

# **APPENDICES**



**Appendix 2.2.1**  
**Statement showing manpower distribution and jurisdiction of Assistant Labour Commissioners (ALCs) in Nagaland**  
*(Reference: Paragraph 2.2.2)*

Sl. No.	No. of ALCs	Jurisdiction (District)
1.	1	Kohima and Tuensang
2.	1	Dimapur, Chümoukedima and Peren
3.	1	Wokha
4.	1	Mokokchung and Zunheboto
5.	1	Kiphire and Phek
6.	1	Tuensang, Shamator and Noklak
7.	1	Longleng and Mon
8.	1	Niuland
9.	2	Labour Commissioners office
<b>Total</b>	<b>10</b>	

*Source: Departmental records*

**Appendix 2.3.1**  
**Statement showing district-wise shortage of HSC, PHC & CHC in Nagaland**  
*(Reference: Paragraph 2.3.2.1)*

Health Facility	Health Sub-Centres (HSCs)			Primary Health Centres (PHCs)			Community Health Centres (CHCs)		
	District (Population)	Required as per IPHS norms	Available	Shortage (-)/ Excess (+)	Required as per IPHS norms	Available	Shortage (-)/ Excess (+)	Required as per IPHS norms	Available
Dimapur (3,78,811)	126	54	(-) 72	19	12	(-) 7	5	2	(-)3
Kiphire (74,004)	25	25	0	4	4	0	1	1	0
Kohima (2,67,988)	89	42	(-) 47	13	16	(+) 3	3	3	0
Longleng (50,484)	17	10	(-) 7	3	3	0	1	0	(-) 1
Mokokchung (1,94,622)	65	55	(-) 10	10	17	(+) 7	2	3	(+) 1
Mon (2,50,260)	83	57	(-) 26	13	14	(+) 1	3	3	0
Peren (95,219)	32	18	(-) 14	5	7	(+) 2	1	2	(+) 1
Phek (1,63,418)	54	49	(-) 5	8	22	(+) 14	2	4	(+) 2
Tuensang (Noklak) (1,96,596)	66	55	(-) 11	10	14	(+) 4	2	1	(-) 1
Wokha (1,66,343)	55	40	(-) 15	8	14	(+) 6	2	2	0
Zunheboto (1,40,757)	47	47	0	7	13	(+) 6	2	2	0

*Source: Population (Census 2011 data and availability of Health Units - Rural Health Statistics (RHS), 2022*

**Appendix 2.3.2**  
**Statement showing manpower position in District Hospitals**  
*(Reference: Paragraph 2.3.2.3)*

Cadres	IPHS norms (31-50 bedded)	Name of DH				IPHS norms (100 bedded)	Name of DH				IPHS norms (200 bedded)	Name of DH		IPHS norms (300 bedded)	Name of DH
	Sanctioned	Wokha	Kiphire	Peren	Longleng	Sanctioned	Mon	Phek	Tuensang	Zunheboto	Sanctioned	Dimapur	Mokokchung	Sanctioned	Kohima
ENT	1	2	0	1	0	1	0	1	0	1	1	1	0	2	3
General Medicine	2	2	1	1	0	2	2	1	2	1	2	6	1	3	5
Paediatrics	1	1	1	0	1	2	1	1	0	0	3	1	1	4	5
General Surgery	1	1	1	1	1	2	1	1	0	1	2	3	0	3	6
Ophthalmology	1	0	0	1	0	1	0	1	1	1	1	1	1	2	1
Dental	1	2	2	2	2	1	1	2	0	1	1	3	3	2	10
Obstetrics & Gynaecology	2	0	1	1	0	2	1	2	2	2	3	3	4	4	7
Psychiatry	0	1	0	0	1	1	0	1	1	0	1	1	0	1	1
Orthopaedics	1	1	0	0	3	1	0	1	1	0	1	2	1	2	4
Dermatology & venereology	1	0	0	1	0	1	0	1	0	0	1	2	0	1	1
Anaesthesia	1	1	1	1	1	2	1	1	0	1	2	3	1	2	3
Radiology	1	0	0	0	1	1	1	0	0	0	1	0	1	2	3
Pathology	0	1	1	0	1	1	0	1	1	1	2	2	1	3	1
<b>Total (Specialists)</b>	<b>13</b>	<b>12</b>	<b>8</b>	<b>9</b>	<b>11</b>	<b>18</b>	<b>8</b>	<b>14</b>	<b>8</b>	<b>9</b>	<b>21</b>	<b>28</b>	<b>14</b>	<b>31</b>	<b>50</b>
<i>Percentage excess/shortage</i>		<i>7.69</i>	<i>38.46</i>	<i>30.77</i>	<i>15.38</i>		<i>55.56</i>	<i>22.22</i>	<i>55.56</i>	<i>50.00</i>		<i>33.33</i>	<i>33.33</i>		<i>61.29</i>
Medical Officer	7	0	0	0	4	11	0	0	0	0	13	0	0	15	0
<i>Percentage excess/shortage</i>		<i>100</i>	<i>100</i>	<i>100</i>	<i>42.86</i>		<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>		<i>100</i>	<i>100</i>		<i>100</i>
Staff nurse	30	14	28	12	30	45	19	45	36	42	90	110	50	135	130
<i>Percentage excess/shortage</i>		<i>53.33</i>	<i>56.67</i>	<i>60.00</i>	<i>0.00</i>		<i>57.78</i>	<i>0.00</i>	<i>20.00</i>	<i>6.67</i>		<i>22.22</i>	<i>44.44</i>		<i>3.70</i>
Paramedical	43	5	26	12	16	31	5	14	8	27	42	5	NA	66	100
<i>Percentage excess/shortage</i>		<i>88.37</i>	<i>39.53</i>	<i>72.09</i>	<i>62.79</i>		<i>83.87</i>	<i>54.84</i>	<i>74.19</i>	<i>12.90</i>		<i>88.10</i>	<i>NA</i>		<i>51.52</i>

Source: Information furnished by District Hospitals  
 NA-Information not furnished

**Appendix 2.3.3**  
**Statement showing status of shortage in different cadres in CHC/PHC**  
*(Reference: Paragraph 2.3.2.3)*

Services	No of CHCs	No of CHCs without adequate Manpower	Percentage of shortage	No of PHCs	No of PHCs without adequate Manpower	Percentage of shortage
Obstetrics & Gynaecology	21	16	76	0	0	0
Paediatrics	21	20	95	0	0	0
Anaesthesia	21	20	95	0	0	0
Medicine	21	14	67	0	0	0
Surgery	21	19	90	0	0	0
MBBS(MO/SMO)	21	6	29	142	16	11
MO Dental	21	1	5	0	0	0
MO Ayush	21	11	52	0	0	0
Staff Nurse/ANM	21	13	62	142	122	86
Lab Technician	21	2	10	142	91	64
Pharmacist	21	3	14	142	47	33

*Source: HMIS-HR overall status as on July 2022*

**Appendix 2.3.4**  
**Statement showing district-wise position of shortage of man-power**  
*(Reference: Paragraph 2.3.2.3)*

District	HSC		
	Total No.	No of HSC without adequate manpower	% of shortage
Kohima	42	19	45
Mokokchung	55	22	40
Dimapur	51	27	53
Wokha	41	23	56
Phek	49	26	53
Zunheboto	55	36	65
Peren	19	7	37
Tuensang (Noklak)	58	36	62
Mon	57	25	44
Kiphire	24	15	63
Longleng	10	3	30
<b>Total</b>	<b>461</b>	<b>239</b>	

*Source: HMIS-HR overall status as on July 2022*

**Appendix 2.3.5**  
**Statement showing detailed position of beds in DHs**  
*(Reference: Paragraph 2.3.2.5)*

Name of District Hospital	Bed Capacity	No of functional beds	Difference
Kohima	300	139	161
Mokokchung	150	92	58
Dimapur	150	52	98
Wokha	50	47	3
Phek	100	64	36
Zunheboto	100	14	86
Peren	50	31	19
Tuensang	100	53	47
Mon	100	26	74
Kiphire	50	35	15
Longleng	50	31	19

Source: Departmental records

**Appendix 2.3.6**  
**Statement showing sample selection of the PHCs & CHCs**  
*(Reference: Paragraph 2.3.5)*

Districts	Name of the Block	Name of CHC	Name of PHC/ UHC
Kohima	Viswema Block		Kempifupfe PHC
	Kohima Sadar		Seikhazou UHC
Phek	Phek		Lozaphuhu PHC
	Kikruma		Kikruma PHC
			Zukheta PHC
Tuensang	Longkhim Block	Longkhim CHC	Mangakhi PHC
	Thonoknyu Block		Thonoknyu PHC
Wokha	Ralan		Wozhuro PHC
	Bhandari	Bhandari CHC	Yimpang PHC

Note: (i) Two blocks each from the selected district have been selected using SRSWOR  
(ii) Within the selected blocks, cent per cent selection of CHCs as the blocks have no/nil CHC.  
(iii) 30 per cent of PHC/UPHC within the selected block has been selected using PPSWOR with number of patients.

**Appendix 2.3.7**  
**Statement showing basic facilities for OPD registration**  
*(Reference: Paragraph 2.3.8.1)*

Name of the health facilities	Facilities						Chair
	Water purifier	Fan	Bathroom		Toilet		
			Male	Female	Male	Female	
CHC, Bhandari	No	Yes	No	No	Yes	Yes	Yes
CHC, Longkhim	No	Yes	No	No	No	No	Yes
PHC Kempifupfe	Yes	Yes	Yes	Yes	Yes	Yes	Yes
UPHC Seikhazou	No	Yes	Yes	Yes	Yes	Yes	Yes
PHC Lozaphuhu	No	No	No	No	No	No	Yes
PHC Kikruma	No	No	No	Yes	No	No	Yes
PHC Zuketsa	Yes	No	No	No	No	No	Yes
PHC Wozhuro	No	Yes	Yes	Yes	Yes	Yes	Yes

Name of the health facilities	Facilities						Chair
	Water purifier	Fan	Bathroom		Toilet		
			Male	Female	Male	Female	
PHC Yimpang	Yes	No	No	No	No	No	Yes
PHC Mangakhi	Yes	Yes	Yes	Yes	No	No	Yes
PHC Thonoknyu	Yes	No	Yes	Yes	Yes	Yes	Yes

Source: Information collected from the test checked hospitals

(Note: Bathroom/toilet was available but not separately for registration services)

### Appendix 2.3.8

#### Statement showing number of out-patients in test checked CHCs/PHCs

(Reference: Paragraph 2.3.8.2)

Name of PHC/CHC	Year	No of patients registered	No of doctors available in OPD	No. of working days in a year	No of patients in a days	No of patient per doctor
CHC Bhandari	2017-18	NA	4	269	NA	-
	2018-19	NA	4	269	NA	-
	2019-20	2,378	4	269	9	2
	2020-21	2,043	4	269	8	2
	2021-22	3,071	4	269	11	3
	2022-23	2,969	4	269	11	3
CHC Longkhim	2017-18	4,379	2	269	16	8
	2018-19	524	2	269	2	1
	2019-20	356	2	269	1	1
	2020-21	280	2	269	1	1
	2021-22	2,072	2	269	8	4
	2022-23	2,080	2	269	8	4
PHC Zuketsa	2017-18	526	1	269	2	2
	2018-19	513	1	269	2	2
	2019-20	661	1	269	2	2
	2020-21	703	1	269	3	3
	2021-22	1,771	1	269	7	7
	2022-23	1,771	1	269	7	7
PHC Thonoknyu	2017-18	1,050	1	269	4	4
	2018-19	449	1	269	2	2
	2019-20	492	1	269	2	2
	2020-21	551	1	269	2	2
	2021-22	343	1	269	1	1
	2022-23	948	1	269	4	4
PHC Kempifupfe	2017-18	1,949	1	269	7	7
	2018-19	3,717	1	269	14	14
	2019-20	1,894	1	269	7	7
	2020-21	2,536	1	269	9	9
	2021-22	2,136	1	269	8	8
	2022-23	2,200	1	269	8	8

Name of PHC/CHC	Year	No of patients registered	No of doctors available in OPD	No. of working days in a year	No of patients in a days	No of patient per doctor
PHC Seikhazou	2017-18	10,380	2	269	39	19
	2018-19	11,094	2	269	41	21
	2019-20	11,731	2	269	44	22
	2020-21	5,545	2	269	21	10
	2021-22	19,577	2	269	73	36
	2022-23	19,580	2	269	73	36
PHC Wozhuro	2017-18	1,464	1	269	5	5
	2018-19	1,296	1	269	5	5
	2019-20	1,334	1	269	5	5
	2020-21	1,345	1	269	5	5
	2021-22	1,348	1	269	5	5
	2022-23	1,350	1	269	5	5
PHC Yimpang	2017-18	530	0	269	2	-
	2018-19	498	0	269	2	-
	2019-20	566	0	269	2	-
	2020-21	656	1	269	2	2
	2021-22	948	1	269	4	4
	2022-23	498	1	269	2	2
PHC Lozaphuhu	2017-18	1,632	1	269	6	6
	2018-19	1,303	1	269	5	5
	2019-20	1,193	1	269	4	4
	2020-21	1,549	1	269	6	6
	2021-22	937	1	269	3	3
	2022-23	940	1	269	3	3
PHC Mangakhi	2017-18	1,112	0	269	4	-
	2018-19	675	0	269	3	-
	2019-20	284	0	269	1	-
	2020-21	75	0	269	0	-
	2021-22	178	0	269	1	-
	2022-23	180	0	269	1	-
PHC Kikruma	2017-18	582	1	269	2	2
	2018-19	658	1	269	2	2
	2019-20	903	1	269	3	3
	2020-21	927	1	269	3	3
	2021-22	896	1	269	3	3
	2022-23	2,361	1	269	9	9

Source: Information collected from the test checked hospitals

**Appendix 2.3.9**  
**Statement showing fund utilisation for Covid-19**  
*(Reference: Paragraph 2.3.22.1)*

Receipt				Expenditure	
Bill No.	Dated	Particulars	Amount	Particulars	Amount
67	01/06/2020	Purchase of machineries & equipment (20 Nos. Truelab machine)	8,78,00,000	Purchase of 20 Truenat Machines and beta cov chips	2,80,00,000
				Setting up of 2 BSL Labs at Tuensang and CIHSR	5,69,46,800
122	06/07/2020	Purchase of Machineries & Equipment "Truelab Machine"	2,78,00,000	Purchase of 20 Truenat Machines and beta cov chips	2,78,00,000
165	21/08/2020	Expenses incurred for Covid-19 related activities	7,96,89,081	Minor civil works at NHAK	1,48,23,776
				Providing HT Line (Power)	35,54,954
				Purchase of Medicines	5,41,97,000
				Progressive Motors (No records available)	25,41,888
				Hotel Bills: Quarantine for Health workers	35,77,334
				Registration of vehicles	1,02,639
90	23/06/2020	Various works under maintenance	1,70,00,000	Civil Works	1,47,00,000
156	03/08/2020	GIA to NHAK for expenses incurred during conversion of NHAK to Covid -19 Hospital	43,50,000	AMC/CMC of MRI, X-Ray CR & USG. ACUSON	39,18,018
				Purchase of Gloves, O2 Flowmeter and Oxygen refilling	2,51,699
				Civil Works	1,80,283
338	21/12/2020	GIA for medical treatment purposes for Covid-19 as one time measure	7,50,000	Logistics/Cargo charges	1,54,492
				Body bags	2,99,250
				Monitoring visit charges	22,126
				Electrical works	74,087
453	25/03/2020	Covid-19 (Machinery & Equipment)	7,14,00,000	Procurement of PPE suits and Face Masks	29,95,000
454	25/03/2020	Covid-19 (Machinery & Supplies)	9,29,50,000	Procurement of PPE Kit, N95 Mask, Gloves and Sanitizer	6,87,28,000
				Procurement of Oxygen Cylinder	19,21,040
				Procurement of PPE Suits	2,99,26,400
				Procurement of PPE, Knapsack Sprayer, Sodium Hypochlorite, Sanitizer & Gloves	1,77,42,000
				Procurement of Towel, Bed Sheet, Blanket, Mattress, Curtain, Pillow & Pillow Cover	66,79,611
				Procurement of Ventilator & Masks	3,06,41,700
				Procurement of PPE Kit	57,16,249
488	30/03/2020	Preparedness of Covid-19 & Management in the State	21,60,00,000	Turbo Engineering Kohima (Records not available)	10,20,000
				Turbo Engineering, Kohima (Records not available)	6,79,999
				Setting up of BSL Lab at NHAK	6,16,12,966

Receipt				Expenditure	
Bill No.	Dated	Particulars	Amount	Particulars	Amount
				P.L. Bagri & Co., Dimapur (Records not available)	11,70,000
				Dritu Enterprise (Records not available)	79,54,664
				Operational Cost Ancillary & Stationaries BSL-3	18,00,000
				Contingency fund to CMOs MS IDSPs	2,50,10,959
				EE PWD (S)	5,00,000
				Civil Works	18,66,000
				Others	50,19,309
				Procurement of Ventilator & Masks	71,82,021
				Procurement of Truenat Beta Cov chips and Truenat Sars Cov-2	1,40,16,000
				Jaldhara and Company (No Records available)	12,94,394
				Biosafety Sample Collection Booth	56,99,949
				Turbo Engineering, Kohima (Records not available)	3,57,500
				Procurement of N95, Mask PPE & Triple Layer Masks	50,00,000
				Procurement of Cardiac Monitor, Ventilator, Gloves, PPE, Triple Layer Mask & Sanitizer	1,50,00,000
				Procurement of PPE Kit, Sanitizer & Gloves	1,00,00,000
				Procurement of Remdesivir Injection and Methylprednisolone Injection	29,58,000
				Procurement of 25KVA Mahindra Powerol DG Set	18,09,600
				One Bit (No records available)	94,400
				South Delhi Pharma (No records available)	7,20,000
				Procurement of Truenat Sars Cov-2 Test Kit	18,48,000
				Procurement of Truelab Real Time Micro PCR Workstation alongwith Cartridge	87,00,000
				1% Cess BSL-3 NHAK	5,54,572
				Others	17,11,483
				CMO Kohima	25,000
				Contingency Fund BSL-3 Lab	50,000
				VTM	1,58,899
				Trainees for BSL-3/2	31,550
				Albino Life sciences	1,50,000
				Training PMTI Truenat	7,370
				IEC Activities	1,50,000
				O/cost BSL-3 V. Khamo	90,000
				Veshele Hesuh r/o. Electrical Room BSL-3	14,392
				Veshele Hesuh r/o. Electrical Room BSL-3	7,91,608

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Receipt				Expenditure	
Bill No.	Dated	Particulars	Amount	Particulars	Amount
				State Referral BSL-3 Laboratory O/Cost for BSL-3 Lab	2,10,000
				Procurement of Cardiac Monitor, Ventilator, Gloves, PPE, Triple Layer Mask & Sanitizer	56,06,600
				Recovery for payment of GST portion from 40794756 bill no.66	-5,79,970
				Procurement of ventilator, masks & PPE kit	61,07,800
				Procurement of Mask, Gloves, Scanner & Sanitizer	1,36,590
				Dritu Enterprise (No records available)	46,540
				Dritu Enterprise (No records available)	26,26,518
				Procurement of IT equipment	2,25,000
306	27/11/2020	Combating Covid-19 Pandemic	5,00,00,000	Purchase of Medicines (Balance paid from Bill No.165)	2,93,14,690
				CMO Peren	1,740
				Procurement of PPE Kit, Sanitizer & Gloves	90,29,997
				R/R Bus	12,03,705
				Procurement of RAT Kit	74,74,950
				Food & Lodging	12,50,076
				Others	8,58,534
				POL pending bill to NHAK	2,31,489
				Emergency Purchase NHAK	1,84,942
				Electricity Bill against BSL-3 Lab	4,12,096
456	31/03/2021	Expenditure sanction towards Covid-19 Activities during 2020-21	8,17,23,892	Food & Lodging	3,90,85,296
				Contingency fund to CMO and MS	80,68,876
				Setting up of BSL 3 lab	1,01,82,716
				Procurement of Medicines & Consumables	2,27,46,010
				Procurement of IT equipment	5,44,263
57	20/05/2021	Expenditure sanction for purchase of vaccines under Materials & Supplies	1,15,22,700	Serum Institute Life Sciences Pvt. Ltd	1,15,22,700
54	19/05/2021	Expenditure sanction for meeting various requirements	2,58,00,000	Contingency fund to CMOs, MS & CCC	2,45,89,916
				State Referral BSL 3 Laboratory	2,25,000
56	19/05/2021	Various requirements Covid-19 Oxygen AC Bill	2,31,49,000	Others	33,15,267
				Procurement of nasal mask, nasal prong & Humidifier	61,34,857
				DG Sets ZBTO, TSG, Noklak, Yachem 30% release to Nagaland Powerkraft	73,67,920
				Procurement of Oxygen Cylinder	11,07,440
55	19/05/2021	Various requirements Covid-19 Oxygen AC Bill	6,65,77,500	Procurement of Truenat Kits	2,58,18,742
				Procurement of Meriscreen Covid test Kit	30,37,500

Receipt				Expenditure	
Bill No.	Dated	Particulars	Amount	Particulars	Amount
				Procurement of test kits for BSL labs	2,21,63,612
				Miscellaneous	150
				Procurement of Rapid antigen Test kit	17,21,064
66	25/05/2021	Payment liabilities of 2020-21	13,74,94,958	Chief Engineer (D&R), Department of Power, Kohima	6,99,153
				Dritu Enterprise (VTM BSL-3 Lab)	22,06,340
				108 Emergency Medical Transport Services East (U.P)	1,80,00,000
				Procurement of Oxygen Cylinder	41,59,500
				Procurement of Truenat Kits	1,84,80,000
				Salaries for Medical Officers	1,01,38,285
				Design, Development and Deployment of Covid 19 App	34,92,800
				Procurement of Gloves & Mask	42,29,540
				Procurement of Ventilators, Masks, Sanitizer & PPE Kits	4,07,94,756
				MR bill for Oking and Bethel Hospitals	19,98,400
				Procurement of Ventilators, Fogging Machine, Fogging Solution & Masks	43,09,186
				Civil Works	1,25,76,768
				MS Dimapur (Drug Consumables/Housekeeping) (No records available)	73,62,347
				Food & Lodging	76,21,939
96	17/06/2021	Procurement of Vaccines of 56810 doses of Covishield 18-44 years	1,78,95,000	Procurement of Corona Virus Vaccine (Recombinant)	1,78,95,150
413	11/01/2022	Expenditure sanction for purchase of Consumables for Covid-19 During 2021-22	6,63,99,467	Procurement of PPE Kits, Gloves & Mask	5,12,44,712
				Procurement of RAT kits, Alcohol Swab & Nebulizer machine	1,51,54,755
<b>State Govt. Budget Total Expenditure</b>					<b>1,03,28,79,238</b>
	CM Fund	Received from CM Emergency fund	10,00,000	P.L. Bagri & Co.	10,00,000
	NSDMA	For renovation of 9 (Nine) buildings at K. Badze to be utilised as Covid 19 QC	15,00,000	Civil Works	15,00,000
		Release of fund by NSDMA in relation to Covid-19 Cheque No. 661713 dated 16/03/2020	28,88,000	Civil Works	8,64,688
				Others	14,62,093
				Contingency to CMO	3,38,000
				Electrical Works	2,23,219

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Receipt				Expenditure	
Bill No.	Dated	Particulars	Amount	Particulars	Amount
					<b>43,88,000</b>
		GIA from NEC	3,00,00,000	Contingency fund to CMOs & MS	3,00,00,000
				<b>Particulars</b>	<b>Amount</b>
				Printing of Information Education and Communication Materials	1,36,500
				Procurement of IT Equipment for IEC Cell	65,850
				Procurement of Chloroquine Phosphate 250 Tablets	6,30,000
				Procurement of Malathion Technician Liquid & Fogging Machine	2,76,828
				Release of Mobility Support & Contingency on Covid-19	3,06,160
				Release for expenses on Covid Emergency Cell	2,64,295
				Release for the purpose of meeting expenses on Covid-19	30,500
				Printing of training manuals, certificates & stickers of 1 day training at DHFW	83,832
				IEC/BCC activities on Covid-19	1,90,000
				Transfer to 5 DHS on account of IEC/BCC activities for 5 UPHCs under NUHM	1,05,000
				Asha Incentives	80,550
				Salary to Covid Staff	2,20,000
				Release for expenses on Covid Emergency Cell	91,489
				District Level training on Covid-19	4,11,000
				Training on Covid-19 at State Level	27,000
				Remuneration for 4 Research Scientists at NHAK BSL-3 lab the month of May 2020	2,20,000
				Payment of Miscellaneous on Covid 19 to Zhoto	1,22,500
				Mobility support & UF on Covid-19 to District Health Societies	1,12,30,000
				Procurement of Thermal Scanner, Oximeter & Vital Transport Medium	94,48,496
				Procurement of Mask, Oxygen Regulator, Mask & Valve Regulators	29,33,395
				Advertisement bill	75,210
				Printing of stickers & fliers for Covid-19	1,20,750
				Printing of flexi banner for Covid-19	2,83,200
				Training expenditure on quarantine management	2,900
				Training on mechanical ventilators	23,960
				Office POL, Miscellaneous expenditure on Covid-19	47,200
				Tour expenses	30,000
				Transportation cost on Covid-19 materials from Delhi	4,20,000
				Printing of Quarantine Leaflet	32,550

Receipt				Expenditure	
Bill No.	Dated	Particulars	Amount	Particulars	Amount
				Advance release for installation of ventilators at DH	50,000
				R/R of Ambulance CHC Jalukie	52,190
				Salary to Covid Staff	2,20,000
				IEC activities on Covid-19	53,250
				Incentives on operation cost for SSU-IDSP	96,045
				Operational cost on Covid-19 for SSU-IDSP	1,93,686
				Installation of ventilators at the districts	34,400
				Advertisement bill	88,872
				Payment for supply of printed materials on Covid-19	1,76,870
				Labour Charges	76,100
				Honorarium/Incentives	1,54,000
				Incentives to DPMU Staff & Hand Washing Facilities at DH and CHCs	97,05,000
				Purchase of IT Consumables for IDSP Section and sanitizer stand for SPMU	70,560
				Reimbursement on expenses for Covid-19 management	40,500
				Asha Incentives	34,000
				Untied fund on Covid-19 for Dimapur DH & CMO	6,00,000
				Labour Charges	11,500
				Payment for supply of Generator Set to Tuensang	4,48,750
				Procurement of consumables for BSL-2 Lab at Tuensang	1,06,06,333
				Procurement of OT Light for NHAK	1,00,000
				Procurement of multipara monitor for NHAK	1,01,000
				Logistic support for BSL-2 Tuensang	1,00,000
				Mobility support for research scientist on validation of BSL-2 Tuensang	24,600
				Procurement of ECG machine for DH Dimapur	98,800
				Procurement of Truenat Test kits	62,14,400
				Transfer to DHS Kohima for DHS Staff	1,44,000
				Internet connection bill for video conferencing for Covid-19	30,000
				Procurement of IT Consumables for SSU-IDSP for Covid-19	48,000
				Payment of Newspaper Advertisement bill	71,148
				Release of Untied fund to 3 DHs for BSL Labs	4,00,000
				BSL Staff salary	7,25,515
				Reimbursement on Covid-19 related activities	64,515
				Reimbursement on expenses for Covid-19 management	34,260
				Procurement of IT equipment for IDSP office	23,440

**Audit Report for the year ended 31 March 2023**

Receipt				Expenditure	
Bill No.	Dated	Particulars	Amount	Particulars	Amount
				Release for management of online competition for original song on Covid-19	10,998
				Procurement of Diathermy Machine for NHAK	85,000
				Honorarium to Judges on Song Competition on Covid-19	25,000
				Salary for BSL Lab staff	7,35,208
				Release to DHS Kohima for repair of Oxygen Pipeline at NHAK	80,641
				Newspaper Advertisement bill	50,274
				Payment for supply of Generator Set to Tuensang	3,76,408
				Payment for prize money for online Competition on Covid-19	59,000
				Procurement of RAT Kit	27,10,400
				Sanction to IRCS on sponsorship for Annual Report (Covid-19)	10,000
				Payment for purchase of Central Oxygen Pipeline System manifold	31,85,002
				BSL Staff Salary for the month of October 2020	10,18,544
				Procurement of Web Conference License for Zoom	15,576
				Procurement of EOT Equipment at NHAK	7,61,600
				Payment of monthly net connectivity	2,137
				Construction of PSA Oxygen Generation plant at Kohima, Mokokchung & Dimapur	12,50,000
				Procurement of Truenat Test kits	35,04,000
				Procurement of RTPCR Test Kit	8,12,000
				Release to DHS Tuensang for reimbursement on POL for BSL at Tuensang for September and October 2020	29,310
				Construction of PSA Oxygen Generation Plant at Kohima, Mokokchung & Dimapur	12,50,000
				Broadcasting cost of Thematic song on Covid-19	10,592
				Payment for Covid-19 certificate for online competition	89,288
				Salary of BSL staff	7,55,000
				Procurement of Oxygen Cylinder	48,08,000
				Procurement of Ultrasound	10,91,000
				Incentives to SPMU Staff	3,42,000
				Procurement of Blood Storage Refrigerator for Longleng	1,14,249
				Reimbursement for expenses on Ventilator Installation at 11 Districts	46,150
				Procurement of Consumables for BSL-2 Tuensang	70,71,548
				Incentives to BSL Staff and other attached for Covid-19 activities	82,000
				Payment of monthly net connectivity	880

Receipt				Expenditure	
Bill No.	Dated	Particulars	Amount	Particulars	Amount
				Salary of BSL staff for the month of December 2020	7,55,000
				Construction of PSA Oxygen Generation plant at Kohima, Mokokchung & Dimapur	2,15,000
				Procurement of drugs under ECRP	43,32,585
				Procurement of drugs under ECRP	56,12,409
				Newspaper Advertisement bill	59,786
				Payment for monthly internet bill	1,495
				Salary of BSL Lab staff	6,88,000
				Salary of BSL Lab staff	6,88,000
				Payment for monthly internet bill	1,525
				Newspaper Advertisement bill	1,03,425
				Salary of BSL Lab staff for the month of March 2021	6,88,000
				Salary of DEO for the month of January, February & March 2021	36,000
				Procurement of Laptop and printers	49,980
				Procurement of LED Monitor	6,18,200
				Transfer to 11 DHS on account of untied fund	5,90,000
				Internet Bill payment for the month of March 2021 B 31.6	1,525
				Procurement of Truenat Test kits	1,06,99,618
				Untied fund to DHS Dimapur B 31.9	7,00,000
				Salary for BSL Staff	17,54,888
				Internet Bill payment for the month of May 2021 B 31.6	1,495
				Mobility fund & Untied fund to DHS	10,65,000
				Incentives to staff for Covid-19 related activities B 31.4	1,90,000
				Procurement of Jumbo Cylinders and O2 FA valve B 31.3	11,69,999
				Incentives to 7 Nos. of BSL Staff B 31.4	14,000
				Being amount release on account of training expenses	6,750
				Being payment made on account of advertisement bill	9,450
				Asha Incentives	30,88,000
				Reimbursement to Temjentsungla and TA/DA to five participants for training related cost	8,000
				Miscellaneous	8,340
				Internet bill payment for July 2021	1,507
				ASHA training cum paediatric care on Covid-19	8,67,800
				Board Casting Covid Message B 31.7	1,98,592
				Production fee for commercial on Covid-19	24,000

**Audit Report for the year ended 31 March 2023**

Receipt				Expenditure	
Bill No.	Dated	Particulars	Amount	Particulars	Amount
				Internet bill for August 2019	1,506
				Civil Works	25,00,000
				Being Newspaper bill	2,09,370
				Procurement of Covid - 19 Drugs	40,75,000
				Procurement of Consumable	20,32,000
				Being payment made to M/s Alila Enterprises for supply of RAT Kit	4,50,000
				Being payment to M/s Aries Enterprise for supply of Nasal Cannula, Mask etc.	16,04,458
				Being payment for supply of RAT Kit	14,67,165
				Being Newspaper bill	85,155
				Being release for training activity on Covid-19	14,050
				Being IT Connectivity bill for September 2021	1,537
				Being Newspaper bill	1,30,410
				Being transfer to IIDHS for training on Paediatric Care	2,09,000
				Being Internet bill for October 2021	1,537
				Being Newspaper bill	11,340
				Being Internet bill for November 2021	1,507
				Being Staff salary for BSL Labs for the month if August to December 2021	14,25,000
				Procurement of consumables	15,61,489
				Training on Paediatric Management for Covid-19 at NHAK	1,46,650
				Payment to Natur-O Tech for supply of RAT Kit	11,20,000
				Operational Expenses for Ambulances under Covid-19	38,00,000
				Procurement of Essential Drugs	2,20,65,750
				Being payment for renewal of Zoom license	31,740
				Being release for training on ICU management at NHAK	5,87,018
				Operational Expenses for Ambulances under Covid-19	38,00,000
				Civil Works	21,83,000
				Civil Works	10,00,00,000
				Installation of oxygen pipelines at DH Mokochung, Dimapur & Kohima	17,75,015
				Being Internet bill for January 2022	1,537
				Procurement of RAT Kit	6,65,260
				Procurement of Essential Drugs	2,29,29,966
				Being payment for supply of RT-PCR Test Kit	35,99,222

Receipt				Expenditure	
Bill No.	Dated	Particulars	Amount	Particulars	Amount
				Being payment for supply of essential drugs (Northeast Marketing)	49,95,940
				TA/DA to MD	11,937
				Being flight fare to MD	63,090
				TA/DA to Kingson	5,080
				Release to DHS for training on Covid-19	21,52,400
				Payment of Newspaper AD designing	14,160
				Being Newspaper Advt. Bill	6,300
				P/Tax	8,172
				<b>Total</b>	<b>30,91,73,834</b>

*Source: Departmental records*

**Appendix 2.3.10**  
**Statement showing verification status of major equipment and others items in**  
**five DHs**

*(Reference: Paragraph 2.3.22.2)*

Name of the DH	Name of the Equipment Verified	Audit observations/ remarks
DH, Kohima (Naga Hospital Kohima)	Truenat Quattro Machine & Truenat Auto V2 (Extractor).	There are 2 (Two) TrueNAT Quattro Machines and 4 (Four) Truenat Auto V2 (Extractor) installed in the Truenat Lab.
	Ventilator (Transport) – C-Pap Machine	4(Four) Nos. of C-Pap Ventilators received were issued to ICU.
	Cardiac Monitor	3(Three) Nos. of Cardiac Monitors received were issued to ICU
	Standalone Ventilator	2(Two) Standalone Ventilator (Skanrespiro) received were issued to ICU.
	Palm Sized Ultrasound (Phillips Lumify System)	1 (One) No. of Palm Sized Ultrasound received was issued to Radiology
	EP-100 Line Frequency 100mA Counter Balance Mobile X-Ray Generator	EP-100 Line Frequency 100mA Counter Balance Mobile X-Ray Generator issued to Radiology department
	Diathermy machine	Diathermy machine issued to OBS &Gynae ward kept unused inside a box.
	Multipara Monitor	1 (One) No. of Multipara monitor issued to OBS &Gynae ward being used in OT room.
	Spectralumeo Single Dome OT Light	Spectralumeo Single Dome OT Light issued to OBS &Gynae ward kept unused inside one room
	Suction Machine	2 (Two) Nos. of suction machine received were issued to OBS &Gynae ward.
	Operation Theatre Table Hydraulic	Operation Theatre Table Hydraulic issued to OBS &Gynae ward
Anaesthesia Basic Machine (Model- Athena)	Anaesthesia Basic Machine (Model- Athena) issued to OBS &Gynae ward.	
District Hospital Dimapur	Oxygen Regulator	Out of 95 Nos. of Oxygen regulator received, 90 nos. issued to ICU, Covid ward – I, Flu corner <i>etc.</i> Balance 5 Nos. kept in store.
	Nebulizer Machine	2 Nos. of Nebulizer Machine received were issued to Covid wards.
	PAP-ResMed Ventilator	10 (Ten) Nos. of PAP-ResMed ventilators were received and kept in store.
	Ultrasound machine	1 (One) Ultrasound machine received from NRHM during 2015 has not been used till date due to lack of sonographer in District Hospital, Dimapur.
	Fogging machine	1 (One) No. of Fogging Machine received was being used when required.
	C-Pap Ventilators	7 (Seven) Nos. of C-Pap Ventilators received were issued to ICU and SNCU.
	Swasit+ Ventilators	14 (Fourteen) Nos. of Swasit+ Ventilators were received were issued to ICU.
	Spraying Machine	4 (Four) Nos. of Spraying Machine were received were issued to Isolation ward, Flu Clinic & Infection Control Committee.
	Bionet Resting ECG	1 (One) No. of Bionet Resting ECG was received from NHM, Kohima and used in ECG room at DH, Dimapur.
	Mahindra 125 KVA DG Set	1 (One) Mahindra 125 KVA DG Set procured by Directorate of Health & Family Welfare and issued to DH, Dimapur was seen.
	500 KVA Sub station	500 KVA sub station installed at Covid Hospital Dimapur by the

Name of the DH	Name of the Equipment Verified	Audit observations/ remarks
		Department of Power, Kohima was seen.
	Truenat Machine	A total of 3 (Three) Truenat Machines (2 Truenat Quattro and 1 Truenat Duo Machine) received from Directorate of Health & Family Welfare were found installed in Truenat lab at DH Dimapur.
	Truenat Auto V2 (Extractor)	A total of 7 (Seven) Truenat Machines Auto V2 (Extractor) were found in the Truenat Lab at DH Dimapur. It was stated that 5 (five) Nos. were received from Directorate of Health & Family Welfare & 2 (Two) Nos. from Police Referral Hospital.
District Hospital Wokha	Nebulizer Machine	4 (Four) Nebulizer Machines were stated to have been received and issued to Emergency Section and Surgical Ward.
	Oxygen regulator	61 (Sixty One) Nos. of Oxygen Regulators were stated to have been received and issued to wards, Covid War Room and OT.
	Oxygen Bi-Valve Regulator	2 (Two) Oxygen Bi-Valve Regulators were stated to have been received and is kept at store.
	Oxygen Concentrator	28 (Twenty-Eight) Nos. of Oxygen Concentrators were stated to have been received and distributed inside the hospital wards and OT. 23 (Twenty Three) Nos. left in stock.
	Agva Ventilators	3 (Three) Nos. of Agva Ventilators were stated to have been received and issued to ICU.
	Swasit+ Ventilators	12 (Twelve) Nos. of Swasit+ Ventilators were stated to have been received and kept at store unused.
	Phillips Ventilators	2 (Two) Nos. of Phillips Ventilators were stated to have been received and issued to ICU.
	CV 200 Ventilators	6 (Six) Nos. of CV 200 Ventilators were stated to have been received and issued to ICU.
	Syringe Infusion Pump	One Syringe Infusion Pump procured from fund received under ECRP and installed in ICU Room.
	Suction Machine	One Suction Machine procured from fund received under ECRP and installed in Labour Room.
District Hospital Tuensang	Koel 82.5 KVA Silent Generator	The 82.5 Kva Silent Generator (Genset Model – KG1-825 WS1/82.5 Kva) procured under ECRP was seen to have been installed near BSL Lab, Tuensang
	Koel 200 Kva Silent Generator	The 200 KVA Generator (Genset Model – KG1-200 WS3/200 Kva) procured under ECRP was seen to have been installed below 500 LPM PSA oxygen plant.
	Phillips Ventilators	2 (Two) Nos. of Phillips Ventilators were stated to have been received and 1 No. issued to ICU.
	Ventilator (C-Pap)	3 (Three) Nos. of Ventilator (C-Pap Type) received on 04/04/2020 and issued to ICU could not be traced out during Physical Verification.
	Swasit+ Ventilators	12 (Twelve) Nos. of Swasit+ Ventilators were stated to have been received and issued to ICU.
	Agva Ventilators	3 (Three) Nos. of Agva Ventilators were stated to have been received and issued to ICU.
	Cardiac Monitor	2 (Two) Nos. of Cardiac Monitors received on 04/04/2020 and issued to ICU could not be traced out during Physical Verification.
	Truenat Quattro Machine	There is 1 (One) TrueNAT Quattro Machine installed in the Truenat Lab.
	Truenat Auto V2 (Extractor)	1 (One) No. of Truenat Auto V2 (Extractor) was found in the Truenat Lab. It was stated that the Truenat Machine has not been used for the past 3-4 months as 3 (Three) Nos. of Auto V2 Extractor was not functioning properly and the extractors have been sent to Kohima for repairing.
Portable Ventilator	1 (One) No. of Portable Ventilator received on 07.05.2020 and issued to ICU could not be traced out during Physical Verification.	

**Audit Report for the year ended 31 March 2023**

Name of the DH	Name of the Equipment Verified	Audit observations/ remarks
District Hospital Phek	Pulse Oximeter	It was stated that 30 Nos. of Pulse Oximeter was received and issued to OPD and Medical Ward. Balance 15 Nos. kept in store.
	Oxygen Regulator	It was stated that 25 Nos. of Oxygen regulator was received and issued to Isolation ward. Balance 12 Nos. kept in store.
	FA Valve with Humidifier Single Flow	It was stated that 25 Nos. of FA Valve with Humidifier Single Flow was received and issued to different wards. Balance 15 Nos. kept in store.
	Ventilator (Portable)	It was stated that 2 (Two) Nos. of portable ventilators of Hoffrichter Brand was received and kept in ICU room.
	Agva Ventilators	3 (Three) Nos. of Agva Ventilators were stated to have been received and one issued to ICU and two kept in store.
	Swasit+ Ventilators	12 (Twelve) Nos. of Swasit+ Ventilators were stated to have been received and kept in Oxygen Manifold room.
	Phillips Ventilators	2 (Two) Nos. of Phillips Ventilators were stated to have been received and issued to ICU.
	CV 200 Ventilators	It was stated that 6 Nos. of CV 200 Ventilators were received and issued to Covid ICU Room, Main ICU room and 2 (Two) kept in store.
	Spraying Machine	It was stated that 2 (Two) Nos of Spraying machine was received and issued to Isolation ward.
	Cardiac Monitor	1 (One) No. of Cardiac Monitor received on 04/04/2020 and issued to ICU could not be traced out during Physical Verification.
	Truenat Quattro Machine	There is 1 (One) TrueNAT Quattro Machine installed in the Truenat Lab.
	Truenat Auto V2 (Extractor)	2 (Two) No. of Truenat Auto V2 (Extractor) was found in the Truenat Lab.
	BioRad CFX96 Real Time system.	One BioRad CFX96 Real Time system was found installed in the Truenat Lab. However, it was stated that the machine has not been used till date due to lack of chips/Cartridges.

