

APPENDICES

&

GLOSSARY

Appendix-2.1
(Reference to Paragraph No. 2.1.4 ; Page 12)

Sample selected for Centralised (Limited) Audit

| Sl. No. | Dimension | GSTIN | Circle |
|---------|---|-----------------|---------------|
| 1 | Availing of ITC under Reverse Charge Mechanism without payment | 3XXXXXXXXXXXXX9 | Adoni-I |
| 2 | Composition taxpayers also availing e-commerce facility | 3XXXXXXXXXXXXXV | Adoni-I |
| 3 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXS | Adoni-I |
| 4 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXN | Adoni-I |
| 5 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXN | Adoni-II |
| 6 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXE | Adoni-II |
| 7 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXXE | Adoni-II |
| 8 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXJ | Alcot Gardens |
| 9 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXX | Alcot Gardens |
| 10 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXX0 | Alcot Gardens |
| 11 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXX0 | Amalapuram |
| 12 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXP | Amalapuram |
| 13 | Availing of ITC under Reverse Charge Mechanism without payment | 3XXXXXXXXXXXXXG | Ambajipet |
| 14 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXX9 | Ambajipet |
| 15 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXT | Ambajipet |
| 16 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXX4 | Anakapalli |
| 17 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXXT | Anakapalli |
| 18 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXXX | Anakapalli |
| 19 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXXJ | Anakapalli |
| 20 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXXQ | Anakapalli |

| Sl. No. | Dimension | GSTIN | Circle |
|---------|---|------------------|------------------|
| 21 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXQ | Anakapalli |
| 22 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXG | Anakapalli |
| 23 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXX5 | Anakapalli |
| 24 | Undischarged tax liability | 3XXXXXXXXXXXXXK | Ananthapuramu-I |
| 25 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXA | Ananthapuramu-II |
| 26 | Composition taxpayers also availing e-commerce facility | 3XXXXXXXXXXXXX6 | Ananthapuramu-II |
| 27 | Composition taxpayers also availing e-commerce facility | 3XXXXXXXXXXXXXE | Ananthapuramu-II |
| 28 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXX5 | Ananthapuramu-II |
| 29 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXXX | Ananthapuramu-II |
| 30 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXX8 | Ananthapuramu-II |
| 31 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXXN | Ananthapuramu-II |
| 32 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXXZJ | Ananthapuramu-II |
| 33 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXX7 | Ananthapuramu-II |
| 34 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXXS | Ananthapuramu-II |
| 35 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXA | Aryapuram |
| 36 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXH | Aryapuram |
| 37 | Undischarged tax liability | 3XXXXXXXXXXXXX0 | Aryapuram |
| 38 | Excess availing of ITC | 3XXXXXXXXXXXXXP | Autonagar |
| 39 | Excess availing of ITC | 3XXXXXXXXXXXXX6 | Autonagar |
| 40 | Excess availing of ITC | 3XXXXXXXXXXXXX7 | Autonagar |
| 41 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXP | Autonagar |
| 42 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXX5 | Autonagar |
| 43 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXP | Autonagar |
| 44 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXA | Autonagar |
| 45 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXX9 | Autonagar |
| 46 | Undischarged tax liability | 3XXXXXXXXXXXXX5 | Autonagar |
| 47 | Availing of ITC under Reverse Charge Mechanism without payment | 3XXXXXXXXXXXXXH | Bapatla |

| Sl. No. | Dimension | GSTIN | Circle |
|---------|--|-----------------|--------------|
| 48 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXS | Bapatla |
| 49 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXS | Bapatla |
| 50 | Excess availing of ITC | 3XXXXXXXXXXXXXE | Benz Circle |
| 51 | Excess availing of ITC | 3XXXXXXXXXXXXXS | Benz Circle |
| 52 | Excess availing of ITC | 3XXXXXXXXXXXXX2 | Benz Circle |
| 53 | Excess availing of ITC | 3XXXXXXXXXXXXXX | Benz Circle |
| 54 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXX4 | Benz Circle |
| 55 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXU | Benz Circle |
| 56 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXX2 | Benz Circle |
| 57 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXX3 | Benz Circle |
| 58 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXT | Benz Circle |
| 59 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXXS | Benz Circle |
| 60 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXXT | Benz Circle |
| 61 | Availing of ITC under Reverse Charge Mechanism without payment | 3XXXXXXXXXXXXXS | Bhavanipuram |
| 62 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXX2 | Bhavanipuram |
| 63 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXB | Bhavanipuram |
| 64 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXP | Bhavanipuram |
| 65 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXX1 | Bhimavaram |
| 66 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXX8 | Bhimavaram |
| 67 | Composition taxpayers also availing e-commerce facility | 3XXXXXXXXXXXXXS | Brodipet |
| 68 | Excess availing of ITC | 3XXXXXXXXXXXXX6 | Brodipet |
| 69 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXXS | Brodipet |
| 70 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXX6 | Brodipet |
| 71 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXW | Brodipet |
| 72 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXJ | Brodipet |

| Sl. No. | Dimension | GSTIN | Circle |
|---------|---|------------------|----------------|
| 73 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXXW | Brodipet |
| 74 | Undischarged tax liability | 3XXXXXXXXXXXXXX8 | Brodipet |
| 75 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXXP | Chilakaluripet |
| 76 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXX2 | Chilakaluripet |
| 77 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXS | Chilakaluripet |
| 78 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXXQ | China Waltair |
| 79 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXXD | China Waltair |
| 80 | Composition taxpayers also availing e-commerce facility | 3XXXXXXXXXXXXXX0 | China Waltair |
| 81 | Composition taxpayers also availing e-commerce facility | 3XXXXXXXXXXXXXX3 | China Waltair |
| 82 | Composition taxpayers also availing e-commerce facility | 3XXXXXXXXXXXXXXZ | China Waltair |
| 83 | Excess availing of ITC | 3XXXXXXXXXXXXXX3 | China Waltair |
| 84 | Excess availing of ITC | 3XXXXXXXXXXXXXX4 | China Waltair |
| 85 | Excess availing of ITC | 3XXXXXXXXXXXXXXU | China Waltair |
| 86 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXXB | China Waltair |
| 87 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXXD | China Waltair |
| 88 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXX4 | China Waltair |
| 89 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXC | China Waltair |
| 90 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXXA | China Waltair |
| 91 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXXJ | China Waltair |
| 92 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXXC | China Waltair |
| 93 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXT | China Waltair |
| 94 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXE | China Waltair |
| 95 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXH | China Waltair |
| 96 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXXXO | China Waltair |

| Sl. No. | Dimension | GSTIN | Circle |
|---------|--|------------------|---------------|
| 97 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXXXB | China Waltair |
| 98 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXXXG | China Waltair |
| 99 | Undischarged tax liability | 3XXXXXXXXXXXXXXQ | China Waltair |
| 100 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXP | Chirala |
| 101 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXZ | Chittoor-I |
| 102 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXJ | Chittoor-I |
| 103 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXU | Chittoor-I |
| 104 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXD | Chittoor-II |
| 105 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXV | Chittoor-II |
| 106 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXU | Chittoor-II |
| 107 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXX7 | Chittoor-II |
| 108 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXS | Chittoor-II |
| 109 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXXS | Chittoor-II |
| 110 | Availing of ITC under Reverse Charge Mechanism without payment | 3XXXXXXXXXXXXXY | Daba Gardens |
| 111 | Composition taxpayers also availing e-commerce facility | 3XXXXXXXXXXXXXT | Daba Gardens |
| 112 | Excess availing of ITC | 3XXXXXXXXXXXXXF | Daba Gardens |
| 113 | Excess availing of ITC | 3XXXXXXXXXXXXX4 | Daba Gardens |
| 114 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXU | Daba Gardens |
| 115 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXXD | Daba Gardens |
| 116 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXS | Dharmavaram |
| 117 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXX7 | Dharmavaram |
| 118 | Undischarged tax liability | 3XXXXXXXXXXXXXQ | Dharmavaram |
| 119 | Availing of ITC under Reverse Charge Mechanism without payment | 3XXXXXXXXXXXXXZ | Dwarakanagar |
| 120 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXU | Dwarakanagar |
| 121 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXI | Dwarakanagar |
| 122 | Excess availing of ITC | 3XXXXXXXXXXXXX0 | Dwarakanagar |
| 123 | Excess availing of ITC | 3XXXXXXXXXXXXX1 | Dwarakanagar |

| Sl. No. | Dimension | GSTIN | Circle |
|---------|--|---------------------|--------------|
| 124 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXXXXXB | Dwarakanagar |
| 125 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXXXXXXP | Dwarakanagar |
| 126 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXXXXXK | Dwarakanagar |
| 127 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXXXXXM | Dwarakanagar |
| 128 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXXK | Dwarakanagar |
| 129 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXX1 | Dwarakanagar |
| 130 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXXXK | Dwarakanagar |
| 131 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXXXXR | Eluru |
| 132 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXXXXX5 | Eluru |
| 133 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXXP | Eluru |
| 134 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXXXXF | Gajuwaka |
| 135 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXXXXC | Gajuwaka |
| 136 | Excess availing of ITC | 3XXXXXXXXXXXXXXXX7 | Gajuwaka |
| 137 | Excess availing of ITC | 3XXXXXXXXXXXXXXXX9 | Gajuwaka |
| 138 | Excess availing of ITC | 3XXXXXXXXXXXXXXXXB | Gajuwaka |
| 139 | Excess availing of ITC | 3XXXXXXXXXXXXXXXX7 | Gajuwaka |
| 140 | Excess availing of ITC | 3XXXXXXXXXXXXXXXXI | Gajuwaka |
| 141 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXXXXJ | Gajuwaka |
| 142 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXXXX6 | Gajuwaka |
| 143 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXXXXF | Gajuwaka |
| 144 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXXXXX7 | Gajuwaka |
| 145 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXXR | Gajuwaka |
| 146 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXX1 | Gajuwaka |
| 147 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXXXZF | Gajuwaka |
| 148 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXXXXXR | Gajuwaka |
| 149 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXXXXX7 | Gajuwaka |

| Sl. No. | Dimension | GSTIN | Circle |
|---------|--|-----------------|--------------------|
| 150 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXXS | Gajuwaka |
| 151 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXXA | Gajuwaka |
| 152 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXC | Gudivada |
| 153 | Undischarged tax liability | 3XXXXXXXXXXXXX0 | Gudivada |
| 154 | Availing of ITC under Reverse Charge Mechanism without payment | 3XXXXXXXXXXXXXX | Gudur (Nayudupeta) |
| 155 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXX1 | Gudur (Nayudupeta) |
| 156 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXX6 | Gudur (Nayudupeta) |
| 157 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXX2 | Gudur (Nayudupeta) |
| 158 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXX8 | Gudur (Nayudupeta) |
| 159 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXX9 | Gudur (Nayudupeta) |
| 160 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXW | Gudur (Nayudupeta) |
| 161 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXX5 | Gudur (Nayudupeta) |
| 162 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXXM | Gudur (Nayudupeta) |
| 163 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXX4 | Gudur (Nayudupeta) |
| 164 | Undischarged tax liability | 3XXXXXXXXXXXXXE | Gudur (Nayudupeta) |
| 165 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXN | Guntakal |
| 166 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXXB | Hindupur |
| 167 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXX6 | Hindupur |
| 168 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXX1 | Hindupur |
| 169 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXXI | Hindupur |
| 170 | Undischarged tax liability | 3XXXXXXXXXXXXXQ | Hindupur |
| 171 | Excess availing of ITC | 3XXXXXXXXXXXXXH | Ibrahimpattam |
| 172 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXXI | Ibrahimpattam |
| 173 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXXV | Ibrahimpattam |
| 174 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXXO | Indrakeeladri |
| 175 | Availing of ITC under Reverse Charge Mechanism without payment | 3XXXXXXXXXXXXXO | Jagannayakpur |

| Sl. No. | Dimension | GSTIN | Circle |
|---------|--|---------------------|-----------------|
| 176 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXXXXXX8 | Jagannayakpur |
| 177 | Undischarged tax liability | 3XXXXXXXXXXXXXXXXXA | Jangareddygudem |
| 178 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXXXXX2 | Kadapa-I |
| 179 | Excess availing of ITC | 3XXXXXXXXXXXXXXXXX3 | Kadapa-I |
| 180 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXXXXXXI | Kadapa-I |
| 181 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXXXI | Kadapa-I |
| 182 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXXXXXX | Kadapa-I |
| 183 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXXXXG | Kadapa-I |
| 184 | Composition taxpayers also availing e-commerce facility | 3XXXXXXXXXXXXXXXXXD | Kadapa-II |
| 185 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXXXXW | Kadapa-II |
| 186 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXXXXG | Kadapa-II |
| 187 | Excess availing of ITC | 3XXXXXXXXXXXXXXXXX6 | Kakinada |
| 188 | Excess availing of ITC | 3XXXXXXXXXXXXXXXXXW | Kakinada |
| 189 | Excess availing of ITC | 3XXXXXXXXXXXXXXXXXB | Kakinada |
| 190 | Excess availing of ITC | 3XXXXXXXXXXXXXXXXXA | Kakinada |
| 191 | Excess availing of ITC | 3XXXXXXXXXXXXXXXXX4 | Kakinada |
| 192 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXXXXX8 | Kakinada |
| 193 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXXXXX1 | Kakinada |
| 194 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXXXXXXK | Kakinada |
| 195 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXXXXXXJ | Kakinada |
| 196 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXXXXXXT | Kakinada |
| 197 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXXXJ | Kakinada |
| 198 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXXXD | Kakinada |
| 199 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXXXP | Kakinada |
| 200 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXXXX9 | Kakinada |
| 201 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXXXXH | Kakinada |
| 202 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXXXXXXW | Kakinada |
| 203 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXXXXXX3 | Kakinada |
| 204 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXXXXXXD | Kakinada |

| Sl. No. | Dimension | GSTIN | Circle |
|---------|--|---------------------|----------------|
| 205 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXX9 | Kavali |
| 206 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXXXXG | Kavali |
| 207 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXXXB | Kavali |
| 208 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXXXXXY | Kavali |
| 209 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXXXXC | Kothapet NRP |
| 210 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXX5 | Kothapet NRP |
| 211 | Excess availing of ITC | 3XXXXXXXXXXXXXXXX7 | Krishnalanka |
| 212 | Excess availing of ITC | 3XXXXXXXXXXXXXXXXX | Krishnalanka |
| 213 | Excess availing of ITC | 3XXXXXXXXXXXXXXXX0 | Krishnalanka |
| 214 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXXXXY | Krishnalanka |
| 215 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXXXXX9 | Krishnalanka |
| 216 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXXXXXG | Krishnalanka |
| 217 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXXXXX9 | Krishnalanka |
| 218 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXXZ | Krishnalanka |
| 219 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXXX | Krishnalanka |
| 220 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXXXN | Krishnalanka |
| 221 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXXXXX6 | Krishnalanka |
| 222 | Undischarged tax liability | 3XXXXXXXXXXXXXXXX4 | Krishnalanka |
| 223 | Excess availing of ITC | 3XXXXXXXXXXXXXXXXP | Kurupam Market |
| 224 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXXXXK | Kurupam Market |
| 225 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXXXXXZV | Kurupam Market |
| 226 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXXXXXP | Kurupam Market |
| 227 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXXXP | Kurupam Market |
| 228 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXXXXXV | Kurupam Market |
| 229 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXXXXXV | Kurupam Market |
| 230 | Excess availing of ITC | 3XXXXXXXXXXXXXXXXH | Kurnool-I |
| 231 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXXXZ | Kurnool-I |
| 232 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXXXXXM | Kurnool-II |
| 233 | Excess availing of ITC | 3XXXXXXXXXXXXXXXXM | Kurnool-III |

| Sl. No. | Dimension | GSTIN | Circle |
|---------|---|-----------------|---------------|
| 234 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXX5 | Kurnool-III |
| 235 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXR | Kurnool-III |
| 236 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXW | Kurnool-III |
| 237 | Undischarged tax liability | 3XXXXXXXXXXXX9 | Kurnool-III |
| 238 | Undischarged tax liability | 3XXXXXXXXXXXXW | Kurnool-III |
| 239 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXV | Lalapat |
| 240 | Undischarged tax liability | 3XXXXXXXXXXXXX | Machilipatnam |
| 241 | Availing of ITC under Reverse Charge Mechanism without payment | 3XXXXXXXXXXXXG | Madanapally |
| 242 | Availing of ITC under Reverse Charge Mechanism without payment | 3XXXXXXXXXXXXA | Madanapally |
| 243 | Composition taxpayers also availing e-commerce facility | 3XXXXXXXXXXXXK | Madanapally |
| 244 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXS | Madanapally |
| 245 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXX3 | Madanapally |
| 246 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXM | Madanapally |
| 247 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXH | Mandapeta |
| 248 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXL | Mandapeta |
| 249 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXL | Mandapeta |
| 250 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXR | Mandapeta |
| 251 | Undischarged tax liability | 3XXXXXXXXXXXXL | Mandapeta |
| 252 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXP | Mangalagiri |
| 253 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXY | Mangalagiri |
| 254 | Undischarged tax liability | 3XXXXXXXXXXXXG | Mangalagiri |
| 255 | Excess availing of ITC | 3XXXXXXXXXXXXV | Nandigama |
| 256 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXH | Nandigama |
| 257 | Excess availing of ITC | 3XXXXXXXXXXXXT | Nandyal-I |
| 258 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXB | Nandyal-I |
| 259 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXH | Nandyal-II |
| 260 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXW | Narasaraopet |
| 261 | Availing of ITC under Reverse Charge Mechanism without payment | 3XXXXXXXXXXXXQ | Nellore-I |
| 262 | Availing of ITC under Reverse Charge Mechanism without payment | 3XXXXXXXXXXXXJ | Nellore-I |

| Sl. No. | Dimension | GSTIN | Circle |
|---------|---|-----------------|-------------|
| 263 | Excess availing of ITC | 3XXXXXXXXXXXXXO | Nellore-I |
| 264 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXT | Nellore-I |
| 265 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXX1 | Nellore-I |
| 266 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXX8 | Nellore-I |
| 267 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXR | Nellore-I |
| 268 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXY | Nellore-I |
| 269 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXM | Nellore-I |
| 270 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXJ | Nellore-I |
| 271 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXS | Nellore-I |
| 272 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXZ | Nellore-I |
| 273 | Undischarged tax liability | 3XXXXXXXXXXXXXO | Nellore-I |
| 274 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXT | Nellore-II |
| 275 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXR | Nellore-II |
| 276 | Excess availing of ITC | 3XXXXXXXXXXXXX1 | Nellore-III |
| 277 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXXQ | Nellore-III |
| 278 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXX3 | Nellore-III |
| 279 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXH | Nellore-III |
| 280 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXF | Nellore-III |
| 281 | Availing of ITC under Reverse Charge Mechanism without payment | 3XXXXXXXXXXXXX6 | Nidadavolu |
| 282 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXX3 | Nidadavolu |
| 283 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXX9 | Nidadavolu |
| 284 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXX6 | Nidadavolu |
| 285 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXXH | Nidadavolu |
| 286 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXW | Nuziveedu |
| 287 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXU | Nuziveedu |
| 288 | Availing of ITC under Reverse Charge Mechanism without payment | 3XXXXXXXXXXXXX7 | Ongole-I |
| 289 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXXS | Ongole-I |
| 290 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXXH | Ongole-I |
| 291 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXO | Ongole-II |

