

# **Appendices**



**Appendix-1.1**  
(Reference: Paragraph- 1.1, page 1)

**Details of Department and respective entities**

Sl. No.	Name of Department(s)	Name of Public Sector Undertaking (PSU)	Name of other entities (Autonomous Bodies/Authorities, etc.)	Total no. of PSUs/other entities
1	2	3	4	5=3+4
1	Agriculture	1. Uttarakhand Seeds & Tarai Development Corporation Ltd.	-	1
2	Animal Husbandry	-	-	-
3	Art & Culture	-	-	-
4	Ayurvedic & Unani Services	-	-	-
5	Cane Development department	1. Doiwala Sugar Company Ltd. 2. Kichha Sugar Company Ltd.	-	2
6	Cooperative	1. Uttarakhand State Warehousing Cooperative Ltd.	1. Cooperative Tribunal	2
7	Dairy Development	-	-	-
8	Department of Drinking Water	-	1. Peyjal Sansadhan Evam Vikash Nirman Nigam 2. Uttarakhand Jal Sansthan 3. State Water and Sanitation Mission (SWSM) and Sanitation	3
9	Directorate of treasury and finance services	-	-	-
10	Disaster Management	-	-	-
11	Economics and statistics	-	-	-
12	Eco-tourism	1. Ecotourism Development corporation of Uttarakhand	-	1
13	Election	-	1. State Election Commission	1
14	Environment protection & population control board	-	-	-
15	Firms, societies & chits	-	-	-
16	Fisheries	-	-	-
17	Food and Civil supplies	-	-	-
18	Forest department	1. Uttarakhand Forest Development Corporation	-	1
19	General Administration Secretariat department	-	-	-
20	Geology and Mining department	-	-	-

Sl. No.	Name of Department(s)	Name of Public Sector Undertaking (PSU)	Name of other entities (Autonomous Bodies/Authorities, etc.)	Total no. of PSUs/other entities
21	Higher Education		1. Doon University, Dehradun	17
			2. Kumaon University, Nanital	
			3. D.B.S. College, Dehradun	
			4. M.K.P.G. College, Dehradun	
			5. S.M.J.N. College, Haridwar	
			6. S.C.E.R.T. Narendra Nagar	
			7. D.W.T. College, Dehradun	
			8. D.A.V. (P.G.) College, Dehradun	
			9. Shri Guru Ram Rai College, Dehradun	
			10. M.P.G. College, Mussoorie	
			11. R.M.P. (P.G.) College, Haridwar	
			12. B.S.M. (P.G.) College, Roorkee	
			13. K.L.D.A.V. College, Roorkee	
			14. Chinmay Degree College, Haridwar	
			15. S.D.P.C. College, Roorkee	
			16. Mahila Mahavidyalaya (P.G.) College, Haridwar	
			17. Chandrawati Tiwari Kanya Mahavidyalaya, Kashipur	
22	Home department	-	-	-
23	Homeopathies Medical Services	-	-	-
24	Horticulture	-	-	-
25	Industries department	1. State infrastructure and Industrial Development Corporation of Uttarakhand Ltd	1. Village and Small - Scale Industries Board	10
		2. SIDCUL Plastic Park Limited		
		3. Uttar Pradesh Hill Electronics Corporation		
		4. Trans cable Limited		
		5. Uttar Pradesh Digital Limited		
		6. U.P.Hill Phones Limited		
		7. U.P. Hill Quartz Limited		
		8. Kumtron Limited		
		9. UPAI Limited		

Sl. No.	Name of Department(s)	Name of Public Sector Undertaking (PSU)	Name of other entities (Autonomous Bodies/Authorities, etc.)	Total no. of PSUs/other entities
26	Information & Public Relation	-	-	-
27	Information Technology	-	-	-
28	Irrigation	-	-	-
29	Labour	-	1. Employees State Insurance Scheme	3
			2. Labour Commissionerate	
			4. Industrial Tribunal & Labour Court	
30	Law & Justice (L&J)	-	-	-
31	Medical Education	-	-	-
32	Medical Health & Family Welfare	-	-	-
33	Minor Irrigation	-	-	-
34	National saving	-	-	-
35	Panchayati Raj	-	1. Panchayati Raj Institution	2
			2. Zila Panchayat	
36	Personnel	-	1. Uttarakhand Public Service Commission	2
			2. Uttarakhand Subordinate Service Selection Commission	
37	Power/Energy department	1. Uttarakhand Power Corporation Ltd.	1. Uttarakhand Renewable Energy Development Agency (UREDA)	6
		2. Power Transmission Corporation of Uttarakhand Ltd.	2. Uttarakhand Electricity Regulatory Commission	
		3. UJVN Ltd.		
		5. Kishau Corporation Ltd.		
38	Public works department	1. Bridge, Ropeway, Tunnel and other infrastructure development Corporation of Uttarakhand Ltd	-	2
		2. Uttaranchal Project Development and Construction Corporation Ltd.		
39	Revenue department	-	-	-
40	Rural Development	-	1. Pradhan Mantri Grameen Sadak Yojana (PMGSY)	1
41	Rural Works	-	1. Uttarakhand Rural Roads Development Agency	1
42	Sanskrit Education	-	1. Uttarakhand Sanskrit University, Haridwar	1
43	School Education	-	1. Secretary Education Board, Ramnagar	4
			2. State Project Director, Samagra Shiksha	

Sl. No.	Name of Department(s)	Name of Public Sector Undertaking (PSU)	Name of other entities (Autonomous Bodies/Authorities, etc.)	Total no. of PSUs/other entities
			3. State Project Director, Mid-Day Meal 4. State Programme Officer, Rajya Saksharta Mission	
44	Science & technology	-	-	-
45	Sericulture	-	-	-
46	Skill Development & Employment	-	-	-
47	Social Welfare	1. Uttarakhand Purva Sainik Kalyan Nigam Ltd. 2. Uttarakhand Bahudeshiya Vitta Evam Vikas Nigam 3. Garhwal Anusuchit Janjati Vikas Nigam Ltd. 4. Kumaon Anusuchit Janjati Vikas Nigam Ltd. 6. Uttarakhand Alpsankhyak Kalyan Tatha Waqf Vikas Nigam	-	5
48	Soldier Welfare and Rehabilitation	-	-	-
49	Sports	-	-	-
50	Stamp and registration	-	-	-
51	State Election Commission	-	-	-
52	State excise	-	-	-
53	State planning commission	-	-	-
54	State tax	-	-	-
55	Technical Education	-	1. Uttarakhand Technical University, Dehradun 2. G.B. Pant Engineering College, Pauri 3. Kumaon Engineering College, Dwarahat, Almora 4. G.B. Pant Agriculture and Technical University Pant Nagar	4
56	Tourism	1. Kumaon Mandal Vikas Nigam Ltd. 2. Garhwal Mandal Vikas Nigam Ltd.	-	2
57	Transport department	1. Uttarakhand Parivahan Nigam	2. Uttarakhand Civil Aviation Development Authority (UCADA)	2
58	Urban development department	1. Dehradun Smart City Ltd	-	3

Sl. No.	Name of Department(s)	Name of Public Sector Undertaking (PSU)	Name of other entities (Autonomous Bodies/Authorities, etc.)	Total no. of PSUs/other entities
		3. Real Estate Regulatory Authority		
		4. Uttarakhand Metro Rail, Urban Infrastructure and Building Construction Limited		
59	Women Empowerment & Child Development	-	-	-
60	Youth Welfare & PRD	-	-	-
61	Others	-	1. C.M. Secretariat 2. Governor Secretariat 3. Uttarakhand Information Commission 5. Vidhan Sabha Secretariat	4
<b>Total</b>				<b>80</b>

Appendix-1.2

(Reference: Paragrah- 1.6, page 5)

Statement showing arrears of accounts of various Entities

Sl. No.	Name of Entities	Whether active or non-active	Year(s) for which Accounts are in arrears	Number of accounts in arrears
1.	Uttaranchal Project Development and Construction Corporation Limited	Active	2021-22	1
2.	UJVN Limited	Active	-	-
3.	Uttarakhand Power Corporation Limited	Active	2021-22	1
4.	Power Transmission Corporation of Uttarakhand Limited	Active	2021-22	1
5.	State Infrastructure and Industrial Development Corporation of Uttarakhand Limited	Active	2018-19 & 2020-21	4
6.	Bridge, Ropeway, Tunnel and other infrastructure development corporation of Uttarakhand limited (BRIDCUL) formerly Uttarakhand State Infrastructure Development Corporation	Active	2020-21 & 2021-22	2
7.	Dehradun Smart City Ltd.	Active	2021-22	1
8.	Kishau Corporation Limited	Active	2021-22	1
9.	Uttarakhand Metro Rail, Urban Infrastructure and Building Construction Limited	Active	-	-
10.	Doiwala Sugar Co. Limited	Active	2021-22	1
11.	Kiccha Sugar Co. Limited.	Active	2021-22	1
12.	Uttarakhand Purv Sainik Kalyan Udham Nigam Limited	Active	2021-22	1
13.	Uttarakhand Seeds & Tarai Development Corporation	Active	2021-22	1
14.	Uttarakhand Bahudeshiya Vitta Evam Vikas Nigam	Active	2009-10 to 2021-22	13
15.	Kumaon Mandal Vikas Nigam Limited	Active	2006-07 to 2021-22	16
16.	Garhwal Mandal Vikas Nigam Limited	Active	2017-18 to 2021-22	5
17.	Uttarakhand Alpsankhyak Kalyan Tatha Vikas Nigam	Active	2005-06 to 2021-22	17
18.	Ecotourism Development corporation of Uttarakhand	Active	2017-18 to 2021-22	5
19.	SIIDCUL Plastic Park Limited	Active	2020-21 & 2021-22	2
20.	Uttarakhand Parivahan Nigam	Active	2016-17 to 2021-22	6
21.	Uttarakhand Peyjal Sansadhan Vikas Evam Nirman Nigam	Active	2021-22	1
22.	Uttarakhand Forest Development Corporation	Active	2020-21 & 2021-22	2
23.	Uttarakhand State Warehousing Corporation Limited	Active	2019-20 to 2021-22	3
24.	Uttarakhand Real Estate Regulatory Authority	Active	2021-22	1
25.	Uttarakhand Jal Sansthan	Active	2020-21 & 2021-22	2
26.	UERC	Active	2021-22	1
27.	Uttar Pradesh Hill Electronics Corporation	Non-Active	2014-15 to 2021-22	8
28.	U.P.Hill Phones Limited (Subsidiary of U.P. Hill Electronics Corporation Ltd.)	Non-Active	1987-88 to 2021-22	35
29.	U.P. Hill Quartz Limited (Subsidiary of U.P. Hill Electronics Corporation Ltd.)	Non-Active	1989-90 to 2021-22	33

Sl. No.	Name of Entities	Whether active or non-active	Year(s) for which Accounts are in arrears	Number of accounts in arrears
30.	Kumtron Limited (Subsidiary of U.P. Hill Electronics Corporation Limited)	Non-Active	1990-91 to 2021-22	32
31.	UPAI Limited	Non-Active	Under liquidation since 1991	-
32.	Garhwal Anusuchit Janjati Vikas Nigam Limited (subsidiary of Garhwal Mandal Vikas Nigam Limited)	Non-Active	2009-10 to 2021-22	13
33.	Kumaon Anusuchit Janjati Vikas Nigam Limited (subsidiary of Kumaon Mandal Vikas Nigam Limited)	Non-Active	1987-88 to 2021-22	35
34.	Trans cable Limited (subsidiary of Kumaon Mandal Vikas Nigam Limited)	Non-Active	2000-01 to 2021-22	22
35.	Uttar Pradesh Digital Limited (subsidiary of Kumaon Mandal Vikas Nigam Limited)	Non-Active	1997-98 to 2021-22	25
<b>Total</b>				<b>292</b>

**Appendix-2.3.1**

*(Reference: Paragraph- 2.3.7.4; page 19)*

**Statement of delay in completion of works**

*(Position as on 30 June 2022)*

<b>Particulars of Completed Works</b>	<b>No. of Works</b>	<b>ID No. of Works</b>	<b>Particulars of Work in Progress</b>	<b>No. of Works</b>	<b>ID No. of Works</b>
Within time (as per Contract Bond)	03	SL- 05, 06 & 09	With the delay of 6 months	08	BR- 51, 62, 66, 87, 88, 99 & 100 and SL- 07
With delay upto 6 months	24	BR- 38, 40, 41, 45, 46, 55, 56, 59, 60, 65, 73, 75, 77, 80, 81, 82, 89, 90, 91, & 96 SL-8, 10, 11 & 12	With delay of 6 to 12 months	15	BR- 52, 54, 58, 69, 78, 79, 83, 84, 85, 86, 92, 93, 94 & 98 USDMA Building
With delay of more than 6 months	18	BR- 29, 30, 31, 33, 34, 35, 36, 37, 39, 57, 61, 63, & 64 and RBP 02, 04, 05, 07 & 08	With delay of more than 12 months (13 - 29 months)	05	BR- 32, 44, 47 & 72 SDRF (Phase I)
<b>Total Completed</b>	<b>45</b>		<b>Total WIP</b>	<b>28</b>	
<b>Total No. of works = 73 (58 Bridges (BR), 08 Slopes (SL) and 05 River Bank Protection and 02 works Public Building)</b>					

## Appendix-2.3.2

(Reference: Paragraph-2.3.7.4; page 20)

Details of the works likely to be completed beyond scheduled closing of UDRP-AF

(Position as on 30 June 2022)

Sl. No.	Name of the Work	Package No.	D/o Start	Physical Progress till June 2022 (per cent)	Cost in (₹ Cr.)
			Schedule date of completion		
1.	70m Span Steel Truss Bridge on Palagwadi-Chalureseem Road	BR - 85	06.02.2021	26	4.91
			31.03.2022		
2.	42m Span Steel Truss Motor Bridge over Bhagirathi River at Harsil	BR - 69	06.02.2021	63	5.44
			31.03.2022		
3.	USDMA Building at IT Park, Dehradun	AF/02/PB	01.01.2020	50.12	72.00
			31.12.2021		
<b>Total</b>					<b>82.35</b>

**Appendix-2.3.3**

*(Reference: Paragraph- 2.3.7.5; page 20)*

**Details of time taken for procurement of Medical Equipment**

<b>S. No.</b>	<b>Name of equipment</b>	<b>Date of Approval by HPC</b>	<b>Date of publication of RFQ</b>	<b>Date of LOA issued</b>	<b>Date of Contract</b>	<b>Date of actual supply</b>	<b>Time taken in procurement (in months)</b>	<b>Cost (₹ in Cr)</b>
1.	Supply of Ambulances (100 BLS & 40 ALS)	15.04.2020 & 28.05.2020	25.06.2020	22.09.2020	09.10.2020	Jan 21 to Mar 21	10	36.96
2.	650 Fowler Beds (Phase-II)	15.03.2021	25.08.2021	08.11.2021	23.11.2021	23.02.2022 to 10.06.2022	15	1.26
3.	CT Scan Machine	02.06.2020	25.06.2020	22.09.2020	19.10.2020	07.03.2021 to 03.07.2021	13	25.75
4.	Digital Radiograph System 800mA	10.03.2021	19.07.2021	06.10.2021	09.11.2021	25.03.2022	12	2.37
5.	MRI Machine	01.06.2021	02.03.2022	06.09.2022	10.10.2022	May 2023	22	39.00
<b>Total</b>								<b>105.34</b>

## Appendix-2.3.4(a)

(Reference: Paragraph- 2.3.8.1; page 22)

## Extra cost of works by use of inflated Schedule of Rates (SoR)

(Amount in ₹)

Sl. No.	Package No.	District	BoQ as per DPR (MT)	SoR Year/ Block	Unit Rate as per DPR	Resource Cost	12.5 % OH as per SoR	10 % OH for Bridge	Total	Add 1% Labour Costs	Unit Rate as per Audit	Difference	Cost Effect
<b>Supply and Fabrication of Minor Steel Truss Bridge (24 Nos.)</b>													
1.	BR-31	Almora	30.00	2017-18/ Syaldeh	78,066.93	60,622.74	7,577.84	6,062.27	74,262.86	742.63	75,005.50	3,061.45	91,843.35
2.	BR-84	Almora	39.01	2019-20/Bhikiyasen	91,071.8	68,543.07	8,567.88	6,854.31	83,965.26	839.65	84,804.91	6,266.89	2,44,471.20
3.	BR-93	Almora	193.90	2019-20/Sult	91,071.80	67,896.02	8,487.00	6,789.60	83,172.62	831.73	84,004.35	7,067.45	13,70,378.00
4.	BR-39	Bageshwar	36.36	2019-20/Kapkot	94,503.40	70,454.28	8,806.79	7,045.43	86,306.49	863.06	87,169.56	7,333.84	2,66,658.50
5.	BR-44	Bageshwar	80	2019-20/Kapkot	94,503.40	70,454.28	8,806.79	7,045.43	86,306.49	863.06	87,169.56	7,333.84	5,86,707.40
6.	BR-40	Bageshwar	33.23	2019-20/Kapkot	94,503.40	70,454.28	8,806.79	7,045.43	86,306.49	863.06	87,169.56	7,333.84	2,43,703.60
7.	BR-96	Champawat	53.90	2019-20/Champawat	91,675.30	67,282.30	8,410.29	6,728.23	82,420.82	824.21	83,245.03	8,430.27	4,54,391.55
8.	BR-38	Dehradun	51.57	2019-20 / Raipur	90,132	67,195.54	8,399.44	6,719.55	82,314.54	823.15	83,137.68	6,994.32	3,60,725.00
9.	BR-56	Dehradun	38.91	2019-20 / Kalsi	91,607.70	68,295.49	8,536.94	6,829.55	83,661.98	836.62	84,498.60	7,109.11	2,76,615.30
10.	BR-57	Dehradun	279.36	2019-20 / Raipur	90,132	67,195.54	8,399.44	6,719.55	82,314.54	823.15	83,137.68	6,994.32	19,53,933.00
11.	BR-75	Nainital	184.80	2019-20 / Betalghat	91,373.50	68,120.97	8,515.12	6,812.10	83,448.19	834.48	84,282.67	7,090.83	13,10,385.00
12.	BR-54	Nainital	164.30	2019-20/Okhalkanda	92,447.30	68,921.46	8,615.18	6,892.15	84,428.79	844.29	85,273.08	7,174.22	11,78,725.00
13.	BR-37	Pauri	185.00	2019-20/Jaiharikhal	90,741.30	67,649.68	8,456.21	6,764.97	82,870.86	828.71	83,699.57	7,041.73	13,02,721.00
14.	BR-51	Pauri	176.95	2019-20 / Kalzikkhal	92,095.50	68,659.16	8,582.40	6,865.92	84,107.47	841.07	84,948.55	7,146.95	12,64,654.00
15.	BR-45	Rudraprayag	54.60	2019-20/ Jakholi	94,208	70,234.13	8,779.27	7,023.41	86,036.81	860.37	86,897.18	7,310.82	3,99,170.90
16.	BR-36	Tehri	39.73	2019-20/Nard. Nagar	91,049.96	67,879.69	8,484.96	6,787.97	83,152.62	831.53	83,984.15	7,065.81	2,80,710.60
17.	BR-63	Tehri	53.90	2019-20/Nard. Nagar	91,049.96	67,879.69	8,484.96	6,787.97	83,152.62	831.53	83,984.15	7,065.81	3,80,847.40
18.	BR-55	Tehri	283.23	2019-20/Bhilangna	93,665.30	69,829.54	8,728.70	6,982.95	85,541.19	855.41	86,396.60	7,268.70	20,58,713.90
19.	BR-33	Uttarkashi	183.40	2017-18 / Nougaoon	83,767.90	61,413.27	7,676.66	6,141.33	75,231.26	752.31	75,983.57	7,784.33	14,27,646.00
20.	BR-59	Uttarkashi	180.35	2019-20 / Mori	94,830.20	70,697.97	8,837.25	7,069.80	86,605.01	866.05	87,471.06	7,359.14	13,27,220.00
21.	BR-64	Uttarkashi	193.90	2019-20 / Naugaon	93,613.50	69,790.91	8,723.86	6,979.09	85,493.86	854.94	86,348.80	7,264.70	14,08,625.00
22.	BR-41	Uttarkashi	34.02	2019-20 / Dunda	94,005.70	70,083.26	8,760.41	7,008.33	85,852	858.52	86,710.51	7,295.19	2,48,211.40
23.	BR-80	Uttarkashi	198.70	2019-20 / Puroola	93,501.60	69,707.45	8,713.43	6,970.75	85,391.63	853.92	86,245.54	7,256.06	14,41,779.00
24.	BR-69	Uttarkashi	184.30	2019-20 / Bhatwari	95,214.10	70,984.23	8,873.04	7,098.43	86,955.77	869.56	87,825.33	7,388.78	13,61,751.00
<b>Total</b>													<b>2,12,40,588</b>
<b>Erection of Minor Steel Truss Bridge (24 Nos)</b>													
1.	BR-31	Almora	30.00	2017-18 / Syaldeh	20,997.92	16,305.90	2,038.29	1,630.59	19,974.73	199.75	20,174.47	823.45	24,703.36
2.	BR-84	Almora	39.01	2019-20/Bhikiyasen	24,507.80	18,734.45	2,341.81	1,873.45	22,949.70	229.50	23,179.20	1,328.60	51,828.75

*Compliance Audit Report for the period ended March 2022*

Sl. No.	Package No.	District	BoQ as per DPR (MT)	SoR Year/ Block	Unit Rate as per DPR	Resource Cost	12.5 % OH as per SoR	10 % OH for Bridge	Total	Add 1% LabourCe ss	Unit Rate as per Audit	Difference	Cost Effect
3.	BR-93	Almora	193.90	2019-20 / Sult	24,507.80	18,271.13	2,283.90	1,827.11	22,382.14	223.82	22,605.96	1,901.84	3,68,767.60
4.	BR-39	Bageshwar	36.36	2019-20 / Kapkot	27,085.70	20,193.03	2,524.13	2,019.30	24,736.46	247.36	24,983.82	2,101.88	76,424.36
5.	BR-44	Bageshwar	80.00	2019-20 / Kapkot	27,085.70	20,193.03	2,524.13	2,019.30	24,736.46	247.36	24,983.82	2,101.88	1,68,150.40
6.	BR-40	Bageshwar	33.23	2019-20 / Kapkot	27,085.70	20,193.03	2,524.13	2,019.30	24,736.46	247.36	24,983.82	2,101.88	69,845.47
7.	BR-96	Champawat	53.90	2019-20/Champawat	25,357.50	17,660.38	2,207.55	1,766.04	21,633.97	216.34	21,850.31	3,507.20	1,89,038.00
8.	BR-38	Dehradun	51.57	2019-20 / Raipur	24,062.60	17,939.17	2,242.40	1,793.92	21,975.48	219.75	22,195.24	1,867.36	96,276.38
9.	BR-56	Dehradun	38.91	2019-20 / Kalsi	25,010.10	18,645.56	2,330.70	1,864.56	22,840.81	228.41	23,069.22	1,940.88	75,519.68
10.	BR-57	Dehradun	279.36	2019-20 / Raipur	24,062.60	17,939.17	2,242.40	1,793.92	21,975.48	219.75	22,195.24	1,867.36	5,21,666.20
11.	BR-75	Nainital	184.80	2019-20 / Betalghat	24,731.30	18,437.78	2,304.72	1,843.78	22,586.28	225.86	22,812.14	1,919.16	3,54,660.20
12.	BR-54	Nainital	164.30	2019-20/Okhalkanda	25,665.50	19,059.65	2,382.46	1,905.97	23,348.07	233.48	23,581.55	2,083.95	3,42,392.70
13.	BR-37	Pauri	185	2019-20/Jaiharikhal	24,520	18,280.18	2,285.02	1,828.02	22,393.22	223.93	22,617.15	1,902.85	3,52,026.70
14.	BR-51	Pauri	176.95	2019-20 / Kalzikhhal	25,529	19,032.47	2,379.06	1,903.25	23,314.78	233.15	23,547.92	1,981.08	3,50,551.50
15.	BR-45	Rudraprayag	54.60	2019-20 / Jakholi	27,039.30	20,158.39	2,519.80	2,015.84	24,694.03	246.94	24,940.97	2,098.33	1,14,568.90
16.	BR-36	Tehri	39.73	2019-20/Nard. Nagar	24,544.25	18,298.24	2,287.28	1,829.82	22,415.34	224.15	22,639.50	1,904.75	75,672.01
17.	BR-63	Tehri	53.90	2019-20/Nard. Nagar	24,544.25	18,298.24	2,287.28	1,829.82	22,415.34	224.15	22,639.50	1,904.75	1,02,666.00
18.	BR-55	Tehri	283.23	2019-20/Bhilangna	26,592.70	19,825.43	2,478.18	1,982.54	24,286.15	242.86	24,529.01	2,063.69	5,84,498.92
19.	BR-33	Uttarkashi	183.40	2017-18 / Nougaoon	23,714.90	16,979.57	2,122.45	1,697.96	20,799.97	208.00	21,007.97	2,706.93	4,96,450.40
20.	BR-59	Uttarkashi	180.35	2019-20 / Mori	27,529.30	20,523.76	2,565.47	2,052.38	25,141.61	251.42	25,393.02	2,136.28	3,85,277.70
21.	BR-64	Uttarkashi	193.90	2019-20 / Naugaon	26,544.80	19,789.77	2,473.72	1,978.98	24,242.47	242.42	24,484.89	2,059.91	3,99,416.00
22.	BR-41	Uttarkashi	34.02	2019-20 / Dunda	26,748.70	19,941.75	2,492.72	1,994.18	24,428.64	244.29	24,672.93	2,075.77	70,625.99
23.	BR-80	Uttarkashi	198.70	2019-20 / Purola	26,480.10	19,741.53	2,467.70	1,974.15	24,183.37	241.83	24,425.21	2,054.90	4,08,307.00
24.	BR-69	Uttarkashi	184.30	2019-20 / Bhatwari	27,658.60	20,620.08	2,577.51	2,062.01	25,259.60	252.60	25,512.19	2,146.41	3,95,582.60
<b>Total</b>												<b>60,74,916.82</b>	
<b>Total of Supply &amp; Fabrication and Erection of Minor Steel Truss Bridge (24 Nos.) = (2,12,40,588) + (60,74,917) = 2,73,15,505</b>													
<b>Add 15 per cent Extra (2 per cent for Contingency &amp; 1 per cent for Quality Control Charges and 12 per cent for GST) as per provision of the Estimates = 40,97,326</b>													
<b>Grand Total</b>												<b>3,14,12,831</b>	

## Appendix-2.3.4(b)

(Reference: Paragraph- 2.3.8.1; page 22)

## Extra cost of works by use of inflated Schedule of Rates

(Amount in ₹)

Sl No.	Package No.	District	BoQ as per DPR (MT)	SoR Year/ Block	Unit Rate as per DPR	Resource Cost	12.5 per cent OH as per SoR	15 per cent OH for Bridge	Total	Add 1 per cent Labour Cess	Unit Rate as per Audit	Difference	Cost Effect
<b>Supply and Fabrication of Major Steel Truss Bridge (08 Nos.)</b>													
1.	BR-32	Almora	360.00	2017-18 / Syalde	81300.00	60622.74	7577.84	9093.41	77293.99	772.94	78066.93	3233.07	11,63,904
2.	BR-92	Almora	299.92	2019-20 / Sult	91071.80	67896.02	8487.01	10184.40	86567.43	865.67	87433.10	3638.70	10,91,319
3.	BR-94	Almora	254.70	2019-20 / Sult	91071.80	67896.02	8487.01	10184.40	86567.43	865.67	87433.10	3638.70	9,26,777
4.	BR-62	Bageshwar	302.10	2019-20/Bageshwar	93881.20	69990.47	8748.81	10498.57	89237.85	892.38	90130.23	3750.97	11,33,168
5.	BR-83	Pauri	352.10	2019-20/Jaiharikhal	90741.30	67649.68	8456.21	10147.45	86253.34	862.53	87115.88	3625.43	12,76,512
6.	BR-47	Pithoragarh	351.20	2019-20/Munsiyari	98718.70	73596.88	9199.61	11039.53	93836.02	938.36	94774.38	3944.32	13,85,245
7.	BR-46	Pithoragarh	352.10	2019-20/Gangolihat	94390.10	70369.86	8796.23	1055.48	89721.57	897.22	90618.79	3771.31	13,27,879
8.	BR-52	Pithoragarh	451.00	2019-20/ Berinag	94517.20	70464.61	8808.08	10569.69	89842.38	898.42	90740.80	3776.40	17,03,156
<b>Total</b>												<b>1,00,07,960</b>	
<b>Erection of Major Steel Truss Bridge (08 Nos.)</b>													
1.	BR-32	Almora	360.00	2017-18 / Syalde	35300.00	16305.90	2038.24	2445.89	20790.02	207.90	20997.92	14302.08	51,48,748
2.	BR-92	Almora	299.92	2019-20 / Sult	24507.80	18271.13	2283.89	2240.67	23295.69	232.96	23528.65	979.15	2,93,667.40
3.	BR-94	Almora	254.70	2019-20 / Sult	24507.80	18271.13	2283.89	2240.67	23295.69	232.96	23528.65	979.15	2,49,390.10
4.	BR-62	Bageshwar	302.10	2019-20/Bageshwar	26644.50	19864.12	2483.02	2979.62	25326.75	253.27	25580.02	1064.48	3,21,579.41
5.	BR-83	Pauri	352.10	2019-20/Jaiharikhal	24520	18280.18	2285.02	2742.03	23307.23	233.07	23540.30	979.70	3,44,954.70
6.	BR-47	Pithoragarh	351.20	2019-20/ Munsiyari	30490.60	22731.41	2841.43	3409.71	28982.55	289.83	29272.37	1218.23	4,27,842.37
7.	BR-46	Pithoragarh	352.10	2019-20/ Gangolihat	26953.60	20094.50	2511.81	3014.18	25620.49	256.21	25876.69	1076.91	3,79,179.20
8.	BR-52	Pithoragarh	451.00	2019-20 / Berinag	27098.70	20202.72	2525.34	3030.41	25758.47	257.58	26016.05	1082.65	4,88,273.90
<b>Total</b>												<b>76,53,635.0</b>	
<b>Total of Supply &amp; Fabrication and Erection of Major Steel Truss Bridge of (08 Nos.) = (1,00,07,960) + (76,53,635) = 1,76,61,595</b>													
<b>Add 15 per cent Extra (2 per cent for Contingency &amp; 1 per cent for Quality Control Charges and 12 per cent for GST) as per provision of the Estimates = 26,49,239</b>													
<b>Total</b>												<b>2,03,10,834</b>	

Appendix-2.3.5(a)

(Reference: Paragraph- 2.3.8.3; page 24)

Extra cost of internal roads of SDRF campus due to adoption of faulty design

(Amount in ₹)

Area covered	Pavement composition as per IRC-SP-62			Rate/ (M <sup>3</sup> )	Cost
	Material	Thickness	Quantity (M <sup>3</sup> )		
19314.45 sqm	GSB (G-1)	100mm	1931.445	3,000	57,94,335
	WBM (G-3)	75mm	1,48.58	3,000	43,45,751
	CC M-30	180mm	3476.60	8,000	2,78,12,808
<b>Total (A) =</b>					<b>3,79,52,894</b>
<b>Extra cost=Total sanctioned cost of ₹ 4.78 Cr.- ₹ 3.80 Cr.(A) = ₹ 98.37 lakh +12% GST = ₹ 1.10 Cr.</b>					

## Appendix-2.3.5(b)

(Reference: Paragraph- 2.3.8.3; page 24)

## Details of faulty/excess provision of pavement thickness

(Amount in ₹)

Slope No.	Measurement (in Metre)			Quantity (in cum)	SoR (₹/cum)	Cost
	Length	Width	Thickness			
SL-08	135	10.08	0.15	204.12	5,428.0	11,07,963
SL-09	120	8.07	0.15	145.26	5,428.0	7,88,471
SL-10	100	6.17	0.15	92.55	5,143.2	4,76,003
SL-11	120	9.46	0.15	170.28	5,581.7	9,50,452
SL-12	160	5.82	0.15	139.68	5,143.2	7,18,402
<b>Total</b>						<b>40,41,291</b>
<b>Additional 12 per cent GST</b>						<b>4,84,955</b>
<b>Grand Total</b>						<b>45,26,246</b>

Appendix-2.3.6

(Reference: Paragraph- 2.3.9.1; page 25)

Abnormal delay in finalisation of tenders and award of contracts

Name of the Sub-Project	No. of Works	No. of contracts finalized with delay (beyond 120+21 days)	No. of Works' Contracts with delay from LoA issued (beyond 21 days)
Bridges	58	22 (145 to 329 days) (BR- 45, 51, 52, 55, 66, 69, 75, 77, 78, 79, 80, 81, 82, 86, 87, 88, 90, 91, 92, 93, 94 & 96)	47 (27 to 103 days) (BR- 29, 30, 31, 33, 34, 35, 36, 37, 38, 39, 40, 41, 44, 45, 46, 47, 51, 54, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 72, 73, 77, 78, 79, 81, 82, 83, 84, 87, 88, 89, 90, 91, 92, 94, 96 & 99)
Road Protection Works	08	03 (155 to 195 days) (SL-09, 11 & 12)	07 (30 to 137 days) (SL – 05, 06, 07, 08, 10, 11 & 12)
River Bank Protection Works	05	-	03 (50 days) (RBP – 04, 05 & 07)
Public Buildings	02	-	02 (39 to 50 days)
<b>Total No. of Works = 73</b>		<b>25 out of 73 (34 per cent)</b>	<b>59 out of 73 (81 per cent)</b>

## Appendix-2.3.7

(Reference: Paragraph- 2.3.9.2; page 26)

## Details of Remunerations Charged for Key Persons by the different Consultancy Firms

(Amount in ₹)

Name of Post/Service	M/s Consolidated Consultant Group (CCEE) in Association with JSV Technocrats LLP for DSC Slopes (UDRP/R&B/ AF/DSC/ RP/01 Dated 18.08.2018)	M/s TPF GetinsaEurostudios SL in Association with Vital Vertex Venue Venture Pvt. Ltd. for CSC RBP (UDRP/R&B/ AF/CSC/ RPB/ 01 Dt. 06.09.2018)	M/s TPF GetinsaEurostudios SL in Association with Vital Vertex Venue Venture Pvt. Ltd. for DSC Bridges (UDRP/R&B/ AF/DSC/B/01dt 29.11.2018)
Team Leader	3,20,000	4,25,000	4,50,000
Geo-tech Engineer	2,00,000	3,50,000	-
Structural Engineer	2,00,000	-	4,00,000
Resident Engineer	1,90,000	2,50,000	2,75,000
Quality Controller	85,000	1,00,000	1,00,000
Site Supervisor	65,000	80,000	80,000
MIS	2,00,000	95,000	95,000
TL Office Charges	40,000	1,20,000	85,000/80,000
Vehicle Charges	42,000/55,000	62,000	62,000

**Appendix-2.3.8**

(Reference: Paragraph- 2.3.10.4; page 29)

**Details of RCC M-30 Facia Work Executed in RBPs**

Name of RBP	RCC M-30 Facia work for the RBP				Total BoQ (in Cum)
	Particulars	Wall (3m Height)	Foundation Block	Apron Block	
<b>Kothiyalsain (405 RM)</b>	Executed Length (RM)	285.35	275.35	238.55	1,143.636
	Short length (RM)	119.65	129.65	166.45	
	Executed BoQ (M <sup>3</sup> )	501.196	210.44	432.00	
<b>Birahi (472 RM)</b>	Executed Length (RM)	260.30	00	472	1,848.79
	Short length (RM)	211.70	472	00	
	Executed BoQ (M <sup>3</sup> )	1,054.61	00	794.18	
					<b>2,992.426</b>

Source: Final variation statement of the works.

## Appendix-2.3.9(a)

(Reference: Paragraph- 2.3.11.2; page 32)

## Details of Liquidated Damages (FPIU Works)

(Amount in ₹)

Sl. No.	Contract No.	Date of Start	Completion Date (as per Bond)	EoT Granted upto	Total EoT granted	Intermittent rain considered for EoT	LD for intermittent rain days	LD withheld/deducted	Balance
<b>FPIU Tehri</b>									
1.	152/UDRP/AF/29	12.07.2018	11.10.2019	25.07.2021	368	21	801003	0	8,01,003
2.	05/UDRP/AF/30	03.08.2018	02.11.2019	14.07.2020	256	55	438075	0	4,38,075
3.	204/UDRP/AF/55	28.10.2020	27.01.2022	28.04.2022	91	15	426000	0	4,26,000
4.	181/UDRP/AF/63	20.02.2020	19.02.2021	27.10.2021	250	7	72002	0	72,002
<b>FPIU Bageshwar</b>									
5.	159/UDRP/AF/31/(BR)	10.05.2018	22.12.2019	11.07.2020	203	29	213324	36780	1,76,544
6.	162/UDRP/AF/32(BR)	12.07.2018	05.03.2020	14.04.2022	770	96	5754912	0	57,54,912
7.	165/UDRP/AF/39(BR)*	27.01.2020	26.04.2021	09.12.2021	115	39	775359	0	7,75,359
8.	196/UDRP/AF/BR/93	27.08.2020	26.11.2021	21.04.2022	146	14	292600	104500	1,88,100
9.	187/UDRP/AF/BR/94*	10.09.2020	09.03.2022	01.08.2022	147	14	461706	0	4,61,706
10.	186/UDRP/AF/BR/92*	02.10.2020	01.04.2022	20.10.2022	202	15	624525	0	6,24,525
11.	195/UDRP/AF/BR/84	16.10.2020	15.01.2022	21.10.2022	279	36	453348	0	4,53,348
12.	217/UDRP/AF/BR/87	19.12.2020	31.03.2022	17.09.2022	170	13	774202	0	7,74,202
13.	216/UDRP/AF/BR/88	13.12.2020	31.03.2022	17.09.2022	170	13	774423	0	7,74,423
14.	221/UDRP/AF/BR/85	06.02.2021	31.03.2022	07.07.2022	98	22	540584	0	5,40,584
<b>FPIU Rudraprayag</b>									
15.	01/CB/UDRP-AF/05	05.11.2018	04.05.2020	25.12.2021	600	100	6313730	2486019	38,27,711
16.	02/CB/UDRP-AF/04	05.11.2018	04.05.2020	28.03.2021	328	87	6725841	773085	59,52,756
17.	03/CB/UDRP-AF/02	05.11.2018	04.05.2020	28.03.2021	328	93	4823657	1956693	28,66,964
18.	04/CB/UDRP-AF/07*	21.01.2020	28.07.2021	31.03.2022	254	62	1132565	0	11,32,565
19.	05/CB/UDRP-AF/08*	29.01.2020	28.07.2021	15.05.2022	291	62	2986426	0	29,86,426
<b>FPIU Uttarkashi</b>									
20.	150/UDRP/AF/33(BR)	07.07.2018	06.10.2019	26.07.2020	294	72	1590840	0	15,90,840
21.	178/UDRP/AF/72(BR)	15.02.2020	14.08.2021	19.10.2022	431	38	1040136	0	10,40,136
22.	192/UDRP/AF/90 (BR)	04.08.2020	18.01.2022	17.02.2022	106	30	312210	0	3,12,210
23.	203/UDRP/AF/BR/79*	06.11.2020	31.03.2022	26.09.2022	233	15	112050	0	1,12,050
24.	220/UDRP/AF/BR/69	06.02.2021	31.03.2022	17.11.2022	105	29	788771	0	7,88,771
25.	174/UDRP/AF/59(BR)	01.02.2020	30.04.2021	04.11.2021	188	13	244218	0	2,44,218
26.	176/UDRP/AF/64(BR)	15.02.2020	14.05.2021	12.01.2022	243	11	271601	0	2,71,601
27.	185/UDRP/AF/81 (BR)	01.07.2020	30.09.2021	09.02.2022	132	37	953860	0	9,53,860
28.	200/UDRP/AF/80(BR)*	21.08.2020	20.11.2021	20.02.2022	92	16	440976	0	4,40,976
29.	218/UDRP/AF/58/(BR)*	08.01.2021	31.03.2022	31.12.2022	275	11	441518	0	4,41,518
<b>Total</b>							<b>4,05,80,461</b>	<b>53,57,077</b>	<b>3,52,23,384</b>

\* Cases where LDs were withheld and subsequently released.