Source: Departmental records

**Appendix 2.3.11**  
**Statement showing revision of cost**  
*(Reference: Paragraph 2.3.28.3 (iii))*

(Amount in ₹ crore)

Sl. No.	Name of Contractor	Name of Work	Original Work		1st revised		2nd revised		Difference of 2nd revision & Original work
			Amount	Date of Work Order	Amount	Date of Work Order	Amount	Date of Work Order	
1.	M/s Aurotech & Cesco Lanu (JV)	Construction of Medical College Building, Kohima	52.90	14/11/2018	54.60	27/05/2019	62.64	18/01/2020	9.74
2.	M/s KC Infra & OM (JV)	Construction of 200 sq m apartment at Nagaland Medical College, Kohima	7.41	05/03/2019	7.55	16/07/2019	8.81	26/11/2019	1.39
3.	M/s KC Infra & OM (JV)	Construction of 100 sq m apartment at Nagaland Medical College, Kohima	12.54	05/03/2019	12.85	16/07/2019	16.27	26/11/2019	3.73
4.	M/s Kedu-o Zumu	Construction of Sports Complex at Nagaland Medical College, Kohima	6.55	05/03/2019	7.32	16/07/2019	7.95	04/11/2019	1.39
5.	M/s 3 S Infra	Construction of Boys and Girls Hostel at Nagaland Medical College, Kohima	20.32	05/03/2019	22.12	16/07/2019	24.00	26/11/2019	3.67
6.	M/s Z. Rulho	Construction of Dean Residence at Nagaland Medical College, Kohima	1.58	05/03/2019	1.63	16/07/2019	1.93	18/01/2020	0.34
7.	M/s T. Albert Angami & Co	Construction of MS Residence at Nagaland Medical College, Kohima	1.57	05/03/2019	1.66	31/10/2019	2.51	26/11/2019	0.94
<b>TOTAL</b>			<b>102.87</b>		<b>107.73</b>		<b>124.11</b>		<b>21.24</b>

Source: Departmental figures

**Appendix 2.3.12**  
**Statement showing irregular diversion of Central Fund**  
*(Reference: Paragraph 2.3.28.3 (v))*

Date	Account nos.		Cheque	Amount	Paid to
	From (SBI-Kohima Bazar branch)	To			
21/08/2014	340XXXXX421	098XXXXX855	Draft issued	3,50,000	Not indicated
03/11/2016	340XXXXX421	001XXXXX383	098162	19,66,809	Payment for additional Plot (A)
21/05/2018	340XXXXX421	341XXXXX823	098163	10,00,00,000	Nagaland Multi-Sectorial project
20/06/2018	340XXXXX421	001XXXXX611	098164	3,50,667	DC, Kohima for payment of Land premium
11/02/2021	-	-	-	6,00,000	Temporary loan to Medical College, Mon
12/02/2021	-	-	-	1,16,100	To DC, Mon-Temporary loan to Medical College, Mon for undertaking traverse and detail Survey of Border Pillars
24/02/2021	340XXXXX421	030XXXXX683	000098177	50,000	To P.D for payment to team leader Kohima & Dimapur
24/02/2021	340XXXXX421	011XXXXX446	000098178	50,000	To M.S. Mon for advance expenditure
03/03/2021	340XXXXX421	-	000098176	1,00,000	To Joint Director for Medical College, Mon-Advance party expenditure on laying foundation stone Temporary (Temporary loan)
18/03/2021	340XXXXX421	030XXXXX683	000098179	26,15,900	Transfer to PD account
<b>Total</b>				<b>10,61,99,476</b>	

*Source: Departmental figures*

**Appendix 2.3.13**  
**Statement showing bank interest that could have been earned**  
*(Reference: Paragraph 2.3.28.3 (vi))*

Sl. No.	Year of Sanction	Month of release	Amount	Date released by FD	Delay in release to implementing Department (no. of days)	SBI Interest *
1.	2015-2016	26/11/2015	7,50,00,000.00	13/09/2017	657	54,00,000.00
2.	2015-2016	29/01/2016	20,00,00,000.00	13/09/2018	958	2,09,97,260.27
3.	2016-2017	24/06/2016	6,65,00,000.00	06/09/2019	1,167	83,00,657.53
4.	2016-2017	24/06/2016	1,17,00,000.00	06/09/2019	1,167	14,60,416.44
5.	2016-2017	24/06/2016	2,18,00,000.00	06/09/2019	1,167	27,21,117.81
6.	2016-2017	30/03/2016	9,00,00,000.00	06/09/2019	1,253	1,20,82,191.78
7.	2016-2017	28/02/2017	64,00,000.00	06/09/2019	918	6,24,219.18
8.	2016-2017	28/02/2017	3,55,00,000.00	06/09/2019	918	34,62,465.75
9.	2016-2017	28/02/2017	34,00,000.00	06/09/2019	918	3,31,616.44
10.	2017-2018	16/11/2017	1,47,00,000.00	06/09/2019	657	10,13,293.15
			5,69,00,000.00	09/09/2021	1,390	71,03,770.14
11.	2017-2018	16/11/2017	13,95,00,000.00	09/09/2021	1,390	1,74,16,097.26
12.	2017-2018	16/11/2017	3,89,00,000.00	09/09/2021	1,390	48,56,531.78
13.	2018-2019	06/09/2018	6,47,00,000.00	09/09/2021	1,096	59,92,992.60
			9,58,00,000.00	30/05/2022	1,359	1,07,37,473.97
14.	2018-2019	06/09/2018	25,42,00,000.00	30/05/2022	1,359	2,84,91,293.15
			27,21,00,000.00	19/07/2022	1,409	3,15,03,961.64
15.	2018-2019	06/09/2018	8,32,00,000.00	19/07/2022	1,409	96,32,964.38
16.	2018-2019	18/02/2019	11,66,00,000.00	19/07/2022	1,244	1,13,91,660.27
17.	2018-2019	18/02/2019	1,86,00,000.00	19/07/2022	1,244	18,17,194.52
18.	2018-2019	18/02/2019	3,55,00,000.00	19/07/2022	1,244	34,68,301.37
<b>TOTAL</b>			<b>1,70,10,00,000.00</b>			<b>18,88,05,479.43</b>

Source: Departmental figures

Note: Interest = Daily Balance \* (Number of days) \* Interest rate/ (Days in the year)

\* 31/07/2017 to 30/04/2019 @ 4%, 01/05/2019 to 30/06/2019 @ 3.25%, 01/07/2019 to 18/03/2020 @ 3%, 19/04/2020 to 30/05/2020 @ 2.75%, 31/05/2020 till date @ 2.70 %

**Appendix 2.5.1**  
**Tribe-wise local textbooks printed during 2019-20, 2020-21 and 2021-22**  
*(Reference: Paragraph 2.5)*

Class	Angami	Ao	Chang	Chokri	Kheza	Khiamjungang	Konyak	Kuki	Liangmai	Lotha	Ninthenye	Nozokwe	Phom	Pochury	Sangtam	Sumi	Yimchungru	Zeme	Total
<b>2019-20</b>																			
Class 1	2,000	1,700	1,100	600	300	800	3,400	300	300	600	300	300	500	400	600	3,200	1,000	800	<b>18,200</b>
Class 2	1,200	1,500	1,000	600	300	800	3,000	300	300	600	300	300	500	400	600	3,000	900	700	<b>16,300</b>
Class 3	1,200	1,500	900	600	300	700	2,700	300	300	500	300	300	500	300	500	3,000	800	700	<b>15,400</b>
Class 4	1,400	1,500	700	600	300	600	2,200	300	300	500	300	300	400	300	400	2,300	600	700	<b>13,700</b>
Class 5	1,300	1,500	1,000	600	300	600	2,500	300	300	500	300	300	400	400	400	2,000	600	700	<b>14,000</b>
Class 6	1,200	1,500	900	600	400	400	1,800	300	300	600	300	300	400	400	300	2,200	600	700	<b>13,200</b>
Class 7	1,300	1,500	900	600	400	300	1,900	300	300	700	300	300	400	400	300	2,100	600	700	<b>13,300</b>
Class 8	1,400	1,500	1,000	600	400	300	1,700	300	300	700	300	300	500	400	300	1,700	600	700	<b>13,000</b>
<b>Total</b>	<b>11,000</b>	<b>12,200</b>	<b>7,500</b>	<b>4,800</b>	<b>2,700</b>	<b>4,500</b>	<b>19,200</b>	<b>2,400</b>	<b>2,400</b>	<b>4,700</b>	<b>2,400</b>	<b>2,400</b>	<b>3,600</b>	<b>3,000</b>	<b>3,400</b>	<b>19,500</b>	<b>5,700</b>	<b>5,700</b>	<b>1,17,100</b>
<b>2020-21</b>																			
Class 1	1,500	1,200	700	600	350	800	4,250	300	-	650	-	-	500	200	800	2,500	1,500	800	<b>16,650</b>
Class 2	1,270	1,200	700	500	250	650	2,750	300	-	450	-	-	500	200	700	2,200	1,500	700	<b>13,870</b>
Class 3	1,270	1,000	700	600	250	550	2,750	300	-	450	-	-	450	200	600	2,000	1,300	700	<b>13,120</b>
Class 4	1,360	1,200	700	500	250	500	2,050	300	-	350	-	-	400	200	600	1,800	1,100	600	<b>11,910</b>
Class 5	1,470	1,200	500	500	250	500	1,750	300	-	350	-	-	350	200	600	1,200	1,000	600	<b>10,770</b>
Class 6	1,350	1,300	900	630	250	550	1,750	300	-	500	-	-	500	250	600	1,200	1,100	600	<b>11,780</b>
Class 7	1,600	1,300	700	740	250	400	1,700	300	-	500	-	-	550	250	600	1,200	1,000	500	<b>11,590</b>
Class 8	1,470	1,400	800	700	250	400	1,500	300	-	500	-	-	550	200	600	1,200	1,000	500	<b>11,370</b>
<b>Total</b>	<b>11,290</b>	<b>9,800</b>	<b>5,700</b>	<b>4,770</b>	<b>2,100</b>	<b>4,350</b>	<b>18,500</b>	<b>2,400</b>	<b>0</b>	<b>3,750</b>	<b>0</b>	<b>0</b>	<b>3,800</b>	<b>1,700</b>	<b>5,100</b>	<b>13,300</b>	<b>9,500</b>	<b>5,000</b>	<b>1,01,060</b>
<b>2021-22</b>																			
Class 1	700	1,450	1,250	500	300	650	3,600	300	150	600	100	150	500	300	850	1,700	1,850	700	<b>15,650</b>
Class 2	750	1,250	750	500	300	650	3,100	350	150	550	100	150	500	270	550	1,450	1,010	600	<b>12,980</b>
Class 3	850	1,250	650	450	300	550	2,650	300	150	500	100	150	500	200	550	1,200	860	600	<b>11,810</b>
Class 4	900	1,200	650	500	300	550	2,250	300	150	450	100	150	400	200	500	1,100	800	600	<b>11,100</b>
Class 5	850	1,200	650	550	350	500	2,250	300	100	400	100	150	300	180	500	750	750	600	<b>10,480</b>

Class	Angami	Ao	Chang	Chokri	Kheza	Khiamtiungan	Konyak	Kuki	Liangmai	Lotha	Ninthenye	Nozokwe	Phom	Pochury	Sangtam	Sumi	Yimchungru	Zeme	Total
Class 6	800	1,250	650	500	400	550	2,100	300	100	450	100	100	300	270	450	760	650	600	10,330
Class 7	900	1,250	550	500	350	450	2,200	300	100	450	100	100	400	270	400	800	500	500	10,120
Class 8	900	1,400	750	500	350	400	1,800	300	100	500	100	100	400	270	400	750	550	500	10,070
<b>Total</b>	<b>6,650</b>	<b>10,250</b>	<b>5,900</b>	<b>4,000</b>	<b>2,650</b>	<b>4,300</b>	<b>19,950</b>	<b>2,450</b>	<b>1,000</b>	<b>3,900</b>	<b>800</b>	<b>1,050</b>	<b>3,300</b>	<b>1,960</b>	<b>4,200</b>	<b>8,510</b>	<b>6,970</b>	<b>4,700</b>	<b>92,540</b>
<b>Grand Total</b>	<b>28,940</b>	<b>32,250</b>	<b>19,100</b>	<b>13,570</b>	<b>7,450</b>	<b>13,150</b>	<b>57,650</b>	<b>7,250</b>	<b>3,400</b>	<b>12,350</b>	<b>3,200</b>	<b>3,450</b>	<b>10,700</b>	<b>6,660</b>	<b>12,700</b>	<b>41,310</b>	<b>22,170</b>	<b>15,400</b>	<b>3,10,700</b>

Source: Departmental figures

**Appendix 2.5.2**  
**Statement showing excess payment made to a firm for printing of text books**  
*(Reference: Paragraph 2.5)*

(Amount in ₹)

Sl. No.	Class	No. of Copies approved by GoN and actually printed	No. of pages per book approved by GoN (including cover)	Total pages approved by GoN	Actual No. of pages printed (including cover)	Total actual No. of pages printed	Page difference per text book	Total difference	Composing rate per page approved by GoN	Excess Composing amount	Printing cost per page approved by GoN	Excess Printing amount	Total excess amount
	<i>I</i>	<i>2</i>	<i>3</i>	<i>4(2x3)</i>	<i>5</i>	<i>6(2x5)</i>	<i>7(3-4)</i>	<i>8(4-6)</i>	<i>9</i>	<i>10(8x9)</i>	<i>11</i>	<i>12(8x11)</i>	<i>13(10+12)</i>
<b>FY 2019-20</b>													
1.	I	18,200	85	15,47,000	45	8,19,000	40	7,28,000	0.45	3,27,600	0.35	2,54,800	5,82,400
2.	II	16,300	85	13,85,500	49	7,98,700	37	5,86,800	0.45	2,64,060	0.35	2,05,380	4,69,440
3.	III	15,400	85	13,09,000	53	8,16,200	32	4,92,800	0.45	2,21,760	0.35	1,72,480	3,94,240
4.	IV	13,700	85	11,64,500	55	7,53,500	30	4,11,000	0.45	1,84,950	0.35	1,43,850	3,28,800
5.	V	14,000	95	13,30,000	65	9,10,000	30	4,20,000	0.45	1,89,000	0.35	1,47,000	3,36,000
6.	VI	13,200	95	12,54,000	45	5,94,000	50	6,60,000	0.45	2,97,000	0.35	2,31,000	5,28,000
7.	VII	13,300	95	12,63,500	52	6,91,600	43	5,71,900	0.45	2,57,355	0.35	2,00,165	4,57,520
8.	VIII	13,000	95	12,35,000	56	7,28,000	39	5,07,000	0.45	2,28,150	0.35	1,77,450	4,05,600
<b>Total A</b>		<b>1,17,100</b>		<b>1,04,88,500</b>		<b>61,11,000</b>		<b>43,77,500</b>		<b>19,69,875</b>		<b>15,32,125</b>	<b>35,02,000</b>
<b>FY 2020-21</b>													
9.	I	16,650	85	14,15,250	45	7,49,250	40	6,66,000	0.45	2,99,700	0.35	2,33,100	5,32,800

**Audit Report for the year ended 31 March 2023**

Sl. No.	Class	No. of Copies approved by GoN and actually printed	No. of pages per book approved by GoN (including cover)	Total pages approved by GoN	Actual No. of pages printed (including cover)	Total actual No. of pages printed	Page difference per text book	Total difference	Composing rate per page approved by GoN	Excess Composing amount	Printing cost per page approved by GoN	Excess Printing amount	Total excess amount
10.	II	13,870	85	11,78,950	49	6,79,630	37	4,99,320	0.45	2,24,694	0.35	1,74,762	3,99,456
11.	III	13,120	85	11,15,200	53	6,95,360	32	4,19,840	0.45	1,88,928	0.35	1,46,944	3,35,872
12.	IV	11,910	85	10,12,350	55	6,55,050	30	3,57,300	0.45	1,60,785	0.35	1,25,055	2,85,840
13.	V	10,770	95	10,23,150	65	7,00,050	30	3,23,100	0.45	1,45,395	0.35	1,13,085	2,58,480
14.	VI	11,780	95	11,19,100	45	5,30,100	50	5,89,000	0.45	2,65,050	0.35	2,06,150	4,71,200
15.	VII	11,590	95	11,01,050	52	6,02,680	43	4,98,370	0.45	2,24,267	0.35	1,74,430	3,98,696
16.	VIII	11,370	95	10,80,150	56	6,36,720	39	4,43,430	0.45	1,99,544	0.35	1,55,201	3,54,744
<b>Total B</b>		<b>1,01,060</b>		<b>90,45,200</b>		<b>52,48,840</b>		<b>37,96,360</b>		<b>17,08,362</b>		<b>13,28,726</b>	<b>30,37,088</b>
<b>FY 2021-22</b>													
17.	I	15,650	85	13,30,250	45	7,04,250	42	6,26,000	0.45	2,81,700	0.35	2,19,100	5,00,800
18.	II	12,980	85	11,03,300	48	6,23,040	37	4,80,260	0.45	2,16,117	0.35	1,68,091	3,84,208
19.	III	11,810	85	10,03,850	53	6,25,930	32	3,77,920	0.45	1,70,064	0.35	1,32,272	3,02,336
20.	IV	11,100	95	10,54,500	55	6,10,500	40	4,44,000	0.45	1,99,800	0.35	1,55,400	3,55,200
21.	V	10,480	95	9,95,600	65	6,81,200	30	3,14,400	0.45	1,41,480	0.35	1,10,040	2,51,520
22.	VI	10,330	95	9,81,350	45	4,64,850	50	5,16,500	0.45	2,32,425	0.35	1,80,775	4,13,200
23.	VII	10,120	95	9,61,400	52	5,26,240	41	4,35,160	0.45	1,95,822	0.35	1,52,306	3,48,128
24.	VIII	10,070	95	9,56,650	56	5,63,920	39	3,92,730	0.45	1,76,729	0.35	1,37,456	3,14,184
<b>Total C</b>		<b>92,540</b>		<b>83,86,900</b>		<b>47,99,930</b>		<b>35,86,970</b>		<b>16,14,137</b>		<b>12,55,440</b>	<b>28,69,576</b>
<b>Grand Total (A+B+C)</b>		<b>3,10,700</b>		<b>2,79,20,600</b>		<b>1,61,59,770</b>		<b>1,17,60,830</b>		<b>52,92,374</b>		<b>41,16,291</b>	<b>94,08,664</b>

Source: Departmental records

### Appendix 2.6.1

#### Details of the list of eighteen functions as per the XII<sup>th</sup> Schedule (Article 243W) of the Constitution (74<sup>th</sup> Amendment) Act, 1992

(Reference: Paragraph 2.6.2)

1. Urban planning including town planning.
2. Planning of land-use and construction of buildings.
3. Planning for economic and social development.
4. Roads and bridges.
5. Water supply for domestic, industrial and commercial purposes.
- 6. Public health, sanitation conservancy and solid waste management.**
7. Fire services.
8. Urban forestry, protection of the environment and promotion of ecological aspect.
9. Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.
- 10. Slum improvement and upgradation.**
- 11. Urban poverty alleviation.**
- 12. Provision of urban amenities and facilities such as parks, gardens, playgrounds.**
13. Promotion of cultural, educational and aesthetic aspects.
- 14. Burials and burial grounds; cremation, cremation grounds and electric crematoriums.**
15. Cattle pounds; prevention of cruelty to animals.
16. Vital statistics including registration of births and deaths.
- 17. Public amenities including street lighting, parking lots, bus stops and public conveniences.**
- 18. Regulation of slaughter houses and tanneries.**

**Appendix 2.7.1**

**Comparison of State level legislations with the provisions of 74<sup>th</sup> CAA**

(Reference: Paragraph 2.7.8)

Provisions of Constitution of India	Requirement as per provisions of Constitution of India	Provision of the State Act
		(Section-wise)
Article 243Q	<b>Constitution of Municipalities:</b> It provides for constitution of three types of municipalities viz., a Nagar Panchayat for transitional area, a Municipal Council for a smaller urban area and a Municipal Corporation for a larger urban area.	Section 3, 5, 6 and 8 of Nagaland Municipal Act, 2001.
Article 243R	<b>Composition of Municipalities:</b> All the seats in a Municipality shall be filled by direct elections and by persons with special knowledge in municipal administration nominated by Government. The Legislature of a State may by law, provide for representation to the Municipality, Members of Parliament and Legislative Assembly whose constituencies lie within the municipal area and Members of the Council of States and State Legislative Council who are registered as electors within the city.	Section 9 of Nagaland Municipal Act, 2001.
Article 243S	<b>Constitution and composition of Wards Committee:</b> This provides for constitution of Wards Committees in all municipalities with a population of three lakh or more.	No ULBs in Nagaland have population of three lakh or more. Hence, not applicable.
Article 243T	<b>Reservation of seats:</b> The seats to be reserved for Scheduled Caste (SC)/ Scheduled Tribe (ST), Women and Backward Classes for direct election.	Section 23A & 23B of Nagaland Municipal Act, 2001 (1 <sup>st</sup> Amendment)
Article 243U	<b>Duration of Municipalities:</b> The municipality has a fixed tenure of five years from the date of its first meeting and re-election to be held within the six months of end of tenure.	Section 10 of Nagaland Municipal Act, 2001.
Article 243V	<b>Disqualifications for membership:</b> A Person shall be disqualified from a member of a Municipality:	Section 27, 28, 39 & 40 of Nagaland Municipal Act, 2001.
	If he is so disqualified by or under any law for the time being in force for the purposes of elections of the Legislature of the State concerned.	
	If he is so disqualified by or under any law made by the Legislature of the State.	
Article 243W	<b>Powers, authority and responsibilities of the Municipalities:</b> All municipalities would be empowered with such powers as may be necessary to enable them to function as effective institutions of Self-Government. The State Government shall entrust with such powers and authority to enable them to carry out the responsibilities in relation to the 12 <sup>th</sup> Schedule.	Section 58 of Nagaland Municipal Act, 2001.
Article 243X	<b>Power to impose taxes by, and funds of the Municipalities:</b>	Section 120 of Nagaland Municipal Act, 2001.

Provisions of Constitution of India	Requirement as per provisions of Constitution of India	Provision of the State Act
		(Section-wise)
	<p>Municipalities would be empowered to levy and collect the taxes, fees, duties, etc.</p> <p>Grants-in-Aid would be given to the Municipalities from the State</p> <p>Constitution of funds for crediting and withdrawal of moneys by the Municipality</p>	
Article 243Y read with Article 243I	<b>Finance Commission:</b> State Government shall constitute Finance Commission for	Section 122 of Nagaland Municipal Act, 2001.
	Reviewing the financial position of the Municipalities and taking such steps that help in boosting the financial condition of the Municipal bodies	
	Distributing between the State and the Municipalities the net proceeds of the taxes, fees, tolls and duties that are charged by the State Government.	
	Allotting the funds to the municipal bodies in the State from the Consolidated Fund of the State.	
Article 243Z	<b>Audit of accounts of Municipalities:</b> This provides provision for maintenance of accounts by the Municipalities and the auditing of such accounts.	Section 104 & 109 of Nagaland Municipal Act, 2001.
Article 243ZA read with Article 243K	<b>Elections to the Municipalities:</b> The Superintendence, direction and control of all procedure of election of the Municipalities shall be vested in the State Election Commission (SEC)	Section 30 of Nagaland Municipal Act, 2001.
Article 243ZD	<b>Committee for District Planning:</b>	Section 407A & 407B of Nagaland Municipal Act, 2001.
	Constitution of District Planning Committee at district level.	
	Composition of District Planning Committee.	
	Preparation of draft development plan and forwarded to the Government.	

Source: The Constitution (Seventy-fourth Amendment) Act, 1992 and Nagaland Municipal Act, 2001

**Appendix 2.7.2**  
**Statement showing actual status of devolution of functions to ULBs**  
*(Reference: Paragraphs 2.7.9 and 2.7.14)*

Sl. No.	List of Functions under 12th Schedule	Obligatory functions listed in the Nagaland Municipal Act, 2001	Charter of duties assigned to Department of Municipal Affairs by the State Government	Functions assigned to ULBs by the Department of Municipal Affairs
1.	Urban Planning including town planning	-	Preparation of Master Plans	Not assigned to ULBs.
2.	Regulation of land-use and construction of buildings.	Regulation of land-use and construction of buildings.	Building Bye-Laws.	Not assigned to ULBs as Building Bye-Laws are pending for approval from Government.
3.	Planning for economic and social developments	Planning for economic and social development.	-	-
4.	Roads and Bridges	-	-	-
5.	Water supply for domestic, industrial and commercial purposes	-	-	-
6.	Public health, sanitation conservancy and solid waste management	Sanitation conservancy and solid waste management.	Sanitation and Solid Waste Management	Sanitation and Solid Waste Management
7.	Fire services	-	-	-
8.	Urban forestry, protection of the environment and promotion of ecological aspects	Urban forestry, protection of the environment and promotion of ecological aspects.	-	-
9.	Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded	Safeguarding the interest of weaker sections of society, including the handicapped and mentally retarded.	-	-
10.	Slum improvement and upgradation	Slum improvement and up gradation.	Slum improvement / up gradation.	Partially assigned. Limited to identification of beneficiary.
11.	Urban poverty alleviation	-	Urban Poverty alleviation programs.	Partially assigned. Limited to identification of beneficiary.
12.	Provision of urban amenities and facilities such as parks, gardens, playgrounds	Provision of Urban amenities and facilities such as parks, gardens, playgrounds.	Provision of Urban amenities such as parks, playgrounds.	Partially assigned with minimal role.
13.	Promotion of cultural, educational and aesthetic aspects	Promotion of cultural, educational and aesthetic aspects	-	-

Sl. No.	List of Functions under 12th Schedule	Obligatory functions listed in the Nagaland Municipal Act, 2001	Charter of duties assigned to Department of Municipal Affairs by the State Government	Functions assigned to ULBs by the Department of Municipal Affairs
14.	Burials and burial grounds; cremations, cremation grounds and electric crematoriums	Burials and burials grounds, cremations, cremation grounds and electric crematoriums	Burial grounds and crematoria.	Partially assigned with minimal role.
15.	Cattle pounds, prevention of cruelty to animals	Cattle pounds, prevention of cruelty to animals	-	-
16.	Vital statistics including registration of births and deaths	Vital statistics including registration of births and deaths	-	-
17.	Public amenities including street lighting, parking lots, bus stops and public conveniences	Public amenities including street lighting, parking lots, but shops and public conveniences	Public Conveniences including street lighting, parking lots, etc.	Partially assigned. Limited to maintenance of parking lots and public toilets.
18.	Regulation of slaughter houses and tanneries	Regulation of slaughter house and tanneries	Regulation of slaughter houses.	Partially assigned. Modern slaughter houses constructed under PPP mode not in operation.

Source: Nagaland Municipal Act, 2001, Establishment of separate Department of Municipal Affairs with its charter of duties and reply of Department of Municipal Affairs.

**Appendix 2.7.3**  
**Statement showing actual implementation of functions by ULBs and**  
**Government Departments**  
*(Reference: Paragraph 2.7.9)*

Sl. No.	Functions	Activities	State Authorities discharging the function
1.	Urban planning including town planning	Master Planning/ Development Plans/ Zonal Plans	Urban Development Department
		Enforcing master planning regulations	
		Enforcing building bye-laws and licenses	Municipal Affairs Department and not assigned to ULBs as Bye-Laws are pending for approval from Government.
		Group Housing, Development of Industrial areas	Urban Development Department and Municipal Affairs Department
2.	Regulation of land-use and construction of buildings	Regulating land use	Urban Development Department
		Approving building plans/ high rises	Municipal Affairs Department and Yet to be enforced.
		Demolishing illegal buildings	District Administration
3.	Planning for economic and social development	Program implementation for economic activities	Urban Development Department and Municipal Affairs Department
		Policies for social development	
4.	Roads and bridges	Construction and maintenance of roads	Roads & bridges Department and Urban Development Department
		Construction and maintenance of bridges, drains, flyovers and footpaths	Roads and bridges Department
5.	Water supply for domestic, industrial and commercial purposes	Distribution of water	Public Health Engineering Department
		Providing connections	
		Operation & Maintenance (O&M)	
		Collection of charges	
6.	Public health, sanitation conservancy and solid waste management.	Maintaining hospitals, dispensaries	Health & Family Welfare Department
		Immunisation/Vaccination	Health & Family Welfare Department
		Registration of births and deaths	Economics & Statistics Department
		Cleaning and disinfection of localities affected by infectious disease	ULBs and Health & Family Welfare Department
		Solid-waste management	ULBs
		Control and supervision of public markets	ULBs
7.	Fire services	Establishing and maintaining fire brigades	Fire & Emergency Services Department
		Providing fire NOC / approval certificate in respect of high rise buildings	Building bye-laws are under approval
8.	Urban forestry, protection of the environment and promotion of ecological aspects.	Afforestation	Department of Forest, Environment and Climate Change and Nagaland Pollution Control Board.
		Greenification	
		Awareness drives	
		Protection of the environment and promotion of ecological aspects	
		Maintenance of natural resources like water bodies etc.	Irrigation & Flood Control and Nagaland Pollution Control Board.

Sl. No.	Functions	Activities	State Authorities discharging the function
9.	Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded	Identifying beneficiaries	Urban Development Department, Municipal Affairs Department and ULBs.
		Providing tools/ benefits such as tricycles	Social Welfare Department and State Commissioner for persons with Disability
		Housing programs	Urban Development Department and Municipal Affairs Department
		Scholarships	School Education Department
10.	Slum improvement and upgradation	Identifying beneficiaries	Urban Development Department, Municipal Affairs Department and ULBs.
		Affordable Housing	Urban Development Department and Municipal Affairs Department
		Upgradation	
11.	Urban poverty alleviation	Identifying beneficiaries	Urban Development Department, Municipal Affairs Department and ULBs.
		Livelihood and employment	Urban Development Department and Industries & Commerce Department.
		Street vendors	Urban Development Department and ULBs
12.	Provision of urban amenities and facilities such as parks, gardens, playgrounds	Creation of parks and gardens	Urban Development Department, Municipal Affairs Department and ULBs.
		Operation and Maintenance	ULBs.
13.	Promotion of cultural, educational and aesthetic aspects.	Schools and education	Department of School Education/ Higher Technical/ SCERT
		Fairs and festivals	Tourism Department/ Task Force for Music & Arts (TAFMA)/ Art & Culture and ULBs.
		Cultural buildings / institutions	Urban Development Department and Municipal Affairs Department
		Heritage	Art & Culture Department
		Public space beautification	Urban Development Department, Municipal Affairs Department and ULBs.
14.	Burials and burial grounds; cremations, cremation grounds	Construction and O&M of crematoriums and burial grounds and electric crematoriums.	Urban Development Department, Municipal Affairs Department and ULBs.
15.	Cattle pounds; prevention of cruelty to animals	Catching and keeping strays	ULBs
		Sterilization and anti-rabies	Veterinary and Animal Husbandry Department
		Ensuring animal safety	
16.	Vital statistics including birth and death registration	Coordinating with hospitals / crematoriums <i>etc.</i> for obtaining information	Economics & Statistics Department
		Maintaining and updating database	
17.	Public amenities including street lighting, parking lots, bus stops and public conveniences.	Installation and maintenance of street lights	Department of Power
		Deciding and operating bus routes	Regional Transport Authorities and ULBs
		Creation and maintenance of parking lots	ULBs
		Creation and maintenance of public toilets	ULBs

Sl. No.	Functions	Activities	State Authorities discharging the function
18.	Regulation of slaughter houses and tanneries	Ensuring quality of animals and meat	Veterinary and Animal Husbandry Department and ULBs
		Disposal of waste	ULBs
		O & M of slaughter houses	ULBs

Source: Departmental records.

**Appendix 2.7.4**  
**Statement showing unequal allocation of fund to ULBs under XV FC untied grant**  
**(2<sup>nd</sup> instalment)**  
*(Reference: Paragraph 2.7.12.4)*

(₹ in lakh)

Sl. No.	Name of the ULBs	Fund to be allocated	Fund actually allocated	Surplus/ deficit
1.	Kohima Municipal Council	120	225	(+) 105
2.	Medziphema Town Council	30	100	(+) 70
3.	Chiephobozou Town Council	20	40	(+) 20
4.	Chümoukedima Town Council	60	180	(+) 120
5.	Dimapur Municipal Council	150	225	(+) 75
6.	East Dimapur Town Council	35	50	(+) 15
7.	Peren Town Council	25	40	(+) 15
8.	Kiphire Town Council	40	60	(+) 20
9.	Longleng Town Council	30	40	(+) 10
10.	Mon Town Council	60	80	(+) 20
11.	Niuland Town Council	20	40	(+) 20
12.	Mokokchung Municipal Council	70	80	(+) 10
13.	Pfutsero Town Council	35	50	(+) 15
14.	Phek Town Council	40	50	(+) 10
15.	Tening Town Council	20	40	(+) 20
16.	Tseminyu Town Council	30	40	(+) 10
17.	Tuensang Town Council	70	80	(+) 10
18.	Wokha Town Council	70	80	(+) 10
19.	Zunheboto Town Council	60	0	(-) 60
20.	Jalukie Town Council	30	0	(-) 30
21.	Nagimora Town Council	30	0	(-) 30
22.	Tuli Town Council	30	0	(-) 30
23.	Noklak Town Council	30	0	(-) 30
24.	Changtongya Town Council	30	0	(-) 30
25.	Aboi Town Council	30	0	(-) 30
26.	Bhandari Town Council	30	0	(-) 30
27.	Tizit Town Council	30	0	(-) 30
28.	Meluri Town Council	25	0	(-) 25
29.	Tobu Town Council	25	0	(-) 25
30.	Satakha Town Council	25	0	(-) 25
31.	Pungro Town Council	25	0	(-) 25
32.	Shamator Town Council	25	0	(-) 25
33.	Mangkolemba Town Council	25	0	(-) 25
34.	Chozuba Town Council	25	0	(-) 25
35.	Aghunato Town Council	20	0	(-) 20
36.	Seyochung Town Council	20	0	(-) 20
37.	Longkhim Town Council	20	0	(-) 20
38.	Atoizu Town Council	20	0	(-) 20
39.	Tamlu Town Council	20	0	(-) 20
<b>Total</b>		<b>1,500</b>	<b>1,500</b>	

Source: Information furnished by the Municipal Affairs Department

**Appendix 2.8.1**  
**Statement showing regulatory framework governing the management of different types of waste**

*(Reference: Paragraph 2.8.1.3)*

Waste category	Regulations
Municipal solid waste	MSW (Management and Handling) Rules, 2000 Manual on MSW management and handling Rules, 2000 National Environment Policy, 2006 National Mission on Sustainable Habitat, 2010 Solid Waste Management Rules 2016 Municipal Solid Waste Management Manual 2016
Bio-medical waste	The Bio-medical Waste (Management & Handling) Rules, 1998 and amended further in 2000 and again in 2003 The Bio-medical Waste Management Rules 2016
Plastic waste	The Recycled Plastics Manufacture and Usage Rules, 1999 Plastic Waste (Management & Handling) Rules, 2011 Plastic Waste Management Rules 2016
E-waste	E-waste (Management & Handling) Rules, 2011 E-waste (Management) Rules 2016
Hazardous waste	The Hazardous Waste (Management & Handling) Rules, 1989 The Hazardous Waste (Management, Handling and Transboundary) Rules, 2008 Hazardous and Other Wastes (Management and Transboundary Movement) Rules 2016
Construction and Demolition waste	Construction and Demolition Waste Management Rules 2016

*Source: Departmental records*

**Appendix 2.8.2**  
**Statement showing roles and responsibilities of different institutions in SWM**  
*(Reference: Paragraph 2.8.3.1)*

<b>Level/ Responsible Institution</b>	<b>Role and responsibilities in SWM</b>
Central Government (MoEFCC, MoUD and CPCB)	Laws and Rules; Policies and Norms; Guidelines, Manuals, and Technical Assistance; Financial Support; Monitoring implementation of laws and rules.
State Government (MA & UDD headed by Directors and NPCB headed by Chairperson)	Monitoring implementation of laws and rules in metropolitan cities; State Policy and SWM Strategy; Guidelines, Manuals, and Technical Assistance; Financial Support; Reporting on Service Level Benchmarks to the MoUD; Capacity Building of local bodies; Granting consent to set up treatment and disposal activities.
District (DC assisted by District UDD)	Review the performance of ULBs on waste management process; Facilitate identification and allotment of suitable land for solid waste processing and disposal facilities.
ULBs (headed by Administrator, Municipal Commissioner or Chief Officer)	Providing waste management services; Preparation of SWM plan; Framing byelaws; Levy and collection of fees; Financing SWM system; Creating public awareness; Involvement of informal sector in SWM.
Informal Sector (waste recyclers, NGOs, CBOs and private partners)	Resource recovery and recycling at different stages; Providing support to the local recycling industry; Involvement of community; Creating awareness; Collection and transportation of waste; Technology providers.

*Source: Manuals on MSWM 2000 and 2016*

**Appendix 2.8.3**  
**Statement showing comparison of estimated waste generation by ULBs and NPCB for the year 2022-23**  
*(Reference: Paragraph 2.8.3.2)*

Sl. No.	Name of the ULB	Population (2023)	Residential Refuse (0.30)	Commercial refuse (0.10)	Street sweepings (0.05)	Institutional refuse (0.05)	Total kg/day (h)=d+e+f+g	Estimated waste as per MSWM 2000 (in TPD) (i)=h/1000	Waste generation as per ULB (in TPD) (j)	Waste generation as per NPCB (in TPD) (k)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)=d+e+f+g	(i)=h/1000	(j)	(k)
1	DMC	1,38,800	41,640.000	13,880.000	6,940.000	6,940.000	69,400.000	69.400	<b>87.000</b>	<b>94.000</b>
2	KMC	1,11,700	33,510.000	11,170.000	5,585.000	5,585.000	55,850.000	55.850	<b>90.000</b>	<b>90.000</b>
3	MMC	40,600	12,180.000	4,060.000	2,030.000	2,030.000	20,300.000	20.300	<b>25.080</b>	<b>34.000</b>
4	WTC	39,500	11,850.000	3,950.000	1,975.000	1,975.000	19,750.000	19.750	<b>13.000</b>	<b>6.000</b>
5	PTC	11,300	3,390.000	1,130.000	565.000	565.000	5,650.000	5.650	<b>4.000</b>	<b>1.800</b>
6	LTC	9,000	2,700.000	900.000	450.000	450.000	4,500.000	4.500	<b>1.370</b>	<b>2.000</b>

Source: Department of Economics and Statistics, MSWM 2000

**Appendix 2.8.4**

**Statement showing comparison of estimated waste generation as per MSWM Manual 2016 for 2022-23**

*(Reference: Paragraph 2.8.3.2)*

Sl. No.	Name of the ULB	Population (2023)	Estimated waste generation in TPD (300 gm/capita/day)	Waste generation as per ULB (in TPD)	Waste generation as per NPCB (in TPD)
(a)	(b)	(c)	(d)	(e)	(f)
1.	DMC	1,38,800	41.640	87.000	94.000
2.	KMC	1,11,700	33.510	90.000	90.000
3.	MMC	40,600	12.180	25.080	34.000
4.	WTC	39,500	11.850	13.000	6.000
5.	PTC	11,300	3.390	4.000	1.800
6.	LTC	9,000	2.700	1.370	2.000

Source: Department of Economics and Statistics, MSWM 2000

The estimated waste generation rate is 300 gm/capita/day in small towns and cities with a population below 2,00,000 as per MSWM Manual 2016.