| Sl. No. | Dimension | GSTIN | Circle |
|---------|--|---------------------|---------------|
| 292 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXXXXXT | Palakol |
| 293 | Excess availing of ITC | 3XXXXXXXXXXXXXXXXXZ | Palakol |
| 294 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXXXXX9 | Palakol |
| 295 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXXXXXL | Parvathipuram |
| 296 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXXXXXXE | Parvathipuram |
| 297 | Excess availing of ITC | 3XXXXXXXXXXXXXXXXXW | Patamata |
| 298 | Excess availing of ITC | 3XXXXXXXXXXXXXXXXXB | Patamata |
| 299 | Excess availing of ITC | 3XXXXXXXXXXXXXXXXXS | Patamata |
| 300 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXXXXXM | Patamata |
| 301 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXXXXXXC | Patamata |
| 302 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXXXXXXS | Patamata |
| 303 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXXXX | Patamata |
| 304 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXXXXXS | Patamata |
| 305 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXXXXXX2 | Patamata |
| 306 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXXXXXXP | Patamata |
| 307 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXXXXXXO | Patamata |
| 308 | Undischarged tax liability | 3XXXXXXXXXXXXXXXXXO | Patamata |
| 309 | Availing of ITC under Reverse Charge Mechanism without payment | 3XXXXXXXXXXXXXXXXXR | Patnam Bazaar |
| 310 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXXXXX6 | Patnam Bazaar |
| 311 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXXXXXS | Patnam Bazaar |
| 312 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXXXXXD | Patnam Bazaar |
| 313 | Excess availing of ITC | 3XXXXXXXXXXXXXXXXXY | Peddapuram |
| 314 | Excess availing of ITC | 3XXXXXXXXXXXXXXXXX9 | Peddapuram |
| 315 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXXXXXY | Peddapuram |
| 316 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXXXX7 | Peddapuram |
| 317 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXXXXZ | Peddapuram |
| 318 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXXXXX9 | Piduguralla |
| 319 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXXXXXXI | Piduguralla |
| 320 | Availing of ITC under Reverse Charge Mechanism without payment | 3XXXXXXXXXXXXXXXXXN | Proddutur-I |

| Sl. No. | Dimension | GSTIN | Circle |
|---------|--|---------------------|-------------------|
| 321 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXXXXXB | Proddutur-I |
| 322 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXXX3 | Proddutur-I |
| 323 | Availing of ITC under Reverse Charge Mechanism without payment | 3XXXXXXXXXXXXXXXXZN | Proddutur-II |
| 324 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXXXXXL | Proddutur-II |
| 325 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXXXXXF | Proddutur-II |
| 326 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXXXXG | Proddutur-II |
| 327 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXXXXA | Proddutur-II |
| 328 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXXXXXH | Puttur |
| 329 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXXXXX8 | Puttur |
| 330 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXXXC | Puttur |
| 331 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXXXXK | Puttur |
| 332 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXXXXXX6 | Puttur |
| 333 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXXXXXX6 | Puttur |
| 334 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXXXXXXG | Puttur |
| 335 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXXXXXXC | Puttur |
| 336 | Undischarged tax liability | 3XXXXXXXXXXXXXXXXXC | Puttur |
| 337 | Composition taxpayers also availing e-commerce facility | 3XXXXXXXXXXXXXXXXX4 | Rajam |
| 338 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXXXXX9 | Rajam |
| 339 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXXXXXQ | Ramachandra Puram |
| 340 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXXXXXXP | Ramachandra Puram |
| 341 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXXXR | Samarangam Chowk |
| 342 | Undischarged tax liability | 3XXXXXXXXXXXXXXXXX1 | Samarangam Chowk |
| 343 | Undischarged tax liability | 3XXXXXXXXXXXXXXXXXK | Sattenapally |
| 344 | Excess availing of ITC | 3XXXXXXXXXXXXXXXXX3 | Sitharampuram |
| 345 | Excess availing of ITC | 3XXXXXXXXXXXXXXXXXK | Sitharampuram |
| 346 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXXXU | Sitharampuram |
| 347 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXXXH | Sitharampuram |

| Sl. No. | Dimension | GSTIN | Circle |
|---------|--|--------------------|---------------|
| 348 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXX9 | Sitharampuram |
| 349 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXXXXX9 | Sitharampuram |
| 350 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXXXXZ | Srikakulam |
| 351 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXXXL | Srikakulam |
| 352 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXXXXY | Steel Plant |
| 353 | Excess availing of ITC | 3XXXXXXXXXXXXXXXXO | Steel Plant |
| 354 | Excess availing of ITC | 3XXXXXXXXXXXXXXXX7 | Steel Plant |
| 355 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXXXX4 | Steel Plant |
| 356 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXXXXXW | Steel Plant |
| 357 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXXU | Steel Plant |
| 358 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXXXXJ | Steel Plant |
| 359 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXXXQ | Steel Plant |
| 360 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXXXW | Steel Plant |
| 361 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXXXT | Steel Plant |
| 362 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXXXB | Steel Plant |
| 363 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXXXXX7 | Steel Plant |
| 364 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXXXXXU | Steel Plant |
| 365 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXXXXXT | Steel Plant |
| 366 | Excess availing of ITC | 3XXXXXXXXXXXXXXXXN | Suryabagh |
| 367 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXXXXK | Suryabagh |
| 368 | Incorrect reversal of ISD credit | 3XXXXXXXXXXXXXXXXI | Suryabagh |
| 369 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXXXXXN | Suryabagh |
| 370 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXXO | Suryabagh |
| 371 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXXC | Suryabagh |
| 372 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXXXX5 | Suryabagh |
| 373 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXXXX8 | Suryabagh |
| 374 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXXXXXV | Suryabagh |

| Sl. No. | Dimension | GSTIN | Circle |
|---------|---|-----------------|--------------------|
| 375 | Undischarged tax liability | 3XXXXXXXXXXXXXO | Suryabagh |
| 376 | Undischarged tax liability | 3XXXXXXXXXXXXX4 | Suryabagh |
| 377 | Undischarged tax liability | 3XXXXXXXXXXXXXM | Suryabagh |
| 378 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXF | Suryaraopet |
| 379 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXZ | Suryaraopet |
| 380 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXX6 | Suryaraopet |
| 381 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXX0 | Suryaraopet |
| 382 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXX2 | Suryaraopet |
| 383 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXU | Tadepalligudem |
| 384 | Composition taxpayers also availing e-commerce facility | 3XXXXXXXXXXXXXP | Tadepalligudem |
| 385 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXH | Tadipatri (Kadiri) |
| 386 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXM | Tanuku-I |
| 387 | Short payment of interest on delayed payments | 3XXXXXXXXXXXXXL | Tanuku-I |
| 388 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXXV | Tirupati-I |
| 389 | Mismatch in turnover between Annual Return and Financial Statements (Table 5R of GSTR-9C) | 3XXXXXXXXXXXXXH | Tirupati-I |
| 390 | Composition taxpayers also availing e-commerce facility | 3XXXXXXXXXXXXXR | Tirupati-II |
| 391 | Excess availing of ITC | 3XXXXXXXXXXXXX2 | Tirupati-II |
| 392 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXE | Tirupati-II |
| 393 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXXJ | Tirupati-II |
| 394 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXXA | Tirupati-II |
| 395 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXXN | Tirupati-II |
| 396 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXXL | Tirupati-II |
| 397 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXXZ | Tirupati-II |
| 398 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXXM | Tirupati-II |
| 399 | Undischarged tax liability | 3XXXXXXXXXXXXXM | Tirupati-II |
| 400 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXX | Tuni |
| 401 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXT | Tuni |
| 402 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXV | Vizianagaram East |
| 403 | ISD credit incorrectly availed by the recipients | 3XXXXXXXXXXXXX9 | Vizianagaram East |
| 404 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXX3 | Vizianagaram East |

| Sl. No. | Dimension | GSTIN | Circle |
|---------|--|-----------------|--------------------|
| 405 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXV | Vizianagaram East |
| 406 | Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) | 3XXXXXXXXXXXXX0 | Vizianagaram South |
| 407 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXK | Vizianagaram South |
| 408 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXN | Vizianagaram West |
| 409 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXU | Vizianagaram West |
| 410 | Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) | 3XXXXXXXXXXXXXA | Vizianagaram West |
| 411 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXX8 | Vizianagaram West |
| 412 | Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) | 3XXXXXXXXXXXXXI | Vizianagaram West |
| 413 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXX5 | Vuyyuru |
| 414 | Excess availing of ITC | 3XXXXXXXXXXXXXA | Vuyyuru |
| 415 | Excess availing of ITC under Reverse Charge Mechanism | 3XXXXXXXXXXXXXM | Vuyyuru |
| 416 | Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) | 3XXXXXXXXXXXXX5 | Vuyyuru |

Appendix-2.2

(Reference to Paragraph No. 2.1.4 ; Page 12)

Sample selected for Detailed Audit

| Sl. No. | GSTIN | Name of the circle |
|---------|-----------------|--------------------|
| 1 | 3XXXXXXXXXXXXXF | Airport |
| 2 | 3XXXXXXXXXXXXXR | Airport |
| 3 | 3XXXXXXXXXXXXXF | Airport |
| 4 | 3XXXXXXXXXXXXXK | Alcot Gardens |
| 5 | 3XXXXXXXXXXXXXD | Amadalavalasa |
| 6 | 3XXXXXXXXXXXXX8 | Aryapuram |
| 7 | 3XXXXXXXXXXXXXV | Autonagar |
| 8 | 3XXXXXXXXXXXXXR | Autonagar |
| 9 | 3XXXXXXXXXXXXX3 | Benz Circle |
| 10 | 3XXXXXXXXXXXXX0 | Benz Circle |
| 11 | 3XXXXXXXXXXXXXM | Benz Circle |
| 12 | 3XXXXXXXXXXXXXT | Benz Circle |
| 13 | 3XXXXXXXXXXXXXP | Bhavanipuram |

| Sl. No. | GSTIN | Name of the circle |
|---------|---------------------|--------------------|
| 14 | 3XXXXXXXXXXXXXXXXXD | Bheemili |
| 15 | 3XXXXXXXXXXXXXXXXXD | China Waltair |
| 16 | 3XXXXXXXXXXXXXXXXX8 | Chirala |
| 17 | 3XXXXXXXXXXXXXXXXX0 | Daba Gardens |
| 18 | 3XXXXXXXXXXXXXXXXXI | Daba Gardens |
| 19 | 3XXXXXXXXXXXXXXXXXU | Gajuwaka |
| 20 | 3XXXXXXXXXXXXXXXXXV | Gajuwaka |
| 21 | 3XXXXXXXXXXXXXXXXX4 | Gajuwaka |
| 22 | 3XXXXXXXXXXXXXXXXXL | Gajuwaka |
| 23 | 3XXXXXXXXXXXXXXXXXB | Gudivada |
| 24 | 3XXXXXXXXXXXXXXXXXI | Hindupur |
| 25 | 3XXXXXXXXXXXXXXXXXP | Hindupur |
| 26 | 3XXXXXXXXXXXXXXXXXW | Hindupur |
| 27 | 3XXXXXXXXXXXXXXXXX2 | Jangareddygudem |
| 28 | 3XXXXXXXXXXXXXXXXXV | Kadapa-II |
| 29 | 3XXXXXXXXXXXXXXXXXF | Kadapa-II |
| 30 | 3XXXXXXXXXXXXXXXXXB | Kadapa-II |
| 31 | 3XXXXXXXXXXXXXXXXXO | Kakinada Port |
| 32 | 3XXXXXXXXXXXXXXXXXK | Kakinada Port |
| 33 | 3XXXXXXXXXXXXXXXXXB | Kavali |
| 34 | 3XXXXXXXXXXXXXXXXXL | Kothapet NRP |
| 35 | 3XXXXXXXXXXXXXXXXXA | Kothapet NRP |
| 36 | 3XXXXXXXXXXXXXXXXXR | Krishnalanka |
| 37 | 3XXXXXXXXXXXXXXXXXW | Kurupam Market |
| 38 | 3XXXXXXXXXXXXXXXXXW | Kurupam Market |
| 39 | 3XXXXXXXXXXXXXXXXXY | Kurupam Market |
| 40 | 3XXXXXXXXXXXXXXXXXT | Machilipatnam |
| 41 | 3XXXXXXXXXXXXXXXXXA | Machilipatnam |
| 42 | 3XXXXXXXXXXXXXXXXX0 | Madhavadhara |
| 43 | 3XXXXXXXXXXXXXXXXXP | Mangalagiri |
| 44 | 3XXXXXXXXXXXXXXXXXA | Nellore-I |
| 45 | 3XXXXXXXXXXXXXXXXXL | Nidadavolu |
| 46 | 3XXXXXXXXXXXXXXXXXX | Nidadavolu |
| 47 | 3XXXXXXXXXXXXXXXXXZ | Ongole-I |
| 48 | 3XXXXXXXXXXXXXXXXXR | Ongole-I |
| 49 | 3XXXXXXXXXXXXXXXXXA | Ongole-I |
| 50 | 3XXXXXXXXXXXXXXXXX0 | Patamata |
| 51 | 3XXXXXXXXXXXXXXXXX6 | Penamaluru |
| 52 | 3XXXXXXXXXXXXXXXXXF | Penamaluru |
| 53 | 3XXXXXXXXXXXXXXXXXY | Proddutur-I |
| 54 | 3XXXXXXXXXXXXXXXXXR | Ramavarappadu |
| 55 | 3XXXXXXXXXXXXXXXXX3 | Ramavarappadu |

| Sl. No. | GSTIN | Name of the circle |
|---------|------------------|--------------------------------|
| 56 | 3XXXXXXXXXXXXXX2 | Siripuram |
| 57 | 3XXXXXXXXXXXXXXV | Siripuram |
| 58 | 3XXXXXXXXXXXXXXE | Sitharampuram |
| 59 | 3XXXXXXXXXXXXXXM | Sitharampuram |
| 60 | 3XXXXXXXXXXXXXXI | Special Circle- I State Office |
| 61 | 3XXXXXXXXXXXXXXE | Special Circle Vsp-I |
| 62 | 3XXXXXXXXXXXXXXN | Sri City |
| 63 | 3XXXXXXXXXXXXXXK | Srikalahasti |
| 64 | 3XXXXXXXXXXXXXXL | Steel Plant |
| 65 | 3XXXXXXXXXXXXXX4 | Suryabagh |
| 66 | 3XXXXXXXXXXXXXXK | Suryabagh |
| 67 | 3XXXXXXXXXXXXXXP | Suryabagh |
| 68 | 3XXXXXXXXXXXXXX4 | Suryaraopet |

Appendix-2.3

(Reference to Paragraph No. 2.1.4 ; Page 12)

Circles selected for Circle Audit

| Sl. No. | Name of the Circle |
|---------|--------------------|
| 1 | Auto Nagar |
| 2 | Benz Circle |
| 3 | Daba Gardens |
| 4 | Dwaraka Nagar |
| 5 | Gajuwaka |
| 6 | Kadapa-II |
| 7 | Kothapet NRP |
| 8 | Kurupam Market |
| 9 | Machilipatnam |
| 10 | Suryabagh |

Appendix-2.4

(Reference to Paragraph 2.1.7.2 (I) ; Page 33)

Cases accepted by Department

| Sl. No. | Dimension | GSTIN | Jurisdiction | Amount of discrepancy (₹ in crore) | Stage of compliance or acceptance details |
|---------|--|------------------|--------------|------------------------------------|---|
| 1 | Mismatch in Taxes paid Table 9R of R9C | 3XXXXXXXXXXXXXXS | Adoni-I | 0.40 | Recovery |
| 2 | Short Payment of Interest | 3XXXXXXXXXXXXXXE | Adoni-II | 0.39 | Recovery |
| 3 | Unreconciled ITC Table 12F | 3XXXXXXXXXXXXXXQ | Anakapalli | 2.88 | ASMT 10 |
| 4 | Short Payment of Interest | 3XXXXXXXXXXXXXX5 | Anakapalli | 0.36 | Recovery |

| Sl. No. | Dimension | GSTIN | Jurisdiction | Amount of discrepancy (₹ in crore) | Stage of compliance or acceptance details |
|---------|---|-----------------|---------------|------------------------------------|---|
| 5 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXX4 | Anakapalli | 0.04 | Recovery |
| 6 | Short Payment of Interest | 3XXXXXXXXXXXXX7 | Ananthapur-II | 0.92 | Recovery |
| 7 | Short Payment of Interest | 3XXXXXXXXXXXXXS | Ananthapur-II | 0.47 | Recovery |
| 8 | Excess ITC availed | 3XXXXXXXXXXXXX7 | Autonagar | 0.83 | Recovery |
| 9 | Mismatch in Taxes paid Table 9R of R9C | 3XXXXXXXXXXXXXP | Autonagar | 0.82 | under correspondence with TP |
| 10 | Excess ITC availed | 3XXXXXXXXXXXXXS | Benz Circle | 3.13 | Recovery |
| 11 | Mismatch in Taxes paid Table 9R of R9C | 3XXXXXXXXXXXXX1 | Bhimavaram | 1.68 | ASMT 10 |
| 12 | ISD Credit incorrectly availed | 3XXXXXXXXXXXXXS | Brodipet | 0.31 | under correspondence with TP |
| 13 | Undischarged liability | 3XXXXXXXXXXXXXQ | China Waltair | 7.98 | Recovery |
| 14 | Short Payment of Interest | 3XXXXXXXXXXXXXG | China Waltair | 0.30 | SCN |
| 15 | Excess ITC availed | 3XXXXXXXXXXXXX3 | China Waltair | 0.29 | Recovery |
| 16 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXB | China Waltair | 0.16 | Recovery |
| 17 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXD | China Waltair | 0.05 | Recovery |
| 18 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXZ | Chittoor-I | 0.02 | Recovery |
| 19 | Mismatch in Taxes paid Table 9R of R9C | 3XXXXXXXXXXXXXS | Chittoor-II | 0.73 | Recovery |
| 20 | Short Payment of Interest | 3XXXXXXXXXXXXXS | Chittoor-II | 0.41 | Recovery |
| 21 | Excess ITC availed | 3XXXXXXXXXXXXX4 | Daba Gardens | 2.05 | Recovery |
| 22 | Undischarged liability | 3XXXXXXXXXXXXXQ | Dharmavaram | 4.05 | Recovery |
| 23 | Mismatch of Turnover Table 5R of R9C | 3XXXXXXXXXXXXXK | Dwarakanagar | 47.82 | Recovery |
| 24 | Excess ITC availed | 3XXXXXXXXXXXXX0 | Dwarakanagar | 7.45 | Recovery |
| 25 | Mismatch in Taxes paid Table 9R of R9C | 3XXXXXXXXXXXXXK | Dwarakanagar | 5.77 | Recovery |

