

## APPENDIX 1.1

(Referred to in paragraph 1.4.1)

### Statement showing year-wise position of inspection reports and paragraphs pending settlement

Sl. No.	Name of the Department	Upto 2016-17		2017-18		2018-19		2019-20		2020-21		2021-22		Total	
		IR	Para	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para
1	Agriculture	1	6	-	-	15	79	2	10	6	18	1	6	25	119
2	Animal Husbandry and Veterinary Services	1	1	1	4	3	15	1	8	1	5	1	10	8	43
3	Archives, Archaeology and Museum	-	-	2	4	1	2	-	-	-	-	-	-	3	6
4	Art and Culture	6	14	1	1	1	6	2	11	-	-	-	-	10	32
5	Bank	1	1	1	2	5	13	4	7	-	-	-	-	11	23
6	Commercial Taxes	1	1	-	-	-	-	-	-	2	10	-	-	3	11
7	Co-operation	4	15	3	23	-	-	2	15	1	4	1	9	11	66
8	Civil Supplies and Consumer Affairs	-	-	-	-	-	-	1	4	1	6	-	-	2	10
9	Civil Aviation	-	-	-	-	-	-	1	3	-	-	-	-	1	3
10	Craftsman Training	2	2	-	-	3	7	1	4	2	5	-	-	8	18
11	Education	19	37	7	24	7	45	7	48	5	28	2	9	47	191
12	Electoral Office	3	4	-	-	-	-	1	6	-	-	-	-	4	10
13	Excise	-	-	-	-	-	-	-	-	-	-	-	-	0	0
14	Finance	9	28	2	15	2	14	2	8	1	6	1	7	17	78
15	Factories and Boilers	-	-	-	-	-	-	1	2	-	-	-	-	1	2
16	Fisheries	2	3	-	-	-	-	1	3	1	10	1	7	5	23
17	Food And Drug Administration	-	-	-	-	-	-	1	5	-	-	-	-	1	5
18	Forests	8	21	1	12	1	7	6	34	-	-	-	-	16	74
19	General Administration	2	5	1	7	-	-	-	-	1	7	-	-	4	19
20	Resident Commissioner	1	2	-	-	-	-	-	-	-	-	-	-	1	2
21	Goa Public Service Commission	1	1	-	-	-	-	-	-	-	-	-	-	1	1
22	Housing	1	2	-	-	1	3	-	-	-	-	-	-	2	5
23	Health	29	66	11	27	5	16	6	19	2	13	-	-	53	141
24	Higher Education	1	1	-	-	-	-	-	-	-	-	-	-	1	1
25	Home	6	9	6	17	4	13	2	10	4	10	-	-	22	59
26	Information and Technology	2	6	1	7	1	8	-	-	1	10	-	-	5	31
27	Information and Publicity	11	30	1	5	2	11	2	11	1	3	-	-	17	60
28	Industries, Trade and Commerce	5	17	-	-	2	8	1	8	-	-	-	-	8	33
29	Inland Water Transport	6	22	-	-	-	-	1	17	-	-	-	-	8	47
30	Irrigation	18	38	4	31	-	-	8	50	4	48	-	-	34	167
31	Labour	4	5	1	3	1	2	1	6	1	10	-	-	8	26

Sl. No.	Name of the Department	Upto 2016-17		2017-18		2018-19		2019-20		2020-21		2021-22		Total	
		IR	Para	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para
32	Law	6	10	2	4	2	2	1	5	-	-	-	-	11	21
33	Legislature	3	5	-	-	-	-	-	-	1	7	-	-	4	12
34	Legal Metrology	-	-	-	-	-	-	1	11	-	-	-	-	1	11
35	Official Language	1	1	1	1	-	-	1	1	-	-	-	-	3	3
36	Panchayati Raj	28	69	7	31	11	58	6	39	10	56	-	-	62	253
37	Planning and Statistics	-	-	1	2	-	-	1	7	-	-	-	-	2	9
38	Printing and Stationary	-	-	1	5	-	-	-	-	-	-	-	-	1	5
39	Public Works	50	120	11	63	8	46	16	94	18	139	5	38	108	500
40	Revenue	15	56	2	14	1	3	1	9	1	3	1	4	21	89
41	Science, Technology and Environment	1	9	-	-	1	5	-	-	1	4	-	-	3	18
42	Social Welfare	4	11	3	13	6	22	2	8	1	5	1	7	17	66
43	Sports and Youth Affairs	8	19	1	1	3	12	2	7	2	8	1	4	17	51
44	Stamps and Registration	-	-	1	6	-	-	-	-	-	-	-	-	1	6
45	Technical Education	6	8	-	-	2	10	1	3	3	13	1	4	13	38
46	Transport	3	4	-	-	-	-	-	-	1	7	-	-	4	11
47	Town and Country Planning	2	3	-	-	3	4	1	1	-	-	-	-	6	8
48	Tourism	5	12	1	4	2	4	2	7	1	6	1	10	12	43
49	Urban Development	79	384	10	83	10	109	11	108	3	47	1	9	114	740
50	Women and Child Development	2	3	-	-	1	7	1	4	2	8	-	-	6	22
<b>Total</b>		<b>357</b>	<b>1051</b>	<b>84</b>	<b>409</b>	<b>104</b>	<b>531</b>	<b>101</b>	<b>593</b>	<b>78</b>	<b>496</b>	<b>19</b>	<b>132</b>	<b>743</b>	<b>3212</b>

(Source: Details compiled from Audit records)

## APPENDIX 1.2

(Referred to in paragraph 1.4.3)

### Statement showing number of paragraphs/reviews in respect of which Government explanatory memoranda had not been received