**Appendix 2.8.5**

**Statement showing SLB performance indicators and benchmarks pertaining to SWM**

*(Reference: Paragraph 2.8.3.10)*

Sl. No.	Performance indicator	Unit as percentage of	Benchmark (in per cent)
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 2.8.6**  
**Statement showing SLB target and achievements (2022-23) pertaining to six sampled ULBs**  
*(Reference: Paragraph 2.8.3.10)*

(in per cent)

Sl. No.	Performance indicator	Benchmark	KMC	DMC	MMC	WTC	PTC	LTC
1.	Household level coverage of SWM services	100	80	95	83	80	40	80
2.	Efficiency of collection of municipal solid waste	100	80	85	53	60	10	55
3.	Extent of segregation of municipal solid waste	100	30	25	10.70	20	35	55
4.	Extent of municipal solid waste recovered	80	17	15	55.17	10	NA	5.30
5.	Extent of scientific disposal of municipal solid waste	100	0	0	0	0	NA	5.30
6.	Extent of cost recovery in SWM services <sup>1</sup>	100	NA	5.33	51.96	NA	NA	80
7.	Efficiency in redressal of customer complaints	80	70	75	70	0	10	80
8.	Efficiency in collection of SWM user charges	90	80	70	90	30	60	80

Source: Information provided by ULBs

<sup>1</sup> Calculated from receipt and payment statement furnished by ULBs

**Appendix 2.8.7**

**Statement showing list of ULBs with population less than 5,000**

*(Reference: Paragraph 2.8.3.11 (i))*

Sl. No.	Urban Local Bodies	Population (2011 census)	Notification date	Total No. of employees	ULB's employees
1.	Aghunato TC	2,883	06/09/2019	2	0
2.	Atoizu TC	2,219	06/09/2019	3	0
3.	Chiephobozou TC	1,842	06/09/2019	4	0
4.	Chozuba TC	3,543	18/08/2016	3	0
5.	Longkhim TC	2,240	18/08/2016	6	0
6.	Mangkolemba TC	3,713	18/08/2016	6	2
7.	Niuland TC	1,158	06/09/2019	-	-
8.	Pungro TC	4,744	18/08/2016	3	0
9.	Satakha TC	4,964	06/09/2019	2	0
10.	Seyochung TC	840	06/09/2019	2	0
11.	Shamator TC	4,257	20/10/2015	6	3
12.	Tamlu TC	1,401	06/09/2019	2	0
13.	Tening TC	2,525	18/08/2016	5	0

*Source: Department of Economics and Statistics, Departmental records*

**Appendix 2.8.8**

**Statement showing delay in release of SBM-U 2.0 funds to ULBs**

*(Reference: Paragraph 2.8.4.1 (II)(a))*

Sl. No.	Date of sanction	Activities	Amount (₹ in lakh)	Due date of release to ULBs	Actual date of release to ULBs	Delay in release till March 2023
1.	25/02/2022	Mobilization Advance for Solid Waste Management and Used Water Management Projects for 19 ULBs	76.00	18/03/2022	Not released	12 months
2.	25/02/2022	Mobilization Advance for Capacity Building for 19 ULBs	38.00	18/03/2022	17/08/2022	4 months
3.	24/03/2022	Mobilization Advance for Capacity Building 20 ULBs	40.00	14/04/2022	22/08/2022	5 months
4.	24/03/2022	Mobilization Advance for Solid Waste Management and Used Water Management Projects for 20 ULBs	80.00	14/04/2022	Not released	11 months
<b>Total</b>			<b>234.00</b>			

*Source: Departmental records*

**Appendix 2.8.9****Statement showing details of purchase of waste bins and sanitation vehicles in violation of Rules and Regulations***(Reference: Paragraph 2.8.4.1 (II)(b))***(₹ in lakh)**

Sl. No.	Particulars	Amount	
		39 ULBs	Selected six ULBs
1.	1 <sup>st</sup> instalment of Basic Grants for 2015-16: Purchase of waste bins and sanitizers	150.00	101.24
2.	2 <sup>nd</sup> instalment of Basic Grants for 2015-16: Purchase of waste bins	199.20	
3.	3 <sup>rd</sup> instalment of Basic Grants for 2016-17 to 2019-20: Purchase of waste bins	541.40	
4.	3 <sup>rd</sup> instalment of Basic Grants for 2016-17 to 2019-20: Purchase of sanitation vehicles	1,100.00	374.16
5.	3 <sup>rd</sup> instalment of Basic Grants for 2016-17 to 2019-20: Purchase of sanitation vehicles	133.28	
	<b>Total</b>	<b>2,123.88</b>	<b>475.40</b>

*Source: Departmental records***Appendix 2.8.10****Statement showing modes of communication used in the sampled ULBs***(Reference: Paragraph 2.8.5.2)*

Sl. No.	Modes of communication	DMC	KMC	MMC	WTC	PTC	LTC
1.	Audio	-	NA	-	-	Yes	-
2.	Video	-	NA	-	-	-	-
3.	Mass communication	-	NA	-	-	Yes	-
4.	Wall paintings	Yes	NA	Yes	Yes	Yes	Yes
5.	Hoardings	Yes	NA	Yes	Yes	Yes	Yes
6.	Pamphlets	Yes	NA	-	Yes	Yes	Yes
7.	Schools	Yes	NA	Yes	Yes	Yes	-

*Source: Records/information furnished by the sampled ULBs***Appendix 2.8.11****Statement showing details of solid waste segregation at source***(Reference: Paragraph 2.8.6.1(I))***(in per cent)**

Sl. No.	ULBs	Source Segregation declared by ULBs	Source Segregation as per NPCB report
1.	DMC	NA	1
2.	KMC	NA	50
3.	MMC	30	0.93
4.	WTC	25	30
5.	PTC	NA	0
6.	LTC	53	55

*Source: Reply from sampled ULBs*

**Appendix 2.8.12**  
**Statement showing details of issue of dustbins to households**

*(Reference: Paragraph 2.8.6.1 (I)(a))*

Sl. No.	ULBs	No. of Households as per 2011 census	No. of Households as per 2021 data	No. of Households issued with a pair of colored dustbins	Source of fund	Households covered in per cent
1.	DMC	27,165	35,000	-	-	-
2.	KMC	22,312	30,000	-	-	-
3.	MMC	8,327	9,554	9,000	SBM-U	94
4.	WTC	6,273	6,970	2,500	14 <sup>th</sup> FC	36
5.	PTC	2,183	2,800	1,300	14 <sup>th</sup> FC	46
6.	LTC	1,690	1,869	800	14 <sup>th</sup> FC	43

Source: Department of Economics and Statistics, Departmental records

**Appendix 2.8.13**

**Statement showing status of quantum of waste generated and collected in the State and the sampled ULBs**

*(Reference: Paragraph 2.8.6.2 (I))*

**(Tons per day)**

Period	State			Sampled ULBs		
	Generated	Collected	Uncollected	Generated	Collected	Uncollected
2017-18	348.00	252.00	96.00	199.67	175.57	24.10
2018-19	339.50	216.90	122.60	207.78	181.65	26.13
2019-20	302.90	246.00	56.90	215.14	189.93	25.21
2020-21	331.49	258.49	73.00	213.96	187.28	26.68
2021-22	364.51	293.67	70.84	217.50	186.79	30.71
2022-23	278.91	240.88	38.03	220.40	192.69	27.76
<b>Total</b>	<b>1,965.31</b>	<b>1,507.94</b>	<b>457.37</b>	<b>1,274.45</b>	<b>1,113.91</b>	<b>160.59</b>

Source: information furnished by NPCB and sampled ULBs

**Appendix 2.8.14**

**Statement showing details of distribution of PPE to sanitary workers**

*(Reference: Paragraph 2.8.6.2 (II))*

Sl. No.	ULB	No. of person involved with waste handling	Whether PPE provided
1	DMC	160	Yes
2	KMC	95	Yes
3	MMC	39	Yes
4	WTC	26	Yes
5	PTC	6	Yes
6	LTC	10	Yes

Source: information provided by ULBs

**Appendix 2.8.15**

**Statement showing details of sanitation vehicles**

*(Reference: Paragraphs 2.8.6.3 (I) and 2.8.6.3 (II))*

Sl. No.	ULB	No. of sanitation vehicles	No. of off-road vehicles	Additional vehicles requirement	No. of unregistered vehicles	Log book
1	DMC	38	2	30	38	No
2	KMC	73	0	Nil	17	No
3	MMC	10	1	8	2	No
4	WTC	7	0	Nil	0	No
5	PTC	4	1	7	1	1
6	LTC	3	1	8	0	No
	<b>Total</b>	<b>135</b>		<b>53</b>	<b>58</b>	

Source: Information furnished by ULBs

**Appendix 3.2.1**  
**Statement showing details of short-executed works**  
*(Reference: Paragraph 3.2)*

Sl. No.	Items of works	Unit	Rate/ Unit (in ₹)	As per Detailed Project Report/ MB	As per JPV	Actual amount paid as per RA bill/ MBs (in ₹)	Amount of executed works as per JPV (in ₹)	Excess Payment (in ₹)
	<i>i</i>	<i>ii</i>	<i>iii</i>	<i>iv</i>	<i>v</i>	<i>vi</i>	<i>vii (iii x v)</i>	<i>viii (vi- vii)</i>
1.	Excavation in hilly area in soil road	Cum	256.00	1,24,764.20	98,774.16	3,19,39,625.60	2,52,86,184.96	66,53,440.00
2.	Unlined Side Drain	R/m	85.00	22,000.00	17,000.00	18,70,000.00	14,45,000.00	4,25,000.00
3.	GSB Gr-I	Cum	3,511.00	6,600.00	5,700.00	2,31,72,600.00	2,00,12,700.00	31,59,900.00
4.	WBM Gr-II	Cum	4,650.00	9,075.00	5,985.00	4,21,98,750.00	2,78,30,250.00	1,43,68,500.00
5.	WBM Gr-III	Cum	4,284.00	9,075.00	5,985.00	3,88,77,300.00	2,56,39,740.00	1,32,37,560.00
6.	Prime Coat	Sqm	55.70	1,21,000.00	79,800.00	67,39,700.00	44,44,860.00	22,94,840.00
7.	Tack Coat	Sqm	19.60	1,21,000.00	79,800.00	23,71,600.00	15,64,080.00	8,07,520.00
8.	Open Graded premix surfacing	Sqm	237.00	1,21,000.00	79,800.00	2,86,77,000.00	1,89,12,600.00	97,64,400.00
9.	Seal Coat	Sqm	90.00	1,21,000.00	79,800.00	1,08,90,000.00	71,82,000.00	37,08,000.00
10.	Ordinary Km Stone	Nos	4,428.00	17.00	0.00	75,276.00	0.00	75,276.00
11.	Retro Reflectorised Traffic signs	Nos	8,865.00	20.00	0.00	1,77,300.00	0.00	1,77,300.00
12.	Direction Signs	Nos	39,221.00	3.00	0.00	1,17,663.00	0.00	1,17,663.00
13.	Retaining wall 3.00 m height	R/m	38,500.21	110.00	55.00	42,35,205.16	21,17,511.55	21,17,693.61
14.	Retaining wall 5.00 m height	R/m	85,941.22	20.00	9.00	17,18,724.00	7,73,470.98	9,45,353.02
15.	Retaining Wall 2.5m height	R/m	29,080.61	97.07	71.80	28,26,925.92	20,87,987.80	7,38,938.12
<b>Total</b>								<b>5,85,91,284.39</b>

Source: Departmental records and JPV report

**Appendix 3.4.1**  
**Statement showing details of vehicles procured under PMKSY-HKPP during 2015-2021**  
*(Reference: Paragraph 3.4)*

(Amount in ₹)

Sl. No.	Vehicle Type	Name of supplier	Bill No & Date	Amount	Remarks	
1.	Scorpio	M/s Apex Motor Enterprise, Dimapur	108 of 19-03-2015	12,28,718	159 Minor Irrigation Scheme	
2.				12,56,785		
3.	Gypsy	M/s Progressive Motors, Dimapur		6,49,035		
4.				6,49,035		
5.				6,49,035		
6.	XUV-500	M/s Apex Motor Enterprise, Dimapur	379 of 31-03-2016	16,86,688		
7.	Gypsy	M/s Progressive Motors, Dimapur		6,76,003		
8.				6,76,003		
9.				6,76,003		
10.				6,76,003		
11.	Creta	M/s Lozi Hyundai	40 of	14,27,846		
12.	Marazzo	M/s Apex Motor Enterprise, Dimapur	16-05-2019	11,48,625		
13.	Tata Harrier	M/s Nili Motors, Dimapur	220 of	16,67,068		
14.	Bolero	M/s Apex Motor Enterprise, Dimapur	11-12-2019	8,70,180		
15.	Scorpio	M/s Apex Motor Enterprise, Dimapur	290 of 30-03-2021	18,66,050		270 Minor Irrigation scheme
16.				18,66,050		
17.	Tata Safari	M/s Nili Motors, Dimapur		18,62,888		
18.	Innova	M/s Okusa Automobiles		21,90,000		
19.				21,90,000		
20.	Bolero	M/s Apex Motor Enterprise, Dimapur	228 of 22-02-2021	9,31,811		262 Ground Water Irrigation
<b>Total</b>				<b>2,48,43,826</b>	-	

Source: Departmental records

**Appendix 3.6.1**  
**Statement showing list of expired Memorandum of Understanding (MoU) as on**  
**August 2023**

(Reference: Paragraph 3.6)

Sl. No.	Name of Assets	Location	Lease name	Date of Agreement	Date of expiry of Agreement
1.	Hotel Millennium	Kohima	Ms V A Metha	July 2007	July 2017
2.	Wayside Amenity	Peducha Junction Tsiesema	Ms Badou	October 2015	October 2020
3.	Tourist Resort	Chedema	K M Keyho	August 2008	July 2023
4.	Wayside Amenity	New Kilomi, Zunheboto	Hetoi Swu	June 2019	June 2021
5.	Tourist Lodge	Aizuto, Zunheboto	Sumi Baptist Akukhou Kuqbakulu (SBAK)	April 2019	April 2021
6.	Budget Accommodation	Asukhuto, Zunheboto	Mrs. Khusheli	February 2018	February 2021
7.	Pilgrim Centre	Vankhosang, Wokha	Kyong Baptist Ekhumkho Sanrutsu	April 2008	October 2011
8.	Tourist Resort/ Lodge	Wokha	Atheo Murry	July 2013	December 2018
9.	Tourist Lodge	Metsupen, Mokokchung	Ms. Longkumer Kilem	September 2017	September 2020
10.	Tourist Rest House	Longkhum, Mokokchung	Longkhum Village council	January 2004	January 2007
11.	Tourist Lodge Rest House	Molungyimsen, Mokokchung	Village Council Molungyimsen	January 2004	January 2007
12.	Cultural Convention Hall	Aolichen, Mokokchung	Village Council Aolichen	November 2011	September 2016
13.	Tourist Reception Centre	Longwa, Mon	Nahmei Konyak	October 2016	October 2019
14.	Tourist Rest House	Longmatra, Kiphire	Village Council Longmatra	February 2015	May 2018
15.	Budget Accommodation	Pungro, Kiphire	Khamong	October 2015	October 2020

Source: Departmental records

**Appendix 3.6.2**  
**Statement showing outstanding rental charges**  
(Reference: Paragraph 3.6)

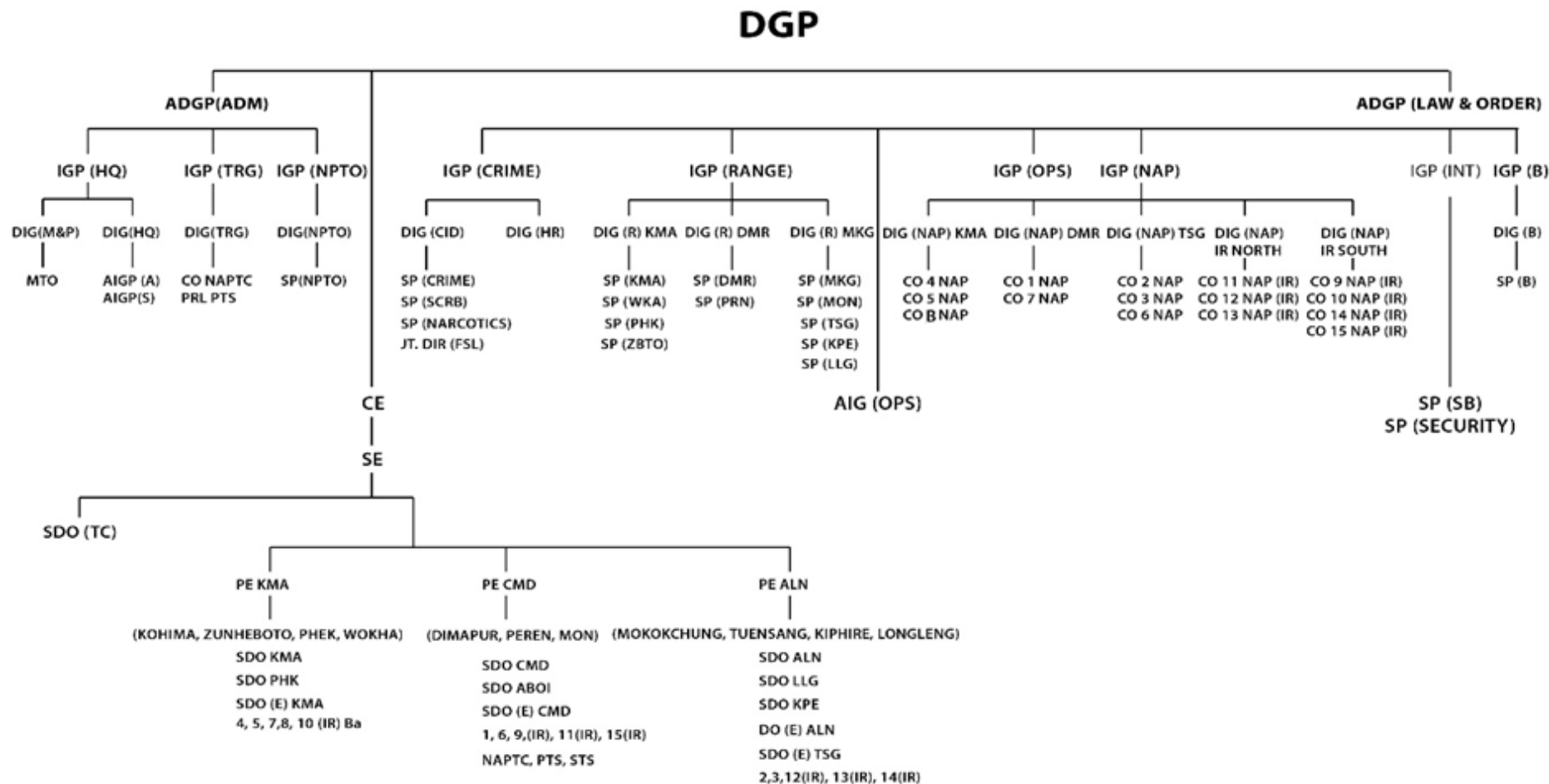
(Amount in ₹)

Sl. No.	Name of Assets	Location	Lease name	Rent fee per Month	Rent due from	Period of outstanding rent <sup>2</sup> (no. of month)	Total rent outstanding upto July 2023
1.	Hotel Millennium	Kohima	Ms V A Metha	30,000	October 2022	10	3,00,000
2.	Wayside Amenity	Peducha Junction Tsiesema	Ms Badou	1,000	January 2020	19	19,000
3.	Tourist Resort	Chedema	K M Keyho	27,000	November 2015	69	18,63,000
4.	Tourist Resort	Touphema	Ms. Neo Enterprise	10,000	February 2023	6	60,000
5.	Mini Tourist Lodge	Zhavama, Phek	R. Panyi Domeh	300	January 2021	16	4,800
6.	Tourist Destination	Near Government College, Phek	Phek Government College	1,000	August 2022	12	12,000
7.	Wayside Amenity	New Kilomi, Zunheboto	Hetoi Swu	200	November 2020	16	3,200
8.	Tourist Lodge	Satakha, Zunheboto	Nitovi Ayemi	1,000	December 2018	32	32,000
9.	Budget Accommodation	Asukhuto, Zunheboto	Mrs. Khusheli	1,000	April 2020	16	16,000
10.	Cultural Hub	Ghathashi, Zunheboto	Khavishe Swu	1,000	November 2021	16	16,000
11.	Pilgrim Centre	Vankhosang, Wokha	Kyong Baptist Ekhumkho Sanrutsu	200	April 2008	160	32,000
12.	Tourist Resort	Wokha	Atheo Murry	15,000	May 2023	3	45,000
13.	Tourist Lodge	Metsupen, Mokokchung	Ms. Longkumer Kilem	20,000	July 2023	1	20,000
14.	Tourist Rest House	Longkhum, Mokokchung	Longkhum Village council	200	September 2015	71	14,200
15.	Tourist Lodge Rest House	Molungyimsen, Mokokchung	Village Council Molungyimsen	100	May 2012	111	11,100
16.	Cultural Convention Hall	Aolichen, Mokokchung	Village Council Aolichen	200	December 2011	116	23,200
17.	Budget Accommodation	Tuensang Town	The Tuensang Peoples Organisation for Rural Community Development	1,000	September 2021	16	16,000
18.	Tourist Reception Centre	Longwa, Mon	Nahmei Konyak	500	October 2016	58	29,000
19.	Tourist Rest House	Longmatra, Kiphire	Village Council Longmatra	500	June 2018	38	19,000
20.	Budget Accommodation	Pungro, Kiphire	Khamong	300	November 2015	69	20,700
21.	Convention centre	4th Mile, Dimapur	Molutongba Jamir	30,000	April 2023	4	1,20,000
22.	Amenity Centre	4th Mile, Agri Expo, Dimapur	North East India Academy of Performing Arts	15,000	April 2023	4	60,000
23.	Tourist Cottage	Hokhezhe Village, Nuiland	Hokhezhe Village Tourism Board	1,000	September 2021	17	17,000
<b>Total</b>							<b>27,53,200</b>

Source: Departmental records

<sup>2</sup> Rent exclusive of waived period of 24 months w.e.f. March 2020 to March 2022 on ground of COVID-19 pandemic vide. Government Order No. TRSM-33/4/2022/197 dated 25/06/2022.

**Appendix 4.2.1**  
**Statement showing Organisation Chart of Nagaland Police Department**  
*(Reference: Paragraph 4.2.2)*



Source: Departmental records

**Appendix 4.2.2**  
**Statement showing Units selected for audit**  
*(Reference: Paragraph 4.2.5)*

**A) Headquarter/Training Units**

Sl. No.	Name of Unit
1.	Police Headquarters, Nagaland, Kohima
2.	Inspector General of Police (Intelligence), Kohima
3.	Inspector General of Police (Nagaland Police Telecom Organisation), Kohima
4.	Police Training School, Chümoukedima
5.	Nagaland Armed Police Training Centre, Chümoukedima
6.	Counter Insurgency & Anti-Terrorism Training Centre, Ruzaphema
7.	Forensic Science Laboratory, Dimapur
8.	Police Central Workshop, Chümoukedima

**B) District Units**

<b>Kohima District</b>	
1.	Superintendent of Police, Kohima
2.	4 <sup>th</sup> Nagaland Armed Police Battalion, Thizama
3.	10 <sup>th</sup> Indian Reserve Battalion, Zhadima
<b>Dimapur District</b>	
1.	Commissioner of Police, Dimapur
2.	1 <sup>st</sup> Nagaland Armed Police Battalion, Chümoukedima
3.	15 <sup>th</sup> Indian Reserve Battalion, Chümoukedima
<b>Tuensang District</b>	
1.	Superintendent of Police, Tuensang
2.	3 <sup>rd</sup> Nagaland Armed Police Battalion, Tuensang
<b>Zunheboto District</b>	
1.	Superintendent of Police, Zunheboto
2.	8 <sup>th</sup> Nagaland Armed Police Battalion, Naltoqa

**C) Police Stations**

<b>Kohima District (4 out of 8)</b>	
1.	Chiephobozou PS
2.	Kohima North PS
3.	Kohima Women PS
4.	Sechu Zubza PS
<b>Dimapur District (5 out of 10)</b>	
1.	Chümoukedima PS
2.	Dimapur Women PS
3.	Dimapur East PS
4.	GRPS Dimapur
5.	Sub-Urban Dimapur PS

<b>Tuensang District (4 out of 7)</b>	
1.	Noksen PS
2.	Sangsanyu PS
3.	Tuensang PS
4.	Tuensang Women PS
<b>Zunheboto District (5 out of 9)</b>	
1.	Ghatashi PS
2.	Pughoboto PS
3.	VK Town PS
4.	Zunheboto PS
5.	Zunheboto Women PS
<b>State Level PS (3 out of 3)</b>	
1.	State Crime PS
2.	Narcotics PS
3.	Cyber Crime PS

Source: Audit Sampling and Guidelines

**Appendix 4.2.3**  
**Statement showing delay in release of funds by GoN**  
*(Reference: Paragraph 4.2.9.2)*

(₹ in crore)

MHA release			GON release			State share				
Date	Particulars	Amount	Date	Amount	Delay in months	To be released	Date	Amount	Short release	Delay in months
26/09/2017	Main	11.65	11/12/2017	7.89	2	1.29	31/03/2023	0.00	1.29	67
26/09/2017	Main		22/03/2018	3.76	5	0.00	-	0.00	0.00	0
27/03/2018	SPC	0.76	06/12/2018	0.76	8	0.08	14/06/2019	0.08	0.00	14
28/03/2018	Beat patrolling	2.00	26/06/2018	2.00	3	0.23	22/10/2020	0.23	0.00	31
29/05/2018	Beat patrolling	2.53	15/10/2018	2.53	6	0.28	22/10/2020	0.28	0.00	31
31/07/2018	SPC	0.74	28/01/2019	0.74	6	0.08	31/03/2023	0.00	0.08	56
27/09/2018	Main	10.18	18/02/2019	10.18	4	1.29	31/03/2023	0.00	1.29	54
05/03/2019	Supplementary	2.33	06/05/2019	2.33	2	0.26	31/03/2023	0.00	0.26	49
12/03/2019	Additional	4.18	06/05/2019	4.18	1	0.46	05/06/2020	0.46	0.00	15
25/03/2020	Main	2.69	25/08/2020	2.69	5	0.30	26/10/2020	0.30	0.00	19
26/07/2019	Main	8.05	18/11/2019	8.05	3	0.89	17/08/2020	0.89	0.00	12
25/03/2020	Incentive	6.55	17/07/2020	6.55	3	0.73	22/10/2020	0.73	0.00	7
23/03/2022	Main	10.74	12/07/2022	10.74	4	1.19	31/03/2023	0.00	1.19	12
30/03/2022	Cont. Reserve	6.29	13/07/2022	6.29	4	0.70	31/03/2023	0.00	0.70	12
<b>Total</b>		<b>68.69</b>		<b>68.69</b>		<b>7.78</b>		<b>2.97</b>	<b>4.81</b>	

Source: Departmental figures

**Appendix 4.2.4**  
**Statement showing procurement without Notice Inviting Tender**  
*(Reference: Paragraph 4.2.10.1)*

(₹ in lakh)					
Year	Plan	Component	Supplier	Date of supply order	Amount
2017-18	Main	Training equipment	M/s PS Enterprises, Dimapur	10/05/2018	112.49
		Security equipment/ BDDS equipment/ anti-riot equipment	M/s Bokavi Chishi, Dimapur	10/05/2018	319.39
			M/s Bokavi Chishi, Dimapur	10/05/2018	160.50
		FSL equipment	M/s PS Enterprises, Dimapur	10/05/2018	79.00
2018-19	Main	Training equipment	M/s PS Enterprises, Dimapur	20/12/2018	151.65
		Security equipment	M/s Bokavi Chishi, Dimapur	20/12/2018	215.08
		FSL equipment	M/s PS Enterprises, Dimapur	20/12/2018	93.76
	Supplementary	Security equipment & gadgets and traffic equipment	M/s RM Enterprises, Kohima	27/05/2019	161.32
	Additional	Riot control equipment	M/s RM Enterprises, Kohima	27/05/2019	278.12
2019-20	Main	Training equipment	M/s Bokavi Chishi, Dimapur	28/10/2019	45.28
		Modern communication system	M/s Bokavi Chishi, Dimapur	28/10/2019	178.91
		Security equipment	M/s SI Enterprises, Dimapur	28/10/2019	228.32
		FSL equipment	M/s Bokavi Chishi, Dimapur	28/10/2019	40.11
	Performance incentive	Security/ traffic equipment	M/s Tzurangkhu Enterprises, Dimapur	16/06/2020	160.10
		Setting up of investigation room in 12 districts	M/s Tzurangkhu Enterprises, Dimapur	16/06/2020	192.02
		Investigation facility for one centre in Kohima	M/s Tzurangkhu Enterprises, Dimapur	16/06/2020	37.88
		Implementation of resource management system	M/s Tag Enterprises, Kohima	16/06/2020	207.50
2017-18, 2018-19	Beat patrolling	7-inch Samsung tablets	M/s Ramietech Solutions, Kohima	27/02/2019	112.00
		Software			
		Laptops, Server & backup server			
		Control room set up & TV Monitor			
		Bi-cycles	M/s Ramietech Solutions, Kohima		
2021-22	Main	Installation of CCTV in 84 Police Stations	M/s AR Enterprise, Dimapur	26/09/2022	383.88
<b>Total</b>					<b>3162.56</b>

Source: Departmental records

Appendix 4.2.5

(a) Statement showing Training equipment procured without requirement

(Reference: Paragraph 4.2.10.2)

(₹ in lakh)

Sl. No.	Name of Items	Quantity included in SAP, approved and procured	Rate (Including GST)	Amount
1.	Paintball Marker Gun with 20 box paintball and 200 rds. Gravity hopper	25	0.50	12.50
2.	SCBA Tank 9.8 Lts capacity with accessories	2	0.90	1.80
3.	Air Compressor 110 V 300 bar	2	1.17	2.34
4.	Face Mask with built in visor	25	0.025	0.625
5.	Chest Guard	25	0.01	0.25
6.	Neck Protector	25	0.01	0.25
7.	Roti Maker Machine	4	1.15	4.60
8.	Gas Mask respirator with canister	15	0.05	0.75
9.	Rappelling Rope (8mm x 60 mtrs)	3	0.05	0.15
10.	Rappelling Rope (12mm x 30 mtrs)	3	0.04	0.12
11.	Hooter/ Siren	2	0.10	0.20
12.	AK-47 - Brass Drill Cartridge	500	0.001	0.50
<b>Total</b>				<b>24.085</b>

Source: Departmental records

(b) Training equipment procured in excess quantity

(₹ in lakh)

Sl. No.	Name of Items	Quantity in proposal	Quantity included in SAP and approved	Quantity procured	Excess	Rate (Including GST)	Cost
	1	2	3	4	5 (4-2)	6	7 (5x6)
<b>2017-18</b>							
1.	Exercise bicycle	10	10	21	11	0.14	1.54
<b>2018-19</b>							
2.	Yoga Mat /Coir Mat	10	1000	1000	990	0.03	29.70
<b>2019-20</b>							

Sl. No.	Name of Items	Quantity in proposal	Quantity included in SAP and approved	Quantity procured	Excess	Rate (Including GST)	Cost
	1	2	3	4	5 (4-2)	6	7 (5x6)
3.	Floor Mat	3	10	10	7	0.10	0.70
4.	Coir Mat	10	20	20	10	0.05	0.50
5.	Camera	2	4	4	2	0.30	0.60
6.	Brass Drill Cartridge INSAS	50	500	500	450	0.001	0.45
7.	Laser Range Finder	1	10	10	9	0.30	2.70
8.	Night Vision Device	6	8	8	2	0.40	0.80
<b>Total</b>							<b>36.99</b>

Source: Departmental records

**(c) Security equipment procured without requirement**

(₹ in lakh)

Sl. No.	Item	Quantity included in SAP, approved and procured	Rate (Including GST)	Amount
<b>2017-18 Main plan</b>				
1.	Multi Shell Launchers for Anti-riot	4	4.50	18.00
<b>2018-19 Main plan</b>				
2.	Drones DJI phantom 4 PRO Plus with 1 extra battery	11	1.80	19.80
3.	Canon EOS 6D 24-105 mm IS USM lens Camera	4	1.45	5.80
4.	Combo Scanner 1800 dpi	35	0.18	6.30
5.	Generator 25 KV Single phase	7	8.50	59.50
6.	Biometric ID card machine with printer along with 500 blank cards	5	0.40	2.00
7.	External Hard Disk 2 TB	70	0.065	4.55
8.	LED Traffic baton	100	0.025	2.50
9.	Reflective jacket	500	0.009	4.50
10.	Concealed Camera	5	0.09	0.45
11.	MP 4 voice recorder	35	0.095	3.325
12.	GPS device	50	0.185	9.25
13.	Automatic roti makers for trainees	4	1.90	7.60
14.	CCTV set with HD NV camera Monitor	4	0.676	2.705

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Sl. No.	Item	Quantity included in SAP, approved and procured	Rate (Including GST)	Amount
<b>2018-19 Supplementary plan</b>				
15.	Improvised Explosive device Testing	1	64.92	64.92
16.	Mobile Barricade	50	0.085	4.25
17.	Breath Alcohol Analyser with dot matrix printer	50	0.143	7.125
18.	Non lethal Laser Weapon for crowd control	30	0.065	1.95
19.	Survival kit for Special force during emergencies	10	0.097	0.974
20.	Baton Light (Red & Green)	80	0.045	3.60
21.	Solar powered Traffic Signal Light	100	0.229	22.85
22.	Flash Light with belt holster	80	0.045	3.60
23.	Go Pro vehicle mounted Camera	20	0.195	3.901
24.	Air Filter Mask	500	0.006	3.00
25.	Reflector jacket	500	0.007	3.25
26.	Reflector Gloves	500	0.007	3.25
27.	Helmets for Traffic	500	0.045	22.45
28.	Drones DJI Phantom 4 PRO Plus with 1 (one) Extra Battery	9	1.80	16.20
<b>2018-19 Additional plan</b>				
29.	Water Cannon (12000 ltrs capacity) for Riot Control	1	48.00	48.00
30.	Taser gun with 30 Rds Cartridges	100	0.35	35.00
31.	Anti Riot ABS helmet with Visor	500	0.045	22.50
32.	Anti Riot Gas Mask	500	0.03	15.00
33.	Anti Riot High quality fiber Full body Protector with elbow and knee pads	500	0.165	82.50
34.	Anti Riot Foldable Steel Baton	500	0.03	15.00
35.	High Impact Resistant Shield	500	0.03	15.00
36.	Chilli Bomb	500	0.055	27.50
37.	Chilli Spray	500	0.005	2.57
38.	Collapsible Police Metal Barrier	215	0.07	15.05
<b>2019-20 Main plan</b>				
39.	Vehicle mounted Jammer 4G Spectrum (Mahindra bolero)	3	9.00	27.00
<b>2019-20 Performance incentives</b>				
40.	Improvised Explosive device Testing, Training and Calibration kit	1	65.199	65.199
41.	Mobile Barricade	50	0.09	4.50

Sl. No.	Item	Quantity included in SAP, approved and procured	Rate (Including GST)	Amount
42.	Breathe Alcohol Analyser with dot matrix printer	50	0.145	7.25
43.	Nonlethal Laser Weapon for crowd control	30	0.07	2.10
44.	Survival Kit for Special Force during emergencies	10	0.10	1.00
45.	Baton light (Red & Green)	80	0.05	4.00
46.	Solar powered Traffic Signal Light	100	0.229	22.85
47.	Flash Light with belt holster	80	0.045	3.60
48.	Go Pro Vehicle mounted Camera	20	0.195	3.901
49.	Air filter Mask	500	0.006	3.00
50.	Reflector Jacket	500	0.007	3.25
51.	Reflector Gloves	500	0.007	3.25
52.	Helmet for Traffic	400	0.05	20.00
53.	Drones DJI Phantom 4 PRO Plus with 1 (one) extra Battery	9	1.80	16.20
<b>Total</b>				<b>772.82</b>

Source: Departmental records

**(d) Security equipment procured in excess quantity**

(₹ in lakh)

Sl. No.	Name of the items	Quantity proposed	Quantity approved in SAP and Procured	Excess procured	Rate	Amount
	1	2	3	4 (3-2)	5	6 (4x5)
<b>2017-18 (Main Plan)</b>						
1.	Hand held Metal Detector	50	252	202	0.05	10.1
2.	Real Time Viewing System (RTVS) bomb disposal equipment	3	8	5	13	65
<b>2019-20 (Main Plan)</b>						
3.	Vehicle with provision of transporting explosive	3	6	3	18.67	56.01
<b>Total</b>						<b>131.11</b>

Source: Departmental records

Appendix 4.2.6

(a) Statement showing short accounting of security equipment

(Reference: Paragraph 4.2.10.4)

(₹ in lakh)

Sl. No.	Name of the Items	Quantity as per Bill	Quantity as per Stock Ledger	Less Receipt	Rate	Amount
	1	2	3	4 (2-3)	5	6 (4x5)
<b>2018-19 (Main Plan – Security Equipment)</b>						
1.	Door Frame Metal detector (Fixed type)	20	18	2	0.25	0.50
2.	Combo Scanner 1800 dpi	35	30	5	0.18	0.90
3.	Generator 25KV Single Phase	7	6	1	8.50	8.50
4.	Automatic Roti makers for Trainees	4	2	2	1.90	3.80
<b>2019-20 (Main Plan – Security Equipment)</b>						
5.	Lecture Podium	4	3	1	0.50	0.50
6.	Prodder (Multipurpose)	15	10	5	0.02	0.10
<b>Total</b>						<b>14.30</b>

Source: Departmental records

(b) Short accounting of training equipment

(₹ in lakh)

Sl. No.	Item	Quantity as per bill	Quantity as per Stock Register	Less receipt	Rate	Amount
	1	2	3	4 (2-3)	5	6 (4x5)
<b>2017-18</b>						
1.	Tactical observation camera	2	0	2	0.25	0.50
<b>2018-19</b>						
2.	Solar Street Light	10	8	2	0.27	0.54
<b>2019-20</b>						
3.	Face Mask with built in visor	25	20	5	0.025	0.125
4.	Chest Guard	25	20	5	1000	0.05
5.	Neck Protector	25	22	3	0.01	0.03
6.	Floor Mat	10	0	10	0.10	1.00
7.	Coir Mat	20	18	2	0.05	0.10
8.	Lecture Stand	5	3	2	0.22	0.44
9.	Laser Range Finder	10	0	10	0.30	3.00

Sl. No.	Item	Quantity as per bill	Quantity as per Stock Register	Less receipt	Rate	Amount
	1	2	3	4 (2-3)	5	6 (4x5)
10.	Seat Harness	5	0	5	0.03	0.15
11.	Brass Drill Cartridge INSAS	500	0	500	0.001	0.50
12.	AK-47 Brass Drill Cartridge	500	0	500	0.001	0.50
<b>Total</b>						<b>6.935</b>

Source: Departmental records

**Appendix 4.2.7**  
**Statement showing details of vehicles proposed and procured during 2017-2022**  
*(Reference: Paragraph 4.2.10.5)*

Proposed				Actual				Difference			
Two-wheeler	Light	Medium	Heavy	Two-wheeler	Light	Medium	Heavy	Two-wheeler	Light	Medium	Heavy
<b>2017-18 Main Plan</b>											
7	15	10	7	7	17	8	7	0	-2	2	0
<b>2018-19 Main Plan</b>											
2	9	20	5	0	5	19	5	2	4	1	0
<b>2018-19 Additional Plan</b>											
0	0	8	1	0	2	9	1	0	-2	-1	0
<b>2018-19 Additional Plan (State share)</b>											
0	0	3	0	0	4	0	0	0	-4	3	0
<b>2019-20 Main Plan</b>											
5	15	7	6	0	13	5	6	5	2	2	0
<b>2019-20 Performance Incentives</b>											
0	1	2	1	0	2	2	0	0	-1	0	1
<b>2021-22 Main Plan</b>											
0	5	8	2	0	2	10	1	0	3	-2	1
<b>2021-22 Contingency Reserve</b>											
0	14	19	4	0	13	19	4	0	1	0	0
<b>Total</b>											
14	59	77	26	7	57	73	24	7	2	4	2
<b>Total = 176</b>				<b>Total = 161</b>				<b>Total = 15</b>			

Source: Audit analysis of Departmental records

**Appendix 4.2.8**  
**(a) Statement showing details of idle stock of training equipment**  
(Reference: Paragraph 4.2.10.6)

Sl. No.	Items	Items received	Items issued	In stock	Rate (in ₹)	Cost (in ₹)
<b>2017-18</b>						
1.	RAT 20 cm long	600	0	600	650	3,90,000
2.	Bayonet mechanized human dummy	20	0	20	1,100	2,20,000
<b>2018-19</b>						
3.	8 Lane Arms Training Zen Simulator	1	0	1	1,00,00,000	1,00,00,000
4.	Hand Grenade Simulator	1	0	1	15,00,000	15,00,000
5.	Night Vision	4	0	4	40,000	1,60,000
<b>2019-20</b>						
6.	Paintball Marker Gun with 20 box paintball and 200 rds. Gravity hopper	25	0	25	50,000	12,50,000
7.	SCBA Tank 9.8 Lts capacity with accessories	2	0	2	90,000	1,80,000
8.	Air Compressor 110 V 300 bar	2	0	2	1,17,000	2,34,000
9.	Face Mask with built in visor	20	0	20	2,500	50,000
10.	Chest Guard	20	0	20	1,000	20,000
11.	Neck Protector	22	0	22	1,000	22,000
12.	Roti Maker Machine	4	0	4	1,15,000	4,60,000
13.	Coir Mat	18	0	18	5,000	90,000
14.	Multi Beam rope	2	0	2	10,000	20,000
15.	Vaulting Box (Horse)	5	0	5	23,000	1,15,000
16.	Horizontal Bar	5	0	5	35,000	1,75,000
17.	Lecture Stand	3	0	3	22,000	66,000
18.	Solar street Light	10	0	10	27,000	2,70,000
19.	Night Vision Device	8	0	8	40,000	3,20,000
20.	Binoculars	5	0	5	10,000	50,000
21.	Small Arms Firing Simulator	1	0	1	3,39,100	3,39,100
22.	Gas Mask respirator with canister	15	0	15	5,000	75,000
23.	Rappelling Rope (8mm x 60 mtrs)	3	0	3	5,000	15,000
24.	Rappelling Rope (12mm x 30 mtrs)	3	0	3	4,000	12,000
25.	Hooter/Siren	2	0	2	10,000	20,000
<b>Total</b>						<b>1,60,53,100</b>

Source: Departmental records

## (b) Details of idle stock of Security Equipment/ BDDS Equipment/ Anti-Riot Equipment

Sl. No.	Name of the Items	Item received	Items Issued	Items in Stock	Rate per items	Amount (₹ in lakh)
<b>2017-18 (Main plan)</b>						
1.	Real Time Viewing System (RTVS) bomb disposal equipment band accessories	8	1	7	13,00,000	91,00,000
2.	ROV (Remote operative vehicles)	3	0	3	5,00,000	15,00,000
3.	EOD Bomb Suits	8	1	7	73,125	5,11,875
4.	Explosive Detectors MO-8 TVIN	8	2	6	15,00,000	90,00,000
5.	Multi Shell Launchers for Anti-riot	4	0	4	4,50,000	18,00,000
6.	Electronic Stethoscope	11	5	6	5,00,000	30,00,000
<b>2018-19 (Main Plan)</b>						
7.	Explosive Detector MO-8 TVIN	3	1	2	15,00,000	30,00,000
8.	Deep search Mine Detector Schiebel	5	0	5	3,50,000	17,50,000
9.	Door Frame Metal Detector (Fixed type)	18	10	8	25,000	2,00,000
10.	Drones DJI phantom 4 PRO Plus with 1 extra battery	11	1	10	1,80,000	18,00,000
11.	Canon EOS 6D 24-105 mm IS USM lens Camera	4	0	4	1,45,000	5,80,000
12.	Combo Scanner 1800 dpi	30	0	30	18,000	5,40,000
13.	Generator 25 KV Single phase	6	0	6	8,50,000	51,00,000
14.	Biometric ID card machine with printer along with 500 blank cards	5	0	5	40,000	2,00,000
15.	External Hard Disk 2 TB	70	14	56	6,500	3,64,000
16.	Concealed Camera	5	0	5	9,000	45,000
17.	MP 4 voice recorder	35	5	30	9,500	2,85,000
18.	GPS device	50	0	50	18,500	9,25,000
19.	Automatic roti makers for trainees	2	0	2	1,90,000	3,80,000
<b>2018-19 (Supplementary Plan)</b>						
20.	Survival kit for Special force during emergencies	10	0	10	9,740	97,400
21.	Solar powered Traffic Signal Light	100	0	100	22,850	22,85,000
22.	Flash Light with belt holster	80	73	7	4,500	31,500
23.	Air Filter Mask	500	350	150	600	90,000
24.	Reflector jacket	500	350	150	650	97,500
25.	Reflector Gloves	500	350	150	650	97,500

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Sl. No.	Name of the Items	Item received	Items Issued	Items in Stock	Rate per items	Amount (₹ in lakh)
26.	Helmets for Traffic	500	350	150	4,490	6,73,500
<b>2018-19 (Additional Plan)</b>						
27.	Taser gun with 30 Rds Cartridges	100	75	25	35,000	8,75,000
28.	Anti-Riot ABS helmet with Visor	500	380	120	4,500	5,40,000
29.	Anti-Riot Gas Mask	500	350	150	3,000	4,50,000
30.	Anti-Riot High quality fibre Full body Protector with elbow and knee pads	500	380	120	16,500	19,80,000
31.	Anti-Riot Foldable Steel Baton	500	380	120	3,000	3,60,000
32.	High Impact Resistant Shield	500	380	120	3,000	3,60,000
33.	Chilli Bomb	500	350	150	5,500	8,25,000
34.	Chilli Spray	500	350	150	514	77,100
35.	Collapsible Police Metal Barrier	215	210	5	7,000	35,000
<b>2019-20 (Main Plan)</b>						
36.	Deep Search Metal Detectors 4 Mtr Range (GPX 5000)	8	0	8	4,25,000	34,00,000
37.	Door framed Metal Detectors (Collapsible)	20	0	20	20,000	4,00,000
38.	Bulletproof Podium (Size 3.5 Ft x 6 Ft/ weight-29 kg/BP Glass Size 3 Ft/BP Steel Size 3 Ft)	4	0	4	2,50,000	10,00,000
39.	Lecterns Podium	3	0	3	50,000	1,50,000
40.	Explosive Detectors MO8	2	0	2	15,00,000	30,00,000
41.	Non-Linear Junction Evolutor	3	0	3	2,50,000	7,50,000
42.	Podder (Multipurpose)	10	0	10	2,000	20,000
43.	High Power Mobile Jammer for Wi-Fi and 4G network (Portable Jammers for Conference Hall)	5	0	5	30,000	1,50,000
44.	BDDS Vehicle with provision of transporting explosive - (Toyota Innova ZX 2.8)	6	0	6	18,67,000	1,12,02,000
45.	Vehicle mounted Jammer 4G Spectrum (Mahindra bolero)	3	0	3	9,00,000	27,00,000
<b>2019-20 (Performance Incentive)</b>						
46.	Improvised Explosive device Testing, Training and Calibration kit	1	0	1	65,19,900	65,19,900
47.	Mobile Barricade	50	0	50	9,000	4,50,000
48.	Breath Alcohol Analyser with dot matrix printer	50	0	50	14,500	7,25,000
49.	Non-lethal Laser Weapon for crowd control	30	0	30	7,000	2,10,000