Appendix-2.3.9(b)

(Reference: Paragraph- 2.3.11.2; page 32)

Details of Liquidated Damages in PIU Works

(Amount in ₹)

Sl. No.	C.B. No. and Date	As per bond due Date of delivery	Actual date of delivery	No of Days delay	LD as per GCC/PCC
<b>PIU (Health)</b>					
1.	201/08/PIU-Health/ CERC/UDRP-AF/2020 dated 23.11.2021	20.02.2022	23.02.2022 to 10.06.2022	03 to 110	30,280
2.	02/PIU-Health/CERC /UDRP- AF/2020 dated 09.10.2020	07.02.2021	05.03.2021	23 days	2,75,875
3.	197/07/PIU-Health/ CERC/UDRP-AF/2020 dated 09.11.2021	06.02.2022	25.03.2022	46 (06 weeks)	7,12,320
<b>PIU (Public Building)</b>					
4.	AF/02/BC/PIU/PB/UDRP/2019 dated 10.12.2019	31.12.2021	In Progress	-	6,54,94,426
5.	AF/01B/BC/PIU/PB/UDRP/2018 dated 18.12.2018	16.07.2020	In Progress	-	7,90,23,916
<b>Total</b>					<b>14,55,36,817</b>

## Appendix-2.3.10

(Reference: Paragraph- 2.3.11.3; page 33)

## Details of penalty required to be imposed for non-renewal of Insurance Policies

(Amount in ₹)

Sl. No.	Name of Field PIU	Nos. of Works which were left uninsured for intermittent period		Penalty as per GCC/PCC
		No.	Package No.	
1.	FPIU, Rudraprayag	05	RBP – 02, 04, 05, 07 & 08	19,00,000
2.	FPIU, Bageshwar	15	BR – 31, 32, 39, 40, 44, 61, 62, 77, 84, 87, 88, 85, 92, 93, 94	30,00,000
3.	FPIU, Tehri	08	BR – 29, 30, 36, 38, 55, 56, 57, 63	16,00,000
4.	FPIU, Uttarkashi	09	BR- 33, 34, 41, 59, 69, 79, 80,81,82	18,00,000
<b>Total</b>		<b>37</b>		<b>83,00,000</b>

Appendix-2.4.1

(Reference: Paragraph- 2.4.2; page 36)

Details of selected 20 Training Partners

(₹ in lakh)

Sl. No	TP Name	Enrolled	Trained	Assessed	Passed	Certified	Placed	Payment
1	Dhanya Infomedia Pvt Ltd	6,420	6,397	5,961	5,469	5,426	2,399	719.72
2	JITM Skills Pvt Ltd	4,487	4,487	3,976	3,320	3,320	1,268	406.74
3	De Unique Educational Society	3,285	3,264	3,133	2,739	2,739	1,340	328.77
4	Technopak Advisors Pvt Ltd	2,510	2,510	2,470	2,415	2,210	1,959	333.44
5	VidyaVahini Education & Charitable Trust	2,337	2,288	2,213	2,096	2,096	1,252	247.76
6	Skillpro Technologies Pvt Ltd	2,299	2,299	2,273	2,140	2,140	1,135	264.47
7	Bhavya Skills Private Limited	1,288	1,288	1,223	1,068	1,068	425	144.91
8	N I A C E Foundation	1,233	1,231	1,221	1,104	1,104	327	128.31
9	Softdot Technologies Private Limited	1,107	1,107	1,090	917	917	382	88.51
10	Amass Skill Ventures Pvt. Ltd.	838	838	787	590	590	244	86.56
11	Mahadev Educational Society	832	832	426	374	374	160	60.33
12	Mahila Uthan Avam Bal Kalyan Sansthan	744	743	552	521	521	0	49.3
13	Livelihood Initiatives for Empowerment	720	720	668	605	605	461	67.8
14	Shugan Hospitality Pvt Ltd	717	717	682	626	626	456	80.06
15	Grass Root Educational Foundation	690	690	590	577	577	269	84.29
16	Ascent Academy of Training & Development Private Limited	689	689	683	604	604	115	72.01
17	Algol Universal Trust	688	688	436	411	411	316	68.22
18	Dexter Skill Development Private Limited	688	688	688	684	594	0	75.79
19	Genuine Promoters/GD Goenka University	653	653	648	573	573	120	63.18
20	K.G.M. Immigration and Educational Consultants Pvt Ltd	540	540	530	501	501	147	56.04
<b>Total</b>		<b>32,765</b>	<b>32,669</b>	<b>30,250</b>	<b>27,334</b>	<b>26,996</b>	<b>12,775</b>	<b>3,426.22</b>

**Appendix-2.4.2**  
(Reference: Paragraph- 2.4.5.2; page 38)

Excess payment of ₹ 2.34 crore

(₹ in lakh)

Name of the TP	QP/Job Role Name	No. of certified students			Training Hours	Due base cost	Drawn base cost	Due amount till 2nd tranche	Drawn amount till 2nd tranche	Excess payment
		SDMS Portal	SIP portal	Total						
1	2	3	4	5	6	7	8	9=80 per cent of 5*6*7	10=80 per cent of 5*6*8	11=10-9
<b>Dhanyya infomedia PVT. LTD.</b>	Field Engineer RACW	2,263	375	2,638	400	40	46.7	337.66	394.22	56.56
	CCTV Installation Technician	60	25	85	400	40	46.7	10.88	12.7	1.82
	Field Technician Networking and Storage	203	124	327	400	40	46.7	41.86	48.87	7.01
	Documentation Assistant	209	37	246	310	40	46.7	24.4	28.49	4.09
	Web Developer	1,141	139	1,280	400	40	46.7	163.84	191.28	27.44
<b>JITM Skills PVT. LTD.</b>	CCTV Installation Technician	0	189	189	400	40	46.7	24.19	28.24	4.05
	Mobile phone Hardware Repair Technician	27	1,031	1,058	400	40	46.7	135.42	158.11	22.68
<b>Livelihood Initiatives for Empowerment</b>	Documentation Assistant	0	87	87	310	40	46.7	8.63	10.08	1.45
<b>Amass Skill Ventures Pvt. Ltd.</b>	Documentation Assistant	313	0	313	310	40	46.58	31.05	36.16	5.11
<b>SKILLPRO Technologies PVT. LTD.</b>	Export Assistant	120	0	120	310	40	46.7	11.9	13.9	1.99
	Consignment Booking Assistant	0	113	113	310	40	46.7	11.21	13.09	1.88
	Documentation Assistant	462	182	644	310	40	46.7	63.88	74.59	10.7
<b>Grass Root Educational Foundation</b>	Courier Delivery Executive	50	0	50	446	40	46.58	7.14	8.31	1.17
<b>De Unique Educational Society</b>	Consignment Booking Assistant	154	163	317	310	40	46.58	31.45	36.62	5.17
	Documentation Assistant	410	410	820	310	40	46.58	81.34	94.73	13.38
<b>Algol Universal Trust</b>	Field Technician Other Home Appliances	119	0	119	400	40	46.58	15.23	17.74	2.51
<b>MahilaUthanAvam Bal KalyanSansthan</b>	Floriculturist-Open Cultivation	0	110	110	240	40	46.7	8.45	9.86	1.42
	Assistant Spa Therapist	0	56	56	340	40	46.7	6.09	7.11	1.02
	General Duty Assistant	0	59	59	280	40	46.7	5.29	6.17	0.89
	Housekeeping Attendant (Manual Cleaner)	0	71	71	290	40	46.7	6.59	7.69	1.1

*Compliance Audit Report for the period ended March 2022*

Name of the TP	QP/Job Role Name	No. of certified students			Training Hours	Due base cost	Drawn base cost	Due amount till 2nd trench	Drawn amount till 2nd trench	Excess payment
		SDMS Portal	SIP portal	Total						
1	2	3	4	5	6	7	8	9=80 per cent of 5*6*7	10=80 per cent of 5*6*8	11=10-9
<b>VidyaVahini Education and Charitable Trust</b>	Field Technician Networking and Storage	52	0	52	400	40	46.58	6.66	7.75	1.09
<b>Technopak Advisors Pvt. Ltd.</b>	General Duty Assistant	0	617	617	280	40	46.7	55.28	64.54	9.26
	Secretary	0	27	27	1,120	33.4	46.7	8.08	11.3	3.22
	Field Technician Networking and Storage	0	483	483	400	40	46.7	61.82	72.18	10.36
	Customer Care Executive-Call Centre	0	34	34	240	40	46.7	2.61	3.05	0.44
	Front Office Executive	0	531	531	535	40	46.7	90.91	106.13	15.23
	Housekeeping Attendant (Manual Cleaner)	0	59	59	290	40	46.7	5.48	6.39	0.92
<b>Ascent Academy of training &amp; Development Pvt. Ltd.</b>	Field Technician Ups and Inverter	0	240	240	400	40	46.7	30.72	35.87	5.15
<b>Shugan Hospitality PVT. LTD.</b>	Home Delivery Boy	0	113	113	240	40	46.7	8.68	10.13	1.45
	Counter Sales Executive	120	84	204	280	40	46.7	18.28	21.34	3.06
<b>Bhavya Skill Training Institute</b>	Field Technician Other Home Appliances	253	0	253	400	40	46.58	32.38	37.71	5.33
	Web Developer	0	74	74	400	40	46.7	9.47	11.06	1.59
<b>Softdot Skill Development Centre</b>	Consignment Booking Assistant	102	0	102	310	40	46.58	10.12	11.78	1.66
	Documentation Assistant	124	0	124	310	40	46.58	12.3	14.32	2.02
<b>KGM Immigration &amp; Educational Consultant Pvt. Ltd.</b>	Documentation Assistant	110	0	110	310	40	46.58	10.91	12.71	1.8
<b>Total</b>								<b>1,390.2</b>	<b>1,624.22</b>	<b>234.02</b>

**Appendix-2.4.3**  
(Reference: Paragraph- 2.4.5.2; page 39)

Non recovery of ₹ 1.61 crore

(₹ in lakh)

Sl. No.	Name Of T.Ps.	Name Of Job Rol	No of Batches with less than 37 per cent candidates certified	Enrolled Candidate	Certified Candidate	Recoverable amount
1.	Algol Universal Trust	CNC programmer	08	240	0	15.13
2.	Amass Skill Ventures Pvt. Ltd.	Fitter Fabrication	04	118	18	5.07
3.	Amity Education Services Pvt. Ltd.	Retail Team Leader	01	30	0	1.40
4.	Asset Infotech Limited	Assistant Electrician	01	30	07	0.70
		CRM Domestic voice	02	59	08	2.24
		General Duty Assistant	01	30	10	0.13
		Junior Software Developer	02	60	0	3.33
5.	Bhavya Skills Training Institute	Field Technician-Other Home Appliances	01	30	11	0.04
		Domestic IT Helpdesk Attendant	01	30	0	1.43
6.	Dexter Skill Development Private Limited	Electrical Technician	03	90	0	3.03
7.	De Unique Educational Society	Documentation Assistant	03	90	18	1.82
8.	Dexterity Welfare Society Baral	Retail Team Leader	01	30	6	0.59
9.	Dhanya Infomedia Pvt Ltd	Draughtsman Mechanical	07	210	18	9.96
		Web Developer	01	30	01	1.53
		Dealership Tele caller Sales Executive	01	30	09	0.45
		CCTv installation technician	01	30	04	1.19
		Field Technician Networking and Storage	01	30	04	1.08
		Documentation Assistant	01	30	11	0.03
10.	Divya Pharma Gramudyog Sansthan	Solar Panel Installation Technician	01	30	09	0.37
11.	Gewar Sankalp Samiti	Self Employed Tailor	03	90	00	4.79
12.	Grass Root Educational Foundation	Automotive Service Technician Level-3	01	30	00	1.87
13.	Gramin Kisan Vikas Society	Pedicurist & Manicurist	01	30	10	0.12
14.	Helping Hands Welfare Society	Beauty Therapist	01	11	0	0.51
15.	IN & LM Foundation	Draughtsman Mechanical	05	150	42	2.34

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Sl. No.	Name Of T.Ps.	Name Of Job Rol	No of Batches with less than 37 per cent candidates certified	Enrolled Candidate	Certified Candidate	Recoverable amount
16.	Info International Educational and Welfare Society	Soyabean Cultivator	01	25	09	0.02
17.	Innovers Info Learning Private Limited	Documentation Assistant	02	60	00	2.61
18.	JITM Skills Pvt Ltd	Mobile Phone Hardware Repair Technician	12	353	39	13.95
		Sewing Machine operator	09	267	42	6.73
19.	KDM Infotech	CNC operator turning	01	30	00	1.85
20.	Khalsha Consultancy Services Private Limited	Retail Team Leader	04	105	00	4.40
21.	Lala Raja Ram Shiksha Samiti	Field Technician Computing and Peripherals	03	90	00	4.29
22.	Late Lala Barumal Goyal Social Welfare & Educational Society	Assistant Electrician	01	30	06	0.86
23.	Learning Leadership Foundation	Organic grower	01	25	03	0.49
24.	Livelihood Initiatives for Empowerment	Food & Beverage Services- Steward	02	60	18	0.49
25.	Mahila Uthan Avam Bal Kalyan Sansthan	General Duty Assistant	02	50	00	1.96
		Assistant Spa Therapist	03	90	00	4.29
26.	Marg ERP Limited	Field Technician Computing and Peripherals	02	60	00	2.86
27.	Mass Infotech Society	Field Engineer- RACW	01	30	00	1.51
28.	N I A C E Foundation	Retail Sales Associate	01	30	01	1.05
29.	Power To Empower Skills Private Limited	Trainee Chef	01	30	00	1.68
30.	Shugan Hospitality Pvt Ltd	Counter Sales Executive	02	60	01	2.25
		Multi-Cuisine Cook	01	30	03	1.66
31.	Sarv Jan Sarv Dharm Hitaye Sewa Samiti	Stitching operator	02	60	00	4.53
32.	Softdot Technologies Private Limited	Documentation Assistant	01	29	00	1.26
		Warehouse Supervisor	01	30	6	0.47
33.	Technopak Advisors Pvt Ltd	Field Technician Networking and Storage	02	60	06	2.47
		Assistant Beauty Therapist	01	30	11	0.03
34.	Udaan Shaikshik Avam Prashikshan Sanstha	Airline Customer Service Executive	01	30	00	1.01
35.	Uphill Educational Society	Web Developer	02	50	00	2.79

Sl. No.	Name Of T.Ps.	Name Of Job Rol	No of Batches with less than 37 per cent candidates certified	Enrolled Candidate	Certified Candidate	Recoverable amount
36.	Vidya Vahini Education & Charitable Trust	Assistant Electrician	01	30	04	1.19
37.	Youth Educational Society Dehradun	Multi-Cuisine Cook	03	85	09	4.61
38.	Gramin Shiksha Pvt. Ltd.	MLT	02	60	00	11.35
39.	Mahadev Educational Society	Web Developer	12	354	00	17.81
40.	National Institute of Education & Development	F & B Service: Steward	01	30	00	1.10
<b>Total</b>			<b>130</b>	<b>3811</b>	<b>344</b> <b>(9.03 per cent)</b>	<b>160.72</b>

**Appendix-2.4.4**  
(Reference: Paragraph-2.4.7.1; page 41)

**Same account number for different candidates**

Name of the TP	A/C No.	Bank Name	Candidate Name	Batch ID
Technopak Advisors	34004204985	SBI	Pooja	40942
			Rahil	40942
	386293067194	SBI	Nazim Ali	31577
			Harish Kumar Sharma	31577
	15900100015561	Bank of Baroda	Deepukumar	37164
			Nisha Pathaniya	37164
GD Goenka University	1099877123	SBI	HimanshuRawat	74993
			Mantasha	74993
			Tarun Kumar Arya	32361
	3312254102	Central Bank of India	Masha	28498
			Maviya	28498
	25003484748	SBI	Manisha Mehra	S-1902UK05555JELE/ Q4601-00041129
			JyotiBisht	29508
	25003495668	SBI	Deeksha	S-1902UK05555JELE/ Q4601-00041129
			Kanchan	S-1902UK05555JELE/ Q4601-00041129
	25003888338	SBI	Nisha Taragi	74993
			Pooja Papnai	74993
	25003895678	SBI	Priti	43002
			Ajeet Singh	30518
	33121014265	Central Bank of India	Nidhi	S-1902UK054BCJHSS/ Q5101-00040BBD
			Pooja Arya	S-1902UK054BCJHSS/ Q5101-00040BBD
			Sahiba	S-1902UK054BCJHSS/ Q5101-00040BBD
	33121014854	Central Bank of India	GajalaRais	35338
			Nisha	35338
			Shama	35338
	50100026585978	HDFC	Neha Chaudhary	S-1902UK05555JELE/ Q4601-00041129
			Lalita	74993
	50340012550145	SBI	Mohd. Sajim	50516
			Pankaj Sharma	50516
	50340012551141	SBI	Anurag	50514
			Mohd. Faem	50516
	52770100045486	BOB	Anjali	S-1902UK054BCJHSS/ Q5101-00040EBC
			AtiyaParveen	S-1902UK054BCJHSS/ Q5101-00040EBC
			Pooja Devtalla	S-1902UK054BCJHSS/ Q5101-00040EBC
	52770100145886	BOB	Rubesh	S-1902UK054BCJHSS/ Q5101-00040EBD
			Rukhshar	S-1902UK054BCJHSS/ Q5101-00040EBD
	51478563378	SBI	Anjana	30519
			Arti	30519
	1070102000002180	IDBI	RimshaSamsi	S-1902UK05555JELE/ Q4601-00041129
			SimraShamsi	S-1902UK05555JELE/ Q4601-00041129
	1070102000008520	IDBI	Mamta	43006
			Km Shivani	30519

Name of the TP	A/C No.	Bank Name	Candidate Name	Batch ID
	1070102000013280	IDBI	Himanshu Bisht	S-1902UK05555JTHC/ Q0301-00043BB1
			Mohit Panday	74993
			Akansha Chaudhary	32361
	1210102000003620	Not Clear	Neema	30519
			Simran	30516
<b>GD Goenka University</b>	3880000100163310	PNB	Mohd. Avesh	50516
			Muskan	50516
	3880000100163370	PNB	Ajay Kumar	50516
			Moeen Ansari	50516
	3914001650035640	PNB	Rohit Singh Rana	43002
			Roshan Singh Rana	43002
	3914001650063450	PNB	Rubi	30519
			Ruchi Negi	30519
	3914001650067650	PNB	Sheetal Bisht	30519
			Vandana	30427
	50100026879127	HDFC	Jitendra Kumar	29508
			Kunal Mehra	29508
	50100026879204	HDFC	Vishal Kumar Arya	S-1902UK05555JTHC/ Q0301-00043BB1
			Pradeep Kumar	74993
	50100026897654	HDFC	Vishal Singh Jalal	74993
Nikhil Kumar Sirohi			29508	
52770100125780	BOB	Kamal Singh Bisht	S-1902UK05555JTHC/ Q0301-00043BB1	
		Neeraj Singh	74993	
<b>NIACE Foundation</b>	903336037	Indian Bank	Mukul	S-1902UK03557JRAS/ Q0104-0002B1E1
			Km. Pinki	S-1802UK03557JELE/ Q4601-00023AE5
	65176057827	State Bank of Patiala	Radha	S-1902UK03557JRAS/ Q0104-0002B1E1
			Km. Reenu	S-1802UK03557JELE/ Q4601-00023AE5
	242104000074193	IDBI Bank	Poonam	S-1902UK03557JRAS/ Q0104-0002B1E1
			Tarannum	S-1802UK03557JRAS/ Q0104-0001C954
Km. Kavita			S-1802UK03557JELE/ Q4601-00023AE5	

**Appendix-2.4.5**  
(Reference: Paragraph-2.4.7.3: page 42)  
**Details of 31 TPs with nil placement**

(₹ in lakh)

Sl. No.	Training Partner's Name	Enrolled	Trained	Assessed	Passed	Certified	Placed	Payment
1	Anamaya Inc	60	60	60	51	51	0	7.55
2	Asset Infotech Limited	408	408	336	195	195	0	25.02
3	Bhartiya Prodhugiki Evam Udyami Vikas Sansthan (Indian Institute of Technology & Entrepreneur Development)	59	54	54	53	53	0	6.06
4	Daksha Associates	119	119	117	107	107	0	8.34
5	Datapro Computers Private Limited	100	100	100	74	74	0	8.69
6	Dexter Skill Development Private Limited	688	688	688	684	594	0	31.42
7	Divya Pharma GramudyogSansthan	60	60	34	25	25	0	4.02
8	Dream Catchers Solutions Pvt Ltd	80	80	74	72	72	0	7.94
9	Escorts Skill Development	27	27	25	23	23	0	1.62
10	Gurcharan Foundation	90	90	88	79	79	0	9.22
11	Himalayan Jan Kalyan Evam Bal Vikas Samiti (Himvikas)	30	30	30	30	30	0	0.78
12	Imperial Institute of Management & Technology	60	60	60	39	39	0	2.20
13	Info International Educational and Welfare Society	244	243	233	177	177	0	15.63
14	Innovers Info Learning Private Limited	146	143	81	69	69	0	9.46
15	Khalsha Consultancy Services Private Limited	211	106	106	93	93	0	9.70
16	Lala Raja Ram ShikshaSamiti	420	420	321	295	295	0	31.27
17	Learning Leadership Foundation	160	160	123	107	107	0	8.55
18	Mahila Uthan Avam Bal Kalyan Sansthan	744	743	552	521	521	0	49.30
19	Manila Skill Development Centre	300	300	298	255	255	0	31.72
20	Marg Erp Ltd.	420	420	347	309	309	0	24.64
21	Mass Infotech Society	120	120	80	75	75	0	7.47
22	National Education Society	350	350	348	322	322	0	44.91
23	Noble Christian Educational & Religious Trust	210	210	203	188	188	0	1.10
24	Rustomjee Academy for Global Carrers	104	104	87	69	69	0	10.94
25	Shirdi Sai Educational Soceity	30	30	20	20	20	0	9.80
26	Shri Purnagiri Educational Society	30	30	30	27	27	0	2.61
27	Taggene Training and Research Institute	90	90	75	72	72	0	1.72
28	Tech Mech International Pvt Ltd	90	90	90	73	73	0	3.11
29	TNG Infratel Private Limited	60	60	51	48	48	0	2.20
30	Udaan Shaikshik Avam Prashikshan Sanstha	120	120	111	109	81	0	5.86
31	Uphill Educational Society	110	95	33	30	30	0	6.54
<b>Total</b>		<b>5,740</b>	<b>5,610</b>	<b>4,855</b>	<b>4,291</b>	<b>4,173</b>	<b>0</b>	<b>389.37</b>

## Appendix-2.5.1

(Reference: Paragraph-2.5.6.1.; page 47)

Details of components dropped or their location/scope was changed

(₹ in lakh)

Sl. No.	Schemes	Particulars	Destination	Name of components	Cost	
1	Heritage circuit	Drop cases	Jageshwar	Eco log hut, information centre	267.74	
2		Change in location	Bajjnath	Eco log hut and information centre and cafe and meditation	1,360.25	
3				Entrance gate	22.10	
4		Change in scope	Jageshwar	Jageshwar	Parking at Dandeshwar	78.94
5					Toilets at Jageshwar 4 nos	63.71
6			Jageshwar	Jageshwar	Cafeteria	169.88
7					Ghat development	99.90
8			Katarmal	Katarmal	Eco log huts admin block	419.44
9					Landscaping	111.73
10					Bajjnath	Landscaping
<b>Total</b>				<b>Component no. 10</b>	<b>2,661.72</b>	
1	Kedarnath Project	Drop cases	Rudraprayag	Economic Hygienic Food Shop	11.12	
2			Tilwara	Toilet Block	10.35	
3			Augustmuni	Kiosk (2 Nos)	7.89	
4			Ukhimath	Ukhimath	Rest Shelter	4.52
5					Prasad Shops	8.48
6			Guptkashi	Guptkashi	Prasad Shops	9.93
7			Kalimath	Kalimath	Food Kiosk	6.98
8					Rest Shelter	4.43
9					Toilet Block	5.37
10			Change in location	Tilwara	Tilwara	Parking
11		Augustmuni				Rest Shelter
12		Ukhimath		Ukhimath	View point	2.17
13					Toilet Block	10.39
14					Eco log interpretation Centre	30.40
15					Multilevel Parking	202.09
16		Guptkashi		Guptkashi	Toilet Block	10.32
17					Parking	201.00
18		Kalimath		Kalimath	View Point	4.88
19		Sitapur		Sitapur	Tourist Information Centre	52.22
20		Change in scope	Rudraprayag	Rudraprayag	View Point	5.18
21					Parking	646.70
22					Augustmuni	Parking
<b>Total</b>				<b>Component no. 22</b>	<b>2,371.07</b>	
<b>Grand total</b>				<b>Component no. 32</b>	<b>5,032.79</b>	

**Appendix-2.5.2**  
*(Reference: Paragraph-2.5.6.2; page 49)*

*Details of reduction in the proposed works in Jageshwar*

*(₹ in lakh)*

<b>Name of component</b>	<b>Sanctioned cost</b>	<b>Revised sanctioned cost</b>	<b>Reduced in scope due to ASI objection</b>	<b>Remarks</b>
<b>Development of Parking near TRC</b>	28.00	15.69	12.31	ASI approved only repair of pre-constructed pocket parking in which VIP car parking can be fixed.
<b>Ghat Development</b>	99.90	64.36	35.54	ASI permitted the construction of the ghat after 34 metres; thus the length was reduced.
<b>Five Bridges</b>	74.00		60.80	ASI objected over three bridges (costing ₹ 60.80 lakh) based on distance from the protected monument. However, all the bridges were dropped in the revised sanction.
<b>Total</b>	<b>201.90</b>	<b>80.05</b>	<b>108.65</b>	

## Appendix-2.8.1

(Reference: Paragraph-2.8.5.1: page 72)

## Details of irregular sanctions issued in parts

(₹ in lakh)

Sl. No.	Name of Work	Estimated Cost
<b>A- Construction work of tentage and barricading</b>		
1-	Work of Tin structure, Barricading and Tentageetc in Shri JunaAkhara, Shri Atal, Shri Aavahan, Shri MahanirwaniAkhara (on rent basis) in Kumbh Mela-2021 Haridwar.	198.69
2-	Work of Tin structure, Barricading and Tentageetc in Shri UdaseenAkhara, Shri Nirmal, Shri PanchayatiBadaUdaseenAkhara (on rent basis) in Kumbh Mela-2021 Haridwar.	199.59
3-	Work of Tin structure, Barricading and Tentageetc in Shri Agni Akhara, Shri Niranjani, Shri PanchayatiAnandAkhara (on rent basis) in Kumbh Mela-2021 Haridwar.	197.53
4-	Work of tin and tin barricading and tents etc. in Haridwar under KumbhMela 2021 for BairagiAkhara (on rent basis)	131.14
5-	Work of tin structure and tin barricading and tents etc. in Haridwar under KumbhMela 2021 for Shankaracharyas (on rent basis)	125.12
6-	Tin and tin barricading and tentage work in Haridwar under KumbhMela 2021 (on rent basis)	86.87
<b>Total (A)</b>		<b>938.94</b>
<b>B - Construction work of Barricading and fire watch for police department</b>		
1-	Work of tin barricading and tentage etc. for Haridwar Police Department under KumbhMela 2021 (on rent basis)	181.89
2-	Work of barricading and temporary wooden barrier etc. in district Haridwar under KumbhMela 2021 (on rent basis)	172.58
3-	Work of Barricading and temporary fire watch tower etc. in Haridwar district under KumbhMela 2021(on rent basis)	193.26
4-	Work of installation of barricading, temporary Chakravayuh barricading and monitoring platform etc. in district Haridwar under KumbhMela 2021 (on rent basis)	188.51
<b>Total (B)</b>		<b>736.24</b>
<b>C - Construction work of night shelters</b>		
1-	Construction work of part one of 04 number of night shelters of 250 beds in district Haridwar under KumbhMela 2021 (on rental basis)	165.43
2-	Construction work of part two of 04 number of night shelters of 250 beds in district Haridwar under KumbhMela 2021 (on rental basis)	165.43
3-	Construction work of part three of 04 number of night shelters of 250 beds in district Haridwar under KumbhMela 2021 (on rental basis)	165.43
4-	Construction work of part four of 02 number of night shelters of 250 beds in district Haridwar under KumbhMela 2021 (on rental basis)	82.72
<b>Total (C)</b>		<b>579.01</b>
<b>Grand Total (A+B+C)</b>		<b>2,254.19</b>

**Appendix-2.8.2**

(Reference: Paragraph-2.8.5.1: page 72)

**Details of irregular execution of works**

(₹ in lakh)

Sl. No.	Name of Work	Estimated Cost	Current Position
1	Construction and dismantling work of 50 meters span temporary light vehicle bridge and approach road for traffic on East Gang Nehar downstream of Chandi Bridge under Kumbh Mela-2021.	105.23	Approved from HPC but are not sanctioned.
2	Brick pavilion work in Shankaracharya camp under Kumbh Mela 2021	29.31	
3	Protection works of dry river bridge under Kumbh Mela 2021	55.00	
4	Work of supply of JCB, tractor trolley and labor to Mela Administration and supply of JCB to Police Department under Kumbh Mela-2021.	8.89	Works completed, not sanctioned, HPC has to be done
5	Work of removing the throne from Har ki Paidi and putting the throne back after royal bath under Kumbh Mela-2021	4.80	
6	Work of Interlocking Tiles in Anand Akhara under Kumbh Mela-2021	5.70	
7	Construction work of Peshwai road from the main gate of Shri Panchayati NirmalAkhara via Bagh to Main Road in village Ikkad Kalan of Haridwar Rural constituency assembly in district Haridwar under Kumbh Mela-2021.	32.96	
8	Supply of JCB and hydraulic machines for Kumbh Mela 2021	50.98	
<b>Total</b>		<b>292.87</b>	

## Appendix-2.8.3

(Reference: Paragraph- 2.8.5.2: page 72)

## Poor Estimation/ internal control mechanism of the Department

(A) Construction and dismantling work of two new Steel pile bridges to connect Chandi Island on the Nile stream in Haridwar (₹ 1,407.83 lakh)

(Amount in ₹)

Head No.	Items	Unit	Quantities approved in TS	Quantities of Revised Schedule-B	Quantity executed as per 4th R/B	Accepted Rates	Total amount as per approved Estimate	Total amount as per Revised Schedule-B
1	Supply and fabrication of Steel Truss Bridge and steel pile foundation	MT	1,280.45	1,020	1,012.63	95,325	12,20,58,896.3	9,72,31,500
2	Erection of Steel Truss Bridge	MT	698.66	550	636	22,000	1,53,70,520	1,21,00,000
3	Driven/ Re driven Steel Piles	Rm	4,300	3,600	3,453.4	2,100	90,30,000	75,60,000
4	Dismantling Steel Works	MT	1,016	831.51	785.342	4,500	45,72,000	37,41,795
5	Cartage of Material from Bridge site to Stock Yard Laljiwala	MT	1,282.4	1,113.65	1,012.63	1,500	19,23,600	16,70,475
6	Earthwork in excavation for structures	Cum	184.8	184.8	184.8	200	36,960	36,960
7	Providing and laying of boulder apron laid in wire crates	Cum	348	348	348	2,000	6,96,000	6,96,000
8	Construction of embankment with approved material obtained from borrow pits	Cum	939.68	939.68	924	350	3,28,888	3,28,888
9	Brick on edge over brick on face	Sqm	957	957	1,172	800	7,65,600	7,65,600
10	Painting on Steel surfaces	Sqm	1,334.4	1,172	184	150	2,00,160	1,75,800
11	Providing a maintenance team	Day	12	12	0	20,000	2,40,000	2,40,000
12	Construction of embankment with approved material obtained from roadway cutting	Cum	184.8	184.8	0	350	64,680	64,680
13	Dismantling of Wire crates	Cum	348	0	0	0	0	0
	<b>Total</b>						<b>15,52,87,304.3</b>	<b>12,46,11,698</b>
<b>Note:</b>	<b>15,52,87,304.25/12,19,55,280.80= 127.33 or 27.33 per cent above</b>							

(B) Construction and dismantling works of two new steel pile bridges on the small stream of River Ganga to connect Gaurishankar Island to Bairagi Camp in Haridwar (₹ 436.02 lakh)

(Amount in ₹)

Head No.	Items	Unit	Quantities approved in TS	Quantities of Revised Schedule-B	Quantity executed as per 4th R/B	Accepted Rates	Total amount as per approved Estimate	Total amount as per Revised Schedule-B
1	Supply and fabrication of Steel Truss Bridge and steel pile foundation	MT	379.36	301.25	150.752	95,325	3,61,62,492	2,87,16,656.3
2	Erection of Steel Truss Bridge	MT	203.47	165.95	77.787	22,000	44,76,340	36,50,900
3	Driven/ Re driven Steel Piles	Rm	1,300	1,000	764.46	2,100	27,30,000	21,00,000
4	Dismantling Steel Works	MT	299.41	233.75	93.813	4,500	13,47,345	10,51,875
5	Cartage of Material from Bridge site to Stock Yard Laljiwala	MT	381.41	301.25	150.52	1,500	5,72,115	4,51,875
6	Earthwork in excavation for structures	Cum	99	99	49.5	200	19,800	19,800
7	Providing and laying of boulder apron laid in wire crates	Cum	366	318	159	2,000	7,32,000	6,36,000
8	Construction of embankment with approved material obtained from borrow pits	Cum	947.93	874.5	496.125	350	3,31,775.5	3,06,075
9	Brick on edge over brick on face	Sqm	891	660	0	800	7,12,800	5,28,000
10	Painting on Steel surfaces	Sqm	470	412.8	134.4	150	70,500	61,920
11	Providing a maintenance team	Day	8	8	4	20,000	1,60,000	1,60,000
12	Construction of embankment with approved material obtained from roadway cutting	Cum	99	99	49.5	350	34,650	34,650
13	Dismantling of Wire crates	Cum	366	0	0	0	0	0
	<b>Total</b>						<b>4,73,49,817.5</b>	<b>3,77,17,751.3</b>
<b>Note:</b>	<b>4,73,49,817.5/3,75,10,619.78 = 126.23 or 26.23 per cent above</b>							

## Appendix-2.8.4

(Reference: Paragraph- 2.8.5.4: page 73)

## Details of the use of expensive materials for the construction of roads

Sl. No.	Sanction Number & date	Amt (₹ in lakh)	Name of work	Length (Km.)	WBM -II	WBM-III
1	Order No. 2097/Lekha – Anu/ Vividh-Budget/ 2020-21 Dt. 25.03.2021	81.76	Construction of WBM Work in Approach Road of Temporary Camping/Parking Place at Chandi Tapu in Haridwar under Kumbh Mela-2021	4.50	1,856.25	1,856.25
2	Order No. 2097/Lekha – Anu/ Vividh-Budget/ 2020-21 Dt. 25.03.2021	165.64	Construction of WBM Work in Approach Road of Temporary Camping/Parking Place at Beragi Camp in Haridwar under Kumbh Mela-2021	9.00	3,780.47	3,739.69
3	Order No. 2097/Lekha – Anu/ Vividh-Budget/ 2020-21 Dt. 25.03.2021	86.18	Construction of WBM Work in Approach Road of Temporary Camping/Parking Place at Satidweep in Haridwar under Kumbh Mela-2021	4.742	1,956.08	1,956.08
4	Order No. 2097/Lekha – Anu/ Vividh-Budget/ 2020-21 Dt. 25.03.2021	132.35	Construction of WBM Work in Approach Road of Temporary Camping/Parking Place at NayaTapu in Haridwar under Kumbh Mela-2021	7.282	3,003.83	3,003.83
5	Order No. 2097/Lekha – Anu/ Vividh-Budget/ 2020-21 Dt. 25.03.2021	188.43	Construction of WBM Work in Approach Road of Temporary Bus Parking Place at Dakshdweep in Haridwar under Kumbh Mela-2021	10.00	4,277.25	4,277.25
6	Order No. 2097/Lekha – Anu/ Vividh-Budget/ 2020-21 Dt. 25.03.2021	188.43	Construction of WBM Work in Approach Road of Temporary Car Parking Place at Dakshdweep in Haridwar under Kumbh Mela-2021	10.00	4,277.25	4,277.25
7	Order No. 2097/Lekha – Anu/ Vividh-Budget/ 2020-21 Dt. 25.03.2021	37.94	Construction of WBM Work in Approach Road of Temporary Parking Place at Sapsrower in Haridwar under Kumbh Mela-2021	2.00	855.45	855.45
8	Order No. 2097/Lekha – Anu/ Vividh-Budget/ 2020-21 Dt. 25.03.2021	54.94	Construction of WBM Work in Approach Road of Temporary Camping/Parking Place at Ranipur in Haridwar under Kumbh Mela-2021	3.00	1,246.91	1,246.91
		<b>935.67</b>		<b>50.524</b>	<b>21,253.49</b>	<b>21,212.71</b>
<b>Rate/cum</b>					<b>1,914.80</b>	<b>2,000.00</b>
<b>Cost</b>					<b>4,06,96,183</b>	<b>4,24,25,420</b>
<b>Total cost</b>					<b>₹ 8,31,21,603</b>	

**Appendix-2.8.5**

(Reference: Paragraph-2.8.5.6: page 75)

**Details of short recovery of Liquidated Damages (LD)**

(Amount in ₹)

Sl. No.	Agreement No.	Amount of Contract	Delay (In days)	Penalty imposed (in per cent to contract)	LD required to be imposed as per T&C of contract	LD deducted	Balance LD to be deducted
1	27/SE-CC/2020-21	1,39,68,949	89	0.10	6,21,618	0	6,21,618
2	36/SE-CC/2019-20	6,26,71,714	52	0.14	16,29,465	79,928	15,49,537
3	33/SE-CC/2020-21	4,39,43,107	55	0.05	12,08,435	22,938	11,85,497
4	07/SE-CC /2020-21	8,50,25,918	49	0.10	20,83,135	75,916	20,07,219
5	37/SE-CC/2020-21	2,57,04,465	30	0.20	3,85,567	52,609	3,32,958
6	30/SE-CC/2019-20	6,73,21,100	05	0.12	1,68,303	84,814	83,489
7	39/SE-CC/2019-20	8,29,82,433	86	0.15	35,68,245	1,11,752	34,56,493
8	41/SE-CC/2019-20	12,00,64,196	106	0.20	63,63,402	2,40,022	61,23,380
9	38/SE-CC/2019-20	7,69,38,736	89	0.15	34,23,774	1,03,054	33,20,720
10	04/SE-CC/2020-21	6,91,97,250	03	0.114	1,03,796	70,450	33,346
<b>Total</b>					<b>1,95,55,740</b>	<b>8,41,483</b>	<b>1,87,14,257</b>

## Appendix-3.1.1

(Reference: Paragraph- 3.1.8.1 (a); page 84)

## Short levy of Stamp Duty (SD) and Registration Fee (RF)

(Amount in ₹)

Sl. No.	Name of the office	Deed No	Year	Value of the property	Rate of SD	SD Payable	SD Paid	Short Levy of SD	RF Payable	RF Paid	Short Levy of RF	Total Short Levy of SD/RF
1	Dehradun SR III	309	2022	2305792	1	23060	210	22850	25000	25000	0	22850
2	Dehradun SR III	349	2022	5214920	1	52150	500	51650	25000	25000	0	51650
3	Dehradun SR III	1002	2022	4444480	1	44450	210	44240	25000	25000	0	44240
4	Rishikesh SR	10907	2021	898725	1	8990	1000	7990	17974.5	25000	0	7990
5	Dehradun SR IV	4158	2019	8218000	1	82180	210	81970	25000	25000	0	81970
6	Dehradun SR III	4151	2019	2805750	1	28060	500	27560	25000	25000	0	27560
7	Dehradun SR III	3374	2020	12821445	1	128220	300	127920	25000	25000	0	127920
8	Dehradun SR III	3917	2020	46153962	1	461540	1000	460540	25000	25000	0	460540
9	Dehradun SR III	1681	2020	4862224	1	48630	300	48330	25000	25000	0	48330
10	Dehradun SR III	1558	2020	4204490	1	42050	300	41750	25000	25000	0	41750
11	Dehradun SR III	160	2020	3287360	1	32880	500	32380	25000	25000	0	32380
12	Rishikesh SR	4650	2020	1069268	1	10700	1000	9700	21385	210	21175	30875
13	Rishikesh SR	97	2020	2005060	1	20060	1000	19060	25000	210	24790	43850
14	Dehradun SR I	3859	2019	3765276	1	37660	210	37450	25000	25000	0	37450
15	Dehradun SR IV	5046	2019	4025025	1	40260	1000	39260	25000	25000	0	39260
16	Dehradun SR II	4777	2019	4920000	1	49200	300	48900	25000	25000	0	48900
<b>Total</b>												<b>11,47,515</b>

Appendix-3.1.2

(Reference: Paragraph- 3.1.8.1 (b); page 84)

Short levy of SD and RF

(Amount in ₹)

Sl. No.	Name of the office	Deed No	Year	Value of the property	Rate of SD	SD Payable	SD Paid	Short Levy of SD	RF Payable	RF Paid	Short Levy of RF	Total Short Levy of SD/RF
1	Dehradun SR III	6037	2021	3264424	5	163230	210	163020	25000	25000	0	163020
2	Dehradun SR III	1736	2020	3426150	1	34270	1000	33270	25000	25000	0	33270
3	Dehradun SR I	2077	2019	812102	5	40610	210	40400	16242	100	16142	56542
4	Dehradun SR I	3251	2020	6780000	5	339000	300	338700	25000	25000	0	338700
5	Dehradun SR IV	5415	2019	6750000	1	67500	300	67200	25000	25000	0	67200
6	Dehradun SR IV	8323	2019	4245066	1	42460	300	42160	25000	25000	0	42160
7	Dehradun SR IV	8325	2019	5427400	1	54280	300	53980	25000	25000	0	53980
8	Dehradun SR IV	8546	2019	7552500	1	75530	300	75230	25000	25000	0	75230
9	Vikasnagar SR I	9000	2021	1931400	5	96570	1100	95470	25000	25000	0	95470
10	Dehradun SR III	4217	2019	808957	1	8090	300	7790	16179	25000	0	7790
11	Dehradun SR III	4218	2019	808957	1	8090	300	7790	16179	25000	0	7790
12	Dehradun SR I	742	2020	4698000	5	234900	1000	233900	25000	25000	0	233900
13	Dehradun SR I	743	2020	4725000	5	236250	1000	235250	25000	25000	0	235250
14	Dehradun SR I	744	2020	4500000	5	225000	1000	224000	25000	25000	0	224000
15	Dehradun SR I	740	2020	7200000	5	360000	1000	359000	25000	25000	0	359000
16	Dehradun SR I	741	2020	8235000	5	411750	1000	410750	25000	25000	0	410750
<b>Total</b>												<b>24,04,052</b>

**Appendix-3.1.3**  
(Reference: Paragraph- 3.1.8.1 (d); page 85)

**Short levy of SD and RF**

(Amount in ₹)

Sl. No.	Name of the office	Deed No	Year	Value of the property	Rate of SD	SD Payable	SD Paid	Short Levy of SD	RF Payable	RF Paid	Short Levy of RF	Total Short Levy of SD/RF
1	Dehradun SR III	4388	2019	6345720	5	317290	300	316990	25000	25000	0	316990
2	Dehradun SR III	515	2020	11133000	1	111330	300	111030	25000	25000	0	111030
3	Dehradun SR III	1599	2022	24627180	1	246280	1000	245280	25000	25000	0	245280
4	Dehradun SR III	1600	2022	41342140	1	413430	1000	412430	25000	25000	0	412430
5	Dehradun SR III	364	2022	304000	5	15200	1000	14200	6080	6080	0	14200
6	Dehradun SR III	6080	2019	1736070	1	17370	210	17160	25000	25000	0	17160
7	Rishikesh SR	2199	2020	3465000	5	173250	1000	172250	25000	25000	0	172250
8	Rishikesh SR	3058	2020	2860000	5	143000	1000	142000	25000	25000	0	142000
9	Rishikesh SR	2197	2020	15390000	5	769500	1000	768500	25000	25000	0	768500
10	Rishikesh SR	2198	2020	2816000	5	140800	1000	139800	25000	25000	0	139800
11	Rishikesh SR	98	2020	6241632	1	62420	1000	61420	25000	210	24790	86210
12	Rishikesh SR	833	2021	1334632	5	66740	1000	65740	25000	200	24800	90540
13	Rishikesh SR	834	2021	6218608	5	310940	1000	309940	25000	200	24800	334740
14	Rishikesh SR	835	2021	2704000	5	135200	1000	134200	25000	200	24800	159000
15	Rishikesh SR	9340	2019	2848000	1	28480	1000	27480	25000	25000	0	27480
16	Rishikesh SR	9990	2021	1018885	1	10190	500	9690	20378	100	20278	29968
17	Dehradun SR III	2413	2019	2926000	5	146300	210	146090	25000	25000	0	146090
18	Dehradun SR I	2470	2019	604800	5	30240	1100	29140	12096	25000	0	29140
19	Dehradun SR I	4861	2019	12637740	1	126380	300	126080	25000	25000	0	126080
20	Dehradun SR I	272	2020	18344000	5	917200	250	916950	25000	25000	0	916950
21	Dehradun SR I	157	2020	2848000	1	28480	500	27980	25000	25000	0	27980
22	Dehradun SR I	391	2020	6282460	1	62830	500	62330	25000	25000	0	62330
23	Dehradun SR I	2098	2019	4043952	1	40440	750	39690	25000	25000	0	39690
24	Dehradun SR IV	7917	2019	566250	5	28320	210	28110	11325	25000	0	28110
25	Dehradun SR IV	3135	2019	1008000	5	50400	1000	49400	20160	25000	0	49400
26	Dehradun SR IV	4177	2019	8235000	5	411750	210	411540	25000	100	24900	436440
27	Dehradun SR IV	4789	2019	1028000	5	51400	500	50900	20560	25000	0	50900
28	Dehradun SR IV	4790	2019	1028000	5	51400	500	50900	20560	25000	0	50900
29	Dehradun SR IV	820	2020	5836000	5	291800	300	291500	25000	25000	0	291500
30	Vikasnagar SR I	8394	2021	1212250	5	60620	1100	59520	24245	25000	0	59520

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Sl. No.	Name of the office	Deed No	Year	Value of the property	Rate of SD	SD Payable	SD Paid	Short Levy of SD	RF Payable	RF Paid	Short Levy of RF	Total Short Levy of SD/RF
31	Vikasnagar SR I	1886	2019	1245600	5	62280	1100	61180	24912	25000	0	61180
32	Vikasnagar SR I	4526	2019	801000	5	40050	1100	38950	16020	16020	0	38950
33	Vikasnagar SR I	8260	2021	6093254	5	304670	1100	303570	25000	25000	0	303570
34	Vikasnagar SR I	8259	2021	4962112	5	248110	1100	247010	25000	25000	0	247010
35	Vikasnagar SR I	818	2021	2612500	5	130630	210	130420	25000	25000	0	130420
36	Vikasnagar SR I	7211	2021	925000	5	46250	1100	45150	18500	25000	0	45150
37	Vikasnagar SR I	1750	2020	750000	5	37500	210	37290	15000	100	14900	52190
38	Vikasnagar SR I	5114	2020	3510000	5	175500	1100	174400	25000	25000	0	174400
39	Vikasnagar SR I	1586	2020	1280000	5	64000	210	63790	25000	100	24900	88690
40	Vikasnagar SR I	1041	2020	1612000	1	16120	210	15910	25000	210	24790	40700
41	Vikasnagar SR I	507	2022	6360000	1	63600	1100	62500	25000	25000	0	62500
42	Vikasnagar SR I	2294	2022	12605000	1	126050	220	125830	50000	100	49900	175730
43	Vikasnagar SR I	2295	2022	3277878	1	32780	220	32560	25000	25000	0	32560
44	Roorkee SR I	6886	2021	2784000	5	139200	210	138990	25000	100	24900	163890
45	Roorkee SR I	6887	2021	22212800	5	1110640	210	1110430	25000	100	24900	1135330
46	Dehradun SR III	4077	2020	3880000	5	194000	1000	193000	25000	25000	0	193000
47	Dehradun SR II	4401	2021	2400000	5	120000	250	119750	25000	25000	0	119750
48	Dehradun SR II	4376	2021	1680000	5	84000	1100	82900	25000	25000	0	82900
49	Dehradun SR II	4377	2021	2016000	5	100800	1100	99700	25000	25000	0	99700
50	Dehradun SR II	5352	2021	85626000	1	856260	300	855960	25000	25000	0	855960
51	Dehradun SR II	5113	2021	3214640	1	32150	500	31650	25000	25000	0	31650
52	Dehradun SR II	5703	2021	1223800	1	12240	300	11940	24476	25000	0	11940
53	Dehradun SR II	509	2021	2675152	5	133760	250	133510	25000	25000	0	133510
54	Dehradun SR II	6562	2021	5940000	5	297000	1000	296000	25000	25000	0	296000
55	Dehradun SR II	6563	2021	4750000	5	237500	1000	236500	25000	25000	0	236500
56	Dehradun SR II	432	2021	1889835	5	94500	210	94290	25000	25000	0	94290
57	Dehradun SR II	5606	2021	4839930	5	242000	300	241700	25000	25000	0	241700
58	Dehradun SR II	4492	2021	3935040	5	196760	210	196550	25000	25000	0	196550
59	Dehradun SR II	338	2021	50858750	5	2542940	250	2542690	25000	25000	0	2542690
60	Dehradun SR II	1557	2022	1879200000	1	18792000	500	18791500	25000	25000	0	18791500
61	Dehradun SR II	3641	2019	3814000	1	38140	300	37840	25000	25000	0	37840
62	Dehradun SR II	2872	2020	8133000	5	406650	500	406150	25000	25000	0	406150
63	Dehradun SR II	4812	2019	4620000	5	231000	300	230700	25000	25000	0	230700
64	Dehradun SR II	2953	2019	3240000	1	32400	300	32100	25000	25000	0	32100

