that reply from the taxpayer not yet received and second reminder was issued.
18	M/S MM GAS SERVICE & 14AHDP58418E3ZB (Zone-9-1)	Mismatch in availing of ITC	19,62,978	The department stated (September 2022) that reply from the taxpayer not yet received and reminder notice has been sent.
19	K MORUNG AND SONS & 14AAHFK3607J1ZG (Work Contracts)	Mismatch in availing of ITC under RCM	31,68,408	The department stated (August 2022) that reply to the notice issued was not furnished and second reminder was served.
20	LAMPHEL PHARMACY & 14AACFL5039N1Z6 (Zone-9-2)	Mismatch in availing of ITC under RCM	3,02,314	The department stated (September 2022) that notice was served to the taxpayer but reply awaited.
21	KHALING MILAN & 14AXFPM3923J1ZH (Zone-12)	Mismatch in availing of ITC under RCM	9,00,000	The department stated (September 2022) that notice was served to the taxpayer but reply awaited.
22	VIJAY KUMAR RAI & 14AINPR5098N1ZC (Zone-1)	Mismatch in availing of ITC under RCM	2,66,917	The department stated (August 2022) that reply from the taxpayer not yet received and second reminder notice was served.
23	ASHOK KUMAR KAR & 14AGIPK8067H1Z7 (Zone-7)	Mismatch in availing of ITC under RCM	1,18,984	The department stated (September 2022) that notice has been issued to the taxpayer but reply awaited.
24	SAGAPAM MANGOL SINGH & 14AVOPS5801Q2ZU (Zone-9-1)	Mismatch in availing of ITC under RCM	1,30,657	The department stated that notice was served (June 2022) to the taxpayer but reply awaited.
25	LOITONGABAM DANIEL SINGH & 14EYCPS9901J1Z2 (Zone-9-2)	Mismatch in availing of ITC under RCM	81,445	The department stated (September 2022) that reply not yet received from the taxpayer.
26	NAYAK INFRASTRUCTURE PRIVATE LIMITED & 14AACCN6519N1Z7 (WC)	Mismatch in availing of ITC under RCM	1,87,971	The department stated (August 2022) that reply not yet received and second reminder notice issued.
27	VIRENDRA KUMAR SHARMA & 14BNYPS5681R1ZK (Zone-6)	Mismatch in availing of ITC under RCM	24,10,458	The department stated (June 2022) that reply not yet received from the taxpayer.
28	NIMIWON LUNGLENG & 14AHQPL4429D1ZE (Zone-8)	Mismatch in availing of ITC under RCM	64,370	The department stated (July 2022) that notice was served to the taxpayer but reply awaited.
29	OINAM IBUNGO MEETEI & 14CIEPM2059K1Z7 (Zone 13)	Mismatch in availing of ITC under RCM	24,10,800	The department stated (June 2022) that notice was served to the taxpayer but reply awaited.
30	KHULEM ROHENJIT SINGH & 14AURPS3058H2Z7 (Zone-9-1)	Mismatch in availing of ITC under RCM	12,738	The department stated (September 2022) that reminder notice has been sent.
31	PARAS JAIN & 14AROPJ4907A2Z3 (Zone-7)	Mismatch in availing of ITC under RCM	79,130	The department stated (September 2022) that notice has been issued to the taxpayer but reply awaited.

Sl. No.	Name & GSTIN of the taxpayer (Zone)	Dimension	Deviation amount	Remark
32	DELTA & 14AFQPT9427H3ZS (Zone-4)	Mismatch in availing of ITC under RCM without payment	5,994	The department stated (June 2022) that notice was served to the taxpayer and reply awaited.
33	GAZAL CATERERS & 14AADFG9247L1Z4 (Zone-9-1)	Mismatch in turnover ⁸ between annual returns and financial statement (Table 5R of GSTR-9C)	-	The department stated (September 2022) that reply to the notice served was not furnished by the taxpayer and reminder notice was issued.
34	M/S M.M. CONSTRUCTIONS CO. & 14AADPO9660M1Z8 (WC)	-do-	-	The department stated (August 2022) that reply to the notice served was not furnished by the taxpayer and second reminder notice was issued.
35	M/S L I STEEL & 14CADPS9913F1ZL (Zone-8)	-do-	-	The department stated (June 2022) that notice has been issued to the taxpayer and replies thereof are awaited.
36	M/S CREATIVE CONSULTANT AND BUILDER & 14AAEFC4594R1ZV (Zone-13)	-do-	-	The department stated (September 2022) that notice was served to the taxpayer and reply awaited.
37	M/S S D INDUSTRIES & 14DKNPS3742F1ZY (Zone-9-1)	-do-	-	The department stated (September 2022) that reminder notice has been sent.
38	M/S DYNASTY TRADERS & 14AINPM3801A1ZT (Zone-3)	-do-	-	The department stated (September 2022) that notice was issued to the taxpayer.
39	FASHION SUITINGS PVT LTD & 14AAACF3294L1ZJ (Zone-8)	-do-	-	The department stated (June 2022) that notice has been issued to the taxpayer and reply thereof are awaited.
40	M/S MANIPUR DIESELS & 14ABWPA7618M3Z5 (Zone-8)	-do-	-	The department stated (June 2022) that notice has been issued and replies thereof awaited.
41	M/S THE PEOPLE'S CHRONICLE, & 14AXPPD2043Q1Z9 (Zone-9-1)	-do-	-	The department stated (September 2022) that reminder notice has been served.
42	M/S HEE-YAI & 14CJFPD5959R1ZK (Zone-1)	-do-	-	The department stated (August 2022) that reply to the notice issued was not furnished and second reminder was served.
43	M/S SIDDHARTHA ENGINEERING LIMITED & 14AADCS1603H1ZV (WC)	-do-	-	The department stated (August 2022) that reply to the notice issued was not furnished and second reminder was served.
44	The ORIENTAL INSURANCE COMPANY LIMITED & 14AAACT0627R2Z5 (Zone-1)	-do-	-	The department stated (August 2022) that reply to the notice issued was not furnished and second reminder was served.
45	M/S PH. ADIM & 14AKDPA9561D1ZK (WC)	Mismatch in taxable turnover between annual turnover and financial statement (Table 7G of GSTR-9C)	-	The department stated (August 2022) that notice was issued to the taxpayer but reply awaited.
46	N.R. MATHAI ENTERPRISES & 14BAJPR5813E2ZR (Zone-9-2)	-do-	-	The department stated (July 2022) that notice has been issued to taxpayer but reply awaited.

⁸ Involved mismatch in turnover (from Sl. No. 33 to 47) amounting ₹ 40.44 crore

Sl. No.	Name & GSTIN of the taxpayer (Zone)	Dimension	Deviation amount	Remark
47	Shana Agency & 14CHSPS8304J3ZQ (Zone -1)	-do-	-	The department stated (August 2022) that reply to the notice issued was not furnished and second reminder was served.
48	M/S VENSAR CONSTRUCTIONS COMPANY & 14AAACV8199G1Z0 (WC)	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	58,39,743	The department stated (August 2022) that reply to the notice issued was not furnished and second reminder was served.
49	M/S PROJECT HBS ENTERPRISES & 14CAEPS0289P1Z4 (WC)	-do-	46,00,045	The department stated (August 2022) that reply to the notice issued was not furnished and second reminder was served.
50	M/S BHARTI HEXACOM LIMITED & 14AAACH1766P1ZC) (WC)	-do-	5,88,693	The department stated (August 2022) that the reply not yet received from the taxpayer and second reminder notice was issued.
51	PUNJAB NATIONAL BANK CIRCLE OFFICE & 14AAACP0165G1ZW (Zone -1)	-do-	3,45,854	The department stated (August 2022) that the reply not yet received from the taxpayer and second reminder notice was issued.
52	M/S RATAN STORE & 14AHPPA5280J1ZA (Zone -1)	-do-	33,871	The department stated (August 2022) that the reply not yet received from the taxpayer and second reminder notice was issued.
53	M/s. RUBY and Co. & 14AYXPB0556F2ZH (Zone -8)	-do-	28,650	The department stated (September 2022) that notice had been issued to the taxpayer and replies thereof are awaited.
54	M/S BHARTI AIRTEL LIMITED & 14AAACB2894G1ZU (WC)	-do-	27,953	The department stated (August 2022) that the reply not yet received and second reminder notice was issued.
55	M/S EMOINU OILS & 14AIEPH3840D1ZU (Zone-9-1)	-do-	22,811	The department stated (July 2022) that reminder notice has been sent but reply awaited.
56	NORTH EASTERN CARRYING CORPORATION LIMITED & 14AABCN5129K1ZI (Zone -1)	-do-	21,267	The department stated (August 2022) that the reply not yet received and second reminder notice issued.
57	M/S MAYASHEEL RETAIL LLP & 14AAZFM9422H1ZS (Zone-8)	-do-	14627	The department stated (June 2022) that notice had been issued to the taxpayer and replies thereof are awaited.
58	M/S PAWAN TRADING CO. & 14ABYPJ1664Q1ZU (Zone -1)	-do-	14,924	The department stated (August 2022) that the reply not yet received and second reminder notice was issued.
59	M/S ELANGBAM ENTERPRISE & 14BNXPS2933P2ZZ (Zone-9-2)	-do-	6,07,627	The department stated (September 2022) that reply not yet received.
60	NBCC (INDIA) LIMITED & 14AAACN3053B1Z7 (Zone-8)	-do-	85,390	The department stated (June 2022) that notice had been issued to the taxpayer and replies thereof are awaited.
61	M/S G M TRADERS & 14BYNPS1475F1Z6 (WC)	-do-	58,629	The department stated (June 2022) that notice had been issued to the taxpayer and replies thereof are awaited
62	M/S NES IMPHAL CITY-2 & 14AKPPD4174P1ZP (Zone-9-2)	-do-	39,227	The department stated (September 2022) that reply not yet received.