Sl. No.	Name of the Items	Item received	Items Issued	Items in Stock	Rate per items	Amount (₹ in lakh)
50.	Survival Kit for Special Force during emergencies	10	0	10	10,000	1,00,000
51.	Baton light (Red & Green)	80	0	80	5,000	4,00,000
52.	Solar powered Traffic Signal Light	100	0	100	22,850	22,85,000
53.	Flash Light with belt holster	80	0	80	4,500	3,60,000
54.	Go Pro Vehicle mounted Camera	20	0	20	19,505	3,90,100
55.	Air filter Mask	500	0	500	600	3,00,000
56.	Reflector Jacket	500	0	500	650	3,25,000
57.	Reflector Gloves	500	0	500	650	3,25,000
58.	Helmet for Traffic	400	0	400	5,000	20,00,000
59.	Drones DJI Phantom 4 PRO Plus with 1 (one) extra Battery	9	0	9	1,80,000	16,20,000
<b>Total</b>						<b>8,77,37,375</b>

Source: Departmental records

**Appendix 4.2.9**  
**Statement showing details of proposal received vis-à-vis issued of training materials**  
*(Reference: Paragraph 4.2.10.7)*

Sl. No.	Items	Proposal		Actual received	Issued to					Total issued
		Qty.	Unit		PTS	NAPTC	CIATS	STF	Others	
<b>2017-18</b>										
1.	Coir Mat (180x120x10)	500	HG	500	200	200	50	50	0	<b>500</b>
2.	Range umbrella	50	HG	50	20	20	5	5	0	<b>50</b>
		10	NAPTC							
3.	Climbing rope	40	HG	40	15	15	10	0	0	<b>40</b>
4.	Tarzan Swing	10	HG	10	4	4	2	0	0	<b>10</b>
5.	White board with stand	50	HG	50	20	20	5	5	0	<b>50</b>
6.	Search light	20	HG	20	5	5	3	7	0	<b>20</b>
7.	Treadmills	10	HG	10	2	2	2	2	2	<b>10</b>
8.	Exercise bicycle	10	HG	21	5	5	4	5	2	<b>21</b>
9.	Yoga Mat	400	HG	400	150	150	50	50	0	<b>400</b>
10.	Multi Gym Set	6	HG	6	1	2	1	1	1	<b>6</b>
11.	Real action paintball marker gun	8	NAPTC	8	2	4	2	0	0	<b>8</b>

**Audit Report for the year ended 31 March 2023**

Sl. No.	Items	Proposal		Actual received	Issued to					
		Qty.	Unit		PTS	NAPTC	CIATS	STF	Others	Total issued
12.	GPS device	10	NAPTC	10	3	3	2	2	0	<b>10</b>
13.	Vaulting Box (Horse)	5	PTS	5	1	2	1	1	0	<b>5</b>
14.	Spring board	2	PTS	2	1	1	0	0	0	<b>2</b>
15.	Medicine Ball 3 Kgs	15	PTS	15	5	5	5	0	0	<b>15</b>
16.	Medicine Ball 5 Kgs	15	PTS	15	5	5	5	0	0	<b>15</b>
17.	High jump set	5	PTS	5	2	3	0	0	0	<b>5</b>
18.	Horizontal bar set	5	PTS	5	2	2	1	0	0	<b>5</b>
<b>2018-19</b>										
19.	GPS	10	NAPTC	5	1	1	0	3	0	<b>5</b>
20.	Binocular	6	NAPTC	6	0	0	2	4	0	<b>6</b>
21.	Yoga Mat/ Coir Mat	10	PTS	1,000	300	300	200	200	0	<b>1,000</b>
22.	LCD Projector with screen	2	PTS	2		0	1	1	0	<b>2</b>
23.	Portable Sound System	5	PTS	7	1	2	0	0	4	<b>7</b>
24.	Solar Street Light	10	PTS	8	0	0	0	8	0	<b>8</b>

Source: Analysis of Departmental records

**Appendix 4.3.1**  
**Statement showing details of outstanding Police guards charges due from defaulting banks/ institutions in the State from**  
**April 2018 to March 2023**  
*(Reference: Paragraph 4.3)*

(Amount in ₹)

Sl. No.	District	Sl. No.	Name of the defaulting Banks/ Institutions	Police guards deputed by	Period		Gross salary of the Police personnel deployed	Outstanding Police guards charges
					From April 2018	To March 2023		
1.	Dimapur	1.	Nagaland Rural Bank, Purana Bazaar	CP Dimapur	01-04-2018	31-03-2023	17,99,308	8,99,654
		2.	Life Insurance Corporation of India, City Tower	CP Dimapur	01-04-2018	31-03-2023	11,89,436	5,94,718
		3.	Nagaland State Co-operative Bank Ltd, Super Market	CP Dimapur	01-04-2018	31-03-2023	41,19,692	20,59,846
		4.	Nagaland Rural Bank, Burma Camp	CP Dimapur	01-04-2018	31-03-2023	26,16,784	13,08,392
		5.	Nagaland State Co-operative Bank Ltd HQ Complex Branch, Khermahal Circular road	CP Dimapur	01-04-2018	31-03-2023	41,17,408	20,58,704
		6.	Nagaland Rural Bank, New Market	CP Dimapur	01-04-2018	31-03-2023	40,65,158	20,32,579
		7.	Nagaland Co-operative Bank, Jasokie complex	CP Dimapur	01-04-2018	31-03-2023	40,40,708	20,20,354
		8.	SBI, Old Market	CP Dimapur	01-04-2018	31-03-2023	32,68,254	16,34,127
		9.	SBI, Rangapahar Branch, Dimapur	1st NAP	01-08-2018	31-03-2023	1,23,04,596	61,52,298
		10.	Indian Bank, Dimapur (Allahabad Bank)	1st NAP	01-08-2018	31-03-2023	1,10,73,228	55,36,614
		11.	SBI, Golaghat Road, Dimapur	1st NAP	01-04-2018	31-03-2023	1,18,46,872	59,23,436
		12.	SBI, Purana Bazar	1st NAP	01-06-2018	31-03-2023	30,95,908	15,47,954
		13.	SBI, Bazar Branch Dhobinana, Dimapur	1st NAP	01-08-2018	31-03-2023	80,01,596	40,00,798
		14.	Central Bank, Khermal, Dimapur	1st NAP	01-08-2018	31-03-2023	36,92,318	18,46,159
		15.	SBI, Evening Branch	1st NAP	01-08-2018	31-03-2023	37,99,268	18,99,634
2.	Kohima	16.	Nagaland State Co-operative Bank Ltd, P.R. Hill	DEF Kohima	01-04-2018	31-03-2023	66,29,188	33,14,594
		17.	Nagaland State Co-operative Bank Ltd, H/S	DEF Kohima	01-04-2018	31-03-2023	65,61,010	32,80,505
		18.	Nagaland State Co-operative Bank Ltd, New NST	DEF Kohima	01-04-2018	31-03-2023	67,04,826	33,52,413
		19.	Nagaland Rural Bank, Old NST	DEF Kohima	01-04-2018	31-03-2023	69,06,986	34,53,493

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Sl. No.	District	Sl. No.	Name of the defaulting Banks/ Institutions	Police guards deputed by	Period		Gross salary of the Police personnel deployed	Outstanding Police guards charges
					From April 2018	To March 2023		
		20.	Nagaland Rural Bank, Kohima Village	DEF Kohima	01-04-2018	31-03-2023	71,94,080	35,97,040
		21.	SBI Seikhazou	DEF Kohima	01-04-2018	31-03-2023	66,19,422	33,09,711
		22.	SBI Jotsoma	DEF Kohima	01-04-2018	31-03-2023	72,81,560	36,40,780
		23.	SBI, NST below North PS	DEF Kohima	01-04-2018	31-03-2023	63,90,420	31,95,210
		24.	SBI, Capital Complex	DEF Kohima	01-04-2018	31-03-2023	44,99,876	22,49,938
		25.	SBI, Zubza Branch	DEF Kohima	01-04-2018	31-03-2023	49,69,748	24,84,874
		26.	Bank of Baroda, H/S	DEF Kohima	01-04-2018	31-03-2023	58,41,688	29,20,844
		27.	Bank of Baroda, Naga Bazar	DEF Kohima	01-04-2018	31-03-2023	48,39,702	24,19,851
		28.	UCO Bank, Sectt Road	DEF Kohima	01-04-2018	31-03-2023	14,23,582	7,11,791
		29.	Central Bank of India, Razhu Point	DEF Kohima	01-04-2018	31-03-2023	65,86,758	32,93,379
		30.	Life Insurance Corporation of India, NST	DEF Kohima	01-04-2018	31-03-2023	70,86,368	35,43,184
		31.	Allahabad Bank, below North PS	DEF Kohima	01-04-2018	31-03-2023	63,26,094	31,63,047
		32.	SBI Personal Bank, H/S	DEF Kohima	01-04-2018	31-03-2023	62,54,228	31,27,114
		33.	United Bank on India, Razhu Point	DEF Kohima	01-04-2018	31-03-2023	70,45,076	35,22,538
		34.	Axis Bank, Super Market	DEF Kohima	01-04-2018	31-03-2023	50,70,902	25,35,451
		35.	SBI, Lerie Bank	6th NAP	01-09-2022	31-03-2023	23,35,240	11,67,620
3.	Tseminyu	36.	SBI, Tseminyu	4th NAP	01-04-2018	31-03-2023	1,28,59,852	64,29,926
4.	Phek	37.	Nagaland State Co-operative Bank Ltd, Chozuba	DEF Phek	01-04-2018	31-03-2023	1,14,24,128	57,12,064
		38.	Nagaland State Co-operative Bank Ltd, Phek	DEF Phek	01-04-2018	31-03-2023	1,14,24,128	57,12,064
		39.	Nagaland State Co-operative Bank Ltd, Pfutsero	DEF Phek	01-04-2018	31-03-2023	1,14,24,128	57,12,064
		40.	SBI, Pfutsero	5th NAP	01-04-2018	31-03-2023	2,25,10,720	1,12,55,360
		41.	SBI, Meluri	5th NAP	01-04-2018	31-03-2023	2,25,10,720	1,12,55,360
		42.	SBI, Chizami	5th NAP	01-04-2018	31-03-2023	2,25,10,720	1,12,55,360
		43.	SBI, Chozuba	5th NAP	01-04-2018	31-03-2023	2,25,10,720	1,12,55,360
		44.	SBI, Phek	5th NAP	01-04-2018	31-03-2023	3,12,20,564	1,56,10,282
5.	Mokokchung	45.	SBI, Mangkolemba	DEF Mokokchung	01-04-2018	31-03-2023	1,22,02,790	61,01,395
		46.	SBI, Tuli	DEF Mokokchung	01-04-2018	31-03-2023	1,24,22,382	62,11,191
		47.	SBI, Chuchu	DEF Mokokchung	01-04-2018	31-03-2023	1,33,13,552	66,56,776
		48.	Nagaland State Co-operative Bank Ltd, Mokokchung	DEF Mokokchung	01-04-2018	31-03-2023	2,79,72,928	1,39,86,464

Sl. No.	District	Sl. No.	Name of the defaulting Banks/ Institutions	Police guards deputed by	Period		Gross salary of the Police personnel deployed	Outstanding Police guards charges
					From April 2018	To March 2023		
		49.	Nagaland State Co-operative Bank Ltd, Tuli	DEF Mokokchung	01-04-2018	31-03-2023	88,99,078	44,49,539
		50.	Nagaland State Co-operative Bank Ltd, Changtongya	DEF Mokokchung	01-04-2018	31-03-2023	1,29,70,734	64,85,367
		51.	SBI, Paper Mill	DEF Mokokchung	01-04-2018	31-03-2023	1,03,91,270	51,95,635
		52.	Allahabad Bank, Mokokchung	2nd NAP	01-04-2018	31-03-2023	1,23,16,542	61,58,271
		53.	Allahabad Bank, Changki	2nd NAP	01-04-2018	31-03-2023	1,41,89,110	70,94,555
		54.	SBI, Chungtiayimsen	2nd NAP	01-04-2018	31-03-2023	1,51,36,726	75,68,363
		55.	Nagaland State Co-operative Bank Ltd, Mokokchung	2nd NAP	01-06-2020	31-03-2023	74,74,176	37,37,088
		56.	SBI, Tsudikong, Tuli	2nd NAP	01-04-2018	31-03-2023	23,49,384	11,74,692
		57.	SBI, Akuluto	2nd NAP	01-04-2018	31-03-2023	38,12,216	19,06,108
		58.	SBI, Lumami	2nd NAP	01-04-2018	31-03-2023	32,00,094	16,00,047
		59.	SBI, Longleng	2nd NAP	01-04-2018	31-03-2023	40,68,078	20,34,039
6.	Zunheboto	60.	SBI, Aghunato	DEF Zunheboto	01-04-2018	31-03-2023	89,95,714	44,97,857
		61.	SBI, Satakha	DEF Zunheboto	01-04-2018	31-03-2023	2,16,66,992	1,08,33,496
7.	Wokha	62.	Bank of Baroda	DEF Wokha	01-07-2018	31-03-2023	1,26,10,430	63,05,215
		63.	Nagaland Rural Bank	DEF Wokha	01-07-2018	31-03-2023	1,23,65,836	61,82,918
		64.	Post Office	DEF Wokha	01-07-2018	31-03-2023	72,74,620	36,37,310
		65.	Nagaland State Co-operative Bank Ltd	DEF Wokha	01-07-2018	31-03-2023	1,16,69,012	58,34,506
		66.	SBI, Bhandari	7th NAP	01-04-2018	31-03-2023	2,23,94,010	1,11,97,005
		67.	SBI, Baghty	7th NAP	01-04-2018	31-03-2023	2,43,53,024	1,21,76,512
		68.	SBI, Main Wokha	7th NAP	01-04-2018	31-03-2023	2,08,90,280	1,04,45,140
		69.	SBI, Doyang	7th NAP	01-04-2018	31-03-2023	2,48,44,140	1,24,22,070
		70.	SBI, Bazar Branch Wokha	7th NAP	01-04-2018	31-03-2023	1,14,04,866	57,02,433
8.	Mon	71.	Nagaland State Co-operative Bank Ltd, Mon	DEF Mon	09-01-2019	31-03-2023	65,28,944	32,64,472
		72.	SBI, Tizit	6th NAP	01-04-2018	31-03-2023	1,04,84,858	52,42,429
		73.	SBI, Naginimora	6th NAP	01-04-2018	31-03-2023	2,40,81,776	1,20,40,888
		74.	Bank of Baroda, Naginimora	6th NAP	01-04-2018	31-03-2023	90,60,550	45,30,275
		75.	SBI, Mon	6th NAP	01-04-2018	31-03-2023	3,13,54,382	1,56,77,191
		76.	SBI, Bazar Branch Mon	6th NAP	01-04-2018	31-03-2023	1,32,98,568	66,49,284
		77.	SBI, Aboi	6th NAP	01-04-2018	31-03-2023	2,65,25,516	1,32,62,758

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Sl. No.	District	Sl. No.	Name of the defaulting Banks/ Institutions	Police guards deputed by	Period		Gross salary of the Police personnel deployed	Outstanding Police guards charges
					From April 2018	To March 2023		
		78.	Central Bank of India, Tizit	6th NAP	01-04-2018	31-03-2023	1,29,38,902	64,69,451
		79.	SBI, Tobu	6th NAP	01-04-2018	31-03-2023	1,45,70,550	72,85,275
9.	Tuensang	80.	SBI, Chare	DEF Tuensang	01-04-2018	31-03-2023	3,01,95,132	1,50,97,566
		81.	SBI, Longkhim	DEF Tuensang	01-04-2018	31-03-2023	2,60,94,708	1,30,47,354
		82.	SBI Bazar Branch, Tuensang	DEF Tuensang	01-04-2018	31-03-2023	1,21,09,984	60,54,992
		83.	Subsidiary Intelligence Bureau (SIB) Office, Tuensang	DEF Tuensang	01-04-2018	31-03-2023	1,20,55,984	60,27,992
		84.	SBI, Noksen	3rd NAP	01-04-2018	31-03-2023	92,83,952	46,41,976
		85.	SBI, Tuensang	3rd NAP	01-04-2018	31-03-2023	2,07,81,094	1,03,90,547
10.	Peren	86.	SBI, Peren	1st NAP	01-07-2018	31-03-2023	1,76,04,086	88,02,043
		87.	SBI, Tening	1st NAP	01-07-2018	31-03-2023	1,68,98,610	84,49,305
		88.	SBI, Jalukie	1st NAP	01-07-2018	31-03-2023	24,22,192	12,11,096
11.	Chumoukedima	89.	Allahabad Bank, Medziphema	1st NAP	01-08-2018	31-03-2023	1,23,43,852	61,71,926
		90.	SBI, Chumoukedima	1st NAP	01-04-2018	31-03-2023	34,42,918	17,21,459
		91.	SBI, Medzephima	1st NAP	01-08-2018	31-03-2023	1,39,70,298	69,85,149
		92.	LPG Bottling Plant, Chumoukedima	1st NAP	01-05-2018	31-03-2023	3,66,324	1,83,162
12.	Niuland	93.	SBI, Niuland	1st NAP	01-06-2018	31-03-2023	27,79,044	13,89,522
		94.	Nagaland Rural Bank, Niuland	1st NAP	01-06-2018	31-03-2023	28,42,350	14,21,175
13.	Kiphire	95.	SBI, Kiphire	3rd NAP	01-04-2018	31-03-2023	1,84,90,110	92,45,055
		96.	SBI, Pungro	3rd NAP	01-04-2018	31-03-2023	25,88,792	12,94,396
14.	Shamator	97.	SBI, Shamator	3rd NAP	01-04-2018	31-03-2023	1,07,67,578	53,83,789
15.	Noklak	98.	SBI, Noklak	3rd NAP	01-04-2018	31-03-2023	1,39,88,926	69,94,463
16.	Longleng	99.	SBI, Longleng	6th NAP	01-04-2018	31-03-2023	1,16,17,012	58,08,506
		100.	SBI, Tamlu	6th NAP	01-04-2018	31-03-2023	36,59,928	18,29,964
<b>Total</b>							<b>1,09,63,27,872</b>	<b>54,81,63,936</b>

Source: Departmental records

## Appendix 4.4.1

## Statement showing details of similar cases highlighted in the Audit Reports for year ended 31 March 2017 to 31 March 2022

(Reference: Paragraph 4.4)

(₹ in crore)

Sl. No.	Year of Audit Report	Paragraph Reference	Particulars	Money Value
1.	Audit Report for the Year ended 31 March 2022	4.3	Fraudulent/ excess drawal of money	2.26
2.	Audit Report for the Year ended 31 March 2020	4.2	Fraudulent/ excess drawal of money	2.78
3.	Audit Report for the Year ended 31 March 2019	2.4	Fraudulent/ excess drawal of money	5.16
		2.5	Fraudulent/ excess drawal of money and submission of fake challans by DDOs	0.45
4.	Audit Report for the Year ended 31 March 2018	5.4	Fraudulent/ double/ excess drawal by 28 DDOs	7.36
5.	Audit Report for the Year ended 31 March 2017	5.4	Fraudulent/ excess drawal by 12 DDOs	1.72

Source: C&amp;AG Audit Reports of respective years

**Appendix 4.4.2**  
**Statement showing Department-wise list of double/excess/fraudulent drawals**  
*(Reference: Paragraph 4.4)*

(₹ in lakh)

Sl. No.	Department	No. of DDOs	Amount of objection	Amount recovered
1.	Sericulture	1	5.04	0.00
2.	Rural Development	2	4.72	4.72
3.	Information & Public Relations	2	10.34	10.34
4.	Excise	1	1.00	1.00
5.	School Education	2	11.74	11.74
6.	Food & Civil Supplies	1	11.45	1.00
7.	Finance	1	4.25	0.00
8.	Home	1	5.04	5.04
9.	Soil & Water Conservation	1	8.04	8.04
10.	Agriculture	1	6.73	6.73
<b>Total</b>		<b>13</b>	<b>68.35</b>	<b>48.61</b>

*Source: Departmental records*

**Appendix 4.4.3**  
**Statement showing excess drawal by inflating the net totals of pay bills**  
*(Reference: Paragraph 4.4)*

(Amount in ₹)

Sl. No.	Department	DDO	Admissible Amount	Amount Drawn	Excess Amount Drawn	Recovered Amount (with month and year of recovery)	Outstanding Amount	Remarks
1.	Food & Civil Supplies	Asst. Director, Food & Civil Supplies, Zunheboto	71,39,450	82,84,130	11,44,680	1,00,000 (Challan No. 1 of 19/01/2023, No. 1 of 07/03/2023, No. 2 of 28/03/2023 and No. 1 of 16/05/2023)	10,44,680	The Asst. Director, Food & Civil Supplies, Zunheboto drew ₹11,44,680 by inflating the net total of the pay and allowances for the month of December 2018 to February 2020 vide 30 bills viz. bill No. 90 dated 2/1/2019 (TV No. 4 of 10/11/2019), 86 dated 2/1/2019 (TV No. 8 of 10/1/2019), 101 dated 28/1/2019 (TV No. 3 of 1/2/2019), 97 dated 28/1/2019 (TV No. 7 of 1/2/2019), 109 dated 27/2/2019 (TV No. 5 of 19/3/2019), 105 dated 27/2/2019 (TV No.9 of 19/3/2019), 6 dated 28/3/2019 (TV No.4 of 4/4/2019), 2 dated 28/3/2019 (TV No.8 of 4/4/2019), 15 dated 29/4/2019 (TV No.3 of 17/5/2019), 11 dated 29/4/2019 (TV No.7 of 17/5/2019), 22 dated 30/5/2019 (TV No.3 of 6/6/2019), 18 dated 30/5/2019 (TV No.7 of 6/6/2019), 30 dated 28/6/2019 (TV No.3 of 4/7/2019), 26 dated 28/6/2019 (TV No.7 of 4/7/2019), 38 dated 30/7/2019 (TV No.4 of 8/8/2019), 34 of 30/7/2019 (TV No. 8 of 8/8/2019), 48 dated 27/8/2019 (TV No.6 of 6/9/2019), 43 dated 27/8/2019 (TV No. 11 of 6/9/2019), 60 dated 30/9/2019 (TV No.6 of 4/10/2019), 55 dated 30/9/2019 (TV No.11 of 4/10/2019), 72 dated 30/10/2019 (TV No.5 of 8/11/2019), 67 dated 30/10/2019 (TV No.10 of 8/11/2019), 83 dated 28/11/2019 (TV No.8 of 5/12/2019), 78 of 28/11/2019 (TV No.13 of 5/12/2019), 97 dated 20/12/2019 (TV No.5 of 9/1/2020), 92 dated 20/12/2019 (TV No.10 of 9/1/2020), 108 dated 27/1/2020 (TV No.4 of 3/2/2020), 103 dated 27/1/2020 (TV No.9 of 3/2/2020), 118 dated 25/2/2020 (TV No.5 of 31/3/2020) and 113 dated 25/2/2020 (TV No.10 of 31/3/2020).
<b>Total</b>			<b>71,39,450</b>	<b>82,84,130</b>	<b>11,44,680</b>	<b>1,00,000</b>	<b>10,44,680</b>	--

Source: Departmental records

**Appendix 4.4.4**  
**Statement showing double drawal of pay & allowances including arrears**

(Reference: Paragraph 4.4)

(Amount in ₹)

Sl. No.	Department	DDO	Double Amount Drawn	Recovered Amount (with Challan No. and Month)	Outstanding Amount	Remarks
1.	Sericulture	District Sericulture Officer, Mon	2,08,080	0	2,08,080	The District Sericulture Officer, Mon drew ₹2,08,080 as less drawn wages arrear for the month of July 2019 to December 2019 <i>vide</i> two bills <i>viz.</i> bill No.79 dated January 2020 (TV No.5 of 6/3/2020) and 72 dated Nil (TV No.7 of 3/2/2020) in respect of 18 employees although they had already drawn the same as less drawn wages arrear for the month of June 2019 to March 2020 <i>vide</i> bill No. 86 dated Nil (TV No.27 of 30/03/2020).
2.	Information & Public Relations	District Public Relations Officer, Mon	4,25,250	4,25,250 (Challan No.1 of 25/4/2022)	0	The District Public Relations Officer, Mon fictitiously drew ₹4,25,250 as arrear of wages for the month of July 2018 to January 2019 <i>vide</i> bill No.99 dated nil (TV No.10 of 22/03/2019) in respect of 15 employees although they had already drawn their wages as per entitlement.
3.		District Public Relations Officer, Phek	6,08,930	6,08,930 (Challan No.1 of 20/1/2022 and Challan No.1 of 25/2/2022)	0	The District Public Relations Officer, Phek fictitiously drew ₹6,08,930 as DA arrears for the month of January 2016 to February 2017 in respect of 42 employees <i>vide</i> nine bills <i>viz.</i> bill No.148 dated nil (TV No.18 of 22/3/2017), 149 dated nil (TV No.19), 150 (TV. No.26), 151 dated nil (TV No.25), 152 dated nil (TV No.24), 153 dated nil (TV No.23), 154 dated nil (TV No.22), 155 dated nil (TV No.21) and 156 dated nil (TV No.20). However, the employees had already drawn their DA arrears for the month of January 2016 to October 2016 <i>vide</i> nine vouchers <i>viz.</i> bill No.89 dated nil (TV No.21), 90 dated nil (TV No.20), 91 dated nil (TV No.19), 92 dated nil (TV No.18), 93 dated nil (TV No.17), 94 dated nil (TV No.12), 95 dated nil (TV No.15), 96 dated nil (TV No.14) and 97 dated nil (TV No.13) respectively.

Sl. No.	Department	DDO	Double Amount Drawn	Recovered Amount (with Challan No. and Month)	Outstanding Amount	Remarks
4.	Excise	Superintendent of Excise Tuensang	99,621	99,621 (Challan No.1 of 3/5/2022)	0	The Superintendent of Excise, Tuensang fictitiously drew ₹99,621 as Modified Assured Career Progression (MACP) arrears for the month of January 2018 to October 2018 in respect of three employees <i>vide</i> bill No. 57 dated 29/11/2018 (TV No.11) and Special Pay arrears for the month of April 2010 to October 2018 in respect of four employees <i>vide</i> bill No.56 dated 9/11/2018 (TV No.12 of 9/11/2018). However, MACP arrears of the three employees were already drawn <i>vide</i> bill No.38 dated 30/9/2018 (TV No.5) and bill No. 37 dated 30/9/2018 (TV No.6) and Special Pay of the four employees were already drawn <i>vide</i> bill No. 41 dated 4/10/2018 (TV No.3).
5.	Finance (Treasuries & Accounts)	Treasury Officer Peren	4,24,739	0	4,24,739	The Treasury Officer, Peren fictitiously drew ₹4,24,739 as pay and allowance for the month of January 2018 in respect of 12 employees <i>vide</i> three bills <i>viz.</i> bill No.106 dated 23/3/2018 (TV No.9 of 28/3/2018), 107 dated 23/3/2018 (TV No.10 of 28/3/2018) and 108 dated 23/3/2018 (TV No.11 of 28/3/2018). However, the employees had already drawn their pay and allowances as per entitlement <i>vide</i> bill No. 91 dated 29/1/2018 (TV No.6), 92 dated 29/1/2018 (TV No.5) and 94 dated 29/1/2018(TV No.3).
6.	School Education	District Education Officer Mokokchung	1,68,740	1,68,740 (Challan No.4 dated 21/10/2020)	0	The District Education Officer, Mokokchung fictitiously drew ₹1,68,740 as DA arrear for the month of January 2018 to August 2018 in respect of 23 employees <i>vide</i> bill No.31 dated 6/12/2018 (TV No.106 of 7/2/2019) although the employees had already drawn their DA as per entitlement <i>vide</i> bill No.30 dated 6/12/2018 (TV No.118 of 7/2/2019).
<b>Total</b>			<b>19,35,360</b>		<b>6,32,819</b>	

Source: Departmental records

Appendix 4.4.5

Statement showing Fraudulent inadmissible drawal of pay & allowances including arrears

(Reference: Paragraph 4.4)

(Amount in ₹)

Sl. No.	Department	DDO	Amount Drawn fraudulently	Recovered Amount (with Challan No. and Month)	Outstanding Amount	Remarks
1.	Sericulture	District Sericulture Officer, Mon	2,96,024	0	2,96,024	The District Sericulture Officer, Mon fictitiously drew ₹2,96,024 in respect of five employees as less drawn increment arrear for the period ranging from December 2015 to December 2017 vide bill No.48 dated nil (TV No.17 of 5/11/2018). However, these employees had already drawn their increment arrear as per entitlement through the regular monthly bill No. 63 dated nil (TV No.13 of 29/1/2018).
2.	Home (Prisons)	Superintendent, District Jail, Mon	5,03,670	5,03,670 (Challan No.1 of 5/9/2022)	0	The Superintendent, District Jail, Mon fictitiously drew ₹5,03,670 in respect of 12 employees as less drawn arrear for the period ranging from December 2011 to November 2017 vide three bills viz. bill No. 101 dated nil (TV No.8 of 4/2/2019), 110 dated nil (TV No.9 of 28/3/2019) and 111 dated nil (TV No.10 of 28/3/2019). It was noticed that the bills were drawn without any sanction orders from the competent authority and non-drawal certificates to justify the drawals were not available. Moreover, these employees were all adhoc staffs and were entitled to Basic Pay of ₹2,750 only as per bill No.106 dated nil (TV No.5 of 4/3/2019) and 107 dated nil (TV No.6 of 4/3/2019).
3.	Rural Development	Block Development Officer (BDO), Chukitong	2,69,450	2,69,450 (Challan No.1 of 5/10/2021 and Challan No.1 of 8/9/2022)	0	The BDO, Chukitong fictitiously drew ₹2,69,450 in respect of six employees as less drawn arrear for the period from July 2017 to December 2017 vide bill No.46 dated nil (TV No. 26 of 17/01/2019). However, these employees were already drawing the entitlement through the regular monthly bill No. 19 dated nil (TV No.26 of 5/10/2018).

Sl. No.	Department	DDO	Amount Drawn fraudulently	Recovered Amount (with Challan No. and Month)	Outstanding Amount	Remarks
4.	Rural Development	Block Development Officer (BDO) Ghatashi	2,03,141	2,03,141 (Challan No.2 of 8/10/2021)	0	The BDO, Ghatashi fictitiously drew ₹2,03,141, out of which ₹1,34,400 was drawn as Difficulties Allowance Arrears (DAA) in respect of seven employees for the period from January 2013 to December 2016 vide seven bills viz. bill No.53 dated nil (TV No.4 of 14/3/2017), 54 dated nil (TV No.5), 55 dated nil (TV No.6), 56 dated nil (TV No.7), 57 dated nil (TV No.8), 58 dated nil (TV No.9) and 59 dated nil (TV No.10). However, the employees had already drawn their DAA as per entitlement. Further, ₹68,741 was drawn as House Rent Allowance (HRA) arrears in respect of four employees for the period from January 2016 to December 2016 vide four bills viz. bill No.60 dated nil (TV No.11), 61 dated nil (TV No.12), 62 dated nil (TV No.13) and 63 dated nil (TV No.14). However, the employees had already drawn their HRA as per entitlement.
5.	Agriculture	Dy. Director, Nagaland State Seed Farm, Merapani, Wokha	6,73,287	6,73,287 (Challan No. 1 of 13/06/2023)	0	The Dy. Director, Nagaland State Seed Farm, Merapani, Wokha fictitiously drew ₹6,73,287 as pay and allowances arrears in respect of 27 employees for the period January 2017 to December 2017 vide 27 bills viz. bill No.86 dated nil (TV No. 29 of 19/3/2018), 87 dated nil (TV No. 30 of 19/3/2018), 88 dated nil (TV No.31 of 19/3/2018), 89 dated nil (TV No.32 of 19/3/2018), 90 dated nil (TV No.33 of 19/3/2018), 91 dated nil (TV No.34 of 19/3/2018), 92 dated nil (TV No.35 of 19/3/2018), 93 dated nil (TV No. 36 of 19/3/2018), 94 dated nil (TV No.37 of 19/3/2018), 95 dated nil (TV No.38 of 19/3/2018), 96 dated nil (TV No. 39 of 19/3/2018), 97 dated nil (TV No.40 of 19/3/2018), 98 dated nil (TV No.41 of 19/3/2018), 99 dated nil (TV No.42 of 19/3/2018), 100 dated nil (TV No.43 of 19/3/2018), 101 dated nil (TV No.44 of 19/3/2018), 102 dated nil (TV No.45 of 19/3/2018), 103 dated nil (TV No.46 of 19/3/2018), 104 dated nil (TV No.47 of 19/3/2018), 105 dated nil (TV No.19/3/2018), 106 dated nil (TV No.49 of 19/3/2018), 107 dated nil (TV No.50 of 19/3/2018), 108 dated nil (TV No. 51 of 19/3/2018), 109 dated nil (TV No.52 of 19/3/2018), 110 dated nil (TV NO. 53 of 19/3/2018), 111 dated nil (TV No.54 of 19/3/2018) and 112 dated nil (TV No.55 of 19/3/2018). However, the employees had already drawn their pay and allowances as per entitlement.

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Sl. No.	Department	DDO	Amount Drawn fraudulently	Recovered Amount (with Challan No. and Month)	Outstanding Amount	Remarks
6.	Soil & Water Conservation	District Soil Conservation Officer, Phek	8,04,281	8,04,281 ( Challan No.1 of 26/2/2021, No. 1 of 08/06/2023 and No. 2 of 15/06/2023)	0	The District Soil Conservation Officer (DSCO), Phek drew ₹2,57,354 as less pay drawn arrears in respect of four employees for the period ranging from December 2012 to December 2017 <i>vide</i> three bills <i>viz.</i> bill No.55 dated October 2018 (TV No.1 of 5/10/2018), 59 dated October 2018 (TV No.12 of 30/10/2018) and 74 dated November 2018 (TV No.15 of 30/11/2018), however, it was noticed that less pay drawn arrear was fictitiously drawn twice for the employees in the aforementioned bills. Further, DSCO also fictitiously drew ₹5,46,927 as HRA arrears in respect of 10 employees for the period ranging from June 2012 to August 2017 <i>vide</i> three bills <i>viz.</i> bill No. 36 dated nil (TV No.11 of 31/8/2018), 58 dated nil (TV No.13/10/2018) and 73 dated nil (TV No.14 of 30/11/2018) although HRA arrears of the employees had already been drawn <i>vide</i> eight bills <i>viz.</i> bill No. 33 dated nil (TV No.1 of 3/7/2017), 70 dated nil (TV No. 8), 80 dated nil (TV No.8 ), 103 dated nil (TV No.8 ), 109 dated nil (TV No.11), 110 dated nil (TV No.10), 111 dated nil (TV No.9), and nil (TV No. 12 of 31/7/2017).
7.	School Education	Sub Divisional Education Officer (SDEO), Niuland	10,05,564	10,05,564 (Challan No.2 of 28/2/2022 and No. 1 of 07/06/2023)	0	Sub Divisional Education Officer (SDEO), Niuland fictitiously drew ₹4,65,248 as DA arrears in respect of 33 employees for the period from January 2018 to October 2018 <i>vide</i> bill No.230 dated nil (TV No.68) although, it was noticed from bill No.206 dated nil (TV No.44) that the employees were fixed pay staffs and not entitled for DA. Further, the SDEO also fictitiously drew ₹5,40,316 as DA arrear in respect of 34 employees <i>vide</i> bill No.228 dated nil (TV No.66) although, it was noticed from bill No.151 dated nil (TV No.50) and 152 dated nil (TV No.51) that three of the incumbent's Basic Pay were inflated while names of 31 employees were not available in the regular pay bills.
<b>Total</b>			<b>37,55,417</b>		<b>2,96,024</b>	

Source: Departmental records

## Appendix 4.4.6

Statement showing details of department-wise cases of irregularities highlighted in the Audit Reports for year ended 31 March 2017 to 31 March 2022

(Reference: Paragraph 4.4)

Sl. No.	Department	AR for year ended 31 March 2017		AR for year ended 31 March 2018		AR for year ended 31 March 2019		AR for year ended 31 March 2020		AR for year ended 31 March 2022		Total Amount (₹ in lakh)
		No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	
1.	Agriculture	-	-	5	18.22	2	3.24	1	2.51	1	45.42	69.39
2.	Art and Culture	-	-	1	1.22	1	7.32	-	-	1	1.96	10.50
3.	Cooperation	-	-	1	6.29	1	15.73	2	6.04	-	-	28.06
4.	Department of Information and Public Relations	-	-	-	-	2	9.81	-	-	-	-	9.81
5.	District Administration	1	1.89	-	-	-	-	-	-	-	-	1.89
6.	Economics & Statistics	-	-	-	-	-	-	1	2.83	-	-	2.83
7.	Employment, Skill Development & Entrepreneurship	-	-	3	6.58	3	31.15	1	4.18	1	1.94	43.85
8.	Evaluation	-	-	-	-	-	-	1	22.46	-	-	22.46
9.	Excise and Prohibition	-	-	-	-	3	19.67	4	23.61	-	-	43.28
10.	Finance Department (Taxation)	-	-	-	-	1	3.43	1	1.52	-	-	4.95
11.	Finance Department (Treasuries & Accounts)	-	-	2	6.75	2	21.84	-	-	-	-	28.59
12.	Fisheries and Aquatic Resources	-	-	1	5.56	-	-	1	1.68	-	-	7.24
13.	Health & Family Welfare	-	-	4	344	-	-	-	-	2	11.88	355.88
14.	Home (Police)	1	39.28	2	125.37	3	155.93	1	3.19	1	1.33	325.10
15.	Home (Prisons)	1	6.53	-	-	1	9.79	-	-	1	13	29.32
16.	Horticulture	-	-	-	-	1	1.62	-	-	-	-	1.62
17.	Industries and Commerce	-	-	-	-	6	28.69	1	6.67	1	10.12	45.48
18.	Labour & Employment	-	-	-	-	-	-	1	7.31	-	-	7.31
19.	Land Records & Survey	-	-	-	-	-	-	1	2.5	-	-	2.50
20.	Law & Justice	-	-	-	-	-	-	1	13.87	-	-	13.87
21.	Motor Vehicles	-	-	-	-	1	2.27	-	-	-	-	2.27
22.	Nagaland State Transport	1	0.58	-	-	-	-	-	-	-	-	0.58

**Audit Report for the year ended 31 March 2023**

Sl. No.	Department	AR for year ended 31 March 2017		AR for year ended 31 March 2018		AR for year ended 31 March 2019		AR for year ended 31 March 2020		AR for year ended 31 March 2022		Total Amount (₹ in lakh)
		No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	No. of DDOs	Amount (₹ in lakh)	
23.	Power	-	-	-	-	1	1.91	-	-	-	-	<b>1.91</b>
24.	Public Health Engineering (PHED)	-	-	-	-	1	11.99	-	-	1	36.08	<b>48.07</b>
25.	Public Works Department (Mechanical)	-	-	-	-	1	8	1	17.15	1	16.36	<b>41.51</b>
26.	Public Works Department (Road & Bridges)	-	-	-	-	1	15.42	-	-	-	-	<b>15.42</b>
27.	Rural Development	1	2.58	2	4.53	-	-	1	2.83	-	-	<b>9.94</b>
28.	School Education	5	106.45	17	206.37	7	96.03	6	134.95	4	60.29	<b>604.09</b>
29.	Social Welfare	-	-	-	-	-	-	-	-	1	0.86	<b>0.86</b>
30.	Soil & Water Conservation	-	-	1	8.66	1	12.59	-	-	-	-	<b>21.25</b>
31.	Treasuries and Accounts	-	-	-	-	-	-	-	-	2	6.23	<b>6.23</b>
32.	Water Resources	-	-	-	-	1	23.81	-	-	-	-	<b>23.81</b>
33.	Youth Resources and Sports	-	-	-	-	1	15.69	-	-	-	-	<b>15.69</b>
34.	Veterinary and Animal Husbandry	2	14.19	1	2.96	1	20.1	1	24.78	1	20.1	<b>82.13</b>
<b>Total</b>		<b>12</b>	<b>171.5</b>	<b>40</b>	<b>736.51</b>	<b>42</b>	<b>516.03</b>	<b>26</b>	<b>278.08</b>	<b>18</b>	<b>225.57</b>	<b>1927.69</b>

Source: C&AG Audit Reports of respective years

**Appendix 5.1.1**  
**Action taken by the Government on the recommendations**  
*(Reference: Paragraph 5.1.9.1)*

Year of Audit Report	Name of the Performance Audit	Reference of Paragraph	Recommendations	Action taken by the Department/ Government
2015-16	Nagaland State Lotteries (Finance Department)	4.2.10	The State Government may ensure to retender for selection of distributors and allocated the job for conducting of lotteries as per Act and Rules.	The Government floated NIT and selected two firms' viz. M/s. Future Gaming & Hotel Services Pvt. Ltd. Coimbatore and M/s. West Bengal Lottery, Stockiest Syndicate Pvt. Ltd., Kolkata, West Bengal for distributorship of Nagaland State Lotteries.
		4.2.11	Deposit the entire sale proceeds calculated on the face value of the tickets in the Consolidated Fund of the State without any deduction and deposit unclaimed prize money to the Government Accounts in time.	<p>The Department informed that it would be impossible to conduct lotteries if the sale proceeds are deposited into the Consolidated fund and thereafter payments of all expenses are made for the same. In such case an Appropriation Bill would have to be necessarily passed. The requirement of deposit of the entire sale proceeds as per the face value of the tickets in the consolidated Fund and release thereafter would not only be impractical, and prove to be a Herculean accounting and logistical challenge, but also inordinately delay the depositing of GST.</p> <p>The State Government formulated the Nagaland Lotteries (Regulation) Rules 2022 wherein, to avoid any ambiguity, the rules defines 'proceeds of sale', taking into account all such logistical and operational issues.</p> <p>The Government informed that the tickets were sold to the distributor and thereafter, to the distribution networks on a fully sold basis. On the tickets remaining in the hands of the distributor, sub distributor, area distributor, stockist, sub-stockist, agents, sub agents (in short the entire distribution network) in the event of any such ticket being declared as the Prize winning Ticket, such entity was entitled to claim prizes and the same has been disbursed as is done in case of a normal Prize Winner.</p>

Year of Audit Report	Name of the Performance Audit	Reference of Paragraph	Recommendations	Action taken by the Department/ Government
		4.2.13.2	Central Server should be under the direct control of the State Government and the activities of online lotteries should be effectively monitored.	Both the Central/ Mirror Server with high security features which cannot be tampered with or destroyed and the devices/ software used in online lotteries certified by the Standardisation Testing and Quality certification (STQC) are installed/ kept in the directorate of Nagaland State Lotteries under the direct control of the State Government.
		4.2.21	Strengthen monitoring and internal control by appropriate measure like conducting of financial and system audit annually and set up Internal Audit wing in the Directorate.	The State Government formulated the Nagaland Lotteries (Regulation) Rules 2022 wherein Rule 18 authorised the Directorate of State Lotteries to hire manpower or skilled labor with prior approval of the Government to manage the godown/ warehouse <i>etc.</i> Procedure for appointment of a Chartered Accountant/ Chartered Accountancy firm is also being considered by the Department to conduct internal financial and system audit and to prevent any scope of loss of revenue to the State.
		4.2.21.3	Define clearly the purpose of conducting lotteries by evolving the mechanism to allocate funds necessarily to the intended purposes out of the revenue generated from lotteries in the annual budget of the State.	The Government of Nagaland earmarked 25 <i>per cent</i> of the total revenue earned from lotteries to the Chief Minister's Sports Fund for promotion of sports activities in the State.
	Computerisation of Motor Vehicles Department	4.3.8.2	The Department may endeavor to implement all the modules of Vahan and Sarathi to make the State and National Register database complete.	Vahan and Sarathi provide numerous modules. These are used or engaged in accordance to requirements. These applications are dynamic and are being constantly customized and upgraded to suit the needs of the provisions of the Motor Vehicles Act & Rules which are undergoing amendments in tune with the demands of the times. The Department has adopted the National application, Vahan 4.0 and Sarathi 4.0 in phase manner starting from 2008, which are real time online applications for all businesses and transaction for vehicle registration, issue of driving licenses, trade permits and vehicle permits. Base Permits and National Permits along with

Year of Audit Report	Name of the Performance Audit	Reference of Paragraph	Recommendations	Action taken by the Department/ Government
				Authorisation are issued to Transport (Goods) vehicles. Base Permits and All India Tourist Permit (AITP) are issued to Transport (Passengers) vehicles.
		4.3.9	Effective data validation checks should be incorporated in the software and essential information as provided in the Acts and Rules made mandatory to capture valid, correct and accurate data.	Vahan and Sarathi are National applications hoisted centrally at the National Data Center, New Delhi and all aspects of their attributes are being designed and managed by the Ministry of Road Transport and Highways (MoRTH). The State is just a User and is not empowered to alter or add any parameter to the application. All data validations and checks are managed at the National level by the National Informatics Center (NIC).
		4.3.11	Efforts should be made to strengthen the enforcement wing and reports generated from Vahan for taking penal action on vehicles plying without valid fitness certificate, permits and tax defaulting vehicles.	The implementation of the e-challan by the enforcement is in progress. The Department submitted the draft MOU with the HDFC Bank for Payment Gateway to the Government. The payment gateway would be integrated with the e-challan module which would enhance the effectiveness of the enforcement.
		4.3.8.1	The Department should formulate and adopt an effective IT Policy for planning, management, training, monitoring, physical and environmental control data security and internal control of computerisation.	IT policy of the Motor Vehicles Department was drafted and placed before the Government for vetting in 2017. The Department is yet to receive the outcome.