Sl. No.	Name of the Department	2016-17	2017-18	2018-19	2019-20	2020-21	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Social Welfare	1	-	-	-	-	1
2	Water Resources Department	-	1	-	1	-	2
3	Public Works Department	-	-	1	1	-	2
4	Public Health Department	-	-	3	-	-	3
5	Education Department	-	-	-	1	-	1
6	Home Department	-	-	-	1	1	2
7	Panchayat Department	-	-	-	1	-	1
8	Housing Department	-	-	-	1	-	1
9	Civil Supplies and Consumer Affairs	-	-	-	-	1	1
10	Town and Country Planning	-	-	-	-	1	1
<b>Total</b>		<b>1</b>	<b>1</b>	<b>4</b>	<b>6</b>	<b>3</b>	<b>15</b>

(Source: Details compiled from Audit records)

## APPENDIX 1.3

(Referred to in paragraph 1.5.3)

## Project-wise components and amount sanctioned in SDS

Sl. No.	Component Amount (₹ in lakh)	Sanctioned Amount (₹ in lakh)
1	Improvement of infrastructural facilities by way of parking facilities, illumination and providing handicap friendly access from parking to beach at Calangute. i. Beautification near Calangute market circle and taxi stand Beautification & site Development – ₹ 58.56 lakh ii. Construction of parking near Annexe Building for Buses and Two-Wheeler parking at Calangute Residency – ₹ 205.28 lakh iii. Illumination of road from Calangute to Baga – ₹ 106.38 lakh iv. Construction of parking near the beach along with Garden area on Department of Tourism land – ₹ 343.76 lakh	713.98
2	Development of Anjuna Beach i. Landscaping – ₹ 171.99 lakh ii. Parking area – ₹ 298.56 lakh iii. Entrance Plaza – ₹ 149.82 lakh iv. Ticket Booth – ₹ 22.29 lakh v. Internal Pathways – ₹ 158.23 lakh vi. Hawkers Pavilion – ₹ 38.64 lakh vii. Changing Room, Toilet – ₹ 24.56 lakh viii. Toilet Block (2 Unit) – ₹ 31.01 lakh ix. Amphitheater/Cultural Center – ₹ 46.13 lakh x. Watch Tower – ₹ 47.96 lakh xi. Water Supply and Sewage – ₹ 159.28 lakh xii. Electrical – ₹ 175.24 lakh xiii. Interior works – ₹ 103.27 lakh xiv. Horticulture – ₹ 49.20 lakh	1476.18
3	Development of Morjim Khind i. Parking area – ₹ 44.15 lakh ii. Hill Rock Landscaping – ₹ 23.43 lakh iii. Site Development at Creek Side Garden – ₹ 216.67 lakh iv. Cycle Track to Beach – ₹ 61.63 lakh v. Cafeteria and Kitchen – ₹ 20.14 lakh vi. Meditation Hall, kiosks and Yogshala – ₹ 28.94 lakh vii. Covered seating, viewing pavilion, Pergola – ₹ 7.65 lakh viii. Ticketing and Information center – ₹ 5.46 lakh ix. Toilet – ₹ 15.02 lakh x. Landscaping – ₹ 17.88 lakh xi. Water Supply work – ₹ 13.75 lakh xii. Illumination (LED) to Beach Road – ₹ 141.30 lakh xiii. Electrical works – ₹ 51.81 lakh	647.83
4	Development of Ashwem Beach parking	80.04
5	Provision of Public Infrastructure like Toilets, TICs, Signages, Benches across Goa i. Tourism information centers, Souvenir Shops & Toilet Blocks at five locations – ₹ 414.00 lakh ii. Public Amenities (39 blocks) Ladies & Gents Toilet, drinking water, clock rooms, changing rooms – ₹ 1714.10 lakh iii. Safety & Security at beaches/surroundings CCTV Cameras plus Wi-Fi Hotspots – ₹ 360.63 lakh	3072.81

Sl. No.	Component Amount (₹ in lakh)	Sanctioned Amount (₹ in lakh)
	iv. GIS Mapping with Web Integration – Mapping of all tourist spots, Landmarks, feature, <i>etc.</i> , creating geo-referenced base map, development of web-based application for easy information access – ₹ 137.65 lakh v. Tourism Signages – ₹ 96.27 lakh vi. Seating Arrangement, Solid Waste Management & Solar panels – ₹ 350.16 lakh	
6	Development of Aguada Fort as major tourist destination i. Buses – ₹ 100.00 lakh	₹ 100 lakh (revised in May 2020 against original cost of ₹ 380.81)
7	Upgradation and Improvement of Helipad i. Helipad area – ₹ 119.79 lakh ii. Coffee Shop – ₹ 44.80 lakh iii. Reception – ₹ 20.00 lakh iv. Toilet – ₹ 41.00 lakh v. Parking – ₹ 47.52 lakh vi. Paves near Helipad – ₹ 70.45 lakh	343.56
8	Development of Aguada Jail as a Tourist Destination i. Approach Road & Parking – ₹ 272.95 lakh ii. Boundary Wall and Fort Walls – ₹ 261.73 lakh iii. Landscaping – ₹ 434.38 lakh iv. Rehabilitation and repair of the buildings – ₹ 712.05 lakh v. Sound and Light Show (including infrastructure) – ₹ 556.69 lakh vi. Watch Tower with Equipment – ₹ 36.59 lakh vii. Jetty – ₹ 67.70 lakh viii. Services (STP, Solar, Garbage collection, Rain Water Harvesting) – ₹ 242.41 lakh ix. TIC, Souvenir Shop – ₹ 41.80 lakh * x. Ticket Counter – ₹ 3.00 lakh * xi. Toilet – ₹ 41.00 lakh * xii. Parking – ₹ 195.00 lakh * *Shifted from Development of Aguada Fort (Sl. No. 06 above).	₹ 2865.31* (revised in May 2020 against original cost of ₹ 2584.50)
	<b>Total</b>	<b>₹ 9299.71 lakh (revised in May 2020 against original cost of ₹ 9522.74 lakh)</b>