Sl. No.	Name & GSTIN of the taxpayer (Zone)	Dimension	Deviation amount	Remark
63	M/S ACHY CASSATTE GELERY & 14EYKPS0653F1ZC (Zone-9-1)	Mismatch in ITC availed between annual return and financial statement (Table 12F of GSTR-9C)	26,66,260	The department stated (September 2022) that reminder notice has been sent.
64	M/S PUJA TRADING COMPANY & 14ACRPG7006R1Z4 (Zone-1)	-do-	23,72,900	The department stated (August 2022) that the reply not yet received and second reminder notice was issued.
65	M/S GM TRADERS & 14BYNPS1475F1Z6 (Zone-8)	-do-	5,03,113	The department stated (September 2022) that notice issued to the taxpayer and reply not yet received.
66	M/S BHARTIA INFRA PROJECTS LTD. & 14AACCB3413B1ZL (WC)	-do-	3,08,461	The department stated (August 2022) that the reply not yet received from the taxpayer and second reminder was issued.
67	M/S MANIPUR TRADING CORPORATION & 14ABWPJ7023R1ZX (Zone-3)	Reconciliation between ITC declared in annual return with expenses in financial statement (Table 14T of GSTR-9C)	12,28,75,618	The department stated (August 2022) that notice was issued to the taxpayer but reply awaited.
68	M/S ABCI INFRASTRUCTURES PVT. LTD. & 14AACCM3317R1ZA (WC)	-do-	5,13,25,258	The department stated (August 2022) that the reply not yet received from the taxpayer and second reminder notice was issued.
69	M/S DINESH TV ELECTRONICS & 14AHYPS6108G1ZX (Zone-1)	-do-	1,44,58,430	The department stated (August 2022) that reply not yet received from the taxpayer and second reminder notice was issued.
70	M/S D.S. ELECTRONICS & 14AHYPS6078B1ZU (Zone-1)	-do-	1,39,78,565	The department stated (August 2022) that reply not yet received from the taxpayer and second reminder notice was issued.
71	M/S H. MANOJ SINGH & 14CLZPS2925Q2ZY (WC)	Undischarged tax liability	63,63,389	The department stated (August 2022) that reply not yet received from the taxpayer and second reminder notice was issued.
72	M/S PH. ADIM & 14AKDPA9561D1ZK (WC)	Undischarged tax liability	41,72,038	The department stated (August 2022) that reply not yet received from the taxpayer and second reminder notice was issued.
73	M/S SD INDUSTRIES & 14DKNPS3742F1ZY (Zone-9-1)	Undischarged tax liability	34,20,129	The department stated (September 2022) that reply not yet received from the taxpayer and reminder notice was issued.
74	M/S DELTA ENTERPRISES & 14BOLPS5310B1ZA (Zone-7)	Undischarged tax liability	72,47,664	The department stated (September 2022) that notice was served to the taxpayer but reply awaited.
75	KONSAM INAKHUNBA MEITEI & 14DZEPS2144P1ZY (WC)	Undischarged tax liability	1,25,80,974	The department stated (August 2022) that the reply to the notice served was not furnished by the taxpayer and second reminder notice was issued.
76	M/S PROJECT HBS ENTERPRISES & 14CAEPS0289P1Z4 (WC)	Undischarged tax liability	45,99,984	The department stated (August 2022) that the reply not yet received from the taxpayer and second reminder notice was issued.

Sl. No.	Name & GSTIN of the taxpayer (Zone)	Dimension	Deviation amount	Remark
77	M/S ONYCON & INFRASTRUCTURE & 14AADFO6703B1ZU (WC)	Short payment of interest on delayed payment	8,92,256	The department stated (September 2022) that notice issued to the taxpayer but reply not yet received.
78	R L POWER CONSTRUCTION & 14EFOPS4339B1ZC (WC)	-do-	3,62,432	The department stated (September 2022) that notice was issued to the taxpayer but reply not yet received.
79	MS. SHANGREIHAN MOIVAH & 14CMTPM6845E1ZN (Zone-1)	-do-	20,65,658	The department stated (September 2022) that notice was issued to the taxpayer but reply not yet received.
80	M/S COASTAL PROJECT LIMITED & 14AABCC1907E1ZC (Zone-8)	-do-	24,34,812	The department stated (September 2022) that the reply to the notice served was not received from the taxpayer.
81	M/S DELTA ENTERPRISES & 14BOLPS5310B1ZA (Zone-7)	-do-	6,04,038	The department stated (September 2022) that notice was issued to the taxpayer but reply awaited.
82	M/S ARUN ENTERPRISES & 14ABXPT3470H3Z2 (Zone-8)	-do-	2,89,812	The department stated (September 2022) that notice was issued to the taxpayer but reply awaited.
83	INDIAN OIL CORPORATION & 14AAACI1681G2ZV (ZONE-9-1)	Incorrect availment of ISD credit	22,528	The department stated (June 2022) that notice was issued to the taxpayer but reply awaited.
84	M/S AGARWAL GENERAL STORE & 14ADFPA7081B1Z6 (Zone-9-1)	Incorrect availment of ISD credit	2,90,436	The Department stated (September 2022) that reply to the notice served was not yet received and reminder notice has been issued.
85	HERBALIFE INTERNATIONAL INDIA PVT LTD & 14AAACH8025R1ZA (Zone-9-1)	Incorrect availment of ISD credit	10,370	The Department stated (September 2022) that reply to the notice served was not yet received and reminder notice was issued.
86	M/S SWIFT INFOTECH & 14AFQPA6657L1Z2 (Zone-7)	Incorrect availment of ISD credit	3,46,785	The Department stated (September 2022) that notice has been sent and replies thereof are awaited.
87	M/S L.D. MEDICINE & 14DRYPS5593A1Z6 (Zone-9-1)	Incorrect availment of ISD credit	1,064	The department stated (September 2022) that reply to the notice served was not yet received and reminder notice was issued.
88	M/S KHAGEMBA TRANSMISSION & CONSTRUCTION & 14AAMFK3477D1ZC (WC)	Incorrect availment of ISD credit	44,93,232	The department stated (August 2022) that reply to the notice served was not received and second reminder notice was issued.
89	M/S RIVOLTA MEDICOS & PHARMACEUTICAL & 14CAWPS2468G1Z4 (Zone-3)	Incorrect availment of ISD credit	24,617	The department stated (August 2022) that reply not yet received from the taxpayer and second reminder notice was issued.
Total			32,97,79,588	

Appendix 5.10

(Reference: Paragraph 5.6.8.2 (2))

Department's reply not furnished with appropriate documentary evidence/ reply not accepted

Sl. No.	Name & GSTIN of taxpayer (Zone)	Dimension	Deviation amount (₹)	Remark
1	M/s K.K. Store & 14BANPS5316K2ZB (Zone-10)	Mismatch in availing of ITC	9,81,000	As per the information by the tax department, the taxpayer has ceased to exist and discontinued the business. As such, the department cancelled the registration of the firm on portal. However, the firm had already availed excess ITC of ₹ 9.81 lakh.
2	M/S RAILTEL CORPORATION OF INDIA LTD & 14AABCR7176C1ZK (Zone-9-2)	Mismatch in availing of ITC	21,40,126	The department forwarded (September 2022) the reply of taxpayer without explaining details of the discrepancies. In their reply, the taxpayer stated that ITC availed as per GSTR-2A (FY-2017-18) is ₹ 68,31,535 while total ITC as per their record/purchase ledger is ₹ 76,72,770. Taxpayer further stated that they have mistakenly claimed ITC of ₹ 78,25,571 instead of ₹ 76,72,770 and excess ITC of ₹ 2,10,710 was reversed in GSTR-3B return filing of April-2018 and July-2018 without utilizing the same. Taxpayer claimed that there should be excess ITC of only ₹ 8.41 lakh (₹ 76,72,770-₹ 68,31,535) instead of ₹ 21.4 lakh as pointed out by audit. Out of this ₹ 8.41 lakh, ₹ 8.29 lakh was reversed in GSTR-3B return filing of October 2018. However, audit could not verify the claim of the taxpayer as GSTR-2A and details of invoices for claim of ITC by the taxpayer was not furnished to audit by the department.
3	M/S YAIMABI STELLA SHOES STORE & 14FLPPS0274H1ZR (Zone-8)	Mismatch in availing of ITC under RCM	2,02,196	The department stated (September 2022) the taxpayer had wrongly entered on GSTR-1 of the said period but not claimed ITC on GSTR-3B return filing for the period from September 2017 to March 2018 and conveyed audit to drop the case. However, audit could not accept the reply of the department as the ITC availed as per table 6D of GSTR-9 (reverse charge) is ₹ 2,02,196. The department does not furnish electronic cash and credit ledger for the same for cross verification. Therefore, audit could not accept the reply of the department.
4	M/S RELIANCE JIO INFOCOMM LTD & 14AABCI6363G1ZQ (Zone-8)	Incorrect availment of ISD credit	1,88,708	The department stated (September 2022) that the ISD availed by the taxpayer matched with their ISD register and the same amount was reflected in GSTR-9 and conveyed to drop the case. However, Audit could not accept the reply of the department as the sum of tax (ISD) under GSTR-6 table 6G is ₹ 89,84,553 and tax payment under table 5a of GSTR-6 is ₹ 87,95,844. Moreover, there was no adjustment in table 8 or 9 of GSTR-6. So, there was non reversal of ₹ 18,87,080 between taxable and tax paid under ISD. Hence audit could not accept department reply.
5	GONAKAR NANDI & 14AKZPN6115C1Z3 (Zone-8)	Undischarged tax liability	25,04,002	The department (September 2022) furnished only the copies of GSTR-9 and GSTR-1 for FY-2017-18 without clarification. As such, Audit could not accept their reply on the basis of lack of proper clarification.
6	M/S TECHNOLOGY ICON & 14AAIFT4531B1ZM (Zone-4)	Cases where GSTR-3B not filed but GSTR-1 or 2A available	89,000	The department stated (March 2023) that the taxpayer does not reply to notice issued by the department and department had cancelled registration of the taxpayer upon not receiving the reply vide GST Reg-19 order dated 28-12-2022 under section 29 of CGST Act. However, the department has not taken any action to offset the liabilities of the taxpayer. Hence audit could not accept the reply of the taxpayer.
		Total	61,05,032	

Appendix 5.11

(Reference: Paragraph 5.6.8.2 (3))