Sl. No.	Name of the office	Deed No	Year	Value of the property	Rate of SD	SD Payable	SD Paid	Short Levy of SD	RF Payable	RF Paid	Short Levy of RF	Total Short Levy of SD/RF
65	Dehradun SR II	4402	2020	3899000	1	38990	210	38780	25000	25000	0	38780
66	Dehradun SR II	3088	2020	1049979	5	52500	210	52290	21000	25000	0	52290
67	Dehradun SR II	1623	2020	4010000	1	40100	1000	39100	25000	25000	0	39100
68	Dehradun SR II	1818	2020	3145000	1	31450	500	30950	25000	25000	0	30950
69	Dehradun SR II	1949	2020	51267000	5	2563350	210	2563140	25000	25000	0	2563140
70	Dehradun SR II	2374	2020	54900000	5	2745000	500	2744500	25000	25000	0	2744500
<b>Total</b>												<b>3,82,38,068</b>

**Appendix-3.1.4**  
(Reference: Paragraph- 3.1.8.2 (a); Page 86)

**Short levy of SD**

(Amount in ₹)

Sl. No.	Name of the Office	Reg. No.	Year	Amount secured by the deed	SD payable @7 percent	Stamp duty paid	Short Levy of Stamp duty
1	Bageshwar SR	565	2019	1300000.00	91000	65000.00	26000.00
2	Bageshwar SR	708	2021	200000.00	14000	10000.00	4000.00
3	Dehradun SR III	1429	2020	7500000.00	525000	10000.00	515000.00
4	Dehradun SR III	4858	2020	470467.00	32940	24000.00	8940.00
5	Dehradun SR III	242	2021	2586700.00	181070	129500.00	51570.00
6	Dehradun SR III	2672	2022	500000.00	35000	25000.00	10000.00
7	Dehradun SR III	3296	2020	3000000.00	210000	150000.00	60000.00
8	Dehradun SR III	3616	2021	928642.00	65010	46500.00	18510.00
9	Dehradun SR III	4735	2019	765982.00	53620	38300.00	15320.00
10	Dehradun SR III	6994	2021	400000.00	28000	20000.00	8000.00
11	Dehradun SR III	2246	2022	100000.00	7000	5000.00	2000.00
12	Dehradun SR III	2247	2022	100000.00	7000	5000.00	2000.00
13	Dehradun SR III	2248	2022	100000.00	7000	5000.00	2000.00
14	Dehradun SR III	7303	2020	100000.00	7000	5000.00	2000.00
15	Dehradun SR III	8985	2021	100000.00	7000	5000.00	2000.00
16	Dehradun SR III	13613	2019	914896.00	64050	46000.00	18050.00
17	Dehradun SR III	218	2021	100000.00	7000	5000.00	2000.00
18	Dehradun SR III	1309	2021	100000.00	7000	5000.00	2000.00
19	Dehradun SR III	3209	2021	100000.00	7000	5000.00	2000.00
20	Dehradun SR III	3334	2021	500000.00	35000	25000.00	10000.00
21	Dehradun SR III	12592	2019	100000.00	7000	5000.00	2000.00
22	Dehradun SR III	606	2021	1000000.00	70000	50000.00	20000.00
23	Dehradun SR III	3208	2021	100000.00	7000	5000.00	2000.00
24	Dehradun SR III	4469	2021	1000000.00	70000	50000.00	20000.00
25	Dehradun SR III	4940	2021	200000.00	14000	10000.00	4000.00
26	Dehradun SR III	5132	2021	900000.00	63000	45000.00	18000.00
27	Dehradun SR III	7483	2021	300000.00	21000	15000.00	6000.00
28	Dehradun SR III	7516	2020	1000000.00	70000	50000.00	20000.00
29	Dehradun SR III	9497	2019	1353966.00	94780	68000.00	26780.00
30	Rishikesh SR	2106	2020	4790560.00	335340	192000	143340.00

Sl. No.	Name of the Office	Reg. No.	Year	Amount secured by the deed	SD payable @7 percent	Stamp duty paid	Short Levy of Stamp duty
31	Rishikesh SR	7375	2020	1433982.00	100380	72000	28380.00
32	Rishikesh SR	239	2021	772984.00	54110	38700	15410.00
33	Rishikesh SR	3278	2021	50000.00	3500	2000	1500.00
34	Rishikesh SR	1180	2022	500000.00	35000	25000	10000.00
35	Rishikesh SR	3390	2019	2500000.00	175000	12500	162500.00
36	Dehradun SR I	2128	2019	3000000.00	210000	10000	200000.00
37	Rudrapur SR	326	2021	14406500	1008460	742000	266460.00
38	Rudrapur SR	6042	2020	3369000	235830	175000	60830.00
39	Rudrapur SR	5326	2020	4265825	298610	233500	65110.00
40	Rudrapur SR	4986	2020	1162500	81380	62500	18880.00
41	Rudrapur SR	957	2021	6211220	434790	318500	116290.00
42	Rudrapur SR	791	2021	1515514	106090	77000	29090.00
43	Rudrapur SR	355	2021	965325	67580	50800	16780.00
44	Rudrapur SR	356	2021	915450	64090	47500	16590.00
45	Dehradun SR II	3697	2020	100000	7000	5000	2000.00
46	Dehradun SR II	1041	2021	100000	7000	5000	2000.00
<b>Total</b>							<b>20,35,330.00</b>

**Appendix-3.1.5**  
(Reference: Paragraph- 3.1.8.2 (c); Page 87)

**Short levy of SD**

(Amount in ₹)

Sl. No.	Name of the Office	Reg No.	Year	Debt Amount	Stamp duty Payable	Stamp duty paid	Short Levy of Stamp duty
1	Roorkee SR I	6917	2019	100000	7000	4000	3000
2	Roorkee SR I	7830	2019	100000	7000	4000	3000
3	Roorkee SR I	2226	2020	11130000	779100	445200	333900
4	Roorkee SR I	5394	2020	300000	21000	12000	9000
5	Roorkee SR I	8257	2021	300000	21000	12000	9000
6	Roorkee SR II	422	2021	200000	14000	8000	6000
7	Roorkee SR II	5439	2019	100000	7000	4000	3000
8	Roorkee SR II	7737	2019	100000	7000	4000	3000
9	Roorkee SR II	9569	2019	500000	35000	20000	15000
10	Roorkee SR II	3569	2021	200000	14000	8000	6000
11	Roorkee SR II	4375	2021	100000	7000	4000	3000
12	Roorkee SR II	1152	2022	100000	7000	4000	3000
13	Roorkee SR III	2267	2019	25000000	1750000	1000000	750000
14	Roorkee SR III	2201	2020	10000000	700000	400000	300000
<b>Total</b>							<b>3,96,900</b>

**Appendix-3.1.6**  
(Reference: Paragraph- 3.1.8.3; Page 87)

**Short levy of SD and RF**

(Amount in ₹)

Sl. No.	Name of the Office	Reg. No	Year	Valuation of the Property	SD Paid	SD Rate (per cent)	SD Payable	SD less paid	RF Paid	RF payable	RF less paid	Total Short levy of SD/RF	Remarks
1	Dehradun SR III	10018	2021	1025000	100	3.75	38440	38340	100	20500	20400	58740	Change in dimension
2	Dehradun SR III	2078	2020	1111230	100	5	55570	55470	100	22225	22125	77595	Change in village name
3	Dehradun SR III	220	2022	1444160	100	5	72210	72110	100	25000	24900	97010	Change in Khasra No.
4	Dehradun SR III	271	2022	909048	100	5	45460	45360	100	18181	18081	63441	Change in Khasra No.
5	Dehradun SR III	1075	2021	2049180	100	5	102460	102360	100	25000	24900	127260	Change in boundaries
6	Dehradun SR III	1020	2021	819700	100	5	40990	40890	100	16394	16294	57184	Change in boundaries
7	Dehradun SR III	2030	2021	13230000	100	1	132300	132200	100	25000	24900	157100	Change in Khasra No.
8	Dehradun SR III	2549	2021	1675000	100	5	83750	83650	100	25000	24900	108550	Change in payment mode and date of payment.
9	Dehradun SR III	4216	2021	5340264	100	5	267020	266920	100	25000	24900	291820	Change in covered area
10	Dehradun SR III	3904	2019	3668165	100	5	183410	183310	100	25000	24900	208210	Change in dimension and boundaries
11	Dehradun SR III	8865	2020	4343856	100	5	217200	217100	100	25000	24900	242000	Change in dimension
12	Dehradun SR III	5630	2019	1377530	100	5	68880	68780	100	25000	24900	93680	Change in dimension
13	Dehradun SR III	6620	2020	1404228	50	5	70220	70170	100	25000	24900	95070	Change in dimension
14	Dehradun SR III	8873	2021	1730704	100	5	86540	86440	100	25000	24900	111340	Change in dimension
15	Dehradun SR III	5380	2021	2163000	6300	5	108150	101850	3720	25000	21280	123130	Change in area
16	Rishikesh SR	2849	2020	2747884	100	5	137400	137300	100	25000	24900	162200	Change in dimension
17	Rishikesh SR	3052	2020	2864736	100	5	143240	143140	100	25000	24900	168040	Change in dimension
18	Rishikesh SR	1201	2020	1443750	100	5	72190	72090	100	25000	24900	96990	Change in boundaries
19	Rishikesh SR	1436	2020	1449063	100	5	72460	72360	100	25000	24900	97260	Change in purchaser's name and address.
20	Rishikesh SR	1319	2020	1835563	100	5	91780	91680	100	25000	24900	116580	Change in area
21	Rishikesh SR	14	2022	237000	100	5	11850	11750	160	4740	4580	16330	Change in payment details
22	Rishikesh SR	105	2022	1472064	100	5	73610	73510	100	25000	24900	98410	Change in Khasra No.
23	Rishikesh SR	15	2022	237000	100	5	11850	11750	160	4740	4580	16330	Change in payment details
24	Rishikesh SR	140	2022	5093550	100	5	254680	254580	300	25000	24700	279280	Change in Khasra No. and boundaries.
25	Rishikesh SR	431	2022	334550	100	5	16730	16630	150	6691	6541	23171	Change in Khasra No.
26	Rishikesh SR	716	2022	662376	100	5	33120	33020	100	13248	13148	46168	Change in boundaries
27	Rishikesh SR	1040	2022	1503000	100	5	75150	75050	100	25000	24900	99950	Change in boundaries and measurements
28	Rishikesh SR	1477	2022	791000	100	5	39550	39450	200	15820	15620	55070	Change in boundaries
29	Rishikesh SR	1598	2022	1912680	100	5	95640	95540	100	25000	24900	120440	Change in boundaries

**Compliance Audit Report for the period ended March 2022**

Sl. No.	Name of the Office	Reg. No	Year	Valuation of the Property	SD Paid	SD Rate (per cent)	SD Payable	SD less paid	RF Paid	RF payable	RF less paid	Total Short levy of SD/RF	Remarks
30	Rishikesh SR	1609	2022	296100	100	5	14810	14710	100	5922	5822	20532	Change in boundaries and measurements
31	Rishikesh SR	1936	2022	2929080	100	5	146460	146360	100	25000	24900	171260	Change in boundaries
32	Rishikesh SR	1972	2022	695864	100	5	34800	34700	100	13917	13817	48517	Change in boundaries
33	Rishikesh SR	2039	2022	1472064	100	5	73610	73510	200	25000	24800	98310	Change in khasra no.
34	Rishikesh SR	2423	2022	662376	100	5	33120	33020	100	13248	13148	46168	Change in boundaries
35	Rishikesh SR	2538	2022	703500	100	5	35180	35080	100	14070	13970	49050	Change in khasra no.
36	Rishikesh SR	2719	2022	2088640	100	5	104440	104340	100	25000	24900	129240	Change in khasra no. and area.
37	Rishikesh SR	2750	2022	730400	100	5	36520	36420	200	14608	14408	50828	Change in boundaries
38	SR-I Dehradun	293	2022	1024160	100	5	51210	51110	100	20483	20383	71493	Change in boundaries
39	SR-I Dehradun	388	2022	2195550	12600	5	109780	97180	5080	25000	19920	117100	Change in area
40	SR-I Dehradun	389	2022	2195550	12600	5	109780	97180	5080	25000	19920	117100	Change in area
41	SR-I Dehradun	444	2022	6341071	100	5	317060	316960	100	25000	24900	341860	Change in boundaries
42	SR-I Dehradun	458	2022	2185848	100	5	109300	109200	100	25000	24900	134100	Change in measurement and boundaries
43	SR-I Dehradun	558	2022	1843840	100	5	92200	92100	100	25000	24900	117000	Change in boundaries
44	SR-I Dehradun	579	2022	1691400	100	5	84570	84470	100	25000	24900	109370	Change in boundaries
45	SR-I Dehradun	580	2022	2347480	100	1	23480	23380	100	25000	24900	48280	Change in measurement and boundaries
46	SR-I Dehradun	633	2022	1422360	100	1	14230	14130	100	25000	24900	39030	Change in boundaries
47	SR-I Dehradun	654	2022	2550000	100	1	25500	25400	100	25000	24900	50300	Change in measurement and boundaries
48	SR-I Dehradun	718	2022	2424000	310	5	121200	120890	200	25000	24800	145690	Change in measurement
49	SR-I Dehradun	757	2022	1504980	100	5	75250	75150	100	25000	24900	100050	Change in boundaries
50	SR-I Dehradun	761	2022	2282400	100	5	114120	114020	100	25000	24900	138920	Change in Khasra number
51	SR-I Dehradun	762	2022	1784400	100	5	89220	89120	100	25000	24900	114020	Change in Khasra number
52	Rudrapur SR	1417	2022	1343680	100	5	67190	67090	100	25000	24900	91990	Change in dimension
53	Rudrapur SR	2053	2022	794580	100	5	39730	39630	100	15892	15792	55422	Change in dimension
54	Rudrapur SR	5775	2019	884764	39100	5	44240	5140	200	17695	17495	22635	Change in boundaries
55	Rudrapur SR	6045	2019	351288	100	5	17570	17470	100	7026	6926	24396	Change in plot number and boundaries
56	Rudrapur SR	6627	2019	3780072	100	5	189010	188910	100	25000	24900	213810	Change in boundaries
57	Rudrapur SR	10179	2019	555474	100	5	27780	27680	100	11109	11009	38689	Change in boundaries
58	Rudrapur SR	6183	2021	981100	36900	5	49060	12160	100	19622	19522	31682	Change in boundaries
59	Rudrapur SR	6344	2021	368865	19000	5	18450	0	100	7377	7277	7277	Change in plot number and boundaries
60	Rudrapur SR	8389	2021	724960	100	5	36250	36150	100	14499	14399	50549	Change in plot number and boundaries
61	Rudrapur SR	8658	2021	473960	100	5	23700	23600	100	9479	9379	32979	Change in boundaries
62	Rudrapur SR	6124	2019	859000	100	5	42950	42850	100	17180	17080	59930	Change in location of the property.

Sl. No.	Name of the Office	Reg. No	Year	Valuation of the Property	SD Paid	SD Rate (per cent)	SD Payable	SD less paid	RF Paid	RF payable	RF less paid	Total Short levy of SD/RF	Remarks
63	Rudrapur SR	2411	2019	732000	110	5	36600	36490	100	14640	14540	51030	Change in plot number and location.
64	Rudrapur SR	3013	2019	609893	100	5.00	30500	30400	100	12198	12098	42498	Change in Khet No.
65	Bageshwar SR	114	2020	752375	100	5	37620	37520	100	15048	14948	52468	Change in Seller's name
66	Bageshwar SR	340	2020	192500	100	5	9630	9530	100	3850	3750	13280	Change in Seller's name
67	Bageshwar SR	266	2020	1238400	100	1	12390	12290	100	24768	24668	36958	Change in Seller's name
68	Dehradun SR IV	2624	2019	646900	100	5	32350	32250	100	12938	12838	45088	Change in khasra no., owner and boundary
69	Vikasnagar SR I	2580	2022	1342677	100	5	67140	67040	100	25000	24900	91940	Change in measurement and boundaries.
70	Vikasnagar SR I	2482	2022	180032	300	5	9010	8710	100	3601	3501	12211	Change in name and address of the purchaser.
71	Vikasnagar SR I	1121	2019	394000	100	5	19700	19600	100	7880	7780	27380	Change in measurement and boundaries.
72	Vikasnagar SR II	4600	2021	616990	100	5	30850	30750	100	12340	12240	42990	Change in measurement and boundaries.
73	Vikasnagar SR II	5199	2021	840426	100	5	42030	41930	100	16809	16709	58639	Change in boundaries.
74	Vikasnagar SR II	1594	2019	155000.00	100.00	5.00	7750	7650	100.00	3100	3000	10650	Change in Plot number and boundaries
75	Vikasnagar SR II	1718	2019	1118000.00	100.00	5.00	55900	55800	100.00	22360	22260	78060	Change in boundaries. Also, other boundaries not specified.
76	Vikasnagar SR II	1938	2019	397000.00	100.00	1.00	3970	3870	100.00	7940	7840	11710	Change in khata/khasra no. and area.
77	Vikasnagar SR II	6539	2019	311000.00	100.00	5.00	15550	15450	100.00	6220	6120	21570	Change in boundaries. Also, other boundaries not specified.
78	Vikasnagar SR II	6553	2019	715000.00	100.00	5.00	35750	35650	100.00	14300	14200	49850	The additional cheques added in the correction deed were issued after the date of registry. Therefore, this amounts to an increase in valuation of the property by ₹ 7,15,000/-
79	Vikasnagar SR II	4155	2020	1029490	100	5.00	51480	51380	100	20590	20490	71870	Change in measurement and boundaries.
80	Vikasnagar SR II	4423	2019	1143000.00	100.00	5.00	57150	57050	100	22860	22760	79810	Change in boundary. Other boundaries also not specified.
81	Vikasnagar SR II	5726	2019	282450.00	100.00	5.00	14130	14030	100	5649	5549	19579	Change in three boundaries.
82	Vikasnagar SR II	6456	2019	518000	100	1	5180	5080	100	10360	10260	15340	Change in boundaries, area and measurements.

**Compliance Audit Report for the period ended March 2022**

Sl. No.	Name of the Office	Reg. No	Year	Valuation of the Property	SD Paid	SD Rate (per cent)	SD Payable	SD less paid	RF Paid	RF payable	RF less paid	Total Short levy of SD/RF	Remarks
83	Vikasnagar SR II	6538	2019	913000	100	5	45650	45550	100	18260	18160	63710	Change in boundaries. Also, other boundaries not specified.
84	Roorkee SR I	198	2022	245900	100	3.75	9230	9130	100	4918	4818	13948	Change of seller
85	Roorkee SR I	199	2022	491830	100	3.75	18450	18350	100	9837	9737	28087	Change of seller
86	Roorkee SR I	280	2022	585320	100	5	29270	29170	100	11706	11606	40776	Change in boundaries.
87	Roorkee SR I	281	2022	1390560	100	3.75	52150	52050	100	25000	24900	76950	Change in boundaries.
88	Roorkee SR I	312	2022	655060	100	5	32760	32660	100	13101	13001	45661	Change in measurement and boundaries
89	Roorkee SR I	284	2022	2947920	100	5	147400	147300	100	25000	24900	172200	Change in measurement and boundaries
90	Roorkee SR I	2000	2021	226000	100	5	11300	11200	100	4520	4420	15620	Reduction in area.
91	Roorkee SR I	8677	2021	526000	100	1	5260	5160	100	10520	10420	15580	Change in boundary and khasra No.
92	Roorkee SR I	7399	2021	2156000	100	5	107800	107700	100	25000	24900	132600	Change in khasra no. and name of village
93	Roorkee SR I	2774	2020	1092940	100	3.75	40990	40890	100	21859	21759	62649	Change in measurement
94	Roorkee SR II	712	2022	281760	100	5	14090	13990	100	5635	5535	19525	Change in measurement
95	Roorkee SR II	5523	2019	487890	100	5	24400	24300	100	9758	9658	33958	Change in measurement
96	Roorkee SR II	7975	2020	901750	100	5	45090	44990	100	18035	17935	62925	Change in measurement and boundaries
97	Roorkee SR II	713	2022	281760	100	5	14090	13990	100	5635	5535	19525	Change in measurement
98	Roorkee SR II	532	2020	2290000	100	5	114500	114400	100	25000	24900	139300	Change in Khasra number. Also, other boundaries are not specific.
99	Roorkee SR II	533	2020	2290000	100	5	114500	114400	100	25000	24900	139300	Change in Khasra number. Also, other boundaries are not specific.
100	Dehradun SR II	1683	2020	2815836	100	1	28160	28060	100	25000	24900	52960	Change in measurement and boundaries.
101	Dehradun SR II	4868	2019	1683990	100	5	84200	84100	200	25000	24800	108900	Change in boundaries and addition of Khasra/Khata No.
102	Dehradun SR II	1119	2020	900000	100	5	45000	44900	100	18000	17900	62800	Change in measurement and boundaries.
103	Sitarganj SR	1492	2019	929000	100	5	46450	46350	100	18580	18480	64830	Change in Boundaries
104	Sitarganj SR	1493	2019	929000	100	5	46450	46350	100	18580	18480	64830	Change in Boundaries
105	Sitarganj Sr	1494	2019	929000	100	5	46450	46350	100	18580	18480	64830	Change in Boundaries
106	Sitarganj Sr	2389	2019	262000	100	1	2620	2520	100	5240	5140	7660	All the Boundaries deleted resulting in material alteration

Sl. No.	Name of the Office	Reg. No	Year	Valuation of the Property	SD Paid	SD Rate (per cent)	SD Payable	SD less paid	RF Paid	RF payable	RF less paid	Total Short levy of SD/RF	Remarks
107	Sitarganj Sr	3871	2019	1162000	100	5	58100	58000	100	23240	23140	81140	Change of khet number and other boundaries not specified
108	Sitarganj Sr	4648	2019	5284000	22000	5	264200	242200	8600	25000	16400	258600	Increase in valuation
109	Sitarganj SR	550	2021	1273000	100	5	63650	63550	100	25000	24900	88450	Change of khet number and boundaries.
110	Sitarganj SR	354	2022	443967	100	5	22200	22100	100	8879	8779	30879	Change in area
111	Sitarganj SR	3900	2020	585270	100	5	29270	29170	100	11705	11605	40775	Change of boundaries
112	Sitarganj SR	5020	2021	951405	100	5	47580	47480	100	19028	18928	66408	Change of Khata & Khasra number
113	Sitarganj SR	4645	2021	8158500	100	5	407930	407830	100	25000	24900	432730	Change in boundaries
114	Sitarganj SR	745	2022	1141686	100	5	57090	56990	100	22834	22734	79724	Change in boundaries
115	Roorkee SR III	1485	2021	387056	100	5	19360	19260	100	7741	7641	26901	Name of one seller was deleted
116	Roorkee SR III	3168	2021	860580	100	5	43030	42930	100	17212	17112	60042	Adding of khata number and two new khasra number
117	Roorkee SR III	3966	2021	430470	100	5	21530	21430	100	8609	8509	29939	New chak number and Gata number added.
118	Roorkee SR III	4078	2021	525672	100	5	26290	26190	100	10513	10413	36603	Name of one seller was deleted
119	Roorkee SR III	4097	2021	312375	100	5	15620	15520	100	6248	6148	21668	Change of khasra number and area through which land sold.
120	Roorkee SR III	4358	2021	602640	100	5	30140	30040	100	12053	11953	41993	New chak number and addition of Gata number..
121	Roorkee SR III	1104	2019	3140000	250	1	31400	31150	100	25000	24900	56050	Change in boundaries and measurement.
122	Roorkee SR III	1563	2019	540000	100	5	27000	26900	100	10800	10700	37600	Change in boundaries.
123	Roorkee SR III	2271	2019	1930000	100	5	96500	96400	100	25000	24900	121300	Change in boundaries and measurement.
124	Roorkee SR III	4179	2019	855000	100	1	8550	8450	100	17100	17000	25450	Change in boundaries.
125	Roorkee SR III	5590	2020	767000	100	5	38350	38250	100	15340	15240	53490	Change in boundaries.
<b>Total</b>												<b>1,01,27,712</b>	

**Appendix-3.1.7**  
(Reference: Paragraph- 3.1.8.4 (c); Page 89)

**Short levy of SD and RF**

(Amount in ₹)

Sl. No.	Name of the office	Reg. No.	Year	Value of Property	SD Rate%	SD/RF payable as per classification	SD and RF Paid	Short Levy of SD and RF	Remarks
1	Vikasnagar SR I	3221	2019	1801280	1	43020	0	43020	gift
2	Vikasnagar SR I	3221	2019	5943600	1	84440	0	84440	gift
3	Vikasnagar SR I	3221	2019	5943600	1	84440	0	84440	gift
4	Vikasnagar SR I	3221	2019	4336800	1	68370	0	68370	gift
5	Vikasnagar SR I	3221	2019	5943600	1	84440	0	84440	gift
6	Vikasnagar SR I	9083	2021	765000	5	53550	1200	52350	gift
<b>Total</b>								<b>4,17,060</b>	

**Appendix-3.1.8**  
(Reference: Paragraph- 3.1.8.5 (b); Page 90)

**Short levy of SD and RF**

*(Amount in ₹)*

Sl. No.	Name of the Office	Year	Reg. No.	Valuation of the Property	SD Paid	SD Rate (per cent)	SD Payable	Short Levy of SD	RF Paid	Reg. fee payable	Short Levy of RF	Total
1	Vikasnagar SR I	2020	3832	2266100	1300	0.25	5670	4370	1100	25000	23900	28270
2	Vikasnagar SR II	2020	1133	4171050	1100	7	291980	290880	100	25000	24900	315780
3	Vikasnagar SR II	2019	1852	441315	1000	7	30900	29900	200	8826	8626	38526
4	Vikasnagar SR II	2021	5090	419579	1100	7	29380	28280	100	8392	8292	36572
5	Vikasnagar SR II	2021	7488	1590000	2000	7	111300	109300	1000	25000	24000	133300
<b>Total</b>												<b>5,52,448</b>

**Appendix-3.1.9**  
(Reference: Paragraph- 3.1.8.6; Page 92)

**Short levy of RF**

(Amount in ₹)

Sl. No.	Name of the office	Registration No.	Year	No. of Shares/No. Of Property	RF Payable	Paid RF	Short levy of RF
1	Rishikesh SR	2285	2022	8	120000	25000	95000
2	Rishikesh SR	7915	2020	2	50000	25000	25000
3	Rudrapur SR	7868	2019	5	125000	25000	100000
4	Dehradun SR I	568	2022	3	75000	50100	24900
5	Vikasnagar SR I	1558	2022	2	50000	25000	25000
6	Vikasnagar SR I	1559	2022	2	50000	25000	25000
7	Vikasnagar SR I	2873	2021	5	125000	50000	75000
8	Vikasnagar SR II	6398	2021	3	75000	33180	41820
9	Vikasnagar SR II	784	2021	2	50000	25100	24900
10	Dehradun SR II	755	2020	2	50000	25000	25000
11	Dehradun SR II	1487	2021	8	168118	25000	143118
12	Sitarganj SR	2107	2020	2	50000	25000	25000
13	Sitarganj SR	184	2019	6	150000	25000	125000
14	Roorkee SR III	523	2021	2	50000	25000	25000
15	Roorkee SR III	3859	2020	2	50000	25000	25000
16	Roorkee SR III	4773	2021	2	50000	25000	25000
					<b>Total</b>		<b>8,29,738</b>

## Appendix-3.2.1

(Reference: Paragraph- 3.2; Page 95)

## Details of outstanding royalty on brick kiln operators

(Amount in ₹)

Sl. No.	Name of Unit	Year	No. of brick kiln operators	No. of production of bricks as per norms	Due royalty (₹ 100 per thousand bricks)	Royalty deposited	Outstanding royalty
1.	DMO, Haridwar	2019-20	148	40,93,00,000	4,09,30,000	0	4,09,30,000
2.		2020-21	148	40,93,00,000	4,09,30,000	0	4,09,30,000
3.	DMO, Udham Singh Nagar	2019-20	52	14,03,00,000	1,40,30,000	48,50,000	91,80,000
4.		2020-21	53	14,31,00,000	1,43,10,000	71,55,000	71,55,000
5.			08	2,24,00,000	22,40,000	0	22,40,000
<b>Total</b>					<b>11,24,40,000</b>	<b>1,20,05,000</b>	<b>10,04,35,000</b>

Appendix-3.5.1

(Reference: Paragraph- 3.5; Page 107)

Details of vehicles transporting /mining minerals illegally

(Amount in ₹)

Sl. No.	Particulars of vehicles	Numbers	Rate of penalty per vehicle	Amount of penalty to be imposed	Actual imposed and recovered amount of penalty	Difference
1	Tractor trolley (two wheeler)	160	50,000	80,00,000	15,31,000	64,69,000
2	Trucks (six wheeler)	89	1,00,000	89,00,000	23,09,000	65,91,000
3	Trucks (ten wheeler)	63	2,00,000	1,26,00,000	12,38,000	1,13,62,000
4	JCB/Pock land	22	2,00,000	44,00,000	4,40,000	39,60,000
<b>Total</b>		<b>334</b>		<b>3,39,00,000</b>	<b>55,18,000</b>	<b>2,83,82,000</b>

## Appendix-3.6.1

(Reference: Paragraph- 3.6; Page 108)

## Details of deduction of royalty from the Contractors' bills

(Amount in ₹)

Treasury/ District	Depositor Name	Amount of Royalty deducted from contractors' bills during 2021-22	Number of vouchers	Amount of penalty to be levied
1	2	3	4	5= (col.3 X 5 times)
Almora	Agriculture Soil Conservation	36,476	3	1,82,380
	Agriculture Soil Conservation Officer Almora	16,394	1	81,970
	Agriculture Soil Conservation Officer Barechhina	36,604	6	1,83,020
	Agriculture Soil Conservation Officer Bhikiyasain	12,380	1	61,900
	Agriculture Soil Conservation Officer Ranikhet	17,064	1	85,320
	Dy P D Watershed Management UDWDP2 Almora	2,44,666	126	12,23,330
	E.E, NH Division PWD	9,40,981	50	47,04,905
	E.E, Irrigation Division Almora	4,14,785	68	20,73,925
	E.E, Irrigation Division Ranikhet	21,96,074	27	1,09,80,370
	E.E, Minor Lift Division Almora	1,25,235	23	6,26,175
	E.E, MI Almora	2,76,746	25	13,83,730
	E.E, CD PWD Almora	47,42,681	113	2,37,13,405
	E.E, CD PWD Ranikhet	73,34,489	102	3,66,72,445
	E.E, PD PWD Almora	49,77,119	89	2,48,85,595
	E.E, PD PWD Ranikhet	1,05,36,451	123	5,26,82,255
	(blank)	1,71,35,127	998	8,56,75,635
		<b>Total</b>	<b>4,90,43,272</b>	<b>1,756</b>
Bageshwar	Deputy Project Director UDWDP Bageswar	480	1	2400
	E. E, MI Bageswar	79578	4	397890
	E. E, Irrigation Division	11016	5	55080
	E. E, CD PWD Kapkot	513727	12	2568635
	E. E, PD PWD Bageswar	306520	8	1532600
	(blank)	5794	1	28970
	Deputy Project Director UDWDP Bageswar	142348	86	711740
	E. E, MI Bageswar	870270	50	4351350
	E. E, Irrigation Division Kapkot	1330287	93	6651435
	E. E, CD PWD Kapkot	6795691	126	33978455
	E. E, Irrigation Division Bageshwar	1728152	84	8640760

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Treasury/ District	Depositor Name	Amount of Royalty deducted from contractors' bills during 2021-22	Number of vouchers	Amount of penalty to be levied
1	2	3	4	5= (col.3 X 5 times)
	E. E, PD PWD Bageswar	8593029	159	42965145
	E. E, PMGSY Irrigation Div Chamba	612732	31	3063660
	(blank)	12183623	709	60918115
	<b>Total</b>	<b>33173247</b>	<b>1369</b>	<b>165866235</b>
Chamoli	Agriculture Soil Conservation Officer Chamoli	15,024	7	75,120
	Agriculture Soil Conservation Officer Karnprayag	17,230	5	86,150
	Agriculture Soil Conservation Officer Tharali	11,524	17	57,620
	DFO Badrinath Forest Division Gopeswar	2,26,611	8	11,33,055
	DFO Kedarnath Wildlife Division Gopeswar	12,76,462	106	63,82,310
	DFO Nanda Devi National Park Joshimath	4,27,346	21	21,36,730
	DFO Soil Conservation Div. Alaknanda Gopeswar	1,42,207	16	7,11,035
	District Horticulture Officer Chamoli	4,626	1	23,130
	E.E, Irrigation Division Chamoli	11,04,858	42	55,24,290
	E.E, M I Gopeswar	2,62,377	15	13,11,885
	E. E, Irrigation Division Tharali	36,58,778	93	1,82,93,890
	E. E, Const Div PWD Gairsain	26,28,571	97	1,31,42,855
	E. E, PD PWD Gopeswar	58,62,338	145	2,93,11,690
	E. E, PD PWD Karnprayag	28,14,697	88	1,40,73,485
	E. E, PMGSY Irrigation Div Chamba	3,39,915	17	16,99,575
	E. E, TD PWD Tharali	43,62,465	125	2,18,12,325
	E. E, TD PWD Gauchar	83,21,921	142	4,16,09,605
	ExeEng Construction Division PWD Pokhari	24,73,516	76	1,23,67,580
(blank)	1,86,16,731	1,523	9,30,83,655	
	<b>Total</b>	<b>5,25,67,197</b>	<b>2,544</b>	<b>26,28,35,985</b>
Champawat	E.E, Irrigation Division Lohaghat	26,53,716	47	1,32,68,580
	E.E, M I Champawat	2,81,844	33	14,09,220
	E. E, CD PWD Lohaghat	45,97,237	79	2,29,86,185
	Ex. Engineer NH Division PWD Lohaghat	5,99,144	31	29,95,720
	E. E, PD PWD Champawat	66,86,533	112	3,34,32,665
	E.E, PMGSY Irrigation Div	4,72,170	19	23,60,850
	E.E, Tubewell Div Irrigation Tanakpur	17,237	12	86,185
	(blank)	1,41,55,616	764	7,07,78,080
	<b>Total</b>	<b>2,94,63,497</b>	<b>1,097</b>	<b>14,73,17,485</b>

Treasury/ District	Depositor Name	Amount of Royalty deducted from contractors' bills during 2021-22	Number of vouchers	Amount of penalty to be levied
1	2	3	4	5= (col.3 X 5 times)
Dehradun	EE, Irrigation Division, Kalsi	23,747	1	1,18,735
	EE, MI, Dehradun	47,777	3	2,38,885
	EE, CD PWD, Dehradun	13,822	2	69,110
	EE, Irrigation Division, Dehradun	44,985	2	2,24,925
	EE, PD PWD, Dehradun	73,467	5	3,67,335
	EE, Project Division	193	1	965
	EE, TD PWD, Chakarata	37,628	2	1,88,140
	EE, TD PWD, Sahiya	1,17,178	6	5,85,890
	Chief Treasury Officer, Dehradun	9,15,156	3	45,75,780
	Dy Project Director UDWDP, Vikasnagar	1,15,616	87	5,78,080
	DFO Dehradun Forest Division, Dehradun	3,71,364	18	18,56,820
	Dy Dir UDWDPPMU Watershed Mgt Direct.	24,065	34	1,20,325
	EE, Infrastructure Division, Dakpathar	27,299	35	1,36,495
	EE, Invest Planning Division, Dehradun	14,71,811	189	73,59,055
	EE, Irrigation Division, Dakpathar	35,50,428	116	1,77,52,140
	EE, Irrigation Division, Kalsi	87,87,604	437	4,39,38,020
	EE, National Highway Division PWD	5,52,586	33	27,62,930
	EE, MI, Dehradun	15,47,051	112	77,35,255
	EE, CD PWD, Dehradun	30,44,773	122	1,52,23,865
	EE Infrastructure Rehabilitation Division	5,395	3	26,975
	EE Irrigation Division, Dehradun	20,61,763	128	1,03,08,815
	EE, PD PWD, Dehradun	32,90,633	172	1,64,53,165
	EE, Project Division	13,635	5	68,175
	EE, TD PWD, Chakarata	52,08,390	216	2,60,41,950
	EE, TD PWD, Rishikesh	21,42,813	135	1,07,14,065
	EE, TD PWD, Sahiya	76,12,726	174	3,80,63,630
	EE, Tubewell Division	3,31,464	50	16,57,320
EE, NH Division PWD, Doiwala	13,37,047	48	66,85,235	
(blank)	1,73,57,306	1,728	8,67,86,530	
	<b>Total</b>	<b>6,01,27,722</b>	<b>3,867</b>	<b>30,06,38,610</b>
Haridwar	CE, Level II Dir State Eng Training Inst, Roorkee	3,591	5	17,955
	EE, Irrigation Division, Roorkee	4,65,046	57	23,25,230
	EE, Administration Division, Roorkee	34,369	45	1,71,845

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Treasury/ District	Depositor Name	Amount of Royalty deducted from contractors' bills during 2021-22	Number of vouchers	Amount of penalty to be levied
1	2	3	4	5= (col.3 X 5 times)
	EE, CD PWD, Roorkee	20,51,581	127	1,02,57,905
	EE, Design Division, Roorkee	35,828	34	1,79,140
	EE, Irrigation Workshop, Roorkee	6,511	8	32,555
	EE, Tubewell Division, Roorkee	79,672	78	3,98,360
	(blank)	29,82,591	162	1,49,12,955
	EE, MI, Haridwar	3,80,559	37	19,02,795
	EE, Irrigation Division, Haridwar	17,90,996	46	89,54,980
	EE, PD PWD, Haridwar	30,63,565	153	1,53,17,825
	EE, Tubewell Division, Haridwar	80,009	70	4,00,045
	EE, Water Science Division, Haridwar	41,016	12	2,05,080
	EE, Construction Division PWD, Laksar	66,00,905	265	3,30,04,525
	(blank)	1,19,96,257	544	5,99,81,285
	<b>Total</b>	<b>2,96,12,496</b>	<b>1,643</b>	<b>14,80,62,480</b>
	Nainital	Agriculture Soil Conservation Officer, Haldwani	58,293	3
EE, Jamrani Dam Const Div II, Haldwani		28,357	16	1,41,785
EE, CD PWD, Haldwani		19,26,066	91	96,30,330
EE, Irrigation Division, Haldwani		22,18,598	206	1,10,92,990
EE, NH PWD Haldwani		7,02,673	19	35,13,365
EE, Tubewell Division, Haldwani		5,266	5	26,330
(blank)		22,56,809	213	1,12,84,045
EE, Irrigation Division, Nainital		17,52,462	134	87,62,310
EE, Irrigation Division, Ramnagar		4,59,817	131	22,99,085
EE, MI, Nainital		1,73,213	21	8,66,065
EE, CD PWD, Ramnagar		54,86,439	230	2,74,32,195
EE, CD PWD, Nainital		73,31,907	131	3,66,59,535
EE, PD PWD, Nainital		34,03,554	97	1,70,17,770
EE, TD PWD, Bhowali		34,49,592	81	1,72,47,960
EE, Tubewell Division, Ramnagar		73,053	30	3,65,265
(blank)		1,06,36,015	924	5,31,80,075
<b>Total</b>	<b>3,99,62,114</b>	<b>2,332</b>	<b>19,98,10,570</b>	
Pauri	Agriculture Soil Conservation Officer, Pauri	41,614	2	2,08,070
	DFO Garhwal Forest Division, Pauri	2,60,318	6	13,01,590
	Dy P D Watershed Management UDWDP2, Pauri	1,00,128	66	5,00,640

Treasury/ District	Depositor Name	Amount of Royalty deducted from contractors' bills during 2021-22	Number of vouchers	Amount of penalty to be levied
1	2	3	4	5= (col.3 X 5 times)
	EE, Irrigation Division, Srinagar	63,45,167	108	3,17,25,835
	EE, NH PWD Division, Srinagar	3,57,110	26	17,85,550
	EE, MI, Pauri	10,57,951	71	52,89,755
	EE, CD PWD, Pabau	1,20,26,691	176	6,01,33,455
	EE, CD PWD, Pauri	30,69,966	78	1,53,49,830
	EE, CD PWD, Srinagar	50,23,067	116	2,51,15,335
	EE, CD PWD, Baijro	36,36,357	117	1,81,81,785
	EE, NH Div PWD, Dhumakot	16,40,792	33	82,03,960
	EE, PD PWD, Pauri	1,07,52,632	450	5,37,63,160
	EE, TD PWD, Srinagar	1,12,83,510	189	5,64,17,550
	EE, Laghudal Division Irrigation, Srinagar	3,02,894	40	15,14,470
	(blank)	1,17,67,970	588	5,88,39,850
	DFO Lansdowne Forest Division, Kotdwar	8,547	3	42,735
	EE, Irrigation Division, Dugadda	33,62,719	120	1,68,13,595
	EE, CD PWD, Dugadda	1,00,92,066	296	5,04,60,330
	EE, RWD, Kotdwar	8,944	1	44,720
	(blank)	1,23,82,270	571	6,19,11,350
	EE, PD PWD, Lansdowne	1,14,09,564	290	5,70,47,820
	(blank)	13,45,548	33	67,27,740
	<b>Total</b>	<b>10,62,75,825</b>	<b>3,380</b>	<b>53,13,79,125</b>
Pithoragarh	Agriculture Soil Conservation Officer, Didihat	1,53,626	6	7,68,130
	Agriculture Soil Conservation Officer, Pithoragarh	24,653	1	1,23,265
	Dy Project Director, UDWDP, Pithoragarh	1,64,859	79	8,24,295
	DFO Pithoragarh Forest Division, Pithoragarh	1,34,095	16	6,70,475
	EE, Irrigation Division Pithoragarh	11,27,986	132	56,39,930
	EE, MI, Pithoragarh	9,48,150	77	47,40,750
	EE, CD PWD, Askot	51,00,965	108	2,55,04,825
	EE, PD PWD, Pithoragarh	1,25,84,249	130	6,29,21,245
	EE, PD PWD, Didihat	87,87,684	180	4,39,38,420
	EE, TD PWD, Berinag	70,73,985	69	3,53,69,925
	EE, Irrigation Division, Dharchula	21,54,238	75	1,07,71,190
	EE, Laghudal Division Irrigation, Pithoragarh	1,00,293	24	5,01,465

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Treasury/ District	Depositor Name	Amount of Royalty deducted from contractors' bills during 2021-22	Number of vouchers	Amount of penalty to be levied
1	2	3	4	5= (col.3 X 5 times)
	(blank)	1,91,71,235	1,266	9,58,56,175
	<b>Total</b>	<b>5,75,26,018</b>	<b>2,163</b>	<b>28,76,30,090</b>
Rudraprayag	DFO Forest Division, Rudraprayag	5,04,263	33	25,21,315
	Dy Education Officer Elementary	3,883	1	19,415
	EE, Irrigation Division	4,93,277	79	24,66,385
	EE MI, Rudraprayag	4,87,982	24	24,39,910
	EE, CD PWD, Ukhimath	55,05,197	149	2,75,25,985
	EE Const Div PWD, Guptakashi	8,05,630	30	40,28,150
	EE PD PWD, Rudraprayag	85,88,676	205	4,29,43,380
	EE PMGSY Irrigation Div	8,02,613	33	40,13,065
	EE, Irrigation Division, Guptkashi	7,65,317	83	38,26,585
	EE, NH PWD Division, Rudraprayag	5,57,693	28	27,88,465
	Principal GIC, Rudraprayag	3,940	1	19,700
	(blank)	1,47,69,036	1,041	7,38,45,180
		<b>Total</b>	<b>3,32,87,507</b>	<b>1,707</b>
Tehri	EE, Irrigation Division, Narendra Nagar	41,15,712	180	2,05,78,560
	EE, CD PWD, Narendra Nagar	1,11,35,520	226	5,56,77,600
	EE, PMGSY Division, PWD, Narendra Nagar	277	1	1,385
	(blank)	32,87,377	225	1,64,36,885
	Agriculture Soil Conservation Officer, Kirtinagar	18,132	3	90,660
	Dy P D Watershed Management UDWDP2, Tehri	84,749	85	4,23,745
	EE, Infrastructure Rehabilitation, Division	17,649	8	88,245
	EE, MI, Tehri	15,92,530	117	79,62,650
	EE, CD PWD, Chamba	47,92,587	146	2,39,62,935
	EE, Irrigation Division, New Tehri	20,21,037	130	1,01,05,185
	EE, PD PWD, Tehri	1,12,94,597	329	5,64,72,985
	EE, PMGSY Irrigation Division, Chamba	36,775	5	1,83,875
	EE, TD PWD, Ghansali	65,29,368	149	3,26,46,840
	EE, TD PWD, Thatyur	70,43,212	175	3,52,16,060
	(blank)	1,82,62,474	1,237	9,13,12,370
	<b>Total</b>	<b>7,02,31,996</b>	<b>3,016</b>	<b>35,11,59,980</b>
U S Nagar	EE, MI, Rudrapur	86,951	32	4,34,755
	EE, Irrigation Division, Sitarganj	3,57,375	34	17,86,875