(Source: Revised sanctioned order dated 20/05/2020 of Ministry of Tourism, Government of India)

## APPENDIX 2.1

(Referred to in paragraph 2.1.3)

## Details of Non-tax revenue receipt of the State

(₹ in crore)

Sl. No.	Heads of revenue		2017-18	2018-19	2019-20	2020-21	2021-22	Percentage increase (+) or decrease (-) in 2021-22 over 2020-21
1	Power	BE	1819.15	1907.65	2244.16	2264.19	2673.34	
		RE	1819.15	1907.65	2244.16	2366.20	2673.34	
		Actual	2119.09	1919.80	1960.52	2051.05	2191.12	6.8
2	Non-Ferrous Mining and Metallurgical Industries <sup>1</sup>	BE	377.60	327.59	60.64	511.47	552.48	
		RE	377.60	327.59	60.64	397.47	552.48	
		Actual	332.79	34.39	08.78	168.10	129.20	-23.14
3	Other Non-tax receipts <sup>2</sup>	BE	95.28	82.89	182.42	296.11	747.56	
		RE	93.15	82.89	182.42	96.10	747.15	
		Actual	57.23	71.02	69.55	57.90	372.42	543.21
4	Water Supply and Sanitation	BE	126.05	136.96	154.73	158.00	165.73	
		RE	126.05	136.96	154.73	184.15	165.73	
		Actual	129.80	145.96	147.66	135.67	176.56	30.00
5	Other Administrative Services	BE	178.67	161.38	310.25	295.36	412.47	
		RE	179.83	161.38	310.25	455.51	411.79	
		Actual	139.66	450.94	260.25	190.71	309.40	62.23
6	Miscellaneous General Services	BE	45.73	46.01	43.00	31.40	44.37	
		RE	45.73	46.01	43.00	31.40	44.37	
		Actual	31.83	14.54	26.67	17.99	11.47	-36.24
7	Education, Sports, Art and Culture	BE	29.17	34.73	41.70	53.18	38.49	
		RE	30.74	34.73	41.70	53.18	38.40	
		Actual	26.49	24.95	25.27	21.68	25.34	16.88
8	Medium Irrigation	BE	19.79	16.38	3.43	8.76	31.17	
		RE	19.79	16.38	3.43	18.76	31.17	
		Actual	44.77	6.51	27.66	60.97	316.76	419.53
9	Interest Receipts	BE	17.38	29.56	33.39	21.01	72.40	
		RE	27.84	29.56	33.39	21.00	72.38	
		Actual	27.24	24.20	62.82	82.58	21.52	-73.94
10	Medical and Public Health	BE	36.43	31.26	34.09	28.34	36.21	
		RE	36.58	31.26	34.09	28.34	35.96	
		Actual	38.37	31.70	27.31	23.82	31.83	33.61
11	Urban Development	BE	64.00	61.00	90.00	92.20	65.02	
		RE	61.00	61.00	90.00	92.20	65.02	
		Actual	43.32	85.21	48.63	31.27	55.73	78.22
12	Roads and Bridges	BE	28.21	21.94	31.23	38.14	47.89	
		RE	28.21	21.94	31.23	38.14	47.89	
		Actual	34.97	52.44	24.18	21.90	68.88	214.52
13	Minor Irrigation	BE	10.17	11.98	21.87	37.81	122.03	
		RE	10.17	11.98	21.87	37.81	121.93	
		Actual	07.71	12.00	48.24	39.16	77.05	96.75
Total		BE	2847.63	2869.33	3250.91	3835.97	5009.16	
		RE	2855.84	2869.33	3250.91	3820.26	5007.61	
		Actual	3033.27	2873.66	2737.54	2902.80	3787.28	

<sup>1</sup> Includes major minerals such as iron ore, manganese and bauxite; minor minerals such as basalt (Granite), laterite stones, ordinary sand, river pebbles, murrum and laterite boulders

<sup>2</sup> Police, Printing and Stationary, Labour and Employment, Inland Water Transport, Tourism, Forest and Wild Life, Public Works, Port and Light House, Social Security, Co-operation, etc.

**APPENDIX 2.2**  
(Referred to in paragraph 2.1.4)  
**Arrears of revenue**

(₹ in crore)