Data entry error

Sl. No.	Name & GSTIN of taxpayer (Zone)	Dimension	Deviation amount (₹)	Remark
1	M/S DHANA LAKSHMI PRIVATE LIMITED & 14AABCD8080D1ZZ (Zone-2)	Undischarged tax liability	49,05,000	The department stated (June 2022) that the taxpayer did not make any taxable supplies during FY-2017-18. The discrepancy was due to clerical error while return filing.
2	M/S N.R. MOTORS & 14ADEPA8321R2ZG (Zone-2)	Undischarged tax liability	38,10,320	The department stated (June 2022) that sales figure of ₹ 1,36,36,093.25 for the month of November 2017 was erroneously added again in the GSTR-1 of December 2017 while the actual sales turnover for December 2017 was ₹ 93,06,833 as declared in the GSTR-3B return.
3	J. P. ENTERPRISE& 14AEAPP7233G1ZQ (Zone-2)	Incorrect availment of ISD credit	4,319	The department stated (September 2022) that the taxpayer claimed the ISD credit claimed was erroneously entered in Table 4(A-4) instead of table 4 (A-3) which was meant for ITC on RCM while filing GSTR-3B of January 2018. The amount of ₹ 4,319 has been paid as tax on RCM while filing return of January 2018. Moreover, the taxpayer could not rectify wrong entry of the ITC claimed while filing GSTR-9.
Total			87,19,639	

Appendix 5.12

(Reference: Paragraph 5.6.8.2 (4))

Action taken before audit query

Sl. No.	Name and GSTIN of taxpayer (Zone)	Dimension	Deviation amount (₹)	Remark/ response received
1	M/S MANIPUR AGENCY HOUSE & 14AADFH1263K1ZL (Zone-2)	Mismatch in availing of ITC	9,85,597	The department stated (June 2022) that the taxpayer had reconciled the discrepancy with supporting document at the instance of show cause noticed served (ASMT-10) dated 27-10-2020 to the taxpayer. Hence the audit would not pursue the case further.
2	M/S EVEREADY INDUSTRIES INDIA LTD. & (14AAACE5778N1Z7 (Zone-3)	Mismatch in ITC availed between annual return and financial statement (Table 12F of GSTR-9C)	6,22,853	The department stated (September 2022) that the discrepancy is due to transitional credit availed through TRAN-1 (₹ 5,23,129), TRAN-2 (₹ 86,349) and excess availed of ITC of ₹ 13,372 for October 2017 that had been paid in GSTR-3B of April 2018. Therefore, audit would not pursue the case further.

Sl. No.	Name and GSTIN of taxpayer (Zone)	Dimension	Deviation amount (₹)	Remark/ response received
3	TATA AIA LIFE INSURANCE COMPANY LIMITED & 14AABCT3784C1ZK (Zone-9-1)	Mismatch in ITC availed between annual return and financial statement (Table 12F of GSTR-9C)	3,60,718	The department stated (September 2022) that mismatch in the annual return and financial statement for ₹ 3,60,718 has been reversed by the taxpayer while filing the GSTR-3B for the month of October 2018. Hence, Audit would not pursue the case further.
4	M/S N.R. MOTORS & 14ADEPA8321R2ZG (Zone-2)	Mismatch in ITC availed between annual return and financial statement (Table 12F of GSTR-9C)	2,22,910	Audit checked the department reply and the department stated (June 2022) that the taxpayer had paid the discrepancy amount vide DRC-03 dated 08-02-2020 along with interest. Hence, it would not be pursued further.
5	M/S MAMTA ELECTRICALS & 14ADGPM0552L1ZM (Zone-4)	Mismatch in ITC availed between annual return and financial statement (Table 12F of GSTR-9C)	2,00,338	The department stated (June 2022) that the taxpayer had reversed excess ITC of ₹ 2,00,338 in the subsequent financial year which was correctly reported in part-V point-12 of GSTR-9. Hence the audit would not pursue the case further.
6	M/S I.S ENTERPRISE & 14AVSPS1351B2ZO (Zone-9-2)	Mismatch in turnover between annual return and financial statement (Table 5R of GSTR-9C)	-	The department stated (September 2022) that the taxpayer had paid tax for unreconciled turnover as declared in GSTR-9C of 2017-18. Hence the audit would not pursue the case further.
7	M/S MAYASHEEL RETAIL LLP & 14AAZFM9422H1ZS (Zone-8)	Mismatch in taxable turnover between annual return and financial statement (Table 7G of GSTR-9C)	-	The department stated (September 2022) that the taxpayer had paid the tax of ₹ 3,424 for unreconciled turnover on 18-12-2019 by electronic cash ledger vide reference no. DC1412190002977. Hence the audit would not pursue the case further.
8	V.M. TEXTILES & 14AANPM8484D1ZF (Zone-12)	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	52,807	The department stated (September 2022) that mismatch between books of account and annual return to the tune of ₹ 54,645 has been paid on 09-07-2019 bearing reference no. DC1407190000943 in the credit ledger. The taxpayer made payment of ₹ 1,08,482 on 29-05-2020 vide DRC-03. Hence the audit would not pursue the case further.
9	FASHION SUITINGS PVT LTD & 14AAACF3294L1ZJ (Zone-8)	-do-	1,08,481	The taxpayer had paid the discrepancy amount through DRC-03 dated 29-05-2020. Hence the audit would not pursue the case further.
10	M/S CD BYTE COMPUTER & 14AOFPK7210P1ZT (Zone-9-1)	-do-	54,645	The taxpayer paid the discrepancy amount through DRC-03 dated 09-07-2019. Hence the audit would not pursue the case further.
11	M/S AXIS BANK LTD. & 14AAACU2414K1ZM (Zone-2)	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	37,592	The taxpayer paid discrepancy amount through DRC-03 dated 28-08-2019. Hence, Audit would not pursue it further.
12	M/S VENSAR CONSTRUCTIONS COMPANY & 14AAACV8199G1Z0 (WC)	Short payment of interest on delayed payment	58,39,754	The taxpayer paid the interest payment of ₹ 57,66,711 through DRC-03 dated 14-09-2021. Hence, Audit would pursue the case further.

Sl. No.	Name and GSTIN of taxpayer (Zone)	Dimension	Deviation amount (₹)	Remark/ response received
13	M/S BHARTIA INFRA PROJECTS LTD & 14AACCB3413B1ZL (WC)	Short payment of interest on delayed payment	24,86,550	The taxpayer had made the interest payment of ₹ 25,21,059 for 2017-18 against ₹24,86,550 through DRC-03 dated 17-12-2019. Hence, Audit would not pursue further.
	Total		1,09,72,245	

Appendix 5.13

(Reference: Paragraph 5.6.9.1)

Detail of records not furnished to audit

Sl. No.	Trade-name & GSTIN (Zone)	Records pending	Mismatch amount of ITC/tax liability (₹ in crore)
1	M/S DISHNET WIRELESS LIMITED & 14AAACD5767E1ZU (Work Contracts)	GSTR-3B of February and March, 2017-18, GSTR-9/9C of three year, Show Cause Notice (SCN) of the sales and purchase, Trial balance, Balance Sheet, Profit & Loss Account, Director's Report, Invoices/ Bills of supplies/ Receipt Vouchers/Payment vouchers, Other underlying documents (Agreement, Purchase Order/register), a minimum of 20% of declared invoices in R1, Declared invoices in the GSTR 2A, Undeclared invoices in the GSTR-2A, Agreement, PO, All credit/debit note amendments, Sales register, etc.	0.02
2	M/s HCC CP PL (JV) & 14AAAAH5541G1Z2 (WC)	Trial balance, balance sheet, P& L statement for Manipur jurisdiction. , Electronic cash ledger, Director's Report ,Auditor report, Invoices/ Bills of supplies/ Receipt Vouchers/Payment vouchers, Other underlying documents (Agreement, Purchase Order/register), a minimum of 20% of declared invoices in R1, Declared invoices in the GSTR 2A, Undeclared invoices in the GSTR-2A, Agreement, PO, all credit/debit note amendments, Sales register, purchase register etc.	2.13
3	Airports Authority of India & 14AAACA6412D1ZF (WC)	Trial balance, balance sheet, P& L statement for Manipur jurisdiction. , Electronic cash ledger, Director's Report, Auditor report, Invoices/ Bills of supplies/ Receipt Vouchers/Payment vouchers, Other underlying documents (Agreement, Purchase Order/register), a minimum of 20% of declared invoices in R1, Declared invoices in the GSTR 2A, Undeclared invoices in the GSTR-2A, Agreement, PO, all credit/debit note amendments, Sales register, purchase register etc.	1.78
4	Hindustan Construction Company Ltd. & 14AAACH0968B1Z3 (WC)	Trial balance, balance sheet, P& L statement for Manipur jurisdiction. , Electronic cash ledger, Director's Report, Auditor report, Invoices/ Bills of supplies/ Receipt Vouchers/Payment vouchers, Other underlying documents (Agreement, Purchase Order/register), a minimum of 20% of declared invoices in R1, Declared invoices in the GSTR 2A, Undeclared invoices in the GSTR-2A, Agreement, PO, all credit/debit note amendments, Sales register, purchase register etc.	1.56