Treasury/ District	Depositor Name	Amount of Royalty deducted from contractors' bills during 2021-22	Number of vouchers	Amount of penalty to be levied
1	2	3	4	5= (col.3 X 5 times)
	EE, Tubewell Division, Bazpur	87,149	40	4,35,745
	EE, CD PWD, Khatima	5,50,498	31	27,52,490
	EE, CD PWD, Kashipur	34,05,376	66	1,70,26,880
	EE, Irrigation Division, Kashipur	13,23,185	94	66,15,925
	EE, Irrigation Division, Rudrapur	7,30,413	71	36,52,065
	EE, PD PWD, Rudrapur	39,92,081	53	1,99,60,405
	(blank)	88,10,567	762	4,40,52,835
	<b>Total</b>	<b>1,93,43,595</b>	<b>1,183</b>	<b>9,67,17,975</b>
Uttarkashi	Agriculture Soil Conservation Officer, Mori	52,803	4	2,64,015
	Dy Project Director UDWDP, Phase-2, Uttarkashi	3,72,901	175	18,64,505
	DFO, Tons Forest Division, Purola	7,49,373	37	37,46,865
	DFO, Uttarkashi Forest Division, Uttarkashi	52,006	9	2,60,030
	Dy Director Govind Wildlife Sanctuary, Purola	26,865	6	1,34,325
	EE, Irrigation Division, Purola	45,50,028	215	2,27,50,140
	EE, MI, Uttarkashi	2,06,960	29	10,34,800
	EE, CD PWD, Uttarkashi	35,15,894	138	1,75,79,470
	EE, CD PWD, Badkot	25,43,050	108	1,27,15,250
	EE, CD PWD, Purola	78,42,512	215	3,92,12,560
	EE, Irrigation Division, Uttarkashi	26,53,590	115	1,32,67,950
	EE, NH Division, PWD, Badkot	4,28,691	10	21,43,455
	EE, PD PWD, Bhatwari	38,07,233	75	1,90,36,165
	EE, PD PWD, Uttarkashi	78,02,027	163	3,90,10,135
	EE, PMGSY Irrigation Div, Chamba	63,633	2	3,18,165
	EE, Laghudal Division Irrigation, Uttarkashi	1,72,814	31	8,64,070
	(blank)	1,51,83,260	1,363	7,59,16,300
<b>Total</b>	<b>5,00,23,640</b>	<b>2,695</b>	<b>25,01,18,200</b>	
<b>Grand Total</b>	<b>63,06,38,126</b>	<b>28,752</b>	<b>3,15,31,90,630</b>	

Appendix-3.7.1

(Reference: Paragraph- 3.7.5; Page 110)

(A) Details of sample selected for "Sector Audit"

Sl. No.	COMMISSIONERATE	JOINT COMMISSIONERATE	SECTOR
1	STATE TAX DEPARTMENT, UTTRAKHAND, DEHRADUN	DEHRADUN	DEHRADUN-01
2			DEHRADUN-04
3			DEHRADUN-06
4			DEHRADUN-08
5			RISHIKESH-01
6			VIKASNAGAR-01
7		HARIDWAR	HARIDWAR-01
8		RUDRAPUR	RUDRAPUR-01
9			RUDRAPUR-03
10			KICHHA

(B) Details of sample selected for "Limited Audit"

Sl. No.	NAME OF TAXPAYER	GSTIN	SECTOR
1	M/S TARACHAND GURUDUTT	05XXXXXXXXXX2ZP	DEHRADUN 2
2	M/S ARICENT MARKETING	05XXXXXXXXXX1ZD	DEHRADUN 2
3	M/S SHRIRAM SALES	05XXXXXXXXXX1ZN	DEHRADUN 4
4	M/S BHARTI AXA GENERAL INSURANCE COMPANY LIMITED	05XXXXXXXXXX1ZI	DEHRADUN 5
5	M/S FUTURE ENTERPRISES LTD	05XXXXXXXXXX1ZE	DEHRADUN 7
6	M/S TRACTORS INDIA PRIVATE LTD.	05XXXXXXXXXX3Z9	DEHRADUN 8
7	M/S HAIER APPLIANCES (I) PVT. LTD	05XXXXXXXXXX1ZO	DEHRADUN 5
8	M/S SUSHIL KUMAR GUPTA & COMPANY	05XXXXXXXXXX1ZF	DEHRADUN 8
9	M/S WAPCOS LIMITED.	05XXXXXXXXXX3ZT	DEHRADUN 9
10	M/S DIXON TECHNOLOGIES (I) LTD	05XXXXXXXXXX1ZA	RISHIKESH 1
11	M/S APS HYDRO PVT. LIMITED	05XXXXXXXXXX1Z0	RISHIKESH 1
12	M/S AMBER ENTERPRISES INDIA LTD	05XXXXXXXXXX1Z5	VIKASNAGAR 1
13	M/S QH TALBROS PRIVATE LIMITED	05XXXXXXXXXX1ZI	VIKASNAGAR 1
14	M/S ALSTONE INTERNATIONAL	05XXXXXXXXXX1ZM	VIKASNAGAR 1
15	M/S NARAYAN INDUSTRIES GLOBAL LIMITED	05XXXXXXXXXX1Z5	VIKASNAGAR 1
16	M/S MAHAVAR TRADING	05XXXXXXXXXX1ZO	VIKASNAGAR 2
17	M/S PATANJALI AYURVED LTD.	05XXXXXXXXXX1ZX	HARIDWAR 1
18	M/S PATANJALI AGRO INDIA PVT. LTD	05XXXXXXXXXX1ZP	HARIDWAR 1
19	M/S CONA INDUSTRIES UNIT III & IV	05XXXXXXXXXX1Z4	HARIDWAR 1

Sl. No.	NAME OF TAXPAYER	GSTIN	SECTOR
20	M/S RELAXO FOOTWEARS LTD	05XXXXXXXXXX1ZW	HARIDWAR 6
21	M/S MALLU ELECTRODES PVT. LTD	05XXXXXXXXXX1Z0	HARIDWAR 2
22	M/S MIGHTY AUTO WHEELS PVT. LTD	05XXXXXXXXXX1ZS	HARIDWAR 2
23	M/S AUTO COMPONENT	05XXXXXXXXXX1Z0	HARIDWAR 4
24	M/S PATIL RAIL INFRASTRUCTURE LTD	05XXXXXXXXXX1ZN	HARIDWAR 6
25	M/S RAINBOW PASSION.	05XXXXXXXXXX1ZJ	KOTDWAR 1
26	M/S POLYCAB INIDA LTD	05XXXXXXXXXX1ZJ	ROORKEE 1
27	M/S AVANTOR PERFORMANCE MATERIALS INDIA LIMITED	05XXXXXXXXXX1Z8	VIKASNAGAR 1
28	M/S MANGLAUR GAS SERVICE	05XXXXXXXXXX1ZA	ROORKEE 2
29	M/S GOLD PLUS GLASS INDUSTRY LTD	05XXXXXXXXXX1ZE	ROORKEE 3
30	M/S N.R.2 INFOTECH	05XXXXXXXXXX1Z2	HALDWANI 1
31	U P STATE CONSTRUCTION AND INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED	05XXXXXXXXXX3ZV	HALDWANI 3
32	M/S SHREE SIDHI VINAYAK INDUSTRIES	05XXXXXXXXXX1ZV	HALDWANI 3
33	M/S PASHUPATI LAMINATORS PVT. LTD	05XXXXXXXXXX1ZX	KASHIPUR 1
34	FLEXITUFF VENTURES INTERNATIONAL LIMITED	05XXXXXXXXXX1Z8	KASHIPUR 2
35	M/S TIKA RAM KALLU MAL.	05XXXXXXXXXX1Z0	RAMNAGAR
36	M/S ESTER INDUSTRIES LTD	05XXXXXXXXXX1Z3	KHATIMA 1
37	M/S TECHNICAL ASSOCIATES LIMITED	05XXXXXXXXXX1ZC	KHATIMA 1
38	M/S SHIRDI INDUSTRIES LIMITED	05XXXXXXXXXX1Z6	KICHHA
39	M/S BAJAJ AUTO LTD.	05XXXXXXXXXX1ZR	RUDRAPUR 1
40	M/S SANSERA ENGINEERING LTD	05XXXXXXXXXX1ZD	RUDRAPUR 1
41	M/S MAXIMA SOLUTIONS	05XXXXXXXXXX1Z3	RUDRAPUR 1
42	M/S SADBHAV NAINITAL HIGHWAY PVT. LTD	05XXXXXXXXXX1ZN	RUDRAPUR 1
43	M/ INTERARCH BUILDING PRODUCTS PVT LIMITED	05XXXXXXXXXX1Z6	RUDRAPUR 2
44	M/S LSC AUTOWHEELS PRIVATE LIMITED	05XXXXXXXXXX1ZH	RUDRAPUR 2
45	M/S GURU CHARAN SINGH	05XXXXXXXXXX1Z8	RUDRAPUR 1
46	M/S MITTAL PRODUCTS	05XXXXXXXXXX1Z8	RUDRAPUR 2
47	M/S BRAR MOTORS.	05XXXXXXXXXX1Z6	RUDRAPUR 2
48	M/ ASHOK LEYLAND LIMITED	05XXXXXXXXXX1ZS	RUDRAPUR 3
49	M/S DANA INDIA PRIVATE LIMITED	05XXXXXXXXXX1Z9	RUDRAPUR 2
50	M/S ROYAL DSA JOINT VENTURE.	05XXXXXXXXXX1Z0	TANAKPUR
51	CELLO INDUSTRIES	05XXXXXXXXXX1ZZ	HARIDWAR 1
52	HIMALAYAN AUTOERA (INDIA) PRIVATE LIMITED	05XXXXXXXXXX1ZA	RUDRAPUR 1
53	M/S REMAL DASS RAM LAL	05XXXXXXXXXX1ZP	RUDRAPUR 1

**Compliance Audit Report for the period ended March 2022**

Sl. No.	NAME OF TAXPAYER	GSTIN	SECTOR
54	M/S PRISHA ENGINEERING	05XXXXXXXXXX1Z0	HARIDWAR 4
55	M/S ATUL KUMAR ANUP KUMAR SARAF	05XXXXXXXXXX1ZJ	ALMORA 1
56	JYOTI ENTERPRISES	05XXXXXXXXXX2Z2	RAMNAGAR
57	AGILE BROADBAND PRIVATE LIMITED	05XXXXXXXXXX1ZA	HALDWANI 1
58	M/S ALIYA ENTERPRISES	05XXXXXXXXXX1ZH	KASHIPUR 1
59	SOKHAL CEMENT STORE	05XXXXXXXXXX1ZX	KASHIPUR 1
60	SANTOSH PROVISION STORE	05XXXXXXXXXX1Z2	RISHIKESH 1
61	M/S TIWARI HARDWARE AND CEMENT STORE	05XXXXXXXXXX1ZA	GOPESHWAR
62	M/S H D MEDICAL STORE	05XXXXXXXXXX1Z2	HALDWANI 2
63	RAMA SURGICAL HOUSE	05XXXXXXXXXX1ZB	DEHRADUN 2
64	M/S TALWAR APPLIANCES	05XXXXXXXXXX1Z8	DEHRADUN 9
65	M/S KESHAV POLYMERS AND TRADERS	05XXXXXXXXXX1ZZ	ROORKEE 3
66	M/S MOUNTAIN VALLEY SPRINGS INDIA PRIVATE LIMITED	05XXXXXXXXXX1ZI	RISHIKESH 2
67	M/S SUPER CASSETTES IND.PVT LTD	05XXXXXXXXXX1Z7	HARIDWAR 2
68	M/S BISHT ENTERPRISES	05XXXXXXXXXX1ZJ	KASHIPUR 1
69	GANGU MALL	05XXXXXXXXXX1Z4	HALDWANI 3
70	M/S REMAL DASS RAM LAL	05XXXXXXXXXX1ZP	RUDRAPUR 1
71	M/S LALA DAYA RAM & SONS	05XXXXXXXXXX1ZZ	KASHIPUR 2
72	M/S INDIAN RUBBER PRODUCTS	05XXXXXXXXXX1ZR	HARIDWAR 1
73	M/S SADIQ HUSAIN TIMBER MERCHANT	05XXXXXXXXXX1Z0	RAMNAGAR
74	M/S WINTEX ENTERPRISES	05XXXXXXXXXX1ZE	DEHRADUN 4
75	M/S VINAYAK ENTERPRISES	05XXXXXXXXXX1ZU	ROORKEE 1
76	M/S BANSAL STEELS	05XXXXXXXXXX1Z0	RISHIKESH 2
77	M/S SHIVAM INDIA BEVERAGE	05XXXXXXXXXX1ZX	HALDWANI 3
78	SHARMA ENTERPRISES	05XXXXXXXXXX1Z5	HARIDWAR 1
79	M/S SHRI RAM TRADING CO.	05XXXXXXXXXX1ZE	RUDRAPUR 2
80	M/S Bhole Nath Industries	05XXXXXXXXXX1ZZ	RUDRAPUR 2
81	YADAV MEASUREMENTS PRIVATE LIMITED	05XXXXXXXXXX1ZG	DEHRADUN 1
82	M/S HIMALAYA ENTERPRISES	05XXXXXXXXXX1Z2	RUDRAPUR 3
83	MEN TSEE KHANG	05XXXXXXXXXX1ZE	DEHRADUN 5
84	M/S SARSWATI & CO	05XXXXXXXXXX1ZT	HALDWANI 3
85	A.S. ENTERPRISES	05XXXXXXXXXX1Z5	DEHRADUN 5
86	MAA PARVATI TRADERS	05XXXXXXXXXX1ZB	HARIDWAR 2
87	MAKIN & ASSOCIATES	05XXXXXXXXXX2Z4	DEHRADUN 9
88	WOODSTOCK LAMINATES LIMITED	05XXXXXXXXXX1ZL	DEHRADUN 1

Sl. No.	NAME OF TAXPAYER	GSTIN	SECTOR
89	M/S MAHADEV AGRO INDIA	05XXXXXXXXXX1Z7	DEHRADUN 1
90	BLUEWATER TRADE WINDS PRIVATE LIMITED	05XXXXXXXXXX2ZQ	DEHRADUN 1
91	KRISHI UTPADAN MANDI SAMITI NIRANJANPUR DEHRADUN	05XXXXXXXXXX1ZS	DEHRADUN 1
92	SOCIAL MUTUAL BENEFITS NIDHI LIMITED	05XXXXXXXXXX2Z1	DEHRADUN 1
93	M/S TARUN TRADERS	05XXXXXXXXXX1Z7	DEHRADUN 1
94	M/S GEOGRAPHICS INTERIORS PRIVATE LIMITED	05XXXXXXXXXX1ZH	DEHRADUN 2
95	M/S KBM CONSTRUCTION COMPANY	05XXXXXXXXXX1Z6	DEHRADUN 4
96	M/S DWARIKA PROJECTS LTD 31 MALVIYA RAOD DEHRADUN	05XXXXXXXXXX1ZQ	DEHRADUN 4
97	SAM RETAIL	05XXXXXXXXXX1ZT	DEHRADUN 5
98	M/S GARHWAL MANDAL VIKAS NIGAM LIMITED	05XXXXXXXXXX3Z5	DEHRADUN 5
99	M/S THE CAPITAL	05XXXXXXXXXX1ZQ	DEHRADUN 5
100	WINDLASS DEVELOPERS PRIVATE LIMITED	05XXXXXXXXXX1ZX	DEHRADUN 6
101	M/S SKY INTERNATIONAL	05XXXXXXXXXX1Z9	DEHRADUN 8
102	JANA SMALL FINANCE BANK LIMITED	05XXXXXXXXXX1ZJ	DEHRADUN 8
103	WAPCOS LIMITED	05XXXXXXXXXX3ZT	DEHRADUN 9
104	M/S PIYUSH INFRATECH PRIVATE LIMITED	05XXXXXXXXXX1Z4	RISHIKESH 1
105	M/S CLIMATROL CORPORATION	05XXXXXXXXXX1ZL	VIKASNAGAR 1
106	PATANJALI YOG PEETH NYAS	05XXXXXXXXXX1ZU	HARIDWAR 1
107	KIRSHI UTPADAN MANDI SAMITI HARIDWAR	05XXXXXXXXXX1ZX	HARIDWAR 1
108	ALUDECOR LAMINATION PRIVATE LIMITED	05XXXXXXXXXX1ZT	HARIDWAR 2
109	ONWARD PLASTIC PRIVATE LIMITED	05XXXXXXXXXX1Z9	HARIDWAR 2
110	INLAND WORLD LOGISTICS PRIVATE LIMITED	05XXXXXXXXXX1Z5	HARIDWAR 2
111	ANNAPURNA TRANSPORT COMPANY	05XXXXXXXXXX2ZM	HARIDWAR 3
112	DIVYA YOG MANDIR TRUST	05XXXXXXXXXX1ZL	HARIDWAR 4
113	KRISHI UTPADAN MANDI SAMITI ROORKEE	05XXXXXXXXXX1Z4	ROORKEE 1
114	DEXBIO PHARMA PRIVATE LIMITED	05XXXXXXXXXX2ZE	ROORKEE 1
115	M/S LAXMI GLASS STORE	05XXXXXXXXXX1Z6	ROORKEE 2
116	M/S KENT RO SYSTEMS LTD.	05XXXXXXXXXX1ZM	ROORKEE 2
117	M/S EMINENT INFRADEVELOPERS PVT. LTD	05XXXXXXXXXX1ZH	ROORKEE 4
118	CHAMOLI ZILA SAHKARI BANK LTD	05XXXXXXXXXX1ZU	GOPESHWAR
119	KRISHI UTPADAN MANDI SAMITI	05XXXXXXXXXX2ZH	HALDWANI 3
120	M/S ARUN KUMAR	05XXXXXXXXXX1ZY	KASHIPUR 1
121	HIMURVI FORESTRY PRIVATE LIMITED	05XXXXXXXXXX1ZZ	KASHIPUR 1
122	MACRO AIRCON ENGINEERS PRIVATE LIMITED	05XXXXXXXXXX1Z8	KASHIPUR 1
123	POLYPLEX CORPORATION LIMITED	05XXXXXXXXXX1ZI	KHATIMA 1

**Compliance Audit Report for the period ended March 2022**

Sl. No.	NAME OF TAXPAYER	GSTIN	SECTOR
124	KRISHI UTPADAN MANDI SAMITI	05XXXXXXXXXX1ZF	KHATIMA 1
125	KRISHI UTPADAN MANDI SAMITI RUDRAPUR	05XXXXXXXXXX1ZK	KICHHA
126	M/S. CHANDRA MOHAN PHUTELA	05XXXXXXXXXX1ZH	KICHHA
127	JOIN PACK MACHINES PRIVATE LIMITED	05XXXXXXXXXX1ZG	RUDRAPUR 1
128	M/S HINDUSTAN INSACTICIDS LTD RDR	05XXXXXXXXXX1ZM	RUDRAPUR 3
129	M/S SPECIAL BIOCHEM PVT LTD	05XXXXXXXXXX1ZA	RUDRAPUR 3
130	M/S ANTARA PURUKUL SENIOR LIVING LIMITED	05XXXXXXXXXX1ZJ	DEHRADUN 1
131	ARYAN SCHOOL	05XXXXXXXXXX1ZS	DEHRADUN 1
132	M/S OPTIMISTIC TECHNOLOGY SOLUTION PVT LTD	05XXXXXXXXXX1ZJ	DEHRADUN 1
133	M/S INDIAN PUBLIC SCHOOL SOCIETY	05XXXXXXXXXX1ZE	DEHRADUN 1
134	M/S RAM SWAROOP ARUN KUMAR	05XXXXXXXXXX1ZJ	DEHRADUN 2
135	M/S KBM CONSTRUCTION COMPANY	05XXXXXXXXXX1Z6	DEHRADUN 4
136	M/S DWARIKA PROJECTS LTD 31 MALVIYA RAOD DEHRADUN	05XXXXXXXXXX1ZQ	DEHRADUN 4
137	M/S PUNJAB OPTICAL HOUSE INC	05XXXXXXXXXX1Z6	DEHRADUN 5
138	SAM RETAIL	05XXXXXXXXXX1ZT	DEHRADUN 5
139	M/S GARHWAL MANDAL VIKAS NIGAM LIMITED	05XXXXXXXXXX3Z5	DEHRADUN 5
140	M/S NAYAK PLUMBING AND CONSTRUCTION	05XXXXXXXXXX1ZK	DEHRADUN 6
141	M/S NATIONAL MANUFACTURING COMPANY	05XXXXXXXXXX1ZZ	DEHRADUN 8
142	JASKARAN INFRASTRUCTURES PRIVATE LIMITED	05XXXXXXXXXX1ZC	DEHRADUN 8
143	JANA SMALL FINANCE BANK LIMITED	05XXXXXXXXXX1ZJ	DEHRADUN 8
144	SIDDARTH TRANSPORT	05XXXXXXXXXX1ZM	DEHRADUN 8
145	WAPCOS LIMITED	05XXXXXXXXXX3ZT	DEHRADUN 9
146	M/S PIYUSH INFRATECH PRIVATE LIMITED	05XXXXXXXXXX1Z4	RISHIKESH 1
147	GLOBAL CONSTRUCTION	05XXXXXXXXXX2ZV	RISHIKESH 3
148	M/S SAIFE VETMED PRIVATE LIMITED	05XXXXXXXXXX1ZT	VIKASNAGAR 1
149	M/S UNI AGENCIES CHEMICALS PVT LTD	05XXXXXXXXXX1Z7	VIKASNAGAR 1
150	RAI CONTRACTOR	05XXXXXXXXXX1ZH	HARIDWAR 1
151	M/S SHRI KRISHN ENTERPRISES	05XXXXXXXXXX1ZI	HARIDWAR 2
152	M/S SHRI GEETA TRADERS	05XXXXXXXXXX1ZD	HARIDWAR 2
153	SATAKSHI CONTRACTORS PRIVATE LIMITED	05XXXXXXXXXX1ZM	HARIDWAR 3
154	EUROLIFE HEALTHCARE PRIVATE LIMITED	05XXXXXXXXXX1Z8	ROORKEE 1
155	DEXBIO PHARMA PRIVATE LIMITED	05XXXXXXXXXX2ZE	ROORKEE 1
156	M/S LAXMI GLASS STORE	05XXXXXXXXXX1Z6	ROORKEE 2
157	M/S WELKIN OVERSEAS	05XXXXXXXXXX1ZG	ROORKEE 3
158	M/S SEEMA ASSOCIATES	05XXXXXXXXXX1ZX	HALDWANI 1

Sl. No.	NAME OF TAXPAYER	GSTIN	SECTOR
159	M/S AYAT CARGO MOVERS	05XXXXXXXXXX1ZH	HALDWANI 1
160	M/S BHARAT ASSOCIATES PVT. LTD.	05XXXXXXXXXX1ZS	HALDWANI 4
161	M/S HINDUSTAN UNILEVER LTD.	05XXXXXXXXXX1Z0	HALDWANI 4
162	M/S JAGDISH SARAN	05XXXXXXXXXX1ZO	TANAKPUR
163	M/S COMPLETE CONSTRUCTION	05XXXXXXXXXX1ZG	KASHIPUR 1
164	M/S R.M KRISHI KENDRA	05XXXXXXXXXX1Z2	KASHIPUR 2
165	M/S RAJLAKSHMI BUILDCON LIMITED	05XXXXXXXXXX1ZN	KASHIPUR 2
166	M/S DORAHA FILINIGS STATION DORAHA BAZPUR	05XXXXXXXXXX1ZL	KASHIPUR 2
167	BRAR SEEDS PRIVATE LIMITED	05XXXXXXXXXX2ZI	KASHIPUR 2
168	M/S ATE POWER CONNECTIONS(P)LTD.	05XXXXXXXXXX2Z5	KASHIPUR 2
169	SHARMA ROAD LINES (S)	05XXXXXXXXXX1ZL	KICHHA
170	M/S OMAXE LTD	05XXXXXXXXXX1ZW	RUDRAPUR 3
171	M/S DAYAL INDUSTRIES	05XXXXXXXXXX1ZD	RUDRAPUR 4
172	M/S GSBA BUILDERS PVT LTD	05XXXXXXXXXX1ZL	DEHRADUN 1
173	TK ELEVATOR INDIA PRIVATE	05XXXXXXXXXX1ZK	DEHRADUN 1
174	TATANET SERVICES LIMITED	05XXXXXXXXXX1Z8	DEHRADUN 1
175	MS JAIN PHARMA	05XXXXXXXXXX1ZW	DEHRADUN 1
176	MS UNIQUE ASSOCIATES	05XXXXXXXXXX1ZG	DEHRADUN 1
177	M/S PUNJAB NATIONAL BANK	05XXXXXXXXXX1ZV	DEHRADUN 2
178	M/S DURGA MINERALS AND CHEMICALS	05XXXXXXXXXX1Z2	DEHRADUN 2
179	M/S HAZARA METAL MART	05XXXXXXXXXX1ZD	DEHRADUN 3
180	M/S MDDA REMKEY I S B T LTD	05XXXXXXXXXX1Z9	DEHRADUN 3
181	M/S BHARTI AIRTEL LIMITED	05XXXXXXXXXX1ZT	DEHRADUN 4
182	M/S FUTURENEXA CARS PRIVATE LIMITED	05XXXXXXXXXX1Z8	DEHRADUN 4
183	M/S KBM CONSTRUCTION COMPANY	05XXXXXXXXXX1Z6	DEHRADUN 4
184	M/S STERLING INDO TECH CONSULTANTS PRIVATE LIMITED	05XXXXXXXXXX1Z1	DEHRADUN 5
185	M/S WINDLASS STEELCRAFTS LLP	05XXXXXXXXXX1ZP	DEHRADUN 6
186	M/S R K C CONSTRUCTIONS PRIVATE LIMITED	05XXXXXXXXXX1Z3	DEHRADUN 6
187	M/S ASWAL CONSTRUCTION	05XXXXXXXXXX1ZX	DEHRADUN 6
188	M/S SRS INTERNATIONAL	05XXXXXXXXXX1ZY	DEHRADUN 6
189	M/S PERO ENTERPRISES	05XXXXXXXXXX1ZB	DEHRADUN 7
190	M/S BANK OF BARODA	05XXXXXXXXXX3ZA	DEHRADUN 9
191	M/S WAPCOS LIMITED	05XXXXXXXXXX3ZT	DEHRADUN 9
192	M/S DIXON TECHNOLOGIES (INDIA) LIMITED	05XXXXXXXXXX1ZA	RISHIKESH 1
193	M/S BHAGWAN DAS MATHURA DAS	05XXXXXXXXXX1ZQ	RISHIKESH 1

**Compliance Audit Report for the period ended March 2022**

Sl. No.	NAME OF TAXPAYER	GSTIN	SECTOR
194	M/S SAHIL TRADERS	05XXXXXXXXXX1Z9	RISHIKESH 1
195	M/S H M TREDERS	05XXXXXXXXXX1ZZ	RISHIKESH 1
196	M/S KAILASH BUILDERS	05XXXXXXXXXX1ZU	RISHIKESH 2
197	M/S HAWKEYE INFRACARE	05XXXXXXXXXX1Z2	RISHIKESH 2
198	M/S UNI AGENCIES CHEMICALS PVT LTD	05XXXXXXXXXX1Z7	VIKASNAGAR 1
199	M/S CHAUDHARY GAS AGENCY	05XXXXXXXXXX2ZZ	HALDWANI 1
200	M/S API ONLINE RECHARGE	05XXXXXXXXXX2ZP	HALDWANI 2
201	M/S GALPHA LABORATORIES LIMITED	05XXXXXXXXXX1ZC	HALDWANI 3
202	M/S NAV DURGA TRADERS	05XXXXXXXXXX1Z2	HALDWANI 4
203	M/S GARG AND COMPANY	05XXXXXXXXXX1ZB	PITHORAGARH 1
204	M/S ANIKET TRADEMART	05XXXXXXXXXX1Z6	RAM NAGAR
205	M/S JAGDISH SARAN	05XXXXXXXXXX1ZO	TANAKPUR
206	M/S VARAHAMURTI FLEXIRUB	05XXXXXXXXXX1ZB	HARIDWAR 1
207	M/S MAHINDRA AND MAHINDRA LIMITED	05XXXXXXXXXX1Z5	HARIDWAR 2
208	M/S SATAKSHI CONTRACTORS PRIVATE LIMITED	05XXXXXXXXXX1ZM	HARIDWAR 3
209	M/S DEXBIO PHARMA PRIVATE LIMITED	05XXXXXXXXXX2ZE	ROORKEE 1
210	M/S MAGO CONSTRUCTION PVT. LTD.	05XXXXXXXXXX1ZS	ROORKEE 1
211	M/S RECLINERS INDIA (P) LTD	05XXXXXXXXXX1Z1	ROORKEE 2
212	M/S SHRI RAM STEELS	05XXXXXXXXXX1ZB	ROORKEE 3
213	M/S HIMALAYAN AUTO ERA (INDIA) PRIVATE LIMITED	05XXXXXXXXXX1ZA	RUDRAPUR 1
214	M/S BHUSHAN POWER & STEEL LIMITED	05XXXXXXXXXX1ZW	RUDRAPUR 3
215	M/S SADBHAV INFRASTRUCTURE PROJECT LIMITED	05XXXXXXXXXX1Z7	RRDRAPUR 3
216	M/S JINDAL SCRAP TRADERS	05XXXXXXXXXX1Z1	KASHIPUR 1
217	M/S INDIA GLYCOLS LTD	05XXXXXXXXXX1Z7	KASHIPUR 2
218	M/S MIRZA INTERNATIONAL LTD	05XXXXXXXXXX1ZD	KASHIPUR 2
219	M/S RAJ LAXMI PAPER AND BOARD PRIVATE LIMITED	05XXXXXXXXXX1ZT	KASHIPUR 2
220	M/S SETCO AUTOMOTIVE LIMITED	05XXXXXXXXXX1Z7	KHATIMA 2
221	M/S NELSON GLOBAL PRODUCTS INDIA PRIVATE LIMITED	05XXXXXXXXXX1ZP	KICHHA
222	M/S ARVIND LIFESTYLE BRANDS LTD	05XXXXXXXXXX1Z5	DEHRADUN 1
223	M/S ORAVEL STAYS LIMITED	05XXXXXXXXXX1ZS	DEHRADUN 1
224	M/S HITACHI PAYMENT SERVICES PRIVATE LIMITED	05XXXXXXXXXX1ZM	DEHRADUN 2
225	M/S DWARIKA PROJECTS LTD 31 MALVIYA ROAD DEHRADUN	05XXXXXXXXXX1ZQ	DEHRADUN 4
226	M/S FUTURENEXA CARS PRIVATE LIMITED	05XXXXXXXXXX1Z8	DEHRADUN 4
227	M/S PRATEEK RESORTS AND BUILDERS PRIVATE LIMITED	05XXXXXXXXXX1ZK	DEHRADUN 5
228	M/S GRAPHIC ERA EDUCATIONAL SOCIETY	05XXXXXXXXXX1Z7	DEHRADUN 7

Sl. No.	NAME OF TAXPAYER	GSTIN	SECTOR
229	M/S VANDANA DISTRIBUTORS	05XXXXXXXXXX1ZG	DEHRADUN 8
230	M/S SOCIETY OF PETROLEUM GEOPHYSICIST	05XXXXXXXXXX1Z6	DEHRADUN 9
231	M/S DIXON TECHNOLOGIES (INDIA) LIMITED	05XXXXXXXXXX1ZA	RISHIKESH 1
232	M/S QH TALBROS PRIVATE LIMITED	05XXXXXXXXXX1ZI	VIKASNAGAR 1
233	M/S PATANJALI AYURVED LTD	05XXXXXXXXXX1ZX	HARIDWAR 1
234	M/S SKF INDIA LIMITED	05XXXXXXXXXX1ZI	HARIDWAR 6
235	M/S GENUS POWER INFRA LTD	05XXXXXXXXXX1ZN	HARIDWAR 6
236	M/S EUROLIFE HEALTHCARE PRIVATE LIMITED	05XXXXXXXXXX1Z8	ROORKEE 1
237	M/S TIRUPATI STRUCTURALS LTD	05XXXXXXXXXX1ZV	ROORKEE 1
238	M/S KHANNA AUTOMART PVT. LTD	05XXXXXXXXXX2Z0	ROORKEE 2
239	M/S OXFORD PHARMA	05XXXXXXXXXX1Z9	ROORKEE 3
240	M/S SHRI RAM STEELS	05XXXXXXXXXX1ZB	ROORKEE 3
241	M/S SRF LTD	05XXXXXXXXXX1ZJ	KASHIPUR 1
242	M/S INDIA GLYCOLS LTD	05XXXXXXXXXX1Z7	KASHIPUR 2
243	M/S MD PLASTECH PRIVATE LIMITED	05XXXXXXXXXX1ZW	RUDRAPUR 1
244	M/S DANA INDIA PRIVATE LIMITED	05XXXXXXXXXX1Z9	RUDRAPUR 3
245	M/S UDHAM SINGH NAGAR DUGDH UTPADAK SAHAKARI SANGH LIMITED	05XXXXXXXXXX2ZA	KHATIMA
246	MS KICHHA AGRO AGENCIES	05XXXXXXXXXX1ZH	KICHHA
247	M/S VODA FONE IDEA LIMITED	05XXXXXXXXXX1Z3	DEHRADUN 1
248	M/S SAI TRADERS	05XXXXXXXXXX1ZD	DEHRADUN 2
249	M/S LAXMINARAYAN MITTAL	05XXXXXXXXXX1ZR	DEHRADUN 3
250	M/S HEINZ INDIA (P) LTD	05XXXXXXXXXX1Z6	DEHRADUN 8
251	M/S BIOLOGICAL E LIMITED	05XXXXXXXXXX1Z5	VIKASNAGAR 1
252	M/S GAMMON ENGINEERS AND CONTRACTORS PRIVATE LIMITED	05XXXXXXXXXX1ZI	VIKASNAGAR 2
253	M/S MAHINDRA AND MAHINDRA LIMITED	05XXXXXXXXXX1Z5	HARIDWAR 2
254	M/S U. S. METAL PRODUCTS	05XXXXXXXXXX1Z2	HARIDWAR 2
255	M/S AUTO COMPONENT	05XXXXXXXXXX1Z0	HARIDWAR 3
256	M/S HBL POWER SYSTEM LTD	05XXXXXXXXXX1ZN	HARIDWAR 4
257	M/S COSMO ELECTRO INDUSTRIES P LIMITED	05XXXXXXXXXX1ZB	HARIDWAR 4
258	M/S KUNDAN CARE PRODUCTS LIMITED	05XXXXXXXXXX1Z3	HARIDWAR 4
259	M/S PARAGON INDUSTRIES LIMITED	05XXXXXXXXXX1Z3	ROORKEE 1
260	M/S TWENTY FIRST CENTUTY PHARMACEUTICALS PVT. LTD	05XXXXXXXXXX1ZF	ROORKEE 2
261	M/S RADIANT BAR PRIVATE LIMITED	05XXXXXXXXXX1ZM	ROORKEE 3
262	M/S MAGIC WIRE (P)LTD	05XXXXXXXXXX1ZE	ROORKEE 3

**Compliance Audit Report for the period ended March 2022**

Sl. No.	NAME OF TAXPAYER	GSTIN	SECTOR
263	M/S RANA INDUSTRIES	05XXXXXXXXXX1ZK	ROORKEE 3
264	M/S STERLITE POWER TRANSMISSION LIMITED	05XXXXXXXXXX1ZH	ROORKEE 3
265	M/S SHREE AMBA INDUSTRIES	05XXXXXXXXXX1ZN	ROORKEE 3
266	M/S CHEEMA PAPERS LTD	05XXXXXXXXXX1ZD	KASHIPUR 2
267	M/S PRESTRESS STEEL LLP	05XXXXXXXXXX1ZK	KASHIPUR 2
268	M/S MINDA CORPORATION LIMITED	05XXXXXXXXXX1Z9	RUDRAPUR 1
269	M/S MINDA CORPORATION LIMITED	05XXXXXXXXXX2Z8	RUDRAPUR 1
270	M/S MICRO TURNERS	05XXXXXXXXXX1Z5	RUDRAPUR 1
271	M/S LAHORIA TRADERS RUDRAPUR	05XXXXXXXXXX1ZU	RUDRAPUR 2
272	MS GREY EAGLES INDIA PRIVATE LIMITED	05XXXXXXXXXX1ZH	KOTDWAR 1
273	MS SHREE CHEMICALS	05XXXXXXXXXX1ZH	HARIDWAR 6
274	M/S SHREE SIDHBALI PLASTIC UDHYOG	05XXXXXXXXXX1ZE	ROORKEE 2
275	BLUE OCEAN INFRATEL	05XXXXXXXXXX1ZE	RUDRAPUR 3
276	M/S VAMSUN TECHNOLOGY	05XXXXXXXXXX1Z2	RUDRAPUR 1
277	AADINATH INDUSTRIES	05XXXXXXXXXX1ZW	DEHRADUN 1
278	M/S A SQUARE SYSTEM	05XXXXXXXXXX1Z8	ROORKEE 2
279	NIRMALA DEVI	05XXXXXXXXXX1ZK	KICHHA
280	M/S SAVEARTH BIO-CARE	05XXXXXXXXXX1ZN	DEHRADUN 6
281	MS ENGINEERS ASSOCIATE	05XXXXXXXXXX1ZX	HALDWANI 2
282	LEH ARTS DEVELOPMENT EMPORIUM	05XXXXXXXXXX1ZB	MUSSOORIE
283	MANSI FASHION POINT	05XXXXXXXXXX1Z6	HARIDWAR 1
284	DULHAN SAREES & SUITS	05XXXXXXXXXX1ZE	HARIDWAR 6
285	SAGAR JALHOTRA	05XXXXXXXXXX1ZR	KICHHA
286	M/S TECHNO INDUSTRIAL ELECTRICALS	05XXXXXXXXXX1ZK	RUDRAPUR 1
287	VANSH ENTERPRISES	05XXXXXXXXXX1ZV	DEHRADUN 1
288	KUKRETI HARDWEAR & CEMENT AGENCY	05XXXXXXXXXX1Z7	UTTARKASHI
289	MS SRISHIT PRINTING PRESS	05XXXXXXXXXX1ZP	HARIDWAR 6
290	U K ENTERPRISES	05XXXXXXXXXX1ZV	VIKASNAGAR 2
291	GREENZ SOLUTIONS	05XXXXXXXXXX2Z5	HALDWANI 2
292	BALAJI HANDLING EQUIPMENTS	05XXXXXXXXXX2ZN	RUDRAPUR 3
293	SHREE SHYAM GENERAL STORE	05XXXXXXXXXX1ZS	HALDWANI 4
294	M/S A TO Z HERBAL INDIA PRODUCTS	05XXXXXXXXXX1ZH	RUDRAPUR 3
295	MS SANKO TRADING	05XXXXXXXXXX1Z7	HARIDWAR 6
296	M/S A.V. ALL SOLUTIONS ENTERPRISES	05XXXXXXXXXX1ZO	ROORKEE 2
297	M/S EXPRESS MARKETING	05XXXXXXXXXX2ZQ	DEHRADUN 3

Sl. No.	NAME OF TAXPAYER	GSTIN	SECTOR
298	BHARTI AIRTEL LIMITED	05XXXXXXXXXX1ZT	DEHRADUN 4
299	NATIONAL INSURANCE COMPANY LIMITED	05XXXXXXXXXX1Z9	DEHRADUN 5
300	MS BHARAT CONSTRUCTION	05XXXXXXXXXX1ZS	DEHRADUN 6
301	M/S AUTO GALLERY	05XXXXXXXXXX1ZS	RISHIKESH 1
302	HAWKEYE INFRACARE	05XXXXXXXXXX1Z2	RISHIKESH 2
303	TAURAS FINANCIAL SERVICES PRIVATE LIMITED	05XXXXXXXXXX1ZM	VIKASNAGAR 1
304	MS BHASIN AGENCY	05XXXXXXXXXX1Z9	VIKASNAGAR 1
305	MS RITHWIK PROJECT PRIVATE	05XXXXXXXXXX1Z2	GOPESHWAR
306	M/S PATANJALI AYURVED LTD	05XXXXXXXXXX1ZX	HARIDWAR 1
307	INLAND WORLD LOGISTICS PRIVATE LIMITED	05XXXXXXXXXX1Z5	HARIDWAR 2
308	M/S GIRDHARI LAL CONSTRUCTION PRIVATE LIMITED	05XXXXXXXXXX1Z2	ROORKEE 1
309	MS KAY KAY CONSTRUCTIONS	05XXXXXXXXXX1Z3	ROORKEE 3
310	SADBHAV ENGINEERING LIMITED	05XXXXXXXXXX1Z2	HALDWANI 4
311	TRILOK SINGH RAWAT	05XXXXXXXXXX2Z4	ALMORA 1
312	JAGDISH SARAN	05XXXXXXXXXX1ZO	TANAKPUR
313	M/S PROLIFIC PAPERS PVT.LTD	05XXXXXXXXXX1ZF	KASHIPUR 1
314	M/S PHOENIX UDYOG PVT LTD	05XXXXXXXXXX1ZA	KASHIPUR 2
315	VINAYAK TRANSPORT	05XXXXXXXXXX1ZL	KICHHA
316	R.S. LOGISTICS	05XXXXXXXXXX1ZO	KICHHA
317	CJ DARCL LOGISTICS LIMITED	05XXXXXXXXXX1ZS	KICHHA
318	KALAKRITI INFOTECH PRIVATE LIMITED	05XXXXXXXXXX1Z6	RUDRAPUR 3
319	M/S GOPAL TRADERS	05XXXXXXXXXX1ZG	RUDRAPUR 3
320	BHAVANI INDUSTRIES INDIA LLP	05XXXXXXXXXX1Z2	RUDRAPUR 3
321	ANKITA CONSTRUCTION	05XXXXXXXXXX1ZP	DEHRADUN 3
322	M/S EMAMI LTD	05XXXXXXXXXX1ZZ	DEHRADUN 8
323	UTTARAKHAND PURV SAINIK KALYAN NIGAM LIMITED (UPNL	05XXXXXXXXXX1ZM	DEHRADUN 9
324	JJ BUILDTECH	05XXXXXXXXXX2ZB	DEHRADUN 5
325	ALPHA PACIFIC SYSTEMS PRIVATE LIMITED	05XXXXXXXXXX1ZU	RISHIKESH 1
326	M/S MAGIC WIRE (P)LTD	05XXXXXXXXXX1ZE	ROORKEE 3
327	M/S SHREE AMBA INDUSTRIES	05XXXXXXXXXX1ZN	ROORKEE 3
328	AMARDEEP DESIGNS INDIA PVT LTD	05XXXXXXXXXX1Z2	ROORKEE 3
329	A.S MAN POWER AND ALLIED SERVICES	05XXXXXXXXXX2ZD	ROORKEE 2
330	M/S CONA INDUSTRIES UNIT III & IV	05XXXXXXXXXX1Z4	HARIDWAR 1
331	M/S PROVEDA HERBALS	05XXXXXXXXXX1Z4	HARIDWAR 2
332	NEW COMMAND SECURITY SERVICES	05XXXXXXXXXX1Z9	HARIDWAR 5