Sl. No.	Name of the Department	Amount outstanding as on 31 March 2022	Amount outstanding for more than five years	Action taken by the Department
1	Commercial Taxes Department	2030.90	881.57	The Department intimated that 749 cases involving ₹ 27.50 crore were pending in Revenue Recovery Court (RRC). Further visits were constantly made by the officers of the Department for recovery of the remaining arrears and the dealers were persuaded to pay the dues and reminders were also issued.
2	Electricity Department	574.61	59.24	The Department had referred 9,521 cases involving ₹ 67.30 crore to RRCs. Disconnection notices were issued to consumers against whom electricity charges were outstanding. If arrears were not cleared, connections were initially disconnected for six months, non-payment of arrears for further temporary period resulted in permanent disconnection, after giving due notice. Notices were issued for payment of arrears to the heads of various departments against whom arrears were outstanding. Request was also made to Director of Accounts to recover the arrears from the defaulting departments through book adjustments, if they fail to settle the dues. A billing dispute redressal committee had been set up for settlement of disputed cases. The Department introduced One Time Settlement scheme from 01 December 2020 in order to enable prompt recovery of outstanding dues by waiver of Delay Payment Charges.
3	Public Works Department	121.47	16.61	Arrears of Rent ₹ 2.15 crore:- The Department stated that one case involving ₹ 22.82 lakh was pending in RRC as on 31 March 2022. In the remaining cases complaint had been filed against the absconding defaulters. Arrears of Water Charges ₹ 119.32 crore:- The Department stated that arrears involving ₹ 17.87 crore were pending before RRC as on 31 March 2022. Show cause notices had been issued and disconnection under process.
4	Water Resources Department	2075.39	221.08	Water tax ₹ 2.47 crore:- The Department stated that those who did not pay water taxes have been requested to pay on priority. The notice for arrears payment were being sent regularly and 143 cases involving ₹ 9.73 lakh were referred to RRC. Raw water charges ₹ 2069.87 crore:- Department stated that farmers were contacted personally for collecting revenue and reminder letter sent to PWD. Monthly bill were sent to the other consumers and reminders were issued if required. Hire charges of machinery ₹ 0.33 crore:- Department stated that the cases were referred to the Government to waive-off the same. Rent from shops and halls ₹ 2.71 crore:- The Department stated that notices have been served on defaulters for effecting payment.
<b>Total</b>		<b>4802.37</b>	<b>1178.50</b>	

(Source: Information furnished by concerned departments)

**APPENDIX 2.3 A**  
(Referred to in paragraph 2.2.4 (iii))  
**Sample for limited/centralised audit**

Sl. No.	Dimension	GSTIN	Ward
1	Mismatch in availing of ITC	30AAACC7260M1ZS	Panaji
2		30AABCB5576G1ZY	Panaji
3		30AAUFS0343N1ZY	Margao
4		30AAACF2614E1ZI	Bicholim
5		30AABCS1624G1Z0	Margao
6		30AAACC4309B1ZN	Margao
7		30AACCB9382M1ZG	Mapusa
8		30AAACG6842K1ZQ	Panaji
9		30AAACI6561R1ZA	Panaji
10		30AACCB0943N1ZX	Mapusa
11	Mismatch in availing of ITC under RCM without payment	30AADFM0340A1ZF	Vasco
12		30AABCL0814D1ZF	Ponda
13		30AAVFS6140G1Z5	Margao
14		30AADCA1647D1ZF	Margao
15		30AAGPH8218M1ZQ	Margao
16		30AAJFC6648K1ZB	Panaji
17		30BJYPK2384R1ZC	Mapusa
18		30AABCA8820A1ZI	Margao
19		30AAEFD7394L1Z8	Margao
20		30AACCR6287K1Z6	Margao
21	Mismatch in availing of ITC under RCM	30ADHPD0332Q1ZW	Margao
22		30BWRPM9261K1ZZ	Mapusa
23		30ABTFS8108H1ZZ	Panaji
24	Incorrect availment of ISD credit	30AAKCS3431L1ZF	Panaji
25		30AAACK0376Q1ZH	Mapusa
26		30AAGCG1917R1ZG	Mapusa
27		30AIHPV6277B1ZA	Margao
28		30AAACR6389Q1ZT	Margao
29		30AAACH7083B1Z5	Vasco
30		30AAACS5123K1ZQ	Panaji
31		30BEGPP5049K1ZE	Margao
32		30AAACG4447J1ZV	Panaji
33		30AAACH1004N1Z7	Ponda
34	Incorrect ISD credit reversal	30AAACU5552C1ZW	Panaji
35	Mismatch in ITC availed between Annual return and financial statement (Table 12F of GSTR-9C)	30AAACG2207L1Z5	Mapusa
36		30AABCB5576G1ZY	Panaji
37		30AAACI6561R1ZA	Panaji
38		30AACCB0943N1ZX	Mapusa
39		30AABCS4998M1ZW	Mapusa
40		30AADCH4946G1ZU	Mapusa



Sl. No.	Dimension	GSTIN	Ward
41		30AABCD4024B1ZP	Margao
42		30AABCK1781A1ZA	Vasco
43		30AADCH4249J1ZR	Margao
44		30AAKCS3431L1ZF	Panaji
45	Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C)	30AABCA8820A1ZI	Margao
46		30AAACG2207L1Z5	Mapusa
47		30AAACG1395D1Z7	Panaji
48		30AAFCP1610H1Z3	Panaji
49		30AAACF2614E1ZI	Bicholim
50		30ADYPB1867B1ZU	Ponda
51		30AALCA4699P2ZZ	Vasco
52		30AAACC8547R1ZA	Panaji
53		30AAECA4770C1ZA	Mapusa
54		30AABCB5730G1ZA	Panaji
55	Mismatch in turnover between Annual return and financial statement (Table 5R of GSTR-9C)	30AAATC2716R1ZS	Panaji
56		30AACCC8256D1Z3	Panaji
57		30AADCG4784D1ZX	Mapusa
58	Mismatch in taxable turnover between annual return and audited financial statement (Table 7G of GSTR-9C)	30AAACG0904A1ZS	Mapusa
59		30AAICA6765F1ZT	Panaji
60		30AAGCS0761F1ZT	Panaji
61		30ADQPB7143N1ZG	Vasco
62		30AACCM8043J1ZN	Ponda
63		30AAAF02018A1ZD	Ponda
64		30AADCG0645D1ZD	Pernem
65		30AAFCP9360E1ZM	Mapusa
66		30AACCC0502G1ZO	Vasco
67		30ABUPN0537G1ZR	Panaji
68	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	30AAACG0904A1ZS	Mapusa
69		30AGIPK2039H2ZS	Panaji
70		30AADCR2367P1Z6	Ponda
71		30BFDPS0980J1ZG	Curcholem
72		30AAOCS6601E1ZO	Mapusa
73		30AABCB5576G1ZY	Panaji
74		30AABCE6688E1ZS	Panaji
75	Mismatch in tax liability and payment between returns	30BFDPS0980J1ZG	Curcholem
76		30AAHCA6486A1Z2	Panaji
77		30AAACK0251C1ZK	Panaji
78		30AAVFS6140G1Z5	Margao
79		30ACWPM0745N1Z7	Mapusa
80		30AAACL0582H2ZY	Panaji
81		30AAACV5950B1ZV	Vasco
82		30BKLPS7980R1Z3	Curcholem
83		30AABCG1439P1ZO	Panaji
84		30AAFCG6897H1ZD	Panaji