Sl. No.	Trade-name & GSTIN (Zone)	Records pending	Mismatch amount of ITC/tax liability (₹ in crore)
5	M/s Vodafone Mobile Service Limited & 14AAACS4457Q1ZX (WC)	Trial balance, balance sheet, P& L statement for Manipur jurisdiction, Electronic cash ledger, Director's Report, Auditor report, Invoices/ Bills of supplies/ Receipt Vouchers/Payment vouchers, Other underlying documents (Agreement, Purchase Order/register), a minimum of 20% of declared invoices in R1, Declared invoices in the GSTR 2A, Undeclared invoices in the GSTR-2A, Agreement, PO, all credit/debit note amendments, Sales register, purchase register <i>etc.</i>	0.86
6	HCC VCCL (JV) & 14AABA H4497G1ZO (WC)	Trial balance, balance sheet, P& L statement for Manipur jurisdiction. , Electronic cash ledger, Director's Report, Auditor report, Invoices/ Bills of supplies/ Receipt Vouchers/Payment vouchers, Other underlying documents (Agreement, Purchase Order/register), a minimum of 20% of declared invoices in R1, Declared invoices in the GSTR 2A, Undeclared invoices in the GSTR-2A, Agreement, PO, all credit/debit note amendments, Sales register, purchase register <i>etc.</i>	4.19
7	M/s Reliance Retail Ltd. & 14AABCR1718E1ZW (Zone-8)	Sales and purchase register, Invoices/ Bills of supplies/ Receipt Vouchers/Payment vouchers, Other underlying documents (Agreement, Purchase Order/register), a minimum of 20% of declared invoices in GSTR-1, Declared invoices in the GSTR-2A, Undeclared invoices in the GSTR-2A, Agreement, PO, all credit/debit note amendments, Sales register, Separate Balance, Profit & Loss account for Manipur jurisdiction, <i>etc.</i>	1.44
8	M/s Chennai Network Infrastructure Ltd. & 14AADCC8088Q1ZZ (WC)	Sales and purchase register, Invoices/ Bills of supplies/ Receipt Vouchers/Payment vouchers, Other underlying documents (Agreement, Purchase Order/register), a minimum of 20% of declared invoices in R1, Declared invoices in the GSTR 2A, Undeclared invoices in the GSTR-2A, Agreement, PO, ITC mismatch, invoices, and other underlying documents, All credit/debit note amendments, GSTR-2A for the year 207-18, Sales & Purchases Register, Separate Balance, Profit & Loss account for Manipur jurisdiction, <i>etc.</i>	0.22
9	M/s Thounaojam Enterprise & 14AYXPT1086A1Z7 (Zone-3)	Sales and purchase register, Invoices/ Bills of supplies/ Receipt Vouchers/Payment vouchers, Other underlying documents (Agreement, Purchase Order/register), a minimum of 20% of declared invoices in R1, Declared invoices in the GSTR 2A, Undeclared invoices in the GSTR-2A, Agreement, PO, ITC mismatch, invoices, and other underlying documents, All credit/debit note amendments, GSTR-2A for the year 207-18, Sales & Purchases Register, <i>etc.</i>	0.46
10	M/s N.S. Medicos & 14BSVDP1929D1ZU (Zone-1)	Sales and purchase register, Invoices/ Bills of supplies/ Receipt Vouchers/Payment vouchers, Other underlying documents (Agreement, Purchase Order/register), a minimum of 20% of declared invoices in R1, Declared invoices in the GSTR 2A, Undeclared invoices in the GSTR-2A, Agreement, PO, ITC mismatch, invoices, and other underlying documents, All credit/debit note amendments, Balance Sheet, Profit & Loss Account, Sales & Purchases Register, GSTR-9, GSTR-9C, Electronic Credit Ledger for the year 2017-18, <i>etc.</i>	0.63

Sl. No.	Trade-name & GSTIN (Zone)	Records pending	Mismatch amount of ITC/tax liability (₹ in crore)
11	M/s Shyama Power India Ltd. & 14AAHCS6024L2Z8 (WC)	Invoices/ Bills of supplies/ Receipt Vouchers/Payment vouchers, Other underlying documents (Agreement, Purchase Order/register), a minimum of 20% of declared invoices in R1, declared invoices in the GSTR 2A, Undeclared invoices in the GSTR-2A, Agreement, PO, all credit/debit note amendments, Sales register, Auditor Report <i>etc.</i>	3.84
12	M/s Central police Canteen & 14AAAGC0025L1ZZ (Zone-8)	GSTR-9C, Invoices/ Bills of supplies/ Receipt Vouchers/Payment vouchers, Other underlying documents (Agreement, Purchase Order/register), a minimum of 20% of declared invoices in R1, declared invoices in the GSTR 2A, Undeclared invoices in the GSTR-2A, Agreement, PO, all credit/debit note amendments, Sales & Purchase register, GSTR-2A, <i>etc.</i>	2.08
13	M/s SBI Banking Business & 14AAACS8577K1ZW (Zone-9-2)	Sales and purchase register, Director report, Auditor's Report, Undeclared invoices in the GSTR-2A, Trial balance, Agreement, PO, all credit/debit note amendments, <i>etc.</i>	0.31
	Total		19.52

Appendix 5.14

(Reference: Paragraph 5.6.9.2 (1))

Interest on delay payment of GST tax (Cash payment portion)

Sl. No.	Name & GSTIN no. of the taxpayer (Zone)	Month of GSTR-3B	Due date of filing	Actual date of filing	No. of days delayed	Tax paid in cash	Interest @ 18%
1	M/s THOUNAOJAM ENTERPRISE & 14AYXPT1086A1Z7 (Zone-3)	Jul-17	25-08-2017	24-09-2017	30	1,28,872	1,906.60
2	M/s CHENNAI NETWORK INFRASTRUCTURE LTD & 14AADCC8088Q1ZZ (WC)	Jul-17	25-08-2017	28-08-2017	3	15,86,513	2,347.17
		Aug-17	20-09-2017	25-09-2017	5	12,14,659	2,995.05
		Sep-17	20-10-2017	23-10-2017	3	13,51,490	1,999.46
3	S. Mani Filing & 14BUCPD9914P1ZB (Zone-8)	Aug-17	20-09-2017	03-01-2019	470	40,520	9,391.76
		Sep-17	20-10-2017	05-01-2019	442	22,210	4,841.17
		Oct-17	20-11-2017	05-01-2019	411	5,532	1,121.25
		Nov-17	20-12-2017	05-01-2019	381	3,272	614.78
		Dec-17	22-01-2018	05-01-2019	348	4,464	766.10
		Jan-18	20-02-2018	05-01-2019	319	3,744	588.99
		Feb-18	20-03-2018	05-01-2019	291	4,352	624.54
	Mar-18	20-04-2018	31-03-2019	345	4,400	748.60	
4	Airport Authority of India & 14AAACA6412D1ZF (WC)	Aug-17	20-09-2017	23-09-2017	3	86,98,135	12,868.47
Total					3,051	1,30,68,163	40,813.94

Appendix 5.15

(Reference: Paragraph Table 5.6.6)

Mismatch in ITC availed between GSTR-2A and GSTR-3B/ GSTR-9

Sl. No.	Name & GSTIN of the taxpayer (Zone)	ITC available as per GSTR-2A (₹)	ITC availed in GSTR-3B & Electronic credit ledger (₹)	ITC claimed as declared in GSTR-9 (₹)	Excess ITC claimed (₹)
1	2	3	4	5	6=Higher value of (4-3) or (5-3)
1	M/S RELIANCE RETAIL LIMITED & 14AABCR1718E1ZW (Zone-8)	3,95,34,192	5,40,85,829	5,40,85,829	1,45,51,637
2	M/S CENTRAL POLICE CANTEEN & 14AAAGC0025L1ZZ (Zone-8)	1,04,24,025	2,02,31,484	1,01,84,233	98,07,459
3	M/s THOUNAOJAM ENTERPRISE & 14AYXPT1086A1Z7 (Zone-3)	2,28,26,224	2,74,30,867	2,23,40,097	46,04,643
4	M/s N.S. Medicos & 14BSVPD1929D1ZU, (Zone-10)	5,07,712	68,86,238	--	63,78,526

Sl. No.	Name & GSTIN of the taxpayer (Zone)	ITC available as per GSTR-2A (₹)	ITC availed in GSTR-3B & Electronic credit ledger (₹)	ITC claimed as declared in GSTR-9 (₹)	Excess ITC claimed (₹)
5	M/s CHENNAI NETWORK INFRASTRUCTURE LTD. & 14AADCC8088Q1ZZ (WC)	80,39,871	1,02,74,669	22,34,798	22,34,798
6	M/s HCC CP PL (JV) & 14AAAAH5541G1Z2 (WC)	18,23,30,045	20,36,65,844	20,36,65,844	2,13,35,799
7	M/s Airports Authority of India & 14AAACA6412D1ZF (WC)	54,40,129	2,32,55,614	2,32,55,614	1,78,15,484
8	M/s Hindustan Construction Company Ltd. & 14AAACH0968B1Z3 (WC)	20,45,84,871	22,03,33,569	22,01,77,489	1,55,92,617
9	M/s Shyama Power India Limited & 14AAHCS6024L2Z8 (WC)	5,59,09,444	9,19,12,547	9,19,12,551	3,60,03,107
10	Vodafone Mobile Services Ltd. & 14AAAACS4457Q1ZX (WC)	4,94,78,698	5,77,43,265	5,68,08,032	82,64,567
11	SBI Banking Business & 14AAAACS8577K1ZW (Zone-9-2)	1,76,70,201	2,07,84,116	1,88,99,784	31,13,915
12	HCC VCCL (JV) & 14AABA H4497G1ZO (WC)	8,97,07,780	9,15,78,176	9,15,78,180	18,70,400
	Total	68,64,53,192	82,81,82,218	79,51,42,451	14,15,72,952

Appendix 5.16

(Reference: Paragraph Table 5.6.6)

Mismatch of ITC in ECL than that declared in annual return

Sl. No.	Name & GSTIN of the taxpayer (Zone)	Value in 6I of GSTR-9 (in ₹)	Value in 6A of GSTR-9 (in ₹)	Value in 6J of GSTR-9 Difference of 6I - 6A (negative value only) (in ₹)
1.	M/s HINDUSTAN CONSTRUCTION COMPANY Ltd.& 14AAACH0968B1Z3 (WC)	21,82,56,152.00	21,83,60,217.00	-1,04,065.00
2.	VODAFONE MOBILE SERVICES LIMITED & 14AAACS4457Q1ZX (WC)	5,45,33,667.94	5,45,47,689.16	-14,021.22
3.	M/S CENTRAL POLICE CANTEEN & 14AAAGC0025L1ZZ (Zone-8)	1,01,84,233.00	20,23,14,83.24	-1,00,47,250.24
4.	M/s THOUNAOJAM ENTERPRISE & 14AYXPT1086A1Z7 (Zone-3)	2,22,62,140.26	2,73,52,910.28	-50,90,770.02
	Total	30,52,36,193.20	32,04,92,299.68	1,52,56,106.48

Appendix 5.17

(Reference: Paragraph Table 5.6.6)

Non reversal of ITC for common input

Sl. No.	Name & GSTIN of the taxpayer (Zone)	Reversal workout as per section 42 of MGST Act 2017* (in ₹)	Value of ITC reverse as per table 7C of GSTR-9 (in ₹)	Non reversal (in ₹)
1	M/S Air India Limited & 14AACCN6194PIZW (Zone-9-1)	55,92,157	3,04,049	52,88,108
2	M/S DHANA LAKSHMI PVT. LTD. & 14AABCD8080D3ZX (Zone-2)	2,426	0	2,426
3	M/s Airports Authority of India & 14AAACA6412D1ZF (WC)	1,88,654	0	1,88,654
4	SBI Banking Business & 14AAACS8577K1ZW (Zone-9-2)	1,73,96,614	31,34,096	1,42,62,518
	Total	2,31,79,851	34,38,145	1,97,41,706