| Sl. No. | Dimension | GSTIN | Jurisdiction | Amount of discrepancy (₹ in crore) | Stage of compliance or acceptance details |
|---------|---|------------------|--------------------|------------------------------------|---|
| 26 | Unreconciled ITC Table 12F | 3XXXXXXXXXXXXXXK | Dwarakanagar | 3.97 | SCN |
| 27 | Mismatch in Taxes paid Table 9R of R9C | 3XXXXXXXXXXXXXX1 | Dwarakanagar | 1.07 | under correspondence with TP |
| 28 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXXU | Dwarakanagar | 0.19 | Recovery |
| 29 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXXI | Dwarakanagar | 0.16 | Recovery |
| 30 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXXR | Eluru | 0.71 | ASMT 10 |
| 31 | Unreconciled ITC Table 12F | 3XXXXXXXXXXXXXX7 | Gajuwaka | 27.61 | under correspondence with TP |
| 32 | Excess ITC availed | 3XXXXXXXXXXXXXX7 | Gajuwaka | 16.06 | under correspondence with TP |
| 33 | Mismatch of Turnover Table 5R of R9C | 3XXXXXXXXXXXXXXF | Gajuwaka | 12.17 | SCN |
| 34 | Excess ITC availed | 3XXXXXXXXXXXXXXB | Gajuwaka | 3.24 | ASMT 10 |
| 35 | Excess ITC availed | 3XXXXXXXXXXXXXX9 | Gajuwaka | 2.65 | ASMT 10 |
| 36 | Mismatch in Taxes paid Table 9R of R9C | 3XXXXXXXXXXXXXXR | Gajuwaka | 0.51 | ASMT 10 |
| 37 | Short Payment of Interest | 3XXXXXXXXXXXXXXA | Gajuwaka | 0.42 | ASMT 10 |
| 38 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXXF | Gajuwaka | 0.12 | ASMT 10 |
| 39 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXXF | Gajuwaka | 0.07 | ASMT 10 |
| 40 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXXC | Gajuwaka | 0.05 | ASMT 10 |
| 41 | Short Payment of Interest | 3XXXXXXXXXXXXXX4 | Gudur (Nayudupeta) | 0.46 | SCN |
| 42 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXX1 | Gudur (Nayudupeta) | 0.05 | Recovery |
| 43 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXXN | Guntakal | 0.05 | Recovery |

| Sl. No. | Dimension | GSTIN | Jurisdiction | Amount of discrepancy (₹ in crore) | Stage of compliance or acceptance details |
|---------|---|------------------|-----------------|------------------------------------|---|
| 44 | Undischarged liability | 3XXXXXXXXXXXXXXA | Jangareddygudem | 4.97 | Recovery |
| 45 | Mismatch in Taxes paid Table 9R of R9C | 3XXXXXXXXXXXXXXI | Kadapa-I | 0.42 | under correspondence with TP |
| 46 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXX2 | Kadapa-I | 0.07 | under correspondence with TP |
| 47 | Excess ITC availed | 3XXXXXXXXXXXXXX4 | Kakinada | 0.35 | Recovery |
| 48 | Mismatch in Taxes paid Table 9R of R9C | 3XXXXXXXXXXXXXX5 | Kothapet Nrp | 0.43 | Recovery |
| 49 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXXC | Kothapet Nrp | 0.18 | Recovery |
| 50 | Excess ITC availed | 3XXXXXXXXXXXXXXX | Krishnalanka | 8.15 | under correspondence with TP |
| 51 | Short Payment of Interest | 3XXXXXXXXXXXXXXV | Kurupam Market | 0.33 | Recovery |
| 52 | Short Payment of Interest | 3XXXXXXXXXXXXXXM | Kurnool-II | 0.11 | under correspondence with TP |
| 53 | Undischarged liability | 3XXXXXXXXXXXXXXW | Kurnool-III | 10.09 | Recovery |
| 54 | Undischarged liability | 3XXXXXXXXXXXXXX9 | Kurnool-III | 3.53 | Recovery |
| 55 | Excess ITC availed | 3XXXXXXXXXXXXXXM | Kurnool-III | 1.95 | Recovery |
| 56 | Short Payment of Interest | 3XXXXXXXXXXXXXXW | Kurnool-III | 0.95 | under correspondence with TP |
| 57 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXX5 | Kurnool-III | 0.15 | SCN |
| 58 | Excess ITC availed | 3XXXXXXXXXXXXXXO | Nellore-I | 0.17 | Recovery |
| 59 | Short Payment of Interest | 3XXXXXXXXXXXXXXH | Nidadavolu | 0.60 | Recovery |
| 60 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXXT | Palakol | 0.03 | Recovery |
| 61 | Excess ITC availed | 3XXXXXXXXXXXXXXW | Patamata | 3.24 | Recovery |
| 62 | Undischarged liability | 3XXXXXXXXXXXXXXO | Patamata | 0.62 | Recovery |
| 63 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXX6 | Patnam Bazaar | 0.03 | Recovery |

| Sl. No. | Dimension | GSTIN | Jurisdiction | Amount of discrepancy (₹ in crore) | Stage of compliance or acceptance details |
|---------|---|-----------------|--------------------|------------------------------------|---|
| 64 | Undischarged liability | 3XXXXXXXXXXXXXC | Puttur | 4.32 | under correspondence with TP |
| 65 | Mismatch in Taxes paid Table 9R of R9C | 3XXXXXXXXXXXXXC | Puttur | 4.06 | under correspondence with TP |
| 66 | Short Payment of Interest | 3XXXXXXXXXXXXXG | Puttur | 0.12 | under correspondence with TP |
| 67 | Composition TP availing E/commerce facility | 3XXXXXXXXXXXXX4 | Rajam | NA | Recovery |
| 68 | Undischarged liability | 3XXXXXXXXXXXXXK | Sattenapally | 3.54 | Recovery |
| 69 | Excess ITC availed | 3XXXXXXXXXXXXX3 | Sitharampuram | 1.10 | Recovery |
| 70 | Short Payment of Interest | 3XXXXXXXXXXXXX9 | Sitharampuram | 0.50 | Recovery |
| 71 | Mismatch of Turnover Table 5R of R9C | 3XXXXXXXXXXXXXB | Steel Plant | 23.17 | SCN |
| 72 | Unreconciled ITC table 14T | 3XXXXXXXXXXXXXU | Steel Plant | 21.28 | Recovery |
| 73 | Excess ITC availed | 3XXXXXXXXXXXXXO | Steel Plant | 7.46 | under correspondence with TP |
| 74 | Unreconciled ITC Table 12F | 3XXXXXXXXXXXXXW | Steel Plant | 2.58 | Recovery |
| 75 | Excess ITC availed | 3XXXXXXXXXXXXX7 | Steel Plant | 2.06 | Recovery |
| 76 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXY | Steel Plant | 0.43 | Recovery |
| 77 | Undischarged liability | 3XXXXXXXXXXXXXM | Suryabagh | 21.56 | ASMT 10 |
| 78 | Mismatch in Taxes paid Table 9R of R9C | 3XXXXXXXXXXXXXO | Suryabagh | 1.94 | ASMT 10 |
| 79 | Short Payment of Interest | 3XXXXXXXXXXXXX2 | Suryaraopet | 0.53 | Recovery |
| 80 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXF | Suryaraopet | 0.10 | ASMT 10 |
| 81 | Cases where GSTR 3B not filed but GSTR 1/2A available | 3XXXXXXXXXXXXXU | Tadepalligudem | 0.20 | Recovery |
| 82 | Short Payment of Interest | 3XXXXXXXXXXXXXL | Tanuku-I | 0.37 | Recovery |
| 83 | Mismatch in Taxes paid Table 9R of R9C | 3XXXXXXXXXXXXX0 | Vizianagaram South | 0.06 | Recovery |
| 84 | Unreconciled ITC table 14T | 3XXXXXXXXXXXXXI | Vizianagaram West | 1.03 | Recovery |
| | | | Total | 291.65 | |

Appendix-2.5

(Reference to Paragraph No. 2.1.7.2 (II) ; Page 34)

Limited Audit - Cases where reply of the Department is not acceptable to Audit

| Sl. No. | Dimension | GSTN | Circle | Amount of discrepancy (₹ in crore) |
|---------|---|------------------|--------------------|------------------------------------|
| 1 | Availing of RCM without payment | 3XXXXXXXXXXXXX9 | Adoni-I | 0.22 |
| 2 | Mismatch of Turnover Table 5R of R9C | 3XXXXXXXXXXXXXG | Anakapalli | 39.14 |
| 3 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXX5 | Ananthapur-II | 0.11 |
| 4 | Mismatch of Turnover Table 5R of R9C | 3XXXXXXXXXXXXX9 | Autonagar | 35.14 |
| 5 | Unreconciled ITC table 14T | 3XXXXXXXXXXXXXT | Benz Circle | 28.35 |
| 6 | Mismatch in Taxes paid Table 9R of R9C | 3XXXXXXXXXXXXXB | Bhavanipuram | 1.52 |
| 7 | Mismatch of Turnover Table 5R of R9C | 3XXXXXXXXXXXXXE | China Waltair | 19.20 |
| 8 | Excess ITC availed | 3XXXXXXXXXXXXX4 | China Waltair | 10.31 |
| 9 | Mismatch of Taxable Turnover Table 7G of R9C | 3XXXXXXXXXXXXXC | China Waltair | 10.00 |
| 10 | Mismatch in Taxes paid Table 9R of R9C | 3XXXXXXXXXXXXXC | China Waltair | 1.38 |
| 11 | Mismatch of Turnover Table 5R of R9C | 3XXXXXXXXXXXXXJ | Chittoor-I | 83.81 |
| 12 | Mismatch of Turnover Table 5R of R9C | 3XXXXXXXXXXXXXU | Chittoor-I | 79.20 |
| 13 | Unreconciled ITC Table 12F | 3XXXXXXXXXXXXX7 | Chittoor-II | 3.54 |
| 14 | Mismatch in Taxes paid Table 9R of R9C | 3XXXXXXXXXXXXXS | Dharmavaram | 2.50 |
| 15 | Excess ITC availed | 3XXXXXXXXXXXXX1 | Dwarakanagar | 4.48 |
| 16 | Excess ITC availed | XXXXXXXXXXXXX7 | Gajuwaka | 29.66 |
| 17 | Excess ITC availed | 3XXXXXXXXXXXXX I | Gajuwaka | 2.00 |
| 18 | Unreconciled ITC table 14T | 3XXXXXXXXXXXXXM | Gudur (Nayudupeta) | 23.78 |
| 19 | Short Payment of Interest | 3XXXXXXXXXXXXX I | Hindupur | 0.24 |
| 20 | Excess ITC availed | 3XXXXXXXXXXXXXW | Kakinada | 3.37 |
| 21 | Mismatch in Taxes paid Table 9R of R9C | 3XXXXXXXXXXXXXP | Kakinada | 0.35 |
| 22 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXX1 | Kakinada | 0.19 |
| 23 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXY | Krishnalanka | 0.44 |
| 24 | Unreconciled ITC Table 12F | 3XXXXXXXXXXXXX9 | Krishnalanka | 0.14 |
| 25 | Undischarged liability | 3XXXXXXXXXXXXXG | Mangalagiri | 13.48 |
| 26 | Mismatch in Taxes paid Table 9R of R9C | 3XXXXXXXXXXXXX8 | Nellore-I | 0.59 |

| Sl. No. | Dimension | GSTN | Circle | Amount of discrepancy (₹ in crore) |
|--------------|--|---------------------|-------------|------------------------------------|
| 27 | Mismatch in Taxes paid Table 9R of R9C | 3XXXXXXXXXXXXXXXXXH | Nellore-III | 0.57 |
| 28 | ISD Credit incorrectly availed | 3XXXXXXXXXXXXXXXXXC | Patamata | 0.63 |
| 29 | Short Payment of Interest | 3XXXXXXXXXXXXXXXXXC | Puttur | 0.38 |
| 30 | Mismatch of Turnover Table 5R of R9C | 3XXXXXXXXXXXXXXXXXL | Srikakulam | 10.37 |
| 31 | Mismatch of Turnover Table 5R of R9C | XXXXXXXXXXXXXXXXXT | Steel Plant | 59.64 |
| 32 | Mismatch of Turnover Table 5R of R9C | XXXXXXXXXXXXXXXXX8 | Suryabagh | 196.09 |
| 33 | Undischarged liability | 3XXXXXXXXXXXXXXXXX4 | Suryabagh | 100.08 |
| 34 | Unreconciled ITC table 14T | 3XXXXXXXXXXXXXXXXXV | Suryabagh | 12.90 |
| 35 | Undischarged liability | 3XXXXXXXXXXXXXXXXXO | Suryabagh | 3.60 |
| 36 | Mismatch in Taxes paid Table 9R of R9C | 3XXXXXXXXXXXXXXXXXC | Suryabagh | 0.53 |
| 37 | Mismatch in Taxes paid Table 9R of R9C | 3XXXXXXXXXXXXXXXXX5 | Suryabagh | 0.44 |
| 38 | Mismatch in Taxes paid Table 9R of R9C | 3XXXXXXXXXXXXXXXXX6 | Suryaraopet | 1.59 |
| Total | | | | 779.96 |

Appendix-2.6

(Reference to Paragraph No. 2.1.7.2(III) ; Page 36)

Data entry errors by taxpayers

| Sl. No. | Dimension | GSTIN | Name of the Circle | Amount of discrepancy (₹ in crore) |
|---------|---|---------------------|--------------------|------------------------------------|
| 1 | Mismatch in Taxes paid Table 9R of R9C | 3XXXXXXXXXXXXXXXXX0 | Alcot Gardens | 0.47 |
| 2 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXXXXX9 | Ambajipet | 0.13 |
| 3 | Availing of RCM without payment | 3XXXXXXXXXXXXXXXXXG | Ambajipet | 0.37 |
| 4 | Mismatch of Taxable Turnover Table 7G of R9C | 3XXXXXXXXXXXXXXXXXQ | Anakapalli | 39.14 |
| 5 | Unreconciled ITC Table 12F | 3XXXXXXXXXXXXXXXXXJ | Anakapalli | 20.64 |
| 6 | ISD Credit incorrectly availed | 3XXXXXXXXXXXXXXXXXT | Anakapalli | 0.50 |
| 7 | Undischarged liability | 3XXXXXXXXXXXXXXXXXK | Ananthapur-I | 6.24 |
| 8 | ISD Credit incorrectly availed | 3XXXXXXXXXXXXXXXXX8 | Ananthapur-II | 1.75 |
| 9 | ISD Credit incorrectly availed | 3XXXXXXXXXXXXXXXXXX | Ananthapur-II | 0.87 |
| 10 | Availing of RCM without payment | 3XXXXXXXXXXXXXXXXXS | Bhavanipuram | 0.17 |
| 11 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXXXXXP | Chirala | 0.42 |
| 12 | Availing of RCM without payment | 3XXXXXXXXXXXXXXXXXY | Daba Gardens | 0.19 |

| Sl. No. | Dimension | GSTIN | Name of the Circle | Amount of discrepancy (₹ in crore) |
|---------|---|---------------------|--------------------|------------------------------------|
| 13 | Availing of RCM without payment | 3XXXXXXXXXXXXXXXXXZ | Dwarakanagar | 0.96 |
| 14 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXXXXXB | Dwarakanagar | 0.14 |
| 15 | ISD Credit incorrectly availed | 3XXXXXXXXXXXXXXXXX5 | Eluru | 0.39 |
| 16 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXXXXXC | Gudivada | 0.30 |
| 17 | Undischarged liability | 3XXXXXXXXXXXXXXXXXE | Gudur (Nayudupeta) | 6.44 |
| 18 | ISD Credit incorrectly availed | 3XXXXXXXXXXXXXXXXX2 | Gudur (Nayudupeta) | 0.52 |
| 19 | Unreconciled ITC Table 12F | 3XXXXXXXXXXXXXXXXXI | Ibrahimpattanam | 1.81 |
| 20 | Unreconciled ITC table 14T | 3XXXXXXXXXXXXXXXXXV | Ibrahimpattanam | 15.71 |
| 21 | Availing of RCM without payment | 3XXXXXXXXXXXXXXXXXO | Jagannayakpur | 0.20 |
| 22 | ISD Credit incorrectly availed | 3XXXXXXXXXXXXXXXXX8 | Jagannayakpur | 1.34 |
| 23 | ISD Credit incorrectly availed | 3XXXXXXXXXXXXXXXXXI | Kadapa-I | 0.36 |
| 24 | Mismatch in Taxes paid Table 9R of R9C | 3XXXXXXXXXXXXXXXXXJ | Kakinada | 0.73 |
| 25 | Undischarged liability | 3XXXXXXXXXXXXXXXXX4 | Krishnalanka | 10.62 |
| 26 | ISD Credit incorrectly availed | 3XXXXXXXXXXXXXXXXXG | Krishnalanka | 0.44 |
| 27 | ISD Credit incorrectly availed | 3XXXXXXXXXXXXXXXXX9 | Krishnalanka | 1.66 |
| 28 | Unreconciled ITC Table 12F | 3XXXXXXXXXXXXXXXXXV | Kurupam Market | 4.12 |
| 29 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXXXXXV | Lalapet | 0.25 |
| 30 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXXXXXS | Madanapally | 0.17 |
| 31 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXXXXX3 | Madanapally | 0.17 |
| 32 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXXXXXM | Madanapally | 0.32 |
| 33 | Availing of RCM without payment | 3XXXXXXXXXXXXXXXXXG | Madanapally | 0.28 |
| 34 | Availing of RCM without payment | 3XXXXXXXXXXXXXXXXXA | Madanapally | 0.18 |
| 35 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXXXXXB | Nandyal-I | 0.12 |
| 36 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXXXXXT | Nellore-I | 0.22 |
| 37 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXXXXX1 | Nellore-I | 0.12 |

| Sl. No. | Dimension | GSTIN | Name of the Circle | Amount of discrepancy (₹ in crore) |
|---------|---|------------------|--------------------|------------------------------------|
| 38 | Availing of RCM without payment | 3XXXXXXXXXXXXXXQ | Nellore-I | 0.27 |
| 39 | Availing of RCM without payment | 3XXXXXXXXXXXXXJ | Nellore-I | 0.56 |
| 40 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXT | Nellore-II | 0.19 |
| 41 | ISD Credit incorrectly availed | 3XXXXXXXXXXXXXQ | Nellore-III | 1.23 |
| 42 | ISD Credit incorrectly availed | 3XXXXXXXXXXXXX3 | Nellore-III | 0.33 |
| 43 | Availing of RCM without payment | 3XXXXXXXXXXXXX6 | Nidadavolu | 0.11 |
| 44 | Mismatch of Taxable Turnover Table 7G of R9C | 3XXXXXXXXXXXXX9 | Nidadavolu | 21.04 |
| 45 | Mismatch of Taxable Turnover Table 7G of R9C | 3XXXXXXXXXXXXX6 | Nidadavolu | 10.14 |
| 46 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXW | Nuziveedu | 0.21 |
| 47 | Availing of RCM without payment | 3XXXXXXXXXXXXX7 | Ongole-I | 0.15 |
| 48 | ISD Credit incorrectly availed | 3XXXXXXXXXXXXXH | Ongole-I | 1.20 |
| 49 | ISD Credit incorrectly availed | 3XXXXXXXXXXXXXS | Ongole-I | 1.22 |
| 50 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXO | Ongole-II | 0.30 |
| 51 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXM | Patamata | 2.58 |
| 52 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXD | Patnam Bazaar | 0.19 |
| 53 | Availing of RCM without payment | 3XXXXXXXXXXXXXR | Patnam Bazaar | 0.23 |
| 54 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXB | Proddutur-I | 0.18 |
| 55 | Availing of RCM without payment | 3XXXXXXXXXXXXXN | Proddutur-I | 0.67 |
| 56 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXL | Proddutur-II | 0.21 |
| 57 | Availing of RCM without payment | 3XXXXXXXXXXXXXN | Proddutur-II | 0.22 |
| 58 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXX8 | Puttur | 0.21 |
| 59 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXX9 | Rajam | 6.65 |
| 60 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXQ | Ramachandra Puram | 1.41 |
| 61 | Undischarged liability | 3XXXXXXXXXXXXX1 | Samarangam Chowk | 9.91 |

| Sl. No. | Dimension | GSTIN | Name of the Circle | Amount of discrepancy (₹ in crore) |
|--------------|---|---------------------|--------------------|------------------------------------|
| 62 | Excess ITC availed | 3XXXXXXXXXXXXXXXXXK | Sitharampuram | 4.62 |
| 63 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXXXXXZ | Srikakulam | 0.20 |
| 64 | Mismatch of Turnover Table 5R of R9C | 3XXXXXXXXXXXXXXXXXW | Steel Plant | 115.81 |
| 65 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXXXXX4 | Steel Plant | 0.13 |
| 66 | Mismatch of Taxable Turnover Table 7G of R9C | 3XXXXXXXXXXXXXXXXXJ | Steel Plant | 22.18 |
| 67 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXXXXXK | Suryabagh | 0.12 |
| 68 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXXXXXH | Tadipatri(Kadiri) | 0.28 |
| 69 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXXXXXE | Tirupati-II | 0.43 |
| 70 | ISD Credit incorrectly availed | 3XXXXXXXXXXXXXXXXXV | Tirupati-I | 0.67 |
| 71 | ISD Credit incorrectly availed | 3XXXXXXXXXXXXXXXXXJ | Tirupati-II | 0.55 |
| 72 | ISD Credit incorrectly availed | 3XXXXXXXXXXXXXXXXXA | Tirupati-II | 0.50 |
| 73 | ISD Credit incorrectly availed | 3XXXXXXXXXXXXXXXXXN | Tirupati-II | 0.29 |
| 74 | ISD Credit incorrectly availed | 3XXXXXXXXXXXXXXXXXL | Tirupati-II | 0.79 |
| 75 | ISD Credit incorrectly availed | 3XXXXXXXXXXXXXXXXXZ | Tirupati-II | 0.34 |
| 76 | ISD Credit incorrectly availed | 3XXXXXXXXXXXXXXXXX9 | Vizianagaram East | 0.44 |
| 77 | Excess availing of ITC under Reverse Charge Mechanism (RCM) | 3XXXXXXXXXXXXXXXXXM | Vuyyuru | 0.13 |
| Total | | | | 325.35 |