Sl. No.	Dimension	GSTIN	Ward
85	Cases where GSTR-3B not filed but GSTR-1 or GSTR-2A available	30AGWPP3748A1ZE	Margao
86		30AAMCS5980L1ZV	Margao
87		30AKSPS1256J1ZW	Ponda
88		30AAKFT8191R1ZD	Panaji
89		30AGBPJ6107E1Z6	Vasco
90		30AOOPK0861K1ZX	Margao
91		30FBHPS0203N1ZS	Margao
92		30AWFPM7927B1ZU	Margao
93		30ACCPH6266P1ZG	Panaji
94		30BZTPP7555A1Z8	Panaji
95	Short payment of interest	30AGVPC4796Q1ZL	Ponda
96		30AAACN1597Q1Z5	Margao
97		30AACCC8902G1Z4	Mapusa
98		30AUEPS1803K1ZV	Ponda
99		30AAFC0528C1ZI	Panaji
100		30AACPF5128J1Z7	Mapusa
101		30AABCM3008L1ZX	Panaji
102		30AAMFN6123F1ZM	Vasco
103		30AGEPB6260F1Z3	Vasco
104		30AAACE6234B1ZH	Panaji

(Source: Data taken from GST Portal)

**APPENDIX 2.3 B**  
(Referred to in paragraph 2.2.4 (iii))

**Sample for detailed audit**

Sl. No.	GSTIN	Name of Ward
1	30AAACF0365N1ZV	Vasco
2	30AAACS0764L1ZJ	Margao
3	30AACCG4949F1ZV	Panaji
4	30AAACB0421B1ZZ	Margao
5	30AAACB1298E2Z7	Margao
6	30AAACC1450B1ZR	Margao
7	30AAACM7515P1ZE	Vasco
8	30AAAAL0405H1ZH	Mapusa
9	30AACFK5651K1ZH	Ponda
10	30AAJCS0294G1ZK	Vasco
11	30AAECD3802A2ZN	Margao
12	30AIGPM1552M1ZD	Vasco
13	30AAACE2616F1ZF	Ponda
14	30AAACG6923H1ZZ	Panaji
15	30AALFM1713H1ZQ	Ponda

(Source: Data taken from GST Portal)

## APPENDIX 2.4

(Referred to in paragraph 2.2.6.4)

### Follow up action not initiated after cancellation of registration during 2017-21 in selected four Wards

Sl. No.	Name of Ward	Financial Year	Total number of taxpayers whose registrations were cancelled	No. of taxpayers whose registrations were cancelled on application	No. of taxpayers whose registrations were cancelled <i>Suo-motto</i>	Number of cases where Final Return in GSTR-10 were not filed	Number of cases where final returns in GSTR-10 were not filed, notice in GSTR-3A were issued	Number of cases where final returns in GSTR-10 were not filed even after issue of notice, best judgement in assessment in ASMT-13 were issued	Section 62 assessment in cases of <i>Suo moto</i> cancellation		
									Number of assessments initiated	Amount recovered (initiated cases)	Amount recovered (completed cases)
1	Ponda	2017-18	-	-	-	-	-	-	-	-	-
		2018-19	24	24	-	18	-	-	-	-	-
		2019-20	21	21	-	21	-	-	-	-	-
		2020-21	40	35	5	25	-	-	-	-	-
2	Vasco	2017-18	-	-	-	-	-	-	-	-	-
		2018-19	42	42	-	38	-	-	-	-	-
		2019-20	86	86	-	68	-	-	-	-	-
		2020-21	115	105	10	92	-	-	-	-	-
3	Panaji	2017-18	-	-	-	-	-	-	-	-	-
		2018-19	18	18	-	18	-	-	-	-	-
		2019-20	4	4	-	4	-	-	-	-	-
		2020-21	41	41	-	41	-	-	-	-	-
4	Margao	2017-18	10	-	10	9	-	-	-	-	-
		2018-19	162	159	3	139	-	-	-	-	-
		2019-20	338	332	6	272	-	-	-	-	-
		2020-21	171	171	-	133	-	-	-	-	-
Total			1072	1038	34	878	-	-	-	-	-

(Source: Compiled by audit from the information provided by the ward offices)

**APPENDIX 2.5***(Referred to in paragraph 2.2.8 A)***Cases where ASMT-10 issued/Action initiated or Case is under correspondence***(Amounts in ₹)*