*Data from desk review

Appendix 5.18

(Reference: Paragraph Table 5.6.6)

Mismatch in availing of ITC in GSTR-9 (Table 8D) than that eligible ITC available in GSTR-2A (Table 8A of GSTR-9)

(Amount in ₹)

Sl. No.	Name & GSTIN of the taxpayer (Zone)	Value in table 8A of GSTR-9	Value of table 8B+8C of GSTR- 9	Table 8D of GSTR- 9 Difference
1	2	3	4	5=3-4 (negative value only)
1.	VODAFONE MOBILE SERVICES LIMITED & 14AAACS4457Q1ZX (WC)	5,10,33,870.60	5,68,22,055.67	-57,88,185.07
2.	SBI BANKING BUSINESS & 14AAACS8577K1ZW (Zone-9-2)	1,56,44,273.99	2,20,33,880.27	-63,89,606.28
3.	M/s AIRPORTS AUTHORITY OF INDIA & 14AAACA6412D1ZF (WC)	6,26,15,57.27	2,32,55,614.00	-1,69,94,056.73
4.	M/s HINDUSTAN CONSTRUCTION COMPANY LTD. & 14AAACH0968B1Z3 (WC)	19,10,19,422.82	22,01,77,483.00	-2,91,58,060.18
5.	M/s CHENNAI NETWORK INFRASTRUCTURE LTD.& 14AADCC8088Q1ZZ (WC)	79,34,084.35	96,42,011.00	-17,07,926.65
	Total	27,18,93,209.03	33,19,31,043.94	-6,00,37,834.91

Appendix 5.19

(Reference: Paragraph Table 5.6.7)

Mismatch of tax payable between GSTR-1 and GSTR-3B or GSTR-9

(Amount in ₹)

Sl. No.	Name & GSTIN of the taxpayer (Zone)	Tax declared as per GSTR-1	Tax declared as per GSTR-3B	Tax declared as per GSTR-9
1	M/S CENTRAL POLICE CANTEEN & 14AAAGC0025L1ZZ (Zone-8)	1,16,17,717	5,71,028	5,71,028

Appendix 5.20

(Reference: Paragraph Table 5.6.7)

Un-discharged tax liability on comparing greater of the tax liability of GSTR-1, GSTR-9

(Amount in ₹)

Sl. No.	Name & GSTIN of the taxpayer (Zone)	Tax declared as per GSTR-1	Tax paid in GSTR 3B/ 9	Undischarged liability
1	M/S CENTRAL POLICE CANTEEN & 14AAAGC0025L1ZZ (Zone-8)	1,16,17,717	5,71,028	1,10,46,689
2	Dishnet Wireless Ltd. & 14AAACD5767E1ZU (WC)	5,11,12,720	5,09,41,687	1,71,033
3	M/s HCC VCCL (JV) & 14AABAH4497G1ZO (WC)	9,81,99,094	5,82,07,774	3,99,91,320
4	M/s N.S. Medicos & 14BSVPD1929D1ZU (Zone-1)	2,78,577	2,77,824	752
	Total	16,12,08,108	10,99,98,313	5,12,09,794

Appendix 5.21

(Reference: Paragraph Table 5.6.7)

Mismatch in tax payment as declared in Table 9R of GSTR-9C

Sl. No.	Name & GSTIN of the taxpayer (Zone)	Value in 9Q of GSTR-9C (Total amount paid as declared in Annual Return (GSTR 9) (in ₹)	Value in 9P of GSTR-9C (Total amount to be paid) (in ₹)	Value in 9R of GSTR-9C (Unreconciled payment 9Q-9P) Negative value only (in ₹)
1.	M/s HCC CP PL (JV) & 14AAAAH5541G1Z2 (WC)	15,34,31,332.00	16,46,85,384.56	-1,12,54,052.56

Appendix 5.22

(Reference: Paragraph Table 5.6.7)

**Mismatch in turnover between Annual return and financial statement
(Table 5R of GSTR-9C)**

Sl. No.	Name & GSTIN of the taxpayer (Zone)	Turnover of GSTR-9 as declared in 9C (5Q) (₹)	Turnover in GSTR-9C (5P) (₹)	Difference (₹)
1	HINDUSTAN CONSTRUCTION COMPANY LIMITED & 14AAACH0968B1Z3 (WC)	1,91,61,79,446	2,01,93,50,298	10,31,70,852
2	M/S HCC CP PL (JV) & 14AAAAH5541G1Z2 (WC)	1,32,66,26,486	2,32,13,18,239	99,46,91,753
	Total	3,24,28,05,932	4,34,06,68,537	1,09,78,62,605

Appendix 5.23
(Reference: Paragraph 5.7)

Statement showing outstanding vehicle tax (token tax and goods tax) of heavy goods vehicles

(Amount in ₹)

Goods vehicles (Truck, Tipper etc.)							Token Tax				Goods Tax		Total
Sl. No.	Regn No	Vehicle Type	GVW/ Laden Wt.	Tax due from	Tax due upto	No. of quarter due	Rate per ton per annum	Rate per ton per quarter	Amt due per quarter	Total Amt	Rate per Quarter	Amt due	
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)-(5)/3	(8)	(9)=(8)/4	(10)=(4)x(9)	(11)=(7)x(10)	(12)	(13)=(7)x(12)	(14)=(11)+(13)
1	MN06T0932	Truck 20 ton	31	30-06-2016	30-06-2019	12	700	175	5,425.00	65,100	3300 ⁹	39,600	1,04,700
2	MN06T0993	Tata 9 ton truck	31	31-03-2017	30-06-2019	9	700	175	5,425.00	48,825	3300	29,700	78,525
3	MN06T0935	Truck 20 ton	30	31-03-2017	30-06-2019	9	700	175	5,250.00	47,250	3150	28,350	75,600
4	MN06T0991	Truck 20 ton	26.5	31-12-2017	30-06-2019	6	700	175	4,637.50	27,825	2625	15,750	43,575
5	MN06T0798	Tata 15 ton truck	25	30-06-2018	30-06-2019	4	700	175	4,375.00	17,500	2400	9,600	27,100
6	MN06T0803	Tata 15 ton truck	25	30-06-2018	30-06-2019	4	700	175	4,375.00	17,500	2400	9,600	27,100
7	MN06T0804	Tata 15 ton truck	25	30-06-2018	30-06-2019	4	700	175	4,375.00	17,500	2400	9,600	27,100
8	MN06T0915	Tata 15 tons truck	25	30-09-2018	30-06-2019	3	700	175	4,375.00	13,125	2400	7,200	20,325
9	MN06T0969	Tata 15 tons truck	25	30-09-2016	30-06-2019	11	700	175	4,375.00	48,125	2400	26,400	74,525
10	MN06T1016	Tata 15 tons truck	25	30-06-2017	30-06-2019	8	700	175	4,375.00	35,000	2400	19,200	54,200
11	MN06T1019	Tata Tipper	25	30-09-2017	30-06-2019	7	700	175	4,375.00	30,625	2400	16,800	47,425
12	MN06T1025	Tata 15 tons truck	25	30-06-2017	30-06-2019	8	700	175	4,375.00	35,000	2400	19,200	54,200
13	MN06T0821	Tata Tipper	16.2	31-03-2017	30-06-2019	9	700	175	2,835.00	25,515	1080	9,720	35,235

⁹ Good Tax = Rs. 900 + Rs. 150 for every additional one ton = 900+150*(Col. 4 – 15 ton)

Goods vehicles (Truck, Tipper etc.)							Token Tax				Goods Tax		Total
Sl. No.	Regn No	Vehicle Type	GVW/ Laden Wt.	Tax due from	Tax due upto	No. of quarter due	Rate per ton per annum	Rate per ton per quarter	Amt due per quarter	Total Amt	Rate per Quarter	Amt due	
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)- (5)/3	(8)	(9)=(8)/4	(10)=(4) x(9)	(11)=(7) x(10)	(12)	(13)=(7) x(12)	(14)=(11) +(13)
14	MN06T0823	Tata Tipper	16.2	31-03-2017	30-06-2019	9	700	175	2,835.00	25,515	1080	9,720	35,235
15	MN06T0825	Truck	16.2	31-03-2017	30-06-2019	9	700	175	2,835.00	25,515	1080	9,720	35,235
16	MN06T0827	Truck	16.2	31-03-2017	30-06-2019	9	700	175	2,835.00	25,515	1080	9,720	35,235
17	MN06T0835	Truck	16.2	31-03-2017	30-06-2019	9	700	175	2,835.00	25,515	1080	9,720	35,235
18	MN06T0874	TP 1618	16.2	31-03-2016	30-06-2019	13	700	175	2,835.00	36,855	1080	14,040	50,895
19	MN06T0881	Truck	16.2	30-06-2015	30-06-2019	16	700	175	2,835.00	45,360	1080	17,280	62,640
20	MN06T0893	Tata Tipper	16.2	30-09-2018	30-06-2019	3	700	175	2,835.00	8,505	1080	3,240	11,745
21	MN06T0920	Tata 7.5 ton truck	16.2	30-09-2018	30-06-2019	3	700	175	2,835.00	8,505	1080	3,240	11,745
22	MN06T0933	Truck	16.2	31-03-2016	30-06-2019	13	700	175	2,835.00	36,855	1080	14,040	50,895
23	MN06T0934	Truck	16.2	31-03-2016	30-06-2019	13	700	175	2,835.00	36,855	1080	14,040	50,895
24	MN06T0956	Tata 7.5 ton truck	16.2	31-12-2016	30-06-2019	10	700	175	2,835.00	28,350	1080	10,800	39,150
25	MN06T0961	Tata 7.5 ton truck	16.2	30-06-2016	30-06-2019	12	700	175	2,835.00	34,020	1080	12,960	46,980
26	MN06T0966	Tata 9 ton truck	16.2	31-03-2017	30-06-2019	9	700	175	2,835.00	25,515	1080	9,720	35,235
27	MN06T0967	Tata 9 ton truck	16.2	31-03-2017	30-06-2019	9	700	175	2,835.00	25,515	1080	9,720	35,235
28	MN06T0971	Tata 9 ton truck	16.2	31-03-2017	30-06-2019	9	700	175	2,835.00	25,515	1080	9,720	35,235
29	MN06T0976	Tata 10 ton truck	16.2	30-09-2017	30-06-2019	7	700	175	2,835.00	19,845	1080	7,560	27,405
30	MN06T0980	Tata 9 ton truck	16.2	30-09-2017	30-06-2019	7	700	175	2,835.00	19,845	1080	7,560	27,405
31	MN06T0985	Tata 9 ton truck	16.2	31-12-2017	30-06-2019	6	700	175	2,835.00	17,010	1080	6,480	23,490
32	MN06T0998	Tata 9 ton truck	16.2	31-12-2017	30-06-2019	6	700	175	2,835.00	17,010	1080	6,480	23,490