Appendix-2.7

(Reference to Paragraph No. 2.1.8.1 ; Page 38)

Scope limitation (non-production/partial production of records)

| Sl. No. | GSTIN | Name of the Circle | Whether the records were furnished or not | Details of granular records which were not furnished |
|---------|---------------------|--------------------|---|---|
| 1 | 3XXXXXXXXXXXXXXXXXF | Airport | Not Furnished | Schedules, Notes to Financial Statements, ledgers, refund files, SCNs, ITC reversal details, outward & inward supplies, RCM supplies & purchases, shipping bills, adjudication orders, credit/debit notes ledgers, etc. |

| Sl. No. | GSTIN | Name of the Circle | Whether the records were furnished or not | Details of granular records which were not furnished |
|---------|---------------------|--------------------|---|---|
| 2 | 3XXXXXXXXXXXXXXXXXR | Airport | Not Furnished | Schedules, Notes to Financial Statements, ledgers, refund files, SCNs, ITC reversal details, outward & inward supplies, RCM supplies & purchases, shipping bills, adjudication orders, etc. |
| 3 | 3XXXXXXXXXXXXXXXXXF | Airport | Not Furnished | |
| 4 | 3XXXXXXXXXXXXXXXXXK | Alcot Gardens | Not Furnished | Schedules, Notes to Financial Statements, ledgers, refund files, SCNs, ITC reversal details, outward & inward supplies, RCM supplies & purchases, shipping bills, adjudication orders, credit/debit notes ledgers, etc. |
| 5 | 3XXXXXXXXXXXXXXXXXD | Amadalavalasa | Not Furnished | |
| 6 | 3XXXXXXXXXXXXXXXXX8 | Aryapuram | Not Furnished | Schedules, Notes to Financial Statements, refund files, ITC reversal details, RCM supplies & purchases, shipping bills and adjudication orders |
| 7 | 3XXXXXXXXXXXXXXXXXV | Autonagar | Not Furnished | |
| 8 | 3XXXXXXXXXXXXXXXXXR | Autonagar | Not Furnished | Schedules, Notes to Financial Statements, ledgers, refund files, SCNs, ITC reversal details, outward & inward supplies, RCM supplies & purchases, shipping bills, adjudication orders, credit/debit notes ledgers, etc. |
| 9 | 3XXXXXXXXXXXXXXXXX3 | Benz Circle | Not Furnished | |
| 10 | 3XXXXXXXXXXXXXXXXXO | Benz Circle | Not Furnished | |
| 11 | 3XXXXXXXXXXXXXXXXXM | Benz Circle | Not Furnished | |
| 12 | 3XXXXXXXXXXXXXXXXXT | Benz Circle | Not Furnished | |
| 13 | 3XXXXXXXXXXXXXXXXXP | Bhavanipuram | Not Furnished | |
| 14 | 3XXXXXXXXXXXXXXXXXD | Bheemili | Not Furnished | Ledgers, Tran details and statement of purchase, reversal workings, creditors/debtors and sale invoices. |
| 15 | 3XXXXXXXXXXXXXXXXXD | China Waltair | Partially furnished | Standalone financial ledgers and invoices. |
| 16 | 3XXXXXXXXXXXXXXXXX8 | Chirala | Not Furnished | Schedules, Notes to Financial Statements, ledgers, refund files, SCNs, ITC reversal details, outward & inward supplies, RCM supplies & purchases, shipping bills, adjudication orders, credit/debit notes ledgers, etc. |
| 17 | 3XXXXXXXXXXXXXXXXXO | Daba Gardens | Partially furnished | Shipping bills, Schedules and Notes to Financial statements, adjudication orders. |
| 18 | 3XXXXXXXXXXXXXXXXXI | Daba Gardens | Partially furnished | Shipping bills, Ocean freight details, Schedules and Notes to Financial Statements and adjudication orders. |
| 19 | 3XXXXXXXXXXXXXXXXXU | Gajuwaka | Not Furnished | Schedules, Notes to Financial Statements, ledgers, refund files, SCNs, ITC reversal details, outward & inward supplies, RCM supplies & purchases, shipping bills, adjudication orders, credit/debit notes ledgers, etc. |
| 20 | 3XXXXXXXXXXXXXXXXXV | Gajuwaka | Not Furnished | |
| 21 | 3XXXXXXXXXXXXXXXXX4 | Gajuwaka | Not Furnished | |
| 22 | 3XXXXXXXXXXXXXXXXXL | Gajuwaka | Not Furnished | |
| 23 | 3XXXXXXXXXXXXXXXXXB | Gudivada | Not Furnished | Schedules, Notes to Financial Statements, ledgers, refund files, SCNs, ITC reversal details, outward & inward supplies, RCM supplies & purchases, shipping bills, adjudication orders, etc. |
| 24 | 3XXXXXXXXXXXXXXXXXI | Hindupur | Not Furnished | |
| 25 | 3XXXXXXXXXXXXXXXXXP | Hindupur | Not Furnished | |
| 26 | 3XXXXXXXXXXXXXXXXXW | Hindupur | Not Furnished | |

| Sl. No. | GSTIN | Name of the Circle | Whether the records were furnished or not | Details of granular records which were not furnished |
|---------|-----------------|--------------------|---|--|
| 27 | 3XXXXXXXXXXXXX2 | Jangareddygudem | Not Furnished | Schedules, Notes to Financial Statements, ledgers, refund files, SCNs, ITC reversal details, outward & inward supplies, RCM supplies & purchases, shipping bills, adjudication orders, credit/debit notes ledgers, etc. |
| 28 | 3XXXXXXXXXXXXXV | Kadapa-II | Not Furnished | Schedules, Notes to Financial Statements, refund files, ITC reversal details, RCM supplies & purchases, shipping bills and adjudication orders |
| 29 | 3XXXXXXXXXXXXXF | Kadapa-II | Not Furnished | |
| 30 | 3XXXXXXXXXXXXXB | Kadapa-II | Not Furnished | |
| 31 | 3XXXXXXXXXXXXXO | Kakinada Port | Not Furnished | Schedules, refund files, ITC reversal details, RCM supplies & purchases, shipping bills and adjudication orders |
| 32 | 3XXXXXXXXXXXXXK | Kakinada Port | Not Furnished | Schedules, Notes to Financial Statements, refund files, ITC reversal details, RCM supplies & purchases, shipping bills and adjudication orders |
| 33 | 3XXXXXXXXXXXXXL | Kothapet NRP | Not Furnished | |
| 34 | 3XXXXXXXXXXXXXA | Kothapet NRP | Not Furnished | |
| 35 | 3XXXXXXXXXXXXXR | Krishnalanka | Not Furnished | |
| 36 | 3XXXXXXXXXXXXXW | Kurupam Market | Not Furnished | Schedules, Notes to Financial Statements, ledgers, refund files, SCNs, ITC reversal details, outward & inward supplies, RCM supplies & purchases, shipping bills, adjudication orders, credit/ debit notes ledgers, etc. |
| 37 | 3XXXXXXXXXXXXXW | Kurupam Market | Not Furnished | |
| 38 | 3XXXXXXXXXXXXXY | Kurupam Market | Not Furnished | |
| 39 | 3XXXXXXXXXXXXX0 | Madhavadhara | Not Furnished | |
| 40 | 3XXXXXXXXXXXXXP | Mangalagiri | Not Furnished | |
| 41 | 3XXXXXXXXXXXXXA | Nellore-I | Not Furnished | Annual Financial Statements (i.e., Balance Sheet, Profit & Loss Account), depreciation statement, all schedules, notes and ledgers |
| 42 | 3XXXXXXXXXXXXXL | Nidadavolu | Not Furnished | |
| 43 | 3XXXXXXXXXXXXXX | Nidadavolu | Not Furnished | |
| 44 | 3XXXXXXXXXXXXXR | Ongole-I | Not Furnished | Annual Financial Statements |
| 45 | 3XXXXXXXXXXXXXA | Ongole-I | Not Furnished | Annual Financial Statements |
| 46 | 3XXXXXXXXXXXXX0 | Patamata | Not Furnished | Andhra Pradesh related schedules, Notes to Financial Statements, ledgers, outward & inward supplies, RCM supplies & purchases, credit/debit notes ledgers, etc. |
| 47 | 3XXXXXXXXXXXXX6 | Penamaluru | Not Furnished | Schedules, Notes to Financial Statements, ledgers, refund files, SCNs, ITC reversal details, outward & inward supplies, RCM supplies & purchases, shipping bills, adjudication orders, credit/ debit notes ledgers, etc. |
| 48 | 3XXXXXXXXXXXXXF | Penamaluru | Not Furnished | |
| 49 | 3XXXXXXXXXXXXXR | Ramavarappadu | Not Furnished | |
| 50 | 3XXXXXXXXXXXXX3 | Ramavarappadu | Not Furnished | |
| 51 | 3XXXXXXXXXXXXX2 | Siripuram | Not Furnished | |
| 52 | 3XXXXXXXXXXXXXV | Siripuram | Not Furnished | |
| 53 | 3XXXXXXXXXXXXXE | Sitharampuram | Not Furnished | |
| 54 | 3XXXXXXXXXXXXXM | Sitharampuram | Not Furnished | |

| Sl. No. | GSTIN | Name of the Circle | Whether the records were furnished or not | Details of granular records which were not furnished |
|---------|-----------------|--------------------------------|---|---|
| 55 | 3XXXXXXXXXXXXXI | Special Circle- I State Office | Not Furnished | Schedules, Notes to Financial Statements, ledgers, refund files, SCNs, ITC reversal details, outward & inward supplies, RCM supplies & purchases, shipping bills, adjudication orders, etc. |
| 56 | 3XXXXXXXXXXXXXE | Special Circle Vsp-I | Not Furnished | Schedules, Notes to Financial Statements, ledgers, refund files, SCNs, ITC reversal details, outward & inward supplies, RCM supplies & purchases, shipping bills, adjudication orders, credit/debit notes ledgers, etc. |
| 57 | 3XXXXXXXXXXXXXN | Sri City | Not Furnished | |
| 58 | 3XXXXXXXXXXXXXK | Srikalahasti | Not Furnished | |
| 59 | 3XXXXXXXXXXXXXK | Suryabagh | Not Furnished | |
| 60 | 3XXXXXXXXXXXXXP | Suryabagh | Not Furnished | |
| 61 | 3XXXXXXXXXXXX4 | Suryaroopet | Not Furnished | |

Appendix-2.8

(Reference to Paragraph No. 2.1.8.2 (I) ; Page 38)

Non-payment of interest by taxpayers

| Sl. No. | GSTIN | Name of the Circle | Interest short paid (₹ in crore) |
|--------------|----------------|--------------------|----------------------------------|
| 1 | 3XXXXXXXXXXXXK | Surya Bagh | 1.30 |
| 2 | 3XXXXXXXXXXXXX | Nidadavolu | 0.01 |
| 3 | 3XXXXXXXXXXXXV | Autonagar | 0.06 |
| 4 | 3XXXXXXXXXXXXW | Hindupur | 0.01 |
| Total | | | 1.38 |

Appendix-2.9

(Reference to Paragraph No. 2.1.8.2 (II) ; Page 39)

Non-filing of annual return (GSTR-9) and reconciliation statement (GSTR-9C)

| Sl. No. | GSTIN | Name of the Circle | Return not filed |
|---------|----------------|--------------------|--------------------|
| 1 | 3XXXXXXXXXXXXB | Gudivada | GSTR-9C |
| 2 | 3XXXXXXXXXXXXV | Kadapa-II | GSTR-9 and GSTR-9C |
| 3 | 3XXXXXXXXXXXXB | Kadapa-II | GSTR-9C |
| 4 | 3XXXXXXXXXXXX0 | Madhavadhara | GSTR-9C |
| 5 | 3XXXXXXXXXXXXY | Proddatur-I | GSTR-9 and GSTR-9C |
| 6 | 3XXXXXXXXXXXXP | Suryabagh | GSTR-9C |

Appendix-2.10

(Reference to Paragraph No. 2.1.8.6 ; Page 42)

Undischarged liability due to short reporting of turnover

| Sl. No. | GSTIN | Name of the Circle | Undischarged liability (₹ in crore) |
|--------------|----------------|--------------------|-------------------------------------|
| 1 | 3XXXXXXXXXXXX4 | Gajuwaka | 18.27 |
| 2 | 3XXXXXXXXXXXXV | Gajuwaka | 13.34 |
| 3 | 3XXXXXXXXXXXXB | Gudivada | 0.80 |
| 4 | 3XXXXXXXXXXXXL | Steel Plant | 0.06 |
| 5 | 3XXXXXXXXXXXXP | Suryabagh | 0.07 |
| 6 | 3XXXXXXXXXXXXP | Suryabagh | 0.03 |
| Total | | | 32.57 |

Appendix-2.11

(Reference to Paragraph No. 2.1.8.7 (i) ; Page 44)

Mismatch between the ITC availed in GSTR-9/3B to the ITC available in GSTR-2A

| Sl. No. | GSTIN | Name of the Circle | Excess ITC (₹ in crore) |
|--------------|-----------------|--|-------------------------|
| 1 | 3XXXXXXXXXXXXXF | Airport Circle | 1.29 |
| 2 | 3XXXXXXXXXXXXXF | Airport Circle | 0.13 |
| 3 | 3XXXXXXXXXXXXXD | Amadalavalasa (Presently Under Spl. Circle) | 32.89 |
| 4 | 3XXXXXXXXXXXXV | Autonagar | 0.14 |
| 5 | 3XXXXXXXXXXXX3 | Benz Circle | 1.42 |
| 6 | 3XXXXXXXXXXXXM | Benz Circle | 0.05 |
| 7 | 3XXXXXXXXXXXXO | Benz Circle | 2.58 |
| 8 | 3XXXXXXXXXXXXP | Bhavanipuram | 0.01 |
| 9 | 3XXXXXXXXXXXXD | China Waltair | 0.61 |
| 10 | 3XXXXXXXXXXXX0 | Daba Gardens | 0.34 |
| 11 | 3XXXXXXXXXXXXI | Daba Gardens | 24.46 |
| 12 | 3XXXXXXXXXXXXV | Gajuwaka | 2.18 |
| 13 | 3XXXXXXXXXXXX4 | Gajuwaka | 0.71 |
| 14 | 3XXXXXXXXXXXXL | Gajuwaka | 0.11 |
| 15 | 3XXXXXXXXXXXXW | Hindupur | 0.16 |
| 16 | 3XXXXXXXXXXXXI | Hindupur | 0.71 |
| 17 | 3XXXXXXXXXXXX2 | Jangareddygudem | 3.35 |
| 18 | 3XXXXXXXXXXXXF | Kadapa-II | 0.43 |
| 19 | 3XXXXXXXXXXXXB | Kadapa-II | 0.47 |
| 20 | 3XXXXXXXXXXXXK | Kakinada Port | 0.01 |
| 21 | 3XXXXXXXXXXXXP | Mangalagiri | 1.42 |
| 22 | 3XXXXXXXXXXXXA | Ongole-I | 0.54 |
| 23 | 3XXXXXXXXXXXX6 | Penamaluru | 5.41 |
| 24 | 3XXXXXXXXXXXXF | Penamaluru | 0.22 |
| 25 | 3XXXXXXXXXXXX2 | Siripuram | 1.81 |
| 26 | 3XXXXXXXXXXXXV | Siripuram | 0.14 |
| 27 | 3XXXXXXXXXXXXE | Special Circle Vsp-I | 1.36 |
| 28 | 3XXXXXXXXXXXXN | Sricity | 0.47 |
| 29 | 3XXXXXXXXXXXXP | Suryabagh | 0.11 |
| 30 | 3XXXXXXXXXXXXD | Bheemili | 0.11 |
| 31 | 3XXXXXXXXXXXXK | Suryabagh | 1.82 |
| 32 | 3XXXXXXXXXXXXW | Kurupam Market | 2.11 |
| Total | | | 87.57 |

Appendix-2.12

(Reference to Paragraph No. 2.1.8.7 (ii); Page 45)

Difference between ITC available as per GSTR-2A and available as per GSTR-3Bs after considering subsequent period's adjustments

| Sl. No. | GSTIN | Name of the Circle | Table 8D of GSTR-9 (₹ in crore) |
|--------------|-----------------|----------------------|------------------------------------|
| 1 | 3XXXXXXXXXXXXXF | Airport Circle | 1.84 |
| 2 | 3XXXXXXXXXXXXXD | Amadalavalasa | 7.79 |
| 3 | 3XXXXXXXXXXXXXV | Autonagar | 0.21 |
| 4 | 3XXXXXXXXXXXXX3 | Benz Circle | 0.62 |
| 5 | 3XXXXXXXXXXXXXD | China Waltair | 0.71 |
| 6 | 3XXXXXXXXXXXXX0 | Daba Gardens | 0.36 |
| 7 | 3XXXXXXXXXXXXXI | Daba Gardens | 20.33 |
| 8 | 3XXXXXXXXXXXXXV | Gajuwaka | 0.96 |
| 9 | 3XXXXXXXXXXXXX4 | Gajuwaka | 6.50 |
| 10 | 3XXXXXXXXXXXXXL | Gajuwaka | 0.13 |
| 11 | 3XXXXXXXXXXXXXW | Hindupur | 0.15 |
| 12 | 3XXXXXXXXXXXXX2 | Jangareddygudem | 3.35 |
| 13 | 3XXXXXXXXXXXXXB | Kadapa-II | 0.46 |
| 14 | 3XXXXXXXXXXXXXW | Kurupam Market | 19.79 |
| 15 | 3XXXXXXXXXXXXXP | Mangalagiri | 1.44 |
| 16 | 3XXXXXXXXXXXXX6 | Penamaluru | 1.72 |
| 17 | 3XXXXXXXXXXXXXF | Penamaluru | 0.22 |
| 18 | 3XXXXXXXXXXXXX2 | Siripuram | 1.82 |
| 19 | 3XXXXXXXXXXXXXV | Siripuram | 0.09 |
| 20 | 3XXXXXXXXXXXXXE | Special Circle Vsp-I | 1.02 |
| 21 | 3XXXXXXXXXXXXXN | Sricity | 1.23 |
| Total | | | 70.74 |