Sl. No.	Ward	GSTIN	Amount of discrepancy	Action taken	Dimension
1	Panaji	30AAACG6842K1ZQ	6,61,46,963	Taxpayer is selected for audit u/s 65 by Commissioner of State Tax.	Mismatch in availing of ITC
2	Bicholim	30AAACF2614E1ZI	3,22,88,129	ASMT-10 has been issued.	
3	Ponda	30AAACC4309B1ZN	2,96,22,156	Taxpayer is selected for scrutiny which is under process.	
4	Panaji	30AABCB5576G1ZY	2,51,92,444	Taxpayer is selected for scrutiny.	
5	Mapusa	30AACCB9382M1ZG	2,36,05,848	Taxpayer is selected for audit u/s 65 by Commissioner of State Tax.	
6	Margao	30AAUFS0343N1ZY	1,47,77,061	ASMT-10 has been issued.	
7	Margao	30AABCS1624G1Z0	1,55,88,502	ASMT-10 has been issued.	
8	Panaji	30AAHCA6486A1Z2	2,28,42,888	Case is allotted for Audit assessment.	Mismatch in tax liability and payment between returns.
9	Panaji	30AAACK0251C1ZK	1,25,07,418	Case is allotted for Audit assessment.	
10	Panaji	30AABCG1439P1ZO	88,85,231	Notice in REG-17 issued.	
11	Vasco	30AAACV5950B1ZV	87,20,892	Case is allotted for Audit assessment.	
12	Curcholem	30BFDPS0980J1ZG	85,06,922	ASMT-10 has been issued.	
13	Mapusa	30AAVFS6140G1Z5	66,30,296	Taxpayer is selected for scrutiny.	
14	Curcholem	30BKLP57980R1Z3	63,29,978	ASMT-10 has been issued.	
15	Panaji	30AABCB5576G1ZY	2,97,40,394	Taxpayer is selected for scrutiny.	Mismatch in ITC availed between Annual return and financial statement (Table 12F of GSTR-9C).
16	Mapusa	30AABCS4998M1ZW	1,42,30,466	Case is selected for Audit assessment.	
17	Margao	30AABCD4024B1ZP	1,08,43,611	ASMT-10 has been issued.	
18	Panaji	30AAKCS3431L1ZF	61,85,467	Taxpayer is selected for scrutiny.	Mismatch in availing of ITC under RCM without payment.
19	Mapusa	30AAVFS6140G1Z5	84,03,746	Scrutiny is under process.	
20	Margao	30AABCA8820A1ZI	61,67,272	ASMT-10 has been issued.	
21	Ponda	30AABCL0814D1ZF	34,78,352	ASMT-10 has been issued.	Mismatch in availing of ITC under RCM.
22	Panaji	30AAJFC6648K1ZB	23,53,454	Taxpayer is selected for scrutiny.	
23	Panaji	30ABTFS8108H1ZZ (Buffer list)	11,91,719	Taxpayer is selected for scrutiny.	
24	Margao	30AAACN1597Q1Z5	1,36,67,503	Department has filed claim for dues with the liquidator.	Short payment of interest.
25	Vasco	30AGEPB6260F1Z3	36,52,154	ASMT-10 has been issued.	
26	Panaji	30AABCM3008L1ZX	34,38,159	Taxpayer is selected for scrutiny.	
27	Vasco	30AAMFN6123F1ZM	29,40,202	ASMT-10 has been issued.	
28	Ponda	30AUEPS1803K1ZV	18,61,828	ASMT-10 has been issued.	
29	Mapusa	30AACCC8902G1Z4	16,08,285	Scrutiny is under process.	
30	Ponda	30AGVPC4796Q1ZL	15,25,370	ASMT-10 has been issued.	
31	Panaji	30AAACE6234B1ZH	14,79,378	Taxpayer is selected for scrutiny.	
32	Panaji	30AAFCD0528C1ZI	12,25,638	ASMT-10 has been issued.	
33	Panaji	30AGIPK2039H2ZS	3,52,59,618	Case is allotted for assessment u/s 65.	Mismatch in tax paid between books of

34	Curcholem	30BFDPS0980J1ZG	85,06,922	ASMT-10 has been issued.	accounts and annual return (Table 9R of GSTR-9C).
35	Panaji	30AABCB5576G1ZY	40,18,319	Taxpayer is selected for scrutiny.	
36	Panaji	30AABCE6688E1ZS	40,17,049	Case is allotted for assessment u/s 65.	
37	Margao	30AAMCS5980L1ZV	26,40,989	Notice for cancellation is issued.	Cases where GSTR-3B not filed but GSTR-1 or GSTR-2A available.
38	Panaji	30AAKFT8191R1ZD	6,34,873	Notice in REG-17 issued.	
39	Margao	30FBHPS0203N1ZS	42,415	Registration is suspended, as taxpayer has done suicide. Notice for cancellation is issued.	
40	Margao	30AWFPM7927B1ZU	23,974	Notice for cancellation is issued.	
41	Panaji	30ACCPH6266P1ZG	13,636	Notice in REG-17 issued.	
42	Panaji	30BZTPP7555A1Z8	12,047	Notice in REG-17 issued.	
43	Panaji	30AAATC2716R1ZS	-	Taxpayer is selected for scrutiny.	Mismatch in turnover between Annual return and financial statement (Table 5R of GSTR-9C).
44	Panaji	30AAICA6765F1ZT	-	Taxpayer is selected for scrutiny.	Mismatch in taxable turnover between annual return and audited financial statement (Table 7G of GSTR-9C).
45	Ponda	30AACCM8043J1ZN	-	Scrutiny is under process.	
46	Pernem	30AADCG0645D1ZD	-	Taxpayer is selected for scrutiny.	
47	Panaji	30ABUPN0537G1ZR	-	Taxpayer is selected for scrutiny.	
48	Panaji	30AAACG4447J1ZV	51,08,127	Taxpayer is selected for scrutiny.	Incorrect availment of ISD credit.
49	Mapusa	30AAACK0376Q1ZH	9,41,570	Taxpayer is selected for scrutiny.	
50	Margao	30AIHPV6277B1ZA	8,78,040	ASMT-10 has been issued.	
51	Panaji	30AAKCS3431L1ZF	8,74,272	Taxpayer is selected for scrutiny.	
52	Panaji	30AAACS5123K1ZQ	5,83,568	Taxpayer is selected for scrutiny.	
<b>Total of 52 cases where ASMT-10 was issued/action initiated</b>			<b>45,91,93,142</b>		
53	Vasco	30AGWPP3748A1ZE	32,96,664	Show Cause Notice under Section 46 of GGST Act has been issued.	Cases where GSTR-3B not filed but GSTR-1 or GSTR-2A available.
54	Vasco	30AGBPJ6107E1Z6	3,99,600	Show Cause Notice under Section 46 of GGST Act has been issued.	
55	Margao	30AOOPK0861K1ZX	63,602	Show Cause Notice under Section 46 of GGST Act has been issued.	
<b>Total of three cases where case is under correspondence</b>			<b>37,59,866</b>		
<b>Total of 55 cases</b>			<b>46,29,53,008</b>		