Goods vehicles (Truck, Tipper etc.)							Token Tax				Goods Tax		Total
Sl. No.	Regn No	Vehicle Type	GVW/ Laden Wt.	Tax due from	Tax due upto	No. of quarter due	Rate per ton per annum	Rate per ton per quarter	Amt due per quarter	Total Amt	Rate per Quarter	Amt due	
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)- (5)/3	(8)	(9)=(8)/4	(10)=(4) x(9)	(11)=(7) x(10)	(12)	(13)=(7) x(12)	(14)=(11) +(13)
33	MN06T0999	Tata 9 ton truck	16.2	31-12-2017	30-06-2019	6	700	175	2,835.00	17,010	1080	6,480	23,490
34	MN06T1000	Tata 9 ton truck	16.2	31-12-2017	30-06-2019	6	700	175	2,835.00	17,010	1080	6,480	23,490
35	MN06T1001	Tata 9 ton truck	16.2	31-12-2017	30-06-2019	6	700	175	2,835.00	17,010	1080	6,480	23,490
36	MN06T1002	Tata 9 ton truck	16.2	31-12-2017	30-06-2019	6	700	175	2,835.00	17,010	1080	6,480	23,490
37	MN06T1010	Tata Tipper	16.2	31-03-2018	30-06-2019	5	700	175	2,835.00	14,175	1080	5,400	19,575
38	MN06T0997	Tata 9 ton truck	16	31-03-2017	30-06-2019	9	700	175	2,800.00	25,200	1050	9,450	34,650
39	MN06T1003	Tata 7.5 ton truck	15.66	31-03-2017	30-06-2019	9	700	175	2,740.50	24,664	999	8,991	33,655.50
40	MN06T0815	2518TP Truck	15	31-12-2015	30-06-2019	14	700	175	2,625.00	36,750	1200 ¹⁰	16,800	53,550
41	MN06T0792	Tata Tipper	13.16	30-09-2016	30-06-2019	11	750	187.5	2,467.50	27,142.50	1089.6	11,986	39,128.10
42	MN06T0796	Tata Tipper	13.16	03-09-2016	30-06-2019	11	750	187.5	2,467.50	27,142.50	1089.6	11,986	39,128.10
43	MN06T0936	Truck 407 Truck	13	31-12-2016	30-06-2019	10	750	187.5	2,437.50	24,375	1080	10,800	35,175
44	MN06T1017	Tata 7.5 ton truck	13	30-06-2017	30-06-2019	8	750	187.5	2,437.50	19,500	1080	8,640	28,140
45	MN06T0826	Tusker Super Truck	12	31-03-2015	30-06-2019	17	750	187.5	2,250.00	38,250	1020	17,340	55,590
46	MN06T1022	Tata 5 ton truck	12	30-06-2017	30-06-2019	8	750	187.5	2,250.00	18,000	1020	8,160	26,160
47	MN06T1023	Tata 5 ton	12	30-06-2017	30-06-2019	8	750	187.5	2,250.00	18,000	1020	8,160	26,160

¹⁰ Good Tax = Rs. 900 + Rs. 60 for every additional one ton = 900+60*(Col. 4 – 10 ton)

Goods vehicles (Truck, Tipper etc.)							Token Tax				Goods Tax		Total
Sl. No.	Regn No	Vehicle Type	GVW/ Laden Wt.	Tax due from	Tax due upto	No. of quarter due	Rate per ton per annum	Rate per ton per quarter	Amt due per quarter	Total Amt	Rate per Quarter	Amt due	
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)- (5)/3	(8)	(9)=(8)/4	(10)=(4) x(9)	(11)=(7) x(10)	(12)	(13)=(7) x(12)	(14)=(11) +(13)
		truck											
48	MN06T0800	Shaktiman truck	10.61	31-03-2016	30-06-2019	13	750	187.5	1,989.38	25,861	936.6	12,176	38,037.68
49	MN06T0925	Tata 7.5 ton truck	10.5	31-12-2015	30-06-2019	14	750	187.5	1,968.75	27,562.50	930	13,020	40,582.50
50	MN06T0814	TP 1618 Truck	10	31-03-2016	30-06-2019	13	750	187.5	1,875.00	24,375	900	11,700	36,075
51	MN06T0816	TP 1618 Truck	10	31-03-2016	30-06-2019	13	750	187.5	1,875.00	24,375	900	11,700	36,075
52	MN06T0818	TP 1618 Truck	10	30-09-2015	30-06-2019	15	750	187.5	1,875.00	28,125	900	13,500	41,625
53	MN06T0820	TP 1618	10	31-03-2016	30-06-2019	13	750	187.5	1,875.00	24,375	900	11,700	36,075
54	MN06T0831	Tata Tipper	10	31-03-2015	30-06-2019	17	750	187.5	1,875.00	31,875	900	15,300	47,175
55	MN06T0832	Tata Tipper	10	31-03-2015	30-06-2019	17	750	187.5	1,875.00	31,875	900	15,300	47,175
56	MN06T0833	Tata Tipper	10	31-03-2015	30-06-2019	17	750	187.5	1,875.00	31,875	900	15,300	47,175
57	MN06T0834	Tata Tipper	10	31-03-2015	30-06-2019	17	750	187.5	1,875.00	31,875	900	15,300	47,175
58	MN06T0986	Tipper LPK909	9.6	30-09-2018	30-06-2019	3	750	187.5	1,800.00	5,400	900	2,700	8,100
59	MN06T1020	Tata Tipper	9.6	31-12-2017	30-06-2019	6	750	187.5	1,800.00	10,800	900	5,400	16,200
60	MN06T0996	Earthmaster	7.62	31-12-2017	30-06-2019	6	850	212.5	1,619.25	9,715.50	750	4,500	14,215.50
61	MN0670994	Earthmaster	7.57	31-12-2017	30-06-2019	6	850	212.5	1,608.63	9,651.75	750	4,500	14,151.75
62	MN06T0995	Earthmaster	7.57	31-12-2017	30-06-2019	6	850	212.5	1,608.63	9,651.75	750	4,500	14,151.75
63	MN06T0918	Shaktimaan Truck	7.5	30-09-2015	30-06-2019	15	850	212.5	1,593.75	23,906.25	750	11,250	35,156.25
64	MN06T0992	7.5 ton truck	7.5	31-03-2017	30-06-2019	9	850	212.5	1,593.75	14,343.75	750	6,750	21,093.75
Total										16,23,392.88		7,44,708	23,68,100.88

Appendix 5.24

(Reference: Paragraph 5.7)

Statement showing outstanding vehicle tax (token tax) of special vehicles

(Amount in ₹)

Special Vehicles							Token Tax			
Sl. No.	Regn No	Vehicle Category	GVW/ Laden Wt.	Tax due from	Tax due upto	No. of qtr due	Rate per ton per annum	Rate per ton per quarter	Amt due per quarter	Total Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/4	(10)=(4)x(9)	(11)=(7)x(10)
1	MN06T0809	Case 851 loader backhoe	16.5	30-06-2013	30-06-2019	24	750	187.5	3,093.75	74,250
2	MN06T0774	JCB Excavator	16.2	31-03-2013	30-06-2019	25	750	187.5	3,037.50	75,937.50
3	MN06T0867	Grader	12.65	31-12-2014	30-06-2019	18	700	175	2,213.75	39,847.50
4	MN06T1011	LT case loader backhoe	11.5	31-03-2018	30-06-2019	5	700	175	2,012.50	10,062.50
5	MN06T0957	Case 1107 DXD Vibratory	11	31-03-2017	30-06-2019	9	700	175	1,925	17,325
6	MN06T0987	Concrete Mixer	9.59	31-03-2017	30-06-2019	9	700	175	1,678.25	15,104.25
7	MN06T0988	Concrete Mixer	9.59	31-12-2017	30-06-2019	6	700	175	1,678.25	10,069.50
8	MN06T0917	JCB Excavator	8.03	30-06-2016	30-06-2019	12	650	162.5	1,304.88	15,658.50
9	MN06T1018	JCB Excavator	8.03	31-03-2018	30-06-2019	5	650	162.5	1,304.88	6,524.38
10	MN06T0887	JCB Excavator	7.8	31-12-2015	30-06-2019	14	650	162.5	1,267.50	17,745
11	MN06T0888	JCB Excavator	7.8	31-12-2015	30-06-2019	14	650	162.5	1,267.50	17,745
12	MN06T0891	JCB Excavator	7.8	30-09-2015	30-06-2019	15	650	162.5	1,267.50	19,012.50
13	MN06T0908	Case 770 ex loader backhoe	7.8	31-12-2015	30-06-2019	14	650	162.5	1,267.50	17,745
14	MN06T0927	JCB Excavator	7.8	30-09-2016	30-06-2019	11	650	162.5	1,267.50	13,942.50
15	MN06T0984	JCB Excavator	7.8	30-09-2017	30-06-2019	7	650	162.5	1,267.50	8,872.50