Source: Department replies

**Appendix 5.2.1**  
**Statement showing sample of Limited, Detailed audit and audit of Wards/ Circles selected in SSCA**  
*(Reference: Paragraph 5.2.4)*

Sl. No	Type of GST Audit	Categories of sample	GSTIN	Trade Name	Jurisdiction
<b>Detailed Audit</b>					
1.	Detailed Audit	NL-20	13AAACN9991J1Z1	NORTH EASTERN ELECTRIC POWER CORPORATION LTD	Wokha Unit
2.	Detailed Audit	NL-20	13ANMPA4902A3ZS	M/S ESSEL ENTERPRISES	Dimapur Ward E
3.	Detailed Audit	NL-20	13AATPZ2598P1ZE	M/S ZIMOMI TRADERS	Dimapur Ward C
4.	Detailed Audit	NL-80	13AAAAG5588Q1Z5	GUJARAT CO-OPERATIVE MILK MARKETING FEDERATION LIMITED	Dimapur Ward B
5.	Detailed Audit	NL-80	13AAACE4411G1ZC	M/S ECI ENGINEERING & CONSTRUCTION COMPANY LIMITED	Dimapur Ward E
6.	Detailed Audit	NL-80	13AACAR6483R1ZU	M/S RAMKY-ECIJV	Dimapur Ward E
7.	Detailed Audit	NL-80	13AACCC1465A1ZG	STAR CEMENT LIMITED	Dimapur Ward A
8.	Detailed Audit	NL-80	13ABUPA6964C1ZP	M/S PROGRESSIVE MOTORS	Dimapur Ward E
9.	Detailed Audit	NL-80	13AAACS8577K4ZV	STATE BANK OF INDIA	Dimapur Ward D
10.	Detailed Audit	NL-80	13AAHCS6024L1ZB	M/S SHYAMA POWER INDIA LIMITED	Dimapur Ward A
11.	Detailed Audit	NL-Buffer 80	13ABGPI9893N1ZY	M/S NCS ENTERPRISES	Dimapur Ward E
12.	Detailed Audit	NL-80	13AAACR6117Q1Z7	NATIONAL PROJECTS CONSTRUCTION CORPORATION LIMITED	Dimapur Ward C
13.	Detailed Audit	NL-80	13ABKPW2701P1ZB	M/S NIKOS HOSPITAL & RESEARCH CENTRE	Dimapur Ward B
14.	Detailed Audit	NL-80	13ATTPK7506M2Z5	M/S UNITED TRADERS PROVISION	Kohima Ward B
15.	Detailed Audit	NL-Buffer 80	13AAACH1766P1ZE	M/S BHARATI HEXACOM LTD	Dimapur Ward A
<b>Limited Audit</b>					
1.	Limited Audit	Excess ITC	13AAXPO2006K2ZJ	M/S DIMAPUR AGENCY CENTRE	Dimapur Ward D
2.	Limited Audit	Excess ITC	13AJWPA5824D3ZD	M/S EDEN MEDICAL CENTRE	Dimapur Ward C
3.	Limited Audit	Excess ITC	13AAFCEB0525K1Z2	M/S BHARAT BROAD BAND	Dimapur Ward A
4.	Limited Audit	Excess ITC	13AJHPT6913B1ZF	M/S ENSIGN CONSTRUCTIONS	Dimapur Ward E
5.	Limited Audit	Excess ITC	13AEZPC3034K1ZG	M/S GOLDEN TRADERS	Dimapur Ward A
6.	Limited Audit	Excess ITC	13ACUPL8050F1ZH	M/S A & L TRADERS	Mokokchung Ward B
7.	Limited Audit	Excess ITC	13AABCR7176C1ZM	M/S RAILTEL CORPORATION	Dimapur Ward D
8.	Limited Audit	Excess ITC	13AFZPA5996D1Z4	M/S VIKASH AUTO TRADERS	Dimapur Ward A
9.	Limited Audit	Excess ITC	13AACFH9289G1Z7	M/S HINDUSTAN TRADE AND AGENCY	Dimapur Ward B

Sl. No	Type of GST Audit	Categories of sample	GSTIN	Trade Name	Jurisdiction
10.	Limited Audit	Excess ITC	13AAICA7614B1Z7	M/S AIRPLAZA RETAIL HOLDINGS PRIVATE LIMITED	Dimapur Ward B
11.	Limited Audit	ITC RCM avail	13CIOPS4356M1ZL	M/S SKS ENTERPRISES	Kohima Ward C
12.	Limited Audit	ITC RCM avail	13DVTPK8575H1ZV	M/S L.S. WINKANG KONYAK CHENLOISHO	Mon Unit
13.	Limited Audit	ITC RCM avail	13AJSPT6219M3ZG	M/S MEDZIPHEMA AUTO CENTRE	Dimapur Ward F
14.	Limited Audit	ITC RCM avail	13AZVPP7859E1ZO	M/S PANDIT GUNNY BAG SHOP	Dimapur Ward C
15.	Limited Audit	ITC RCM avail	13ANFPA6589A1ZE	M/S. M.S MOBILE CENTRE	Dimapur Ward D
16.	Limited Audit	ITC RCM avail	13ABYPJ1549E1ZL	M/S SHRI MAHAVIR TRADING CO.	Dimapur Ward D
17.	Limited Audit	ITC RCM avail	13CXFPM2590B1ZT	M/S KOHIMA DIGITAL ELECTRONICS	Kohima Ward B
18.	Limited Audit	ITC RCM avail	13AZIPM0605N1ZF	M/S MECHANISED MOLTED BEATS & WOOD WORKS	Dimapur Ward C
19.	Limited Audit	ITC RCM avail	13ACOPC2757N1ZD	M/S GOLDEN MARBLES	Dimapur Ward C
20.	Limited Audit	ITC RCM avail	13BVRPB0236Q1ZF	M/S NAGAKI	Kohima Ward C
21.	Limited Audit	ITC RCM Ratio	13CIOPS4356M1ZL	M/S SKS ENTERPRISES	Kohima Ward C
22.	Limited Audit	ITC RCM Ratio	13DVTPK8575H1ZV	M/S L.S. WINKANG KONYAK CHENLOISHO	Mon Unit
23.	Limited Audit	ITC RCM Ratio	13AJSPT6219M3ZG	M/S MEDZIPHEMA AUTO CENTRE	Dimapur Ward F
24.	Limited Audit	ITC RCM Ratio	13AZVPP7859E1ZO	M/S PANDIT GUNNY BAG SHOP	Dimapur Ward C
25.	Limited Audit	ITC RCM Ratio	13ANFPA6589A1ZE	M/S. M.S MOBILE CENTRE	Dimapur Ward D
26.	Limited Audit	ITC RCM Ratio	13CXFPM2590B1ZT	M/S KOHIMA DIGITAL ELECTRONICS	Kohima Ward B
27.	Limited Audit	ITC RCM Ratio	13AFRPN9547B1Z8	M/S N.N. CONSTRUCTION & DECOR.	Dimapur Ward D
28.	Limited Audit	ITC RCM Ratio	13AZIPM0605N1ZF	M/S MECHANISED MOLTED BEATS & WOOD WORKS	Dimapur Ward C
29.	Limited Audit	ITC RCM Ratio	13ACOPC2757N1ZD	M/S GOLDEN MARBLES	Dimapur Ward C
30.	Limited Audit	ITC RCM Ratio	13BVRPB0236Q1ZF	M/S NAGAKI	Kohima Ward C
31.	Limited Audit	ITC_9C_5R	13AAACF0365N1ZR	M/S FOOD CORPORATION OF INDIA	Dimapur Ward D
32.	Limited Audit	ITC_9C_5R	13AJWPA5824D3ZD	M/S. EDEN MEDICAL CENTRE	Dimapur Ward C
33.	Limited Audit	ITC_9C_5R	13AABCB5576G1ZU	M/S BHARAT SANCHAR NIGAM LIMITED	Dimapur Ward D
34.	Limited Audit	ITC_9C_5R	13AEVPC5108E1ZU	M/S. TOSHI CHANGKIJA SERVICE STATION	Mokokchung Ward A
35.	Limited Audit	ITC_9C_5R	13AAXPO2006K2ZJ	M/S DIMAPUR AGENCY CENTRE	Dimapur Ward D
36.	Limited Audit	ITC_9C_5R	13AABCN8654K1Z8	M/S NABARD CONSULTANCY SERVICES PRIVATE LIMITED	Dimapur Ward A
37.	Limited Audit	ITC_9C_5R	13AAACF3294L1ZL	M/S FASHION SUITINGS PVT LTD	Dimapur Ward D
38.	Limited Audit	ITC_9C_5R	13AZQPC9371D1ZD	M/S EVEREST FOREST PRODUCTS	Mokokchung Ward B
39.	Limited Audit	ITC_9C_5R	13BRMPD0660F1Z9	M/S NOVELTY PARTY SALES	Kohima Ward B
40.	Limited Audit	ITC_9C_5R	13AABCT0020H2Z4	M/S THE FEDERAL BANK LTD ACCOUNTS DEPARTMENT	Dimapur Ward A

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Sl. No	Type of GST Audit	Categories of sample	GSTIN	Trade Name	Jurisdiction
41.	Limited Audit	ITC_9C_7G	13AABCB5576G1ZU	M/S BHARAT SANCHAR NIGAM LIMITED	Dimapur Ward D
42.	Limited Audit	ITC_9C_7G	13AAXPO2006K2ZJ	M/S DIMAPUR AGENCY CENTRE	Dimapur Ward D
43.	Limited Audit	ITC_9C_7G	13AABCN8654K1Z8	M/S NABARD CONSULTANCY SERVICES PRIVATE LIMITED	Dimapur Ward A
44.	Limited Audit	ITC_9C_7G	13AAACF3294L1ZL	M/S FASHION SUITINGS PVT LTD	Dimapur Ward D
45.	Limited Audit	ITC_9C_7G	13AACCR9357C1ZI	M/S RADHA MADHAV CORPORATION LIMITED	Dimapur Ward C
46.	Limited Audit	ITC_9C_7G	13ABZPA6342B1ZY	M/S INDIA AUTOMOBILES	Dimapur Ward F
47.	Limited Audit	ITC_9C_7G	13AABCT0020H2Z4	THE FEDERAL BANK LTD ACCOUNTS DEPARTMENT	Dimapur Ward A
48.	Limited Audit	ITC_9C_7G	13AAACH0632A1ZM	HUDCO LTD	Kohima ward B
49.	Limited Audit	ITC_9C_7G	13AAZFM9422H1ZU	MAYASHEEL RETAIL LLP	Dimapur Ward A
50.	Limited Audit	ITC_9C_7G	13AHPPS6273F1Z0	PRIME PHARMA & SURGICAL	Dimapur Ward D
51.	Limited Audit	ITC_9C_9R	13ACSPB0787F1ZP	M/S NAGALAND ELECTRICAL STORE	Dimapur Ward A
52.	Limited Audit	ITC_9C_9R	13AABCB5576G1ZU	M/S BHARAT SANCHAR NIGAM LIMITED	Dimapur Ward D
53.	Limited Audit	ITC_9C_9R	13AADCA9318F1ZZ	GLOBAL VECTRA HELICORP LIMITED	Dimapur Ward B
54.	Limited Audit	ITC_9C_9R	13BRMPD0660F1Z9	M/S NOVELTY PARTY SALES	Kohima Ward B
55.	Limited Audit	ITC_9C_9R	13AVIPT1693D1ZJ	M/S VAUDE VILLE HARDWARE	Kohima Ward C
56.	Limited Audit	ITC_9C_9R	13AAACF3294L1ZL	FASHION SUITINGS PVT LTD	Dimapur Ward D
57.	Limited Audit	ITC_9C_9R	13AAECM9011G1ZU	MOKOKCHUNG SAW & VENEERS (P) LTD	Mokokchung
58.	Limited Audit	ITC_9C_9R	13AFAPY2944N1Z2	M/S PARAMOUNT TEA INDUSTRY.	Mon Unit
59.	Limited Audit	ITC_9C_9R	13AABCM9425F1ZP	MODICARE LIMITED	Dimapur Ward A
60.	Limited Audit	ITC_9C_9R	13AAACF0365N1ZR	M/S FOOD CORPORATION OF INDIA	Dimapur Ward D
61.	Limited Audit	ITC_9C_12F	13AABCB5576G1ZU	M/S BHARAT SANCHAR NIGAM LIMITED	Dimapur Ward D
62.	Limited Audit	ITC_9C_12F	13AADCS2469K1Z8	SPML INFRA LIMITED	Dimapur Ward C
63.	Limited Audit	ITC_9C_12F	13AACCN6194P1ZY	AIR INDIA LIMITED	Dimapur Ward E
64.	Limited Audit	ITC_9C_12F	13AAACO0256B1Z9	M/S ORIFLAME INDIA PVT. LTD	Dimapur Ward A
65.	Limited Audit	ITC_9C_12F	13AADFA0825G1Z5	M/S ANSARI & COMPANY	Dimapur Ward A
66.	Limited Audit	ITC_9C_12F	13AAECT5121G1ZS	THE ULTIMATE TRAVELLING CAMP	Kohima Ward C
67.	Limited Audit	ITC_9C_12F	13AFAPY2944N1Z2	M/S PARAMOUNT TEA INDUSTRY.	Mon Unit
68.	Limited Audit	ITC_9C_12F	13ADHPN2868F1ZK	M/S CENTRAL MOTORS	Dimapur Ward A
69.	Limited Audit	ITC_9C_12F	13AERPJ7445R1ZO	M/S ARIHANT INDUSTRY	Dimapur Ward E
70.	Limited Audit	ITC_9C_12F	13AAACL1838J1ZP	TRENT LIMITED	Dimapur Ward B
71.	Limited Audit	ITC_9C_14T	13AAFCEB0525K1Z2	M/S BHARAT BROADBAND NETWORK LTD	Dimapur Ward A
72.	Limited Audit	ITC_9C_14T	13AAXPO2006K2ZJ	DIMAPUR AGENCY CENTRE	Dimapur Ward D

Sl. No	Type of GST Audit	Categories of sample	GSTIN	Trade Name	Jurisdiction
73.	Limited Audit	ITC_9C_14T	13AHIPB5776B1ZQ	M/S BAJRANG HARDWARE STORES	Dimapur Ward C
74.	Limited Audit	ITC_9C_14T	13AOTPJ0731N1ZQ	S K TRADING	Dimapur Ward E
75.	Limited Audit	ITC_9C_14T	13AFEPA2213A1ZR	M/S NOURHENEINUO ANGAMI	Dimapur Ward B
76.	Limited Audit	ITC_9C_14T	13AINPB2687H5Z6	M/s INNOVATION	Dimapur Ward B
77.	Limited Audit	ITC_9C_14T Buffer	13AAHCS6024L1ZB	M/S SHYAMA POWER INDIA LIMITED	Dimapur Ward A
78.	Limited Audit	ITC_9C_14T Buffer	13AAACS8577K4ZV	STATE BANK OF INDIA	Dimapur Ward D
79.	Limited Audit	ITC_9C_14T	13AAECM5260H1ZP	M/S MUKAND SYSTEMS AND NETWORKING PRIVATE LIMITED	Dimapur Ward B
80.	Limited Audit	ITC_9C_14T	13AFVPR4019J1Z2	M/S J. P. ENTERPRISES	Dimapur Ward D
81.	Limited Audit	Interest	13AECPP0613C1ZC	M/S B.P. ASSOCIATES	Dimapur Ward B
82.	Limited Audit	Interest	13AAGPZ6512L2ZC	JAYZEE CONSTRUCTION	Dimapur Ward D
83.	Limited Audit	Interest	13AAECS0765R1ZY	SIMPLEX INFRASTRUCTURES LIMITED	Dimapur Ward E
84.	Limited Audit	Interest	13ATEPS3899L2ZY	M/S D.I. INDUSTRIES	Dimapur Ward E
85.	Limited Audit	Interest	13AABCN7988G2Z5	NEC ENERGY PRIVATE LIMITED	Kohima Ward A
86.	Limited Audit	Interest	13ANZPA8446L1ZF	M/S VIU ANGAMI & SONS	Kohima Ward A
87.	Limited Audit	Interest	13AABCT5235G1ZO	M/S TECHNO POWER ENTERPRISES PVT. LTD.	Kohima Ward B
88.	Limited Audit	Interest	13AFRPT2534G2ZA	M/S.UNICRAFT ENGINEERINGWORKS	Mokokchung Ward A
89.	Limited Audit	Interest	13ALMPC8558N1ZL	M/S NAGINIMORA TIMBER INDUSTRIES	Mokokchung Ward B
90.	Limited Audit	Interest	13AAACG7284R1Z2	GREENPLY INDUSTRIES LIMITED	Mon
91.	Limited Audit	ISD	13AACCR9357C1ZI	RADHA MADHAV CORPORATION LIMITED	Dimapur Ward C
92.	Limited Audit	ISD	13BFEPJ7658K1Z5	M/S A.K. STATIONERY	Kohima Ward B
93.	Limited Audit	ISD	13AAACB1534F3ZD	BANK OF BARODA	Dimapur Ward B
94.	Limited Audit	ISD	13AIOPC4893R3ZH	M/S Z.C. ENTERPRISES	Dimapur Ward C
95.	Limited Audit	ISD	13AAACI1681G1ZY	M/S INDIAN OIL CORPORATION LIMITED	Dimapur Ward C
96.	Limited Audit	ISD	13ABVPA3307N1ZM	M/S HAROON GARMENTS	Dimapur Ward B
97.	Limited Audit	ISD	13AFWPA4550Q1Z0	M/S NAGALAND WOOL CENTRE.	Dimapur Ward A
98.	Limited Audit	ISD	13AUHPS1780Q1Z0	M/S DURGA AUTOMOBILES	Dimapur Ward A
<b>Ward/ Range Audit</b>					
Sl. No	Type of GST Audit		Divisional Jurisdiction		Name of ward
1.	Ward/ Range Audit		Kohima		Ward B

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Sl. No	Type of GST Audit	Categories of sample	GSTIN	Trade Name	Jurisdiction
2.				Dimapur	Ward A
3.				Dimapur	Ward B
4.				Dimapur	Ward E

Source: Departmental records

**Appendix 5.2.2**  
**Statement showing deficiencies noticed in closed cases**  
*(Reference: Paragraph 5.2.6.1)*

**Appendix 5.2.2A: Kohima ward B**

Sl. No.	GSTIN	Name of Taxpayer	Tax Period	Date of ASMT-10	Scrutiny of ITC amount in ₹	Date of ASMT-11	Tax payer reply	Date of ASMT 12	Amount deposited in ₹	Tax Not paid fully	Non/ Partial discharge of interest	Audit comments and Dept. reply
1.	13AABCT5235G1ZO	M/S TECHNO POWER ENTERPRISES PVT. LTD	2018-19	04-09-2019	8947469	09-09-2019	Partially accepted, sought time upto 30/10/19 for ensuring the vendors to update GSTR 1	30-03-2021	-	Yes	-	As per GSTR 3B/2A summary of ITC ,still there is a difference /Excess availed of ₹288651/- .
2.	13ADAPW6302J1ZO	M/S K SUMI & MARKETING COMPANY	2018-19	18-09-2019	46959		Taxpayer stated the difference is only 20%, extra ITC permissible	30-03-2021	-	Yes	Yes	Difference of ₹46,959/- remains, though the extended due date for filing of Annual Return is over. The same may be recovered along with interest.
3.	13ATTPK7506M2Z5	M/S UNITED TRADERS PROVISION	2017-18	23-11-2020	9102806	22-08-2021	Excess ITC reversed /paid through DRC 03.	24-08-2021	7621646	-	-	Excess availed ITC found reversed.
4.	13AYNPR5500K1Z9	M/S CAPITAL TYRE WORKSHOP	2018-19	02-12-2020	48068		GST amount deposited alongwith interest.	26-07-2021	24034	Yes	-	Difference of ₹128534/- remains, though the extended due date for filing of Annual Return is over.
5.	13ABEPH7821D1Z6	M/S PATRONS	2017-18	23-11-2020	28507		ITC payable for the period as on 09/2021 deposited through DRC 03.	29-10-2021	145108	-	Yes	Interest amount was subsequently paid by the taxpayer vide DRC 03 as per data furnished by Department in December 2023.
6.	13AHZPL5089Q2Z5	M/S KOHIMA COMPUTER CENTRE	2018-19	23-11-2020	93595	28-10-2021	ITC payable for the period as on 09/2021 deposited through DRC 03.	28-10-2021	651746	-	Yes	Interest amount was subsequently paid by the taxpayer vide DRC 03 as per data furnished by the Department in December 2023.

Sl. No.	GSTIN	Name of Taxpayer	Tax Period	Date of ASMT-10	Scrutiny of ITC amount in ₹	Date of ASMT-11	Tax payer reply	Date of ASMT 12	Amount deposited in ₹	Tax Not paid fully	Non/ Partial discharge of interest	Audit comments and Dept. reply
7.	13ASIPR 8073Q1ZW	M/S LIGHT HOUSE	2017-18	18-02-2021	88024	10-10-2021	GST amount deposited.	28-10-2021	92370	-	Yes	<i>Interest amount was subsequently paid by the taxpayer vide DRC 03 as per data furnished by the Department in December 2023</i>
8.	13AMWPT 6357K1Z5	M/S EASTERN COMPUTER AGENCIES	2018-19	01-10-2019	142153	29-10-2019	The dealer stated that the firm did not avail excess ITC.	30-03-2021	-	Yes	Yes	Difference of ₹1,31,063/- remains. The same may be recovered alongwith interest.
9.	13AADCG 1415H1Z7	G S R Venture Private Limited	2019-20	15-01-2020	2358137	14-02-2019	Return amended. Sales declared in 3B of March 2019 under B2C rectified and shown under B2B sales.	13-09-2021	-	-	-	Reply found correct.
10.	13AHLPL 7624H2Z9	M/S T.M. LAM & SONS	2018-19	02-12-2020	50339	30-04-2021	Demand met.	04-05-2021	50338	-	-	Amount deposited, no comments
11.	13AKNPT 1991J1ZM	M/S ROSY THOMSON	2019-20	08-02-2021	0	10-02-2021	Demand met.	11-02-2021	53816	-	-	Amount deposited, no comments
12.	13AWXPJ 8057F2Z3	Eastern Construction & Enterprises	2019-20	28-01-2020	239028	28-07-2021	Amount deposited as per demand notice	28-07-2021	119514	-	-	Amount deposited, no comments
13.	13ANOPN 2567N1ZF	M/S HILL PIONEER AGENCY	2020-21	23-03-2021	6757532	22-04-2021	There is no mismatch of ITC	29-04-2021	-	-	-	No liability/ No comments
14.	13ASIPR 8073Q1ZW	M/S LIGHT HOUSE	2018-19	18-02-2021	449076	10-10-2021	GST amount deposited.	28-10-2021	787071	-	-	No comments as ITC and interest amount paid
15.	13CJFPM 8482C1Z8	SOBOU ENTERPRISES	2017-18	18-9-2019	8567048	18-10-2019	No mismatch GSTR 1 updated by seller	30-03-2021	-	-	-	No difference found.
<b>Total</b>									<b>9545643</b>			

**Appendix 5.2.2B: Dimapur Ward A**

Sl. No.	GSTIN/Temp ID/ UIN	Trade /Legal name	Date of ASMT 10	Tax period (From) Month, Year	Tax period (To) Month, Year	Amount demanded		ITC Discrepancy remaining for the respective financial year	Taxpayer reply	Date of ASMT 11	Date of ASMT 12	Tax liability not paid fully	Non/ Partial payment of interest	Audit comment
						ITC Excess claim 3B-2A	GSTR1-GSTR3B							
16.	13AKGPC8070J2Z9	M/S FERN	22-02-2021	April 2018	March 2019	30711	161159	45,499.73	Taxpayer has deposited the amount demanded	27-09-2021	29-09-2021	Yes	Yes	The outstanding amount was subsequently paid by the taxpayer vide DRC 03 as per data furnished by the Department in December 2023.
17.	13AKGPC8070J2Z9	M/S FERN	22-02-2021	July 2017	March 2018	26579	0	26,578.92	Taxpayer has deposited the amount demanded	27-09-2021	29-09-2021	-	-	Taxpayer has deposited the demanded amount

Source: Departmental records

**Appendix 5.2.2C: Dimapur Ward B**

Sl. No.	GSTIN/Temp ID/ UIN	Trade /Legal name	Date of ASMT-10	Tax period	Amount demanded		Tax payer Reply	Date of ASMT 12	Audit comment
					ITC Excess claim 3B-2A	GSTR1-GSTR3B			
18.	13AACFH9289G1Z7	M/S Hindustan Trade and Agency	22-02-2021	2018-19	49817.00	0.00	No discrepancy	02-11-2021	No excess utilisation of ITC
19.	13AYZPM2176L3ZO	North Eastern Power Carrier	15-01-2020	2019-20	0.00	2635273.80	No discrepancy	03-02-2020	No discrepancy

Source: Departmental records

**Appendix 5.2.3**  
**Statement showing deficiencies in non finalised cases**  
*(Reference: Paragraph 5.2.6.1)*

(₹ in lakh)

Name of Range	Nos of tax payers/ASMT 10 issued	Amount demanded as per ASMT-10		Amount found outstanding during scrutiny of returns for the relevant year				Amount Due
		Excess ITC	Interest/ Cess/ Tax outstanding	Excess ITC	Amount recovered	Scrutiny of R1 & R3B	Scrutiny of Interest/ Cess/ Tax	
	1	2	3	4	5	6	7	4-5+6+7
Kohima Ward B	27	290.71	-	195.09	5.80	-	-	189.29
Dimapur Ward A	60	148.29	-	159.30	0.00	0.01	-	159.31
Dimapur Ward B	34	372.16	-	248.63	0.00	0	-	248.63
Dimapur Ward E	33	386.74	70.03	420.98	5.00	10.89	70.03	496.90
<b>Total</b>	<b>154</b>			<b>1024.00</b>	<b>10.8</b>	<b>10.90</b>	<b>70.03</b>	<b>1094.13</b>

Source: Departmental records

**Appendix 5.2.3A: Kohima Ward B**

(₹ in lakh)

Sl. No.	GSTIN/ Temp ID/ UIN	Trade /Legal name	Date of ASMT-10	Tax Period	Amount demanded under ASMT-10 for Excess ITC availed	ITC discrepancy for the relevant financial year	Amount recovered	Amount Due	Dept. Reply
1.	13AACFY2807R1ZT	M/S YES DESIGN COMPANY	23-11-2020	February 2019	3.60	2.68	0.00	2.68	The excess ITC was subsequently reversed by the taxpayer as per data furnished by the Department in December 2023
2.	13ABAPF1824A1ZR	M/S KOHIMA AGRO CENTRE	23-11-2020	2017-18	0.50	0.67	0.00	0.67	
3.	13ABZPI0261M1ZD	M/S URA BUILDERS PVT LTD	28-01-2020	November 2019	0.91	0.91	0.00	0.91	
4.	13AELPL7146M1Z4	M/S BROADWAY MOBILE	23-11-2020	2017-18	7.46	5.68	0.00	5.68	
5.	13AFNPL0456K2ZC	M/S NB CONSORTIUM	18-09-2019	2017-18	1.12	1.12	0.00	1.12	The excess ITC of ₹1.09 lakh was subsequently reversed by the taxpayer as per data furnished by the Department in December 2023.

**Audit Report for the year ended 31 March 2023**

Sl. No.	GSTIN/ Temp ID/ UIN	Trade /Legal name	Date of ASMT-10	Tax Period	Amount demanded under ASMT-10 for Excess ITC availed	ITC discrepancy for the relevant financial year	Amount recovered	Amount Due	Dept. Reply
6.	13AIVPN4351N1ZO	M/S MELIE NAKHRO & SONS	11-09-2019	2018-19	6.21	6.21	0.00	6.21	The excess ITC was subsequently paid by the taxpayer vide DRC 03 as per data furnished by the Department in December 2023.
7.	13AJJPT3139R2ZJ	M/S KDT ENTERPRISES	02-12-2020	2018-19	2.66	2.66	0.00	2.66	₹2.15 lakh out of ₹2.66 lakh was subsequently paid in the monthly return of Oct 2018 as per data furnished by the Department in December 2023.
8.	13AJUPT1526D1Z7	M/S MR CLOTH STORE	23-11-2020	2018-19	4.43	4.43	0.00	4.43	
9.	13AKVPB1367L3ZW	M/S NEW URA PHARMACY	23-11-2020	2018-19	0.64	1.08	0.00	1.08	
10.	13ANWPC8698M1ZO	M/S YOUR CHOICE	02-12-2020	2018-19	7.66	12.85	0.00	12.85	
11.	13AQJPR5968H3ZA	M/S NEISAKHOLIE RUPRE-O & CO	30-03-2021	2019-20	14.74	14.74	0.00	14.74	₹11.51 lakh out of ₹14.74 lakh was subsequently paid by the taxpayer vide DRC03 as per data furnished by the Department in December 2023.
12.	13ARMPA1025A1ZU	M/S MOBILE SPOT II GEN NEXT	02-12-2020	2018-19	1.05	0.66	0.00	0.66	
13.	13ARSPJ3897K1Z2	M/S TT CONSTRUCTION	23-03-2021	2020-21	72.00	72.00	0.00	72.00	
14.	13AUYP9079G1ZP	M/S ROKO RINO QUALITY STONE	23-11-2020	2018-19	52.64	0.00	0.00	0.00	
15.	13AZFPA5461M2ZF	M/S KITH & KIN ENTERPRISES	30-08-2019	2018-19	1.09	1.09	0.00	1.09	The tax amount of ₹1.09 lakh was subsequently paid by the taxpayer vide DRC 03 as per data furnished by the Department in December 2023.
16.	13BBZPR9201B2ZJ	M.S V RHETSO & CO	02-12-2020	December 2018	0.93	0.00	0.00	0.00	
17.	13BFIPJ3403E1Z3	M/S BABY NEEDS	23-11-2020	2017-18	0.58	0.70	0.00	0.70	The ITC was reversed by the taxpayer in Nov 2018 as per data furnished by the Department in December 2023
18.	13BFIPJ3403E1Z3	M/S BABY NEEDS	23-11-2020	2018-19	0.29	0.00	0.00	0.00	
19.	13BGNPA4852J1ZF	M/S LK HARDWARE	15-01-2020	September 2019	5.51	5.51	0.00	5.51	
20.	13BUAPS7203N1ZI	M/S LIRI ENTERPRISES	29-01-2020	2019-20	2.16	2.16	0.00	2.16	

Sl. No.	GSTIN/ Temp ID/ UIN	Trade /Legal name	Date of ASMT-10	Tax Period	Amount demanded under ASMT-10 for Excess ITC availed	ITC discrepancy for the relevant financial year	Amount recovered	Amount Due	Dept. Reply
21.	13CBFPK5951E1ZV	M/S DOWN TOWN PHARMACY	23-02-2021	2020-21	44.01	0.00	0.00	0.00	
22.	13CGBPS0926G1ZO	M/S S SEMP & CO	23-03-2021	2020-21	6.38	5.80	5.80	0.00	
23.	13CGHPK7468R1ZK	M/S AKHRIEU & CO	17-12-2020	2020-21	4.04	4.04	0.00	4.04	
24.	13DPIPK5264Q1ZB	M/S SANGTHING AND BROTHERS	18-02-2021	2018-19	18.43	18.43	0.00	18.43	
25.	13DPIPK5264Q1ZB	M/S SNAGTHING AND BROTHERS	18-02-2021	2017-18	20.11	20.11	0.00	20.11	
26.	13DSBPK2239B1ZE	M/S G WANGNYEM KONYAK	18-02-2020	2017-18	9.51	9.51	0.00	9.51	
27.	13DSBPK2239B1ZE	M/S G WANGNYEM KONYAK	18-02-2020	2018-19	2.06	2.06	0.00	2.06	
<b>Total</b>					<b>290.71</b>	<b>195.09</b>	<b>5.80</b>	<b>189.29</b>	

Source: Departmental records

**Appendix 5.2.3B: Dimapur Ward A**

(₹ in lakh)

Sl. No.	GSTIN/ Temp ID/ UIN	Trade /Legal name	Tax period (From) Month, Year	Tax period (To) Month, Year	Date of ASMT-10	Amount demanded under ASMT-10		Discrepancy of ITC for the relevant financial year		Amount Due
						Excess ITC	Mismatch between GSTR1-GSTR3B	Scrutiny of Excess ITC	Scrutiny of R1 & R3B	
1.	13AIQPA9841B1ZI	M/S NANDINI HARDWARE	July 2020	September 2020	31-03-2021	4.78	0.00	-2.87	0.00	0.00
2.	13ANEPK4032D1ZP	M/S APEX MOTOR ENTERPRISE	July 2020	September 2020	31-03-2021	82.32	0.00	-96.47	0.00	0.00
3.	13AVHPC4034C1ZE	K.CHOPHI & SONS	July 2020	September 2020	31-03-2021	6.74	0.00	-0.05	0.00	0.00
4.	13CIIPS6850E1Z5	M/S DILIGENT MOTORS	July 2020	September 2020	31-03-2021	35.24	0.00	-2.31	0.00	0.00
5.	13AAECJ4213B1ZD	JIO DIGITAL FIBRE PRIVATE LIMITED	July 2020	September 2020	31-03-2021	37.68	0.00	-271.70	0.00	0.00
6.	13AAGPZ3196E1ZI	M/S KUHOI ZHIMO	July 2020	September 2020	31-03-2021	12.24	0.00	0.00	0.00	0.00
7.	13AAJCR6636B1ZL	RELIANCE PROJECTS & PROPERTY MANAGEMENT SERVICES LIMITED	June 2020	July 2020	31-03-2021	6.14	0.00	-84.13	0.00	0.00
8.	13AARFP9464A1Z3	PAARTH PROJECTS	July 2020	August 2020	31-03-2021	19.45	0.00	0.00	0.00	0.00
9.	13AABAL2644M1ZO	LNM IN ASSOCIATION WITH AIPPL	July 2020	September 2020	31-03-2021	13.67	0.00	4.57	0.00	0.00
10.	13AAACH1766P1ZE	M/S BHARATI HEXACOM LTD.	July 2020	September 2020	31-03-2021	281.20	0.00	-757.70	0.00	0.00
11.	13BPIPK7846E1ZU	M/S N K PAINT	April 2018	March 2019	22-02-2021	13.92	0.00	-3.99	0.00	0.00
12.	13AIZPH4733L1ZS	M/S CENTRAL MEDICAL	July 2017	March 2018	22-02-2021	0.12	0.00	-0.14	0.00	0.00
13.	13ACSPB0787F1ZP	M/S NAGALAND ELECTRICAL STORE	July 2017	March 2018	22-02-2021	0.00	9.29	0.00	0.00	0.00
14.	13ACVPA0397F1ZP	M/S WOMENS TREND	April 2018	March 2019	22-02-2021	0.52	0.00	-0.57	0.00	0.00

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Sl. No.	GSTIN/ Temp ID/ UIN	Trade /Legal name	Tax period (From) Month, Year	Tax period (To) Month, Year	Date of ASMT-10	Amount demanded under ASMT-10		Discrepancy of ITC for the relevant financial year		Amount Due
						Excess ITC	Mismatch between GSTR1-GSTR3B	Scrutiny of Excess ITC	Scrutiny of R1 & R3B	
15.	13ACGPD4223N1ZV	M/S BEE-HIVE BAKERY.	July 2017	March 2018	22-02-2021	4.35	0.00	0.00	0.00	0.00
16.	13ACKPL9445Q1ZV	M/S. THE MORUNG EXPRESS	July 2017	March 2018	22-02-2021	0.16	0.00	-3.07	0.00	0.00
17.	13ABVPJ5114E1ZV	M/S P.D ELECTRICALS	April 2018	March 2019	22-02-2021	0.00	8.74	0.00	0.00	0.00
18.	13ABVPJ5114E1ZV	M/S P.D ELECTRICALS	July 2017	March 2018	22-02-2021	0.00	0.71	0.00	0.00	0.00
19.	13AAKPZ9246R1ZK	M/S AMBER DEPARTMENT STORE	July 2017	March 2018	22-02-2021	0.35	0.00	-0.52	0.00	0.00
20.	13AAACH8755L1ZB	HDFC LIFE INSURANCE COMPANY LIMITED	April 2018	March 2019	22-02-2021	0.47	0.00	0.42	0.00	0.42
21.	13AAACH8755L1ZB	HDFC LIFE INSURANCE COMPANY LIMITED	July 2017	March 2018	22-02-2021	0.09	0.00	0.65	0.00	0.65
22.	13AAACM4754E1ZU	METRO BRANDS LIMITED	April 2018	March 2019	22-02-2021	1.11	0.00	1.12	0.00	1.12
23.	13AAACS3372A2ZZ	SURYA ENERTECH DEVELOPERS PVT LTD	April 2018	March 2019	22-02-2021	0.00	0.00	40.30	0.00	40.30
24.	13AAFFC0069E1Z1	M/S C.K .TIMES	April 2018	March 2019	22-02-2021	0.50	0.01	0.50	0.01	0.51
25.	13AAKPZ9246R1ZK	M/S AMBER DEPARTMENT STORE	April 2018	March 2019	22-02-2021	0.53	0.00	0.41	0.00	0.41
26.	13AAMFG0099H2ZD	M/s GEN MACHINES	April 2018	March 2019	22-02-2021	0.94	15.89	0.19	0.00	0.19
27.	13AAMFG0099H2ZD	M/s GEN MACHINES	July 2017	March 2018	22-02-2021	0.19	0.00	0.02	0.00	0.02
28.	13ABXPA5416E1ZX	M/S SHRIRAM MOTORS	April 2018	March 2019	22-02-2021	0.81	0.00	0.81	0.00	0.81
29.	13ACGPD4223N1ZV	M/S BEE-HIVE BAKERY.	April 2018	March 2019	22-02-2021	4.35	0.00	2.70	0.00	2.70
30.	13ACKPL9445Q1ZV	M/S. THE MORUNG EXPRESS	April 2018	March 2019	22-02-2021	1.21	0.00	1.06	0.00	1.06
31.	13ACSPB0787F1ZP	M/S NAGALAND ELECTRICAL STORE	April 2018	March 2019	22-02-2021	10.63	0.00	10.63	0.00	10.63
32.	13ACVPA0397F1ZP	M/S WOMENS TREND	July 2017	March 2018	22-02-2021	0.24	0.00	0.52	0.00	0.52
33.	13ADIPY4041N1Z6	M/S MARUTI SHOPPE	April 2018	March 2019	22-02-2021	0.14	0.00	0.14	0.00	0.14
34.	13ADVFB7388Q1ZM	M/S MOON STORE	July 2017	March 2018	22-02-2021	0.00	1.69	0.00	0.00	0.00
35.	13AERPJ9999J1ZH	M/S IN TOUCH	April 2018	March 2019	22-02-2021	0.73	0.00	0.73	0.00	0.73
36.	13AERPJ9999J1ZH	M/S IN TOUCH	July 2017	March 2018	22-02-2021	0.87	0.00	0.87	0.00	0.87
37.	13AFSPD8351G1ZF	M/S. STAR ELECTRICAL	April 2018	March 2019	22-02-2021	1.95	0.98	1.95	0.00	1.95
38.	13AFSPD8351G1ZF	M/S. STAR ELECTRICAL	July 2017	March 2018	22-02-2021	1.95	0.98	0.00	0.00	0.00
39.	13AFWPN4248J1ZY	M/S NOBLE PHARMACEUTICALS	April 2018	March 2019	22-02-2021	0.00	19.16	0.00	0.00	0.00
40.	13AFWPN4248J1ZY	M/S NOBLE PHARMACEUTICALS	July 2017	March 2018	22-02-2021	0.00	8.10	0.00	0.00	0.00
41.	13AGCPC9291R1ZY	NAGALAND PAGE	April 2018	March 2019	22-02-2021	0.24	1.90	0.24	0.00	0.24
42.	13AGCPC9291R1ZY	NAGALAND PAGE	July 2017	March 2018	22-02-2021	0.29	0.00	0.29	0.00	0.29
43.	13AHBPL9718L1Z4	M/S RIVEN MOTORS	April 2018	March 2019	22-02-2021	0.43	0.00	0.43	0.00	0.43
44.	13AIBPS4607G1ZJ	M/S PRATIVA ENTERPRISE	April 2018	March 2019	22-02-2021	0.00	0.63	0.00	0.00	0.00
45.	13AIBPS4607G1ZJ	M/S PRATIVA ENTERPRISE	July 2017	March 2018	22-02-2021	1.51	7.94	0.35	0.00	0.35
46.	13AIQPA9841B1ZI	M/S NANDINI HARDWARE	April 2018	March 2019	22-02-2021	3.83	0.32	0.36	0.00	0.36
47.	13AIQPA9841B1ZI	M/S NANDINI HARDWARE	July 2017	March 2018	22-02-2021	11.99	0.00	11.99	0.00	11.99
48.	13AIZPH4733L1ZS	M/S Central Medical	April 2018	March 2019	22-02-2021	0.51	0.00	0.40	0.00	0.40