Appendix-2.13

(Reference to Paragraph No. 2.1.8.7 (iii) ; Page 46)

**Difference in ITC availed as per GSTR-3B and modified value in GSRT-9
(Negative 6J figures)**

| Sl. No. | GSTIN | Name of the Circle | Table 6J R9 (₹ in crore) |
|--------------|-----------------|--------------------|-----------------------------|
| 1 | 3XXXXXXXXXXXXXF | Airport Circle | 0.13 |
| 2 | 3XXXXXXXXXXXXXV | Gajuwaka | 12.55 |
| Total | | | 12.68 |

Appendix-2.14

(Reference to Paragraph No. 2.1.8.7 (iv); Page 46)

Mismatch in availment of Input Service Distributor credit

| Sl. No. | GSTIN | Name of the Dealer | Name of the Circle | Table 6J R9 (₹ in crore) |
|--------------|-----------------|--|--------------------|--------------------------|
| 1 | 3XXXXXXXXXXXXXA | South India Krishna Oil & Fats Private Limited | Nellore-I | 0.32 |
| 2 | 3XXXXXXXXXXXXXV | Steel Exchange India Limited | Gajuwaka | 0.29 |
| 3 | 3XXXXXXXXXXXXXD | Steel Authority of India Limited | China Waltair | 0.15 |
| Total | | | | 0.76 |

Appendix-2.15

(Reference to Paragraph No. 2.1.8.7 (v)(A) ; Page 47)

**Data mismatches in reversals declared by the taxpayers
vis-à-vis to be reversed as per Rule 42**

| Sl. No. | GSTIN | Name of the circle | ITC reversal in lieu of common inputs for taxable and exempted/ Nil supplies (₹ in crore) |
|--------------|----------------------|--|---|
| 1 | 3XXXXXXXXXXXXXXXXXD | Amadalavalasa (Presently Under Spl. Circle) | 0.02 |
| 2 | 3XXXXXXXXXXXXXXXXXI | Daba Gardens | 0.27 |
| 3 | 3XXXXXXXXXXXXXXXXXV | Gajuwaka | 3.39 |
| 4 | 3XXXXXXXXXXXXXXXXXZ2 | Jangareddygudem | 0.07 |
| 5 | 3XXXXXXXXXXXXXXXXXL | Kothapet NRP | 0.11 |
| 6 | 3XXXXXXXXXXXXXXXXXP | Mangalagiri | 1.61 |
| 7 | 3XXXXXXXXXXXXXXXXXA | Nellore-I | 3.38 |
| 8 | 3XXXXXXXXXXXXXXXXXX | Nidadavolu | 0.18 |
| 9 | 3XXXXXXXXXXXXXXXXXF | Penamaluru | 0.04 |
| 10 | 3XXXXXXXXXXXXXXXXXW | Kurupam Market | 2.28 |
| Total | | | 11.35 |

Appendix-2.16

(Reference to Paragraph No. 2.1.8.7 (v)(B); Page 47)

**Data mismatches in reversals declared by the taxpayers
vis-à-vis to be reversed as per Rule 43**

| Sl. No. | GSTIN | Name of the Circle | ITC reversal in lieu of capital goods used for taxable and exempted/Nil supplies (₹ in crore) |
|--------------|---------------------|--------------------|---|
| 1 | 3XXXXXXXXXXXXXXXXXT | Benz Circle | 0.17 |
| 2 | 3XXXXXXXXXXXXXXXXX8 | Chirala | 0.02 |
| 3 | 3XXXXXXXXXXXXXXXXXV | Gajuwaka | 0.02 |
| Total | | | 0.21 |

Appendix-2.17

(Reference to Paragraph No. 2.1.8.7 (vi) ; Page 48)

Unreconciled ITC between annual return and financial statements (GSTR-9C)

| Sl. No. | GSTIN | Name of the Circle | As per 12F of GSTR-9C (₹ in crore) | As per 14T of GSTR-9C (₹ in crore) |
|--------------|---------------------|--|------------------------------------|------------------------------------|
| 1 | 3XXXXXXXXXXXXXXXXXD | Amadalavalasa (Presently Under Spl. Circle) | 6.96 | -- |
| 2 | 3XXXXXXXXXXXXXXXXXI | Daba Gardens | -- | 5.85 |
| 3 | 3XXXXXXXXXXXXXXXXXU | Gajuwaka | 2.94 | -- |
| 4 | 3XXXXXXXXXXXXXXXXXW | Kurupam Market | -- | 4.82 |
| 5 | 3XXXXXXXXXXXXXXXXXY | Kurupam Market | 0.86 | -- |
| Total | | | 10.76 | 10.67 |

Appendix-2.18

(Reference to Paragraph No. 2.1.8.7 (vii) ; Page 49)

Mismatch in turnover between Annual Return and Financial Statement GSTR-9C (5R & 7G)

| Sl. No. | GSTIN | Name of the circle | GSTR 9C - 5R – Total Turnover (₹ in crore) | GSTR 9C - 7G – Taxable Turnover (₹ in crore) |
|--------------|-----------------|--------------------|--|--|
| 1 | 3XXXXXXXXXXXXXD | Amadalavalasa | -- | 1.92 |
| 2 | 3XXXXXXXXXXXXXD | Bheemili | -- | 0.41 |
| 3 | 3XXXXXXXXXXXXXD | China Waltair | 3.50 | -- |
| 4 | 3XXXXXXXXXXXXX0 | Daba Gardens | 0.01 | -- |
| 5 | 3XXXXXXXXXXXXXW | Hindupur | 0.38 | -- |
| 6 | 3XXXXXXXXXXXXXW | Kurupam Market | 273.86 | -- |
| 7 | 3XXXXXXXXXXXXX2 | Siripuram | 324.68 | -- |
| 8 | 3XXXXXXXXXXXXXK | Srikalahasti | -- | 70.49 |
| Total | | | 602.43 | 72.82 |

Appendix-2.19

(Reference to Paragraph No. 2.1.8.7 (viii) ; Page 50)

Mismatch between tax payable as per GSTR-9C and tax actually paid in GSTR-9

| Sl. No. | GSTIN | Name of the circle | GSTR-9C Table 9R (₹ in crore) |
|--------------|-----------------|--------------------|-------------------------------|
| 1 | 3XXXXXXXXXXXXXF | Airport Circle | 0.14 |
| 2 | 3XXXXXXXXXXXXXO | Benz Circle | 4.90 |
| 3 | 3XXXXXXXXXXXXXI | Daba Gardens | 0.67 |
| 4 | 3XXXXXXXXXXXXXL | Gajuwaka | 0.74 |
| 5 | 3XXXXXXXXXXXXXP | Hindupur | 0.01 |
| 6 | 3XXXXXXXXXXXXXW | Hindupur | 0.15 |
| 7 | 3XXXXXXXXXXXXX2 | Jangareddygudem | 0.11 |
| 8 | 3XXXXXXXXXXXXXW | Kurupam Market | 0.34 |
| 9 | 3XXXXXXXXXXXXXY | Kurupam Market | 0.47 |
| 10 | 3XXXXXXXXXXXXXP | Mangalagiri | 0.03 |
| 11 | 3XXXXXXXXXXXXXL | Nidadavolu | 0.18 |
| 12 | 3XXXXXXXXXXXXXX | Nidadavolu | 0.07 |
| 13 | 3XXXXXXXXXXXXXV | Siripuram | 0.91 |
| 14 | 3XXXXXXXXXXXXXN | Sricity | 0.89 |
| 15 | 3XXXXXXXXXXXXXN | Suryabagh | 0.10 |
| Total | | | 9.71 |

Appendix-2.20

(Reference to Paragraph No. 2.1.8.7(ix) ; Page 50)

Mismatches in liabilities declared in GSTR-1 vs GSTR-3B vs GSTR-9 and actual tax discharged

| Sl. No. | GSTIN | Name of the Circle | Mismatch in tax liability (₹ in crore) |
|--------------|------------------|-----------------------------------|--|
| 1 | 3XXXXXXXXXXXXXR | Airport Circle | 0.07 |
| 2 | 3XXXXXXXXXXXXXF | Airport Circle | 0.14 |
| 3 | 3XXXXXXXXXXXXXD | Amadalavalasa | 1.58 |
| 4 | 3XXXXXXXXXXXXXV | Autonagar | 1.53 |
| 5 | 3XXXXXXXXXXXXX3 | Benz Circle | 1.12 |
| 6 | 37XXXXXXXXXXXXXO | Benz Circle | 4.91 |
| 7 | 3XXXXXXXXXXXXXI | Daba Gardens | 14.64 |
| 8 | 3XXXXXXXXXXXXXL | Gajuwaka | 0.41 |
| 9 | 3XXXXXXXXXXXXXP | Hindupur | 0.14 |
| 10 | 3XXXXXXXXXXXXXW | Hindupur | 0.20 |
| 11 | 3XXXXXXXXXXXXXI | Hindupur | 1.56 |
| 12 | 3XXXXXXXXXXXXX2 | Jangareddygudem | 0.03 |
| 13 | 3XXXXXXXXXXXXXB | Kadapa-II | 1.94 |
| 14 | 3XXXXXXXXXXXXXF | Kadapa-II | 0.83 |
| 15 | 3XXXXXXXXXXXXXW | Kurupam Market | 0.34 |
| 16 | 3XXXXXXXXXXXXXY | Kurupam Market | 0.47 |
| 17 | 3XXXXXXXXXXXXX0 | Madhavadhara | 1.01 |
| 18 | 3XXXXXXXXXXXXXP | Mangalagiri | 0.85 |
| 19 | 3XXXXXXXXXXXXXX | Nidadavolu | 0.07 |
| 20 | 3XXXXXXXXXXXXXF | Penamaluru | 0.11 |
| 21 | 3XXXXXXXXXXXXX2 | Siripuram | 0.03 |
| 22 | 3XXXXXXXXXXXXXV | Siripuram | 0.76 |
| 23 | 3XXXXXXXXXXXXXI | Special Circle-II State Office | 0.03 |
| 24 | 3XXXXXXXXXXXXXN | Sricity | 0.92 |
| 25 | 3XXXXXXXXXXXXXP | Suryabagh | 0.06 |
| Total | | | 33.75 |

Appendix-2.21

(Reference to Paragraph No. 2.1.8.7 (x) ; Page 51)

Sundry creditors at the end of Financial Year (2017-18)

| Sl. No. | GSTIN | Name of the Circle | Trade Payables/ Sundry Creditors (₹ in crore) |
|---------|-----------------|--------------------|--|
| 1 | 3XXXXXXXXXXXXXF | Airport Circle | 1142.60 |
| 2 | 3XXXXXXXXXXXXXF | Airport Circle | 0.05 |
| 3 | 3XXXXXXXXXXXXXD | Amadalavalasa | 182.60 |
| 4 | 3XXXXXXXXXXXXXV | Autonagar | 10.81 |
| 5 | 3XXXXXXXXXXXXXT | Benz Circle | 19.90 |
| 6 | 3XXXXXXXXXXXXXI | Daba Gardens | 31097.00 |
| 7 | 3XXXXXXXXXXXXXU | Gajuwaka | 199.90 |

| Sl. No. | GSTIN | Name of the Circle | Trade Payables/ Sundry Creditors (₹ in crore) |
|--------------|-----------------|--------------------|---|
| 8 | 3XXXXXXXXXXXXXV | Gajuwaka | 96.61 |
| 9 | 3XXXXXXXXXXXXX4 | Gajuwaka | 24.48 |
| 10 | 3XXXXXXXXXXXXXL | Gajuwaka | 0.48 |
| 11 | 3XXXXXXXXXXXXXW | Kurupam Market | 961.74 |
| 12 | 3XXXXXXXXXXXXXW | Kurupam Market | 39.71 |
| 13 | 3XXXXXXXXXXXXXL | Nidadavolu | 7.76 |
| 14 | 3XXXXXXXXXXXXXX | Nidadavolu | 3.66 |
| 15 | 3XXXXXXXXXXXXX2 | Siripuram | 6.46 |
| 16 | 3XXXXXXXXXXXXXV | Siripuram | 17.39 |
| Total | | | 33811.15 |

Appendix-3.1

(Reference to Paragraph No. 3.1 ; Page 61)

Short levy of Registration Fee on instrument creating *Paripassu* Charge

(₹ in crore)

| Sl. No. | Name of the office | Document No./ Year | Loan Amount | Registration fee to be levied at 0.5% | Registration fee levied | Short levy of Registration fee |
|--------------|---|--------------------|-------------|---------------------------------------|-------------------------|--------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 = 5 - 6 |
| 1 | DR, Kurnool, Kurnool District | 8298/2019 | 286.94 | 1.43 | 0.001 | 1.43 |
| 2 | SR, Dharmavaram, Ananthapuramu District | 3606/2019 | 360.00 | 1.80 | 0.001 | 1.80 |
| 3 | SR, Sarpavaram, East Godavari District | 4221/2018 | 9,426.40 | 47.132 | 0.017 | 47.12 |
| 4 | SR, Stonehousepet, Nellore District | 3974/2019 | 203.00 | 1.01 | 0.001 | 1.01 |
| | | 3976/2019 | 203.00 | 1.01 | 0.001 | 1.01 |
| Total | | | | | | 52.37 |

Appendix-3.2
(Reference to Paragraph No. 3.2 ; Page 62)

Undervaluation of properties

| Sl. No. | Name of the Office | Document No./ year and nature of document | Nature of under valuation | Property value to be taken (₹) | Value taken (₹) | Rates of duties applicable (per cent) | Duties leviable (₹ in lakh) | Duties collected (₹ in lakh) | Short levy (₹ in lakh) |
|---------|--------------------------------|---|--|--------------------------------|-----------------|---------------------------------------|-----------------------------|------------------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 = 8-9 |
| 1 | District Registrar, Anakapalli | 06/2021 DGPA | Nature of land usage was converted to non-agriculture prior to execution of this deed. Non-adoption of sq. yd. rate ₹10,000 instead of acreage rate ₹65,00,000. | 4,71,90,000 | 63,38,000 | 1 | 4.72 | 0.63 | 4.09 |
| | | 1079/2021 DGPA | | 1,10,11,000 | 14,79,000 | 1 | 1.10 | 0.22 | 0.88 |
| | | 1229/2021 DGPA | | 3,33,96,000 | 49,65,000 | 1 | 3.34 | 0.50 | 2.84 |
| | | 1300/2021 DGPA | | 6,63,08,000 | 89,05,000 | 1 | 6.63 | 0.89 | 5.74 |
| 2 | District Registrar, Bhimavaram | 1175/2020 Sale deed | As per market value guidelines, Form III & IV, the property does not exist in Bhimavaram mandal, hence minimum value prescribed for Bhimavaram mandal as per Form-I is to be adopted was ₹5,000. | 3,63,00,000 | 99,00,000 | 7.5 | 27.22 | 7.42 | 19.80 |
| 3 | District Registrar, Kurnool | 15218/2020 Sale deed | Non-adoption of composite rate for multi-storied building | 11,28,91,178 | 7,89,48,000 | 7.5 | 84.67 | 59.25 | 25.42 |
| | | 920/2020 Sale deed | Non-considering of market value ₹1,08,26,500 which was higher than consideration value of ₹84,62,000 | 1,08,26,310 | 84,62,000 | 7.5 | 8.12 | 6.35 | 1.77 |
| 4 | District Registrar, Nellore | 9497/2019 Sale deed | Property was abutting to GNT Road. As per market value guidelines ₹28,500 per sq. yd. was fixed for GNT road. | 4,04,37,600 | 3,25,00,000 | 7.5 | 30.33 | 24.37 | 5.96 |
| | | 9214/2019 Sale deed | Non-adoption of composite rate for multi-storied building. | 9,12,70,775 | 6,10,00,000 | 7.5 | 68.45 | 45.75 | 22.70 |

| Sl. No. | Name of the Office | Document No./ year and nature of document | Nature of under valuation | Property value to be taken (₹) | Value taken (₹) | Rates of duties applicable (per cent) | Duties leviable (₹ in lakh) | Duties collected (₹ in lakh) | Short levy (₹ in lakh) |
|---------|----------------------------------|--|--|--------------------------------|-----------------|---------------------------------------|-----------------------------|------------------------------|------------------------|
| 5 | District Registrar, Proddatur | 8208/ 2019 Sale deed | Non-adoption of composite rate for multi-storied building. | 1,70,59,500 | 1,30,38,000 | 7.5 | 12.79 | 9.78 | 3.01 |
| | | 12565/2019 Sale deed | Schedule properties are industrial in nature; situated in Ward-11, hence ₹6,000 sq. yd. is to be adopted. | 78,92,396 | 56,10,000 | 7.5 | 5.92 | 4.21 | 1.71 |
| | | 12521/2019 Sale deed | | 78,92,396 | 56,10,000 | 7.5 | 5.92 | 4.21 | 1.71 |
| 6 | District Registrar, Proddatur | 8221/2019 Sale deed | Applicable rate for the schedule property having door nos. 7/1194/1, 7/1195 and 7/1196, as per rules, was ₹14,100 per sq. yd. However, registry adopted ₹8,900 per sq. yd. | 71,48,700 | 18,26,000 | 7.5 | 5.36 | 1.37 | 3.99 |
| | | 8222/2019 Sale deed | | 69,54,120 | 43,90,000 | 7.5 | 5.21 | 3.29 | 1.92 |
| | | 6409/2020 Gift to family members | As per market value guidelines chargeable value is ₹1,25,51,000. However, registry adopted ₹94,05,000. | 1,25,51,000 | 94,05,000 | 3.5 | 4.39 | 3.29 | 1.10 |
| 7 | District Registrar, Tirupati | 2543/ 2018 Sale deed | Non-adoption of composite rate for multi-storied building. | 12,77,08,152 | 11,49,83,001 | 7.5 | 95.78 | 87.34 | 8.44 |
| 8 | District Registrar, Tirupati | 4268/ 2020 Settlement among family members | | 1,84,03,020 | 1,26,11,000 | 2 | 3.68 | 2.53 | 1.15 |
| 9 | District Registrar, Vijayawada | 14289/2019 GPA | Land was abutting to Nuziveedu to Reddigudem road; hence, applicable rate was ₹50,80,000 per acre. | 7,33,55,200 | 3,65,33,200 | 1 | 7.33 | 3.65 | 3.68 |
| 10 | District Registrar, Vizianagaram | 4186/ 2019 Sale deed | As per market value guidelines, land rate in eighth ward in Railway station road was ₹31,500 per sq. yd. | 5,53,45,500 | 3,51,40,000 | 7.5 | 41.51 | 26.36 | 15.15 |