Special Vehicles							Token Tax			
Sl. No.	Regn No	Vehicle Category	GVW/ Laden Wt.	Tax due from	Tax due upto	No. of qtr due	Rate per ton per annum	Rate per ton per quarter	Amt due per quarter	Total Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/4	(10)=(4)x(9)	(11)=(7)x(10)
16	MN06T1004	JCB Excavator	7.8	30-09-2017	30-06-2019	7	650	162.5	1,267.50	8,872.50
17	MN06T1013	JCB Excavator	7.8	31-03-2018	30-06-2019	5	650	162.5	1,267.50	6,337.50
18	MN06T0790	JCB Excavator	7.74	30-06-2013	30-06-2019	24	650	162.5	1,257.75	30,186
19	MN06T0791	JCB Excavator	7.74	30-06-2013	30-06-2019	24	650	162.5	1,257.75	30,186
20	MN06T0793	JCB Excavator	7.74	30-06-2013	30-06-2019	24	650	162.5	1,257.75	30,186
21	MN06T0894	Case 851 loader backhoe	7.71	31-12-2016	30-06-2019	10	650	162.5	1,252.88	12,528.75
22	MN06T1015	Case 851 loader backhoe	7.71	31-03-2018	30-06-2019	5	650	162.5	1,252.88	6,264.38
23	MN06T1024	LT case loader backhoe	7.71	31-03-2018	30-06-2019	5	650	162.5	1,252.88	6,264.38
24	MN06T0909	Case 851 loader backhoe	7.65	31-12-2015	30-06-2019	14	650	162.5	1,243.13	17,403.75
25	MN06T0910	Case 851 loader backhoe	7.65	31-12-2017	30-06-2019	6	650	162.5	1,243.13	7,458.75
26	MN06T1027	Mahindra Earthmaster	7.62	31-03-2018	30-06-2019	5	650	162.5	1,238.25	6,191.25
27	MN06T0906	Case 851 loader backhoe	7.6	31-12-2015	30-06-2019	14	650	162.5	1,235	17,290
28	MN06T1030	Mahindra Earthmaster	7.57	30-06-2018	30-06-2019	4	650	162.5	1,230.13	4,920.50
29	MN06T0883	JCB Excavator	7.52	30-09-2015	30-06-2019	15	650	162.5	1,222	18,330
30	MN06T0886	LT case loader backhoe	7.52	31-12-2015	30-06-2019	14	650	162.5	1,222	17,108
31	MN06T0958	Self loading mobile Mixer	7.5	31-03-2017	30-06-2019	9	650	162.5	1,218.75	10,968.75

Special Vehicles							Token Tax			
Sl. No.	Regn No	Vehicle Category	GVW/	Tax due from	Tax due upto	No. of qtr due	Rate per ton per annum	Rate per ton per quarter	Amt due per quarter	Total Amt
			Laden Wt.							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/4	(10)=(4)x(9)	(11)=(7)x(10)
32	MN06T1028	Terex TLD Backhoe Loader	7.5	31-03-2018	30-06-2019	5	650	162.5	1,218.75	6,093.75
33	MN06T1029	Terex TLD Backhoe Loader	7.5	31-03-2018	30-06-2019	5	650	162.5	1,218.75	6,093.75
Total									6,02,525.63	

Appendix 5.25

(Reference: Paragraph 5.7)

Statement showing outstanding vehicle tax (token tax) of tanker

(Amount in ₹)

Tankers							Token Tax			
Sl. No	Regd. No	Vehicle Name	GVW/ Laden Wt.	Tax paid upto	Tax due upto	No. of qtr due	Rate per ton per annum	Rate per ton per quarter	Amt due per quarter	Total Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/4	(10)=(4)x(9)	(11)=(7)x(10)
1	MN06T0959	Tanker	25.00	31-03-2017	30-06-2019	9	700	175.00	4,375.00	39,375.00
2	MN06T0973	Oil Tanker	25.00	30-09-2017	30-06-2019	7	700	175.00	4,375.00	30,625.00
3	MN06T0974	Oil Tanker	25.00	30-09-2017	30-06-2019	7	700	175.00	4,375.00	30,625.00
4	MN06T0806	Tata LPT 1613	16.20	30-09-2013	30-06-2019	23	700	175.00	2,835.00	65,205.00
5	MN06T0811	Tata LPT 1613	16.20	30-09-2013	30-06-2019	23	700	175.00	2,835.00	65,205.00
6	MN06T0999	LPT Tanker	16.20	31-12-2017	30-06-2019	6	700	175.00	2,835.00	17,010.00
7	MN06T0990	LPT Tanker	16.20	31-12-2017	30-06-2019	6	700	175.00	2,835.00	17,010.00
8	MN06T1021	Oil Tanker	16.20	31-03-2018	30-06-2019	5	700	175.00	2,835.00	14,175.00
9	MN06T0977	Tanker	25.00	30-09-2017	30-06-2019	7	700	175.00	4,375.00	30,625.00
10	MN06T0978	Tanker	25.00	30-09-2017	30-06-2019	7	700	175.00	4,375.00	30,625.00
11	MN0670979	Tanker	25.00	30-09-2017	30-06-2019	7	700	175.00	4,375.00	30,625.00
12	MN06T0778	Oil Tanker	13.16	30-06-2012	30-06-2019	28	750	187.50	2,467.50	69,090.00
13	MN06T0937	Tata 7.5ton truck	13.16	31-03-2016	30-06-2019	13	750	187.50	2,467.50	32,077.50
14	MN06T0938	Tata 7.5ton truck	13.16	31-03-2016	30-06-2019	13	750	187.50	2,467.50	32,077.50
15	MN06T0975	Tanker	12.99	30-09-2017	30-06-2019	7	750	187.50	2,435.63	17,049.38
Total									5,21,399.38	

Appendix 5.26
(Reference: Paragraph 5.8)

Statement showing difference in gross turnover as per IT returns and GST returns

(₹ in crore)

Sl. No.	Name of taxpayer (GSTIN No.)	Zone	Gross Turnover as per IT return 2018-19	Gross Turnover as per GST filing 2018-19	Difference	Gross Turnover as per IT return 2019-20	Gross Turnover as per GST filing 2019-20	Difference	Total GTO difference (2018-20)
1	M/S SK ENTERPRISE (14FMYPS2590Q1ZQ)	Zone 04	1.38	1.38	0.00	1.10	0.57	0.53	0.53
2	L. MAIKHO & SONS (14AAGFL1775M2Z0)	Zone 11 - Senapati & Kangpokpi Districts	1.14	0.00	1.14	1.66	0.00	1.66	2.80
3	SOIBAM TECHNOLOGY PRIVATE LIMITED (14AAVCS3400L2Z4)	Zone 09-1	2.59		2.59	2.50		2.50	5.09
4	M/S YUMKHAIBAM DORENKUMAR SINGH (14BRQPS7445K1Z0)	zone 09-1	2.49	0.00	2.49	1.81		1.81	4.30
5	SANASAM SARAT SINGH (14CXPPS7271F1ZZ)	Work Contracts	2.03	0.00	2.03	1.10	0.67	0.43	2.46
6	NINGTHOUJAM DEEPAK SINGH (14BYTPS3379A2Z2)	Work Contracts	0.00	0.00	0.00	0.19	0.17	0.02	0.02
	Total		9.63	1.38	8.25	8.36	1.41	6.95	15.20

Appendix 5.27

(Reference: Paragraph 5.9)

Statement showing payment to the contractors of the works

(₹ in lakh)

Sl. No. (Work)	Sl. No. (Bills)	Package No.	Bill Date	Name of Contractor	Bill Amount	5.6% VAT deducted and kept in Empowered Officer's/CE Bank Account	Bill passed
PIU-I, Churachandpur							
1	1	MN03112	31-07-17	M/s Lk. & Sons	92.97	5.21	87.76
2	2	MN03109	05-07-17	M/s MM. Construction	18.88	1.06	17.82
3	3	MN03114	05-07-17	Md. Liyakat Ali	58.02	3.25	54.77
	4	MN03114	10-07-18	Md. Liyakat Ali	35.11	1.97	33.14
4	5	MN03111	06-11-18	M. Dama	115.09	6.44	108.64
	6	MN03111	21-02-20	M. Dama	25.80	1.44	24.35
5	7	MN0-3113	31-07-17	Genlal Khaute	110.71	6.2	104.51
	8	MN0-3113	01-03-18	Genlal Khaute	112.22	6.28	105.93
6	9	MN0395	09-03-18	Angphung Maring	61.15	3.42	57.73
7	10	MN0397	16-08-17	M. Dama	9.03	0.51	8.52
	11	MN0397	20-11-17	M. Dama	67.11	3.76	63.35
	12	MN0397	09-03-18	M. Dama	11.81	0.66	11.15
8	13	MN0398	16-08-17	M. Dama	14.47	0.81	13.66
	14	MN0398	23-11-17	M. Dama	58.11	3.25	54.86
	15	MN0398	09-03-18	M. Dama	12.96	0.73	12.24
9	16	MN0399	16-08-17	M. Dama	60.10	3.37	56.73
	17	MN0399	23-11-17	M. Dama	60.46	3.39	57.07
	18	MN0399	18-12-17	M. Dama	36.84	2.06	34.78
10	19	MN0399	06-10-18	M. Dama	28.24	1.58	26.66
	20	MN03100	16-08-17	M. Dama	34.23	1.92	32.32
	21	MN03100	19-02-19	M. Dama	54.24	3.04	51.21
11	22	MN03100	03-05-19	M. Dama	18.09	1.01	17.08
	23	MN03100	13-03-20	M. Dama	48.99	2.74	46.25
	24	MN03101	16-08-17	M. Dama	72.23	4.04	68.19
12	25	MN03101	18-02-19	M. Dama	33.40	1.87	31.53
	26	MN03102	16-08-17	M. Dama	47.72	2.67	45.05
	27	MN03102	19-02-19	M. Dama	48.16	2.70	45.46
13	28	MN03102	03-05-19	M. Dama	14.09	0.79	13.30
	29	MN03115	08-03-18	M/s MM. Construction.	52.94	2.96	49.97
	30	MN03115	29-11-18	M/s MM. Construction.	66.60	3.73	62.87
14	31	MN03116	08-03-18	K.S Baite	42.48	2.38	40.10
	32	MN03116	29-11-18	K.S Baite	35.96	2.01	33.95
15	33	MN03117	08-03-18	Rolland Ralsun	21.94	1.23	20.71
	34	MN03117	29-11-18	Rolland Ralsun	46.40	2.60	43.80
	35	MN03117	30-05-19	Rolland Ralsun	37.92	2.12	35.80
16	36	MN03118	30-06-18	M/s MM. Construction.	29.26	1.64	27.62
	37	MN03118	14-01-19	M/s MM. Construction.	82.06	4.60	77.46
	38	MN03118	17-03-19	M/s MM. Construction.	39.07	2.19	36.89
	39	MN03118	28-06-19	M/s MM. Construction	38.22	2.14	36.08
17	40	MN0358	27-07-17	M. Dama	102.81	5.76	97.06
18	41	MN0359	20-10-17	Vs. Vareiyoy	59.20	3.31	55.88
19	42	MN0367 (A)	08-03-18	M. Dama	41.07	2.30	38.77
20	43	MN0367 (B)	08-03-18	M. Dama	41.04	2.30	38.74
Sub Total					2097.20	117.44	1979.76
PIU-III, Churachandpur							
21	44	MN03144	05-06-18	M/s Morung & Sons	76.13	4.26	71.87
	45	MN03144	22-06-18	M/s Morung & Sons	24.78	1.39	23.39
	46	MN03144	10-07-18	M/s Morung & Sons	74.79	4.19	70.61
	47	MN03144	19-10-18	M/s Morung & Sons	53.92	3.02	50.90