Sl. No.	GSTIN/ Temp ID/ UIN	Trade /Legal name	Tax period (From) Month, Year	Tax period (To) Month, Year	Date of ASMT-10	Amount demanded under ASMT-10		Discrepancy of ITC for the relevant financial year		Amount Due
						Excess ITC	Mismatch between GSTR1-GSTR3B	Scrutiny of Excess ITC	Scrutiny of R1 & R3B	
49.	13AJQPA9135P1ZS	M/S THE TREND BLOCK	April 2018	March 2019	22-02-2021	6.48	0.00	6.48	0.00	6.48
50.	13AJQPA9135P1ZS	M/S THE TREND BLOCK	July 2017	March 2018	22-02-2021	1.27	0.00	1.27	0.00	1.27
51.	13AKGPC8070J2Z9	M/S FERN	April 2018	March 2019	22-02-2021	0.31	1.61	0.45	0.00	0.45
52.	13AKGPC8070J2Z9	M/S FERN	July 2017	March 2018	22-02-2021	0.27	0.00	0.27	0.00	0.27
53.	13BISPS3884B1ZY	M/S. AUTO FRIENDS	April 2018	March 2019	22-02-2021	0.00	0.03	0.00	0.00	0.00
54.	13BISPS3884B1ZY	M/S. AUTO FRIENDS	July 2017	March 2018	22-02-2021	0.33	0.52	0.33	0.00	0.33
55.	13BPIPK7846E1ZU	M/S N K PAINT	July 2017	March 2018	22-02-2021	0.95	5.44	0.95	0.00	0.95
56.	13AAACO0256B1Z9	M/S ORIFLAME INDIA PVT. LTD	June 2020	September 2020	31-03-2021	29.64	0.00	4.96	0.00	4.96
57.	13AABCR1718E1ZY	M/S RELIANCE RETAIL LIMITED	July 2020	September 2020	31-03-2021	16.11	0.00	25.22	0.00	25.22
58.	13ABVPY4392B1Z8	M/S RE-INVENTED MANUFACTURERS & DISTRIBUTORS	July 2020	September 2020	31-03-2021	45.30	0.00	28.62	0.00	28.62
59.	13AGBPL7978F1Z9	M/S GLOBAL TRANSPORT CO	July 2020	September 2020	31-03-2021	2.07	0.00	4.71	0.00	4.71
60.	13AHDPS9966M1ZJ	M/S PRITHVI TRADING	July 2020	September 2020	31-03-2021	0.06	0.00	8.93	0.00	8.93
<b>Total</b>						<b>148.29</b>	<b>65.19</b>	<b>159.30</b>	<b>0.01</b>	<b>159.31</b>

Source: Departmental records

### Appendix 5.2.3C: Dimapur Ward B

(₹ in lakh)

Sl. No.	GSTIN/ Temp ID/ UIN	Trade /Legal name	Tax period (From) Month, Year	Tax period (To) Month, Year	Date of ASMT-10	Amount demanded under ASMT-10		Discrepancy of ITC & liability for the relevant financial year		Amount Due
						Excess ITC	Mismatch between GSTR1-GSTR3B	Scrutiny of Excess ITC	Scrutiny of R1 & R3B	
1.	13AACFA9372K1ZD	M/S ANITA DRUG HOUSE	April 2018	March 2019	20-02-2021	0.37	1.96	-14.66	0.00	-14.66
2.	13ADCPM5171H2ZR	M/S MANDIA TRADE & AGENCY	April 2018	March 2019	08-03-2021	256.74	1.59	-9.10	0.00	-9.10
3.	13AHEPV0979Q1ZK	AGENCY HOUSE	July 2020	September 2020	26-03-2021	45.53	0.00	-2.02	0.00	-2.02
4.	13AISPB5429Q1ZS	M/S ACER POINT	April 2018	March 2019	20-02-2021	-1.55	0.00	-1.55	0.00	-1.55
5.	13AJCPS4459C1ZE	M/S GHARSIRAM RAMKUMAR & CO.	April 2018	March 2019	23-02-2021	0.00	0.00	-0.16	0.00	-0.16
6.	13BLVPG8340L1ZN	M/S AMIT PAN SHOP	April 2018	March 2019	20-02-2021	1.00	0.00	-0.98	0.00	-0.98
7.	13BUZPA2749A1ZT	M/S ELECTRO WORLD	July 2020	September 2020	26-03-2021	5.69	0.00	-2.41	0.00	-2.41
8.	13AABFD2309N1ZQ	M/S DEEPAK MEDICAL STORE	July 2017	March 2018	22-02-2021	1.48	-0.52	1.20	0.00	1.20
9.	13AAJPZ1719Q2Z0	M/S K.LIFELINE SURGICAL AND DRUG DISTRIBUTOR	July 2017	March 2018	08-03-2021	0.96	7.28	0.94	0.00	0.94

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Sl. No.	GSTIN/ Temp ID/ UIN	Trade /Legal name	Tax period (From) Month, Year	Tax period (To) Month, Year	Date of ASMT-10	Amount demanded under ASMT-10		Discrepancy of ITC & liability for the relevant financial year		Amount Due
						Excess ITC	Mismatch between GSTR1-GSTR3B	Scrutiny of Excess ITC	Scrutiny of R1 & R3B	
10.	13AALPI5952N1ZB	M/S UNIVERSAL SYSTEMS & APPLIANCES	July 2017	March 2018	14-12-2020	0.03	0.00	0.03	0.00	0.03
11.	13AANFD7176R1ZN	M/S DIMAPUR TRADERS	April 2018	March 2019	23-02-2021	1.86	0.06	2.24	0.00	2.24
12.	13AAPPO1408H1ZV	M/S MERIDIAN MEDICINE	April 2018	March 2019	24-02-2021	0.76	0.37	0.92	0.00	0.92
13.	13ABDPN1066H1Z0	M/S SHREE SURESH MEDICAL STORE	July 2020	September 2020	26-03-2021	1.15	0.00	2.04	0.00	2.04
14.	13ABHPY9373J3ZW	M/S GURAS SYSTEM	July 2017	March 2018	20-02-2021	2.55	0.02	2.55	0.00	2.55
15.	13ABVPA3307N1ZM	M/S HAROON GARMENTS	July 2017	March 2018	20-02-2021	4.35	3.90	4.44	0.00	4.44
16.	13ACAPJ9656P1Z4	M/S M.P. TEXTILE	July 2017	March 2018	14-12-2020	2.07	6.28	2.07	0.00	2.07
17.	13ACLPB0655P1ZK	M/S GREEN ENTERPRISES	July 2017	March 2018	08-03-2021	1.21	0.00	1.66	0.00	1.66
18.	13ACYPN3851E1ZE	M/S AUTO SPARES	July 2020	September 2020	26-03-2021	2.62	0.00	146.74	0.00	146.74
19.	13ADEPY4637L1Z4	M/S CENTURY PHARMA	July 2017	March 2018	22-02-2021	0.37	2.34	0.37	0.00	0.37
20.	13ADSPK6060B1ZS	M/S AARAV ENTERPRISES.	July 2017	March 2018	20-02-2021	5.66	0.00	5.66	0.00	5.66
21.	13AGFPJ5950R1ZY	M/S MEMSAAB. MURGI PATTY DIMAPUR.	April 2018	March 2019	23-02-2021	0.22	0.00	0.04	0.00	0.04
22.	13AIGPA5175J1ZG	M/S MOBILE STAR	April 2018	March 2019	20-02-2021	1.47	1.32	1.47	0.00	1.47
23.	13AINPB2687H5Z6	M/s INNOVATION	July 2017	March 2018	08-03-2021	8.32	0.00	8.32	0.00	8.32
24.	13AINPB2687H5Z6	M/s INNOVATION	April 2018	March 2019	08-03-2021	4.27	0.00	4.27	0.00	4.27
25.	13AISPB5429Q1ZS	M/S ACER POINT	July 2017	March 2018	20-02-2021	4.12	6.45	4.12	0.00	4.12
26.	13ALIPK8214H1Z9	M/S CENTRAL HARDWARE	July 2017	March 2018	20-02-2021	0.25	-0.61	0.25	0.00	0.25
27.	13AMBPS5280M1ZR	M/S COMPUTER GENESIS	April 2018	March 2019	20-02-2021	0.85	0.00	0.85	0.00	0.85
28.	13AOJPJ2767G1ZZ	M/S B.J. ELECTRICALS	April 2018	March 2019	22-02-2021	0.76	0.00	0.76	0.00	0.76
29.	13ARBPM4644E1Z6	M/S LIVE SOUND	July 2017	March 2018	23-02-2021	0.15	0.00	0.15	0.00	0.15
30.	13BBCPD1485Q1ZK	M/S K.D.SUPPLIERS	July 2017	March 2018	24-02-2021	0.13	0.00	0.13	0.00	0.13
31.	13BDSPC6526K1ZD	M/S FOOTSTEP	April 2018	March 2019	22-02-2021	0.11	0.00	0.11	0.00	0.11
32.	13BEVPA0615P1ZE	M/S CANDID CORNER	April 2018	March 2019	22-02-2021	0.53	0.00	0.52	0.00	0.52
33.	13BKIPA9134N2Z1	M/S JEMTI AO	July 2020	September 2020	26-03-2021	17.18	0.00	55.83	0.00	55.83
34.	13DHXPM2555M1ZN	M/S ADVANCED GIIT COMPUTER STORE	April 2018	March 2019	20-02-2021	0.96	0.00	0.96	0.00	0.96
<b>Total</b>						<b>372.16</b>	<b>30.45</b>	<b>248.63</b>	<b>0.00</b>	<b>248.63</b>

Source: Departmental records

## Appendix 5.2.3D: Dimapur Ward E

(₹ in lakh)

Sl. No.	GSTIN/ Temp ID/ UIN	Trade /Legal name	Date of ASMT-10	Tax period (From) Month, Year	Tax period (To) Month, Year	Amount demanded			Discrepancy for the relevant financial year (2018-19)			Amount deposited	Amount Due
						ITC Excess claim 3B- 2A	GSTR1-GSTR3B	Interest/ Cess /Tax	Scrutiny of ITC excess	Scrutiny of R1 & R3B	Scrutiny of Interest / Cess/ Tax		
1.	13AHFPG8854N1ZY	M/S NAGALAND MACHINERY STORES	31-03-2021	July 2020	September 2020	9.54	0.00	0.00	22.14			5.00	17.14
2.	13APTPJ3334C2Z5	M/S SHAKTI STEEL	31-03-2021	July 2020	September 2020	8.13	0.00	0.00	7.08			0.00	7.08
3.	13AACCM3317R1ZC	M/S ABCI INFRASTRUCTURE PVT. LTD.	31-03-2021	July 2020	September 2020	4.19	0.00	0.00	8.38			0.00	8.38
4.	13AAECS0765R1ZY	SIMPLEX INFRASTRUCTURES LIMITED	31-03-2021	July 2020	September 2020	3.08	0.00	0.00	58.97			0.00	58.97
5.	13AAFCS9298G1ZY	M/S SOLAR TIMBER (P) LTD.	22-02-2021	July 2017	March 2018	0.64	0.00	0.00	0.64			0.00	0.64
6.	13AAFCS9298G1ZY	M/S SOLAR TIMBER (P) LTD.	23-02-2021	April 2018	March 2019	2.43	0.00	0.00	2.08			0.00	2.08
7.	13BNHPB3123N1ZB	M/S NEW NAGALAND MARBLE AND GRANITE	22-02-2021	July 2017	March 2018	0.71	0.00	0.00	0.71			0.00	0.71
8.	13BKQPA6987B2Z3	ELMER AGRO MACHINERIES	22-02-2021	July 2017	March 2018	0.71	0.00	0.00	0.71			0.00	0.71
9.	13BKQPA6987B2Z4	ELMER AGRO MACHINERIES	23-02-2021	July 2017	March 2018	0.56	0.00	0.00	0.56			0.00	0.56
10.	13BEZPK3382M2ZR	H K ENTERPRISES	22-02-2021	July 2017	March 2018	1.79	0.00	0.00	0.71			0.00	0.71
11.	13BEZPK3382M2ZR	H K ENTERPRISES	23-02-2021	July 2017	March 2018	1.68	0.00	0.00	0.56			0.00	0.56
12.	13AXFPP4620F2ZS	M/S CHUMU ENTERPRISES	22-02-2021	July 2017	March 2018	3.83	0.00	0.00	3.83			0.00	3.83
13.	13AVKPB9886G1ZA	HOME DECOR	31-03-2021	July 2020	September 2020	4.64	0.00	0.00	4.48			0.00	4.48
14.	13ATIPD5206G1Z8	FRIENDS WATCH HOUSE	22-02-2021	July 2017	March 2018	4.17	0.00	0.00	3.71			0.00	3.71
15.	13ASVPA9892R1ZL	M/S KUMAWAT ENTERPRISES	22-02-2021	July 2017	March 2018	2.95	0.00	0.00	2.95			0.00	2.95
16.	13ASVPA9892R1ZL	M/S KUMAWAT ENTERPRISES	22-02-2021	April 2018	March 2019	1.72	0.00	0.00	1.72			0.00	1.72
17.	13ASUPS3959E1Z7	M/S M.I. INDUSTRIES	22-02-2021	July 2017	March 2018	6.62	0.00	0.00	6.62			0.00	6.62
18.	13AQRPC4417C1ZB	M/S. JAI JAGDAMBA HARDWARE STORE	22-02-2021	July 2017	March 2018	0.60	0.00	0.00	0.60			0.00	0.60

**Audit Report for the year ended 31 March 2023**

Sl. No.	GSTIN/ Temp ID/ UIN	Trade /Legal name	Date of ASMT-10	Tax period (From) Month, Year	Tax period (To) Month, Year	Amount demanded			Discrepancy for the relevant financial year (2018-19)			Amount deposited	Amount Due
						ITC Excess claim 3B- 2A	GSTR1-GSTR3B	Interest/ Cess /Tax	Scrutiny of ITC excess	Scrutiny of R1 & R3B	Scrutiny of Interest / Cess/ Tax		
19.	13AQRPC4417C1ZB	M/S. JAI JAGDAMBA HARDWARE STORE	22-02-2021	April 2018	March 2019	0.40	0.00	0.00	0.40			0.00	0.40
20.	13ANMPA4902A3ZS	M/S ESSEL ENTERPRISES	22-02-2021	July 2017	March 2018	2.63	0.00	0.00	2.63			0.00	2.63
21.	13ANMPA4902A3ZS	M/S ESSEL ENTERPRISES	22-02-2021	April 2018	March 2019	12.14	0.00	0.00	7.78			0.00	7.78
22.	13AJHPT6913B1ZF	ENSIGN CONSTRUCTIONS	22-02-2021	July 2017	March 2018	9.96	0.00	0.00	9.96			0.00	9.96
23.	13AJEPN8060A3ZM	M/S ANGAMI PLYWOODS	22-02-2021	July 2017	March 2018	5.79	0.00	0.00	5.79			0.00	5.79
24.	13AGZPP6784D1ZR	A PONGSHI PHOM	31-03-2021	July 2020	September 2020	61.04	0.00	0.00	14.20			0.00	14.20
25.	13AFSPN0145C2ZS	M/S NIENU ENTERPRISE	22-02-2021	July 2017	March 2018	2.10	0.00	0.00	4.56			0.00	4.56
26.	13ABUPA6964C2ZO	M/S DIMAPUR DIESELS	15-01-2020	September 2019	September 2019	0.00	10.89	0.00	0.00	10.89		0.00	10.89
27.	13AALFG7285L1ZW	M/S GREENFIELDS AGRO ENTERPRISE	22-02-2021	July 2017	March 2018	27.56	0.00	0.00	27.56			0.00	27.56
28.	13AALFG7285L1ZW	M/S GREENFIELDS AGRO ENTERPRISE	22-02-2021	April 2018	March 2019	58.20	0.07	0.00	58.20			0.00	58.20
29.	13AAFCN2700C1ZA	M/S NAAGAAMII INFRATECH PRIVATE LIMITED	22-02-2021	July 2017	March 2018	1.12	0.00	0.00	1.12			0.00	1.12
30.	13AACAR6483R1ZU	M/S RAMKY-ECIJV	25-02-2019	November 2017	November 2017	0.00	0.00	70.03	0.00		70.03	0.00	70.03
31.	13AABCV6922E1ZM	VARDEEP PETRO CHEMICAL PRIVATE LIMITED	22-02-2021	July 2017	March 2018	1.47	0.00	0.00	1.47			0.00	1.47
32.	13AAACR9627B1ZP	RAMKY INFRASTRUCTURE LTD	31-03-2021	July 2020	September 2020	3.44	0.00	0.00	17.96			0.00	17.96
33.	13AAACE4411G1ZC	M/S ECI ENGINEERING & CONSTRUCTION COMPANY LIMITED	22-02-2021	July 2017	March 2018	142.90	122.06	0.00	142.90			0.00	142.90
<b>Total</b>						<b>386.74</b>	<b>133.02</b>	<b>70.03</b>	<b>420.98</b>	<b>10.89</b>	<b>70.03</b>	<b>5.00</b>	<b>496.90</b>

Source: Departmental records

**Appendix 5.2.4**  
**Statement showing cancelled registrations with effect from dates prior to the application dates**  
*(Reference: Paragraph 5.2.6.4(I))*

Sl. No.	Lowest Unit	GSTIN/UIN	Trade Name	Date of Registration	Date of Filing Application	Date of Order REG 19	Date of Effect of Cancellation	Prior to application dates
1.	Dimapur Ward A	13AAAPM3894Q1Z7	M/S. V.J. AND ASSOCIATES	01-7-2017	08-1-2018	24-1-2018	31-12-2017	8
2.	Dimapur Ward A	13BNCPA2741N1ZB	M/S. J.A. TYRE SERVICE	18-9-2017	03-2-2018	06-2-2018	20-9-2017	136
3.	Dimapur Ward A	13AACCS4699E2Z9	M/S. SYNDICATE BANK	02-7-2017	06-2-2018	08-2-2018	02-7-2017	219
4.	Dimapur Ward A	13BKQPM7915K1ZN	M/S. PRABIN GROCERY	21-7-2017	10-2-2018	14-5-2018	01-11-2017	101
5.	Dimapur Ward A	13BZMPR5582A1ZA	M/S. MODERN AYURVEDIC STORE	01-7-2017	15-2-2018	16-2-2018	01-7-2017	229
6.	Dimapur Ward A	13AVZPD6015A1ZY	M/S. SANJIT DHAR	01-7-2017	10-4-2018	13-4-2018	31-3-2018	10
7.	Dimapur Ward A	13ADCPM4590L1ZE	M/S. NAMAN SALES	01-7-2017	12-4-2018	13-4-2018	01-4-2018	11
8.	Dimapur Ward A	13BMQPA2507M1Z5	M/S. CHURNI CLOTH STORE	28-11-2017	20-4-2018	23-4-2018	01-4-2018	19
9.	Dimapur Ward A	13AAKPO1822E1Z4	M/S. TOUCH DISTRIBUTORS	01-7-2017	05-5-2018	05-6-2018	01-4-2018	34
10.	Dimapur Ward A	13BHCPP6800P1Z5	M/S. J.T. ENTERPRISE	01-7-2017	28-6-2018	05-7-2018	01-4-2018	88
11.	Dimapur Ward A	13AAGFI0557G1ZP	M/S. RENTHUNGO LOTH	22-7-2017	03-7-2018	05-7-2018	03-7-2018	0
12.	Dimapur Ward A	13AMPPM9527P1Z7	M/S. EASTERN STAR ENTERPRISES	01-7-2017	01-8-2018	06-8-2018	31-7-2018	1
13.	Dimapur Ward A	13AYYP1565E1ZJ	M/S. SALONI AGENCY	22-8-2017	07-8-2018	10-8-2018	07-8-2018	0
14.	Dimapur Ward A	13ADCPM5149D1ZY	M/S. P.S. ENTERPRISES	29-7-2017	10-8-2018	10-8-2018	01-1-2018	221
15.	Dimapur Ward A	13AFIPA8044H1ZS	M/S. MAHESH AGARWAL	01-7-2017	12-9-2018	18-9-2018	11-9-2018	1
16.	Dimapur Ward A	13CRSPS4023G1ZO	M/S. SIGN ARTS	03-5-2018	01-10-2018	12-11-2018	30-9-2018	1
17.	Dimapur Ward A	13AAECN7759E3ZC	M/S. NATIONAL HIGHWAYS & INFRASTRUCT	08-9-2017	10-10-2018	12-11-2018	01-9-2018	39
18.	Dimapur Ward A	13AJWPA5824D5ZB	M/S. NAGALAND STEEL	01-7-2017	02-11-2018	05-11-2018	01-10-2018	32
19.	Dimapur Ward A	13AAZFM9422H1ZU	M/S. MAYASHEEL RETAIL LLP	01-7-2017	05-11-2018	12-11-2018	01-8-2018	96
20.	Dimapur Ward A	13AAATY1917C1ZW	M/S. YAHUYA WELFARE SOCIETY	01-7-2017	06-11-2018	04-12-2018	01-9-2018	66
21.	Dimapur Ward A	13BCVPD8625C1ZO	M/S. NATIONAL PRINTERS	01-1-2018	24-11-2018	28-1-2019	01-1-2018	327
22.	Dimapur Ward A	13AAFHV3640C1ZJ	M/S. VIKASH PODDAR AND SONS	04-6-2018	04-12-2018	28-1-2019	04-6-2018	183
23.	Dimapur Ward A	13AAKPE7580K1ZI	M/S. ZYNC ENTERPRISES.	01-7-2017	15-12-2018	28-1-2019	15-12-2018	0
24.	Dimapur Ward A	13AAACA5282H1ZZ	M/S. AVON BEAUTY PRODUCTS INDIA	01-7-2017	19-12-2018	28-1-2019	22-7-2018	150
25.	Dimapur Ward A	13ATMPC7038D1ZI	M/S. B. P. ASSOCIATES	01-7-2017	20-12-2018	28-1-2019	28-11-2018	22
26.	Dimapur Ward A	13ACNPJ9091R1ZQ	M/S. FURNISHING HOUSE.	01-7-2017	18-1-2019	28-1-2019	31-12-2018	18
27.	Dimapur Ward A	13APYPP5115L1ZD	M/S. B.B. CAR ACCESSORIES	28-7-2017	02-2-2019	04-2-2019	01-1-2019	32
28.	Dimapur Ward A	13AFSPD8340R1ZV	M/S. KRISHNA ENGINEERING WORKS	16-7-2017	08-2-2019	22-3-2019	01-8-2017	556
29.	Dimapur Ward A	13AGLPM7270P1ZS	M/S. CHM ELECTRICAL CONSTRUCTION	06-2-2018	17-2-2019	04-4-2019	01-5-2018	292
30.	Dimapur Ward A	13AAJCS8168H1ZI	M/S. SHIVAMBOHNIMAN SOLUTIONS	16-10-2017	22-2-2019	22-3-2019	01-11-2018	113
31.	Dimapur Ward A	13AQFPS1079J1ZO	M/S. AVVINEET	01-7-2017	06-3-2019	22-3-2019	28-2-2019	6
32.	Dimapur Ward A	13AMAPB5540L2ZF	M/S. CHANDAN CLOTH STORE	28-3-2018	18-4-2019	08-5-2019	01-4-2019	17

**Audit Report for the year ended 31 March 2023**

Sl. No.	Lowest Unit	GSTIN/UIN	Trade Name	Date of Registration	Date of Filing Application	Date of Order REG 19	Date of Effect of Cancellation	Prior to application dates
33.	Dimapur Ward A	13AIWPY2850Q1Z6	M/S. VETERINARY MEDICINE	21-9-2017	23-4-2019	08-5-2019	20-3-2019	34
34.	Dimapur Ward A	13AVLPS8834N1ZR	M/S. TOKHELI SUMI	01-7-2017	29-4-2019	08-5-2019	29-4-2019	0
35.	Dimapur Ward A	13AACCT4644A1ZW	M/S. TATA MOTORS FINANCE	01-7-2017	02-5-2019	08-5-2019	01-4-2019	31
36.	Dimapur Ward A	13AVMPN3691H1ZB	M/S. INKFINITY	29-3-2019	02-5-2019	08-5-2019	02-5-2019	0
37.	Dimapur Ward A	13AZHPT2499J1ZT	M/S. A H MEDICAL	21-9-2017	03-5-2019	08-5-2019	01-4-2019	32
38.	Dimapur Ward A	13BRFPB5308F1ZF	M/S. NAGALAND TYRES	11-5-2018	07-5-2019	08-5-2019	01-8-2018	279
39.	Dimapur Ward A	13BILPD3834K1ZB	M/S. S.G TRADERS	26-4-2019	22-8-2019	26-8-2019	22-8-2019	0
40.	Dimapur Ward A	13BFEPK3097P1Z1	M/S. KHOIRAM & SONS SHOP	26-7-2017	02-9-2019	02-9-2019	02-9-2019	0
41.	Dimapur Ward A	13EXNPS5524P1ZO	M/S. NAGALAND REAL ESTATE	03-8-2017	05-9-2019	09-9-2019	31-8-2019	5
42.	Dimapur Ward A	13BPKPS3302F1Z7	M/S. VETERINARY HEALTHCARE CENTRE	27-7-2017	09-9-2019	12-9-2019	30-6-2019	71
43.	Dimapur Ward A	13AALPU4490P1ZW	M/S. ASHIK BUILDERS	01-7-2017	04-10-2019	10-10-2019	04-10-2019	0
44.	Dimapur Ward A	13AULPK7621E1ZT	M/S. SKY ENTERTAINMENT	04-8-2019	07-10-2019	10-10-2019	10-9-2019	27
45.	Dimapur Ward A	13ALSPT1606Q1ZH	M/S. JANATA MEDICAL	19-11-2017	11-10-2019	15-10-2019	01-7-2019	102
46.	Dimapur Ward A	13AEPPW9776G1ZM	M/S. CHANDNI TYRE	21-8-2017	23-10-2019	28-10-2019	23-10-2019	0
47.	Dimapur Ward A	13AUQPG4001P1ZL	M/S. JUST IN 2 WORK	05-12-2018	04-11-2019	13-11-2019	04-11-2019	0
48.	Dimapur Ward A	13AADCM5410C1Z8	M/S. MEGHA TECHNICAL AND	01-7-2017	21-12-2019	08-1-2020	21-12-2019	0
49.	Dimapur Ward A	13AAGPZ6512L3ZB	M/S. I.Z. RESOURCES	05-6-2019	03-2-2020	04-2-2020	01-8-2019	186
50.	Dimapur Ward A	13AAGCR2797A1ZK	M/S. RELIANCE JIO MEDIA LIMITED	03-1-2019	06-2-2020	10-2-2020	05-2-2020	1
51.	Dimapur Ward A	13BKEPK2947P2ZS	M/S. ALOTO ENTERPRISES	30-11-2017	26-2-2020	12-3-2020	26-2-2020	0
52.	Dimapur Ward A	13AOHPT2258Q3ZA	M/S. T & M PROJECTS	26-2-2019	26-2-2020	12-3-2020	26-2-2020	0
53.	Dimapur Ward A	13AKUPC1939J1ZO	M/S. SWEET CENTRE	10-8-2017	13-3-2020	03-6-2020	13-3-2020	0
54.	Dimapur Ward A	13AADCB6134G1Z4	M/S. BAJORIA ENTERTAINMENT PRIVATE	05-7-2019	20-3-2020	03-6-2020	20-3-2020	0
55.	Dimapur Ward A	13BPQPD9044B1Z5	M/S. 2 STATES	15-8-2017	26-5-2020	03-6-2020	26-5-2020	0
56.	Dimapur Ward A	13EISPR2967H1ZM	M/S. U S TRADERS	25-9-2019	28-5-2020	29-5-2020	25-9-2019	246
57.	Dimapur Ward A	13CZRPS1578K1ZM	M/S. S.S XEROX	04-7-2019	30-6-2020	01-7-2020	30-6-2020	0
58.	Dimapur Ward A	13AKQPJ7371K1ZP	M/S. AMIT AUTO	01-9-2018	01-7-2020	10-7-2020	30-6-2020	1
59.	Dimapur Ward A	13CCBPP4579E1ZM	M/S. PAUL GROCERY SHOP	08-1-2019	11-7-2020	22-7-2020	11-7-2020	0
60.	Dimapur Ward A	13AAHCP1661Q1Z3	M/S. PIONEER TECHNO VENTURES	01-7-2017	30-7-2020	19-8-2020	30-7-2020	0
61.	Dimapur Ward A	13ARFPM5716R1ZC	M/S. ATHEO CHANTHUNGO MURRY	01-3-2018	30-9-2020	26-10-2020	30-9-2020	0
62.	Dimapur Ward A	13AMAPM9510H1ZC	M/S. PISTIS ENTERPRISES	03-12-2019	30-9-2020	26-10-2020	30-9-2020	0
63.	Dimapur Ward A	13AKGPC8070J1ZA	M/S. ALDER	01-7-2017	05-10-2020	27-11-2020	01-1-2020	278
64.	Dimapur Ward A	13AYYP1565E2ZI	M/S. SALONI AGENCY	10-11-2018	09-10-2020	26-10-2020	09-10-2020	0
65.	Dimapur Ward A	13AIBPS4729F1ZE	M/S. BOMBAY MOTORS STORE	01-7-2017	20-10-2020	25-11-2020	20-10-2020	0
66.	Dimapur Ward A	13AABCI1405K1Z2	M/S. OXIGEN SERVICES INDIA	21-9-2017	31-10-2020	11-11-2020	30-10-2020	1
67.	Dimapur Ward A	13CIFPD7322H1ZO	M/S. CAR WORLD	29-7-2017	06-11-2020	27-11-2020	01-4-2020	219
68.	Dimapur Ward A	13CLKPS3230D1ZF	M/S. N SANGTAM	03-8-2019	27-11-2020	27-11-2020	31-10-2019	393

Sl. No.	Lowest Unit	GSTIN/UIN	Trade Name	Date of Registration	Date of Filing Application	Date of Order REG 19	Date of Effect of Cancellation	Prior to application dates
69.	Kohima Ward B	13ADKPN1392H1ZK	M/S. DUTH NATH GOVT. CONTRACTOR	01-7-2017	14-9-2018	14-9-2018	01-9-2018	13
70.	Kohima Ward B	13AFBPL0302E1ZH	M/S. SMART SHOP 108	01-7-2017	11-4-2018	11-4-2018	01-4-2018	10
71.	Kohima Ward B	13AILPT1721G1ZF	M/S. VILIETHIE COMPLEX SHOP NO. VC.	01-7-2017	20-4-2018	02-5-2018	01-4-2018	19
72.	Kohima Ward B	13ASCPC6519Q1ZM	M/S. VILIETHIE COMPLEX SHOP NO. V.	01-7-2017	31-1-2018	01-2-2018	01-1-2018	30
73.	Kohima Ward B	13AXCPC8141R1ZC	M/S. TIBETAN MARKET SHOP NO. A	01-7-2017	13-8-2018	16-8-2018	13-8-2018	0
74.	Kohima Ward B	13BBZPD3730K1ZH	M/S. VILIETHIE COMPLEX V.C. GR - 5	01-7-2017	31-1-2018	01-2-2018	01-1-2018	30
75.	Kohima Ward B	13BDDPB7293K1ZJ	M/S. JIGME SAMDUP ROOM A - 6	01-7-2017	20-4-2018	02-5-2018	01-4-2018	19
76.	Kohima Ward B	13BMKPM5245C1ZB	M/S. CENTRAL CAFE	01-7-2017	08-8-2018	20-8-2018	31-3-2018	130
77.	Kohima Ward B	13BTPPD3611K1ZU	M/S. REGAL HOTEL	01-7-2017	08-6-2018	19-6-2018	08-6-2018	0
78.	Kohima Ward B	13AATPU8784G1ZU	M/S. J.K. DRESSES	09-8-2017	28-3-2018	03-4-2018	01-3-2018	27
79.	Kohima Ward B	13EIKPS8082J1ZM	M/S. LOVE PHARMACY	11-8-2017	07-6-2018	19-6-2018	07-6-2018	0
80.	Kohima Ward B	13AZXPM8748F1ZP	M/S. K GROCERY SHOP	15-8-2017	09-10-2018	10-10-2018	09-10-2018	0
81.	Kohima Ward B	13AWSPM4912F1ZI	M/S. A.M. SHOP	26-9-2017	18-6-2018	21-6-2018	01-5-2018	48
82.	Kohima Ward B	13BCMPK8723K1ZA	M/S. Z.K. CONSULTANTS	05-10-2017	18-7-2018	19-7-2018	18-7-2018	0
83.	Kohima Ward B	13ABGPU3026P1ZD	M/S. KAMAL UDDIN	23-4-2018	09-10-2018	09-10-2018	09-10-2018	0
84.	Kohima Ward B	13CNTPB1841A1ZK	M/S. VILIETHIE COMPLEX SHOP 2B	01-7-2017	22-10-2018	27-11-2018	22-10-2018	0
85.	Kohima Ward B	13AEFPL7020Q1ZD	M/S. MUSIC PLAZA	01-7-2017	03-12-2018	11-12-2018	01-11-2018	32
86.	Kohima Ward B	13AJUPJ4308H1Z7	M/S. LENDA CONSTRUCTION	01-7-2017	06-12-2018	11-12-2018	01-10-2018	66
87.	Kohima Ward B	13BMHPM5659M1ZJ	M/S. KOHIMA CABLE NETWORKS	01-7-2017	30-12-2018	09-1-2019	31-3-2018	274
88.	Kohima Ward B	13BDZPA5432P1Z3	M/S. NEW COLLECTION	26-7-2017	18-12-2018	09-1-2019	01-5-2018	231
89.	Kohima Ward B	13ACZPL4636J1Z3	M/S. YANGCHAN LHAMO	01-7-2017	14-12-2018	10-1-2019	14-12-2018	0
90.	Kohima Ward B	13AQJPT3426A1Z7	M/S. TETSEO ENGINEERING & CO.	01-7-2017	31-1-2019	31-1-2019	31-1-2019	0
91.	Kohima Ward B	13AJTPA5565C1ZE	M/S. NAJ MOBILE SHOP NO A-42	23-8-2017	22-2-2019	27-2-2019	22-2-2019	0
92.	Kohima Ward B	13CSBPP1626A1ZF	M/S. REV MOME PRASAD	01-11-2017	05-3-2019	06-3-2019	05-3-2019	0
93.	Kohima Ward B	13BMUPB3806J1Z2	M/S. SHOP NO.VC-GR-6	01-7-2017	12-3-2019	12-3-2019	12-3-2019	0
94.	Kohima Ward B	13AKCPR0461J1ZC	M/S. KHOZOTO ENTERPRISES	01-7-2017	19-4-2019	29-4-2019	01-8-2017	626
95.	Kohima Ward B	13BHTPC0620D1Z0	M/S. LIVE ACTIVE CLUB	05-10-2017	24-5-2019	03-6-2019	05-10-2017	596
96.	Kohima Ward B	13ANLPT1309H1Z3	M/S. VILIETHIE COMPLEX SHOP NO. V.	01-7-2017	06-8-2019	14-8-2019	06-8-2019	0
97.	Kohima Ward B	13ABAPY4949D1ZM	M/S. YADAV GROCERY STORE	01-7-2017	22-8-2019	23-8-2019	01-8-2019	21
98.	Kohima Ward B	13AJAPV8022G1ZE	M/S. ATHONUO CHEMIST	01-8-2017	23-8-2019	23-8-2019	01-8-2019	22
99.	Kohima Ward B	13CPRPP1623L1ZL	M/S. LINK ENTERPRISES	01-7-2017	06-9-2019	17-9-2019	01-4-2018	523
100.	Kohima Ward B	13BFQPB8172L1Z4	M/S. TOPAZ PLAZA MARKET	01-7-2017	20-9-2019	26-9-2019	01-9-2019	19
101.	Kohima Ward B	13ACGPO8191C1ZO	M/S. SPICES RESOURCE FARM	29-1-2019	01-10-2019	03-10-2019	01-10-2019	0
102.	Kohima Ward B	13AMOPN2988E2ZQ	M/S. K. NAKHRO & SONS	01-7-2017	27-11-2019	29-11-2019	01-10-2018	422
103.	Kohima Ward B	13BAUPT4107L1Z9	M/S. SECOND HAND	01-6-2018	31-1-2020	05-2-2020	31-1-2020	0
104.	Kohima Ward B	13AYCPN2464R1Z1	M/S. PEMA IMPORT	01-7-2017	04-2-2020	10-2-2020	01-1-2020	34

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105.	Kohima Ward B	13DZRPM6507B1ZF	M/S. O.K. TEXTILE	28-9-2017	05-2-2020	12-2-2020	05-2-2020	0
106.	Kohima Ward B	13AFNPI1926H1ZM	M/S. NAHMAZ SHOE PARK	15-8-2017	20-2-2020	21-2-2020	20-2-2020	0
107.	Kohima Ward B	13BTYPK9480Q2ZE	M/S. GLOBAL ENTERPRISE	03-4-2018	20-2-2020	21-2-2020	20-2-2020	0
108.	Kohima Ward B	13KTCPS1324C1Z2	M/S. BEAUTICIAN	16-9-2019	02-3-2020	03-3-2020	02-3-2020	0
109.	Kohima Ward B	13ALFPC9775J1ZV	M/S. MODERN STRESS BUSTER	30-8-2019	11-3-2020	12-3-2020	11-3-2020	0
110.	Kohima Ward B	13ELHPK7177L1ZL	M/S. R.K.M. COSMETICS SHOP	21-4-2018	14-3-2020	16-3-2020	14-3-2020	0
111.	Kohima Ward B	13AOUPJ2050D1ZA	M/S. VARIETIES CENTRE	07-9-2017	18-3-2020	19-3-2020	01-3-2020	17
112.	Kohima Ward B	13AAJPO0307P2ZN	M/S. TRIBAL RETAILS	01-7-2017	19-5-2020	21-5-2020	31-3-2020	49
113.	Kohima Ward B	13AYRPN6660J2ZV	M/S. LTK ENTERPRISE	09-8-2019	15-6-2020	20-6-2020	01-6-2020	14
114.	Kohima Ward B	13DKCPB6618C1ZT	M/S. MUSIC PLANET	02-8-2018	22-6-2020	22-6-2020	22-6-2020	0
115.	Kohima Ward B	13DJGPS3830E1ZE	M/S. FANCY STORE	04-1-2018	06-7-2020	08-7-2020	01-7-2020	5
116.	Kohima Ward B	13AKOPT9303R2ZA	M/S. VILIEHIE COMPLEX SHOP NO. VC	01-7-2017	10-7-2020	11-7-2020	01-7-2020	9
117.	Kohima Ward B	13AGIPA8193L1Z7	M/S. M. ENTERPRISES	24-8-2017	11-7-2020	24-7-2020	01-7-2020	10
118.	Kohima Ward B	13AZXPR7562A2ZZ	M/S. MEDOLHOULIE RIO & CO.	07-5-2018	12-10-2020	17-10-2020	12-10-2020	0
119.	Kohima Ward B	13FYQPS3533F2Z5	M/S. KIMI STORE XL	05-10-2020	12-11-2020	14-11-2020	12-11-2020	0
120.	Kohima Ward B	13AOBPT7003H3Z6	M/S. BUILT TECH	05-6-2018	25-11-2020	28-11-2020	01-11-2020	24
121.	Kohima Ward B	13AUZPV4594M1ZD	M/S. SPARK AUTOMATION	01-7-2017	25-11-2020	15-12-2020	01-11-2020	24
122.	Kohima Ward B	13ACJPI9289C1ZI	M/S. LHITHO KI	22-6-2018	07-12-2020	15-12-2020	07-12-2020	0
123.	Kohima Ward B	13ANQPK3649E2ZX	M/S. WINDSOR IMPEX (KOHIMA)	01-7-2017	22-12-2020	02-1-2021	22-12-2020	0
124.	Kohima Ward B	13ALGPT5564R1ZA	M/S. HILLRUSH	09-10-2018	28-12-2020	09-1-2021	28-12-2020	0
125.	Kohima Ward B	13EEDPS3008M1ZG	M/S. R.K. ELECTRONICS	19-9-2020	19-12-2020	09-1-2021	19-10-2020	61
126.	Kohima Ward B	13ACBPO2982N1ZB	M/S. FOOD SPACE	02-11-2017	13-1-2021	14-1-2021	31-12-2020	13
127.	Kohima Ward B	13HDWPK9691H2ZL	M/S. MHAKI ENTERPRISE	13-9-2018	13-1-2021	14-1-2021	08-10-2020	97
128.	Kohima Ward B	13AREPY0428P1ZE	M/S. CKY GROCERY SHOP	29-7-2020	21-1-2021	22-1-2021	21-1-2021	0
129.	Kohima Ward B	13BBJPC8322G1Z1	M/S. K.C.STORE	01-7-2017	22-1-2021	03-2-2021	22-1-2021	0
130.	Kohima Ward B	13CNLPK3294E1Z0	M/S. V.K. KENGURUSE	01-7-2017	10-2-2021	11-2-2021	10-2-2021	0
131.	Kohima Ward B	13AKNPT1991J1ZM	M/S. ROSY THOMSON	01-11-2017	03-2-2021	11-2-2021	03-2-2021	0
132.	Kohima Ward B	13FRYPM2726P1ZW	M/S. VIRA'S VARIETY STORE	17-10-2019	13-2-2021	01-3-2021	21-10-2019	481
133.	Dimapur Ward B	13ABYPJ1558P2ZW	M/S. MEENU COLLECTION	22-8-2017	11-1-2018	12-3-2018	22-8-2017	142
134.	Dimapur Ward B	13ABTPD7649C1ZN	M/S. R.K SOCIETY MEDICAL	07-9-2017	16-2-2018	07-3-2018	01-1-2018	46
135.	Dimapur Ward B	13HAUPS0735R1ZQ	M/S. SAHAJ MOTOR	28-11-2017	05-5-2018	19-9-2018	31-3-2018	35
136.	Dimapur Ward B	13BWKPA5650D1Z0	M/S. JACOB Y ACHUMI ENTERPRISE	14-6-2018	08-11-2018	12-11-2018	08-11-2018	0
137.	Dimapur Ward B	13DYEPS9473J1ZS	M/S. ANSH KUMAR COSMETICS	31-8-2017	16-4-2018	21-1-2019	01-4-2018	15
138.	Dimapur Ward B	13AGLPH0905Q1ZB	M/S. FASHION WEARS	11-5-2018	10-10-2018	19-3-2019	30-9-2018	10
139.	Dimapur Ward B	13BIAPS5015A1ZZ	M/S. KHANDELWAL ENTERPRISES	26-7-2017	05-4-2018	17-5-2019	01-4-2018	4
140.	Dimapur Ward B	13ABYPJ1558P1ZX	M/S. MEENU COLLECTION	01-7-2017	20-4-2019	27-5-2019	20-4-2019	0