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Sl. No.	NAME OF TAXPAYER	GSTIN	SECTOR
333	SHAKTI POLYMERES	05XXXXXXXXXX1ZG	KICHHA
334	GREENPLY INDUSTRIES LIMITED	05XXXXXXXXXX1ZZ	RUDRAPUR 1
335	GREENPLY INDUSTRIES LIMITED	05XXXXXXXXXX2ZY	RUDRAPUR 1
336	WINDALS AUTO PVT LTD	05XXXXXXXXXX1ZH	RUDRAPUR 1
337	M/S MOHIT RUBBER FOAM (INDIA) PVT LTD	05XXXXXXXXXX1Z9	RUDRAPUR 1
338	M/S PERFECT DYNAMICS AUTO PRIVATE LIMITED	05XXXXXXXXXX1ZF	RUDRAPUR 1
339	SSV HI-TECH RUDRAPUR PRIVATE LIMITED	05XXXXXXXXXX1ZQ	RUDRAPUR 1
340	M/S AUTO LINE INDUSTRIES LTD.	05XXXXXXXXXX1ZA	RUDRAPUR 3
341	M/S STAR AUTO INDUSTRIES PVT. LTD	05XXXXXXXXXX1ZR	RUDRAPUR 3
342	BOLT MASTR INDIA PVT LTD	05XXXXXXXXXX1ZO	RUDRAPUR 4
343	SETCO AUTOMOTIVE LIMITED	05XXXXXXXXXX1Z7	KHATIMA 2
344	M/S BADESHA STONE CRUSHER	05XXXXXXXXXX1Z6	RAMNAGAR
345	SADBHAV ENGINEERING LIMITED	05XXXXXXXXXX1Z2	HALDWANI 4
346	M/S RAJENDRA KUMAR GUPTA	05XXXXXXXXXX1ZE	RISHIKESH 1
347	M/S AERADYO FURNITURE	05XXXXXXXXXX1ZF	ALMORA
348	M/S OM FAST FOOD CENTER	05XXXXXXXXXX1ZD	HARIDWAR 2
349	M/S JAYA MATHUR	05XXXXXXXXXX1ZF	HARIDWAR 3
350	M/S NAVEEN FURNITURE AND INTERIOR DECORATOR (A UNIT OF NAVEEN FURNITURE PVT. LTD.)	05XXXXXXXXXX1Z8	DEHRADUN 4
351	M/S SAMSUNG INDIA ELECTRONICS PVT. LTD.	05XXXXXXXXXX1ZJ	DEHRADUN 5
352	M/S LAKSHY ENTERPRISES	05XXXXXXXXXX1ZA	DEHRADUN 6
353	M/S NAV JYOTI ENTERPRISES	05XXXXXXXXXX1Z8	DEHRADUN 6
354	M/S ADARSH MEDICO PRIVATE LTD.	05XXXXXXXXXX1Z7	DEHRADUN 6
355	M/S NANDINI ENTERPRISES	05XXXXXXXXXX1Z8	DEHRADUN 7
356	M/S INTAS PHARMACEUTICALS LTD.	05XXXXXXXXXX1ZU	VIKASNAGAR 1
357	M/S USHA BRECO LIMITED	05XXXXXXXXXX1ZX	HARIDWAR 1
358	M/S BATRA BAKERS	05XXXXXXXXXX1Z1	HARIDWAR 6
359	M/S SHAHID METAL ALLOYS	05XXXXXXXXXX1ZZ	ROORKEE 1
360	M/S GOLD PLUS GLASS INDUSTRY LTD.	05XXXXXXXXXX1ZE	ROORKEE 3
361	M/S STAR ENTERPRISES	05XXXXXXXXXX1ZG	ROORKEE 3
362	M/S SKT BUILDCON (P) LTD.	05XXXXXXXXXX1ZL	KASHIPUR 1
363	BISHAMBHER SARAN VINOD KUMAR PRIVATE LIMITED	05XXXXXXXXXX1Z1	KASHIPUR 1
364	M/S GANGOTRI PLASTIC	05XXXXXXXXXX1ZC	KASHIPUR 2
365	M/S BISWAS AUTO SERVICES	05XXXXXXXXXX1ZZ	KHATIMA 1
366	M/S RUDRA BATTERIES	05XXXXXXXXXX1ZE	RUDRAPUR 1

Sl. No.	NAME OF TAXPAYER	GSTIN	SECTOR
367	M/S FEDERAL MUGAL GOETZE (INDIA) LTD.	05XXXXXXXXXX1ZB	RUDRAPUR 1
368	M/S TOWER MECHANICS (P) LTD.	05XXXXXXXXXX1ZY	RUDRAPUR 2
369	M/S NEUTRONS AGRO PRODUCE	05XXXXXXXXXX1Z3	RUDRAPUR 2
370	M/S EMAMI LTD.	05XXXXXXXXXX1ZZ	RUDRAPUR 3
371	M/S POOJA PRINT PACK	05XXXXXXXXXX3Z8	HALDWANI 3
372	M/S HINDUSTAN UNILEVER LTD.	05XXXXXXXXXX1Z0	HALDWANI 4
373	M/S SUPREME FLEX AND PACKAGING	05XXXXXXXXXX1ZT	HALDWANI 4
374	M/S NATURAL DANAPANI RETREAT	05XXXXXXXXXX1ZT	RAM NAGAR
375	M/S BLUE CROSS LABORATORIES PRIVATE LIMITED	05XXXXXXXXXX1Z3	DEHRADUN 4
376	M/S UNITED INDIA INSURANCE CO. LTD.	05XXXXXXXXXX1ZP	DEHRADUN 9

## (C) Details of sample selected for "Detailed Audit"

Sl. No.	GSTIN	NAME OF TAXPAYERS	SECTORS
1	05XXXXXXXXXX1ZO	M/S CANTEEN STORE DEPARTMENT	DEHRADUN-3
2	05XXXXXXXXXXOZG	UTTRAKHAND VAN VIKAS NIGAM	DEHRADUN-3
3	05XXXXXXXXXX2ZR	BRIDGE ROPEWAY TUNNEL AND OTHER INFRASTRUCTURE DEVELOPMENT CO OF UK LIMITED	DEHRADUN-8
4	05XXXXXXXXXX1ZA	MUSSOORIE DEHRADUN DEVELOPMENT AUTHORITY	DEHRADUN-8
5	05XXXXXXXXXX1ZB	M/S SAP INDIA PVT. LTD.	DEHRADUN-8
6	05XXXXXXXXXX1ZM	SIDDARTH TRANSPORT	DEHRADUN-8
7	05XXXXXXXXXX2ZB	CAPITAL HEIGHTS	DEHRADUN-8
8	05XXXXXXXXXX1ZM	M/S JAGDAMBA MEDICAL HALL	HALDWANI-2
9	05XXXXXXXXXX1ZJ	GREAT WHITE GLOBAL PRIVATE LIMITED	HARIDWAR-1
10	05XXXXXXXXXX1ZH	M/S NAPINO AUTO & ELECTRONICS LTD.	HARIDWAR-1
11	05XXXXXXXXXX1ZD	M/S EON ELECTRIC LIMITED	HARIDWAR-1
12	05XXXXXXXXXX1ZU	MAHINDRA LOGISTICS LTD	HARIDWAR-1
13	05XXXXXXXXXX1ZR	NEW JAI HIND ROADLINES	HARIDWAR-1
14	05XXXXXXXXXX1Z5	M/S MAHAVIR TRADE MART INDIA PVT. LTD.	HARIDWAR-1
15	05XXXXXXXXXX1ZY	ARIT HOTELS PRIVATE LIMITED	HARIDWAR-1
16	05XXXXXXXXXX1ZX	M/S RAM GANGA ROLLER FLOUR MILLS PRIVATE LIMITED	HARIDWAR-6
17	05XXXXXXXXXX1ZZ	M/S MAHESHWARI PHARMACEUTICALS (INDIA) LTD.	HARIDWAR-2
18	05XXXXXXXXXX1ZE	M/S PMS SUNPU LIGHTING CO LLP	HARIDWAR-2
19	05XXXXXXXXXX1Z4	M/S LAKHANI FOOTWEAR PVT. LTD.	HARIDWAR-3
20	05XXXXXXXXXX1ZK	ARC TRANSLOGISTIC INDIA PRIVATE LIMITED	HARIDWAR-3

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Sl. No.	GSTIN	NAME OF TAXPAYERS	SECTORS
21	05XXXXXXXXXX1ZD	J D JADIA INFRASTRUCTURES PRIVATE LIMITED	HARIDWAR-3
22	05XXXXXXXXXX1ZH	M/S AIRVISION INDIA PVT LTD	HARIDWAR-3
23	05XXXXXXXXXX1Z3	M/S GUJRAT AMBUJA EXPORTS LTD.	HALDWANI-1
24	05XXXXXXXXXX1ZY	M/S INSAT PHARMA	KICHHA
25	05XXXXXXXXXX1ZP	M/S KASHIPUR SITARGANJ HIGHWAYS PRIVATE LIMITED	KICHHA
26	05XXXXXXXXXX1ZK	YASH TRANSPORT	KICHHA
27	05XXXXXXXXXX1Z4	S.R. LOGISTIC (PROP. PRAMOD SHARMA)	KICHHA
28	05XXXXXXXXXX1Z0	BJRD LOGISTIC	KICHHA
29	05XXXXXXXXXX1Z0	M/S TRILOK SINGH RAM SINGH JAMNAL CONTRACTOR	RAM NAGAR
30	05XXXXXXXXXX1ZA	M/S KOSHISH FOODS CO.	RISHIKESH-1
31	05XXXXXXXXXX1ZE	AIRPORTS AUTHORITY OF INDIA	RISHIKESH-1
32	05XXXXXXXXXX1Z4	M/S DIXON GLOBAL PVT LTD	RISHIKESH-1
33	05XXXXXXXXXX1ZV	AIR INDIA LIMITED	RISHIKESH-1
34	05XXXXXXXXXX1ZL	M/S ZAK HARDWARE PRIVATE LIMITED	ROORKEE-2
35	05XXXXXXXXXX1ZM	M/S KENT RO SYSTEMS LTD.	ROORKEE-2
36	05XXXXXXXXXX1ZE	M/S MARTIN & BLUE LIFECARE	ROORKEE-2
37	05XXXXXXXXXX1ZD	R D BUILDERS	ROORKEE-4
38	05XXXXXXXXXX1Z9	ENDURANCE TECHNOLOGIES LIMITED	RUDRAPUR-1
39	05XXXXXXXXXX1ZL	M/S BRITANNIA INDUSTRIES LTD.	RUDRAPUR-3
40	05XXXXXXXXXX1ZB	M/S SHAKTI PACKAGING	RUDRAPUR-1
41	05XXXXXXXXXX1ZD	L G BALAKRISHNAN & BROS LTD	RUDRAPUR-1
42	05XXXXXXXXXX1ZJ	M/S MAINI SCAFFOLD SYSTEMS	RUDRAPUR-1
43	05XXXXXXXXXX1Z1	M/S GOPAL AUTO (INDIA) PVT. LIMITED	RUDRAPUR-1
44	05XXXXXXXXXX1ZA	M/S DAYAL FOODS	RUDRAPUR-2
45	05XXXXXXXXXX2ZH	M/S TENET AGENCIES	RUDRAPUR-2
46	05XXXXXXXXXX2ZM	ABANS JEWELS LIMITED	RUDRAPUR-2
47	05XXXXXXXXXX1ZU	M/S THUKRAL STEEL ENGINEERS	RUDRAPUR-2
48	05XXXXXXXXXX2ZS	M/S GLOBUS INFOCOM LTD UNIT2	VIKASNAGAR-2
49	05XXXXXXXXXX1ZI	M/S RAJEEV ANAND	VIKASNAGAR-2
50	05XXXXXXXXXX1ZM	AJAY DABRAL	VIKASNAGAR-2
51	05XXXXXXXXXX1ZJ	SHIVALIK CONSTRUCTION	ALMORA-1
52	05XXXXXXXXXX1ZS	ANANDAM	DEHRADUN-1
53	05XXXXXXXXXX1ZC	SARVAGYA CATERRIN SERVICES	DEHRADUN-1

Sl. No.	GSTIN	NAME OF TAXPAYERS	SECTORS
54	05XXXXXXXXXX2ZC	ORIENTAL BANK OF COMMERCE	DEHRADUN-1
55	05XXXXXXXXXX1ZE	TATA PROJECTS LTD	DEHRADUN-1
56	05XXXXXXXXXX1ZD	SHIVA AGENCIES	DEHRADUN-1
57	05XXXXXXXXXX1ZV	M/S STATE BANK OF INDIA I.D.T BRANCH	DEHRADUN-1
58	05XXXXXXXXXX1ZY	RAYMOND APPAREL LTD	DEHRADUN-1
59	05XXXXXXXXXX1Z7	STONEFIELD CONSTRUCTIONS	DEHRADUN-1
60	05XXXXXXXXXX1ZO	SISTEMA SMART TECHNOLOGIES LTD	DEHRADUN-1
61	05XXXXXXXXXX1ZE	SADA SHIV CHAI BHANDAR	DEHRADUN-2
62	05XXXXXXXXXXIZI	IFFCO	DEHRADUN-4
63	05XXXXXXXXXX1ZG	VOITH HYDRO PRIVATE LTD	KASHIPUR-2
64	05XXXXXXXXXX1Z5	ESPAN INFRASTRUCTURE(I) LTD	DEHRADUN-4
65	05XXXXXXXXXX1ZV	A R SALES	DEHRADUN-4
66	05XXXXXXXXXX1ZX	WINDLASS DEVELOPERS PRIVATE LTD	DEHRADUN-6
67	05XXXXXXXXXX1ZX	MEDICON PHARMA	DEHRADUN-6
68	05XXXXXXXXXX2ZR	UTTAR PRADESH RAJKIYA NIRMAN NIGAM LIMITED	DEHRADUN-6
69	05XXXXXXXXXX1ZJ	GURNAM SINGH & CO	DEHRADUN-6
70	05XXXXXXXXXX1ZW	MS HIMALAYAN POWER MACHINES MFG CO	DEHRADUN-6
71	05XXXXXXXXXX1Z5	MS MALHOTRA HARDWARE	DEHRADUN-6
72	05XXXXXXXXXX1ZR	R G BUILDWELL ENGINEERS LIMITED	DEHRADUN-7
73	05XXXXXXXXXX1ZI	MS SEEMA CONSTRUCTION COMPANY	DEHRADUN-7
74	05XXXXXXXXXX1ZS	STARGAZE ENTERTAINMENT PRIVATE LIMITED	DEHRADUN-7
75	05XXXXXXXXXX1Z7	M&M MACHINE	HARIDWAR-4
76	05XXXXXXXXXX1ZC	SHIV CONSTRUCTION COMPANY	HARIDWAR-5
77	05XXXXXXXXXX1ZO	GOEL LIGHTINGS	HARIDWAR-6
78	05XXXXXXXXXX1ZR	NAINI TISSUES LTD	KASHIPUR-1
79	05XXXXXXXXXX1Z5	DABKA STONE CRUSHER PRIVATE LIMITED	KASHIPUR-2
80	05XXXXXXXXXX1Z9	UPTODATE PLASTICS AND PACKAGINGS PRIVATE LIMITED	KHATIMA-2
81	05XXXXXXXXXX1ZX	SUMEX INTERNATIONAL	KOTDWAR-1
82	05XXXXXXXXXX1ZQ	MS G. S. MATIYANI	PITHORAGARH-1
83	05XXXXXXXXXX1ZQ	MS. SHIDHI VINAYAK FARNITOR	PITHORAGARH-1
84	05XXXXXXXXXX2ZN	MS ANANDA IN THE HIMALAYA	RISHIKESH-2
85	05XXXXXXXXXX1Z2	HINDUSTAN CONSTRUCTION COMPANY LIMITED	RISHIKESH-2
86	05XXXXXXXXXX2ZV	GLOBAL CONSTRUCTION	RISHIKESH-3

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<b>Sl. No.</b>	<b>GSTIN</b>	<b>NAME OF TAXPAYERS</b>	<b>SECTORS</b>
87	05XXXXXXXXXX1ZD	PRITAM INTERNATIONAL PVT LTD	ROORKEE-1
88	05XXXXXXXXXX1ZY	RAFBRIX ESSENTIALS	ROORKEE-1
89	05XXXXXXXXXX1ZM	MAA BHAGWATI CONSTRUCTION CO	ROORKEE-3
90	05XXXXXXXXXX1ZR	HUHTAMAKI INDIA LIMITED	RUDRAPUR-3
91	05XXXXXXXXXX1ZJ	DANA ANAND INDIA PRIVATE LIMITED	RUDRAPUR-3
92	05XXXXXXXXXX1ZM	ALLIANCE AIR AVIATION LIMITED	RUDRAPUR-3
93	05XXXXXXXXXX1ZO	HP INDIA SALES PRIVATE LIMITED	RUDRAPUR-3
94	05XXXXXXXXXX1ZU	M/S MITTAL TRADING CO.	RUDRAPUR-3
95	05XXXXXXXXXX1Z2	DALIP SINGH ADHIKARI	TANAKPUR
96	05XXXXXXXXXX1Z7	CAMPUS ACTIVEWEAR PRIVATE LIMITED	VIKASNAGAR-1
97	05XXXXXXXXXX1ZU	MAHAVIR TRANSMISSION LIMITED	VIKASNAGAR-1
98	05XXXXXXXXXX1ZU	FLAIR PENS AND STATIONERY INDUSTRIES PRIVATE LIMITED	VIKASNAGAR-1
99	05XXXXXXXXXX3ZB	AGARWAL TRADERS	VIKASNAGAR-1

## Appendix-3.7.2

(Reference: Paragraph- 3.7.7.1; page 112)

## Details of scrutiny of returns of selected sectors

Sl. No.	Sector	Sector No.	Year	No. of taxpayers	No. of Scrutinized Cases
1	DEHRADUN	01	2017-18	1868	NIL
			2018-19	1854	NIL
			2019-20	1732	NIL
			2020-21	828	NIL
2	DEHRADUN	04	2017-18	1267	57
			2018-19	1499	18
			2019-20	1424	01
			2020-21	1460	01
3	DEHRADUN	06	2017-18	1921	NIL
			2018-19	2058	NIL
			2019-20	1949	NIL
			2020-21	2014	NIL
4	DEHRADUN	08	2017-18	1288	NIL
			2018-19	1762	NIL
			2019-20	1880	NIL
			2020-21	1803	NIL
5	RISHIKESH	01	2017-18	2164	NIL
			2018-19	2582	10
			2019-20	2889	98
			2020-21	2698	03
6	VIKASNAGAR	01	2017-18	1830	21
			2018-19	2267	09
			2019-20	2621	NIL
			2020-21	3176	01
7	HARIDWAR	01	2017-18	2116	31
			2018-19	2297	18
			2019-20	2021	NIL
			2020-21	1954	NIL
8	RUDRAPUR	01	2017-18	2066	09
			2018-19	2341	25
			2019-20	2545	18
			2020-21	2633	15

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Sl. No.	Sector	Sector No.	Year	No. of taxpayers	No. of Scrutinized Cases
9	RUDRAPUR	03	2017-18	1571	17
			2018-19	1846	02
			2019-20	2110	NIL
			2020-21	2161	NIL
10	KICHHA	-	2017-18	1286	09
			2018-19	1729	01
			2019-20	1790	NIL
			2020-21	1757	NIL
<b>Total</b>				<b>79057</b>	<b>364</b>

**Appendix-3.7.3**  
(Reference: Paragraph- 3.7.7.3; page 114)

**Reports received from other GST taxation authority of selected sectors**

Sl. No.	Sector	Sector No.	Year	No. of Taxpayer	Remarks
1	DEHRADUN	01	2017-18 2018-19 2019-20 2020-21	NIL NIL NIL NIL	AS PER LIST OF JC(E) DEHRADUN 01 CASE.
2	DEHRADUN	04	2017-18 2018-19 2019-20 2020-21	NIL NIL NIL 02	
3	DEHRADUN	06	2017-18 2018-19 2019-20 2020-21	01 08 03 03	
4	DEHRADUN	08	2017-18 2018-19 2019-20 2020-21	NIL NIL NIL 01	AS PER LIST OF JC(E) DEHRADUN 06 CASES.
5	RISHIKESH	01	2017-18 2018-19 2019-20 2020-21	NIL NIL NIL NIL	AS PER LIST OF JC(E) DEHRADUN 04 CASES.
6	VIKASNAGAR	01	2017-18 2018-19 2019-20 2020-21	NIL NIL NIL NIL	AS PER LIST OF JC(E) DEHRADUN 04 CASES.
7	HARIDWAR	01	2017-18 2018-19 2019-20 2020-21	NIL NIL NIL NIL	
8	RUDRAPUR	01	2017-18 2018-19 2019-20 2020-21	NIL NIL NIL NIL	
9	RUDRAPUR	03	2017-18 2018-19 2019-20 2020-21	05 NIL NIL NIL	
10	KICHHA	-	2017-18 2018-19 2019-20 2020-21	NIL NIL NIL NIL	
<b>Total</b>				<b>23</b>	<b>15</b>

Appendix-3.7.4

(Reference: Paragraph- 3.7.7.4; page 114)

Details of non-filers/late filers of Returns of Selected Sectors

Sl. No.	Sector	Sector No.	Year	No. of non filers/late filers	No. of GSTR-3A issued	No. of GSTR-3A pursuance
1	DEHRADUN	01	2017-18	299	NIL	Nil
			2018-19	140	NIL	Nil
			2019-20	83	NIL	Nil
			2020-21	64	NIL	Nil
2	DEHRADUN	04	2017-18	129	129	Nil
			2018-19	70	70	Nil
			2019-20	27	27	Nil
			2020-21	45	45	Nil
3	DEHRADUN	06	2017-18	328	NIL	Nil
			2018-19	241	NIL	Nil
			2019-20	126	NIL	Nil
			2020-21	125	NIL	Nil
4	DEHRADUN	08	2017-18	127	NIL	Nil
			2018-19	222	NIL	Nil
			2019-20	194	NIL	Nil
			2020-21	67	NIL	Nil
5	RISHIKESH	01	2017-18	123	NIL	Nil
			2018-19	216	NIL	Nil
			2019-20	37	NIL	Nil
			2020-21	61	NIL	Nil
6	VIKASNAGAR	01	2017-18	NIL	NIL	Nil
			2018-19	02	NIL	Nil
			2019-20	02	NIL	Nil
			2020-21	03	NIL	Nil
7	HARIDWAR	01	2017-18	NIL	NIL	Nil
			2018-19	NIL	NIL	Nil
			2019-20	NIL	NIL	Nil
			2020-21	NIL	NIL	Nil
8	RUDRAPUR	01	2017-18	828	NIL	Nil
			2018-19	2102	NIL	Nil
			2019-20	1454	NIL	Nil
			2020-21	1172	1172	472
9	RUDRAPUR	03	2017-18	482	NIL	Nil
			2018-19	1483	NIL	Nil
			2019-20	1361	NIL	Nil
			2020-21	813	578	321
10	KICHHA	-	2017-18	107	NIL	Nil
			2018-19	147	101	52
			2019-20	64	10	10
			2020-21	60	60	Nil
<b>Total</b>				<b>12,804</b>	<b>2,192</b>	<b>855</b>

## Appendix-3.7.5

(Reference: Paragraph- 3.7.7.5; page 115)

## Cancellation of registration and non-submission of final return

Sl. No.	Sector	Sector no.	Year	No. of cases where proper officer has initiated suo-moto cancellation	No. of cases of cancelled on application of the taxpayers	No. of cases of submission of final returns (GSTR-10)
1	DEHRADUN	01	2017-18	NIL	NIL	NIL
			2018-19	619	NIL	NIL
			2019-20	332	NIL	NIL
			2020-21	487	NIL	NIL
2	DEHRADUN	04	2017-18	NIL	NIL	NIL
			2018-19	285	NIL	NIL
			2019-20	159	NIL	NIL
			2020-21	156	NIL	NIL
3	DEHRADUN	06	2017-18	NIL	NIL	NIL
			2018-19	225	NIL	NIL
			2019-20	191	NIL	NIL
			2020-21	246	NIL	NIL
4	DEHRADUN	08	2017-18	NIL	NIL	NIL
			2018-19	224	13	NIL
			2019-20	317	21	NIL
			2020-21	169	52	NIL
5	RISHIKESH	01	2017-18	NIL	NIL	NIL
			2018-19	181	298	NIL
			2019-20	563	250	NIL
			2020-21	99	332	NIL
6	VIKASNAGAR	01	2017-18	NIL	NIL	NIL
			2018-19	98	69	01
			2019-20	499	30	03
			2020-21	318	65	29
7	HARIDWAR	01	2017-18	NIL	NIL	NIL
			2018-19	08	08	22
			2019-20	31	31	57
			2020-21	14	14	82

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Sl. No.	Sector	Sector no.	Year	No. of cases where proper officer has initiated suo-moto cancellation	No. of cases of cancelled on application of the taxpayers	No. of cases of submission of final returns (GSTR-10)
8	RUDRAPUR	01	2017-18	NIL	15	NIL
			2018-19	168	122	NIL
			2019-20	433	176	NIL
			2020-21	301	107	NIL
9	RUDRAPUR	03	2017-18	NIL	02	NIL
			2018-19	74	122	NIL
			2019-20	296	165	NIL
			2020-21	171	102	NIL
10	KICHHA	-	2017-18	NIL	NIL	NIL
			2018-19	132	NIL	NIL
			2019-20	143	NIL	NIL
			2020-21	204	NIL	NIL
<b>Total</b>				<b>7,143</b>	<b>1,994</b>	<b>194</b>

**Appendix-3.7.6**  
(Reference: Paragraph- 3.7.8.1; page 118)  
**Excess Availing of ITC**

(₹ in crore)

Sl. No.	Sector	Sector no.	GSTIN	Objected Amount
1	DEHRADUN	5	05XXXXXXXXXXXX1ZI	1.19
2			05XXXXXXXXXXXX1ZO	0.67
3	DEHRADUN	7	05XXXXXXXXXXXX1ZE	1.49
4	DEHRADUN	9	05XXXXXXXXXXXX3ZT	0.44
5	RISHIKESH	1	05XXXXXXXXXXXX1ZA	3.18
6			05XXXXXXXXXXXX1ZO	0.93
7			05XXXXXXXXXXXX1Z5	1.14
8			05XXXXXXXXXXXX1ZP	2.12
9			05XXXXXXXXXXXX1ZS	0.67
10	ROORKEE	1	05XXXXXXXXXXXX1ZJ	0.93
11	ROORKEE	3	05XXXXXXXXXXXX1ZE	0.84
12	KOTDWAR	1	05XXXXXXXXXXXX1ZJ	0.76
13	HALDWANI	1	05XXXXXXXXXXXX1Z2	2.66
14			05XXXXXXXXXXXX1ZV	0.95
15	KASHIPUR	2	05XXXXXXXXXXXX1Z8	0.43
16	RUDRAPUR	1	05XXXXXXXXXXXX1ZR	1.19
17			05XXXXXXXXXXXX1ZD	1.11
18			05XXXXXXXXXXXX1Z3	1.03
19			05XXXXXXXXXXXX1Z8	1.23
20	RUDRAPUR	2	05XXXXXXXXXXXX1Z6	3.75
21			05XXXXXXXXXXXX1ZH	0.59
22			05XXXXXXXXXXXX1Z8	0.91
23			05XXXXXXXXXXXX1Z6	2.85
24			05XXXXXXXXXXXX1Z9	0.73
<b>Total</b>				<b>31.79</b>

**ITC availed under RCM vs payment of tax**

(₹ in Crore)

Sl. No.	Sector	Sector no.	GSTIN	Objected Amount
1	RUDRAPUR	1	05XXXXXXXXXXXX1ZA	0.07
<b>Total</b>				<b>0.07</b>

Short payment of tax under RCM vs ITC availed in GSTR 3B/ GSTR 9 (RCM without Payment of tax)

(₹ in crore)

Sl. No.	Sector	Sector no	GSTIN	Objected Amount
1	DEHRADUN	5	05XXXXXXXXXXXX1ZE	0.18
2	RISHIKESH	2	05XXXXXXXXXXXX1ZO	0.50
3	HARIDWAR	1	05XXXXXXXXXXXX1ZR	0.06
4	RUDRAPUR	1	05XXXXXXXXXXXX1ZP	0.39
<b>Total</b>				<b>1.13</b>

Incorrect availing of ISD credit

(₹ in crore)

Sl. No.	Sector	Sector no	GSTIN	Objected Amount
1	DEHRADUN	6	05XXXXXXXXXXXX1ZA	0.08
2	DEHRADUN	6	05XXXXXXXXXXXX1Z7	0.18
3	RUDRAPUR	3	05XXXXXXXXXXXX1ZZ	0.16
4	VIKASNAGAR	1	05XXXXXXXXXXXX1ZU	0.08
5	HARIDWAR	1	05XXXXXXXXXXXX1ZX	0.05
6	HARIDWAR	6	05XXXXXXXXXXXX1Z1	0.08
7	RUDRAPUR	1	05XXXXXXXXXXXX1ZE	0.26
8	RUDRAPUR	1	05XXXXXXXXXXXX1ZB	0.04
9	RUDRAPUR	2	05XXXXXXXXXXXX1Z3	0.05
10	RAMNAGAR	-	05XXXXXXXXXXXX1ZT	0.06
<b>Total</b>				<b>1.04</b>

Incorrect ISD Credit Reversal

(₹ in crore)

Sector	Sector no	GSTIN	Objected Amount
DEHRADUN	9	05XXXXXXXXXXXX1ZP	0.00139
<b>Total</b>			<b>0.00139</b>

Reconciliation between ITC declared in Annual Return with expenses in Financial Statement (Table-14T of Form 9C)

(₹ in crore)

Sl. No.	Sector	Sector no	GSTIN	Objected Amount
1	HARIDWAR	2	05XXXXXXXXXXXX1Z5	16.78
2	HARIDWAR	3	05XXXXXXXXXXXX1Z0	8.09
3	HARIDWAR	4	05XXXXXXXXXXXX1Z3	26.60
4	ROORKEE	2	05XXXXXXXXXXXX1ZF	8.60
5	KASHIPUR	2	05XXXXXXXXXXXX1ZD	11.91
6			05XXXXXXXXXXXX1ZK	9.31
<b>Total</b>				<b>81.29</b>

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

(₹ in crore)

Sl. No.	Sector	Sector no	GSTIN	Objected Amount
1	DEHRADUN	1	05XXXXXXXXXXXX1ZS	0.57
2	DEHRADUN	2	05XXXXXXXXXXXX1ZM	0.31
3	DEHRADUN	4	05XXXXXXXXXXXX1ZQ	0.43
4	DEHRADUN	8	05XXXXXXXXXXXX1ZG	0.87
5	RISHIKESH	1	05XXXXXXXXXXXX1ZA	0.64
6	HARIDWAR	1	05XXXXXXXXXXXX1ZX	5.49
7	HARIDWAR	6	05XXXXXXXXXXXX1ZN	1.18
8	ROORKEE	1	05XXXXXXXXXXXX1Z8	1.13
9	KASHIPUR	2	05XXXXXXXXXXXX1Z7	0.89
10	RUDRAPUR	1	05XXXXXXXXXXXX1ZW	0.97
11	RUDRAPUR	3	05XXXXXXXXXXXX1Z9	0.53
12	KICHHA	-	05XXXXXXXXXXXX1ZH	0.34
<b>Total</b>				<b>13.35</b>

## Mismatch in Total turnover declared in GSTR-9C (Table 5R)

(₹ in crore)

Sl. No.	Sector	Sector no	GSTIN	Objected Amount
1	DEHRADUN	1	05XXXXXXXXXXXX1ZS	0.73
2	DEHRADUN	1	05XXXXXXXXXXXX2Z1	0.70
3	DEHRADUN	2	05XXXXXXXXXXXX1ZH	1.87
4	DEHRADUN	4	05XXXXXXXXXXXX1ZQ	0.50
5	DEHRADUN	5	05XXXXXXXXXXXX1ZT	0.52
6	DEHRADUN	5	05XXXXXXXXXXXX3Z5	0.51
7	DEHRADUN	6	05XXXXXXXXXXXX1ZX	11.36
8	DEHRADUN	8	05XXXXXXXXXXXX1Z9	1.52
9	DEHRADUN	9	05XXXXXXXXXXXX3ZT	0.51
10	HARIDWAR	1	05XXXXXXXXXXXX1ZX	0.82
11	HARIDWAR	3	05XXXXXXXXXXXX2ZM	2.43
12	HARIDWAR	4	05XXXXXXXXXXXX1ZL	0.54
13	ROORKEE	2	05XXXXXXXXXXXX1Z6	1.60
14	ROORKEE	4	05XXXXXXXXXXXX1ZH	3.58
15	KASHIPUR	1	05XXXXXXXXXXXX1ZG	7.43
16	KHATIMA	1	05XXXXXXXXXXXX1ZI	1.84
17	KICHHA	-	05XXXXXXXXXXXX1ZK	0.63
18	KICHHA	-	05XXXXXXXXXXXX1ZH	0.48
<b>Total</b>				<b>37.57</b>

Mismatch in taxable turnover declared in GSTR-9C (Table 7G)

(₹ in crore)

Sl. No.	Sector	Sector no	GSTIN	Objected Amount
1	DEHRADUN	1	05XXXXXXXXXX1ZE	0.39
2	DEHRADUN	5	05XXXXXXXXXX3Z5	0.51
3	DEHRADUN	8	05XXXXXXXXXX1ZZ	1.10
4	DEHRADUN	8	05XXXXXXXXXX1ZM	0.41
5	DEHRADUN	9	05XXXXXXXXXX3ZT	0.51
6	HARIDWAR	2	05XXXXXXXXXX1ZD	0.37
7	ROORKEE	1	05XXXXXXXXXX1Z8	1.76
8	ROORKEE	1	05XXXXXXXXXX2ZE	0.51
9	ROORKEE	2	05XXXXXXXXXX1Z6	1.60
10	ROORKEE	3	05XXXXXXXXXX1ZG	0.09
11	HALDWANI	1	05XXXXXXXXXX1ZH	0.12
12	HALDWANI	4	05XXXXXXXXXX1Z0	0.42
13	TANAKPUR	-	05XXXXXXXXXX1ZO	1.76
14	KASHIPUR	2	05XXXXXXXXXX1Z2	0.44
15	KASHIPUR	2	05XXXXXXXXXX1ZN	0.41
16	KASHIPUR	2	05XXXXXXXXXX1ZL	0.90
17	KASHIPUR	2	05XXXXXXXXXX2ZI	0.24
18	KASHIPUR	2	05XXXXXXXXXX2Z5	0.43
19	RUDRAPUR	4	05XXXXXXXXXX1ZD	0.50
20	KICHHA	-	05XXXXXXXXXX1ZL	1.33
<b>Total</b>				<b>13.80</b>

## Mismatch in tax paid between AR and Books of accounts (Table 9R)

(₹ in crore)

Sl. No.	Sector	Sector no.	GSTIN	Objected Amount
1	DEHRADUN	1	05XXXXXXXXXXXX1ZL	8.97
2			05XXXXXXXXXXXX1ZK	0.1
3			05XXXXXXXXXXXX1ZW	0.10
4	DEHRADUN	4	05XXXXXXXXXXXX1ZT	0.13
5			05XXXXXXXXXXXX1Z6	0.41
6	DEHRADUN	6	05XXXXXXXXXXXX1ZP	0.12
7			05XXXXXXXXXXXX1Z3	0.13
8			05XXXXXXXXXXXX1ZX	0.33
9	DEHRADUN	9	05XXXXXXXXXXXX3ZA	0.20
10			05XXXXXXXXXXXX3ZT	0.57
11	RISHIKESH	1	05XXXXXXXXXXXX1ZA	0.20
12			05XXXXXXXXXXXX1ZQ	0.23
13			05XXXXXXXXXXXX1Z9	0.14
14			05XXXXXXXXXXXX1ZZ	0.16
15	RISHIKESH	2	05XXXXXXXXXXXX1ZU	0.08
16			05XXXXXXXXXXXX1Z2	0.30
17	HARIDWAR	1	05XXXXXXXXXXXX1ZB	0.08
18	ROORKEE	3	05XXXXXXXXXXXX1ZB	0.37
19	KASHIPUR	2	05XXXXXXXXXXXX1Z7	0.10
20			05XXXXXXXXXXXX1ZD	10.37
21			05XXXXXXXXXXXX1ZT	0.47
22	RUDRAPUR	1	05XXXXXXXXXXXX1ZA	0.13
23	RUDRAPUR	3	05XXXXXXXXXXXX1ZW	0.09
24			05XXXXXXXXXXXX1Z7	0.07
<b>Total</b>				<b>23.85</b>

## Undischarged tax liabilities

(₹ in crore)

Sl. No.	Sector	Sector no.	GSTIN	Objected Amount
1	DEHRADUN	4	05XXXXXXXXXXXX1ZT	3.59
2	DEHRADUN	5	05XXXXXXXXXXXX1Z9	10.41
3	HARIDWAR	1	05XXXXXXXXXXXX1ZX	8.93
4	HARIDWAR	2	05XXXXXXXXXXXX1Z5	1.93
5	TANAKPUR	-	05XXXXXXXXXXXX1ZO	1.19

Sl. No.	Sector	Sector no.	GSTIN	Objected Amount
6	KASHIPUR	1	05XXXXXXXXXX1ZF	1.37
7	RUDRAPUR	3	05XXXXXXXXXX1Z6	1.13
8	RUDRAPUR	3	05XXXXXXXXXX1ZG	0.80
9	KICHHA	-	05XXXXXXXXXX1ZL	0.77
10	KICHHA	-	05XXXXXXXXXX1ZS	2.023
<b>Total</b>				<b>32.143</b>

Non-filing of GSTR-3B Returns

(₹ in Crore)

Sl. No.	Sector	Sector No.	GSTIN	Objected Amount
1	DEHRADUN	6	05XXXXXXXXXX1ZN	0.03
2	MUSSOORIE	-	05XXXXXXXXXX1ZB	0.0004
3	VIKASNAGAR	2	05XXXXXXXXXX1ZV	0.0004
4	UTTARKASHI	-	05XXXXXXXXXX1Z7	0.03
5	RUDRAPUR	1	05XXXXXXXXXX1Z2	0.05
<b>Total</b>				<b>0.1108</b>

Short Payment of Interest

(₹ in crore)

Sl. No.	Sector	Sector No.	GSTIN	Objected Amount
1	DEHRADUN	8	0XXXXXXXXXX1ZZ	0.17
2	DEHRADUN	9	05XXXXXXXXXX1ZM	0.15
3	RISHIKESH	1	05XXXXXXXXXX1ZU	0.27
4	HARIDWAR	2	05XXXXXXXXXX1Z4	0.10
5	HARIDWAR	5	05XXXXXXXXXX1Z9	0.11
6	RUDRAPUR	1	05XXXXXXXXXX1ZH	0.73
7			05XXXXXXXXXX1Z9	0.15
8			05XXXXXXXXXX1ZF	0.12
9			05XXXXXXXXXX1ZQ	0.13
10	RUDRAPUR	4	05XXXXXXXXXX1ZO	0.13
11	KICHHA	-	05XXXXXXXXXX1ZG	0.18
<b>Total</b>				<b>2.24</b>

## Appendix-3.7.7

(Reference: Paragraph- 3.7.8.2; page 118)

Details of cases, where mismatches were due to data entry errors

(₹ in crore)

Sl. No.	Sector	Sector No.	GSTIN	Audit Dimension Number	Mismatch amount
1.	HALDWANI	3	05XXXXXXXXXX3Z8	4	0.12
2.	ROORKEE	1	05XXXXXXXXXX1ZZ	4	0.11
3.	DEHRADUN	6	05XXXXXXXXXX1Z8	4	0.10
4.	ALMORA	1	05XXXXXXXXXX1ZJ	2	0.06
5.	GOPESHWAR	-	05XXXXXXXXXX1ZA	2	0.05
6.	HALDWANI	2	05XXXXXXXXXX1Z2	2	0.05
7.	VIKASNAGAR	2	05XXXXXXXXXX1ZO	1	1.36
8.	HARIDWAR	6	05XXXXXXXXXX1ZN	1	0.71
9.	HARIDWAR	2	05XXXXXXXXXX1Z0	1	0.83
10.	RUDRAPUR	3	05XXXXXXXXXX1ZS	1	15.27
11.	DEHRADUN	4	05XXXXXXXXXX1Z8	4	0.06
12.	DEHRADUN	7	05XXXXXXXXXX1Z8	4	0.07
13.	HALDWANI	4	05XXXXXXXXXX1ZT	4	0.11
14.	KASHIPUR	1	05XXXXXXXXXX1ZL	4	1.37
15.	KASHIPUR	1	05XXXXXXXXXX1Z1	4	0.04
16.	RISHIKESH	1	05XXXXXXXXXX1Z2	2	0.06
17.	ROORKEE	3	05XXXXXXXXXX1ZZ	2	0.05
18.	RUDRAPUR	3	05XXXXXXXXXX1Z2	3	0.40
19.	RISHIKESH	2	05XXXXXXXXXX1ZI	2	0.05
20.	DEHRADUN	2	05XXXXXXXXXX1ZD	6	7.94
21.	DEHRADUN	1	05XXXXXXXXXX1ZG	3	0.20
22.	DEHRADUN	9	05XXXXXXXXXX2Z4	3	0.04
23.	HARIDWAR	1	05XXXXXXXXXX1Z5	3	0.55
24.	HARIDWAR	2	05XXXXXXXXXX1ZB	3	0.60
25.	ROORKEE	3	05XXXXXXXXXX1ZE	6	13.45
26.	DEHRADUN	1	05XXXXXXXXXX1Z7	8	1.19
27.	DEHRADUN	1	05XXXXXXXXXX2ZQ	8	0.82
<b>Total</b>					<b>45.66</b>

Details of cases, where action had been taken before issue of audit query

(₹ in crore)

Sl. No.	Sector	Sector No.	GSTIN	Audit Dimension Number	Mismatch amount
1.	DEHRADUN	4	05XXXXXXXXXX1ZN	1	6.38
2.	DEHRADUN	2	05XXXXXXXXXX1ZD	1	2.69
3.	DEHRADUN	5	05XXXXXXXXXX1ZF	1	0.91
4.	HALDWANI	4	05XXXXXXXXXX1Z2	11	0.84
5.	DEHRADUN	2	05XXXXXXXXXX2ZP	1	0.82
6.	KASHIPUR	2	05XXXXXXXXXX1ZZ	3	0.57
7.	ROORKEE	1	05XXXXXXXXXX2ZE	8	0.51
8.	DEHRADUN	1	05XXXXXXXXXX1Z8	10	0.39
9.	ROORKEE	4	05XXXXXXXXXX1Z9	14	0.22
10.	HARIDWAR	1	05XXXXXXXXXX1Z4	14	0.22
11.	ROORKEE	5	05XXXXXXXXXX1Z2	14	0.14
12.	DEHRADUN	3	05XXXXXXXXXX1ZP	14	0.13
13.	HALDWANI	4	05XXXXXXXXXX1Z2	14	0.15
14.	ROORKEE	3	05XXXXXXXXXX1ZE	14	0.34
15.	DEHRADUN	7	05XXXXXXXXXX1ZV	7	0.31
16.	DEHRADUN	7	05XXXXXXXXXX1Z7	7	2.21
17.	DEHRADUN	1	05XXXXXXXXXX1Z2	10	0.11
18.	RUDRAPUR	1	05XXXXXXXXXX1ZP	2	0.39
19.	DEHRADUN	5	05XXXXXXXXXX1ZK	7	0.47
20.	DEHRADUN	2	05XXXXXXXXXX1ZV	10	0.70
21.	DEHRADUN	4	05XXXXXXXXXX1Z8	10	0.13
<b>Total</b>					<b>18.63</b>

## Details of cases, where Department had valid explanations

Sl. No.	Sector	Sector No	GSTIN	Audit Dimension Number	Mismatch amount (₹ in crore)
1.	DEHRADUN	1	05XXXXXXXXXX1Z3	6	62.14
2.	RUDRAPUR	2	05XXXXXXXXXX1ZU	6	9.54
3.	VIKASNAGAR	1	05XXXXXXXXXX1Z5	6	8.22
4.	DEHRADUN	1	05XXXXXXXXXX1ZJ	9	1.65
5.	DEHRADUN	1	05XXXXXXXXXX1ZS	9	1.27
6.	DEHRADUN	5	05XXXXXXXXXX1Z6	9	0.89
7.	DEHRADUN	1	05XXXXXXXXXX1ZJ	9	0.70
8.	DEHRADUN	4	05XXXXXXXXXX1Z6	9	0.56
9.	DEHRADUN	5	05XXXXXXXXXX1ZT	9	0.51
10.	ROORKEE	1	05XXXXXXXXXXZE	10	0.36
11.	KASHIPUR	1	05XXXXXXXXXX1ZJ	7	0.31
12.	DEHRADUN	5	05XXXXXXXXXX1ZQ	8	0.30
13.	VIKASNAGAR	1	05XXXXXXXXXX1Z7	9	0.30
14.	DEHRADUN	5	05XXXXXXXXXX1Z1	10	0.22
15.	DEHRADUN	3	05XXXXXXXXXX1ZD	10	0.18
16.	KASHIPUR	1	05XXXXXXXXXX1ZZ	8	0.16
17.	DEHRADUN	4	05XXXXXXXXXX1Z3	5	0.00 <sup>1</sup>
18.	ALMORA	1	05XXXXXXXXXX1ZF	12	0.00
19.	HALDWANI	3	05XXXXXXXXXX1Z4	2	0.05
20.	HARIDWAR	6	05XXXXXXXXXX1ZE	13	0.002
21.	KASHIPUR	1	05XXXXXXXXXX1ZX	2	0.06
22.	KASHIPUR	1	05XXXXXXXXXX1ZJ	2	0.05
23.	HARIDWAR	4	05XXXXXXXXXX1ZN	6	7.71
24.	HARIDWAR	4	05XXXXXXXXXX1ZB	6	7.97
25.	ROORKEE	1	05XXXXXXXXXX1Z3	6	48.34
26.	DEHRADUN	9	05XXXXXXXXXX1Z6	7	0.43
27.	RISHIKESH	1	05XXXXXXXXXX1ZE	12	00
28.	HARIDWAR	2	05XXXXXXXXXX1ZD	12	00
29.	HARIDWAR	3	05XXXXXXXXXX1ZF	12	00
30.	HALDWANI	4	05XXXXXXXXXX1Z2	11	5.62
31.	KHATIMA	2	05XXXXXXXXXX1Z7	10	0.44
32.	VIKASNAGAR	1	05XXXXXXXXXX1Z7	10	0.31
33.	KICHHA	-	05XXXXXXXXXX1ZP	10	0.30
34.	DEHRADUN	8	05XXXXXXXXXX3Z9	1	1.31

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Sl. No.	Sector	Sector No	GSTIN	Audit Dimension Number	Mismatch amount (₹ in crore)
35.	VIKASNAGAR	1	05XXXXXXXXXX1Z5	1	0.25
36.	HARIDWAR	6	05XXXXXXXXXX1ZW	1	0.42
37.	TANAKPUR	-	05XXXXXXXXXX1ZO	1	0.75
38.	DEHRADUN	1	05XXXXXXXXXX1Z5	7	0.42
39.	KHATIMA	1	05XXXXXXXXXX2ZA	7	0.52
40.	DEHRADUN	3	05XXXXXXXXXX1Z9	10	0.58
41.	ROORKEE	3	05XXXXXXXXXX1ZK	6	11.43
42.	DEHRADUN	4	05XXXXXXXXXX1Z8	7	0.51
43.	DEHRADUN	3	05XXXXXXXXXX1ZR	6	6.96
44.	VIKASNAGAR	2	05XXXXXXXXXX1ZI	6	7.13
45.	HARIDWAR	2	05XXXXXXXXXX1Z2	6	7.65
46.	ROORKEE	3	05XXXXXXXXXX1ZM	6	14.85
47.	ROORKEE	3	05XXXXXXXXXX1ZH	6	51.21
48.	ROORKEE	3	05XXXXXXXXXX1ZN	6	16.00
49.	RUDRAPUR	1	05XXXXXXXXXX1Z9	6	45.55
50.	RUDRAPUR	1	05XXXXXXXXXX2Z8	6	25.32
51.	RUDRAPUR	1	05XXXXXXXXXX1Z5	6	26.13
<b>Total</b>					<b>375.583</b>

<sup>1</sup> ₹ 0.0000053 was rounded off to ₹ 0.00.