| Sl. No. | Name of the Office | Document No./ year and nature of document | Nature of under valuation | Property value to be taken (₹) | Value taken (₹) | Rates of duties applicable (per cent) | Duties leviable (₹ in lakh) | Duties collected (₹ in lakh) | Short levy (₹ in lakh) |
|---------|-----------------------------|---|--|--------------------------------|-----------------|---------------------------------------|-----------------------------|------------------------------|------------------------|
| | | 211/2019 Sale deed | As per market value guidelines, land rate in eighth ward in Railway station road was ₹31,500 per sq. yd. | 5,04,00,000 | 3,20,00,000 | 7.5 | 37.80 | 24.00 | 13.80 |
| | | 4742/2017 Sale deed | As seen from link document (no. 4327/2017 dated 08/08/2019) a building was existing in the land of schedule property. By suppressing the fact, the parties sold land only. | 36,40,000 | 12,60,000 | 7.5 | 2.73 | 0.95 | 1.78 |
| 11 | SR, Ananthapuramu Rural | 10318/2018 Sale deed | Total land conveyed through sale deed was Acre 1.15 cents; however, lesser area of Acre 0.96 cents was considered. | 2,78,30,000 | 2,32,47,000 | 7.5 | 20.87 | 17.48 | 3.39 |
| 12 | Sub Registrar, Dwarakanagar | 1267/2019 Sale deed | Nature of land usage was converted to non-agriculture prior to execution of sale deed. Hence, applicable rate was ₹2,100 per sq. yd. | 4,03,51,080 | 60,00,000 | 7.5 | 30.26 | 4.50 | 25.76 |
| 13 | Sub Registrar, Gannavaram | 8239/2018 AGPA | Nature of land usage was converted to non-agriculture prior to execution AGPA deeds. Hence, applicable rate was ₹1,750 per sq. yd. | 75,38,300 | 53,07,000 | 5 | 3.77 | 2.67 | 1.10 |
| | | 8907/2018 AGPA | | 84,70,000 | 52,50,000 | | 4.23 | 2.64 | 1.59 |
| | | 1569/2019 AGPA | | 84,70,000 | 53,12,500 | | 4.23 | 2.67 | 1.56 |
| | | 2424/2019 AGPA | | 84,70,000 | 46,50,000 | | 4.23 | 2.34 | 1.89 |
| | | 2459/2021 Settlement among family | Nature of land usage was converted to non-agriculture prior to execution of sale deed. Hence, applicable rate was ₹3,500 per sq. yd. | 5,27,25,750 | 2,18,00,000 | 2 | 10.54 | 4.36 | 6.18 |
| | | 3717/2019 Settlement among family members | Land was abutting to R&B road for which value to be adopted was ₹1,68,00,000 per acre. | 6,04,80,000 | 1,96,56,000 | 2 | 12.10 | 3.93 | 8.16 |

| Sl. No. | Name of the Office | Document No./ year and nature of document | Nature of under valuation | Property value to be taken (₹) | Value taken (₹) | Rates of duties applicable (per cent) | Duties leviable (₹ in lakh) | Duties collected (₹ in lakh) | Short levy (₹ in lakh) |
|--------------|----------------------------|---|--|--------------------------------|-----------------|---------------------------------------|-----------------------------|------------------------------|------------------------|
| 14 | Sub Registrar, Madanapalle | 2723/2019 Sale deed | Non-adoption of composite rate for multi-storied building. | 1,70,27,920 | 1,36,50,000 | 7.5 | 12.77 | 10.24 | 2.53 |
| 15 | SR, Vizianagaram West | 5931/2019 Sale deed | Total land conveyed through sale deed was 9,970 sq. yd.; however, lesser extent of land (7,097 sq. yd.) was considered. | 5,08,47,000 | 3,61,96,000 | 7.5 | 38.14 | 27.15 | 10.99 |
| | | 5257/2019 Sale deed | Nature of land usage was converted to non-agriculture prior to execution of sale deed. Hence, applicable rate was ₹3,000 per sq. yd. | 81,31,200 | 11,54,000 | 7.5 | 6.10 | 0.87 | 5.23 |
| Total | | | | | | | 610.24 | 395.21 | 215.03 |

Appendix-3.3

(Reference to Paragraph No. 3.3 ; Page 64)

Irregular exemption of stamp duty, registration fee and transfer duty in sale deeds relating to 'Gannavaram Airport Land Pooling Scheme'

(₹ in lakh)

| Sl. No. | Doc. No. | Consideration Amount | Duties leviable @7.5% | Duties levied | Short levy |
|--------------|-----------|----------------------|-----------------------|---------------|---------------|
| 1 | 2607/2018 | 22.66 | 1.700 | 0.001 | 1.699 |
| 2 | 2608/2018 | 15.11 | 1.133 | 0.001 | 1.132 |
| 3 | 2609/2018 | 39.64 | 2.973 | 0.001 | 2.972 |
| 4 | 2680/2018 | 144 | 10.800 | 0.001 | 10.799 |
| 5 | 2723/2018 | 96.14 | 7.211 | 0.001 | 7.210 |
| 6 | 2773/2018 | 16.99 | 1.274 | 0.001 | 1.273 |
| 7 | 2774/2018 | 21.38 | 1.604 | 0.001 | 1.603 |
| 8 | 2777/2018 | 56.63 | 4.247 | 0.001 | 4.246 |
| 9 | 4042/2018 | 17.57 | 1.318 | 0.001 | 1.317 |
| 10 | 5644/2018 | 23.50 | 1.763 | 0.001 | 1.762 |
| 11 | 5650/2018 | 18.92 | 1.419 | 0.001 | 1.418 |
| 12 | 5693/2018 | 30.20 | 2.265 | 0.001 | 2.264 |
| 13 | 6663/2018 | 13.38 | 1.004 | 0.001 | 1.003 |
| 14 | 6666/2018 | 20.00 | 1.500 | 0.001 | 1.499 |
| 15 | 6838/2018 | 82.33 | 6.175 | 0.001 | 6.174 |
| 16 | 6839/2018 | 158.85 | 11.914 | 0.001 | 11.913 |
| 17 | 6891/2018 | 98.01 | 7.351 | 0.001 | 7.350 |
| 18 | 6892/2018 | 72.53 | 5.440 | 0.001 | 5.439 |
| 19 | 6905/2018 | 20.04 | 1.503 | 0.001 | 1.502 |
| 20 | 7110/2018 | 53.00 | 3.975 | 0.001 | 3.974 |
| 21 | 7111/2018 | 46.76 | 3.507 | 0.001 | 3.506 |
| 22 | 7112/2018 | 33.40 | 2.505 | 0.001 | 2.504 |
| 23 | 7114/2018 | 14.92 | 1.119 | 0.001 | 1.118 |
| 24 | 7120/2018 | 95.62 | 7.172 | 0.001 | 7.171 |
| 25 | 7121/2018 | 20.00 | 1.500 | 0.001 | 1.499 |
| 26 | 7123/2018 | 35.07 | 2.630 | 0.001 | 2.629 |
| 27 | 7125/2018 | 18.88 | 1.416 | 0.001 | 1.415 |
| Total | | 1285.53 | 96.418 | 0.027 | 96.391 |

Appendix-3.4

(Reference to Paragraph No. 3.4 (a); Page 64)

Incorrect adoption of development cost (Paragraph 3.4 (a))

(₹ in lakh)

| Sl. No. | Office Name | Document No/Year | Nature of irregularity | Value of development cost/ Market value to be taken | Stamp duty leviable @ 1% | Stamp duty levied | Short levy of duties |
|---------|-------------------------|------------------|--|---|--------------------------|-------------------|----------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 = 6 - 7 |
| 1 | DR, Bhimavaram | 812/2020 | Builder paid an amount of ₹ one crore to landowners as non-refundable agreement. However, while arriving the development cost of land same was not considered. | 100.00 | 1.00 | nil | 1.00 |
| 2 | DR, Gunadala | 6553/2019 | Total extent of land <i>i.e.</i> , 15,197.6 sq. yd. or Ac. 3.14 cents given for development was not considered for chargeable value of development cost. | 1454.99 | 14.55 | 8.45 | 6.10 |
| 3 | DR, Kakinada | 8018/2020 | Total extent of land given for development was 2579.01 sq. yd. However, lesser extent of land (2,395 sq. yd.) was considered. | 2588.99 | 25.89 | 24.60 | 1.29 |
| 4 | DR, Kurnool | 9543/2020 | Total extent of land <i>i.e.</i> , 23,425.60 sq. yd. or Ac. 4.84 cents given for development was not considered for chargeable value of development cost. | 1405.54 | 14.06 | 7.69 | 6.37 |
| 5 | DR, Tirupathi | 835/2020 | Total extent of land <i>i.e.</i> , 21,296 sq. yd. or Ac. 4.40 cents given for development was not considered for chargeable value of development cost. | 2342.56 | 23.43 | 16.76 | 6.66 |
| 6 | SR, Anandapuram | 3444/2019 | Value of land demarcated for roads and common facilities was not considered in development cost. | 1833.49 | 18.33 | 10.27 | 8.06 |
| 7 | SR, Ananthapuramu rural | 11637/2018 | Total extent of land <i>i.e.</i> , 12,100 sq. yd. or Ac. 2.50 cents given for development was not considered for chargeable value of development. | 880.08 | 8.80 | 7.63 | 1.17 |

| Sl. No. | Office Name | Document No/Year | Nature of irregularity | Value of development cost/ Market value to be taken | Stamp duty leviable @ 1% | Stamp duty levied | Short levy of duties |
|--------------|--------------------|------------------|---|---|--------------------------|-------------------|----------------------|
| 8 | SR, Kadiri | 3177/2018 | Development cost which was not form part of original DGPA document was not considered in supplementary deed. | 176.40 | 1.76 | 0.01 | 1.75 |
| 9 | SR, Patamata | 8292/2019 | Value of land demarcated for roads and common facilities was not considered in development cost. | 870.00 | 8.70 | 4.83 | 3.87 |
| 10 | SR, Tadepalligudem | 8359/2020 | Total extent of land <i>i.e.</i> , 28,556 sq. yd. or Ac. 5.90 cents given for development and ₹50,00,000 non-refundable goodwill amount paid to landowners was not considered for chargeable value of development cost. | 763.90 | 7.63 | 4.01 | 3.63 |
| Total | | | | 12,415.95 | 124.15 | 84.25 | 39.90 |

Appendix-3.5
(Reference to Paragraph No. 3.4 (b); Page 65)

Distinct matters in DGPA deeds

(₹ in lakh)

| Sl. No. | Name of the office | Document No. / year | Nature of distinct matter | Value of the distinct matter | SD to be levied | RF | Total Short levy |
|---------|-----------------------|----------------------|--|---|-----------------|------|------------------|
| a | b | c | d | e | f | g | h = f + g |
| 1 | DR, Anakapalli | 4778/ 2020 | Conveyance (@4%) | 92.09 | 3.68 | 0.46 | 4.14 |
| 2 | DR, Anakapalli | 7092/ 2019 | Conveyance (@4%) -cum-Partition (@1%) | 35.19 (Value of excess share of the Developer) + 66.6 (Value of partitioned properties) | 2.07 | 0.18 | 2.25 |
| 3 | DR, Bhimavaram | 812/ 2020 5020/ 2018 | Partition between landowners (@1%) | 638.46 | 6.38 | NIL | 6.38 |
| 4 | DR, Kakinada | 5313/ 2019 | Conveyance on sale (SD @5% + TD@1.5%) | 68.0 | 4.42 | 0.68 | 5.10 |
| 5 | DR, Rajamahendravaram | 5862/ 2019 | Conveyance (@4%) | 61.59 | 2.46 | 0.31 | 2.77 |
| 6 | DR, Tirupati | 4746/ 2019 | Excess share received by the developer is to be treated as conveyance (@4%) | 24.29 | 0.97 | 0.12 | 1.09 |
| 7 | SR, Bheemunipatnam | 3961/ 2018 | Excess share received by the landowners is to be treated as conveyance (@4%) | 33.04 | 1.32 | 0.17 | 1.49 |
| 8 | SR, Dwarakanagar | 2224/ 2020 | Conveyance on sale (SD @5% + TD@1.5%) | 56.87 | 3.70 | 0.57 | 4.27 |
| 9 | SR, Dwarakanagar | 5134/ 2020 | Conveyance on sale (SD @5% + TD@1.5%) | 23.34 | 1.52 | 0.23 | 1.75 |
| 10 | SR, Gopalapatnam | 322/ 2020 | Partition between landowners (@1%) | 135.11 | 1.35 | NIL | 1.35 |
| 11 | SR, Gopalapatnam | 1254/ 2019 | Partition (@1%) and release (@3%) between landowners | Partition value 58.28 | 0.58 | NIL | 0.58 |
| | | | | Release - 27.27 | 0.82 | 0.10 | 0.92 |
| 12 | SR, Gopalapatnam | 1150/ 2019 | Partition (@2%) and release (@3%) between landowners | Partition value 52.94 | 1.06 | NIL | 1.06 |
| | | | | Release-31.87 | 0.96 | 0.10 | 1.06 |

| Sl. No. | Name of the office | Document No. / year | Nature of distinct matter | Value of the distinct matter | SD to be levied | RF | Total Short levy |
|--------------|-----------------------|---------------------|--|------------------------------|-----------------|-------------|------------------|
| a | b | c | d | e | f | g | h = f + g |
| 13 | SR, Gopalapatnam | 598/ 2018 | Excess share received by the landowners is to be treated as conveyance (@4%) | 153.13 | 6.13 | 0.76 | 6.89 |
| 14 | SR, Madhurawada | 1145/ 2020 | Conveyance (@4%) to one of the landowners | 34.45 | 1.38 | 0.17 | 1.55 |
| 15 | SR, Nallapadu | 2424/ 2019 | Partition (@2%) between landowners | 87.37 | 1.75 | NIL | 1.75 |
| 16 | SR, Pendurti | 1529/ 2018 | Partition (@1%) between landowners | 189.86 | 1.90 | NIL | 1.90 |
| 17 | SR, Pidimgoyya | 5884/ 2019 | Release (@3%) to co-owners | 41.94 | 1.26 | NIL | 1.26 |
| 18 | SR, Vizianagaram West | 3863/ 2018 | Partition (@2%) between landowners | 143.78 | 2.88 | NIL | 2.88 |
| 19 | SR, Vizianagaram West | 5910/ 2019 | Partition (@2%) between landowners | 87.75 | 1.76 | NIL | 1.76 |
| Total | | | | | 48.35 | 3.85 | 52.20 |

Appendix-3.6

(Reference to Paragraph No. 3.5 ; Page 67)

Loss of revenue due to sale of flats disguised as sale of undivided share of land followed by construction agreements

(₹ in lakh)

| Sl. No. | Office Name | Document Nos./ Year of sale of land and construction agreement | Property Details | Market value/ consideration of the property | Duties leviable at 7.5% (SD at 5%, TD at 1.5%, RF at 1%) | Duties levied | Short levy |
|---------|--------------------------------|--|---|---|--|---------------|------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8=6-7 |
| 1 | DR, Visakhapatnam | 6310/2020 6311/2020 | 71 sq. yd. Waltair, Visakhapatnam Municipal Corporation | 228.40 | 17.13 | 4.33 | 12.80 |
| | | 2739/2020 2740/2020 | 74 sq. yd. Waltair, Visakhapatnam Municipal Corporation | 251.99 | 18.90 | 4.57 | 14.33 |
| 2 | SR, Addanki, Prakasam District | 2551 & 2557 of 2017 | 6921.20 sq. yd. in Sy.No.234/1A, 223/1A, Gundlapalli Village, Maddipadu Mandal, Prakasam District | 12.02 | 0.90 | 0.14 | 0.76 |
| | | 2554 & 2559 of 2017 | | 12.02 | 0.90 | 0.14 | 0.76 |
| | | 2553 & 2560 of 2017 | | 12.02 | 0.90 | 0.14 | 0.76 |
| | | 2552 & 2562 of 2017 | | 12.02 | 0.90 | 0.14 | 0.76 |

| Sl. No. | Office Name | Document Nos./ Year of sale of land and construction agreement | Property Details | Market value/ consideration of the property | Duties leviable at 7.5% (SD at 5%, TD at 1.5%, RF at 1%) | Duties levied | Short levy |
|---------|-------------|--|---|---|--|---------------|------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8=6-7 |
| | | 2550 & 2558 of 2017 | 6921.20 sq. yd. in Sy.No.234/1A, 223/1A, Gundlapalli Village, Maddipadu Mandal, Prakasam District | 11.78 | 0.88 | 0.14 | 0.74 |
| | | 2555 & 2561 of 2017 | | 11.78 | 0.88 | 0.14 | 0.74 |
| | | 2556 & 2563 of 2017 | | 11.78 | 0.88 | 0.14 | 0.74 |
| | | 3292 & 3293 of 2017 | | 20.04 | 1.50 | 0.23 | 1.27 |
| | | 3294 & 3295 of 2017 | | 20.04 | 1.50 | 0.23 | 1.27 |
| | | 3288 & 3289 of 2017 | | 15.00 | 1.13 | 0.17 | 0.96 |
| | | 3290 & 3291 of 2017 | | 15.00 | 1.13 | 0.17 | 0.96 |
| | | 3400 & 3401 of 2017 | | 21.07 | 1.58 | 0.24 | 1.34 |
| | | 3404 & 3405 of 2017 | | 21.07 | 1.58 | 0.24 | 1.34 |
| | | 3406 & 3407 of 2017 | | 21.07 | 1.58 | 0.24 | 1.34 |
| | | 3408 & 3409 of 2017 | | 21.07 | 1.58 | 0.24 | 1.34 |
| | | 3398 & 3399 of 2017 | | 20.04 | 1.50 | 0.23 | 1.27 |
| | | 3402 & 3403 of 2017 | | 20.04 | 1.50 | 0.23 | 1.27 |
| | | 3461 & 3464 of 2017 | | 21.07 | 1.58 | 0.24 | 1.34 |
| | | 3460 & 3465 of 2017 | | 21.07 | 1.58 | 0.24 | 1.34 |
| | | 3463 & 3466 of 2017 | | 21.07 | 1.58 | 0.24 | 1.34 |
| | | 3459 & 3467 of 2017 | | 21.07 | 1.58 | 0.24 | 1.34 |
| | | 3462 & 3468 of 2017 | | 21.07 | 1.58 | 0.24 | 1.34 |
| | | 5128 & 5129 of 2017 | | 15.03 | 1.13 | 0.17 | 0.96 |
| | | 5150 & 5151 of 2017 | | 15.03 | 1.13 | 0.17 | 0.96 |
| | | 2447 & 2448 of 2018 | 15.03 | 1.13 | 0.17 | 0.96 | |
| | | 2446 & 2449 of 2018 | 15.03 | 1.13 | 0.17 | 0.96 | |
| | | 2992 & 2993 of 2017 | 6921.20 sq. yd. in Sy.No.234/1A, 223/1A, Gundlapalli Village, Maddipadu Mandal, Prakasam District | 16.06 | 1.21 | 0.19 | 1.02 |
| | | 2994 & 2995 of 2017 | | 16.06 | 1.21 | 0.19 | 1.02 |
| | | 2996 & 2997 of 2017 | | 16.06 | 1.21 | 0.19 | 1.02 |
| | | 2998 & 2999 of 2017 | | 12.02 | 0.90 | 0.14 | 0.76 |
| | | 3088 & 3089 of 2017 | | 16.96 | 1.28 | 0.20 | 1.08 |
| | | 3108 & 3109 of 2017 | | 16.96 | 1.28 | 0.20 | 1.08 |
| | | 3090 & 3091 of 2017 | | 16.16 | 1.21 | 0.19 | 1.02 |
| | | 3106 & 3107 of 2017 | | 16.16 | 1.21 | 0.19 | 1.02 |
| | | 3086 & 3087 of 2017 | | 12.12 | 0.91 | 0.14 | 0.77 |
| | | 3144 & 3145 of 2017 | | 16.16 | 1.21 | 0.19 | 1.02 |
| | | 3146 & 3147 of 2017 | | 16.16 | 1.21 | 0.19 | 1.02 |
| | | 3151 & 3153 of 2017 | | 16.16 | 1.21 | 0.19 | 1.02 |
| | | 3148 & 3149 of 2017 | 12.12 | 0.91 | 0.14 | 0.77 | |
| | | 3150 & 3152 of 2017 | 12.12 | 0.91 | 0.14 | 0.77 | |
| | | 2581 & 2582 of 2017 | 6921.20 sq. yd. in Sy.No.234/1A, 223/1A, Gundlapalli Village, Maddipadu Mandal, Prakasam District | 16.86 | 1.26 | 0.19 | 1.07 |
| | | 2580 & 2583 of 2017 | | 16.86 | 1.26 | 0.19 | 1.07 |
| | | 2579 & 2585 of 2017 | | 16.86 | 1.26 | 0.19 | 1.07 |
| | | 2578 & 2584 of 2017 | | 12.02 | 0.90 | 0.14 | 0.76 |