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141.	Dimapur Ward B	13BFDPS0542G1ZT	M/S. VIPE ENTERPRISES	01-7-2017	25-4-2018	03-9-2019	25-4-2018	0
142.	Dimapur Ward B	13ACLP03951H1ZD	M/S. LUCKY CLOTH STORE	13-2-2018	13-10-2018	01-10-2019	30-9-2018	13
143.	Dimapur Ward B	13ABZPA6262E1ZP	M/S. XCLUSIVE	17-8-2017	03-10-2018	17-10-2019	30-9-2018	3
144.	Dimapur Ward B	13ABHPY9373J1ZY	M/S. BIVASH ENTERPRISES	01-7-2017	13-3-2019	25-10-2019	01-4-2018	346
145.	Dimapur Ward B	13AAF0G5169A1Z0	M/S. GURAS MARKETING PRIVATE	01-7-2017	30-9-2019	30-10-2019	30-9-2019	0
146.	Dimapur Ward B	13AHSPP9939H1ZI	M/S. PAPER EMPORIUM	01-7-2017	26-5-2018	01-11-2019	01-3-2018	86
147.	Dimapur Ward B	13BNYPJ4102Q1ZJ	M/S. KILEMSANGLA JAMIR	26-9-2019	22-11-2019	06-1-2020	22-11-2019	0
148.	Dimapur Ward B	13AUDPJ8785C1ZN	M/S. PUSHANJALI ENTERPRISES	01-7-2017	20-7-2019	07-1-2020	31-3-2019	111
149.	Dimapur Ward B	13AACFH9289G1Z7	M/S. HINDUSTAN TRADE AND AGENCY	01-7-2017	31-3-2019	13-1-2020	31-3-2019	0
150.	Dimapur Ward B	13AAKFP5042M1Z3	M/S. PAPER DOVE INTERNATION	01-7-2017	17-5-2018	23-1-2020	31-3-2018	47
151.	Dimapur Ward B	13ADLPJ6810B1Z2	M/S. GIFT GALORE	01-7-2017	02-10-2018	24-1-2020	02-10-2018	0
152.	Dimapur Ward B	13AMDPC4227A1Z1	M/S. NEW FASHION	15-8-2017	09-7-2019	31-1-2020	09-7-2019	0
153.	Dimapur Ward B	13BLJPP7058Q1ZB	M/S. POPULAR PRINTING PRESS	23-9-2017	02-9-2019	31-1-2020	01-12-2018	275
154.	Dimapur Ward B	13AAACG1846P1ZI	M/S. GANNON DUNKERLEY & COMPANY	01-7-2017	19-2-2019	06-2-2020	19-2-2019	0
155.	Dimapur Ward B	13ABIPZ9812A1ZN	M/S. RAJASTHALI TRADE	07-9-2018	19-7-2019	13-2-2020	01-7-2019	18
156.	Dimapur Ward B	13ASBPK7283N1ZE	M/S. RAKESH FANCY STORE	24-7-2017	10-4-2019	24-2-2020	30-3-2019	11
157.	Dimapur Ward B	13AUKPA3028J1Z0	M/S. NEW FASHION	11-8-2017	16-9-2019	25-2-2020	01-9-2019	15
158.	Dimapur Ward B	13AJEPL3578P2ZP	M/S. SHALOM ENT CLINIC	13-2-2018	30-3-2019	25-2-2020	28-2-2019	30
159.	Dimapur Ward B	13ALZPG3167E1Z0	M/S. SATENDER GUPTA	01-7-2017	24-6-2018	16-3-2020	01-7-2017	358
160.	Dimapur Ward B	13CUSPA3663B1ZY	M/S. ALO BEAUTY PARLOUR	14-6-2018	04-7-2018	16-3-2020	04-7-2018	0
161.	Dimapur Ward B	13AABCN7953M1Z4	M/S. EMAMI BIOTECH LTD.	01-7-2017	16-5-2018	17-3-2020	01-4-2018	45
162.	Dimapur Ward B	13AAMPI9983N1ZV	M/S. MEREN IMCHEN	01-8-2017	27-11-2018	17-3-2020	25-8-2017	459
163.	Dimapur Ward B	13AABCD5823E1Z6	M/S. DRIVE INDIA ENTERPRISE	01-7-2017	28-3-2019	18-3-2020	28-3-2019	0
164.	Dimapur Ward B	13AVLPS8835P1ZM	M/S. TOVIT SEMA.	01-7-2017	22-2-2019	18-3-2020	01-2-2019	21
165.	Dimapur Ward B	13BEIPP1974D1ZL	M/S. OM SAI RAM CELL POINT	01-7-2017	27-4-2018	18-3-2020	31-3-2018	27
166.	Dimapur Ward B	13ABHPY9373J2ZX	M/S. MARUTI ENTERPRISES.	01-7-2017	07-9-2018	18-3-2020	07-9-2018	0
167.	Dimapur Ward B	13AAYCS7539P1Z8	M/S. SPOT GROWTH BUSINESS	15-7-2017	13-11-2018	18-3-2020	13-11-2018	0
168.	Dimapur Ward B	13ABTPA8568M1Z1	M/S. M/S.HOMEO CONSULTED	26-7-2017	26-4-2019	18-3-2020	26-2-2018	424
169.	Dimapur Ward B	13ACWPA3787A2ZP	M/S. KIRAN TRADE AGENCY	12-10-2017	03-7-2018	18-3-2020	03-7-2018	0
170.	Dimapur Ward B	13BCCPC0863L1ZX	M/S. LAXHMI FEEDS STORE	11-11-2017	05-6-2018	18-3-2020	01-1-2018	155
171.	Dimapur Ward B	13DGJPM6138R1ZQ	M/S. TREASURED OFFSPRING	02-5-2019	21-6-2019	18-3-2020	21-6-2019	0
172.	Dimapur Ward B	13AQOPA1273D2ZD	M/S. NAGALAND CONTRACTORS & SUPPLIERS	17-2-2018	08-2-2020	24-3-2020	08-2-2020	0
173.	Dimapur Ward B	13DRR0K2466K1ZC	M/S. ABO SHOPS	23-4-2018	04-6-2019	24-3-2020	01-6-2019	3
174.	Dimapur Ward B	13AHVPD0139P1Z3	M/S. AAKRITI ART VILLA	01-7-2017	13-7-2020	07-9-2020	13-7-2020	0
175.	Dimapur Ward B	13CUQPS6876J1ZO	M/S. JOY GURU MEDICAL	17-9-2017	14-10-2019	24-9-2020	01-9-2019	43
176.	Dimapur Ward B	13AAACG8316N1ZJ	M/S. GOKUL REFOILS & SOLVENT	01-7-2017	02-3-2020	30-9-2020	02-3-2020	0

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177.	Dimapur Ward B	13AAJCS7669H1ZX	M/S. ATC INDIA TOWER CORPORATION	01-7-2017	24-7-2018	01-10-2020	19-2-2018	155
178.	Dimapur Ward B	13ABPPN0916L2ZH	M/S. INDRAJIT PAN SHOP	23-9-2017	13-7-2018	08-10-2020	01-7-2018	12
179.	Dimapur Ward B	13AHBPS0757L2Z7	M/S. HARI STORE	14-6-2018	26-2-2019	08-10-2020	26-2-2019	0
180.	Dimapur Ward B	13AAKPI1726K1ZU	M/S. WELCOME CENTRE	18-10-2017	16-7-2018	22-10-2020	12-7-2018	4
181.	Dimapur Ward B	13ACGPD3379P1ZC	M/S. MANASH STORE	01-7-2017	17-5-2019	02-11-2020	23-4-2019	24
182.	Dimapur Ward B	13AELPL9768D2Z6	M/S. MERAKI SALON	18-9-2020	02-11-2020	09-11-2020	01-10-2020	32
183.	Dimapur Ward B	13AEWPC1539A1ZY	M/S. CHANDAN GROCERY SHOP	09-8-2017	12-4-2018	26-11-2020	01-1-2018	101
184.	Dimapur Ward B	13EFEPK9076P1ZR	M/S. A. L. GROCERY	17-8-2017	20-11-2020	26-11-2020	01-10-2020	50
185.	Dimapur Ward B	13ABYPD9775G1Z3	M/S. DEB BROTHERS	01-7-2017	20-8-2019	07-1-2021	01-4-2019	141
186.	Dimapur Ward B	13BZGPS0817P1Z0	M/S. BIOLOGICAL DRUG	19-8-2017	18-7-2018	11-1-2021	01-4-2018	108
187.	Dimapur Ward B	13ANGPP3809H1Z3	M/S. MEGHNATH GROCERY	08-9-2017	04-1-2021	11-1-2021	01-1-2021	3
188.	Dimapur Ward B	13AAALZ0576C1Z6	M/S. 5003 ASC BN (MT)	29-3-2018	06-2-2021	08-3-2021	31-10-2018	829
189.	Dimapur Ward B	13ARNPS4399A1ZK	M/S. SHERAWALI	24-1-2018	15-9-2019	09-3-2021	11-9-2019	4
190.	Dimapur Ward B	13ABMPI1149R1ZB	M/S. A.J. FOOTWEAR	06-6-2018	24-10-2019	09-3-2021	01-10-2019	23
191.	Dimapur Ward B	13BBKPS0210E2Z8	M/S. SHARMA DRUGS	28-11-2017	17-10-2019	10-3-2021	17-10-2019	0
192.	Dimapur Ward B	13BKEPK2947P3ZR	M/S. ALOTO ENGINEERING WORKS	23-5-2018	26-2-2020	10-3-2021	26-2-2020	0
193.	Dimapur Ward B	13EOIPP7426B1Z2	M/S. UDAY COMMUNICATION	17-3-2020	29-8-2020	10-3-2021	29-8-2020	0
194.	Dimapur Ward B	13ADCPU2970J1ZE	M/S. GULGER DRESSES	02-9-2017	10-3-2020	16-3-2021	01-5-2018	679
195.	Dimapur Ward B	13BPGPB8055L1ZV	M/S. DIVINE HEALTH PHARMA	26-8-2017	15-4-2019	25-3-2021	31-3-2019	15
196.	Dimapur Ward B	13EGZPD4575C1Z8	M/S. MANGAL ENTERPRISE	01-5-2018	24-7-2019	25-3-2021	01-1-2019	204
197.	Dimapur Ward E	13AACCT2459B1ZT	M/S. TAFE MOTORS & TRACTORS	01-7-2017	30-5-2018	25-6-2018	01-5-2018	29
198.	Dimapur Ward E	13APSPA0791B1ZB	M/S. USOU TRADERS	01-7-2017	27-8-2018	25-9-2018	01-3-2018	179
199.	Dimapur Ward E	13AHAPH5737L1ZE	M/S. NAZIR READYMADE GARMENTS	28-7-2017	21-5-2018	18-6-2018	30-9-2017	233
200.	Dimapur Ward E	13AUUPD4434F1ZS	M/S. R S TRAVELNET	03-8-2017	06-4-2018	08-5-2018	01-1-2018	95
201.	Dimapur Ward E	13ALTPV0909M1ZI	M/S. TAX PAYER	10-8-2017	20-7-2018	09-8-2018	20-7-2018	0
202.	Dimapur Ward E	13AQOPD6941K1ZN	M/S. ANKIT ELECTRONICS	12-8-2017	18-8-2018	13-9-2018	18-8-2018	0
203.	Dimapur Ward E	13ANRPY5861F1ZF	M/S. RAJ PHARMACY	15-8-2017	28-8-2019	11-11-2019	28-8-2019	0
204.	Dimapur Ward E	13AMSPH1342J1Z4	M/S. ISLAM MEDICAL	15-8-2017	04-8-2018	28-8-2018	01-7-2018	34
205.	Dimapur Ward E	13AJBPT2729D1ZJ	M/S. IMCHEN COAL SUPPLIER	30-8-2017	30-7-2018	09-8-2018	30-7-2018	0
206.	Dimapur Ward E	13BZEPB8015N1ZH	M/S. ARTHI MEDICAL	08-9-2017	17-4-2018	04-6-2018	17-4-2018	0
207.	Dimapur Ward E	13BILPB4691N1ZY	M/S. BISWAS PHARMACY	11-9-2017	16-7-2018	18-8-2018	16-7-2018	0
208.	Dimapur Ward E	13DREPS9131L1ZF	M/S. S VARIETY STORE	13-9-2017	28-8-2018	28-9-2018	13-9-2017	349
209.	Dimapur Ward E	13GCMPS5904P1ZU	M/S. QUEST FULFILL SCHOOL	13-9-2017	25-8-2018	19-9-2018	23-8-2018	2
210.	Dimapur Ward E	13CVAPS2083N2ZA	M/S. LIFESTYLE FURNITURE	28-9-2017	04-6-2018	26-7-2018	04-6-2018	0
211.	Dimapur Ward E	13BXEPA9993C1ZK	M/S. HERBALIFE ASSOCIATE	09-2-2018	08-8-2018	30-8-2018	13-7-2018	26
212.	Dimapur Ward E	13AISPT2914L1ZS	M/S. HERBALIFE NUTRITION	20-4-2018	13-9-2018	28-9-2018	13-9-2018	0

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213.	Dimapur Ward E	13CCQPD0275C1Z2	M/S. A C MEDICAL	11-8-2017	22-10-2018	10-1-2019	22-10-2018	0
214.	Dimapur Ward E	13AOPPH1385K1ZR	M/S. UNITY PHARMACY	28-9-2017	23-1-2019	20-2-2019	01-1-2019	22
215.	Dimapur Ward E	13CANPA6035L1ZR	M/S. NEW PHARMACY	01-11-2017	19-12-2018	20-2-2019	01-11-2018	48
216.	Dimapur Ward E	13BLJPK3313D1ZP	M/S. M/S.FRANCIS KIKON	04-4-2018	14-1-2019	20-2-2019	20-12-2018	25
217.	Dimapur Ward E	13ADDPW6963A1ZL	M/S. UNIQUE PAINT HOUSE	16-5-2018	23-10-2018	20-2-2019	30-9-2018	23
218.	Dimapur Ward E	13AAPFV9096G1ZJ	M/S. VRTS ENTERPRISES LLP	25-6-2018	16-10-2018	20-2-2019	06-10-2018	10
219.	Dimapur Ward E	13ABYPA3065A1Z3	M/S. BHARAT STEEL	19-3-2019	11-6-2019	08-11-2019	31-5-2019	11
220.	Dimapur Ward E	13ALBPN0406B1Z3	M/S. SUN MEDICAL	18-10-2017	04-2-2019	11-11-2019	01-1-2019	34
221.	Dimapur Ward E	13BNBPA0855N1Z9	M/S. MONGBA AO	13-9-2017	28-3-2019	06-5-2019	28-6-2018	273
222.	Dimapur Ward E	13BJYPM5097B2ZU	M/S. MS COFFIN SHOP	10-5-2019	24-10-2019	11-11-2019	01-10-2019	23
223.	Dimapur Ward E	13AIOPY0323Q1ZQ	M/S. C POWER	01-7-2017	22-4-2019	23-7-2019	31-3-2019	22
224.	Dimapur Ward E	13AABCV6922E1ZM	M/S. VARDEEP PETRO CHEMICAL PRIVATE	12-10-2017	03-12-2018	23-7-2019	03-12-2018	0
225.	Dimapur Ward E	13ABPPZ1838F1ZC	M/S. DISPOSAL STORE	22-3-2018	16-7-2019	24-7-2019	16-7-2019	0
226.	Dimapur Ward E	13BGJPM4993E1Z8	M/S. NAGA HUT	18-2-2019	03-6-2019	22-8-2019	31-5-2019	3
227.	Dimapur Ward E	13AJPPA8306H1ZF	M/S. KK ENTERPRISES	11-9-2017	19-2-2019	18-10-2019	30-1-2019	20
228.	Dimapur Ward E	13EYOPS8298Q1ZY	M/S. ASSUMI FURNITURE CENTRE	04-4-2018	03-2-2019	18-10-2019	03-2-2019	0
229.	Dimapur Ward E	13ABVPW6013H1ZC	M/S. X NAGALAND RUBBER TRADERS	20-4-2018	09-1-2019	18-10-2019	09-1-2019	0
230.	Dimapur Ward E	13AOTPY1899Q1ZI	M/S. YEPHTHOMI TRADERS	01-7-2017	21-1-2020	23-1-2020	31-12-2019	21
231.	Dimapur Ward E	13AGQPB7481G2ZB	M/S. DIMAPUR DOOR FITTINGS	11-12-2017	21-6-2019	23-1-2020	17-6-2019	4
232.	Dimapur Ward E	13BBIPM2908R1Z9	M/S. DIMAPUR GENERAL STORE	18-8-2018	18-4-2019	23-1-2020	31-3-2019	18
233.	Dimapur Ward E	13AKIPA0645B3Z0	M/S. KHEVISHE MECH	01-8-2017	01-3-2019	24-1-2020	01-9-2017	546
234.	Dimapur Ward E	13AKNPV2193A1Z7	M/S. LINK ENTERPRISES	10-7-2017	24-7-2019	03-2-2020	24-7-2019	0
235.	Dimapur Ward E	13EVQPS8669C1ZW	M/S. AMEN FOODS	01-7-2017	16-3-2019	06-2-2020	01-7-2017	623
236.	Dimapur Ward E	13CDZPD2079L1Z2	M/S. KHUSHI VARIETY SHOP	11-11-2017	02-7-2019	06-2-2020	15-6-2019	17
237.	Dimapur Ward E	13AJWPA5824D1ZF	M/S. ZION HOSPITAL PHARMACY	01-7-2017	27-1-2020	16-3-2020	31-3-2019	302
238.	Dimapur Ward E	13AAVPZ8673M1ZE	M/S. FINISHING TOUCHES	01-7-2017	05-2-2020	16-3-2020	31-1-2020	5
239.	Dimapur Ward E	13CFAPD2049K1ZV	M/S. SUROJ MEDICAL	21-7-2017	19-10-2019	16-3-2020	19-10-2019	0
240.	Dimapur Ward E	13BYYPD9133J1Z0	M/S. PRAKASH MEDICAL	22-7-2017	31-5-2019	16-3-2020	31-5-2019	0
241.	Dimapur Ward E	13ASRPB0180F1Z6	M/S. T B PHARMACY	23-7-2017	27-8-2019	16-3-2020	27-8-2019	0
242.	Dimapur Ward E	13ASJPD8036G2ZY	M/S. DAS DRESSES	26-7-2017	24-4-2019	16-3-2020	24-4-2019	0
243.	Dimapur Ward E	13ARVPB1783H1ZP	M/S. NAYAN MEDICAL HALL	17-8-2017	16-4-2019	16-3-2020	01-4-2019	15
244.	Dimapur Ward E	13ARKPC4819J1ZV	M/S. GRACE PHARMACY	30-8-2017	25-3-2019	16-3-2020	01-4-2018	358
245.	Dimapur Ward E	13AFOPH1839J2ZB	M/S. CUREWELL PHARMACY	12-9-2017	14-5-2019	16-3-2020	12-9-2017	609
246.	Dimapur Ward E	13ANDPA1964F1ZL	M/S. MEDICAL CORNER	02-11-2017	23-1-2020	16-3-2020	02-11-2017	812
247.	Dimapur Ward E	13ACUPH1457N1Z7	M/S. HUSSAIN MOTORS	16-11-2017	02-3-2019	16-3-2020	01-9-2018	182
248.	Dimapur Ward E	13AWJPP1594R1ZR	M/S. ARNA & COMPANY	29-11-2017	23-8-2019	16-3-2020	14-2-2019	190

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Sl. No.	Lowest Unit	GSTIN/UIN	Trade Name	Date of Registration	Date of Filing Application	Date of Order REG 19	Date of Effect of Cancellation	Prior to application dates
249.	Dimapur Ward E	13ANDPA1964F2ZK	M/S. DECOR TENT HOUSE	01-2-2018	23-1-2020	16-3-2020	01-12-2018	418
250.	Dimapur Ward E	13AVRPA0423B2ZE	M/S. MARILYN AWOMI	04-4-2018	22-4-2019	16-3-2020	04-3-2019	49
251.	Dimapur Ward E	13AIUPA2400L1ZK	M/S. ATO ASSUMI	04-4-2018	17-12-2019	16-3-2020	16-12-2019	1
252.	Dimapur Ward E	13ANVPY1200E1Z4	M/S. VISANO YOHO	04-4-2018	24-2-2020	16-3-2020	24-2-2020	0
253.	Dimapur Ward E	13BFZPA6834H1Z8	M/S. KITOLI AYEE	04-4-2018	06-3-2020	16-3-2020	06-3-2020	0
254.	Dimapur Ward E	13AGNPL1954D1ZL	M/S. IVY PHARMACY	03-5-2018	22-12-2019	16-3-2020	01-4-2019	265
255.	Dimapur Ward E	13AJWPA0887C2ZB	M/S. J REMEDY'S PHARMACY	29-11-2018	15-4-2019	16-3-2020	01-4-2019	14
256.	Dimapur Ward E	13ARJPK5417F3ZZ	M/S. KHETOVI KINNY	07-1-2019	03-5-2019	16-3-2020	30-4-2019	3
257.	Dimapur Ward E	13AHEPC6677L1Z6	M/S. B & S ENTERPRISE	19-5-2019	29-2-2020	16-3-2020	01-2-2020	28
258.	Dimapur Ward E	13AULPK7621E2ZS	M/S. SKY ASSETS MANAGEMENT	04-8-2019	13-11-2019	16-3-2020	13-11-2019	0
259.	Dimapur Ward E	13AMVPC0501F1ZO	M/S. S.C.TRADING	01-7-2017	11-3-2020	04-6-2020	11-3-2020	0
260.	Dimapur Ward E	13BGIPA3760Q1Z9	M/S. DIMAPUR STEEL	01-7-2017	17-4-2020	04-6-2020	31-3-2020	17
261.	Dimapur Ward E	13BLUPJ0374A2ZD	M/S. NIKIBO & CO.	01-10-2019	05-5-2020	04-6-2020	05-5-2020	0
262.	Dimapur Ward E	13ABNFM0292N1ZX	M/S. NAGA UNITED FURNITURE	05-2-2020	22-5-2020	04-6-2020	22-5-2020	0
263.	Dimapur Ward E	13BUVPK5329L2Z1	M/S. CHIJUNG ENTERPRISES	12-2-2020	18-3-2020	04-6-2020	15-2-2020	32
264.	Dimapur Ward E	13AWUPN1251C1ZR	M/S. CBZZ	01-7-2017	09-7-2020	20-7-2020	31-1-2020	160
265.	Dimapur Ward E	13AACCC9379D1ZP	M/S. CTM TECHNICAL TEXTILES	14-11-2017	30-7-2020	25-8-2020	30-7-2020	0
266.	Dimapur Ward E	13AFYPY2788L3Z6	M/S. TONIHO YEPTHO	02-7-2020	08-7-2020	25-8-2020	08-7-2020	0
267.	Dimapur Ward E	13BQSPA4702L1ZW	M/S. MEREN	10-7-2018	21-7-2020	03-9-2020	21-7-2020	0
268.	Dimapur Ward E	13BHWPA2138R1ZX	M/S. TOSHISUNGLA AO	04-4-2018	29-8-2020	10-9-2020	01-7-2020	59
269.	Dimapur Ward E	13AQJPK5628H2ZT	M/S. R.K MECHANISED WOODEN	20-12-2017	22-9-2020	24-9-2020	01-9-2020	21
270.	Dimapur Ward E	13BHGPS7470A1ZH	M/S. Z. SUMI	01-7-2017	27-9-2020	27-10-2020	27-9-2020	0
271.	Dimapur Ward E	13CQFPB5519L1ZY	M/S. J.B.ENTERPRISE	01-7-2017	21-3-2020	19-11-2020	21-3-2020	0
272.	Dimapur Ward E	13BCTPP0206P1ZA	M/S. FRIEND'S MEDICAL	07-7-2017	12-10-2020	19-11-2020	30-9-2020	12
273.	Dimapur Ward E	13AMZPA8257G1ZR	M/S. RADHIKA ENTERPRISES	01-7-2017	09-9-2020	07-1-2021	31-8-2020	9
274.	Dimapur Ward E	13ALWPC6643E2Z3	M/S. EVOLUTION ENTERPRISE	26-6-2020	03-2-2021	04-2-2021	04-1-2021	30
275.	Dimapur Ward E	13BEDPL1712G1Z4	M/S. TIYI RUBBER SHOP	21-9-2020	28-1-2021	06-2-2021	21-9-2020	129

Source: MIS report of back end system

**Appendix 5.2.5A**  
**Statement showing accepted cases by Audit**  
*(Reference: Paragraph 5.2.7.2)*

(Amount in ₹)

Audit Dimension	GSTIN	Trade Name	Cases where reply received		Department reply accepted by Audit							
					Data entry errors		Action taken before query		Other valid explanations		Total accepted cases by audit.	
			No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
Excess ITC	13AAXPO2006K2ZJ	M/S. DIMAPUR AGENCY CENTRE	1	35,55,985.27	-	-	1	35,55,985.27	-	-	1	35,55,985.27
	13AJWPA5824D3ZD	M/S. EDEN MEDICAL CENTRE	1	9,62,630.81	-	-			-	-	0	0
	13AAFCB0525K1Z2	M/S. BHARAT BROAD BAND	1	59,42,790.29	-	-	1	59,42,790.28	-	-	1	59,42,790.28
	13AJHPT6913B1ZF	M/S. ENSIGN CONSTRUCTIONS	1	9,95,801.09	-	-			-	-	0	0
	13AEZPC3034K1ZG	M/S. GOLDEN TRADERS	1	14,71,615.04	-	-			-	-	0	0
	13ACUPL8050F1ZH	M/S. A & L TRADERS	1	38,83,74,030.70	-	-	1	38,83,74,030.7	-	-	1	38,83,74,031
	13AABCR7176C1ZM	M/S. RAILTEL CORPORATION	1	21,25,178.14	-	-	1	21,25,178.13	-	-	1	21,25,178.13
	13AFZPA5996D1Z4	M/S. VIKASH AUTO TRADERS	1	11,17,752.02	-	-			-	-	0	0
	13AACFH9289G1Z7	M/S. HINDUSTAN TRADE AND AGENCY	1	14,64,467.07	-	-	1	14,64,467.07	-	-	1	1464467.07
	13AAICA7614B1Z7	M/S. AIRPLAZA RETAIL HOLDINGS PRIVATE LIMITED	1	11,31,642.39	-	-	1	11,31,642.39	-	-	1	11,31,642.39
<b>Excess ITC</b>			<b>10</b>	<b>40,71,41,892.8</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>40,25,94,093.8</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>40,25,94,094</b>
ITC RCM avail	13CIOPS4356M1ZL	M/S. SKS ENTERPRISES	1	14,178	1	14178	-	-	-	-	1	14178
	13BVRPB0236Q1ZF	M/S. NAGAKI	1	54,449	1	54449	-	-	-	-	1	54449
	13CXFPM2590B1ZT	M/S. KOHIMA DIGITAL ELECTRONICS	1	3,16,960.6	-	-	-	-	-	-	0	0
	13ABYPJ1549E1ZL	M/S. SHRI MAHAVIR TRADING CO.	1	26,561.54	-	-	0	-	-	-	-	-
	13DVTPK8575H1ZV	M/S. L.S. WINKANG KONYAK CHENLOISHO	1	1,81,628	-	-	-	-	-	-	0	0
	13AJSPT6219M3ZG	M/S. MEDZIPHEMA AUTO CENTRE	1	23,432	-	-	-	-	-	-	0	0
	13AZVPP7859E1ZO	M/S. PANDIT GUNNY BAG SHOP	1	28,600	-	-	-	-	-	-	0	0
	13ANFPA6589A1ZE	M/S. M.S MOBILE CENTRE	1	24,934.4	1	24,934.4	-	-	-	-	1	24,934.4

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Audit Dimension	GSTIN	Trade Name	Cases where reply received		Department reply accepted by Audit							
					Data entry errors		Action taken before query		Other valid explanations		Total accepted cases by audit.	
			No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
	13AZIPM0605N1ZF	M/S. MECHANISED MOLTED BEATS & WOOD WORKS	1	13,458	1	13,458	-	-	-	-	1	13,458
	13ACOPC2757N1ZD	M/S. GOLDEN MARBLES	1	8,254			-	-	-	-	0	0
<b>ITC RCM avail</b>			<b>10</b>	<b>6,92,455.54</b>	<b>4</b>	<b>1,07,019.4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>1,07,019.4</b>
<b>ITC RCM Ratio</b>	13CIOPS4356M1ZL	M/S. SKS ENTERPRISES	1	14,178	1	14,178	-	-			1	14,178
	13BVRPB0236Q1ZF	M/S. NAGAKI	1	54,449	1	54,449	-	-			1	54,449
	13CXFPM2590B1ZT	M/S. KOHIMA DIGITAL ELECTRONICS	1	3,16,961	-	-	-	-	1	3,16,960.6	1	3,16,960.6
	13AFRPN9547B1Z8	M/S. N.N. CONSTRUCTION & DECOR.	1	13,94,871	-	-	1	13,94,871			1	13,94,871
	13DVTPK8575H1ZV	M/S. L.S. WINKANG KONYAK CHENLOISHO	1	1,81,628	-	-	-	-	1	1,81,628	1	1,81,628
	13AJSPT6219M3ZG	M/S. MEDZIPHEMA AUTO CENTRE	1	23,432	-	-	-	-	1	23,432	1	23,432
	13AZVPP7859E1ZO	M/S. PANDIT GUNNY BAG SHOP	1	28,600	-	-	-	-	1	28,600	1	28,600
	13ANFPA6589A1ZE	M/S. M.S MOBILE CENTRE	1	24,934.4	1	24,934.4	-	-			1	24,934.4
	13AZIPM0605N1ZF	M/S. MECHANISED MOLTED BEATS & WOOD WORKS	1	13,458	1	13,458	-	-	-	-	1	13,458
	13ACOPC2757N1ZD	M/S. GOLDEN MARBLES	1	8,254			-	-	1	8,254	1	8,254
<b>ITC RCM Ratio</b>			<b>10</b>	<b>20,60,765.4</b>	<b>4</b>	<b>107,019.4</b>	<b>1</b>	<b>13,94,871</b>	<b>5</b>	<b>5,58,874.6</b>	<b>10</b>	<b>20,60,765</b>
<b>Table 5R of Form 9C</b>	13AAACF0365N1ZR	M/S. FOOD CORPORATION OF INDIA	1	1,77,47,43,290	-	-	-	-	-	-	0	0
	13AJWPA5824D3ZD	M/S. EDEN MEDICAL CENTRE	1	11,05,25,968	-	-	-	-	1	11,05,25,968	1	11,05,25,968
	13AABCB5576G1ZU	M/S. BHARAT SANCHAR NIGAM LIMITED	1	5,36,11,360	-	-	-	-	-	-	0	0
	13AEVPC5108E1ZU	M/S. TOSHI CHANGKIIA SERVICE STATION	1	3,93,95,020	-	-	-	-	1	3,93,95,020.4	1	3,93,95,020.4
	13AAXPO2006K2ZJ	M/S. DIMAPUR AGENCY CENTRE	1	20,14,314	-	-	-	-	1	20,14,314	1	20,14,314
	13AABCN8654K1Z8	M/S. NABARD CONSULTANCY SERVICES	1	17,43,912.2	-	-	1	17,43,912	-	-	1	17,43,912

Audit Dimension	GSTIN	Trade Name	Cases where reply received		Department reply accepted by Audit							
					Data entry errors		Action taken before query		Other valid explanations		Total accepted cases by audit.	
			No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		PRIVATE LIMITED										
	13AAACF3294L1ZL	M/S. FASHION SUITINGS PVT LTD	1	13,25,347.8	-	-	1	13,25,348	-	-	1	13,25,348
	13AZQPC9371D1ZD	M/S. EVEREST FOREST PRODUCTS	1	3,25,452	1	3,25,452	-	-	-	-	1	3,25,452
	13BRMPD0660F1Z9	M/S. NOVELTY PARTY SALES	1	30,108	-	-	1	30,108	-	-	1	30,108
	13AABCT0020H2Z4	M/S. THE FEDERAL BANK LTD ACCOUNTS DEPARTMENT	1	22,400	-	-	-	-	-	-	0	0
<b>Table 5R of Form 9C</b>			<b>10</b>	<b>1,98,37,37,172</b>	<b>1</b>	<b>3,25,452</b>	<b>3</b>	<b>30,99,368</b>	<b>3</b>	<b>15,19,35,302</b>	<b>7</b>	<b>15,53,60,122</b>
<b>Table 7G of Form 9C</b>	13AABCB5576G1ZU	M/S. BHARAT SANCHAR NIGAM LIMITED	1	5,36,11,360	-	-	-	-	-	-	0	0
	13AAXPO2006K2ZJ	M/S. DIMAPUR AGENCY CENTRE	1	20,14,314	1	20,14,314	-	-	-	-	1	20,14,314
	13AABCN8654K1Z8	M/S. NABARD CONSULTANCY SERVICES PRIVATE LIMITED	1	17,43,912	-	-	-	-	1	17,43,912	1	17,43,912
	13AAACF3294L1ZL	M/S. FASHION SUITINGS PVT LTD	1	13,01,130	-	-	1	13,01,130	-	-	1	13,01,130
	13AACCR9357C1ZI	M/S. RADHA MADHAV CORPORATION LIMITED	1	1,04,186	-	-	-	-	-	-	0	0
	13ABZPA6342B1ZY	M/S. INDIA AUTOMOBILES	1	1,37,04	-	-	1	13,704	-	-	1	13,704
	13AABCT0020H2Z4	THE FEDERAL BANK LTD ACCOUNTS DEPARTMENT	1	11088	-	-	-	-	-	-	0	0
	13AAACH0632A1ZM	HUDCO LTD	1	4,000	-	-	1	4,000	-	-	1	4,000
	13AAZFM9422H1ZU	M/S. MAYASHEEL RETAIL LLP	1	908	-	-	-	-	1	908	1	908
	13AHPPS6273F1Z0	M/S. PRIME PHARMA & SURGICAL	1	289	-	-	-	-	1	289	1	289
<b>Table 7G of Form 9C</b>			<b>10</b>	<b>5,88,04,891</b>	<b>1</b>	<b>20,14,314</b>	<b>3</b>	<b>13,18,834</b>	<b>3</b>	<b>17,45,109</b>	<b>7</b>	<b>50,78,257</b>
<b>Table 9R of Form 9C</b>	13ACSPB0787F1ZP	M/S. NAGALAND ELECTRICAL STORE	1	9,65,808	-	-			1	9,65,808	1	9,65,808
	13AABCB5576G1ZU	M/S. BHARAT SANCHAR NIGAM LIMITED	1	9,28,708	-	-	1	9,28,708	-	-	1	9,28,708

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Audit Dimension	GSTIN	Trade Name	Cases where reply received		Department reply accepted by Audit							
					Data entry errors		Action taken before query		Other valid explanations		Total accepted cases by audit.	
			No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
	13AADCA9318F1ZZ	M/S. GLOBAL VECTRA HELICORP LIMITED	1	2,47,826	-	-	1	2,47,826	-	-	1	2,47,826
	13BRMPD0660F1Z9	M/S. NOVELTY PARTY SALES	1	2,06,669	-	-	1	2,06,669	-	-	1	2,06,669
	13AVIPT1693D1ZJ	M/S. VAUDE VILLE HARDWARE	1	1,84,966	-	-			-	-	0	0
	13AAACF3294L1ZL	M/S. FASHION SUITINGS PVT LTD	1	1,64,064	-	-	1	1,64,063	-	-	1	1,64,063
	13AAECM9011G1ZU	M/S. MOKOKCHUNG SAW & VENEERS (P) LTD	1	1,55,000	-	-	1	1,55,000	-	-	1	1,55,000
	13AFAPY2944N1Z2	M/S. PARAMOUNT TEA INDUSTRY.	1	1,20,736	-	-	1	1,20,736	-	-	1	1,20,736
	13AABCM9425F1ZP	M/S. MODICARE LIMITED	1	1,11,326	-	-	1	1,11,326	-	-	1	1,11,326
	13AAACF0365N1ZR	M/S. FOOD CORPORATION OF INDIA	1	64,980	-	-	1	64,980	-	-	1	64,980
<b>Table 9R of Form 9C</b>			<b>10</b>	<b>31,50,082.69</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>19,99,308</b>	<b>1</b>	<b>9,65,808</b>	<b>9</b>	<b>29,65,116</b>
<b>Table 12F of Form 9C</b>	13AABCB5576G1ZU	M/S. BHARAT SANCHAR NIGAM LTD	1	1,99,96,014	-	-	-	-	1	1,99,96,014	1	1,99,96,014
	13AADCS2469K1Z8	M/S. SPML INFRA LTD	1	63,31,124	-	-	-	-	1	63,31,124	1	63,31,124
	13AAACN6194P1ZY	M/S. AIR INDIA LTD	1	35,70,215	-	-	1	35,70,215	-	-	1	35,70,215
	13AAACO0256B1Z9	M/S. ORIFLAME INDIA PVT. LTD	1	15,48,570	-	-	-	-	-	-	0	0
	13AADFA0825G1Z5	M/S. ANSARI & COMPANY	1	6,58,319	-	-	1	6,58,319	-	-	1	6,58,319
	13AAECT5121G1ZS	M/S. THE ULTIMATE TRAVELLING CAMP	1	4,17,661	-	-	1	4,17,661	-	-	1	4,17,661
	13AFAPY2944N1Z2	M/S. PARAMOUNT TEA INDUSTRY	1	3,58,390	-	-	1	3,58,390	-	-	1	3,58,390
	13ADHPN2868F1ZK	M/S. CENTRAL MOTORS	1	2,51,208	-	-	-	-	-	-	-	-
	13AERPJ7445R1ZO	M/S. ARIHANT INDUSTRY	1	2,35,224.2	-	-	-	-	-	-	0	0
	13AAACL1838J1ZP	M/S. TRENT LTD	1	2,00,454	-	-	-	-	1	2,00,454	1	2,00,454
<b>Table 12F of Form 9C</b>			<b>10</b>	<b>3,35,67,179.2</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>50,04,585</b>	<b>3</b>	<b>2,65,27,592</b>	<b>7</b>	<b>3,15,32,177</b>
<b>Table 14T of Form 9C</b>	13AAFCB0525K1Z2	M/S. BHARAT BROADBAND NETWORK LTD	1	8,57,04,293	-	-	-	-	1	8,57,04,293	1	8,57,04,293

Audit Dimension	GSTIN	Trade Name	Cases where reply received		Department reply accepted by Audit							
					Data entry errors		Action taken before query		Other valid explanations		Total accepted cases by audit.	
			No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
	13AAXP02006K2ZJ	M/S. DIMAPUR AGENCY CENTRE	1	3,01,74,572.14	-	-	-	-	1	3,01,74,572.1	1	3,01,74,572.1
	13AHIPB5776B1ZQ	M/S. BAJRANG HARDWARE STORES	1	98,09,429.29	-	-	-	-	1	98,09,429.29	1	98,09,429.29
	13AOTPJ0731N1ZQ	M/S. S K TRADING	1	92,43,243.01	-	-	-	-	1	92,43,243.01	1	92,43,243.01
	13AFEPA2213A1ZR	M/S. NOURHENEINUO ANGAMI	1	85,72,750.89	-	-	-	-	1	85,72,750.89	1	85,72,750.89
	13AINPB2687H5Z6	M/S. INNOVATION	1	64,00,126.39	-	-	-	-	1	64,00,126.39	1	64,00,126.39
	13AQFPS1079JIZO	M/S. AVVINEET	1	59,81,967.44	-	-	-	-	1	59,81,967.44	1	59,81,967.44
	13BGZPS0352R4ZF	M/S. SENOTSU STEELS	1	55,47,705.97	-	-	-	-	1	55,47,705.97	1	55,47,705.97
	13AAECM5260H1ZP	M/S. MUKAND SYSTEMS AND NETWORKING PRIVATE LIMITED	1	55,39,714.91	-	-	-	-	1	55,39,714.91	1	55,39,714.91
	13AFVPR4019J1Z2	M/S. J. P. ENTERPRISES	1	54,31,814.2	-	-	-	-	1	54,31,814.2	1	54,31,814.2
<b>Table 14T of Form 9C</b>			<b>10</b>	<b>17,24,05,617</b>	-	-	-	-	<b>10</b>	<b>17,24,05,617</b>	10	17,24,05,617
ISD credit incorrectly availed by the recipients	13AACCR9357C1ZI	M/S. RADHA MADHAV CORPORATION LIMITED	1	65,372	1	6,372	-	-	-	-	1	6,372
	13BFEPJ7658K1Z5	M/S. A.K. STATIONERY	1	5,185	1	57,185	-	-	-	-	1	57,184.96
	13AAACB1534F3ZD	M/S. BANK OF BARODA	1	10,38,915	1	10,38,915	-	-	-	-	1	10,38,915
	13AIOPC4893R3ZH	M/S. Z.C. ENTERPRISES	1	4,35,299	1	4,35,299	-	-	-	-	1	4,35,298.8
	13AAACII681G1ZY	M/S. INDIAN OIL CORPORATION LIMITED	1	15,290	1	15,290	-	-	-	-	1	15,290.3
	13ABVPA3307N1ZM	M/S. HAROON GARMENTS	1	9,705	1	9,705	-	-	-	-	1	9,705
	13AFWPA4550Q1Z0	M/S. NAGALAND WOOL CENTRE.	1	24,627	1	24,627	-	-	-	-	1	24,627
	13AUHPS1780Q1Z0	M/S. DURGA AUTOMOBILES	1	24,433	1	24,433	-	-	-	-	1	24,433
<b>ISD credit incorrectly availed by the recipients</b>			<b>8</b>	<b>16,70,826</b>	<b>8</b>	<b>16,70,826</b>	-	-	-	-	8	16,70,826.06
Short payment of interest on delayed payments	13AECPP0613C1ZC	M/S. B.P. ASSOCIATES	1	21,09,323	-	-	-	-	-	-	0	0
	13AAGPZ6512L2ZC	M/S. JAYZEE CONSTRUCTION	1	6,22,886	-	-	-	-	-	-	0	0
	13AAECS0765R1ZY	M/S. SIMPLEX INFRASTRUCTURES LIMITED	1	6,30,971	-	-	-	-	-	-	0	0
	13ATEPS3899L2ZY	M/S. D.I. INDUSTRIES	1	8,48,021	-	-	-	-	-	-	0	0

**Audit Report for the year ended 31 March 2023**

Audit Dimension	GSTIN	Trade Name	Cases where reply received		Department reply accepted by Audit							
					Data entry errors		Action taken before query		Other valid explanations		Total accepted cases by audit.	
			No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
	13AABCN7988G2Z5	M/S. NEC ENERGY PRIVATE LIMITED	1	9,99,776	-	-	-	-	-	-	0	0
	13ANZPA8446L1ZF	M/S. VIU ANGAMI & SONS	1	9,02,299	-	-	-	-	-	-	0	0
	13AABCT5235G1ZO	M/S. TECHNO POWER ENTERPRISES PVT. LTD.	1	8,69,108	-	-	-	-	-	-	0	0
	13AFRPT2534G2ZA	M/S. UNICRAFT ENGINEERINGWORKS	1	15,20,719	-	-	-	-	-	-	0	0
	13ALMPC8558N1ZL	M/S. NAGINIMORA TIMBER INDUSTRIES	1	7,78,055	-	-	-	-	-	-	0	0
	13AAACG7284R1Z2	M/S. GREENPLY INDUSTRIES LIMITED	1	19,43,612	-	-	-	-	-	-	0	0
<b>Short payment of interest on delayed payments</b>			<b>10</b>	<b>1,12,24,769</b>	-	-	-	-	-	-	<b>0</b>	<b>0</b>
<b>Total</b>			<b>98</b>	<b>2,67,44,55,650</b>	-	-	-	-	-	-	<b>68</b>	<b>77,37,73,994</b>