Details of cases under compliance deviations (recovery made)

(₹ in crore)

Sl. No.	Sector	Sector no	GSTIN	Audit Dimension Number	Objected Amount as per reply
1.	RUDRAPUR	3	05XXXXXXXXXX1ZA	14	0.26
2.	RUDRAPUR	3	05XXXXXXXXXX1ZR	14	0.23
3.	ROORKEE	3	05XXXXXXXXXX1ZE	4	0.21
4.	HARIDWAR	1	05XXXXXXXXXX1ZZ	2	0.17
5.	ROORKEE	1	05XXXXXXXXXX1ZS	10	0.09
6.	HALDWANI	2	05XXXXXXXXXX1ZX	13	0.01
7.	DEHRADUN	5	05XXXXXXXXXX2ZB	14	0.24
8.	KHATIMA	2	05XXXXXXXXXX1Z7	14	0.11
9.	RAMNAGAR	-	05XXXXXXXXXX2Z2	2	0.17
10.	ROORKEE	3	05XXXXXXXXXX1Z3	11	1.27
11.	DEHRADUN	6	05XXXXXXXXXX1ZY	10	0.99
12.	VIKASNAGAR	1	05XXXXXXXXXX1Z8	1	0.01

Sl. No.	Sector	Sector no	GSTIN	Audit Dimension Number	Objected Amount as per reply
13.	ALMORA	1	05XXXXXXXXXX2Z4	11	0.05
14.	DEHRADUN	7	05XXXXXXXXXX1ZB	10	0.03
15.	PITHORAGARH	1	05XXXXXXXXXX1ZB	10	0.09
16.	KASHIPUR	1	05XXXXXXXXXX1Z1	10	0.12
17.	DEHRADUN	9	05XXXXXXXXXX1Z8	2	0.05
18.	DEHRADUN	5	05XXXXXXXXXX1Z5	3	0.01
19.	DEHRADUN	1	05XXXXXXXXXX1ZG	10	0.16
20.	TANAKPUR	-	05XXXXXXXXXX1ZO	10	1.19
<b>Total</b>					<b>5.46</b>

## Details of cases under compliance deviations (SCN issued)

(₹ in crore)

Sl. No.	Sector	Sector no	GSTIN	Audit Dimension Number	Objected Amount as per reply
1.	DEHRADUN	1	05XXXXXXXXXX1ZW	11	4.91
2.	KHATIMA	1	05XXXXXXXXXX1ZZ	4	0.23
3.	RAM NAGAR	-	05XXXXXXXXXX1Z6	10	0.12
4.	ROORKEE	2	05XXXXXXXXXX2ZD	14	0.15
5.	RUDRAPUR	3	05XXXXXXXXXX2ZN	13	0.13
6.	ROORKEE	2	05XXXXXXXXXX1ZE	13	0.13
7.	RUDRAPUR	3	05XXXXXXXXXX1ZE	13	0.12
8.	HALDWANI	3	05XXXXXXXXXX1ZC	10	0.17
9.	KICHHA	-	05XXXXXXXXXX1ZK	13	0.07
10.	HALDWANI	2	05XXXXXXXXXX2Z5	13	0.02
11.	HARIDWAR	6	05XXXXXXXXXX1ZP	13	0.02
12.	HARIDWAR	6	05XXXXXXXXXX1ZH	13	0.02
13.	RUDRAPUR	3	05XXXXXXXXXX1ZH	13	0.01
14.	ROORKEE	2	05XXXXXXXXXX1ZO	13	0.01
15.	HALDWANI	4	05XXXXXXXXXX1ZS	13	0.01
16.	HARIDWAR	6	05XXXXXXXXXX1ZV	13	0.002
17.	KICHHA	-	05XXXXXXXXXX1Z6	1	10.34
18.	KASHIPUR	2	05XXXXXXXXXX1ZC	4	0.10
19.	HALDWANI	4	05XXXXXXXXXX1Z0	4	12.58
20.	HARIDWAR	1	05XXXXXXXXXX1Z6	13	0.01
21.	ROORKEE	2	05XXXXXXXXXX1Z8	13	0.03
22.	KOTDWAR	1	05XXXXXXXXXX1ZH	13	0.03

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Sl. No.	Sector	Sector no	GSTIN	Audit Dimension Number	Objected Amount as per reply
23.	KICHHA	-	05XXXXXXXXXX1ZR	13	0.01
24.	HARIDWAR	2	05XXXXXXXXXX1Z7	2	0.05
25.	HALDWANI	1	05XXXXXXXXXX1ZA	2	0.07
26.	KASHIPUR	1	05XXXXXXXXXX1ZH	2	0.13
27.	VIKASNAGAR	1	05XXXXXXXXXX1ZI	7	0.94
28.	HARIDWAR	6	05XXXXXXXXXX1ZI	7	0.56
29.	ROORKEE	3	05XXXXXXXXXX1ZB	7	0.76
30.	ROORKEE	2	05XXXXXXXXXX1Z1	10	0.01
31.	HALDWANI	1	05XXXXXXXXXX2ZZ	10	0.08
32.	DEHRADUN	8	05XXXXXXXXXX1ZJ	8	2.11
33.	DEHRADUN	8	05XXXXXXXXXX1ZJ	9	1.04
34.	RUDRAPUR	3	05XXXXXXXXXX1ZM	8	6.42
35.	HARIDWAR	2	05XXXXXXXXXX1ZI	9	0.28
36.	KASHIPUR	1	05XXXXXXXXXX1ZG	9	0.95
37.	RUDRAPUR	3	05XXXXXXXXXX1ZW	9	1.49
38.	KASHIPUR	2	05XXXXXXXXXX1ZA	11	3.96
39.	VIKASNAGAR	1	05XXXXXXXXXX1Z9	11	3.50
40.	RISHIKESH	2	05XXXXXXXXXX1Z2	11	6.29
41.	DEHRADUN	6	05XXXXXXXXXX1ZS	11	1.22
42.	DEHRADUN	3	05XXXXXXXXXX2ZQ	11	1.74
43.	RUDRAPUR	1	05XXXXXXXXXX2ZY	14	1.63
44.	HARIDWAR	3	05XXXXXXXXXX1ZM	10	1.01
45.	VIKASNAGAR	1	05XXXXXXXXXX1ZI	1	0.93
46.	HARIDWAR	1	05XXXXXXXXXX1ZX	1	2.44
47.	HARIDWAR	1	05XXXXXXXXXX1Z4	1	0.06
48.	HARIDWAR	6	05XXXXXXXXXX1Z7	13	0.01
49.	HARIDWAR	3	05XXXXXXXXXX1ZM	9	1.01
50.	RUDRAPUR	3	05XXXXXXXXXX1Z2	11	6.29
<b>Total</b>					<b>74.20</b>

Details of cases, which were under correspondence by the Department with taxpayers in response to audit queries

(₹ in crore)

Sl. No.	Sector	Sector no	GSTIN	Audit Dimension Number	Objected Amount as per reply
1.	RUDRAPUR	1	05XXXXXXXXXX1ZK	13	0.14
<b>Total</b>					<b>0.14</b>

## Details of cases, in which Department's replies were not acceptable (Audit Rebuttal)

(₹ in crore)

Sl. No.	Sector	Sector no	GSTIN	Audit Dimension Number	Objected Amount as per reply
1.	RAMNAGAR	-	05XXXXXXXXXXXX1ZO	1	6.60
2.	KASHIPUR	1	05XXXXXXXXXXXX1ZX	1	1.04
3.	HALDWANI	3	05XXXXXXXXXXXX3ZV	1	0.62
4.	RUDRAPUR	1	05XXXXXXXXXXXX1ZZ	14	0.83
<b>Total</b>					<b>9.09</b>

## Details of cases, where Department's replies were not furnished with appropriate documentary evidences

(₹ in crore)

Sl. No.	Sector	Sector no	GSTIN	Audit Dimension Number	Objected Amount as per reply
1.	GOPESHWAR	-	05XXXXXXXXXXXX1ZU	8	9.25
2.	VIKASNAGAR	1	05XXXXXXXXXXXX1ZL	8	4.81
3.	DEHRADUN	1	05XXXXXXXXXXXX1ZL	8	3.35
4.	KASHIPUR	1	05XXXXXXXXXXXX1ZY	8	2.50
5.	ROORKEE	1	05XXXXXXXXXXXX1Z2	11	1.66
6.	HARIDWAR	1	05XXXXXXXXXXXX1ZH	9	1.40
7.	VIKASNAGAR	1	05XXXXXXXXXXXX1ZT	9	1.18
8.	DEHRADUN	4	05XXXXXXXXXXXX1Z6	8	0.97
9.	HALDWANI	3	05XXXXXXXXXXXX2ZH	8	0.84
10.	DEHRADUN	6	05XXXXXXXXXXXX1ZK	9	0.81
11.	ROORKEE	1	05XXXXXXXXXXXX1Z4	8	0.75
12.	KHATIMA	1	05XXXXXXXXXXXX1ZF	8	0.54
13.	RUDRAPUR	2	05XXXXXXXXXXXX1ZY	4	0.51
14.	KASHIPUR	1	05XXXXXXXXXXXX1Z8	8	0.46
15.	RUDRAPUR	2	05XXXXXXXXXXXX1ZE	3	0.43
16.	RUDRAPUR	2	05XXXXXXXXXXXX1ZZ	3	0.41
17.	HALDWANI	3	05XXXXXXXXXXXX1ZX	3	0.33
18.	DEHRADUN	5	05XXXXXXXXXXXX1ZJ	4	0.20
19.	DEHRADUN	4	05XXXXXXXXXXXX1ZE	3	0.19
20.	DEHRADUN	2	05XXXXXXXXXXXX1ZB	2	0.05
21.	VIKASNAGAR	1	05XXXXXXXXXXXX1ZM	1	1.17
22.	HARIDWAR	4	05XXXXXXXXXXXX1Z0	1	5.88
23.	ROORKEE	2	05XXXXXXXXXXXX1ZA	1	0.70
24.	ROORKEE	1	05XXXXXXXXXXXX1ZN	1	0.91
25.	KHATIMA	1	05XXXXXXXXXXXX1Z3	1	8.89
26.	KHATIMA	1	05XXXXXXXXXXXX1ZC	1	1.18

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Sl. No.	Sector	Sector no	GSTIN	Audit Dimension Number	Objected Amount as per reply
27.	ROORKEE	3	05XXXXXXXXXX1ZG	4	0.13
28.	ROORKEE	1	05XXXXXXXXXX1ZU	3	1.55
29.	HALDWANI	3	05XXXXXXXXXX1ZT	3	0.25
30.	DEHRADUN	8	05XXXXXXXXXX1Z6	6	7.90
31.	ROORKEE	2	05XXXXXXXXXX2Z0	7	0.52
32.	HARIDWAR	2	05XXXXXXXXXX1Z5	10	0.09
33.	HALDWANI	2	05XXXXXXXXXX2ZP	10	0.26
34.	DEHRADUN	1	05XXXXXXXXXX1Z7	8	0.60
35.	DEHRADUN	9	05XXXXXXXXXX1Z4	8	2.65
36.	HARIDWAR	1	05XXXXXXXXXX1ZU	8	1.38
37.	HARIDWAR	2	05XXXXXXXXXX1ZT	8	3.70
38.	HARIDWAR	2	05XXXXXXXXXX1Z9	8	2.21
39.	HARIDWAR	2	05XXXXXXXXXX1Z5	8	0.16
40.	ROORKEE	2	05XXXXXXXXXX1ZM	8	1.79
41.	RUDRAPUR	3	05XXXXXXXXXX1ZA	8	3.10
42.	DEHRADUN	2	05XXXXXXXXXX1ZJ	9	0.29
43.	DEHRADUN	4	05XXXXXXXXXX1ZQ	9	0.50
44.	DEHRADUN	8	05XXXXXXXXXX1ZC	9	0.62
45.	RISHIKESH	1	05XXXXXXXXXX1Z4	9	2.40
46.	RISHIKESH	3	05XXXXXXXXXX2ZV	9	0.30
47.	HALDWANI	1	05XXXXXXXXXX1ZX	9	0.26
48.	HALDWANI	4	05XXXXXXXXXX1ZS	9	1.80
49.	RISHIKESH	1	05XXXXXXXXXX1ZS	11	1.34
50.	VIKASNAGAR	1	05XXXXXXXXXX1ZM	11	1.09
51.	KICHHA	-	05XXXXXXXXXX1ZO	11	0.93
52.	ROORKEE	3	05XXXXXXXXXX1Z9	7	0.52
53.	HARIDWAR	4	05XXXXXXXXXX1Z0	2	0.19
54.	HALDWANI	4	05XXXXXXXXXX1Z2	10	0.14
<b>Total</b>					<b>86.04</b>

Details of cases, where Department stated that they were examining the audit query

(₹ in crore)

Sl. No.	Sector	Sector no	GSTIN	Audit Dimension Number	Objected Amount as per reply
1.	RAMNAGAR	-	05XXXXXXXXXX1ZO	3	0.25
2.	RAMNAGAR	-	05XXXXXXXXXX1Z6	14	0.11
<b>Total</b>					<b>0.36</b>

## Appendix-3.7.8

(Reference: Paragraph- 3.7.9.2 (a); page 129)

## Non-payment of interest on late filing of GSTR-3B

(Amount in ₹)

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	No. of Delayed GSTR3B	Range of delay wityhin 3 months	Range of delay 3 to 6 month	Range of delay Above 6 month	Interest payable	Department's reply
	1	2	3	4	5	6	7	8	9	10
1	RISHIKESH	1	05XXXXXXXXXX2ZN	M/S ANANDA IN THE HIMALAYAS (A UNIT OF IHHR HOSPITALITY PVT. LTD.)	6	5	1	0	545900	The Department stated that Interest Amount ₹ 5,24,501 was deposited.
2	ROORKEE	1	05XXXXXXXXXX1ZY	RAFBRIX ESSENTIALS	2	2	0	0	3120	
3	ROORKEE	1	05XXXXXXXXXX1ZD	M/S PRITAM INTERNATIONAL PVT LTD	3	3	0	0	26212	The Department stated that amount of Interest ₹ 26,212 was deposited.
4	RUDRAPUR	3	05XXXXXXXXXX1ZJ	DANA ANAND INDIA PRIVATE LIMITED	2	2	0	0	242798	
5	TANAKPUR	-	05XXXXXXXXXX1Z2	M/S DALIP SINGH ADHIKARI	9	6	3	0	1217423	
6	VIKASNAGAR	1	05XXXXXXXXXX1Z7	CAMPUS ACTIVEWEAR LIMITED	1	0	1	0	1066722	
7	RISHIKESH	2	05XXXXXXXXXX2ZV	GLOBAL CONSTRUCTION	8	2	0	6	855464	
8	DEHRADUN	1	05XXXXXXXXXX1ZS	M/S ANANDAM	4	4	0	0	2206	
9	DEHRADUN	1	05XXXXXXXXXX1Z7	STONEFIELD CONSTRUCTION	4	4	0	0	9329	
10	DEHRADUN	4	05XXXXXXXXXX1Z5	ESPAN INFRASTRUCTURE (I) LIMITED	8	8	0	0	12428	
11	DEHRADUN	6	05XXXXXXXXXX1ZX	M/S MEDICON PHARMA	6	6	0	0	10934	
12	ALMORA	1	05XXXXXXXXXX1ZJ	M/S SHIVALIK CONSTRUCTION	9	0	2	7	470104	The Department stated that demand of interest of ₹ 4,71,754 was raised.
13	DEHRADUN	4	05XXXXXXXXXX1ZG	VOITH HYDRO PRIVATE LIMITED	8	7	1	0	1862	
14	DEHRADUN	6	05XXXXXXXXXX2ZR	M/S UTTAR PRADESH RAJKIYA NIRMAN NIGAM LTD. UNIT-II	3	3	0	0	36359	
15	DEHRADUN	7	05XXXXXXXXXX1ZS	M/S STARGAZE ENTERTAINMENT PVT. LTD.	5	2	3	0	64676	
16	HARIDWAR	4	05XXXXXXXXXX1Z7	M/S M & M MACHINE CRAFT PVT. LTD.	8	8	0	0	141612	

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Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	No. of Delayed GSTR3B	Range of delay wityhin 3 months	Range of delay 3 to 6 month	Range of delay Above 6 month	Interest payable	Department's reply
1	2	3	4	5	6	7	8	9	10	
17	HARIDWAR	5	05XXXXXXXXXX1ZC	M/S SHIV CONSTRUCTION COMPANY	8	2	0	6	2919401	
18	HARIDWAR	6	05XXXXXXXXXX1ZO	M/S GOEL LIGHTINGS	6	5	1	0	32692	
19	KASHIPUR	2	05XXXXXXXXXX1Z5	M/S DABKA STONE CRUSHER PRIVATE LTD.	9	8	1	0	50282	
20	PITTHORAGARH	1	05XXXXXXXXXX1ZQ	M/S G.S.MATHIYANI AND SONS	9	3	3	3	217617	
21	PITTHORGARH	1	05XXXXXXXXXX1ZQ	M/S SIDDHI VINAYAK FURNITURES	9	4	5	0	5307	
22	HARIDWAR	1	05XXXXXXXXXX1ZD	M/S EON ELECTRIC LTD.	3	3	0	0	2724	
23	HARIDWAR	1	05XXXXXXXXXX1ZH	M/S NAPINO AUTO & ELECTRONICS LTD.	2	2	0	0	45492	
24	HARDIWAR	2	05XXXXXXXXXX1ZZ	MAHESHWARI PHARMACEUTICALS (INDIA) LIMITED	2	2	0	0	4821	The Department stated that interest has been deposited ₹4821
25	VIKASNAGAR	2	05XXXXXXXXXX2ZS	M/S GLOBUS INFOCOM LTD.	6	4	0	2	1225515	Department has replied that the interest of ₹ 12,25,515 deposited.
26	RISHIKESH	1	05XXXXXXXXXX1ZA	M/S KOSHISH FOODS CO.	8	5	3	0	56487	The Department stated that the amount of Rs. 6,147 is deposited as per reply of department.
27	ROORKEE	4	05XXXXXXXXXX1ZD	R D BUILDERS	9	1	0	8	49558	
28	RUDRAPUR	2	05XXXXXXXXXX2ZH	M/S TENET AGENCIES	5	5	0	0	9535	
29	VIKASNAGAR	2	05XXXXXXXXXX1ZI	M/S RAJEEV ANAND	8	0	3	5	285748	Department had stated that the interest of ₹ 2,85,748 was deposited.
30	ROORKEE	2	05XXXXXXXXXX1ZL	ZAK HARDWARE PRIVATE LIMITED	5	5	0	0	42151	The Department stated that the demand of ₹ 75,600 was raised.
31	RUDRAPUR	3	05XXXXXXXXXX1ZL	M/S BRITANNIA INDUSTRIES LTD	1	1	0	0	122234	
32	RUDRAPUR	1	05XXXXXXXXXX1ZB	M/S SHAKTI PACKAGING	6	6	0	0	4117	The Department stated that the interest of ₹ 4,120 was deposited.

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	No. of Delayed GSTR3B	Range of delay wityhin 3 months	Range of delay 3 to 6 month	Range of delay Above 6 month	Interest payable	Department's reply
	1	2	3	4	5	6	7	8	9	10
33	RUDRAPUR	2	05XXXXXXXXXX1ZU	M/S THUKRAL STEEL ENGINEERS	8	4	3	1	43,163	
34	HALDWANI	1	05XXXXXXXXXX1Z3	M/S GUJRAT AMBUJA EXPORTS LTD	7	7	0	0	1,40,747	
35	HARIDWAR	1	05XXXXXXXXXX1ZD	J D JADIA INFRASTRUCTURES PRIVATE LIMITED	8	3	4	1	7,152	
36	HARIDWAR	3	05XXXXXXXXXX1Z4	M/S LAKHANI FOOTWEAR PVT. LTD	2	2	0	0	40,973	
37	HARIDWAR	2	05XXXXXXXXXX1ZE	M/S PMS SUNPU LIGHTING CO LLP	5	5	0	0	1,050	
<b>Total</b>					<b>224</b>	<b>145</b>	<b>43</b>	<b>52</b>	<b>1,00,13,924</b>	

Appendix-3.7.9.i

(Reference: Paragraph- 3.7.9.3 (a); page 130)

Mismatch in ITC availed under Reverse Charge Mechanism with payment of tax

(Amount in ₹)

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	Tax Liability under RCM as per GSTR 3B Table 3.1(d)	ITC availed in GSTR 9 Table (6C+ 6D+6F)	Excess ITC taken under RCM	Department's Reply
	1	2	3	4	5	6	7=6-5	8
1	DEHRADUN	8	05XXXXXXXXXX1ZB	M/S SAP INDIA PVT. LTD	1129387489.00	1198532131.00	69144642.00	
2	RISHIKESH	1	05XXXXXXXXXX1ZE	AIRPORTS AUTHORITY OF INDIA	19751204.00	25374874.00	5623670.00	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
<b>Total</b>							<b>7,47,68,312.00</b>	

## Appendix-3.7.9.ii

(Reference: Paragraph- 3.7.9.3 (a); page 130)

## Mismatch in ITC availed under RCM

(Amount in ₹)

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	Tax Liability under RCM as per GSTR 3B Table 3.1(d)	Tax Liability under RCM as per GSTR 9 table 4G	Difference	Remarks	Department's reply	
	1	2	3	4	5	6	7=6-5	8		
1	DEHRADUN	6	05XXXXXXXXXX1ZX	WINDLASS DEVELOPERS PRIVATE LIMITED	0.00	296158.00	296158.00	Taxpayer has not filled figures in GSTR 3B and 9 related to availing of RCM ITC and its utilisation.	The department had replied that the said liability under RCM was declared in GSTR 9 and discharged through DRC-03 through ARN AD051219002205. ₹ 2,96,158.	
2	HARIDWAR	2	05XXXXXXXXXX1ZE	M/S PMS SUNPU LIGHTING CO LLP	1468.00	26724.00	25256.00	The profit and loss account for the year 2017-18 uploaded by the taxpayer shows freight and cartridge inward and ocean/air inland charges of ₹ 15,74,224 on which RCM is payable tax of ₹ 2,83,360 (₹ 15,74,224 x 18) which has not been paid.		
3	RISHIKESH	1	05XXXXXXXXXX1Z4	M/S DIXON GLOBAL PVT LTD	2102042.00	3109056.00	1007014.00			
<b>Total</b>								<b>13,28,428.00</b>		

**Appendix-3.7.9.iii**  
(Reference: Paragraph- 3.7.9.3 (a); page 130)

**Non/short reversal of ITC availed for nil/exempt and non-GST supplies**

(Amount in ₹)

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	Total Turnover as per GSTR 9 Table (5N-5F)	Turnover of Nil and exempted supply (GSTR 9 Table 5D+5E)	Common Credit (GSTR 9 Table 6B+6C+6D+6E)(only input and input services)	ITC liable to reversed as per formula	ITC reversed as per GSTR 9 Table 7C or 7H (Rule-42)	Short reversal of ITC	Remarks	Department's reply
1	2	3	4	5	6	7	8=6*7/5	9	10=9-8	11	12	
1	Roorkee	1	05XXXXXXXXXX1ZY	Rafbrix essentials	181570562.80	16079971.50	10266681.34	909221.96	0.00	-909221.96		
2	Dehradun	1	05XXXXXXXXXX2ZG	Oriental bank of commerce	1171580682.00	1052870557.50	8976186.00	8066676.16	4708899.00	-3357777.16		
3	Dehradun	1	05XXXXXXXXXX1ZD	M/s shiva agencies	157542017.91	436978.30	18762028.02	52040.71	0.00	-52040.71		
4	Dehradun	1	05XXXXXXXXXX1ZV	M/s state bank of india i.d.t. branch	8595125377.26	7360286483.39	137801147.00	118003621.26	40441248.43	-77562372.83		The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
5	Dehradun	1	05XXXXXXXXXX1ZX	M/s medicon pharma	271655467.76	3886677.91	30867548.46	441633.73	0.00	-441633.73		
6	Almora	1	05XXXXXXXXXX1ZJ	M/s shivalik construction	107170639.30	651729.00	7995561.35	48622.82	0.00	-48622.82		The department stated that the demand of the same was raised.
7	Haridwar	1	05XXXXXXXXXX1ZJ	Great white global private limited	2412620445.11	256106.00	218405986.11	23184.37	0.00	-23184.37		The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	Total Turnover as per GSTR 9 Table (5N-5F)	Turnover of Nil and exempted supply (GSTR 9 Table 5D+5E)	Common Credit (GSTR 9 Table 6B+6C+6D+6E)(only input and input services)	ITC liable to reversed as per formula	ITC reversed as per GSTR 9 Table 7C or 7H (Rule-42)	Short reversal of ITC	Remarks	Department's reply
1	2	3	4	5	6	7	8=6*7/5	9	10=9-8	11	12	
8	Haridwar	2	05XXXXXXXXXX1ZZ	Maheshwari pharmaceuticals (india) limited	148964262.78	162631.78	6836931.12	7464.22	0.00	-7464.22		The Department stated that tax and interest Amount ₹ 18,374 was deposited.
9	Rishikesh	1	05XXXXXXXXXX1ZA	M/s koshish foods co.	128060520.87	30385044.37	3548622.14	841985.03	0.00	-841985.03		
10	Rudrapur	1	05XXXXXXXXXX1ZD	L g balakrishnan & bros ltd	2605975290.23	189917.50	435436843.10	31733.64	0.00	-31733.64		The Department stated that tax and interest amount of ₹ 16,872 was deposited.
11	Haridwar	1	05XXXXXXXXXX1ZY	Arit hotels private limited	33637423.54	172779.00	3740800.00	19214.66	0.00	-19214.66		
12	Haridwar	2	05XXXXXXXXXX1ZX	M/s ram ganga roller flour mills private limited	141617268.00	140797418.00	54251.00	53936.93	0.00	-53936.93		The Department stated that the ITC ₹ 54,251 has been reversed Interest of ₹ 10,783 was deposited.
13	Rishikesh	1	05XXXXXXXXXX1ZE	Airports authority of india	187273705.00	1761908.00	32992923.00	310403.94	161965.00	-148438.94		
14	Rudrapur	3	05XXXXXXXXXX1ZL	M/s britannia industries ltd	7714788325	55,14,19,896	411353224	29401759.64	0.00	-29401759.64		
15	Rishikesh	1	05XXXXXXXXXX1Z4	M/s dixon global pvt ltd	2894899596	13,00,19,051.00	101743884	4569638.01	0.00	-4569638.01	non GST Supply	
<b>Total</b>					<b>26752481584</b>	<b>9289377149</b>	<b>1428782617</b>	<b>162781137</b>	<b>45312112</b>	<b>-117469025</b>		

**Appendix-3.7.9.iv**  
(Reference: Paragraph- 3.7.9.3 (a); page 130)

**Non/short reversal of ITC availed for nil/exempted supplies**

(Amount in ₹)

Sl. No.	Sector	Sector no.	GSTIN	Name of Taxpayer (Legal Name)	Reversal As per Rule 43 (GSTR 9 Table 7D)	GSTR 9 (Table 5D+5E)-value of nil/exempted turnover	Total Turnover (including advances, but excluding Non-GST supply) in GSTR 9 Table 5N-5F	GSTR 9 Table 6B (CG)+ 6C(CG)+6D(CG)+6E (CG))	Reversal work out = (GSTR 9 Table 5D+5E) / GSTR 9 Table 5N-5F X GSTR 9 Table 6B (CG)+ 6C(CG)+6D(CG)+6E (CG))	Short reversal of ITC	Department's reply
	1	2	3	4	5	6	7	8	9=(6/7)*8	10=9-5	
1	RISHIKESH	1	05XXXXXXXXXX X2ZN	M/S ANANDA IN THE HIMALAYAS (A UNIT OF IHHR HOSPITALITY PVT. LTD.)	0.00	1093903.00	454991805.00	5886426.20	14152.30	14152.30	The Department stated that gross tax and interest amount of ₹ 10,41,806 was deposited.
2	DEHRADUN	1	05XXXXXXXXXX X2ZG	ORIENTAL BANK OF COMMERCE	0.00	1052870557.50	1171580682.00	166953.00	150036.53	150036.53	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
3	DEHRADUN	1	05XXXXXXXXXX X1ZV	M/S STATE BANK OF INDIA I.D.T. BRANCH	0.00	7360286483.39	8595125377.26	16435708.83	14074434.08	14074434.08	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
<b>Total</b>						<b>8,41,42,50,944</b>	<b>10,22,16,97,864</b>	<b>2,24,89,088.03</b>	<b>1,42,38,623</b>	<b>1,42,38,623</b>	

## Appendix-3.7.9.v

(Reference: Paragraph- 3.7.9.3 (a); page 130)

## Mismatch in availing of ITC under Input Service Distribution credit

(Amount in ₹)

Sl. No.	Sector	Sector no.	GSTIN	Name of Taxpayer (Legal Name)	ISD credit availed in GSTR9 table 6G	ISD credit availed in GSTR3B Table 4A(4)	ITC distributed by ISD	Excess ISD credit availed: 5-7 or 6-7 (if GSTR9 is not filed)
	1	2	3	4	5	6	7	8=5-7 or 6-7
1	DEHRADUN	4	05XXXXXXXXXX1ZG	VOITH HYDRO PRIVATE LIMITED	0.00	31,56,457.00	0.00	31,56,457.00
2	RISHIKESH	1	05XXXXXXXXXX1Z4	M/S DIXON GLOBAL PVT LTD	0.00	6,78,63,495.00	0.00	6,78,63,495.00
<b>Total</b>								<b>7,10,19,952.00</b>

**Appendix-3.7.9.vi**  
(Reference: Paragraph- 3.7.9.3 (a); page 130)

**ITC mismatch between GSTR-2A and GSTR-9**

(Amount in ₹)

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	GSTR-9 table 8A {ITC eligible in GSTR-2A (Table 3 & 5)}	GSTR 9 Table (6B+8C-7H)	Excess ITC availed by the taxpayer in GSTR9	Remarks	Department's reply
	1	2	3	4	5	6	7=6-5	8	9
1.	RUDRAPUR	3	05XXXXXXXXXX1ZM	Alliance air aviation limited	5926483.40	11512859.00	5586375.60		
2.	RISHIKESH	2	05XXXXXXXXXX1Z2	Hindustan construction company limited	140449237.42	186879462.00	46430224.58		
3.	RISHIKESH	2	05XXXXXXXXXX2ZN	M/s ananda in the himalayas (a unit of ihhr hospitality pvt. Ltd.)	19456648.24	27671462.54	8214814.30		Amount had deposited shown in appendix 3.7.9.iv sl no 01.
4.	ROORKEE	1	05XXXXXXXXXX1ZY	Rafbrix private ltd.	7714619.83	8081263.88	366644.05		
5.	VIKASNAGAR	1	05XXXXXXXXXX1ZU	Flair pens and stationery industries private limited	67416656.42	67803204.00	386547.58		
6.	TANAKPUR	-	05XXXXXXXXXX1Z2	M/s dalip singh adhikari	25492711.88	31237065.88	5744354.00		The Department stated that the demand of ₹ 8,77,73,459 has been raised.
7.	ROORKEE	3	05XXXXXXXXXX1ZM	M/s maa bhagwati construction co.	6238137.55	8063129.00	1824991.45		
8.	DEHRADUN	1	05XXXXXXXXXX1ZE	M/s tata projects ltd.	5017768.68	12271576.15	7253807.47		
9.	DEHRADUN	1	05XXXXXXXXXX1ZD	M/s shiva agencies	18582248.35	18762028.02	179779.67		
10.	DEHRADUN	1	05XXXXXXXXXX1Z7	Stonefield construction	7402750.52	9485308.50	2082557.98		The Department stated that the Amount of ₹ 1,21,262 was deposited.
11.	DEHRADUN	1	05XXXXXXXXXX1ZO	Sistema smart technologies ltd	2765732.27	5543572.79	2777840.52		
12.	DEHRADUN	2	05XXXXXXXXXX1ZE	M/s sada shiv chai bhandar	24594739.69	38181616.28	13586876.59		The Department replied that the taxpayer produced certificates in accordance with the guidelines issued vide CBIC Circular 183/ 22.12.2022 for ITC of ₹ 1,24,05,674. Demand for rest of the ITC of ₹ 15,45,418 has been raised through DRC-07

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	GSTR-9 table 8A {ITC eligible in GSTR-2A (Table 3 & 5)}	GSTR 9 Table (6B+8C-7H)	Excess ITC availed by the taxpayer in GSTR9	Remarks	Department's reply
	1	2	3	4	5	6	7=6-5	8	9
13.	DEHRADUN	4	05XXXXXXXXXX1Z1	Iffc0	75772129.16	77004367.29	1232238.13		
14.	DEHRADUN	4	05XXXXXXXXXX1Z5	Espan infrastructure (i) limited	31607026.07	63762574.79	32155548.72		
15.	DEHRADUN	4	05XXXXXXXXXX1ZV	M/s a r sales	7722841.20	14014843.96	6292002.76		The Department stated that the amount ₹ 57,37,834 has been reversed in FY 2019-20 but no documentary evidence provided..
16.	DEHRADUN	6	05XXXXXXXXXX1ZX	M/s medicon pharma	30719985.32	30867548.46	147563.14		
17.	ALMORA	1	05XXXXXXXXXX1ZJ	M/s shivalik construction	4866857.95	7995716.75	3128858.80		The Department stated that the demand of tax, interest, and penalty of ₹ 86,25,725 had raised.
18.	DEHRADUN	4	05XXXXXXXXXX1ZG	Voith hydro private limited	86137931.45	106778467.38	20640535.93		
19.	DEHRADUN	6	05XXXXXXXXXX2ZR	M/s uttar pradesh rajkiya nirman nigam ltd. Unit-ii	218624283.97	240067036.59	21442752.62		The Department stated that amount of ₹ 23,90,978 had been reversed in February 2020 and balance amount voucher have been produced. But the Department did not provide any documentary evidence in support of its reply.
20.	DEHRADUN	6	05XXXXXXXXXX1ZJ	M/s gurunam singh and company	9070991.51	11274181.00	2203189.49		The department stated that the amount ₹ 11,73,688 was deposited.
21.	DEHRADUN	7	05XXXXXXXXXX1ZI	M/s seema construction company	8731020.10	11106469.38	2375449.28		
22.	DEHRADUN	7	05XXXXXXXXXX1ZS	M/s stargaze entertainment pvt. Ltd.	5070907.30	48537714.82	43466807.52		
23.	HARIDWAR	5	05XXXXXXXXXX1ZC	M/s shiv construction company	10580034.17	13908613.34	3328579.17		
24.	HARIDWAR	6	05XXXXXXXXXX1ZO	M/s goel lightings	341191592.80	346870133.00	5678540.20		The Department stated that the amount of ₹ 9,28,795 was deposited and demand of ₹ 53,44,154 was raised.
25.	KASHIPUR	2	05XXXXXXXXXX1Z5	M/s dabka stone crusher private ltd.	9520171.94	14967281.00	5447109.06		

**Compliance Audit Report for the period ended March 2022**

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	GSTR-9 table 8A {ITC eligible in GSTR-2A (Table 3 & 5)}	GSTR 9 Table (6B+8C-7H)	Excess ITC availed by the taxpayer in GSTR9 7=6-5	Remarks	Department's reply
	1	2	3	4	5	6	7=6-5	8	9
26.	PITTHORAGARH	1	05XXXXXXXXXX1ZQ	M/s g.s.mathiyani and sons	5147242.52	9163714.00	4016471.48		The Department stated that the demand of tax, interest and penalty ₹ 2,16,00,192 has been raised.
27.	HARIDWAR	1	05XXXXXXXXXX1ZH	M/s napino auto & electronics ltd.	278053352.69	298145820.92	20092468.23		
28.	DEHRADUN	8	05XXXXXXXXXX2ZR	Bridge ropeway tunnel and other infrastructure development co of uk limited	31898789.59	44505816.00	12607026.41		
29.	KICHHA	1	05XXXXXXXXXX1ZY	Insat pharma	39127604.21	39589841.38	462237.17		
30.	RUDRAPUR	1	05XXXXXXXXXX1ZI	M/s gopal auto (india) pvt. Ltd., rudrapur	13116377.16	14698848.48	1582471.32		
31.	RUDRAPUR	1	05XXXXXXXXXX1ZD	L g balakrishnan & bros ltd	454005949.78	455598330.07	1592380.29		The Department stated that there was no discrepancies but no evidence has been submitted by the Department..
32.	RUDRAPUR	1	05XXXXXXXXXX1ZJ	Maini scaffold systems	48890538.18	49044364.00	153825.82		The Department stated that the amount of tax of ₹ 1,53,825 was deposited.
33.	RUDRAPUR	2	05XXXXXXXXXX2ZH	M/s tenet agencies	27254997.22	27612647.80	357650.58		
34.	VIKASNAGAR	2	05XXXXXXXXXX1ZI	M/s rajeev anand	2096817.18	3520877.24	1424060.06		
35.	RUDRAPUR	3	05XXXXXXXXXX1ZM	M/s alliance air aviation ltd.	5926483.40	11512859.00	5586375.60		
36.	RUDRAPUR	2	05XXXXXXXXXX2ZM	Abans jewels limited	1862581.80	19572441.76	17709859.96		
37.	DEHRADUN	8	05XXXXXXXXXX2ZB	Capital heights	90000.00	13630623.15	13540623.15		The Department stated that demand of tax and interest of ₹ 2,52,86,465 had raised.
38.	DEHRADUN	8	05XXXXXXXXXX1ZA	Mussoorie dehradun development authority	12553359.13	24053382.58	11500023.45		The Department stated that there was no mismatch but no evidence was provided in support of its reply.
39.	DEHRADUN	8	05XXXXXXXXXX1ZM	Siddarth transport	16125058.00	17251058.92	1126000.92		The Department stated that the ITC of ₹ 5,73,048 has been found correct and the demand of ₹ 5,94,452 has been raised.
40.	HARIDWAR	3	05XXXXXXXXXX1Z4	M/s lakhani footwear pvt. Ltd	346157022.04	347393249.46	1236227.42		

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	GSTR-9 table 8A {ITC eligible in GSTR-2A (Table 3 & 5)}	GSTR 9 Table (6B+8C-7H)	Excess ITC availed by the taxpayer in GSTR9	Remarks	Department's reply
	1	2	3	4	5	6	7=6-5	8	9
41.	HARIDWAR	1	05XXXXXXXXXX1ZU	Mahindra logistics ltd	34797927.19	41943852.92	7145925.73		The Department stated that the demand of ₹ 1,59,75,860 with interest and penalty has been raised.
42.	HARIDWAR	2	05XXXXXXXXXX1ZE	M/s pms sunpu lighting co llp	10269532.08	10349717.76	80185.68		
43.	RISHIKESH	1	05XXXXXXXXXX1Z4	M/s dixon global pvt ltd	100070115.72	100078280.00	8164.28		
44.	VIKASNAGAR	1	05XXXXXXXXXX3ZB	M/s agarwal traders	154421.42	5540094.82	5385673.40		The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
45.	RISHIKESH	1	05XXXXXXXXXX1ZE	Airports authority of india	8600621.00	9708833.00	1108212.00		
46.	ROORKEE	4	05XXXXXXXXXX1ZD	R d builders	2184020.00	5419571.00	3235551.00	in this case GSTR-9 was not available hence GSTR-2A figure is compared with GSTR-3B figure	
<b>Total</b>					<b>2,60,90,56,318</b>	<b>2,96,09,81,720</b>	<b>35,19,25,403</b>		

Appendix-3.7.9.vii

(Reference: Paragraph- 3.7.9.3 (a); page 131)

Unreconciled ITC in GSTR 9 after adjustment

(Amount in ₹)

Sl. No.	Sector	Sector no.	GSTIN	Name of Taxpayer (Legal Name)	ITC as per table 8D of GSTR-9 (negative figure means excess ITC)	Department's reply
1	2	3	4	5	6	
1	Rudrapur	3	05XXXXXXXXXX1ZM	ALLIANCE AIR AVIATION LIMITED	-5586375.60	
2	Rudrapur	3	05XXXXXXXXXX1ZO	HP INDIA SALES PRIVATE LIMITED	-138132224.70	
3	Rishikesh	1	05XXXXXXXXXX1Z2	HINDUSTAN CONSTRUCTION COMPANY LIMITED	-46428233.01	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
4	Rishikesh	1	05XXXXXXXXXX2ZN	M/S ANANDA IN THE HIMALAYAS (A UNIT OF IHHR HOSPITALITY PVT. LTD.)	-8447207.87	
5	Roorkee	1	05XXXXXXXXXX1ZY	RAFBRIX PVT. LTD.	-366644.05	
6	Vikasnagar	1	05XXXXXXXXXX1ZU	FLAIR PENS AND STATIONERY INDUSTRIES PRIVATE LIMITED	-386546.58	
7	Roorkee	1	05XXXXXXXXXX1ZD	M/S PRITAM INTERNATIONAL PVT LTD	-4192405.45	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
8	Tanakpur	-	05XXXXXXXXXX1Z2	M/S DALIP SINGH ADHIKARI	-5744354.00	
9	Vikasnagar	1	05XXXXXXXXXX3ZB	AGARWAL TRADERS	-5385673.40	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
10	Rudrapur	3	05XXXXXXXXXX1ZU	M/S MITTAL TRADING CO.	-86807.14	
11	Roorkee	3	05XXXXXXXXXX1ZM	M/S MAA BHAGWATI CONSTRUCTION CO.	-1824991.45	
12	Dehradun	1	05XXXXXXXXXX1ZS	M/S ANANDAM	-89848.03	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.