| Sl. No. | Office Name | Document Nos./ Year of sale of land and construction agreement | Property Details | Market value/ consideration of the property | Duties leviable at 7.5% (SD at 5%, TD at 1.5%, RF at 1%) | Duties levied | Short levy |
|--------------|-------------------------|--|--|---|--|---------------|--------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8=6-7 |
| 3 | SR, Ananandapuram | 4562/2019 4718/2019 & | 44.56 sq. yd. in Paradesipalem, Visakhapatnam Municipal Corporation | 35.47 | 2.66 | 1.08 | 1.58 |
| | | 1950/2020 2069/2020 | 44.56 sq. yd. in Paradesipalem, Visakhapatnam Municipal Corporation | 33.66 | 2.52 | 1.17 | 1.35 |
| 4 | SR, Bheemunipatnam | 825 & 826 of 2020 | 44.91 sq. yd in Sangivalasa village, Bheemunipatnam Mandal, Visakhapatnam District | 21.00 | 1.58 | 0.75 | 0.83 |
| | | 2640 & 2641 of 2020 | 44.91 sq. yd in Sangivalasa village, Bheemunipatnam Mandal, Visakhapatnam District | 24.00 | 1.80 | 0.96 | 0.84 |
| 5 | SR, Madhurawada | 2167/2020 2168/2020 | 60 sq. yd. in Yendada village of Visakhapatnam Municipal Corporation | 107.50 | 8.06 | 3.61 | 4.45 |
| | | 2061/2020 2062/2020 | 52.92 sq. yd. in Yendada village of Visakhapatnam Municipal Corporation | 77.70 | 5.83 | 2.71 | 3.12 |
| 6 | SR, Vizianagaram (West) | 4715 & 4716 of 2018 | Vizianagaram Municipality, | 24.00 | 1.80 | 0.40 | 1.40 |
| | | 5170 & 5171 of 2018 | Kanapaka Village, Kamakshi Nagar, Sy.No.39. Flat No.97 | 17.81 | 1.34 | 0.95 | 0.39 |
| | | 5282 & 5283 of 2018 | | 23.00 | 1.73 | 0.39 | 1.34 |
| | | 1416 & 1417 of 2019 | | 15.72 | 1.18 | 0.32 | 0.86 |
| 7 | SR, Yelamanchili | 775/2020 776/2020 | 54 sq. yd in Chodapalli Village, Atchutapuram Mandal, Visakhapatnam District | 28.18 | 2.11 | 0.84 | 1.27 |
| | | 773/2020 774/2020 | 54 sq. yd in Chodapalli Village, Atchutapuram Mandal, Visakhapatnam District | 28.18 | 2.11 | 0.84 | 1.27 |
| Total | | | | | 122.54 | 31.19 | 91.35 |

SD: Stamp Duty;

TD: Transfer Duty;

RF: Registration Fee

Appendix-3.7

(Reference to Paragraph No. 3.6 ; Page 68)

Loss of revenue due to non-registration of compulsorily registerable documents

(₹ in lakh)

| Sl. No. | Office | Document No. & Nature of deed | Type of unregistered document | Property value | Applicable rate of duties | Stamp duty (SD) leviable | Short levy of Registration fee | Remarks | Total Short levy |
|---------|-------------------------|-------------------------------|-------------------------------|----------------|---|--------------------------|--------------------------------|--|------------------|
| 1 | DR, Gunadala | 5953/2019 (Sale deed) | Sale agreement | 290.00 | SD at 0.5% & RF at 0.5% (subject to a maximum of ₹20,000) | 1.45 | 0.20 | As per recitals (page no. 8) of the document, party had taken advance at the time of execution of sale agreement. | 1.65 |
| 2 | DR, Hindupur | 5147/2020 (Sale deed) | Sale agreement | 2201.91 | SD at 0.5% & RF at 0.5% (subject to a maximum of ₹20,000) | 11.01 | 0.20 | As per recitals (conditions H & I in page no. 2) of the document, party had taken advance at the time of execution of sale agreement . Further, Dy. Zonal Manager, APIIC while issuing NOC in his letter to Sub-Registrar mentioned that parties had submitted a xerox copy of agreement entered on ₹100 non judicial Stamp paper. | 11.21 |
| 3 | DR, Rajamahendravararam | 3653/2020 (Sale deed) | Sale agreement | 419.22 | SD at 0.5% & RF at 0.5% (subject to a maximum of ₹20,000) | 2.10 | 0.20 | As per recitals (page no. 4) of the document, parties had taken advances at the time of written sale agreement dated 12 January 2015. | 2.30 |
| | | 12903/2018 (Sale deed) | Sale agreement | 275.00 | SD at 0.5% & RF at 0.5% (subject to a maximum of ₹20,000) | 1.38 | 0.20 | As per recitals (page no. 2) of the document, party had taken advance at the time of execution of sale agreement. | 1.58 |

| Sl. No. | Office | Document No. & Nature of deed | Type of unregistered document | Property value | Applicable rate of duties | Stamp duty (SD) leviable | Short levy of Registration fee | Remarks | Total Short levy |
|--------------|-----------------------|--|-------------------------------|----------------|---|--------------------------|--------------------------------|---|------------------|
| 4 | SR, Gopalapatnam | 2502/2017 (Partition deed) | Sale deed | 571.14 | 7.5% (Sale deed- SD at 5%, TD at 1.5% & RF at 1%) | 37.12 (SD + TD) | 5.72 | As per recitals of the partition deed (Page 2) agriculture land of Ac 1.18 cents was acquired through sale deed dated 23 June 1992. | 42.84 |
| 5 | SR, Kadiyam | 1740/2018 (Settlement deed) | Partition deed | 539.90 | Stamp Duty at 1% (among family members) & RF = ₹1000 | 5.40 | 0.01 | SD for settlement deed - ₹3,19,140 + SD for unregistered partition deed - ₹5,39,900 - SD already levied - ₹5,31,900 = ₹3,27,140 (SD Short levied: ₹3.27 lakh + RF ₹ 0.01 lakh) | 3.28 |
| 6 | SR, Patamata | 135/2019 (Sale deed) | Sale agreement | 267.00 | SD at 0.5% & RF at 0.5% (subject to a maximum of ₹20,000) | 1.33 | 0.20 | As per recitals (page no. 4) of the document, party had taken advance at the time of execution of written sale agreement. | 1.53 |
| 7 | SR, Vizianagaram West | 2116/2017 (Sale deed) & 2119/2017 (Mortgage deed) | Development agreement | 481.13 | SD at 0.5% & RF at 0.5% (subject to a maximum of ₹20,000) | 2.41 | 0.20 | As seen from recitals (page no. 2) of the mortgage deed (no. 2119/2017) that unregistered DGPA was executed by the landowner and M/s Ratnam Constructions. | 2.61 |
| Total | | | | | | | | | 67.00 |

Appendix-3.8

(Reference to Paragraph No. 3.7 ; Page 68)

Misclassification of Mortgage Deed as Deposit of Title Deeds (DoTD)

(₹ in lakh)

| Sl. No. | Name of the Office | Document No./ Year | Loan amount on which duties to be leviable | Stamp duty (SD) collected | Stamp duty to be collected @ 0.5% | RF collected | RF to be collected @ 0.1% | Short collection of SD | Short collection of RF | Total amount short collected |
|--------------|--------------------|--------------------|--|---------------------------|-----------------------------------|--------------|---------------------------|------------------------|------------------------|------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 = 6 - 5 | 10 = 8 - 7 | 11 = 9+10 |
| 1 | DR, Kurnool | 15108/ 2019 | 360 | 0.50 | 1.80 | 0.10 | 0.36 | 1.30 | 0.26 | 1.56 |
| 2 | DR, Nellore | 12097/ 2018 | 600 | 0.01 | 3.00 | 0.10 | 0.60 | 2.99 | 0.50 | 3.49 |
| 3 | SR, Adoni | 10740/ 2018 | 200 | 0.01 | 1.00 | 0.10 | 0.20 | 0.99 | 0.10 | 1.09 |
| 4 | SR, Bhimadole | 2062/ 2019 | 400 | 0.01 | 2.00 | 0.10 | 0.40 | 1.99 | 0.30 | 2.29 |
| Total | | | | | | | | 7.27 | 1.16 | 8.43 |

Appendix-3.9

(Reference to Paragraph No. 3.10 ; Page 71)

Short levy of duties in partition deed

(₹ in lakh)

| Sl. No. | Office Name | Document No./ Year | Nature of irregularity | Value of separated share (VSS) | Duties leviable (for Sl. No. 1,4 & 5 @2% and Sl. No. 2,3 & 6 @ 1%) | Duties levied | Short levy of duties |
|---------|------------------------------|--------------------|---|--------------------------------|--|---------------|----------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 = 6 - 7 |
| 1 | District Registrar, Kurnool | 6061/2019 | All members took part in the partition were not family members. Hence, document is to be treated as partition among others and duties to be levied at 2%. | 182.18 | 3.64 | 1.82 | 1.82 |
| 2 | District Registrar, Gunadala | 2064/2020 | Short levy of duties due to non-considering the portion of property set apart as a distinct share. | 382.85 | 3.83 | 0.53 | 3.30 |
| 3 | District Registrar, Guntur | 553/2021 | | 576.88 | 5.77 | 4.17 | 1.60 |

| Sl. No. | Office Name | Document No./ Year | Nature of irregularity | Value of separated share (VSS) | Duties leviable (for Sl. No. 1,4 & 5 @2% and Sl. No. 2,3 & 6 @ 1%) | Duties levied | Short levy of duties |
|--------------|------------------------------|--------------------|------------------------|--------------------------------|--|---------------|----------------------|
| 4 | Sub Registrar, Stonehousepet | 3283/2019 | | 487.45 | 9.75 | 5.86 | 3.89 |
| 5 | Sub Registrar, Rayadurg | 1498/2020 | | 218.85 | 4.38 | 2.30 | 2.08 |
| 6 | Sub Registrar, Rayadurg | 2611/2016 | | 608.79 | 6.09 | 3.43 | 2.66 |
| Total | | | | | | | 15.35 |

Appendix-3.10

(Reference to Paragraph No. 3.11 ; Page 72)

Short levy of duties in lease deeds

(₹ in lakh)

| Sl. No | Name of the office | Document No./ Year | Details of calculation | SD leviable (SD @6%) | SD levied | Short levy of SD | Registration fee (RF) leviable @ 0.1% | RF levied @ 0.1% | Short levy of RF | Total short levy |
|--------|--------------------|--------------------|--|----------------------|-----------|------------------|---------------------------------------|------------------|------------------|------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 = 5 - 6 | 8 | 9 | 10 = 8 - 9 | 11=7+10 |
| 1 | DR, Kurnool | 12287/2020 | (a) Annual rent for 15 years = ₹17,75,44,300 | 8.38 | 6.88 | 1.50 | 0.14 | 0.07 | 0.07 | 1.57 |
| | | | (b) Goods and Service Tax@18% on (a) = ₹3,19,57,974 | | | | | | | |
| | | | (c) Total annual rent 15 year (a+b) = ₹ 20,95,02,274 | | | | | | | |
| | | | (d) AAR (C/15) = ₹1,39,66,818 | | | | | | | |
| 2 | DR, Kurnool | 2304/2021 | (a) Annual rent for 15 years = ₹ 21,24,65,892 | 10.03 | 8.50 | 1.53 | 0.17 | 0.17 | NIL | 1.53 |
| | | | (b) Goods and Service Tax@18% on (a) = ₹3,82,43,860 | | | | | | | |
| | | | (c) Total annual rent 15 year (a+b) = ₹25,07,09,752 | | | | | | | |
| | | | (d) AAR (C/15) = ₹1,67,13,983 | | | | | | | |

| SI. No | Name of the office | Document No./ Year | Details of calculation | SD leviable (SD @6%) | SD levied | Short levy of SD | Registration fee (RF) leviable @ 0.1% | RF levied @ 0.1% | Short levy of RF | Total short levy |
|--------------|--------------------|--------------------|---|----------------------|-----------|------------------|---------------------------------------|------------------|------------------|------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 = 5 - 6 | 8 | 9 | 10 = 8 - 9 | 11=7+10 |
| 3 | SR, Sarpavaram | 1504/2018 | (a) Annual rent for 20 years = ₹ 74,12,96,100 | 26.24 | 22.24 | 4.00 | 0.44 | 0.37 | 0.07 | 4.07 |
| | | | (b) Goods and Service Tax @18% on (a) = ₹13,34,33,298 | | | | | | | |
| | | | (c) Total annual rent 20 years (a+b) = ₹87,47,29,398 | | | | | | | |
| | | | (d) AAR (C/20) = ₹4,37,36,470 | | | | | | | |
| 4 | SR, Sarpavaram | 1503/2018 | (a) Annual rent for 20 years = ₹15,54,60,958 | 5.50 | 4.66 | 0.84 | 0.09 | 0.08 | 0.01 | 0.85 |
| | | | (b) Goods and Service Tax @18% on (a) = ₹2,79,82,972 | | | | | | | |
| | | | (c) Total annual rent 20 years (a+b) = ₹18,34,43,930 | | | | | | | |
| | | | (d) AAR (C/20) = ₹ 91,72,197 | | | | | | | |
| | | 4118/ 2018 | (a) Annual rent for 15 years = ₹14,47,68,904 | 6.83 | 5.80 | 1.03 | 0.11 | 0.09 | 0.02 | 1.05 |
| | | | (b) Goods and Service Tax @18% on (a) = ₹2,60,58,403 | | | | | | | |
| | | | (c) Total annual rent 15 years (a+b) = ₹17,08,27,307 | | | | | | | |
| | | | (d) AAR (C/15) = ₹11388487 | | | | | | | |
| 5 | SR, Sarpavaram | 4119/ 2018 | (a) Annual rent for 15 years = ₹7,54,97,410 | 3.56 | 3.02 | 0.54 | 0.06 | 0.05 | 0.01 | 0.55 |
| | | | (b) Goods and Service Tax@18% on (a) = ₹1,35,89,533 | | | | | | | |
| | | | (c) Total annual rent 15 year (a+b) = ₹ 8,90,86,943 | | | | | | | |
| | | | (d) AAR (C/15) = ₹59,39,130 | | | | | | | |
| | | 4120/ 2018 | (a) Annual rent for 15 years = ₹13,11,59,273 | 6.19 | 5.25 | 0.94 | 0.10 | 0.09 | 0.01 | 0.95 |
| | | | (b) Goods and Service Tax@18% on (a) = ₹2,36,08,669 | | | | | | | |
| | | | (c) Total annual rent 15 year (a+b) = ₹15,47,67,942 | | | | | | | |
| | | | (d) AAR (C/15) = ₹1,03,17,863 | | | | | | | |
| Total | | | | | | | | | | 10.57 |

Appendix-4.1

(Reference to Paragraph No. 4.2 ; Page 78)

(i) Short levy of conversion tax (three per cent w.e.f. 12/01/2018 to 26/07/2021)

| Sl. No. | Name of the office | Application No. | Extent of land/ Survey No. and village details | Applicable Value per acre/ Adopted value per acre | Basic Value of the property to be considered | Conversion Tax to be collected | Conversion Tax already levied | Short levy of Conversion Tax (₹ in lakh) |
|--------------|--------------------|---|--|---|--|--------------------------------|-------------------------------|--|
| 1 | 2 | 3 | 5 | 6 | 7 | 8 = 3% of column 7 | 9 | 10 = 8 - 9 |
| 1 | RDO, Ananthapuramu | NLCR011900099595 dated 05.12.2019 | Acre 0.34 cents/ 41-1A in Kakkalapalli village of Ananthapuramu mandal | ₹3,87,20,000 / ₹1,93,60,000 | 1,31,64,800 | 3,94,944 | 3,02,016 | 4.07 |
| | | | Acre 0.18 cents/ 41-1B in Kakkalapalli village of Ananthapuramu mandal | ₹5,80,80,000 / ₹1,93,60,000 | 1,04,54,400 | 3,13,632 | | |
| 2 | RDO, Chittoor | AO 2/08.11.2021 16.09.2019 | Acre 0.14 cents / 338/1B in Iruvaram revenue village | ₹65,22,000 / ₹25,93,000 | 9,13,080 | 27,392 | 2,85,400 | 3.26 |
| | | | Acre 0.25 cents/ 339/1A1 in Iruvaram revenue village | | 16,30,500 | 48,915 | | |
| | | | Acre 0.3 cents/ 340/1A in Iruvaram revenue village | ₹1,19,79,000 / ₹59,29,000 | 35,93,700 | 1,07,811 | | |
| | | | Acre 1.19 cents / 341/1B in Iruvaram revenue village | | 1,42,55,010 | 4,27,650 | | |
| 3 | RDO, Kurnool | NLCR011900089330 and NLCR011900089329 dt.28.08.2019 | Acre 4.22 cents / 49 and 119/1, Munagalapadu village | ₹82,28,000 / ₹60,50,000 | 3,47,22,160 | 10,41,665 | 7,65,930 | 2.76 |
| Total | | | | | | 23,62,009 | 13,53,346 | 10.09 |

(ii) Non-levy of penalty on land conversion without prior permission

| Sl. No. | Name of the office | RDO's proceeding Order no. and date | Survey number(s), village and extent of land | Value of the land to be considered (rate of conversion tax chargeable) | Conversion tax levied / collected | Penalty not levied @ 50% (₹ in lakh) |
|--------------|--------------------|-------------------------------------|--|--|-----------------------------------|--------------------------------------|
| 1 | RDO, Chittoor | AO 2/ dated 08.11.2021 | 338/1B, 339/1A1, 340/1A, 341/1B acre 1.88 cents in Iruvaram village, Chittoor mandal | 2,03,92,290 (3%) | 6,11,769 | 2.75** |
| 2 | RDO, Dharmavaram | R.Dis.692/2016 (I) dated 11.04.2016 | 149, acre 6.00 cents, Raphadu village, Raphadu mandal | 2,32,32,000 (9%) | 20,90,880 | 10.45 |
| 3 | RDO, Dharmavaram | R.Dis.514/2019 (I) dated 01.06.2019 | 536-2B 1A, acre 0.62 cents, Dharmavaram village | 1,05,02,800 (3%) | 3,15,084 | 1.58 |
| 4 | RDO, Kovvur | 1125/ 2015/C dated 31.8.2015 | 208, 209,238 / acre 7.58 cents in Tetali village, Tanuku mandal | 90,96,000 (9%) | 8,18,640 | 3.14* |
| | | 1172/ 2015/C dated 26.11.2015 | 325/ acre 1.20 in Duddukuru village, Devarapalli mandal | 12,54,000 (9%) | 1,12,860 | 0.56 |
| | | 1121/ 2015/C dated 31.8.2015 | 502/ 2,3 / acre 1.41 cents in Tetali village, Tanuku mandal | 25,49,000 (9%) | 2,29,410 | 1.15 |
| | | 1123/ 2015/C dated 31.8.2015 | 251/ 5, 6, 209/1 / acre 1.82 cents in Tetali village, Tanuku mandal | 21,84,000 (9%) | 1,96,560 | 0.98 |
| | | 1123/ 2015/C dated 31.8.2015 | 204/ 5,6,7,8 / acre 2.77 cents in Tetali village, Tanuku mandal | 33,24,000 (9%) | 2,99,160 | 1.50 |
| Total | | | | | | 22.11 |