Source: Departmental records

**Appendix 5.2.5B**  
**Statement showing accepted cases by Department**  
*(Reference: Paragraph 5.2.7.2)*

(Amount in ₹)

Audit Dimension	GSTIN	Trade Name	Cases where reply received		Compliance Deviation									
					Accepted by Department including cases where action is yet to be initiated				Total Recovery and SCN issued		Department's reply not acceptable to Audit (Rebuttal)		Total	
			No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
Excess ITC	13AAXPO 2006K2ZJ	M/S. DIMAPUR AGENCY CENTRE	1	35,55,985	-	-	-	-	-	-	-	-	-	-
	13AJWPA 5824D3ZD	M/S. EDEN MEDICAL CENTRE	1	9,62,631	0	5,45,336	-	-	-	5,45,336.00	1#	4,17,295	1#	962,631
	13AAFBCB 0525K1Z2	M/S. BHARAT BROAD BAND	1	59,42,790	-	-	-	-	-	-	-	-	-	-
	13AJHPT 6913B1ZF	M/S. ENSIGN CONSTRUCTIONS	1	9,95,801	-	-	1	995,801.00	1.00	995,801.00	-	-	1	995,801
	13AEZPC 3034K1ZG	M/S. GOLDEN TRADERS	1	14,71,615	-	-	-	-	-	-	1	1471615	1	1,471,615
	13ACUPL 8050F1ZH	M/S. A & L TRADERS	1	38,83,74,030	-	-	-	-	-	-	-	-	-	-
	13AABCR 7176C1ZM	M/S. RAILTEL CORPORATION	1	21,25,178	-	-	-	-	-	-	-	-	-	-
	13AFZPA 5996D1Z4	M/S. VIKASH AUTO TRADERS	1	11,17,752	1	11,17,752	-	-	1.00	1,117,752	-	-	1	11,17,752.02
	13AACFH 9289G1Z7	M/S. HINDUSTAN TRADE AND AGENCY	1	14,64,467	-	-	-	-	-	-	-	-	-	-
	13AAICA 7614B1Z7	M/S. AIRPLAZA RETAIL HOLDINGS PRIVATE LIMITED	1	11,31,642	-	-	-	-	-	-	-	-	-	-
<b>Excess ITC</b>			<b>10</b>	<b>40,71,41,892</b>	<b>1</b>	<b>16,63,088</b>	<b>1</b>	<b>9,95,801</b>	<b>2</b>	<b>2,658,889</b>	<b>2</b>	<b>18,88,910</b>	<b>4</b>	<b>45,47,799.02</b>
ITC RCM avail	13CIOPS 4356M1ZL	M/S. SKS ENTERPRISES	1	14,178	-	-	-	-	-	-	-	-	-	-
	13BVRPB 0236Q1ZF	M/S. NAGAKI	1	54,449	-	-	-	-	-	-	-	-	-	-

**Audit Report for the year ended 31 March 2023**

Audit Dimension	GSTIN	Trade Name	Cases where reply received		Compliance Deviation									
					Accepted by Department including cases where action is yet to be initiated				Total Recovery and SCN issued		Department's reply not acceptable to Audit (Rebuttal)		Total	
			Recovered		SCN issued									
			No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
	13CXFPM 2590B1ZT	M/S. KOHIMA DIGITAL ELECTRONICS	1	3,16,960.6	1	3,16,960.6	-	-	1.00	3,16,960.60	-	-	1.00	3,16,960.60
	13ABYPJ 1549E1ZL	M/S. SHRI MAHAVIR TRADING CO.	1	26,561.54	-	-	-	-	-	-	1	26,562	1.00	26,562.00
	13DVTPK 8575H1ZV	M/S. L.S. WINKANG KONYAK CHENLOISHO	1	1,81,628	1	1,81,628	-	-	1.00	1,81,628.00	-	-	1.00	1,81,628.00
	13AJSPT 6219M3ZG	M/S. MEDZIPHEMA AUTO CENTRE	1	23,432	1	23,432	-	-	1.00	23,432.00	-	-	1.00	23,432.00
	13AZVPP 7859E1ZO	M/S. PANDIT GUNNY BAG SHOP	1	28600	-	-	1	28,600.00	1.00	28,600.00	-	-	1.00	28,600.00
	13ANFPA 6589A1ZE	M/S. M.S MOBILE CENTRE	1	24,934.4	-	-	-	-	-	-	-	-	-	-
	13AZIPM 0605N1ZF	M/S MECHANISED MOLTED BEATS & WOOD WORKS	1	1,458	-	-	-	-	-	-	-	-	-	-
	13ACOPC 2757N1ZD	M/S GOLDEN MARBLES	1	8,254	1	8,254	-	-	1.00	8,254.00	-	-	1.00	8,254.00
<b>ITC RCM avail</b>			<b>10</b>	<b>6,92,455.54</b>	<b>4</b>	<b>5,30,274.6</b>	<b>1</b>	<b>28,600</b>	<b>5.00</b>	<b>5,58,874.60</b>	<b>1</b>	<b>26,562</b>	<b>6.00</b>	<b>5,85,436.60</b>
<b>ITC RCM Ratio</b>	13CIOPS 4356M1ZL	M/S SKS ENTERPRISES	1	14178	-	-	-	-	-	-	-	-	-	-
	13BVRPB 0236Q1ZF	M/S NAGAKI	1	54449	-	-	-	-	-	-	-	-	-	-
	13CXFPM 2590B1ZT	M/S KOHIMA DIGITAL ELECTRONICS	1	316961	-	-	-	-	-	-	-	-	-	-
	13AFRPN 9547B1Z8	M/S N.N. CONSTRUCTION & DECOR.	1	1394871	-	-	-	-	-	-	-	-	-	-
	13DVTPK 8575H1ZV	M/S L.S. WINKANG KONYAK CHENLOISHO	1	181628	-	-	-	-	-	-	-	-	-	-
	13AJSPT	M/S MEDZIPHEMA	1	23,432	-	-	-	-	-	-	-	-	-	-

Audit Dimension	GSTIN	Trade Name	Cases where reply received		Compliance Deviation									
					Accepted by Department including cases where action is yet to be initiated				Total Recovery and SCN issued		Department's reply not acceptable to Audit (Rebuttal)		Total	
			Recovered		SCN issued		No.	Amount	No.	Amount	No.	Amount		
			No.	Amount	No.	Amount							No.	Amount
	6219M3ZG	AUTO CENTRE												
	13AZVPP 7859E1ZO	M/S PANDIT GUNNY BAG SHOP	1	28,600	-	-	-	-	-	-	-	-	-	-
	13ANFPA 6589A1ZE	M/S. M.S MOBILE CENTRE	1	24,934.4	-	-	-	-	-	-	-	-	-	-
	13AZIPM 0605N1ZF	M/S MECHANISED MOLTED BEATS & WOOD WORKS	1	13,458	-	-	-	-	-	-	-	-	-	-
	13ACOPC 2757N1ZD	M/S GOLDEN MARBLES	1	8,254	-	-	-	-	-	-	-	-	-	-
<b>ITC RCM Ratio</b>			<b>10</b>	<b>20,60,765.4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	-	-	-	-	-	-
Table 5R of Form 9C	13AAACF 0365N1ZR	M/S FOOD CORPORATION OF INDIA	1	1,77,47,43,290	-	-	1	1,774,743,290	1.00	1,774,743,290	-	-	1.00	1,774,743,290
	13AJWPA 5824D3ZD	M/S. EDEN MEDICAL CENTRE	1	11,05,25,968	-	-	-	-	-	-	-	-	-	-
	13AABCB 5576G1ZU	M/S BHARAT SANCHAR NIGAM LIMITED	1	5,36,11,360	-	-	1	53,611,360.00	1.00	53,611,360.00	-	-	1.00	53,611,360.00
	13AEVPC 5108E1ZU	M/S. TOSHI CHANGKIJA SERVICE STATION	1	3,93,95,020	-	-	-	-	-	-	-	-	-	-
	13AAXPO 2006K2ZJ	M/S DIMAPUR AGENCY CENTRE	1	20,14,314	-	-	-	-	-	-	-	-	-	-
	13AABCN 8654K1Z8	M/S NABARD CONSULTANCY SERVICES PRIVATE LIMITED	1	17,43,912.2	-	-	-	-	-	-	-	-	-	-
	13AAACF 3294L1ZL	M/S FASHION SUITINGS PVT LTD	1	13,25,347.8	-	-	-	-	-	-	-	-	-	-
	13AZQPC 9371D1ZD	M/S EVEREST FOREST PRODUCTS	1	3,25,452	-	-	-	-	-	-	-	-	-	-
	13BRMPD 0660F1Z9	M/S NOVELTY PARTY SALES	1	30,108	-	-	-	-	-	-	-	-	-	-

**Audit Report for the year ended 31 March 2023**

Audit Dimension	GSTIN	Trade Name	Cases where reply received		Compliance Deviation									
					Accepted by Department including cases where action is yet to be initiated				Total Recovery and SCN issued		Department's reply not acceptable to Audit (Rebuttal)		Total	
			Recovered		SCN issued		No.	Amount	No.	Amount	No.	Amount		
			No.	Amount	No.	Amount							No.	Amount
	13AABCT0020H2Z4	M/S THE FEDERAL BANK LTD ACCOUNTS DEPARTMENT	1	22400	-	-	1	22,400.00	1.00	22,400.00	-	-	1.00	22,400.00
<b>Table 5R of Form 9C</b>			<b>10</b>	<b>1,98,37,37,172</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>1,82,83,77,050</b>	<b>3.00</b>	<b>1,82,83,77,050</b>	<b>0</b>	<b>0</b>	<b>3.00</b>	<b>1,82,83,77,050</b>
<b>Table 7G of Form 9C</b>	13AABCB5576G1ZU	M/S BHARAT SANCHAR NIGAM LIMITED	1	5,36,11,360	-	-	1	5,36,11,360	1.00	5,36,11,360	-	-	1.00	5,36,11,360
	13AAXPO2006K2ZJ	M/S DIMAPUR AGENCY CENTRE	1	20,14,314	-	-	-	-	-	-	-	-	-	-
	13AABCN8654K1Z8	M/S NABARD CONSULTANCY SERVICES PRIVATE LIMITED	1	17,43,912	-	-	-	-	-	-	-	-	-	-
	13AAACF3294L1ZL	M/S FASHION SUITINGS PVT LTD	1	13,01,130	-	-	-	-	-	-	-	-	-	-
	13AACCR9357C1ZI	M/S RADHA MADHAV CORPORATION LIMITED	1	1,04,186	-	-	1	1,04,186	1.00	1,04,186	-	-	1.00	1,04,186
	13ABZPA6342B1ZY	M/S INDIA AUTOMOBILES	1	13,704	-	-	-	-	-	-	-	-	-	-
	13AABCT0020H2Z4	THE FEDERAL BANK LTD ACCOUNTS DEPARTMENT	1	11,088	-	-	1	11,088	1.00	11,088	-	-	1.00	11,088
	13AAACH0632A1ZM	HUDCO LTD	1	4,000	-	-	-	-	-	-	-	-	-	-
	13AAZFM9422H1ZU	MAYASHEEL RETAIL LLP	1	908	-	-	-	-	-	-	-	-	-	-
	13AHPPS6273F1Z0	PRIME PHARMA & SURGICAL	1	289	-	-	-	-	-	-	-	-	-	-
<b>Table 7G of Form 9C</b>			<b>10</b>	<b>5,88,04,891</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>5,37,26,634</b>	<b>3.00</b>	<b>5,37,26,634</b>	<b>0</b>	<b>0</b>	<b>3.00</b>	<b>5,37,26,634</b>
<b>Table 9R of Form</b>	13ACSPB0787F1ZP	M/S NAGALAND ELECTRICAL	1	9,65,808	-	-	-	-	-	-	-	-	-	-

Audit Dimension	GSTIN	Trade Name	Cases where reply received		Compliance Deviation									
					Accepted by Department including cases where action is yet to be initiated				Total Recovery and SCN issued		Department's reply not acceptable to Audit (Rebuttal)		Total	
					Recovered		SCN issued		No.	Amount	No.	Amount		
					No.	Amount	No.	Amount					No.	Amount
9C		STORE												
	13AABCB 5576G1ZU	M/S BHARAT SANCHAR NIGAM LIMITED	1	9,28,708	-	-	-	-	-	-	-	-	-	-
	13AADCA 9318F1ZZ	GLOBAL VECTRA HELICORP LIMITED	1	2,47,826	-	-	-	-	-	-	-	-	-	-
	13BRMPD 0660F1Z9	M/S NOVELTY PARTY SALES	1	2,06,669	-	-	-	-	-	-	-	-	-	-
	13AVIPT 1693D1ZJ	M/S VAUDE VILLE HARDWARE	1	1,84,966	1	1,84,966	-	-	1.00	184,966.00	-	-	1.00	184,966.00
	13AAACF 3294L1ZL	FASHION SUITINGS PVT LTD	1	1,64,064	-	-	-	-	-	-	-	-	-	-
	13AAECM 9011G1ZU	MOKOKCHUNG SAW & VENEERS (P) LTD	1	1,55,000	-	-	-	-	-	-	-	-	-	-
	13AFAPY 2944N1Z2	M/S PARAMOUNT TEA INDUSTRY.	1	1,20,736	-	-	-	-	-	-	-	-	-	-
	13AABCM 9425F1ZP	MODICARE LIMITED	1	1,11,326	-	-	-	-	-	-	-	-	-	-
	13AAACF 0365N1ZR	M/S FOOD CORPORATION OF INDIA	1	64,980	-	-	-	-	-	-	-	-	-	-
<b>Table 9R of Form 9C</b>			<b>10</b>	<b>3150082.69</b>	<b>1</b>	<b>184966</b>	<b>0</b>	<b>0</b>	<b>1.00</b>	<b>184,966.00</b>	<b>0</b>	<b>0</b>	<b>1.00</b>	<b>184,966.00</b>
Table 12F of Form 9C	13AABCB 5576G1ZU	M/S BHARAT SANCHAR NIGAM LIMITED	1	1,99,96,014	-	-	-	-	-	-	-	-	-	-
	13AADCS 2469K1Z8	SPML INFRA LIMITED	1	63,31,124	-	-	-	-	-	-	-	-	-	-
	13AACCN 6194P1ZY	AIR INDIA LIMITED	1	35,70,215	-	-	-	-	-	-	-	-	-	-
	13AAACO 0256B1Z9	M/S ORIFLAME INDIA PVT. LTD	1	15,48,570	-	-	1	1,548,570	1.00	15,48,570	-	-	1.00	15,48,570
	13AADFA	M/S ANSARI &	1	6,58,319	-	-	-	-	-	-	-	-	-	-

**Audit Report for the year ended 31 March 2023**

Audit Dimension	GSTIN	Trade Name	Cases where reply received		Compliance Deviation									
					Accepted by Department including cases where action is yet to be initiated				Total Recovery and SCN issued		Department's reply not acceptable to Audit (Rebuttal)		Total	
			Recovered		SCN issued									
			No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
	0825G1Z5	COMPANY												
	13AAECT 5121G1ZS	M/s THE ULTIMATE TRAVELLING CAMP	1	4,17,661	-	-	-	-	-	-	-	-	-	-
	13AFAPY 2944N1Z2	M/S PARAMOUNT TEA INDUSTRY.	1	3,58,390	-	-	-	-	-	-	-	-	-	-
	13ADHPN 2868F1ZK	M/S CENTRAL MOTORS	1	2,51,208	-	-	-	-	-	-	1	2,51,208	1.00	2,51,208.00
	13AERPJ 7445R1ZO	M/S ARIHANT INDUSTRY	1	2,35,224.2	-	-	1	2,35,224.00	1.00	2,35,224.00		-	1.00	235,224.00
	13AAACL 1838J1ZP	TRENT LIMITED	1	2,00,454	-	-	-	-	-	-	-	-	-	-
<b>Table 12F of Form 9C</b>			<b>10</b>	<b>3,35,67,179.2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>17,83,794</b>	<b>2.00</b>	<b>17,83,794.00</b>	<b>1</b>	<b>2,51,208</b>	<b>3.00</b>	<b>20,35,002.00</b>
<b>Table 14T of Form 9C</b>	13AAFCB 0525K1Z2	M/S BHARAT BROADBAND NETWORK LTD	1	8,57,04,293	-	-	-	-	-	-	-	-	-	-
	13AAXPO 2006K2ZJ	DIMAPUR AGENCY CENTRE	1	3,01,74,572	-	-	-	-	-	-	-	-	-	-
	13AHIPB 5776B1ZQ	M/S BAJRANG HARDWARE STORES	1	98,09,429	-	-	-	-	-	-	-	-	-	-
	13AOTPJ 0731N1ZQ	S K TRADING	1	92,43,243	-	-	-	-	-	-	-	-	-	-
	13AFEPA 2213A1ZR	M/S NOURHENEINUO ANGAMI	1	85,72,750	-	-	-	-	-	-	-	-	-	-
	13AINPB 2687H5Z6	M/S INNOVATION	1	64,00,126	-	-	-	-	-	-	-	-	-	-
	13AQFPS 1079J1ZO	M/S AVVINEET	1	59,81,967	-	-	-	-	-	-	-	-	-	-
	13BGZPS0 352R4ZF	M/S SENOTSU STEELS	1	55,47,705	-	-	-	-	-	-	-	-	-	-
	13AAECM 5260H1ZP	M/S MUKAND SYSTEMS AND NETWORKING	1	55,39,714	-	-	-	-	-	-	-	-	-	-

Audit Dimension	GSTIN	Trade Name	Cases where reply received		Compliance Deviation									
					Accepted by Department including cases where action is yet to be initiated				Total Recovery and SCN issued		Department's reply not acceptable to Audit (Rebuttal)		Total	
			Recovered		SCN issued		No.	Amount	No.	Amount	No.	Amount		
			No.	Amount	No.	Amount							No.	Amount
		PRIVATE LIMITED												
	13AFVPR 4019J1Z2	M/S J. P. ENTERPRISES	1	54,31,814	-	-	-	-	-	-	-	-	-	-
<b>Table 14T of Form 9C</b>			<b>10</b>	<b>17,24,05,617</b>	-	-	-	-	-	-	-	-	-	-
ISD credit incorrectly availed by the recipients	13AACCR 9357C1ZI	RADHA MADHAV CORPORATION LIMITED	1	65,372	-	-	-	-	-	-	-	-	-	-
	13BFEPJ7 658K1Z5	M/S A.K. STATIONERY	1	57,185	-	-	-	-	-	-	-	-	-	-
	13AAACB 1534F3ZD	BANK OF BARODA	1	10,38,915	-	-	-	-	-	-	-	-	-	-
	13AIOPC 4893R3ZH	M/S Z.C. ENTERPRISES	1	4,35,299	-	-	-	-	-	-	-	-	-	-
	13AAACI 1681G1ZY	M/S INDIAN OIL CORPORATION LIMITED	1	15,290	-	-	-	-	-	-	-	-	-	-
	13ABVPA 3307N1ZM	M/S HAROON GARMENTS	1	9,705	-	-	-	-	-	-	-	-	-	-
	13AFWPA 4550Q1Z0	M/S NAGALAND WOOL CENTRE.	1	24,627	-	-	-	-	-	-	-	-	-	-
	13AUHPS 1780Q1Z0	M/S DURGA AUTOMOBILES	1	24,433	-	-	-	-	-	-	-	-	-	-
<b>ISD credit incorrectly availed by the recipients</b>			<b>8</b>	<b>16,70,826</b>	-	-	-	-	-	-	-	-	-	-
Short payment of interest on delayed payments	13AECPP 0613C1ZC	M/S B.P. ASSOCIATES	1	21,09,323	-	-	1	21,09,324.00	1.00	21,09,324.00	-	-	1.00	21,09,324.00
	13AAGPZ 6512L2ZC	JAYZEE CONSTRUCTION	1	6,22,886	1	6,22,885	-	-	1.00	6,22,885.00	-	-	1.00	6,22,885.00
	13AAECS 0765R1ZY	SIMPLEX INFRASTRUCTURE S LIMITED	1	6,30,971	1	6,30,970	-	-	1.00	6,30,970.00	-	-	1.00	6,30,970.00
	13ATEPS 3899L2ZY	M/S D.I. INDUSTRIES	1	8,48,021	-	-	1	8,48,021.00	1.00	8,48,021.00	-	-	1.00	8,48,021.00
	13AABCN 7988G2Z5	NEC ENERGY PRIVATE LIMITED	1	9,99,776	-	-	1	9,99,776.00	1.00	9,99,776.00	-	-	1.00	9,99,776.00

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Audit Dimension	GSTIN	Trade Name	Cases where reply received		Compliance Deviation									
					Accepted by Department including cases where action is yet to be initiated				Total Recovery and SCN issued		Department's reply not acceptable to Audit (Rebuttal)		Total	
			Recovered		SCN issued									
			No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
	13ANZPA 8446L1ZF	M/S VIU ANGAMI & SONS	1	9,02,299	-	-	1	9,02,299.00	1.00	9,02,299.00	-	-	1.00	9,02,299.00
	13AABCT 5235G1ZO	M/S TECHNO POWER ENTERPRISES PVT. LTD.	1	8,69,108	1	8,69,109	-	-	1.00	869,109.00	-	-	1.00	869,109.00
	13AFRPT 2534G2ZA	M/S.UNICRAFT ENGINEERINGWOR KS	1	15,20,719	-	-	1	15,20,719.00	1.00	15,20,719.00	-	-	1.00	15,20,719.00
	13ALMPC 8558N1ZL	M/S NAGINIMORA TIMBER INDUSTRIES	1	7,78,055	-	-	1	7,78,054.00	1.00	7,78,054.00	-	-	1.00	7,78,054.00
	13AAACG 7284R1Z2	GREENPLY INDUSTRIES LIMITED	1	19,43,612	-	-	1	19,43,612.00	1.00	19,43,612.00	-	-	1.00	19,43,612.00
<b>Short payment of interest on delayed payments</b>			<b>10</b>	<b>1,12,24,769</b>	<b>3</b>	<b>21,22,964</b>	<b>7</b>	<b>91,01,805.00</b>	<b>10.00</b>	<b>1,12,24,769.00</b>	-	-	-	-
<b>Total</b>			<b>98</b>	<b>2,67,44,55,650</b>					<b>26</b>	<b>1,89,85,14,977</b>	<b>4</b>	<b>21,66,680</b>	<b>30</b>	<b>1,90,06,81,657</b>

Source: Departmental records

**Appendix 5.2.6**  
**Statement showing where Department's response was rebutted**

(Reference: Paragraph 5.2.7.3(I))

(Amount in ₹)

Sl. No	GSTIN	Name of the taxpayer	Dimension	Ward	Mismatch amount
1.	13AEZPC3034K1ZG	M/S GOLDEN TRADERS	Excess ITC	Ward A, Dimapur	14,71,615
2.	13AJWPA5824D3ZD	M/S. EDEN MEDICAL CENTRE	Excess ITC	Ward C, Dimapur	4,17,295
3.	13ABYPJ1549E1ZL	M/S SHRI MAHAVIR TRADING CO.	ITC RCM avail	Ward D, Dimapur	26,562
4.	13ADHPN2868F1ZK	M/S CENTRAL MOTORS	Table 12F of Form 9C	Ward A, Dimapur	2,51,208
<b>Total</b>					<b>21,66,680</b>

Source: Departmental records

**Appendix 5.2.7**  
**Statement showing Data Entry Errors**  
*(Reference: Paragraph 5.2.7.3(II))*

(Amount in ₹)

Audit Dimension	GSTIN	Trade Name	Cases where reply received		Data entry errors	
			No.	Amount	No.	Amount
Table 5R of Form 9C	13AAXPO2006K2ZJ	M/S DIMAPUR AGENCY CENTRE	1	20,14,314	1	20,14,314
Table 5R of Form 9C	13AZQPC9371D1ZD	M/S EVEREST FOREST PRODUCTS	1	3,25,452	1	3,25,452
ISD credit incorrectly availed by the recipients	13AAACB1534F3ZD	BANK OF BARODA	1	10,38,915	1	10,38,915
ISD credit incorrectly availed by the recipients	13AIOPC4893R3ZH	M/S Z.C. ENTERPRISES	1	4,35,299	1	4,35,299
ISD credit incorrectly availed by the recipients	13AACCR9357C1ZI	RADHA MADHAV CORPORATION LIMITED	1	65,372	1	65,372
ISD credit incorrectly availed by the recipients	13BFEPJ7658K1Z5	M/S A.K. STATIONERY	1	57,185	1	57,185
ISD credit incorrectly availed by the recipients	13AAACI1681G1ZY	M/S INDIAN OIL CORPORATION LIMITED	1	15,290	1	15,290
ISD credit incorrectly availed by the recipients	13ABVPA3307N1ZM	M/S HAROON GARMENTS	1	9,705	1	9,705
ISD credit incorrectly availed by the recipients	13AFWPA4550Q1Z0	M/S NAGALAND WOOL CENTRE.	1	24,627	1	24,627
ISD credit incorrectly availed by the recipients	13AUHPS1780Q1Z0	M/S DURGA AUTOMOBILES	1	24,433	1	24,433
ITC RCM avail	13CIOPS4356M1ZL	M/S SKS ENTERPRISES	1	14,178	1	14,178
ITC RCM avail	13BVRPB0236Q1ZF	M/S NAGAKI	1	54,449	1	54,449
ITC RCM avail	13ANFPA6589A1ZE	M/S. M.S MOBILE CENTRE	1	24,934	1	24,934
ITC RCM avail	13AZIPM0605N1ZF	M/S MECHANISED MOLTED BEATS & WOOD WORKS	1	13,458	1	13,458
ITC RCM Ratio	13CIOPS4356M1ZL	M/S SKS ENTERPRISES	1	14,178	1	14,178
ITC RCM Ratio	13BVRPB0236Q1ZF	M/S NAGAKI	1	54,449	1	54,449
ITC RCM Ratio	13ANFPA6589A1ZE	M/S. M.S MOBILE CENTRE	1	24,934	1	24,934
ITC RCM Ratio	13AZIPM0605N1ZF	M/S MECHANISED MOLTED BEATS & WOOD WORKS	1	13,458	1	13,458
<b>Total</b>			<b>18</b>	<b>42,24,630</b>	<b>18</b>	<b>42,24,630</b>

Source: Departmental records

**Appendix 5.2.8**  
**Statement showing Department action taken before audit query**  
*(Reference: Paragraph 5.2.7.3(III))*

(Amount in ₹)

Audit Dimension	GSTIN	Trade Name	Cases where reply received		Department reply accepted by Audit	
			No.	Amount	Action taken before query	
					No.	Amount
Excess ITC	13AAXPO2006K2ZJ	M/S DIMAPUR AGENCY CENTRE	1	35,55,985.27	1	35,55,985.27
	13AAFCB0525K1Z2	M/S BHARAT BROAD BAND	1	59,42,790.29	1	59,42,790.28
	13ACUPL8050F1ZH	M/S A & L TRADERS	1	38,83,74,030.70	1	38,83,74,030.7
	13AABCR7176C1ZM	M/S RAILTEL CORPORATION	1	21,25,178.14	1	21,25,178.13
	13AACFH9289G1Z7	M/S HINDUSTAN TRADE AND AGENCY	1	14,64,467.07	1	14,64,467.07
	13AAICA7614B1Z7	M/S AIRPLAZA RETAIL HOLDINGS PRIVATE LIMITED	1	11,31,642.39	1	11,31,642.39
Excess ITC			<b>10</b>	<b>40,71,41,892.8</b>	<b>6</b>	<b>40,25,94,093.8</b>
ITC RCM Ratio	13AFRPN9547B1Z8	M/S N.N. CONSTRUCTION & DECOR.	1	13,94,871	1	13,94,871
ITC RCM Ratio			<b>10</b>	<b>20,60,765.4</b>	<b>1</b>	<b>13,94,871</b>
Table 5R of Form 9C	13AABCN8654K1Z8	M/S NABARD CONSULTANCY SERVICES PRIVATE LIMITED	1	17,43,912.2	1	17,43,912
	13AAACF3294L1ZL	M/S FASHION SUITINGS PVT LTD	1	13,25,347.8	1	13,25,348
	13BRMPD0660F1Z9	M/S NOVELTY PARTY SALES	1	30,108	1	30,108
Table 5R of Form 9C			<b>10</b>	<b>1,98,37,37,172</b>	<b>3</b>	<b>30,99,368</b>
Table 7G of Form 9C	13AAACF3294L1ZL	M/S FASHION SUITINGS PVT LTD	1	13,01,130	1	13,01,130
	13ABZPA6342B1ZY	M/S INDIA AUTOMOBILES	1	1,37,04	1	13,704
	13AAACH0632A1ZM	HUDCO LTD	1	4,000	1	4,000
Table 7G of Form 9C			<b>10</b>	<b>5,88,04,891</b>	<b>3</b>	<b>13,18,834</b>
Table 9R of Form 9C	13AABCB5576G1ZU	M/S BHARAT SANCHAR NIGAM LIMITED	1	9,28,708	1	9,28,708
	13AADCA9318F1ZZ	GLOBAL VECTRA HELICORP LIMITED	1	2,47,826	1	2,47,826
	13BRMPD0660F1Z9	M/S NOVELTY PARTY SALES	1	2,06,669	1	2,06,669

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Audit Dimension	GSTIN	Trade Name	Cases where reply received		Department reply accepted by Audit	
			Action taken before query		No.	Amount
			No.	Amount		
	13AAACF3294L1ZL	FASHION SUITINGS PVT LTD	1	1,64,064	1	1,64,063
	13AAECM9011G1ZU	MOKOKCHUNG SAW & VENEERS (P) LTD	1	1,55,000	1	1,55,000
	13AFAPY2944N1Z2	M/S PARAMOUNT TEA INDUSTRY.	1	1,20,736	1	1,20,736
	13AABCM9425F1ZP	MODICARE LIMITED	1	1,11,326	1	1,11,326
	13AAACF0365N1ZR	M/S FOOD CORPORATION OF INDIA	1	64,980	1	64,980
Table 9R of Form 9C			<b>10</b>	<b>31,50,082.69</b>	<b>8</b>	<b>19,99,308</b>
Table 12F of Form 9C	13AACCN6194P1ZY	AIR INDIA LIMITED	1	35,70,215	1	35,70,215
	13AADFA0825G1Z5	M/S ANSARI & COMPANY	1	6,58,319	1	6,58,319
	13AAECT5121G1ZS	M/S THE ULTIMATE TRAVELLING CAMP	1	4,17,661	1	4,17,661
	13AFAPY2944N1Z2	M/S PARAMOUNT TEA INDUSTRY	1	3,58,390	1	3,58,390
Table 12F of Form 9C			<b>10</b>	<b>3,35,67,179.2</b>	<b>4</b>	<b>50,04,585</b>
<b>Total</b>					<b>25</b>	<b>41,54,11,059</b>

Source: Departmental records

**Appendix 5.2.9**  
**Statement showing ITC mismatch and undischarged tax liability**  
*(Reference: Paragraph 5.2.7.4(I))*

(₹ in crore)

Sl. No.	GSTIN	Name of Taxpayer	Ward	Mismatches (₹ in crore)			
				Mismatch in ITC	Mismatch in ITC on RCM	Mismatch in 9C 9R	Mismatch in GSTR1 and GSTR3B tax liability
1.	13AAACH1766P1ZE	M/S BHARATI HEXACOM LTD	Dimapur Ward A	0.91	-	0	-
2.	13AACCC1465A1ZG	M/S STAR CEMENT LIMITED	Dimapur Ward A	-	-	-	-
3.	13ABKPW2701P1ZB	M/S NIKOS HOSPITAL AND RESEARCH CENTRE	Dimapur, Ward B	0.02	-	-	-
4.	13AAAAG5588Q1Z5	M/S GUJARAT CO-OPERATIVE MILK MARKETING FEDERATION LIMITED	Dimapur, Ward B	0.28	-	-	-
5.	13AAACR6117Q1Z7	M/S. NATIONAL PROJECT CONSTRUCTION CORPORATION LTD	Dimapur, Ward C	1.47	-	1.99	-
6.	13AATPZ2598P1ZE	M/S ZIMOMI ENTERPRISES	Dimapur Ward C	-	-	-	-
7.	13ANMPA4902A3ZS	M/S ESSEL ENTERPRISES	Dimapur Ward E	0.02	-	-	0
8.	13AACAR6483R1ZU	M/S RAMKY-ECIJV	Dimapur Ward E	9.12	-	-	0.17
9.	13AAACE4411G1ZC	M/S ECI ENGINEERING & CONSTRUCTION COMPANY LIMITED	Dimapur Ward E	1.45	-	-	1.22
10.	13ABUPA6964C1ZP	M/s PROGRESSIVE MOTORS	Dimapur Ward E	2.31	-	-	-
11.	13AAACN9991J1Z1	M/S. NORTH EASTERN ELECTRIC POWER CORPORATION LTD	Wokha	-	1.13	-	-
12.	13ABGPI9893N1ZY	M/S NCS ENTERPRISES	Dimapur Ward E	-	-	-	0.1
13.	13ATTPK7506M2Z5	M/S UNITED TRADERS PROVISION	Kohima ward B	0.37	-	-	0.45
Total				<b>15.95</b>	<b>1.13</b>	<b>1.99</b>	<b>1.94</b>
<b>Total Mismatches</b>							<b>21.01</b>

Source: Departmental records

**Appendix 5.2.10**  
**Statement showing Lack of action on non-filers of GST returns**

*(Reference: Paragraph 5.2.7.4 (II))*

**(₹ in crore)**

Sl. No.	GSTIN	Name of Taxpayer	Value of Outward Taxable Supplies as per GSTR 3B Table 3.1	Department reply
1.	13ATTPK7506M2Z5	M/S UNITED TRADERS PROVISION, KOHIMA, WARD B	12.02	The tax payer subsequently filed the GSTR_9 of 2017-18 as per data furnished by the Department in December 2023
2.	13AACAR6483R1ZU	M/S RAMKY-ECIJV, DIMAPUR, WARD E	174.26	The tax payers had been directed to file Annual Returns at the earliest.
3.	13AAACE4411G1ZC	M/S ECI ENGINEERING & CONSTRUCTION COMPANY LIMITED, DIMAPUR, WARD E	55.38	
4.	13AATPZ2598P1ZE	M/S ZIMOMI ENTERPRISES, DIMAPUR, WARD C	15.4	
<b>Total</b>			<b>257.06</b>	

*Source: Departmental records*

## Appendix 6.1.1

## Statement showing summarised financial results of Government Companies for the latest year for which accounts are finalised as on 30 September 2023

(Reference: Paragraphs 6.1.2, 6.1.8 and 6.1.8.2)

(₹ in crore)

Sl. No.	Sector & Name of the Company	Period of accounts	Year in which finalized	Earnings before interest and taxes (EBIT)	Net Profit/Loss	Turn over	Impact of accounts comments	Paid up Capital	Accumulated Profit (+) / Loss(-)	Free Reserves & Surplus	Long Term Loans outstanding	Capital Employed @	Return on Capital Employed #	Percentage of return on Capital Employed
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>A. Working Government Companies</b>														
<b>FINANCE</b>														
1.	Nagaland Industrial Development Corporation Limited	2021-22	2022-23	-4.35	-4.87	1.26	-	23.20	-59.36	0	58.79	22.63	-4.35	-19.22
<b>Sector-wise total</b>				<b>-4.35</b>	<b>-4.87</b>	<b>1.26</b>		<b>23.20</b>	<b>-59.36</b>	<b>0</b>	<b>58.79</b>	<b>22.63</b>	<b>-4.35</b>	<b>-19.22</b>
<b>MANUFACTURING</b>														
2.	Nagaland State Mineral Development Corporation Limited	2020-21	2022-23	0.46	0.46	0.49	-	1.60	6.83	0	0	8.43	0.46	5.46
<b>Sector-wise total</b>				<b>0.46</b>	<b>0.46</b>	<b>0.49</b>		<b>1.60</b>	<b>6.83</b>	<b>0</b>	<b>0</b>	<b>8.43</b>	<b>0.46</b>	<b>5.46</b>
<b>SERVICES</b>														
3.	Nagaland Hotels Limited	2017-18	2020-21	-2.84	-2.84	3.95	-	2.35 <sup>3</sup>	-22.09	0	11.02	-8.72	-2.84	Not workable
<b>Sector-wise total</b>				<b>-2.84</b>	<b>-2.84</b>	<b>3.95</b>		<b>2.35</b>	<b>-22.09</b>	<b>0</b>	<b>11.02</b>	<b>-8.72</b>	<b>-2.84</b>	
<b>MISCELLANEOUS</b>														
4.	Nagaland Handloom & Handicrafts Development Corporation Limited	2019-20	2022-23	-0.36	-0.70	0.22	-	7.99 <sup>4</sup>	-6.31	0	8.81	10.49	-0.36	-3.43
5.	Kohima Smart City Development Limited			First Accounts not submitted <sup>5</sup> since inception (24 March 2017)										

<sup>3</sup> Paid up capital of the Company (Serial No. A3) includes 'Share application money pending allotment' of ₹1.53 crore shown in the Annual Accounts under 'Reserve & Surplus (Schedule B)'.

<sup>4</sup> Paid up capital of the Company (Serial No. A4) includes 'Share application money pending allotment' of ₹7.16 crore

<sup>5</sup> Company at serial no. A5 (Kohima Smart City Development Limited incorporated on 24 March 2017) had not submitted its First Accounts (2017-18) and had arrears of total six Accounts (2017-18 to 2022-23) as on 30 September 2023.

**Audit Report for the year ended 31 March 2023**

Sl. No.	Sector & Name of the Company	Period of accounts	Year in which finalized	Earnings before interest and taxes (EBIT)	Net Profit/Loss	Turn over	Impact of accounts comments	Paid up Capital	Accumulated Profit (+) / Loss(-)	Free Reserves & Surplus	Long Term Loans outstanding	Capital Employed @	Return on Capital Employed #	Percentage of return on Capital Employed
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	<b>Sector-wise total</b>			<b>-0.36</b>	<b>-0.70</b>	<b>0.22</b>	<b>-</b>	<b>7.99</b>	<b>-6.31</b>	<b>0.00</b>	<b>8.81</b>	<b>10.49</b>	<b>-0.36</b>	<b>-21.60</b>
	<b>Total A (All sector wise working Government Companies)</b>			<b>-7.09</b>	<b>-7.95</b>	<b>5.92</b>	<b>-</b>	<b>35.14</b>	<b>-80.93</b>	<b>0.00</b>	<b>78.62</b>	<b>32.83</b>	<b>-7.09</b>	
<b>B. Non-working Companies</b>														
<b>MANUFACTURING</b>														
6.	Nagaland Industrial Raw Materials Supply Corporation Limited	2018-19	2020-21	0.29	0.29	0	-	1.23 <sup>6</sup>	-0.93	0	0.04	0.34	0.29	85.29
7.	Nagaland Sugar Mills Company Limited	2001-02	2017-18	-0.07	-0.07	0	-	5.89	-15.10	0	6.08	-3.13	-0.07	Not workable
	<b>Sector-wise total</b>			<b>0.22</b>	<b>0.22</b>	<b>0</b>	<b>-</b>	<b>7.12</b>	<b>-16.03</b>	<b>0</b>	<b>6.12</b>	<b>-2.79</b>	<b>0.22</b>	<b>85.29</b>
	<b>Total B (All sector wise non-working Government Companies)</b>			<b>0.22</b>	<b>0.22</b>	<b>0</b>	<b>-</b>	<b>7.12</b>	<b>-16.03</b>	<b>0</b>	<b>6.12</b>	<b>-2.79</b>	<b>0.22</b>	
	<b>Grand Total (A+B)</b>			<b>-6.87</b>	<b>-7.73</b>	<b>5.92</b>	<b>-</b>	<b>42.26</b>	<b>-96.96</b>	<b>0</b>	<b>84.74</b>	<b>30.04</b>	<b>-6.87</b>	<b>-22.87</b>

<sup>#</sup> Return on Capital Employed has been worked out by adding back the interest charged to Profit and Loss account to net profit/Loss figure.

<sup>@</sup> Capital employed represents shareholders' fund plus long-term borrowing.

<sup>6</sup> Paid up capital of the Company (serial no. B6) includes 'Share application money pending allotment' of ₹1.13 crore shown in the Annual Accounts under 'Current Liabilities'.

**Appendix 6.1.2**  
**Statement showing Rate of Real Return on Government Investment**  
*(Reference: Paragraph 6.1.9)*

(₹ in crore)

Financial Year	Present value of total investment at the beginning of the year	Equity infused by the State government during the year	Interest free loan converted into equity 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	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	E	F=C+D+E	G=B+F	H	I={G x (1+H/100)}	J=I-G	K
Upto 2012-13	100.78 <sup>7</sup>	29.67	0.00	0.00	29.67	130.45	10.38	143.99	13.54	
2013-14	143.99	4.25	0.00	16.00	20.25	164.24	6.25	174.51	10.27	0.50
2014-15	174.51	0.00	0.00	10.66	10.66	185.17	6.81	197.78	12.61	-3.35
2015-16	197.78	0.00	0.08	16.25	16.33	214.11	6.95	228.99	14.88	-4.50
2016-17	228.99	0.00	0.00	18.90	18.90	247.89	6.87	264.92	17.03	-8.05
2017-18	264.92	0.42	0.00	24.04	24.46	289.38	6.79	309.03	19.65	-4.50
2018-19	309.03	0.00	0.00	25.04	25.04	334.07	7.14	357.92	23.85	-2.62
2019-20	357.92	0.00	0.00	24.49	24.49	382.41	7.80	412.24	29.83	-6.03
2020-21	412.24	0.00	0.00	26.76	26.76	439.00	6.90	469.29	30.29	-6.30
2021-22	469.29	0.00	0.00	28.30	28.30	497.59	6.81	531.92	34.33	-5.84
2022-23	531.92	0.00	0.00	29.54	29.54	561.46	7.22	602.00	40.54	-7.95
<b>Total</b>		<b>34.34</b>	<b>0.08</b>	<b>219.98</b>	<b>254.40</b>					

Source: Information provided by the SPSUs

Year	Total earnings/ loss in 2022-23	Investment by the State Government as per total of the column F above	Return on State Government investment on the basis of historical value	Present value of State Government investment at the end of 2022-23	Real return on State Government investment considering the present value of investments
	A	B	C	D	E
	Value of column K of above table	Total of the column F of above table	A*100/B	Value of column I of above table	A*100/D
2022-23	-7.95	254.40	-3.13	602.00	-1.32

<sup>7</sup> This figure (₹ 100.78 crore) represents the State's investment in SPSUs, on historic cost basis, upto the financial year 2012-13.