Sl. No.	Sector	Sector no.	GSTIN	Name of Taxpayer (Legal Name)	ITC as per table 8D of GSTR-9 (negative figure means excess ITC)	Department's reply
	1	2	3	4	5	6
13	Dehradun	1	05XXXXXXXXXX1ZE	M/S TATA PROJECTS LTD.	-7261747.47	The Department stated that the demand of amount of ₹ 61,69,000 had been raised.
14	Dehradun	1	05XXXXXXXXXX1ZD	M/S SHIVA AGENCIES	-179779.67	
15	Dehradun	1	05XXXXXXXXXX1ZV	M/S STATE BANK OF INDIA I.D.T. BRANCH	-29228290.59	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
16	Dehradun	1	05XXXXXXXXXX1Z7	STONEFIELD CONSTRUCTION	-1815651.49	
17	Dehradun	1	05XXXXXXXXXX1ZO	SISTEMA SMART TECHNOLOGIES LTD	-2777840.52	
18	Dehradun	4	05XXXXXXXXXX1Z1	IFFCO	-1232238.13	
19	Dehradun	4	05XXXXXXXXXX1ZV	M/S A R SALES	-6292002.76	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
20	Dehradun	6	05XXXXXXXXXX1ZX	M/S MEDICON PHARMA	-147563.14	
21	Almora	1	05XXXXXXXXXX1ZJ	M/S SHIVALIK CONSTRUCTION	-3128858.80	Demand has mentioned in Appendix 3.7.9.vi sl no. 17
22	Dehradun	4	05XXXXXXXXXX1ZG	VOITH HYDRO PRIVATE LIMITED	-20640535.93	
23	Dehradun	6	05XXXXXXXXXX2ZR	M/S UTTAR PRADESH RAJKIYA NIRMAN NIGAM LTD. UNIT-II	-21444168.62	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
24	Dehradun	6	05XXXXXXXXXX1ZJ	M/S GURUNAM SINGH AND COMPANY	-2209189.49	
25	Dehradun	6	05XXXXXXXXXX1ZW	M/S HIMALAYAN POWER MACHINES MFG. CO.	-5478267.68	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
26	Dehradun	7	05XXXXXXXXXX1ZI	M/S SEEMA CONSTRUCTION COMPANY	-2375449.28	
27	Dehradun	7	05XXXXXXXXXX1ZS	M/S STARGAZE ENTERTAINMENT PVT. LTD.	-43466807.52	
28	Haridwar	5	05XXXXXXXXXX1ZC	M/S SHIV CONSTRUCTION COMPANY	-38405244.70	

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Sl. No.	Sector	Sector no.	GSTIN	Name of Taxpayer (Legal Name)	ITC as per table 8D of GSTR-9 (negative figure means excess ITC)	Department's reply
	1	2	3	4	5	6
29	Haridwar	6	05XXXXXXXXXX1ZO	M/S GOEL LIGHTINGS	-5678540.20	
30	Kashipur	2	05XXXXXXXXXX1Z5	M/S DABKA STONE CRUSHER PRIVATE LTD.	-5447109.06	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
31	Pitthoragarh	1	05XXXXXXXXXX1ZQ	M/S G.S.MATHIYANI AND SONS	-4016471.48	
32	Dehradun	3	05XXXXXXXXXX1ZO	M/S CANTEEN STORE DEPARTMENT	-31465152.26	
33	Dehradun	8	05XXXXXXXXXX2ZR	BRIDGE ROPEWAY TUNNEL AND OTHER INFRASTRUCTURE DEVELOPMENT CO OF UK LIMITED	-12607026.41	
34	Hardiwar	2	05XXXXXXXXXX1ZZ	MAHESHWARI PHARMACEUTICALS (INDIA) LIMITED	-982005.46	
35	Rishikesh	1	05XXXXXXXXXX1ZV	AIR INDIA LIMITED	-3284780.00	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
36	Rudrapur	1	05XXXXXXXXXX1Z1	M/S GOPAL AUTO (INDIA) PVT. LTD., RUDRAPUR	-1582471.32	
37	Rudrapur	1	05XXXXXXXXXX1ZD	L G BALAKRISHNAN & BROS LTD	-1592380.00	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
38	Rudrapur	1	05XXXXXXXXXX1ZJ	MAINI SCAFFOLD SYSTEMS, RUDRAPUR	-153825.82	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
39	Vikasnagar	2	05XXXXXXXXXX1ZI	M/S RAJEEV ANAND	-1424060.00	
40	Rudrapur	2	05XXXXXXXXXX2ZM	ABANS JEWELS LIMITED	-17709860.00	
41	Rudrapur	2	05XXXXXXXXXX1ZU	M/S THUKRAL STEEL ENGINEERS	-4371784.00	
42	Dehradun	8	05XXXXXXXXXX2ZB	CAPITAL HEIGHTS	-13540623.00	The demand has mentioned in appendix no 3.7.9.vi sl no. 37.

Sl. No.	Sector	Sector no.	GSTIN	Name of Taxpayer (Legal Name)	ITC as per table 8D of GSTR-9 (negative figure means excess ITC)	Department's reply
	1	2	3	4	5	6
43	Dehradun	8	05XXXXXXXXXX1ZA	MUSSOORIE DEHRADUN DEVELOPMENT AUTHORITY	-11500024.00	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
44	Dehradun	8	05XXXXXXXXXX1ZB	M/S SAP INDIA PVT. LTD	-3438952.00	
45	Dehradun	8	05XXXXXXXXXX1ZM	SIDDARTH TRANSPORT	-1126001.00	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
46	Haldwani	1	05XXXXXXXXXX1Z3	M/S GUJRAT AMBUJA EXPORTS LTD	-140499.64	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
47	Haridwar	3	05XXXXXXXXXX1Z4	M/S LAKHANI FOOTWEAR PVT. LTD	-1236227.00	The Department stated that the demand of ₹ 12,36,227 has been raised.
48	Haridwar	1	05XXXXXXXXXX1ZU	MAHINDRA LOGISTICS LTD	-7210928.00	The demand has mentioned in appendix no 3.7.9.vi sl no. 41.
49	Haridwar	2	05XXXXXXXXXX1ZE	M/S PMS SUNPU LIGHTING CO LLP	-80186.00	
50	Rishikesh	1	05XXXXXXXXXX1ZE	AIRPORTS AUTHORITY OF INDIA	-1250140.00	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply
51	Rishikesh	1	05XXXXXXXXXX1Z4	M/S DIXON GLOBAL PVT LTD	-8164.28	
<b>Total</b>					<b>-53,26,02,153</b>	

Appendix-3.7.9.viii

(Reference: Paragraph- 3.7.9.3 (a); page 131)

Mismatch pertaining to ITC noticed in GSTR 9C (Table 14T)

(Amount in ₹)

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	ITC availed of GSTR9 declared in GSTR9C (14S)	Total amount of eligible ITC availed in GSTR 9C 14 R	GSTR 9C table 14 T Un-reconciled ITC (S:Total amount of eligible ITC availed-R: ITC claimed in Annual Return)	Department's reply
	1	2	3	4	8	9	10=8-9	11
1	RUDRAPUR	3	05XXXXXXXXXX1ZM	ALLIANCE AIR AVIATION LIMITED	5873546.00	1062150.66	4811395.34	
2	RISHIKESH	1	05XXXXXXXXXX1Z2	HINDUSTAN CONSTRUCTION COMPANY LIMITED	655545487.00	202198989.00	453346498.00	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
3	RUDRAPUR	3	05XXXXXXXXXX1ZR	HUHTAMAKI INDIA LIMITED	330029006.00	329819639.00	209367.00	
4	DEHRADUN	1	05XXXXXXXXXX1ZS	M/S ANANDAM	5582792.65	5385557.00	197235.65	
5	DEHRADUN	1	05XXXXXXXXXX1ZV	M/S STATE BANK OF INDIA I.D.T. BRANCH	111530291.01	0.00	111530291.01	
6	DEHRADUN	4	05XXXXXXXXXX1Z1	IFFCO	78210526.15	78183290.33	27235.82	
7	DEHRADUN	4	05XXXXXXXXXX1Z5	ESPAN INFRASTRUCTURE (I) LIMITED	74868352.59	0.00	74868352.59	
8	DEHRADUN	4	05XXXXXXXXXX1ZV	M/S A R SALES	14014843.96	7715885.76	6298958.20	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
9	DEHRADUN	6	05XXXXXXXXXX1ZX	M/S PHARMA MEDICON	30937317.46	30867548.46	69769.00	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
10	ALMORA	1	05XXXXXXXXXX1ZJ	M/S SHIVALIK CONSTRUCTION	7995716.75	7930482.43	65234.32	The Department stated that the demand tax and interest of ₹ 5,54,906 was raised.
11	HARIDWAR	4	05XXXXXXXXXX1Z7	M/S M & M MACHINE CRAFT PVT. LTD.	36245970.35	0.00	36245970.35	
12	HARIDWAR	6	05XXXXXXXXXX1ZO	M/S GOEL LIGHTINGS	548661807.00	548530383.00	131424.00	The department stated that amount of tax and interest ₹ 2,44,067 was deposited.

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	ITC availed of GSTR9 declared in GSTR9C (14S)	Total amount of eligible ITC availed in GSTR 9C 14 R	GSTR 9C table 14 T Un-reconciled ITC (S:Total amount of eligible ITC availed-R: ITC claimed in Annual Return)	Department's reply
	1	2	3	4	8	9	10=8-9	11
13	HARIDWAR	1	05XXXXXXXXXX1ZJ	GREAT WHITE GLOBAL PRIVATE LIMITED	232494993.22	232147373.90	347619.32	The Department stated that amount ₹ 3,47,619 is import of goods which was deposited in 2017-18 and claimed in 2018-19. But did not provide any documentary evidence in support of its reply.
14	RUDRAPUR	2	05XXXXXXXXXX2ZM	ABANS JEWELS LIMITED	212646690.76	0.00	212646690.76	
15	HARIDWAR	2	05XXXXXXXXXX1ZE	M/S PMS SUNPU LIGHTING CO LLP	61284767.76	44853912.76	16430855.00	
16	RISHIKESH	1	05XXXXXXXXXX1ZE	AIRPORTS AUTHORITY OF INDIA	34018820.61	8560864.00	25457956.61	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
17	RISHIKESH	1	05XXXXXXXXXX1Z4	M/S DIXON GLOBAL PVT LTD	696502004.00	625034821.00	71467183.00	
18	ROORKEE	2	05XXXXXXXXXX1ZM	M/S KENT RO SYSTEMS LTD.	616795264.00	510075360.00	106719904.00	
<b>Total</b>							<b>1,12,08,71,939.97</b>	

**Appendix-3.7.9.ix**  
(Reference: Paragraph- 3.7.9.3 (a); page 131)

**Mismatch in availing of ITC**

(Amount in ₹)

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	Total amount of ITC availed through FORM GSTR-3B (sum Total of Table 4A of FORM GSTR-3B) as in GSTR 9 6(A)	GSTR 9 Table 6I	Difference between ITC availed in GSTR 3B and declared in GSTR9 6(I)	Remarks	Department's reply
	1	2	3	4	5	6	7=6-5	8	9
1	Rishikesh	1	05XXXXXXXXXX2ZN	M/s ananda in the himalayas (a unit of ihhr hospitality pvt. Ltd.)	52861645.00	31837283.00	-21024362.00		The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
2	Roorkee	1	05XXXXXXXXXX1ZY	Rafbrix essentials	10277032.50	10266681.34	-10351.16		
3	Rishikesh	2	05XXXXXXXXXX2ZV	Global construction	2897930.54	0.00	-2897930.54		
4	Rudrapur	3	05XXXXXXXXXX1ZU	M/s mittal trading co.	4372902.02	1416322.53	-2956579.49	*GSTR 9C not available as the taxpayer's turnover is less than the required amount for filing GSTR 9C	
5	Roorkee	3	05XXXXXXXXXX1ZM	M/s maa bhagwati construction co.	8918749.00	8068529.00	-850220.00		
6	Dehradun	1	05XXXXXXXXXX2ZG	Oriental bank of commerce	9235519.00	9143139.00	-92380.00		
7	Dehradun	1	05XXXXXXXXXX1ZD	M/s shiva agencies	107468204.80	18762028.02	-88706176.78		
8	Dehradun	1	05XXXXXXXXXX1ZY	M/s raymond apparel limited	12498376.00	10020000.00	-2478376.00		
9	Dehradun	4	05XXXXXXXXXX1Z1	Iffc0	88548970.00	77128998.00	-11419972.00		
10	Dehradun	6	05XXXXXXXXXX1ZX	Windlass developers private limited	37979709.11	37216269.00	-763440.11		The department replied that the difference of ₹ 2,06,88,838 is due to TRAN-1 credit, which is verifiable from TRAN-I of the dealer filed in dated 27.12.2017. So, there is no excess claim of ITC. The Department's reply was not acceptable because no reason was given for the difference of GSTR9 6(I).

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	Total amount of ITC availed through FORM GSTR-3B (sum Total of Table 4A of FORM GSTR-3B) as in GSTR 9 6(A)	GSTR 9 Table 6I	Difference between ITC availed in GSTR 3B and declared in GSTR9 6(I)	Remarks	Department's reply
	1	2	3	4	5	6	7=6-5	8	9
11	Dehradun	6	05XXXXXXXXXX1ZJ	M/s gurunam singh and company	12461239.00	11280181.00	-1181058.00		The Department stated that the dealer has claimed ITC of ₹ 1,24,61,239 in its GSTR-3B instead of 1,34,85,598 in GSTR-9C. It was wrongly filled in GSTR-9C. The reply of the Depement was not accetable as no reply of difference amount was given.
12	Dehradun	7	05XXXXXXXXXX1ZI	M/s seema construction company	13155949.19	10834470.55	-2321478.64		
13	Haridwar	6	05XXXXXXXXXX1ZO	M/s goel lightings	512842287.40	507976436.00	-4865851.40		The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
14	Haridwar	1	05XXXXXXXXXX1ZH	M/s napino auto & electronics ltd.	419454049.86	419119324.80	-334725.06		
15	Kichha	1	05XXXXXXXXXX1ZY	Insat pharma	83576682.71	39589841.38	-43986841.33		
16	Haridwar	2	05XXXXXXXXXX1ZZ	Maheshwari pharmaceuticals (india) limited	6838892.62	6836931.12	-1961.50		
17	Rudrapur	1	05XXXXXXXXXX1ZJ	Maini scaffold systems, rudrapur	62871928.00	49044364.00	-13827564.00		
18	Roorkee	2	05XXXXXXXXXX1ZL	Zak hardware private limited	29078693.00	25902992.00	-3175701.00		The Department stated that demand of tax, and penalty of ₹ 34,93,234 has been raised.
19	Rudrapur	1	05XXXXXXXXXX1Z9	Endurance technologies limited	739051413.00	0.00	-739051413.00		The Department stated that the difference amount of ₹ 73,90,51,413 is due to technical error. But did not provide any documentary evidence in support of its reply.

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Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	Total amount of ITC availed through FORM GSTR-3B (sum Total of Table 4A of FORM GSTR-3B) as in GSTR 9 6(A)	GSTR 9 Table 6I	Difference between ITC availed in GSTR 3B and declared in GSTR9 6(I)	Remarks	Department's reply
	1	2	3	4	5	6	7=6-5	8	9
20	Haldwani	1	05XXXXXXXXXX1Z3	M/s gujrat ambuja exports ltd	140458982.00	70458993.00	-69999989.00		The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
21	Haridwar	1	05XXXXXXXXXX1ZY	Arit hotels private limited	7533233.00	3740800.00	-3792433.00		
22	Haridwar	1	05XXXXXXXXXX1ZD	J d jadia infrastructures private limited	20781893.81	13806424.05	-6975469.76		The Department stated that the taxpayer has deposited the amount DRC-03. But ₹ 3,00,000 in lieu of Interest of ₹ 23,39,148 has been deposited. And demand has been raised for the rest amount of ₹ 20,39,148.
23	Haridwar	1	05XXXXXXXXXX1Z5	M/s mahavir trade mart india pvt. Ltd	8224004.71	5370179.32	-2853825.39		
24	Haridwar	2	05XXXXXXXXXX1ZE	M/s pms sunpu lighting co llp	61280674.00	44884247.00	-16396427.00		
25	Rishikesh	1	05XXXXXXXXXX1Z4	M/s dixon global pvt ltd	643790073.00	643673186.00	-116887.00		
26	Roorkee	2	05XXXXXXXXXX1ZE	M/s martin & blue lifecare	2562866.00	0.00	-2562866.00		The Department stated that demand of the tax, interest and penalty of ₹ 51,25,728 has been raised.
<b>Total</b>					<b>3099021899.27</b>	<b>2056377620.11</b>	<b>-1042644279.16</b>		

## Appendix-3.7.9.x

(Reference: Paragraph- 3.7.9.3 (a); page 131)

## Mismatch between debits of Tax Liabilities and ITC comparison Statement and Electronic Cash/Credit ledger

(Amount in ₹)

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	GSTR 3B Table 6.1 tax liability	Debits in E Cash L	Debits in E Credit L	Total	Difference	Department's reply
	1	2	3	4	5	6	7	8=6+7	9=5-8	10
1	DEHRADUN	1	05XXXXXXXXXX1Z7	STONEFIELD CONSTRUCTION	7087396.00	0.00	0.00	0.00	7087396.00	
2	DEHRADUN	4	05XXXXXXXXXX1ZG	VOITH HYDRO PRIVATE LIMITED	53227530.00	0.00	5733804.00	5733804.00	47493726.00	
3	DEHRADUN	7	05XXXXXXXXXX1ZR	R G BUILDWELL ENGINEERS LIMITED	133274752.00	32271194.00	100974228.00	133245422.00	29330.00	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply
4	RISHIKESH	1	05XXXXXXXXXX1ZV	AIR INDIA LIMITED	7431668.00	3089342.00	4312127.00	7401469.00	30199.00	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply
<b>Total</b>					<b>20,10,21,346</b>			<b>14,63,80,695</b>	<b>5,46,40,651</b>	

Appendix-3.7.9.xi

(Reference: Paragraph- 3.7.9.3 (a); page 131)

Mismatch in ITC claim on Import of goods and ITC in 2A

(Amount in ₹)

Sl. No.	Sector 1	Sector no. 2	GSTIN 3	NAME OF FIRM 4	ITC availed in GSTR 9 table 6(E input) 5	ITC included in GSTR 2A 6	Excess ITC 7=5-6	Remarks 8	Department's reply 9
1	RUDRAPUR	2	05XXXXXXXXXX2ZM	ABANS JEWELS LIMITED	18,99,08,668	18,42,16,041	56,92,627	Claimed Excess ITC on Import of Goods against GSTR-2A	
2	HARIDWAR	1	05XXXXXXXXXX1ZH	M/S NAPINO AUTO & ELECTRONICS LTD.	11,54,58,667	10,96,12,358	58,46,309	Claimed Excess ITC on Import of Goods against GSTR-2A	
3	RUDRAPUR	1	05XXXXXXXXXX1ZD	LG BALAKRISHNAN & BROS LTD	2,43,04,330	2,42,56,401	47,929	Claimed Excess ITC on Import of Goods against GSTR-2A	
4	VIKASNAGAR	2	05XXXXXXXXXX2ZS	M/S GLOBUS INFOCOM LTD UNIT2	2,35,84,782	2,33,56,088	2,28,694	Claimed Excess ITC on Import of Goods against GSTR-2A	The Department the taxpayer has deposited tax, interest and penalty of ₹ 5,47,991 was deposited.
5	HARIDWAR	2	05XXXXXXXXXX1ZE	M/S PMS SUNPU LIGHTING CO LLP	3,45,34,529	2,97,09,480	48,25,049	Claimed Excess ITC on Import of Goods against GSTR-2A	
<b>Total</b>					<b>38,77,90,976</b>	<b>37,11,50,368</b>	<b>1,66,40,608</b>		

## Appendix-3.7.9.xii

(Reference: Paragraph- 3.7.9.3 (a); page 131)

## Mismatch in ITC claim on GSTR-9C and ITC in 2A

(Amount in ₹)

Sl. No.	Sector	Sector no.	GSTIN	NAME OF FIRM	ITC availed in GSTR 9C	ITC included in GSTR 2A	Excess ITC	Remarks	Department's reply
	1	2	3	4	5	6	7=5-6	8	9
1	ROORKEE	2	05XXXXXXXXXX1ZL	M/S ZAK HARDWARE PRIVATE LIMITED	2,90,78,694	2,59,02,992	31,75,702	Claimed Excess ITC on Goods or Services against GSTR-9C	
2	HARIDWAR	3	05XXXXXXXXXX1ZD	J D JADIA INFRASTRUCTURES PRIVATE LIMITED	2,11,71,752	1,38,06,424	73,65,328	ITC shown in Retuns (GSTR-9 & GSTR-9C) 1,38,06,424/= and as per Sl. No. 9 of GSTR-9 Tax paid through ITC 2,11,71,752. Appendix 3.7.9.ix (Sl. No. 22)	Its reply and demand has been mentioned in appendix 3.7.9.ix sl no. 22.
<b>Total</b>					<b>5,02,50,446</b>	<b>3,97,09,416</b>	<b>1,05,41,030</b>		

**Appendix-3.7.9.xiii**  
(Reference: Paragraph- 3.7.9.3 (a); page 132)

**Availing of ITC without producing supporting documents**

(Amount in ₹)

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	Employees' Cost (Salaries, wages, Bonus etc.)	Other Miscellaneous expenses	Any Other expense 1	Any Other expense 2	Any Other expense 3	Any Other expense 4	Total	Department's reply
1	2	3	4	5	6	7	8	9	10	11	12	
1	RISHIKESH	1	05XXXXXXXXXX1Z2	Hindustan construction company limited	0.00	4767129.00	426222.00	2033729.00	9123006.00	0.00	16350086.00	The Department replied that some invoices are submitted for verification. The Reply is not tenable because hundred percent verification should be done.
2	ROORKEE	1	05XXXXXXXXXX1ZY	Rafbrix essentials	0.00	0.00	975114.00	1172802.00	6338681.00	0.00	8486597.00	
3	RUDRAPUR	3	05XXXXXXXXXX1ZR	Huhtamaki india limited	3914490.06	20148700.60	3771056.00	1997502.82	10745563.00	0.00	40577312.48	
4	VIKASNAGAR	1	05XXXXXXXXXX1ZU	Flair pens and stationery industries private limited	0.00	0.00	95758513.00	0.00	0.00	0.00	95758513.00	
5	TANAKPUR	-	05XXXXXXXXXX1Z2	M/s dalip singh adhikari	0.00	0.00	10000237.00	961039.83	14400.00	235454.40	11211131.23	
6	VIKASNAGAR	1	05XXXXXXXXXX1Z7	Campus activewear limited	6839022.75	17715146.32	16474098.00	0.00	0.00	0.00	41028267.07	
7	DEHRADUN	1	05XXXXXXXXXX1ZS	M/s anandam	0.00	33378.00	347260.00	19742.00	0.00	0.00	400380.00	The department replied that as per the notification no. 56/2019 dated 14.11.2019, the taxpayer has an option for not entering amount in table 14. Accordingly, the taxpayer has availed the option and did not provide

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	Employees' Cost (Salaries, wages, Bonus etc.)	Other Miscellaneous expenses	Any Other expense 1	Any Other expense 2	Any Other expense 3	Any Other expense 4	Total	Department's reply
1	2	3	4	5	6	7	8	9	10	11	12	
												information in this table. The reply is not acceptable because as per notification the taxpayer has an option do not fill this table. Since the taxpayer filled this table so the reason should be mentioned.
8	DEHRADUN	1	05XXXXXXXXXX1ZO	Sistema smart technologies ltd	0.00	3020.00	0.00	3708942.00	0.00	0.00	3711962.00	The department replied that as per the notification no 56/2019 dated 14.11.2019 the taxpayer has an option for not entering amount in table 14. Accordingly, the taxpayer has availed the option and did not provide information in this table. The reply is not acceptable because as per notification the taxpayer has an option do not fill this table. Since the taxpayer filled this table so the reason should be mentioned.

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Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	Employees' Cost (Salaries, wages, Bonus etc.)	Other Miscellaneous expenses	Any Other expense 1	Any Other expense 2	Any Other expense 3	Any Other expense 4	Total	Department's reply
	1	2	3	4	5	6	7	8	9	10	11	12
9	DEHRADUN	4	05XXXXXXXXXX1Z1	Iffc0	0.00	506441.00	63025.00	23765.00	48950.00	38478.00	680659.00	
10	DEHRADUN	6	05XXXXXXXXXX1ZX	Windlass developers private limited	0.00	3547.00	3838883.00	390561.00	3642749.00	20688819.00	28564559.00	
11	ALMORA	1	05XXXXXXXXXX1ZJ	M/s shivalik construction	0.00	0.00	7892460.00	5052.00	165.00	5439.00	7903116.00	
12	DEHRADUN	3	05XXXXXXXXXXOZG	Uttrakhand van vikas nigam	82,16,314	4019822.00	0.00	0.00	0.00	0.00	4019822.00	The Department stated that the demand of ITC reversal of ₹ 1,03,54,708.09 has been raised for FY 2017-18.
13	VIKASNAGAR	2	05XXXXXXXXXX2ZS	M/s globus infocom ltd.	0.00	0.00	7929869.00	0.00	0.00	0.00	7929869.00	
14	RUDRAPUR	1	05XXXXXXXXXX1ZD	L g balakrishnan & bros ltd	1,55,77,963	3372636.00	0.00	0.00	0.00	0.00	3372636.00	The department stated that amount of tax and interest of ₹ 21,220 was deposited.
<b>Total</b>											<b>269994909.78</b>	

**Appendix-3.7.9.xiv**  
(Reference: Paragraph- 3.7.9.3 (b); page 132)

**Availing of Excess Transitional Credit**

(Amount in ₹)

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	Transition Credit through TRAN-1 (including revisions if any) as declared in GSTR 9 table 6K	Transition Credit through TRAN-2 as declared in GSTR 9 table 6L	TRAN 1 credit availed as per TRAN 1	TRAN 2 credit availed as per TRAN 2	Difference	Difference	Remarks
	1	2	3	4	5	6	7	8	9=5-7	10=6-8	11
1	RISHIKESH	1	05XXXXXXXXXX1Z2	M/S HINDUSTAN CONSTRUCTION CO. LTD.	453346497	0.00	449782022	0.00	3564475	0	TRAN 1 filed.
2	RUDRAPUR	1	05XXXXXXXXXX1ZJ	MAINI SCAFFOLD SYSTEMS, RUDRAPUR	14293864.00	0.00	0.00	0.00	14293864.00	0.00	TRAN 1 filed.
3	DEHRADUN	8	05XXXXXXXXXX1ZB	M/S SAP INDIA PVT. LTD	311263686.00	0.00	0.00	0.00	311263686.00	0.00	TRAN 1 not filed.
<b>Total</b>									<b>32,91,22,025</b>		

Appendix-3.7.10.i

(Reference: Paragraph- 3.7.9.4 (a); Page 133)

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

(Amount in ₹)

Sl. No.	Sector	Sector no.	GSTIN	Name of Taxpayer (Legal Name)	Tax liability declared in GSTR 1	Tax liability declared in GSTR-3B for the period 2017-18 other than RCM [table 6.1 A]	Mismatch in Tax liability in Compared to GSTR3B	Department's reply
	1	2	3	4	5	6	7=5-6	10
1	VIKASNAGAR	1	05XXXXXXXXXX1Z7	CAMPUS ACTIVEWEAR LIMITED	478222024	475699660	2522364	The Department stated that the difference between GSTR-1 and GSTR-3B was ₹ 25,22,365 and it was adjusted in Sep 2018 and March 2019. The reply is not acceptable as no reason has been given regarding difference in tax liability as compared to GSTR-3B and GSTR-9.
2	ROORKEE	3	05XXXXXXXXXX1ZM	M/S MAA BHAGWATI CONSTRUCTION CO.	9760605	8233286	1527319	
3	DEHRADUN	1	05XXXXXXXXXX2ZG	ORIENTAL BANK OF COMMERCE	24415961	22846642	1569319	The Department stated that the taxpayer deposited the amount of ₹ 6,55,986 through two DRC-03 following the section 17(4) of GST Act and reversing 50 percent of eligible ITC. The reply is not acceptable as no reply was given in respect of tax liability.
4	DEHRADUN	1	05XXXXXXXXXX1ZD	M/S SHIVA AGENCIES	18593383	18592208	1175	
5	DEHRADUN	6	05XXXXXXXXXX1Z5	M/S MALHOTRA HARDWARE	1461039	368944	1092095	
6	HARIDWAR	6	05XXXXXXXXXX1ZO	M/S GOEL LIGHTINGS	490593908	488559133	2034775	The Department stated that in the year 2017-18, the short amount of tax in GSTR-3B has been accepted the tax liability by the dealer by increasing the tax in GSTR-3B for the month of

Sl. No.	Sector	Sector no.	GSTIN	Name of Taxpayer (Legal Name)	Tax liability declared in GSTR 1	Tax liability declared in GSTR-3B for the period 2017-18 other than RCM [table 6.1 A]	Mismatch in Tax liability in Compared to GSTR3B	Department's reply
	1	2	3	4	5	6	7=5-6	10
								January 2019 but no KD was provided in this regard.
7	HARIDWAR	3	05XXXXXXXXXX1ZK	ARC TRANSLOGISTIC INDIA PRIVATE LIMITED	7216	0	7216	The Department stated that amount of tax and interest of ₹ 14,576 was deposited.
8	KICHHA	-	05XXXXXXXXXX1ZY	INSAT PHARMA	28977047	28431739	545308	
9	VIKASNAGAR	2	05XXXXXXXXXX1ZM	AJAY DABRAL	3762285	2887746	874539	The Department stated that amount of tax of ₹ 8,74,540 was deposited.
10	DEHRADUN	8	05XXXXXXXXXX1ZA	MUSSOORIE DEHRADUN DEVELOPMENT AUTHORITY	16283737	16266148	17589	The Department stated that demand of tax, interest and penalty of ₹ 57,898 has been raised.
11	DEHRADUN	8	05XXXXXXXXXX1ZB	M/S SAP INDIA PVT. LTD	1577317630	1562391673	14925957	
12	DEHRADUN	8	05XXXXXXXXXX1ZM	SIDDARTH TRANSPORT	10360873	8677584	1683289	
13	HARIDWAR	1	05XXXXXXXXXX1ZU	MAHINDRA LOGISTICS LTD	87302712	55303577	31999135	The Department stated that the supply of ₹ 63,99,61,443 by the dealer is a supply made by GTA on which tax has been paid by the recipient on reverse charge. But no evidence was provided in support of its reply.
14	HARIDWAR	2	05XXXXXXXXXX1ZE	M/S PMS SUNPU LIGHTING CO LLP	21962202	21595069	367133	
15	RAMNAGAR	-	05XXXXXXXXXX1Z0	M/S TRILOK SINGH RAM SINGH JAMNAL CONTRACTOR	3355464	935596	2419868	The Department stated that the amount of tax and interest of ₹ 26,37,660 was deposited.
<b>Total</b>							<b>6,15,87,081</b>	

Appendix-3.7.10.ii

(Reference: Paragraph- 3.7.9.4 (a); page 133)

Un-discharged tax liability on comparing greater of the tax liability of GSTR 1, GSTR 9 with reference to Tax payment in GSTR-9

(Amount in ₹)

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	Tax liability declared in GSTR-1 for the period 2017-18 as per tax liability and ITC comparison statement	Tax liability declared in GSTR-9 for the period 2017-18 other than RCM[Tax payable GSTR 9 Table 4N-Table 4G+Table 10 - Table 11]	Greater liability between GSTR-1 and GSTR-9	GST Payment as per GSTR-9 (Table 9 (both ITC and Cash) + Table 14 -Table 4G payments)	Undischarged tax liability	Department's reply
1	2	3	4	5	6	7	8	9=7-8	10	
1	RUDRAPUR	3	05XXXXXXXXXX1ZM	ALLIANCE AIR AVIATION LIMITED	8729503.00	8708916.00	8729503.00	8708920.00	20583.00	
2	RISHIKESH	1	05XXXXXXXXXX1Z2	HINDUSTAN CONSTRUCTION COMPANY LIMITED	428814357.00	429119006.00	429119006.00	427125432.00	1993574.00	
3	ROORKEE	1	05XXXXXXXXXX1ZD	M/S PRITAM INTERNATIONAL PVT LTD	409389379.00	408424199.70	409389379.00	407719560.00	1669819.00	The Department stated that the amount ₹ 92,776 was deposited.
4	RUDRAPUR	3	05XXXXXXXXXX1ZJ	DANA ANAND INDIA PRIVATE LIMITED	729712735.00	729712735.00	729712735.00	722352361.00	7360374.00	
5	VIKASNAGAR	1	05XXXXXXXXXX3ZB	AGARWAL TRADERS	4906653.20	4906653.20	4906653.20	4281434.00	625219.20	The Department stated that amount of ₹ 6,25,226. was deposited
6	DEHRADUN	1	05XXXXXXXXXX1ZC	M/S SARVAGYA CATERING SERVICES	3369464.28	3369464.28	3369464.28	0.00	3369464.28	
7	DEHRADUN	1	05XXXXXXXXXX1ZY	M/S RAYMOND APPAREL LIMITED	10056903.34	10228506.00	10228506.00	8856129.00	1372377.00	
8	DEHRADUN	1	05XXXXXXXXXX1Z7	STONEFIELD CONSTRUCTION	6935301.26	8933856.70	8933856.70	7087396.00	1846460.70	The Department stated that Tax of amount of ₹ 18,46,461 was deposited.

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	Tax liability declared in GSTR-1 for the period 2017-18 as per tax liability and ITC comparison statement	Tax liability declared in GSTR-9 for the period 2017-18 other than RCM[Tax payable GSTR 9 Table 4N-Table 4G+Table 10 - Table 11]	Greater liability between GSTR-1 and GSTR-9	GST Payment as per GSTR-9 (Table 9 (both ITC and Cash) + Table 14 -Table 4G payments)	Undischarged tax liability	Department's reply
	1	2	3	4	5	6	7	8	9=7-8	10
9	DEHRADUN	2	05XXXXXXXXXX1ZE	M/S SADA SHIV CHAI BHANDAR	13261664.93	36819612.40	36819612.40	13226524.79	23593087.61	The Department stated that demand of ₹ 2,35,93,087 was raised.
10	DEHRADUN	6	05XXXXXXXXXX1ZX	WINDLASS DEVELOPERS PRIVATE LIMITED	31700553.04	42755784.00	42755784.00	32081420.00	10674364.00	
11	ALMORA	1	05XXXXXXXXXX1ZJ	M/S SHIVALIK CONSTRUCTION	12805409.66	12805409.66	12805409.66	11516632.00	1288777.66	The Department stated that demand of tax, interest and penalty of ₹ 28,48,805 was raised.
12	DEHRADUN	6	05XXXXXXXXXX1ZW	M/S HIMALAYAN POWER MACHINES MFG. CO.	14858297.26	14831431.34	14858297.26	13744160.00	1114137.26	The Department stated that ITC reflected in GSTR-2A does not include IGST on import of goods which is ₹ 54,54,347 and similarly TRAN-1 credit is not reflected in GSTR-2A which is ₹ 17,99,859. The reply is not acceptable as the Department give reply about ITC while the

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Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	Tax liability declared in GSTR-1 for the period 2017-18 as per tax liability and ITC comparison statement	Tax liability declared in GSTR-9 for the period 2017-18 other than RCM[Tax payable GSTR 9 Table 4N-Table 4G+Table 10 - Table 11]	Greater liability between GSTR-1 and GSTR-9	GST Payment as per GSTR-9 (Table 9 (both ITC and Cash) + Table 14 -Table 4G payments)	Undischarged tax liability	Department's reply
	1	2	3	4	5	6	7	8	9=7-8	10
										objection related to undischarged tax liability.
13	DEHRADUN	7	05XXXXXXXXXX1ZI	M/S SEEMA CONSTRUCTION COMPANY	10236135.42	9674877.44	10236135.42	7371776.00	2864359.42	
14	DEHRADUN	7	05XXXXXXXXXX1ZS	M/S STARGAZE ENTERTAINMENT PVT. LTD.	8270528.59	8297913.41	8297913.41	8270511.00	27402.41	The Department stated that ₹ 4789 has been deposited and demand of balance amount ₹ 22590 was raised.
15	HARIDWAR	4	05XXXXXXXXXX1Z7	M/S M & M MACHINE CRAFT PVT. LTD.	57956684.50	57618714.40	57956684.50	57517783.00	438901.50	The Department stated that out of the short deposited tax of ₹ 5,62,885, tax of ₹ 5,14,932 has been paid in GSTR-3B of February 2019 accepting tax liability. Further, the dealer deposited remaining tax of ₹ 47,953 and interest of ₹ 18,304. In this regard no evidence was provided by the department that

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	Tax liability declared in GSTR-1 for the period 2017-18 as per tax liability and ITC comparison statement	Tax liability declared in GSTR-9 for the period 2017-18 other than RCM[Tax payable GSTR 9 Table 4N-Table 4G+Table 10 - Table 11]	Greater liability between GSTR-1 and GSTR-9	GST Payment as per GSTR-9 (Table 9 (both ITC and Cash) + Table 14 -Table 4G payments)	Undischarged tax liability	Department's reply
	1	2	3	4	5	6	7	8	9=7-8	10
										out of Total tax deposited in GSTR-3B of February 2019, the amount ₹ 5,14,932 pertains to short, deposited tax of previous period.
16	PITTHORAGARH	1	05XXXXXXXXXXXX1ZQ	M/S G.S. MATHIYANI AND SONS	11637471.72	10936492.56	11637471.72	10936490.00	700981.72	Appendix 3.7.9.vi sl no 26.
17	HARIDWAR	3	05XXXXXXXXXXXX1ZH	M/S AIRVISION INDIA PVT LTD	7047168.00	7379780.50	7379780.50	1918270.00	5461510.50	
18	DEHRADUN	3	05XXXXXXXXXXXXOZG	UTTRAKHAND VAN VIKAS NIGAM	591906720.00	609142405.00	609142405.00	441496521.00	167645884.00	
19	HARDIWAR	2	05XXXXXXXXXXXX1ZZ	MAHESHWARI PHARMACEUTICALS (INDIA) LIMITED	14863818.00	14861873.00	14863818.00	13352980.00	1510838.00	The Department stated that taxpayer deposited the un discharged tax liability in Sep-2018 through GSTR-3B and interest of ₹ 2,95,196/- through DRC-03 dated 29.12.23.
20	RUDRAPUR	1	05XXXXXXXXXXXX1Z1	M/S GOPAL AUTO (INDIA) PVT. LTD., RUDRAPUR	14682865.00	16338509.00	16338509.00	14676826.00	1661683.00	
21	RUDRAPUR	1	05XXXXXXXXXXXX1ZD	L G BALAKRISHNAN & BROS LTD	629612424.00	647622856.00	647622856.00	647209355.00	413501.00	The Department

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Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	Tax liability declared in GSTR-1 for the period 2017-18 as per tax liability and ITC comparison statement	Tax liability declared in GSTR-9 for the period 2017-18 other than RCM[Tax payable GSTR 9 Table 4N-Table 4G+Table 10 - Table 11]	Greater liability between GSTR-1 and GSTR-9	GST Payment as per GSTR-9 (Table 9 (both ITC and Cash) + Table 14 -Table 4G payments)	Undischarged tax liability	Department's reply
1	2	3	4	5	6	7	8	9=7-8	10	
										stated that Amount of tax and interest of ₹ 8,08,696 was deposited.
22	RUDRAPUR	2	05XXXXXXXXXX2ZH	M/S TENET AGENCIES	32501532.00	28610737.89	32501532.00	28642751.00	3858781.00	
23	VIKASNAGAR	2	05XXXXXXXXXX1ZI	M/S RAJEEV ANAND	5509093.00	6627426.00	6627426.00	5509092.00	1118334.00	The Department stated that amount of tax and interest of ₹ 18,25,656 was deposited.
24	RUDRAPUR	2	05XXXXXXXXXX1ZU	M/S THUKRAL STEEL ENGINEERS	8677416.00	11402090.00	11402090.00	8681069.00	2721021.00	
25	DEHRADUN	8	05XXXXXXXXXX2ZB	CAPITAL HEIGHTS	15463192.00	11193288.00	15463192.00	11193288.00	4269904.00	
26	RISHIKESH	1	05XXXXXXXXXX1Z4	M/S DIXON GLOBAL PVT LTD	667059030.00	666088373.00	667059030.00	666052010.00	1007020.00	
27	ROORKEE	2	05XXXXXXXXXX1ZE	M/S MARTIN & BLUE LIFECARE	3674386.00	3674386.00	3674386.00	2547479.00	1126907.00	The Department stated that the tax of ₹ 2,02,842 has been imposed on the dealer while the tax of ₹ 11,26,907 have been imposed.
<b>Total</b>					<b>3753638690.2</b>	<b>3820085302.48</b>	<b>3831831443.05</b>	<b>3582076177.79</b>	<b>249755266.26</b>	

## Appendix-3.7.10.iii

(Reference: Paragraph- 3.7.9.4 (a); page 133)

## Mismatch between tax payment of GSTR-9 and Debits of Electronic Credit and Cash ledger

(Amount in ₹)

Sl. No.	Sector	Sect or No.	GSTIN	Name of Taxpayer (Legal Name)	Tax payable in GSTR3B (6.1)	Tax paid in cash as per Cash liability Register in GSTR 9 table 9 (A+B+C) paid in cash	Paid through ITC in GSTR 9 table 9 (A+B+C)	Tax paid in GSTR 9 table 9	Difference	Debits in E Cash Ledger	Debits in E Credit Ledger	Difference	Difference
	1	2	3	4	5	6	7	8=6+7	9=5-8	10	11	12=6-10	13=7-11
1	DEHRADUN	4	05XXXXXX XXXX1ZG	VOITH HYDRO PRIVATE LIMITED	53227530.00	600332.00	52627198.00	53227530.00	0.00	0.00	5733804.00	600332.00	46893394.00
2	PITTHORAGARH	1	05XXXXXX XXXX1ZQ	M/S G.S. MATHIYA NI AND SONS	10936490.00	2181046.00	8755444.00	10936490.00	0.00	9249838.00	2039736.00	0.00	6715708.00
3	RISHIKESH	1	05XXXXXX XXXX1ZV	AIR INDIA LIMITED	7431668.00	3119541.00	4312127.00	7431668.00	0.00	3089342.00	4312127.00	30199.00	0.00
<b>Total (Only positive amount to be taken)</b>												<b>6,30,531</b>	<b>5,36,09,102</b>

Appendix-3.7.10.iv

(Reference: Paragraph- 3.7.9.4 (a); Page 134)

Unreconciled taxable turnover declared in GSTR-9C

(Amount in ₹)

Sl. No.	SECTOR	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	Unreconciled turnover in 5R and 7G of GSTR-9C	Department's reply
	1	2	3	4	5	6
1	RUDRAPUR	3	05XXXXXXXXXX1ZM	ALLIANCE AIR AVIATION LIMITED	636653	
2	VIKASNAGAR	1	05XXXXXXXXXX1ZU	FLAIR PENS AND STATIONERY INDUSTRIES PRIVATE LIMITED	657199	The Department stated that the amount of ₹ 8,01,662 was deposited.
3	RUDRAPUR	3	05XXXXXXXXXX1ZJ	DANA ANAND INDIA PRIVATE LIMITED	253647	
4	RISHIKESH	2	05XXXXXXXXXX2ZV	GLOBAL CONSTRUCTION	25105767	The Department stated that on this unreconciled turnover, tax has been deposited on 13.05.2019 but did not provide any documentary evidence of its reply.
5	DEHRADUN	6	05XXXXXXXXXX1ZX	WINDLASS DEVELOPERS PRIVATE LIMITED	631160319	
6	DEHRADUN	6	05XXXXXXXXXX1ZX	M/S MEDICON PHARMA	6016568	
7	DEHRADUN	7	05XXXXXXXXXX1ZR	R G BUILDWELL ENGINEERS LIMITED	537848	The Department stated that demand of amount ₹ 96,812 was raised.
8	DEHRADUN	3	05XXXXXXXXXXOZG	UTTRAKHAND VAN VIKAS NIGAM	8796334	
9	DEHRADUN	8	05XXXXXXXXXX1ZM	SIDDARTH TRANSPORT	34216391	
10	ROORKEE	2	05XXXXXXXXXX1ZM	M/S KENT RO SYSTEMS LTD.	99688818	
<b>Total</b>					<b>80,70,69,544</b>	

## Appendix-3.7.10.v

(Reference: Paragraph- 3.7.9.4 (a); page 134)

## Unreconciled tax payment as per 9R of GSTR 9C

(Amount in ₹)

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	Unreconciled tax payment as per 9R of GSTR 9C	Department's Reply
	1	2	3	4	5	
1	RUDRAPUR	3	05XXXXXXXXXX1ZM	ALLIANCE AIR AVIATION LIMITED	1647	
2	RUDRAPUR	3	05XXXXXXXXXX1ZO	HP INDIA SALES PRIVATE LIMITED	655744	
3	RUDRAPUR	3	05XXXXXXXXXX1ZJ	DANA ANAND INDIA PRIVATE LIMITED	4035441	
4	VIKASNAGAR	1	05XXXXXXXXXX1Z7	CAMPUS ACTIVEWEAR LIMITED	1233530	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
5	ALMORA	1	05XXXXXXXXXX1ZJ	M/S SHIVALIK CONSTRUCTION	1288778	Demand has been raised as shown in Appendix 3.7.10.ii sl no. 12
6	DEHRADUN	1	05XXXXXXXXXX1ZI	M/S SEEMA CONSTRUCTION COMPANY	89840	
7	KICHHA	1	05XXXXXXXXXX1ZY	INSAT PHARMA	104580	
8	DEHRADUN	8	05XXXXXXXXXX2ZB	CAPITAL HEIGHTS	4269904	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply.
9	DEHRADUN	8	05XXXXXXXXXX1ZM	SIDDARTH TRANSPORT	4067534	
10	RISHIKESH	1	05XXXXXXXXXX1ZE	AIRPORTS AUTHORITY OF INDIA	358242	
<b>Total</b>					<b>1,61,05,240</b>	

Appendix-3.7.10.vi

(Reference: Paragraph- 3.7.9.4 (a); page 134)

Mismatch between Books of Accounts and Annual Return Regarding Tax Payment

(Amount in ₹)

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	Turnover as declared in GSTR9 as included in GSTR 9C table 5Q	Total Turnover (including advances) as declared in GSTR9 table 5N	Difference	Department's reply
	1	2	3	4	5	6	7=5-6	8
1	RISHIKESH	1	05XXXXXXXXXX1Z2	HINDUSTAN CONSTRUCTION COMPANY LIMITED	2396676981	2399723248	-3046267	The Department stated that Amount of ₹ 11,40,598 was deposited.
2	DEHRADUN	1	05XXXXXXXXXX2ZG	ORIENTAL BANK OF COMMERCE	1166104526	1171580682	-5476156	The Department stated that there is no mismatch in this case but did not provide any documentary evidence in support of its reply
3	DEHRADUN	8	05XXXXXXXXXX1ZB	M/S SAP INDIA PVT. LTD	8814698104	8831771953	-17073849	
4	RISHIKESH	1	05XXXXXXXXXX1Z4	M/S DIXON GLOBAL PVT LTD	3019526145	3024918647	-5392502	
<b>Total</b>							<b>-3,09,88,774</b>	