(Source: Compiled by audit based on replies received from the Department)

**APPENDIX 2.6***(Referred to in paragraph 2.2.8 B)***Cases where reply of the Department was accepted based on data entry error***(Amounts in ₹)*

Sl. No.	GSTIN	Ward	Amount of discrepancy	Dimension
1	30AADFM0340A1ZF	Vasco	35,99,396	Mismatch in availing of ITC under RCM without payment.
2	30AADCA1647D1ZF	Margao	30,21,378	
3	30BJYPK2384R1ZC	Mapusa	20,05,488	
4	30AACCR6287K1Z6	Margao	22,96,426	
5	30AAGCG1917R1ZG	Mapusa	15,67,828	Incorrect availment of ISD credit.
6	30BEGPP5049K1ZE	Margao	8,41,188	
7	30AAACH7083B1Z5	Vasco	45,19,470	
8	30BWRPM9261K1ZZ	Mapusa	12,97,401	Mismatch in availing of ITC under RCM.
9	30ADHPD0332Q1ZW	Margao	15,02,291	
<b>Total</b>			<b>2,06,50,866</b>	

*(Source: Compiled by audit based on replies received from the Department)*

**APPENDIX 2.7**  
(Referred to in paragraph 2.2.9.1)  
**Non-production of records**

Sl. No.	Name of Ward	GSTIN	Records not produced	Period for which records not produced
1	Mapusa	30AAAAAL0405H1ZH	Outward supplies invoices	January 2018 and March 2018
			Inward supplies invoices	January 2018 and March 2018
			Stock account of purchases, sundry creditors ledger, Directors' report, and trial balance	2017-18
			Financial statements (Profit and Loss Account, Balance Sheet)	2016-17 and 2018-19
			GSTR-9 and GSTR-9C of the taxpayer	2018-19
2	Panaji	30AACCG4949F1ZV	Outward supplies invoices	November 2017 and February 2018
			Inward supplies invoices	August 2017 and February 2018
			Stock account of purchases, sundry creditors ledger, Directors' report and Auditors' report and trial balance	2017-18
			Financial statements (Profit and Loss Account, Balance Sheet)	2018-19
3	Panaji	30AAACG6923H1ZZ	Outward supplies invoices	July 2017 and January 2018
			Inward supplies invoices	November 2017 and January 2018
			Stock account of purchases and Directors' report	2017-18
4	Ponda	30AAACE2616F1ZF	Outward and inward invoices	November 2017, December 2017, January 2018 and March 2018
			Invoices related to exports and SEZ supplies, shipping bills, EGM and bill of export	November 2017 and January 2018
			Trial Balance, Auditor's Report (Tax Audit Report) and Director's Report	2017-18
5	Ponda	30AACFK5651K1ZH	Purchase invoices	December 2017 and January 2018
6	Ponda	30AALMF1713H1ZQ	Sales invoices	August 2017 and March 2018
7	Margao	30AAECD3802A2ZN	Outward supplies invoices	December 2017 and March 2018
			Inward supplies invoices	September 2017 and February 2018
			Stock account of purchases, sundry creditors ledger, Directors' report and Auditors' report and trial balance	2017-18
			Financial statements (Profit and Loss Account, Balance Sheet)	2016-17
8	Margao	30AAACS0764L1ZJ	Outward supplies Invoices	September 2017 and October 2017
			Inward supplies Invoices	February 2018 and March 2018
			Stock account of purchases, sundry creditors ledger, trial balance	2017-18
			Bill of export and EGM (Export General Manifesto)	September 2017 and December 2017



9	Margao	30AAACB1298E2Z7	Sales and purchase ledgers	December 2017, January 2018, November 2017 and February 2018
			Sales and purchase ledgers, stock account of purchases, sundry creditors ledger and trial balance	2017-18
10	Margao	30AAACB0421B1ZZ	Outward supplies invoices	August 2017 and March 2018
			Inward supplies invoices	July 2017 and March 2018
			Stock account of purchases, sundry creditors ledger and trial balance	2017-18
			Invoices pertaining to export and SEZ supplies, bill of export, shipping bills and Export General Manifesto	October 2017 and November 2017
11	Margao	30AAACC1450B1ZR	Outward supplies invoices	October 2017 and March 2018
			Inward supplies invoices	November 2017 and February 2018
			Stock account of purchases, Sundry Creditors and Trial Balance	2017-18
12	Vasco	30AAJCS0294G1ZK	Agreement and Purchase Orders (Inward supplies)	September 2017 and October 2017
			Agreement and Sales Orders (Outward supplies)	October 2017 and December 2017
			Stock account of purchases, sundry creditors ledger	2017-18
13	Vasco	30AIGPM1552M1ZD	Outward supplies invoices	December 2017 and March 2018
			Inward supplies invoices	August 2017 and March 2018
			Stock account of purchases, sundry creditors ledger, Directors' report, Auditors' report, trial balance	2017-18
			Financial statements (Profit and Loss Account, Balance Sheet)	2016-17, 2017-18 and 2018-19
14	Vasco	30AAACM7515P1ZE	Purchase invoices	August 2017 and September 2017
15	Vasco	30AAACF0365N1ZU	Agreement and purchase orders (inward supplies), Agreement and sales orders (Outward supplies), Stock account of purchases, sundry creditors ledger	2017-18