*An amount of ₹ 9,13,680 was paid against the conversion tax of ₹ 8,18,640. The excess amount of ₹ 95,040 was adjusted against the penalty of ₹ 4,09,320

** ₹ 3,05,884 (penalty to be levied) less ₹ 31,140 (penalty levied)

Appendix-5.1
(Reference to Paragraph No. 5.7.3.1 ; Page 95)

A. Statement showing the status of survived plantations as per google earth pro software

| Sl. No. | GPS ID | Range | Name of the plantation/work | Area as per polygon (in ha.) | Survival as per polygon (per cent) |
|--------------------------|--------|---------------|---|------------------------------|------------------------------------|
| Guntur Division | | | | | |
| 1 | 11283 | Vinukonda | Advance operations of 20 ha. plantations in Gutlapalli VSS | 20 | 17.96 (90) |
| 2 | 11286 | Vinukonda | Advance operations of 20 ha. plantations in Bridge Thanda VSS | 20 | 8.29 (41) |
| 3 | 12192 | Vinukonda | 20 ha. NTSHS plantation in Seetharapuram Thanda VSS | 20 | 9.15 (46) |
| 4 | 12191 | Vinukonda | 20 ha. NTSHS plantation in Neelagangavaram VSS | 20 | 4.56 (23) |
| 5 | 10520 | Guntur | Raising of 10 ha. (HWS) plot at Chowdavaram VSS | 8.76 | 6.15 (70) |
| 6 | 12318 | Macherla | Raising of 20 ha. 3X3 M (NTHWS) Plantation at Nehrunagar Thanda VSS | 20 | 0 (0) |
| 7 | 11419 | Macherla | Raising of 20 ha. (NTHWS) 3X3 M Plantation at Gundlapadu VSS of Macherla Range | 23.27 | 0.81 (3) |
| Chittoor Division | | | | | |
| 8 | 19072 | Chittoor East | Advance Operations of 25 ha. Medicinal Plants plantation in Nachukur STC VSS during 2014-15 | 25 | 8.19 (33) |
| 9 | 12533 | Chittoor East | Advance operations of 15 ha. Red Sanders Plantation in Bommasamudram Beat during 2014-15 | 15 | 10.59 (71) |
| 10 | 12648 | Piler | Advance Operations cum Raising of 10 ha. Plot with Non-Teak Secondary Hard Wood Species (NTSHWS) | 10 | 1.93 (19) |
| 11 | 11182 | Piler | Plantation site of 15 ha. NTSHS Plot Rompicherla bear Piler Range during 2014-15 | 16.81 | 4.06 (24) |
| 12 | 12376 | Puttur | Plantation site of 20 ha. Red Sanders Plantation in Taduku Beat of Puttur Range | 20.83 | 5.85 (28) |
| 13 | 11903 | Puttur | Plantation site of 20 ha. Red Sanders Plantation in Nandanam Beat of Puttur Range during 2014-15 | 19.85 | 14.71 (74) |
| 14 | 10971 | Satyavedu | Plantation site of 30 ha. Miscellaneous plantation in B Puram Beat during 2014-15 | 31.12 | 27.45 (88) |
| 15 | 11918 | Satyavedu | Plantation site of 20 ha. Miscellaneous plantation in Vanneloore Beat | 19.51 | 15.94 (82) |
| 16 | 12439 | Srikalahasti | Plantation site of 10 ha. Red sanders plantation in Yanadikona locality of Thimmasamudram Beat | 7.94 | 6.57 (83) |
| 17 | 12438 | Srikalahasti | Plantation site of 20 ha. Red Sanders plantation at Yerrachenumitta locality of Thimmasamudram Beat | 19.03 | 17.39 (91) |
| 18 | 11019 | Srikalahasti | Plantation site of 10 ha. Red sanders in Yerramatti Dibbalu locality of Kuk kambakam Beat | 10.29 | 9.64 (94) |
| 19 | 11958 | Srikalahasti | Plantation site of 10 ha. Red Sanders plantation in Billipodalu locality of Kuk kambakam Beat | 10.47 | 10.1 (96) |

| Sl. No. | GPS ID | Range | Name of the plantation/work | Area as per polygon (in ha.) | Survival as per polygon (per cent) |
|---------|--------|--------------|--|------------------------------|------------------------------------|
| 20 | 11957 | Srikalahasti | Plantation site of 10 ha Red Sanders plantation near Nemali Tippalu locality of Katur Beat | 10 | 8.78 (88) |
| 21 | 1223 | Piler | Survey No.597/5 Usthiyakalapenta Village (38.5 ha.) | 34.47 | 3.7 (11) |
| 22 | 1776 | Piler | Sy. No. 1489/1, Yellamanda village of Yerravaripalem Mandal in Chittoor District (20 ha.) | 17.38 | 2.74 (16) |

B. Cases in which survival percentage could not be quantified

| Sl. No. | GPS ID | Range | Name of the plantation/work | Area as per polygon (in ha.) | Reason for non-quantification |
|----------------------------|--------|---------------|---|------------------------------|--|
| Guntur Division | | | | | |
| 1 | 11287 | Vinukonda | Advance operations of 20 ha. plantation in Mutharasipalem VSS | 601.23 | Due to variation in extent of area |
| 2 | 11282 | Vinukonda | Advance operations of 20 ha. plantation in Kandrika VSS | 3.5 | |
| Chittoor Division | | | | | |
| 3 | 11066 | Chittoor East | Advance Operations for 15 ha. Red Sanders Plantation in Pathagunta beat during 2014-15 | 15.72/ 11 | Two polygons were uploaded for same ID |
| 4 | 11791 | Chittoor East | Advance Operations for 25 ha. Red Sanders Plantation in Bommasamudram beat | 10.5 | Due to variation in extent of area |
| 5 | 12649 | Piler | Advance Operations cum Raising of 10 ha., Plot with Non-Teak Secondary Hard Wood Species (NTSHWS) | 10 | Google earth pro image was not clear |
| 6 | 11905 | Puttur | Plantation site of 10 ha. Red Sanders Plantation in Nagalapuram Beat of Puttur Range during 2014-15 | 10 | Two polygons were uploaded for same ID |
| 7 | 8974 | Tirupati | P Gollapalli (10.2 ha.) | 10 | Google earth pro image was not clear |
| Srikakulam Division | | | | | |
| 8 | 8907 | Kasibugga | 10 ha. Teak plantation in Budarasingi | 12.8 | Due to variation in extent of area |

Appendix-5.2
(Reference to Paragraph No. 5.8.3 ; Page 99)

Details showing the short levy and collection of NPV due to misclassification of forest type and forest cover

| Sl. No. | Name of the work | Forest land diverted in ha. | Density of forest and Eco value class taken for NPV calculation | NPV rate adopted by Department (per ha.) (in ₹) | NPV collected (₹ in lakh) | Density of forest/Eco value class as per DFO inspection notes | NPV rate to be adopted as per norm (per ha.) (in ₹) | NPV to be recovered (₹ in lakh) | Short recovery of NPV (₹ in lakh) |
|---------|---|-----------------------------|---|--|------------------------------|---|--|------------------------------------|--------------------------------------|
| (1) | (2) | (3) | (5) | (6) | (7) (3) X (6) | (8) | (9) | (10) = (3) X (9) | (11) = (10) – (7) |
| 1 | Formation and BT to the road including construction of culverts from Solabham to Ambalamamidi | 1.82 | 0.10 (Open forest–Class III) | 6,26,000 | 11.39 | 0.4 to 0.7 (Dense forest- Class III) | 8,03,000 | 14.61 | 3.22 |
| 2 | Improvements to the road from km 24/0 to 42/0 of Araku Valley to Pachipenta via Lotheru | 4.50 | 0.40 to 0.7 (Open forest-Class II) | 7,30,000 | 32.85 | 0.4 to 0.7 (Dense forest- Class III) | 8,03,000 | 36.14 | 3.29 |
| 3 | Formation of Road from Magathapalem to Vedurapalli | 1.60 | 0.10 (Open forest – Class III) | 6,26,000 | 10.02 | 0.4 to 0.7 (Dense forest- Class III) | 8,03,000 | 12.85 | 2.83 |
| 4 | Formation and BT to the Road from Solabham to Chilakamamidi | 4.37 | 0.10 (Open forest – Class III) | 6,26,000 | 27.36 | 0.4 to 0.7 (Dense forest- Class III) | 8,03,000 | 35.09 | 7.73 |
| 5 | Formation and BT to the road from ZP Road to Reddypalem of Ananthagiri (M) | 1.42 | 0.10 (Open forest – Class III) | 6,26,000 | 8.89 | 0.4 to 0.7 (Dense forest- Class III) | 8,03,000 | 11.40 | 2.51 |

| Sl. No. | Name of the work | Forest land diverted in ha. | Density of forest and Eco value class taken for NPV calculation | NPV rate adopted by Department (per ha.) (in ₹) | NPV collected (₹ in lakh) | Density of forest/Eco value class as per DFO inspection notes | NPV rate to be adopted as per norm (per ha.) (in ₹) | NPV to be recovered (₹ in lakh) | Short recovery of NPV (₹ in lakh) |
|--------------|--|-----------------------------|---|--|------------------------------|---|--|------------------------------------|--------------------------------------|
| 6 | Formation and BT to the road from Lolangipadu to Pedapalem | 1.79 | 0.10 (Open forest – Class III) | 6,26,000 | 11.21 | 0.4 to 0.7 (Dense forest- Class III) | 8,03,000 | 14.37 | 3.16 |
| 7 | Formation of BT road from Km.2/4 of Patha Bitragunta R&B road to Kothur of Bogole (M), SPS Nellore | 0.98 | 0.4 (Eco-class IV) | 4,38,000 | 4.29 | 0.4 (Eco-class III) | 8,03,000 | 7.87 | 3.58 |
| Total | | 16.48 | | | 106.01 | | | 132.33 | 26.32 |

Appendix-5.3

(Reference to Paragraph No. 5.9.4 ; Page 101)

Selected projects for verification of e-green watch updation in public domain

| Sl. No. | Division Name | GPS ID | Name of FCA Project | Details of CA sites |
|---------|---------------|--------|--|---|
| 1 | Nellore | 21148 | Diversion of an area of 319.02 ha. | Kothapet |
| 2 | Nellore | 54826 | Diversion of 42.071 ha. of forest land for erection of 400 KV Multi Circuit Power Transmission Line From Krishnapatnam-Gooty-Kurnool | Rampalli/ 356/ Bhyravaram RF |
| 3 | Nellore | 51735 | Diversion of forest land for additional requirement under KP canal system of Telugu Ganga Project | 2018 Thoderu 20 ha. NTSH Plantation |
| 4 | Nellore | 54481 | Extraction of black granite over extn. 3.187 ha. of forest block in favour of M/s Sree Lakshmi Granite Export, Kadapa in Compartment No.457 of Basivapalli | Kannepalli/ Sy. Nos. 690, 691 |
| 5 | Nellore | 184 | Telugu Ganga Project (10371.40 Diverted Area) - (Nellore, Nandyal, Proddatur and Chittoor) | Ullavapalla Village of Dagadarthi Mandal |
| 6 | Nellore | 149 | Tellabodu Mining Co., Nellore (Renewal) | Near Chaganam and Utukur villages |
| 7 | Nellore | 143 | Extn. of Telugu Ganga Project (TGP) colony for TGP Authorities | Venkatagiri Mandal |
| 8 | Nellore | 142 | Krishna Mining Co, (Renewal of underground M.L. for Mica etc, for 10 years from 2-6-1998) (Renewal) | Sydapuram RF Com.No:105 |
| 9 | Nellore | 353 | Diversion of forest land for mining limestone in Budawada RF by M/s Visakha Steel Plant, Jaggaiahpet | Mannuru 5 ha. plantation in Venkatagiri Range |
| 10 | Nellore | 8523 | Diversion of 66.04 ha. (25.85 ha. & 40.19 ha. of forest land in Nellore and Proddatur Forest Divisions) of forest land for erection of 765 KV | Rampalli location, Compt.No.356, Bhyravaram RF |
| 11 | Narsipatnam | 9291 | Diversion of 3731.07 ha. (3473.00 ha. notified forest area plus 258.07 ha. deemed forest area) for Indira Sagar (Polavaram) Multipurpose project | Kondasantha C.A. Area of Downooru Beat, Downooru Section of Narsipatnam Range |
| 12 | Narsipatnam | 15458 | Diversion of 3731.07 ha. (3473.00 ha. notified forest area plus 258.07 ha. deemed forest area) for Indira Sagar (Polavaram) Multipurpose project | Raising 20 ha. CA land at Chodyam of K.D. Peta Range during 2013-14 |
| 13 | Narsipatnam | 4189 | Diversion of 3731.07 ha. (3473.00 ha. notified forest area plus 258.07 ha. deemed forest area) for Indira Sagar (Polavaram) Multipurpose project | Robbasingi C.A. |

| Sl. No. | Division Name | GPS ID | Name of FCA Project | Details of CA sites |
|---------|---------------|--------|--|---|
| 14 | Narsipatnam | 36235 | Not linked to FCA project | Annavam village |
| 15 | Narsipatnam | 36268 | | Varthandapadu village |
| 16 | Narsipatnam | 45448 | | Bailukinchangi Village |
| 17 | Narsipatnam | 36191 | | Chintapalli Camp |
| 18 | Narsipatnam | 41702 | | Degalapalem of K.D. Peta Range |
| 19 | Narsipatnam | 36183 | | Tokarai village |
| 20 | Narsipatnam | 35853 | | Gandempalli |
| 21 | Chittoor East | 20874 | Mining lease for Black Granite in favour of M/s Shiva Granites | B. Samudram Beat |
| 22 | Chittoor East | 9972 | Ubbalamadugu Irrigation Project | Ustikayalapenta Beat |
| 23 | Chittoor East | 19821 | Eco-Tourism Project in favour of Andhra Pradesh Forest Development Corporation Limited | Sanjeevarayapuram village of R.C. Puram (M) |
| 24 | Chittoor East | 15076 | Diversion of 4.90 ha. of forest land for extraction of black granite in compartment no. 213 of Paradarmi reserve forest in favour of M/s Divya Granites, Hyderabad | Marella Beat |
| 25 | Chittoor East | 10026 | Construction of 21 minor irrigation tanks in Chittoor District | Amudala village of Pala Samudram Mandal |
| 26 | Chittoor East | 1776 | Ubbalamadugu Irrigation Project | Yellamanda village of Yerravaripalem Mandal |
| 27 | Chittoor East | 9929 | Eco-tourism project in favour of Andhra Pradesh Forest Development Corporation Limited | Sanjeevarayapuram village (SKVBR Tourism Project) |
| 28 | Chittoor East | 9851 | APSEB: Erection of 33 KV line | Mannavaram Beat |
| 29 | Chittoor East | 1171 | Formation of new tank across Bhupatheswarakona near Beerakuppam village of Chittoor District | Bhupatheswarakona |
| 30 | Chittoor East | 9977 | Veligallu Irrigation Project | Akulamarikonda of Ustikayalapenta Beat |

| GLOSSARY | |
|----------------------|--|
| AA | Assessing Authority |
| ACA | Additional Compensatory Afforestation |
| AGPA | Agreement to sell with General Power of Attorney |
| AIIMS | All India Institute of Medical Sciences |
| ANR | Assisted Natural Regeneration |
| APAT | Andhra Pradesh Administrative Tribunal |
| APCAMPA | Andhra Pradesh Compensatory Afforestation Fund Management And Planning Authority |
| APFA | Andhra Pradesh Forest Academy |
| APO | Annual Plan of Operation |
| AR | Artificial Regeneration |
| ATN | Action Taken Notes |
| B2B | Business-to-Business |
| BIFA | Business Intelligence and Fraud Analytics |
| BSO | Board of Standing Orders |
| C&IGRS | Commissioner and Inspector General of Registration and Stamps |
| CA | Compensatory Afforestation |
| CAF | Compensatory Afforestation Fund |
| CAT | Catchment Area Treatment |
| CBIC | Central Board of Indirect Taxes and Customs |
| CCF | Chief Conservator of Forests |
| CCLA | Chief Commissioner of Land Administration |
| CFMS | Comprehensive Financial Management System |
| CST (R&T) | Central Sales Tax (Registration and Turnover) |
| DC | Deputy Commissioner |
| DFO | Divisional Forest Officer |
| DGARM | Director General of Analytics and Risk Management |
| DGPA | Development Agreement-cum-General Power of Attorney |
| DMU | Debt Management Unit |
| DoTD | Deposit of Title Deeds |
| DR | District Registrar |
| EFS&T | Environment, Forests, Science & Technology |
| EN | Explanatory Notes |
| FCA | Forest Conservation Act |
| FRO | Forest Range Officer |
| FSI | Forest Survey of India |
| FSRs | Forest Schedule of Rates |

| | |
|--------------------|---|
| GIS | Geographical Information System |
| GO | Government Order |
| GoI | Government of India |
| GPA | General Power of Attorney |
| GPS | Global Positioning System |
| GST | Goods and Services Tax |
| Ha. | Hectare |
| HoFF | Head of Forest Forces |
| I&CAD | Irrigation & Command Area Development |
| IR | Inspection Report |
| IS Act | Indian Stamp Act |
| ISD | Input Service Distributor |
| ITC | Input Tax Credit |
| IWST | Institute of Wood Science and Technology |
| LPS | Land Pooling Scheme |
| MinTPA | Million Tonne per annum |
| MoEF&CC | Ministry of Environment, Forest and Climate Change |
| MV | Market Value |
| NPV | Net Present Value |
| OIDAR | Online Information and Database Access or Retrieval |
| P&L | Profit & Loss |
| PAC | Committee on Public Accounts |
| PAN | Permanent Account Number |
| PCA | Penal Compensatory Afforestation |
| PCCF | Principal Chief Conservator of Forests |
| PF | Protected Forest |
| PHC | Primary Health Centre |
| POL | Petrol, Oil & Lubricants |
| PSU | Public Sector Undertaking |
| QPR | Quarterly Progress Report |
| RA | Running Account |
| RA | Registering Authority |
| RCM | Reverse Charge Mechanism |
| RF | Reserve Forest |
| SAS | Statistical Analysis System |
| SEZ | Special Economic Zone |
| SF | Social Forestry |
| SMC | Soil and Moisture Conservation |
| SOP | Standard Operating Procedure |

| | |
|------------|---------------------------|
| SR | Sub-Registrar |
| ST | State Tax |
| SZA | Safety Zone Afforestation |
| TCS | Tax collection at source |
| TDS | Tax deducted at source |
| VAT | Value Added Tax |
| WLM | Wildlife Management |

©COMPTROLLER AND
AUDITOR GENERAL OF INDIA
www.cag.gov.in

<https://cag.gov.in/ag/andhra-pradesh/en>