## Appendix-3.7.10.vii

(Reference: Paragraph- 3.7.9.4 (a); Page 134)

## Mismatch between Books of Accounts and Annual Return Regarding Tax Payment

(Amount in ₹)

Sl. No.	Sector	Sector No.	GSTIN	Name of Taxpayer (Legal Name)	Tax paid in GSTR9 as declared in GSTR-9C table 9Q	Tax paid as per GSTR-9 table 9 (cash + ITC)	Difference	Department's reply
	1	2	3	4	5	6	7=5-6	8
1	RUDRAPUR	3	05XXXXXXXXXX1ZO	HP INDIA SALES PRIVATE LIMITED	1763432119	2386220320	-622788201.00	
2	RISHIKESH	1	05XXXXXXXXXX2ZN	M/S ANANDA IN THE HIMALAYAS (A UNIT OF IHHR HOSPITALITY PVT. LTD.)	120279768	124812384	-4532616.00	The Department stated that there is no mismatch in this case but did not provided any documentary evidence in support of its reply.
3	VIKASNAGAR	1	05XXXXXXXXXX1Z7	CAMPUS ACTIVEWEAR LIMITED	479588319	520696504	-41108185.00	The Department stated that there is no mismatch in this case but did not provided any documentary evidence in support of its reply.
4	DEHRADUN	1	05XXXXXXXXXX1ZE	M/S TATA PROJECTS LTD.	30646256	30717042	-70786.00	The Department stated that there is no mismatch in this case but did not provided any documentary evidence in support of its reply.
5	DEHRADUN	1	05XXXXXXXXXX1ZV	M/S STATE BANK OF INDIA I.D.T. BRANCH	224232540	227742937	-3510397.00	The Department stated that there is no mismatch in this case but did not provided any documentary evidence in support of its reply.
6	DEHRADUN	8	05XXXXXXXXXX2ZB	CAPITAL HEIGHTS	6923384	11193288	-4269904.00	The Department stated that there is no mismatch in this case but did not provided any documentary evidence in support of its reply.
<b>Total</b>							<b>-67,62,80,089</b>	

Appendix-3.7.10.viii

(Reference: Paragraph- 3.7.9.4 (a); page 135)

Non-payment of tax due to mismatch between Books of Accounts and Annual Returns

(Amount in ₹)

Sl. No.	Sector	Sector No.	GSTIN	NAME OF FIRM	Mismatch taxable turnover	Rate of Tax	Tax Due	Remarks	Department's reply
1	2	3	4	5	6	7	8	9	
1	DEHRADUN	8	05XXXXXXXXXX1ZB	M/S SAP INDIA PVT. LTD.	1,48,00,58,451	18%	26,64,10,521	In GSTR-9C table 5, it is clearly mentioned that which entries should be added and which should be deducted from the turnover. Taxpayer had wrongly adjusted the turnover in the GSTR-9C, table 5 which resulted in escaped turnover on which tax was not paid. Also, turnover from April 2017 to June 2017 was shown nil.	
2	HARIDWAR	2	05XXXXXXXXXX1ZZ	M/S MAHESHWARI PHARMACEUTICALS (INDIA) LTD.	15,90,92,526	12%	1,90,91,103	In GSTR-9C table 5, it is clearly mentioned that which entries should be added and which should be deducted from the turnover. Taxpayer had wrongly adjusted the turnover in the GSTR-9C, table 5 which resulted in escaped turnover on which tax was not paid.	
3	HALDWANI	1	05XXXXXXXXXX1Z3	M/S GUJRAT AMBUJA EXPORTS LTD.	10,32,52,744	18%	1,85,85,494	In GSTR-9C table 5, it is clearly mentioned that which entries should be added and which should be deducted from the turnover. Taxpayer had wrongly adjusted the turnover in the GSTR-9C, table 5 which resulted in escaped turnover on which tax was not paid.	The Department stated that there is no mismatch in this case but did not provided any documentary evidence in support of its reply.
<b>Total</b>					<b>1,74,24,03,721</b>		<b>30,40,87,118</b>		

**Appendix-3.7.10.ix**  
(Reference: Paragraph- 3.7.9.4 (b); page 135)

**Short imposition of tax on turnover of VAT period of 2017-18 (1st Quarter)**

(Amount in ₹)

Sl. No.	SECTOR	Sector No.	GSTIN	NAME OF TAXPAYER (LEGAL NAME)	Turnover as per GSTR 9C table 5A	VAT period turnover as per GSTR9C table 5G	Taxable turnover as per VAT assessment order (April-June, 2017)	Escaped turnover	Tax rate on escaped turnover (in per cent)	Tax payable	Remarks	Department's reply
1	2	3	4	5	6	7	8=6-7	9	10=8*(9/100)	11	12	
1	VIKASNAGAR	1	05XXXXXX XXXX1ZU	M/S MAHAVIR TRANSMISS ION LIMITED	2529270972	582754660	579291514	3463146	18	623366		The department stated that re-assessment of VAT under section 29(4) and demand of tax and interest of ₹ 3,18,176 was deposited.
2	VIKASNAGAR	1	05XXXXXX XXXX1ZU	FLAIR PENS AND STATIONER Y INDUSTRIES PRIVATE LIMITED	1158040519	264865774	263617768	1248006	18	224641		The department stated that re-assessment of VAT and demand of tax and interest of ₹ 89,870 was deposited.
3	TANAKPUR	-	05XXXXXX XXXX 1Z2	M/S DALIP SINGH ADHIKARI	838705973	434830677	254251075	180579602	12	21669552	The assessment order of VAT has been passed on 28.02.2022 whereas GSTR-9C was filed by the contractor on 11.12.2019.	
4	DEHRADUN	1	05XXXXXX XXXX 1ZS	M/S ANANDAM	134332350	15351109	15253364	97745	18	17594		The department has accepted the observation and demand was raised of tax ₹ 5172.
5	DEHRADUN	6	05XXXXXX XXXX1ZX	M/S MEDICON PHARMA	362728342	85056306	83506592	1549714	12	185966		

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Sl. No.	SECTOR	Sector No.	GSTIN	NAME OF TAXPAYER (LEGAL NAME)	Turnover as per GSTR 9C table 5A	VAT period turnover as per GSTR9C table 5G	Taxable turnover as per VAT assessment order (April-June, 2017)	Escaped turnover	Tax rate on escaped turnover (in per cent)	Tax payable	Remarks	Department's reply
	1	2	3	4	5	6	7	8=6-7	9	10=8*(9/100)	11	12
6	DEHRADUN	6	05XXXXXX XXXX1ZJ	M/S GURUNAM SINGH AND COMPANY	18,77,40,134.00	7,39,01,392.00	1,82,50,000.00	5,56,51,392.00	18	81,27,022.35		
7	HARIDWAR	1	05XXXXXX XXXX1Z5	M/S MAHAVIR TRADE MART INDIA PVT. LTD	64364176	18900270	18236143	664127	12	79695	As per the tax assessment order under VAT for the year 2017-18 (Q1) of the trader, the final revenue was ₹ 10,44,541. Under GST, a tax of ₹ 1,25,345 (₹ 10,44,541 x 12 per cent) is levied at the rate of 12 per cent.	
8	RAMNAGAR	-	05XXXXXX XXXX1Z0	M/S TRILOK SINGH RAM SINGH JAMNAL CONTRACTO R	210141871	139764764	41221110	98543654+ exempted supply 70377107=1689 20761	12	20270491	Taxpayer has declared 210141871 as Total turnover and VAT turnover was 41221110. Difference of Total turnover and VAT was declared as exempted turnover. However, tax was payable on it @12 per cent per annum.	
9	RUDRAPUR	2	05XXXXXX XXXX1ZU	M/S THUKRAL STEEL ENGINEE	68804077	5459134	289759	5169375	18	930488		The Department replied that assessment order on taxable sale of ₹ 2,89,758 has been passed on dated 28.09.21. Further, Department stated that as per trading account (VAT period) of

Sl. No.	SECTOR	Sector No.	GSTIN	NAME OF TAXPAYER (LEGAL NAME)	Turnover as per GSTR 9C table 5A	VAT period turnover as per GSTR9C table 5G	Taxable turnover as per VAT assessment order (April-June, 2017)	Escaped turnover	Tax rate on escaped turnover (in per cent)	Tax payable	Remarks	Department's reply
	1	2	3	4	5	6	7	8=6-7	9	10=8*(9/100)	11	12
												taxpayer ₹ 2,81,319 was sale and ₹ 51,77,814 was on account of Job work and job work does not attract tax in VAT. Hence amount in GSTR-9C Table-5G includes amount earned on job works. But department failed to produce any evidence regarding objected amount pertains to job work.
10	HARIDWAR	5	05XXXXXX XXXX1ZC	M/S SHIV CONSTRUC TION COMPANY	246692100	84976713	73944062	11032651	4	441306	Tax payable is deposited by Taxpayer vide challan no. 0040092200504383 dated 12.09.2022	
<b>Total</b>					<b>5800820514</b>	<b>1705860799</b>	<b>1347861387</b>	<b>428376519</b>		<b>52570121.35</b>		
11	DEHRADUN	7	05XXXXXX XXXX1ZR	R G BUILDWEL L ENGINEERS LIMITED	1,80,09,12,219.19	533239733	53,32,39,733.0 0	18,81,99,114 (exempted, nil- rated, non-GST Supply)	12	2,25,83,894	VAT Assessment was done after GSTR 9C was filed which indicates that VAT turnover was actually GST turnover on which tax had not been paid. Hence, ₹ 2,78,59,700 tax is payable on the same @12 per cent per annum.	The department has replied that demand of amount of tax ₹ 1,44,16,052 was raised.

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Sl. No.	SECTOR	Sector No.	GSTIN	NAME OF TAXPAYER (LEGAL NAME)	Turnover as per GSTR 9C table 5A	VAT period turnover as per GSTR9C table 5G	Taxable turnover as per VAT assessment order (April-June, 2017)	Escaped turnover	Tax rate on escaped turnover (in per cent)	Tax payable	Remarks	Department's reply
1	2	3	4	5	6	7	8=6-7	9	10=8*(9/100)	11	12	
12	DEHRADUN	8	05XXXXXX XXXX2ZR	BRIDGE ROPEWAY TUNNEL AND OTHER INFRASTRU CTURE DEVELOPM ENT CO OF UK LIMITED	551445269	232164163	232164163	232164163	12	27859700	VAT Assessment was done after GSTR 9C was filed which indicates that VAT turnover was actually GST turnover on which tax had not been paid. Hence, ₹ 2,78,59,700 tax is payable on the same @ 12% per annum.	
<b>Total</b>					<b>2,35,23,57,488</b>	<b>76,54,03,896</b>	<b>76,54,03,896</b>	<b>42,03,63,277</b>		<b>5,04,43,594</b>		

**Appendix-3.7.10.x**  
**(Reference: Paragraph- 3.7.9.4 (c-i); page 136)**  
**Short payment of Tax (GSTR-9)**

(Amount in ₹)

SL. No.	SECTOR	Sector No.	GSTIN	Name Of Firm	Taxable Turnover	Tax Payable	Tax Paid	Difference Tax	Department's reply
	1	2	3	4	5	6	7	8=6-7	9
1	RISHIKESH	1	05XXXXXXXXXX1ZA	M/S KOSHISH FOODS CO.	9,76,75,476	48,83,774	36,77,298	12,06,476	
2	RUDRAPUR	2	05XXXXXXXXXX2ZH	M/S TENET AGENCIES	228518264	2,86,92,585	2,86,42,751	49,834	
3	VIKASNAGAR	2	05XXXXXXXXXX1ZI	M/S RAJEEV ANAND	5,05,49,465	66,27,424	55,09,092	11,18,332	The Department stated that amount of tax and interest ₹ 18,25,656 was deposited.
4	DEHRADUN	3	05XXXXXXXXXXOZG	UTTRAKHAND VAN VIKAS NIGAM	4773783505	1,10,97,62,085	92,60,21,592	18,37,40,493	The Department has been issued summary of SCN (GST DRC-1) of ₹ 18,45,91,271 on September 2023.
5	HARIDWAR	3	05XXXXXXXXXX1ZH	M/S AIRVISION INDIA PVT LTD	33746634	73,79,780	19,18,270	54,61,510	
<b>Total</b>					<b>5,18,42,73,344</b>	<b>1,15,73,45,648</b>	<b>96,57,69,003</b>	<b>19,15,76,645</b>	

**Appendix-3.7.10.xi**  
*(Reference: Paragraph- 3.7.9.4 (c-ii); page 137)*

**Non Payment of Tax**

*(Amount in ₹)*

Sl. No.	Sector 1	Sector No. 2	GSTIN 3	Name Of Firm 4	Taxable Turnover 5	Rate of Tax 6	Tax Payable 7
1	HARIDWAR	6	05XXXXXXXXXX1ZX	M/S RAM GANGA ROLLER FLOUR MILLS PRIVATE LIMITED	14,07,97,418	5%	70,39,871
2	RUDRAPUR	2	05XXXXXXXXXX1ZA	M/S DAYAL FOODS	12,83,92,579	5%	64,19,629
<b>Total</b>					<b>26,91,89,997</b>		<b>1,34,59,500</b>

## Appendix-3.7.10.xii

(Reference: Paragraph- 3.7.9.4 (c-iii); Page 138)

## Non Payment of Tax due to finished goods not received back from Job workers within prescribed time

(Amount in ₹)

Sl. No.	Sector	Sector No.	GSTIN	Name Of Firm	Taxable Turnover	Rate of Tax	Tax Payable	Remarks	Department's reply
1	2	3	4	5	6	7	8	9	
1	HARIDWAR	1	05XXXXXXXXXX1ZD	M/S EON ELECTRIC LIMITED	37371961	18%	67,26,953	Goods not received from job worker in prescribed time.	
2	ROORKEE	2	05XXXXXXXXXX1ZL	M/S ZAK HARDWARE PRIVATE LIMITED	16595856	18%	29,87,254	Goods not received from job worker in prescribed time.	The Department stated that on scrutiny it was found that Goods (₹ 2,05,04,625) sent to job worker did not receive back by the taxpayer within stipulated time. Demand of tax and penalty of ₹ 40,59,915 was raised.
<b>Total</b>					<b>5,39,67,822</b>		<b>97,14,207</b>		

**Appendix-3.7.10.xiii**  
(Reference: Paragraph- 3.7.9.5; Page 139)

**Excess Refund Allowed**

(Amount in ₹)

Sl. No	SECTOR	Sector No.	GSTIN	Name Of Firm	Refund claimed	Refund Due	Excess Refund	Remarks	Department's reply
1	2	3	4	5	6	7=5-6	8	9	
1	KICHHA	-	05XXXXXXXXXXXX1ZY	M/S INSAT PHARMA	1,00,66,039	31,70,510	68,95,529	ITC accumulated on receipt of services has been accounted for calculation of refund.	
2	VIKASNAGAR	2	05XXXXXXXXXXXX1ZM	AJAY DABRAL	1,16,35,614	0	1,16,35,614	ITC accumulated on receipt of services has been accounted for calculation of refund. Total Excess Refund 1,16,35,614/= (FY 2017-18, 61,30,088/= and FY 2018-19, 55,05,526/=)	The Department accepted the observation and demand raised under section 73 for the year 2017-18 of ₹ 44,99,358 and for the year 2018-19 of ₹ 55,05,526.
3	HARIDWAR	2	05XXXXXXXXXXXX1ZE	M/S PMS SUNPU LIGHTING CO LLP	1,35,25,470	1,17,03,858	18,21,612	Due to difference between adjusted turnover & ITC as per formula	
4	DEHRADUN	3	05XXXXXXXXXXXX1ZO	M/S CANTEEN STORE DEPARTMENT	35,09,00,870	0	35,09,00,870	Refund allowed on lapse of period of six months as against the provision of Section 54 (2) UGST Act.	The Department stated that Section 54(2) has been amended to extend time limit for claiming refund of Tax paid on Inward supplies of Goods & Services or both from six months to two years from the last day of quarter. This is retrospectively applicable. w.e.f 01 October 2022 vide notification no 18/2022-CT dated 28.09.2021 by section 113 of the Finance Act 2022. But in the notification retrospectively word not mentioned.
<b>Total</b>					<b>38,61,27,993</b>	<b>1,48,74,368</b>	<b>37,12,53,625</b>		

## Appendix-4.1.1

(Reference: Paragraphs- 4.1.2.1; and 4.1.11.2; page 150 and 161)

## Summarised financial results of State PSEs for the latest year for which accounts were received

(₹ in crore)

Sl. No.	Name of SPSE	Latest for which Accounts received	Paid up Capital	Loans	Net profit/ loss before dividend, interest & tax	Net profit/ loss after dividend, interest & tax	Finance Cost	Turn over	Capital employed	Net Worth	Accumulated Profit/ loss (-)
<b>Active SPSEs (covered in this Report)</b>											
1	Uttarakhand Power Corporation Limited (UPCL)	2020-21	1,474.91	1,596.43	(-)20.22	(-)151.75	114.95	6,453.92	(-)779.67	(-)2,376.10	(-)3,851.01
2	Power Transmission Corporation of Uttarakhand Limited (PTCUL)	2020-21	634.88	938.95	137.77	41.61	82.34	352.04	1,866.05	927.10	292.22
3	UJVN Ltd.	2021-22	1,372.68	2,085.17	169.41	121.86	43.36	913.45	4,699.52	2,614.35	1,241.67
4	Kishau Corporation Limited (KCL)	2020-21	5.75	0.00	0.00	0.00	0.00	0.00	5.75	5.75	0.00
5	BRIDCUL <sup>1</sup>	2019-20	4.00	0.00	3.25	2.02	0.25	74.03	15.05	15.05	11.05
6	Doiwala Sugar Company Limited (DoSCL)	2020-21	6.00	131.92	(-)4.53	(-)26.07	21.54	94.46	(-)287.14	(-)419.06	(-)425.06
7	Kichha Sugar Company Limited (KSCL)	2020-21	17.99	119.32	1.70	(-)16.65	18.35	150.52	(-)177.35	(-)296.67	(-)314.66
8	Uttarakhand Purv Sainik Kalyan Nigam Limited (UPNL)	2020-21	1.00	0.00	9.11	9.11	0.00	419.85	66.86	66.86	65.86
9	UKMRC <sup>2</sup>	2021-22	0.10	0.00	(-)1.01	(-)0.84	0.00	0.00	(-)3.00	(-)3.00	(-)3.10
10	Dehradun Smart City Limited (DeSCL)	2020-21	0.40	0.00	(-) 0.58	(-) 0.55	0.00	0.00	(-) 0.15	(-) 0.15	(-) 0.55
11	UPDCCL <sup>3</sup>	2020-21	1.07	0.00	0.02	0.01	0.00	24.25	1.34	1.34	0.27

<sup>1</sup> Bridge, Ropeway, Tunnel and other Infrastructure Development Corporation of Uttarakhand Limited earlier known as Uttarakhand State Infrastructure Development Corporation Limited.

<sup>2</sup> Uttarakhand Metro Rail, Urban Infrastructure & Buildings Construction Corporation Limited.

<sup>3</sup> Uttarakhand Project Development and Construction Corporation Limited.

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Sl. No.	Name of SPSE	Latest for which Accounts received	Paid up Capital	Loans	Net profit/ loss before dividend, interest & tax	Net profit/ loss after dividend, interest & tax	Finance Cost	Turn over	Capital employed	Net Worth	Accumulated Profit/ loss (-)
12	Uttarakhand Pey Jal Sansadhan Vikas Evam Nirman Nigam (Peyjal Nigam)	2020-21	0.00	75.47	(-)12.05	(-)20.49	8.44	92.13	(-)212.79	(-)288.26	(-)288.26
13	Uttarakhand Forest Development Corporation (UFDC)	2019-20	0.00	0.00	93.06	93.06	0.00	563.51	459.35	459.35	459.35
14	UKTDC <sup>4</sup>	2020-21	4.08	10.00	4.98	2.57	1.85	33.15	(-)10.76	(-)20.76	(-)24.84
<b>Total (A)</b>			<b>3,522.86</b>	<b>4,957.26</b>	<b>380.91</b>	<b>53.89</b>	<b>291.08</b>	<b>9,171.31</b>	<b>5,643.06</b>	<b>685.80</b>	<b>(-)2,837.06</b>
<b>Active SPSEs (not covered in this report<sup>5</sup>).</b>											
15	Uttarakhand Bahudeshia Vitta Evam Vikas Nigam Limited (UBVVN)	2008-09	8.43	3.23	1.14	0.86	0.14	1.03	14.19	10.96	2.53
16	SIIDCUL <sup>6</sup>	2017-18	28.50	196.15	20.65	5.91	6.95	16.77	622.88	426.73	398.23
17	Kumaon Mandal Vikas Nigam Limited (KMVN)	2005-06	13.42	0.43	0.91	(-) 1.51	1.21	100.49	13.18	12.75	(-) 0.67
18	Garhwal Mandal Vikas Nigam Limited (GMVN)	2016-17	6.64	9.79	(-) 7.64	(-) 7.93	0.29	192.36	29.24	19.45	12.81
19	Uttarakhand Parivahan Nigam (UPN)	2015-16	238.60	2.66	(-) 11.99	(-) 11.99	0.00	323.77	(-) 186.39	(-) 189.05	(-) 427.65
20	Uttarakhand State Warehousing Corporation (USWC)	2018-19	0.37	0.00	5.81	3.68	0.00	16.26	26.64	26.64	26.27
21	Ecotourism Development Corporation of Uttarakhand Limited (ETDC)	Incorporated in March 2017; First Accounts not received									

<sup>4</sup> Uttarakhand Seeds & Tarai Development Corporation Limited (a Govt. controlled other company – GCOC).

<sup>5</sup> Active SPSEs who have not submitted their accounts for any of the previous three years i.e. 2019-20, 2020-21 and 2021-22 have not been covered in detail in this report.

<sup>6</sup> State Infrastructure and Industrial Development Corporation of Uttarakhand Limited.

Sl. No.	Name of SPSE	Latest for which Accounts received	Paid up Capital	Loans	Net profit/ loss before dividend, interest & tax	Net profit/ loss after dividend, interest & tax	Finance Cost	Turn over	Capital employed	Net Worth	Accumulated Profit/ loss (-)
22	Uttarakhand Alpsankhyak Kalyan Tatha Wakf Vikas Nigam (UAKWVN)	Incorporated in January 2005; First Accounts not received									
23	SIIDCUL Plastic Park Limited (SPPL)	Incorporated in February 2020; First Accounts not received									
<b>Total (B)</b>			<b>295.96</b>	<b>212.26</b>	<b>8.88</b>	<b>(-) 10.98</b>	<b>8.59</b>	<b>650.68</b>	<b>519.74</b>	<b>307.48</b>	<b>11.52</b>
<b>Inactive SPSEs</b>											
24	Uttar Pradesh Hill Electronics Corporation Limited (HILTRON*)	2013-14	8.95	0.00	(-) 2.21	(-) 2.21	0.00	1.32	(-) 15.98	(-) 15.98	(-) 24.93
25	UPAI*	1988-89	0.17	0.00	0.00	0.00	0.00	0.00	0.12	0.12	(-) 0.05
26	Kumtron Limited (KUMTRON*)	1989-90	0.18	0.00	(-) 0.02	(-) 0.02	0.00	0.00	0.16	0.16	(-) 0.02
27	Garhwal Anusuchit Janjati Vikas Nigam Limited (GAJVNL*)	2008-09	0.50	2.36	(-) 0.13	(-) 0.19	0.03	0.00	(-) 0.75	(-) 3.11	(-) 3.61
28	Kumaon Anusuchit Janjati Vikas Nigam Limited (KAJVNL)	1986-87	0.50	0.00	(-) 0.02	(-) 0.02	0.00	0.10	0.46	0.46	(-) 0.04
29	Trans Cables Limited (TCL)	1999-00	1.63	2.75	(-) 0.84	(-) 0.84	0.00	2.80	(-) 1.42	(-) 4.17	(-) 5.80
30	Uttar Pradesh Digitals Limited (UPDL*)	1996-97	0.35	19.92	(-) 1.19	(-) 1.19	0.00	0.00	13.32	(-) 6.60	(-) 6.95
31	Uttar Pradesh Hill Phone Limited (UPHPL*)	--	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Uttar Pradesh Hill Quartz Limited (UPHQL*)	--	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total (C)</b>			<b>12.28</b>	<b>25.03</b>	<b>(-)4.41</b>	<b>(-)4.47</b>	<b>0.03</b>	<b>4.22</b>	<b>(-)4.09</b>	<b>(-)29.12</b>	<b>(-)41.40</b>
<b>Grand Total (A+B+C)</b>			<b>3,831.10</b>	<b>5,194.55</b>	<b>385.38</b>	<b>38.44</b>	<b>299.70</b>	<b>9,826.21</b>	<b>6,158.71</b>	<b>964.16</b>	<b>(-)2,866.94</b>

\*Under liquidation

**Appendix-4.1.2**  
(Reference: Paragraph- 4.1.4.1; page 151)

**Statement showing position of equity and Long- term Loans relating to SPSEs  
as on 31 March 2022**

(₹ in crore)

Name of SPSEs	Paid up capital				Long term loans			
	State	Central	Other	Total	State	Central	Other	Total
<b>Power Sector</b>								
1. Uttarakhand Power Corporation Limited	1,489.91	0.00	0.00	1,489.91	7.83	0.00	1,431.13	1,438.96
2. Power Transmission Corporation of Uttarakhand Limited	654.88	0.00	0.00	654.88	178.51	0.00	839.63	1,018.14
3. UJVN Ltd.	1,372.68	0.00	0.00	1,372.68	365.42	0.00	1,719.75	2,085.17
4. Kishau Corporation Limited	5.00	0.00	5.00	10.00	0.00	0.00	0.00	0.00
<b>Total of Power Sector (A)</b>	<b>3,522.47</b>	<b>0.00</b>	<b>5.00</b>	<b>3527.47</b>	<b>551.76</b>	<b>0.00</b>	<b>3,990.51</b>	<b>4,542.27</b>
<b>Finance Sector</b>								
5. Uttarakhand Bahudeshia Vitta Evam Vikas Nigam Limited	17.46	5.99	0.00	23.45	0.00	0.00	1.00	1.00
6. Garhwal Anusuchit Janjati Vikas Nigam Limited	0.20	0.00	0.30	0.50	1.00	0.04	0.17	1.21
7. Kumaon Anusuchit Janjati Vikas Nigam Limited	0.22	0.00	0.28	0.50	0.00	0.00	0.00	0.00
<b>Total of Finance Sector (B)</b>	<b>17.88</b>	<b>5.99</b>	<b>0.58</b>	<b>24.45</b>	<b>1.00</b>	<b>0.04</b>	<b>1.17</b>	<b>2.21</b>
<b>Service Sector</b>								
8. Kumaon Mandal Vikas Nigam Limited	13.42	0.00	0.00	13.42	28.07	0.00	0.00	28.07
9. Garhwal Mandal Vikas Nigam Limited	6.64	0.00	0.00	6.64	0.00	0.00	10.31	10.31
10. Uttarakhand Parivahan Nigam	229.36	9.24	0.00	238.60	97.02	0.00	55.33	152.35
11. Ecotourism Development Corporation of Uttarakhand Limited	0.05	0.00	0.00	0.05	0.00	0.00	0.00	0.00
<b>Total of Service Sector (C)</b>	<b>249.47</b>	<b>9.24</b>	<b>0.00</b>	<b>258.71</b>	<b>125.09</b>	<b>0.00</b>	<b>65.64</b>	<b>190.73</b>

Name of SPSEs	Paid up capital				Long term loans			
	State	Central	Other	Total	State	Central	Other	Total
<b>Infrastructure Sector</b>								
12. SIIDCUL <sup>7</sup>	26.00	0.00	2.50	28.50	0.00	0.00	0.00	0.00
13. BRIDCUL <sup>8</sup>	4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00
14. UKMRC <sup>9</sup>	0.10	0.00	0.00	0.10	0.00	0.00	0.00	0.00
15. Dehradun Smart City Limited	0.20	0.00	0.20	0.40	0.00	0.00	0.00	0.00
16. Uttarakhand Pey Jal Sansadhan Vikas Evam Nirman Nigam	0.00	0.00	0.00	0.00	21.02	0.00	54.45	75.47
<b>Total of Infrastructure Sector (D)</b>	<b>30.30</b>	<b>0.00</b>	<b>2.70</b>	<b>33.00</b>	<b>21.02</b>	<b>0.00</b>	<b>54.45</b>	<b>75.47</b>
<b>Other Sector</b>								
17. Uttarakhand Alpsankhyak Kalyan Tatha Wakf Vikas Nigam	Information not available							
18. Uttarakhand State Warehousing Corporation	0.19	0.18	0.00	0.37	0.00	0.00	0.00	0.00
19. SIIDCUL Plastic Park Limited	0.00	0.00	5.00	5.00	0.00	0.00	0.00	0.00
20. Uttar Pradesh Hill Electronics Corporation Limited	8.95	0.00	0.00	8.95	0.00	0.00	0.00	0.00
21. UPAI	0.17	0.00	0.00	0.17	0.00	0.00	0.00	0.00
22. Kumtron Limited	0.00	0.00	0.18	0.18	0.00	0.00	0.00	0.00
23. Uttar Pradesh Hill Phone Limited	0.00	0.00	0.03	0.03	0.00	0.00	0.00	0.00
24. Uttar Pradesh Hill Quartz Limited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25. Trans Cables Limited	0.00	0.00	1.63	1.63	2.75	0.00	0.00	2.75
26. Uttar Pradesh Digitals Limited	0.00	0.00	0.35	0.35	1.40	18.52	0.00	19.92
27. UKTDC <sup>10</sup>	1.20	0.00	2.88	4.08	19.50	0.00	0.00	19.50
28. Doiwala Sugar Company Limited (DoSCL)	6.00	0.00	0.00	6.00	127.99	0.00	3.15	131.14

<sup>7</sup> State Infrastructure and Industrial Development Corporation of Uttarakhand Limited.

<sup>8</sup> Bridge, Ropeway, Tunnel and other Infrastructure Development Corporation of Uttarakhand Limited earlier known as Uttarakhand State Infrastructure Development Corporation Limited.

<sup>9</sup> Uttarakhand Metro Rail, Urban Infrastructure & Buildings Construction Corporation Limited.

<sup>10</sup> Uttarakhand Seeds & Tarai Development Corporation Limited (a Govt. controlled other company – GCOC).

Name of SPSEs	Paid up capital				Long term loans			
	State	Central	Other	Total	State	Central	Other	Total
29. Kichha Sugar Company Limited.	17.54	0.00	0.45	17.99	119.32	0.00	0.00	119.32
30. UPDCCL <sup>11</sup>	1.07	0.00	0.00	1.07	0.00	0.00	0.00	0.00
31. Uttarakhand Purv Sainik Kalyan Nigam Limited	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
32. Uttarakhand Forest Development Corporation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total of Other Sector (E)</b>	<b>36.12</b>	<b>0.18</b>	<b>10.52</b>	<b>46.82</b>	<b>270.96</b>	<b>18.52</b>	<b>3.15</b>	<b>292.63</b>
<b>Grand Total (A+B+C+D+E)</b>	<b>3,856.24</b>	<b>15.41</b>	<b>18.80</b>	<b>3,890.45</b>	<b>969.83</b>	<b>18.56</b>	<b>4,114.92</b>	<b>5,103.31</b>

<sup>11</sup> Uttarakhand Project Development and Construction Corporation Limited.

## Appendix-4.1.3

(Referred to Paragraph- 4.1.4.3; page 152)

Statement showing difference between Finance Accounts of Government of Uttarakhand and Accounts of the SPSUs in respect of balances of Equity, Loans and Guarantees as on 31 March 2022

(₹ in crore)

Sl. No.	Name of the SPSUs	As per records of SPSUs			As per Finance Accounts of GoU			Difference		
		Equity#	Loan Outstanding	Guarantee Outstanding	Equity#	Loan Outstanding	Guarantee Outstanding	Equity #	Loan Outstanding	Guarantee Outstanding
1	2	3	4	5	6	7	8	9 =3-6	10 = 4-7	11 = 5-8
<b>A</b>	<b>Power Sector SPSUs</b>									
1	Uttarakhand Power Corporation Limited	1,489.91	186.34 <sup>12</sup>	24.49	1,434.41	107.48 <sup>35</sup>	24.49	55.50	78.86	0.00
2	Power Transmission Corporation of Uttarakhand Limited	654.88	0.00	0.00	406.64	0.00	0.00	248.24	0.00	0.00
3	UJVN Limited.	1,372.68	365.42	97.72	1,661.74	272.56	97.72	-289.06	92.86	0.00
	<b>Sub Total A</b>	<b>3,517.47</b>	<b>551.76</b>	<b>122.21</b>	<b>3,502.79</b>	<b>380.04</b>	<b>122.21</b>	<b>14.68</b>	<b>171.72</b>	<b>0.00</b>
<b>B</b>	<b>Other than Power Sector SPSUs</b>									
4	Uttarakhand Parivahan Nigam	229.36	97.02	0.00	134.42	215.47	0.00	94.94	-118.45	0.00
5	Garhwal Mandal Vikas Nigam Limited	6.64	0.00	0.00	5.12	0.00	0.00	1.52	0.00	0.00
6	Uttar Pradesh Hill Electronics Corporation Limited	8.95	0.00	0.00	8.95	0.00	0.00	0.00	0.00	0.00
7	UPAI	0.17	0.00	0.00	0.15	0.00	0.00	0.02	0.00	0.00
8	Uttarakhand Bahudeshia Vitta Evam Vikas Nigam Limited	17.46	0.00	0.00	16.95	0.00	1.25	0.51	0.00	-1.25

<sup>12</sup> Includes loan of Power Transmission Corporation of Uttarakhand Limited.

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Sl. No.	Name of the SPSUs	As per records of SPSUs			As per Finance Accounts of GoU			Difference		
		Equity#	Loan Outstanding	Guarantee Outstanding	Equity#	Loan Outstanding	Guarantee Outstanding	Equity #	Loan Outstanding	Guarantee Outstanding
9	SIIDCUL <sup>13</sup>	26.00	0.00	0.00	110.67	0.00	0.00	-84.67	0.00	0.00
10	BRIDCUL <sup>14</sup>	4.00	0.00	0.00	9.00	0.00	0.00	-5.00	0.00	0.00
11	UPDCCL <sup>15</sup>	1.07	0.00	0.00	1.20	0.00	0.00	-0.13	0.00	0.00
12	Garhwal Anusuchit Janjati Vikas Nigam Limited	0.20	1.00	0.00	0.20	0.00	0.00	0.00	1.00	0.00
13	Kumaon Anusuchit Janjati Vikas Nigam Limited	0.22	0.00	0.00	0.22	0.00	0.00	0.00	0.00	0.00
14	Kichha Sugar Company Limited	17.54	119.32	119.50	0.33	0.00	0.00	17.21	119.32	119.50
15	Kumaon Mandal Vikas Nigam Limited	13.42	28.07	0.00	13.42	0.00	0.00	0.00	28.07	0.00
16	Doiwala Sugar Company Limited	6.00	127.99	77.00	0.00	0.00	0.00	0.00	127.99	77.00
<b>Sub Total B</b>		<b>331.03</b>	<b>373.40</b>	<b>196.50</b>	<b>300.63</b>	<b>215.47</b>	<b>1.25</b>	<b>30.40</b>	<b>157.93</b>	<b>195.25</b>
<b>Grand Total (A+B)</b>		<b>3,848.50</b>	<b>925.16</b>	<b>318.71</b>	<b>3,803.42</b>	<b>595.51</b>	<b>123.46</b>	<b>45.08</b>	<b>329.65</b>	<b>195.25</b>

*#including share application money pending allotment.*

<sup>13</sup> State Infrastructure and Industrial Development Corporation of Uttarakhand Limited.

<sup>14</sup> Bridge, Ropeway, Tunnel and other Infrastructure Development Corporation of Uttarakhand Limited earlier known as Uttarakhand State Infrastructure Development Corporation Limited.

<sup>15</sup> Uttarakhand Project Development and Construction Corporation Limited.

## Appendix-4.1.4

(Reference: Paragraph- 4.1.11.2; page 161)

## Statement showing position of State Government Investments (Loan and grant/ subsidy) in working PSUs during the period for which accounts are in arrears

(` in crore)

Sl. No.	Name of SPSEs	Period up to which accounts finalised	Period for which accounts are in arrears	Paid up capital as per latest accounts finalised	Investment made by State Government during the period for which accounts are in arrears			
					Equity	Loans	Grant/ Subsidy	Total
<b>Active Companies</b>								
1	Uttarakhand Power Corporation Limited	2020-21	2021-22	1,474.91	15.00	0.00	2.94	17.94
2	Power Transmission Corporation of Uttarakhand Limited	2020-21	2021-22	634.88	20.00	0.00	0.00	20.00
3	Kishau Corporaiton Limited	2020-21	2021-22	5.00	0.00			0.00
4	Bridge, Ropeway, Tunnel and other Infrastructure Development Corporation of Uttarakhand Limited	2019-20	2020-21 to 2021-22	4.00	0.00	0.00	0.00	0.00
5	Doiwala Sugar Company Limited	2020-21	2021-22	6.00	0.00	0.00	48.75	48.75
6	Kichha Sugar Company Limited	2020-21	2021-22	17.54	0.00	0.00	60.25	60.25
7	Dehradun Smart City Limited	2020-21	2021-22	0.20	0.00	0.00	115.00	115.00
8	Uttarakhand Purv Sainik Kalyan Nigam Limited	2020-21	2021-22	1.00	0.00	0.00	0.00	0.00
9	Uttarakhand Project Development and Construction Corporation Limited	2020-21	2021-22	1.07	0.00	0.00	0.00	0.00
10	Uttarakhand Seeds & Tarai Development Corporation Ltd.	2020-21	2021-22	1.20	0.00	9.50	0.00	9.50
11	Uttarakhand Bahudeshia Vitta Evam Vikas Nigam Limited	2008-09	2009-10 to 2021-22	8.43	9.03	0.00	0.10	9.13
12	State Infrastructure and Industrial Development Corporation of Uttarakhand Limited	2017-18	2018-19 to 2021-22	26.00	0.00	0.00	87.52	87.52
13	Kumaon Mandal Vikas Nigam Limited	2005-06	2006-07 to 2021-22	13.42	0.00	0.00	0.00	0.00
14	Garhwal Mandal Vikas Nigam Limited	2016-17	2017-18 to 2021-22	6.64	0.00	0.00	0.00	0.00
15	Ecotourism Development Corporation of Uttarakhand (frist accounts not submitted)	--	2016-17 to 2021-22	0.00	0.05	0.00	0.00	0.05
16	SIIDCUL Plastic Park (frist accounts not submitted)	--	2020-21 to 2021-22	0.00	0.00	0.00	0.00	0.00
17	Uttarakhand Alpsankhyak Kalyan Wakf Vikas Nigam (frist accounts not submitted) <sup>16</sup>	--	2004-05 to 2021-22	0.00	0.00	0.00	0.00	0.00
<b>Total (A)</b>				<b>2,200.29</b>	<b>44.08</b>	<b>9.50</b>	<b>314.56</b>	<b>368.14</b>

<sup>16</sup> Neither submitted any information nor first accounts.

**Compliance Audit Report for the period ended March 2022**

Sl. No.	Name of SPSEs	Period up to which accounts finalised	Period for which accounts are in arrears	Paid up capital as per latest accounts finalised	Investment made by State Government during the period for which accounts are in arrears			
					Equity	Loans	Grant/ Subsidy	Total
<b>Active Statutory Corporations</b>								
18	Uttarakhand Parivahan Nigam	2015-16	2016-17 to 2021-22	229.36	0.00	94.35	0.00	94.35
19	Uttarakhand Pey Jal Sansadhan Vikas Evam Nirman Nigam	2020-21	2021-22	0.00	0.00	0.00	1,028.31	1,028.31
20	Uttarakhand Forest Development Corporation	2019-20	2020-21 to 2021-22	0.00	0.00	0.00	2.00	2.00
21	Uttarakhand State Warehousing Corporation	2018-19	2019-20 to 2021-22	0.19	0.00	0.00	0.00	0.00
<b>Total (B)</b>				<b>229.55</b>	<b>0.00</b>	<b>94.35</b>	<b>1,030.31</b>	<b>1,124.66</b>
<b>Total (A+B)</b>				<b>2,429.84</b>	<b>44.08</b>	<b>103.85</b>	<b>1,344.87</b>	<b>1,492.80</b>

## Appendix-4.2.1

(Reference: Paragraph- 4.2.8.2; page 170)

## Statement showing critical overloading of the Sub stations

Sl. No.	Name of Sub-station	Installed Capacity (in MVA)	80 per cent of installed capacity as per MTPC norms (in MVA)	Maximum Load (in MVA)			
				2018-19	2019-20	2020-21	2021-22
1	132 KV S/s Jwalapur	T/F 40		27	39	24	34
		T/F 40		38	34	39	37
		T/F 40		36	33	37	36
	<b>Total Installed capacity of S/s</b>	<b>120</b>	<b>96</b>	<b>101</b>	<b>106</b>	<b>100</b>	<b>107</b>
2	132 KV S/s Bhagwanpur	T/F 40		39	39	34	37
		T/F 40		38	38	35	38
		T/F 40		35	32	32	32
	<b>Total Installed capacity of S/s</b>	<b>120</b>	<b>96</b>	<b>112</b>	<b>109</b>	<b>101</b>	<b>107</b>
3	132 KV S/s Bazpur	T/F 40		35	36.20	30.70	37.30
		T/F 80		73.02	72.30	64.10	74.80
	<b>Total Installed capacity of S/s</b>	<b>120</b>	<b>96</b>	<b>108.02</b>	<b>108.50</b>	<b>94.80</b>	<b>112.10</b>
4	132 KV Laksar	T/F 40		41	41	41	39
		T/F 40		41	41	41	39
		T/F 40		NA	NA	32	36
	<b>Total Installed capacity of S/s</b>	<b>80</b> <b>120</b>	<b>64</b> <b>96</b>	<b>82</b> <b>NA</b>	<b>82</b> <b>NA</b>	<b>NA</b> <b>114</b>	<b>NA</b> <b>114</b>
5	132 KV S/s Majra Dehradun	T/F 40		40.20	40.20	33.40	38.60
		T/F 40		40.50	39.50	35.20	40.20
		T/F 40		40.90	37.90	32.20	36.60
	<b>Total Installed capacity of S/s</b>	<b>120</b>	<b>96</b>	<b>121.60</b>	<b>117.60</b>	<b>100.80</b>	<b>115.40</b>
6	220 KV S/s Roorkee	T/F 160		153	148	145	148
		T/F 160		156	161	157	148
	<b>Total Installed capacity of S/s</b>	<b>320</b>	<b>256</b>	<b>309</b>	<b>309</b>	<b>302</b>	<b>296</b>

Appendix-4.2.2

(Reference: Paragraph- 4.2.8.2; page 171)

Statement showing non-compliance with N-1 contingency norms of MTPC by the Company

Sl. No.	Name of Sub-station	Installed Capacity (in MVA)	Maximum Load (in MVA)			
			2018-19	2019-20	2020-21	2021-22
1	132 KV S/s Purukul	T/F 40 MVA	40.46	40.00	36.11	41.14
		T/F 20 MVA	19.00	19.00	17.00	19.43
2	132 KV S/s Bindal	T/F 40 MVA	42	42	40	40
		T/F 40 MVA	42	42	40	40
		T/F 40 MVA	NA	NA	NA	29
3	132 KV S/s Srinagar	T/F 40 MVA	30.17	29.72	30.40	31.55
		T/F 20 MVA	16.68	16.23	17.14	17.37
		T/F 20 MVA	12.00	16.68	16.68	13.71
		T/F 15 MVA	7.30	6.50	9.30	7.54
4	132 KV S/s Manglore	T/F 40 MVA	39.00	35.00	36.00	40.00
		T/F 40 MVA	39.00	35.00	33.00	38.00
5	132 KV S/s Chudiyala	T/F 40 MVA	33.00	32.00	30.00	28.50
		T/F 40 MVA	31.50	31.50	30.30	29.64
6	400 KV S/s Kashipur	T/F 315 MVA	306	229	302	287
		T/F 315 MVA	306	229	302	287
7	132 KV S/s Ramnagar	T/F 40 MVA	31.00	37.00	24.00	39.00
		T/F 20 MVA	16.00	13.00	15.00	19.00
8	132 KV S/s Almora	T/F 3X20 MVA	36.50	36.70	NA	NA
		T/F 2X20 MVA	NA	NA	37.62	36.90
9	132 KV S/s Pithoragarh	T/F 3X5 MVA	13	13	14	12.80
		T/F 3X 5 MVA	13	13	14	12.80
		T/F 20 MVA	18	18.30	19.40	19.00
		T/F 20 MVA	18	18.30	19.40	19.00