Sl. No. (Work)	Sl. No. (Bills)	Package No.	Bill Date	Name of Contractor	Bill Amount	5.6% VAT deducted and kept in Empowered Officer's/CE Bank Account	Bill passed
22	48	MN0346	26-09-18	Genlal Khaute	44.53	2.49	42.03
	49	MN0346	18-10-18	Genlal Khaute	57.06	3.20	53.87
Sub Total					331.21	18.55	312.67
PIU-II, Bishnupur							
23	50	MN0126	26-02-18	Lunsat Kipgen	30.10	1.69	28.41
	51	MN0126	15-06-19	Lunsat Kipgen	34.47	1.93	32.54
	52	MN0126	30-07-19	Lunsat Kipgen	9.91	0.55	9.35
24	53	MN0128	16-03-18	M/S. MD Salamkhan & brother	18.54	1.04	17.50
	54	MN0128	09-04-19	M/S. MD Salamkhan & brother	24.90	1.39	23.51
	55	MN0128	03-07-19	M/S. MD Salamkhan & brother	6.10	0.34	5.76
25	56	MN0131	16-08-17	M/S N. Jilla & Sons	70.20	3.93	66.27
	57	MN0131	26-02-18	M/S N. Jilla & Sons	112.70	6.31	106.39
	58	MN0131	20-12-18	M/S N. Jilla & Sons	65.41	3.66	61.75
	59	MN0131	25-02-19	M/S N. Jilla & Sons	43.25	2.42	40.83
	60	MN0131	29-04-19	M/S N. Jilla & Sons	31.42	1.76	29.66
26	61	MN0131	12-06-19	M/S N. Jilla & Sons	53.75	3.01	50.74
	62	MN0143	28-08-17	KS Ngaile	16.02	0.90	15.12
	63	MN0143	26-02-18	KS Ngaile	18.58	1.04	17.54
	64	MN0143	03-11-18	KS Ngaile	45.94	2.57	43.36
	65	MN0143	27-12-18	KS Ngaile	29.19	1.63	27.55
	66	MN0143	11-01-19	KS Ngaile	34.77	1.95	32.82
	67	MN0143	24-10-19	KS Ngaile	16.00	0.90	15.10
	68	MN0143	06-03-20	KS Ngaile	8.80	0.49	8.31
27	69	MN0145	26-08-17	O. Premjit Singh	21.47	1.20	20.27
	70	MN0145	19-02-18	O. Premjit Singh	42.62	2.39	40.24
	71	MN0145	19-12-18	O. Premjit Singh	33.39	1.87	31.52
	72	MN0145	07-02-19	O. Premjit Singh	41.82	2.34	39.48
	73	MN0145	29-04-19	O. Premjit Singh	20.16	1.13	19.03
	74	MN0145	26-06-19	O. Premjit Singh	12.16	0.68	11.48
28	75	MN0145	02-03-20	O. Premjit Singh	10.03	0.56	9.47
	76	MN0152	01-03-18	N. Jugeshwar	10.89	0.61	10.28
	77	MN0152	13-12-18	N. Jugeshwar	32.66	1.83	30.83
29	78	MN0152	06-02-19	N. Jugeshwar	12.22	0.68	11.53
	79	MN0121A	19-12-17	Y. Dorenkumar Singh	14.38	0.81	13.57
	80	MN0121A	24-02-18	Y. Dorenkumar Singh	46.10	2.58	43.52
	81	MN0121A	16-03-19	Y. Dorenkumar Singh	23.16	1.30	21.87
30	82	MN0121A	27-08-19	Y. Dorenkumar Singh	23.71	1.33	22.38
	83	MN0124A	18-09-17	M/S. NDS Construction	26.04	1.46	24.58
	84	MN0124A	26-02-18	M/S. NDS Construction	6.68	0.37	6.31
	85	MN0124A	03-11-18	M/S. NDS Construction	22.52	1.26	21.26
	86	MN0124A	27-03-19	M/S. NDS Construction	4.69	0.26	4.43
31	87	MN0124A	08-08-19	M/S. NDS Construction	26.75	1.50	25.25
	88	MN0124B	18-09-17	M/S. NDS Construction	19.83	1.11	18.72
	89	MN0124B	26-02-18	M/S. NDS Construction	32.44	1.82	30.62
	90	MN0124B	03-11-18	M/S. NDS Construction	33.04	1.85	31.19
	91	MN0124B	16-02-19	M/S. NDS Construction	0.96	0.05	0.91
Sub Total					1,187.77	66.50	1,121.25
PIU-III, Senapati							
32	91	MN0663	28-05-19	O. Premjit Singh	64.52	3.61	60.90
	92	MN0663	31-07-19	O. Premjit Singh	83.74	4.69	79.05
	93	MN0663	21-02-20	O. Premjit Singh	8.33	0.47	7.87
33	94	MN6106	03-10-19	M/S Continental	15.36	0.86	14.50
34	95	MN6257	16-09-19	V.S Ngainingkhui	65.21	3.65	61.56
Sub Total					237.16	13.28	223.88
Total					3,853.34	215.77	3,637.56

Appendix 5.28

{Reference: Paragraph 5.9 (a)}

Statement showing TDS on GST deductible from the payments

(₹ in lakh)

Sl. No.	Package No.	Bill Date	Name of Contractor	Bill Amount	TDS @ 2 per cent
PIU-I, Churachandpur					
5	MN03111	06-11-18	M. Dama	115.09	2.30
6	MN03111	21-02-20	M. Dama	25.80	0.52
19	MN0399	06-10-18	M. Dama	28.24	0.56
21	MN03100	19-02-19	M. Dama	54.24	1.08
22	MN03100	03-05-19	M. Dama	18.09	0.36
23	MN03100	13-03-20	M. Dama	48.99	0.98
25	MN03101	18-02-19	M. Dama	33.40	0.67
27	MN03102	19-02-19	M. Dama	48.16	0.96
28	MN03102	03-05-19	M. Dama	14.09	0.28
30	MN03115	29-11-18	M/s MM. Construction	66.60	1.33
32	MN03116	29-11-18	K.S Baite	35.96	0.72
34	MN03117	29-11-18	Rolland Ralsun	46.40	0.93
35	MN03117	30-05-19	Rolland Ralsun	37.92	0.76
37	MN03118	14-01-19	M/s MM. Construction	82.06	1.64
38	MN03118	17-03-19	M/s MM. Construction	39.07	0.78
39	MN03118	28-06-19	M/s MM. Construction	38.22	0.76
PIU-III, Churachandpur					
48	MN03144	19-10-18	M/s Morung & Sons	53.92	1.08
50	MN0346	18-10-18	Genlal Khaute	57.06	1.14
PIU-II, Bishnupur					
52	MN0126	15-06-19	Lunsat Kipgen	34.47	0.69
53	MN0126	30-07-19	Lunsat Kipgen	9.91	0.20
55	MN0128	09-04-19	M/S. MD Salamkhan & brother	24.90	0.50
56	MN0128	03-07-19	M/S. MD Salamkhan & brother	6.10	0.12
59	MN0131	20-12-18	M/S N. Jilla & Sons	65.41	1.31
60	MN0131	25-02-19	M/S N. Jilla & Sons	43.25	0.87
61	MN0131	29-04-19	M/S N. Jilla & Sons	31.42	0.63
62	MN0131	12-06-19	M/S N. Jilla & Sons	53.75	1.08
65	MN0143	03-11-18	KS Ngaile	45.94	0.92
66	MN0143	27-12-18	KS Ngaile	29.19	0.58
67	MN0143	11-01-19	KS Ngaile	34.77	0.70
68	MN0143	24-10-19	KS Ngaile	16.00	0.32
69	MN0143	06-03-20	KS Ngaile	8.80	0.18
72	MN0145	19-12-18	O. Premjit Singh	33.39	0.67
73	MN0145	07-02-19	O. Premjit Singh	41.82	0.84
74	MN0145	29-04-19	O. Premjit Singh	20.16	0.40
75	MN0145	26-06-19	O. Premjit Singh	12.16	0.24
76	MN0145	02-03-20	O. Premjit Singh	10.03	0.20
78	MN0152	13-12-18	N. Jugeshwar	32.66	0.65

Sl. No.	Package No.	Bill Date	Name of Contractor	Bill Amount	TDS @ 2 per cent
79	MN0152	06-02-19	N. Jugeshwar	12.22	0.24
82	MN0121A	16-03-19	Y. Dorenkumar Singh	23.16	0.46
83	MN0121A	27-08-19	Y. Dorenkumar Singh	23.71	0.47
86	MN0124A	03-11-18	M/S. NDS Construction	22.52	0.45
87	MN0124A	27-03-19	M/S. NDS Construction	4.69	0.09
88	MN0124A	08-08-19	M/S. NDS Construction	26.75	0.54
91	MN0124B	03-11-18	M/S. NDS Construction	33.04	0.66
92	MN0124B	16-02-19	M/S. NDS Construction	0.96	0.02
PIU-III, Senapati					
93	MN0663	28-05-19	O. Premjit Singh	64.52	1.29
94	MN0663	31-07-19	O. Premjit Singh	83.74	1.67
95	MN0663	21-02-20	O. Premjit Singh	8.33	0.17
96	MN6106	03-10-19	M/S Continental	15.36	0.31
97	MN6257	16-09-19	V.S Ngainingkhui	65.21	1.30
Total				1,781.65	35.62