(Source: Compiled by audit based on audit requisitions issued and replies received from the Department)

## APPENDIX 2.8

(Referred to in paragraph 2.2.9.2)

### Non-payment of interest on delayed payment of GST

(Amounts in ₹)

Sl. No.	Name of Ward	GSTIN	Range of Delay in payment (in days)	Interest leviable	Interest paid	Non-payment of Interest
Col.1	Col.2	Col.3	Col.4	Col.5	Col.6	Col.7 = (Col.5 - Col.6)
1	Vasco	30AAACM7515P1ZE	1 to 20	1,01,780	0	1,01,780
2	Mapusa	30AAAAL0405H1ZH	27 to 197	79,305	0	79,305
3	Panaji	30AACCG4949F1ZV	7	1,82,207	0	1,82,207
4	Margao	30AAECD3802A2ZN	13 to 182	49,808	0	49,808
5	Margao	30AAACB1298E2Z7	7 to 29	88,017	0	88,017
<b>Total</b>				<b>5,01,117</b>	<b>-</b>	<b>5,01,117</b>

(Source: Compiled by audit based on detailed audit sample, returns downloaded from GST Backend portal Model-1 and audit observations issued to the Department)

## APPENDIX 2.9

(Referred to in paragraph 2.2.9.3)

### Mismatch of ITC between GSTR-2A and GSTR-3B returns

Sl. No.	Name of Ward	GSTIN	ITC available as per GSTR-2A with all its amendments excluding RCM	ITC availed in Table 4(A)(5) of GSTR-3B	ITC reversed as per Table 4B (2) of GSTR-3B	ITC availed in the subsequent year in Table 8 (c) of GSTR-9	Total ITC availed (Col.8= Col.5- Col.6+ (Col.7)	Excess ITC availed (Col.9= Col.8- Col.4)
1	2	3	4	5	6	7	8	9
1	Margao	30AAACC1450B1ZR	1,64,49,59,632	1,93,59,96,276	1,40,56,807	12,18,40,433	2,04,37,79,902	39,88,20,270
2	Vasco	30AAACM7515P1ZE	28,06,90,047	29,81,13,408	0	0	29,81,13,408	1,74,23,361
3	Panaji	30AACCG4949F1ZV	4,51,77,597	6,33,44,052	37,62,706	18,00,002	6,13,81,348	1,62,03,751
4	Margao	30AAECD3802A2ZN	16,33,081	55,67,701	0	0	55,67,701	39,34,620
5	Margao	30AAACB1298E2Z7	2,26,88,644	2,52,63,095	0	0	2,52,63,095	25,74,451
6	Margao	30AAACB0421B1ZZ	9,90,89,919	14,10,00,104	0	4,10,156	14,14,10,260	4,23,20,341
7	Vasco	30AAJCS0294G1ZK	1,01,46,702	1,64,48,060	0	0	1,64,48,060	63,01,358
8	Vasco	30AIGPM1552M1ZD	7,68,423	21,90,466	0	0	21,90,466	14,22,043
9	Panaji	30AAACG6923H1ZZ	1,08,84,341	1,32,31,387	0	0	1,32,31,387	23,47,046
10	Mapusa	30AAAL0405H1ZH	26,52,704	33,14,460	0	13,50,406	46,64,866	20,12,162
Total			2,11,86,91,090	2,50,44,69,009	1,78,19,513	12,54,00,997	2,61,20,50,493	49,33,59,403

(Source: Compiled by audit based on detailed audit sample, returns downloaded from GST Backend portal Model-1 and audit observations issued to the Department)

**APPENDIX 2.10**  
(Referred to in paragraph 2.2.9.5)

**Mismatch in tax liability between returns**

(Amounts in ₹)

Sl. No.	Name of Ward	GSTIN	Liability as per GSTR-1	Liability as per Table 4N of GSTR-9 including amendments through made Table 10 and Table 11	Greater of both the liability as per GSTR-1 and GSTR-9	Liability discharged as per GSTR-9/3B	Undischarged liability
Col.1	Col.2	Col.3	Col.4	Col.5	Col.6	Col.7	Col.8 = (Col.6- Col.7)
1	Margao	30AAACB0421B1ZZ	22,91,38,976	25,42,87,231	25,42,87,231	20,97,20,481	4,45,66,750
2	Panaji	30AACCG4949F1ZV	29,18,74,068	36,99,91,625	36,99,91,625	36,75,10,093	24,81,532
3	Margao	30AAACB1298E2Z7	9,97,08,192	12,98,87,479	12,98,87,480	12,71,08,699	27,78,781
4	Vasco	30AAJCS0294G1ZK	38,67,903	97,41,955	97,41,955	77,04,424	20,37,531
5	Mapusa	30AAAAL0405H1ZH	47,51,476	70,42,818	70,42,818	47,51,476	22,91,342
6	Ponda	30AACFK5651K1ZH	68,41,876	67,61,526	68,41,876	57,55,520	10,86,356
7	Margao	30AAACC1450B1ZR	2,87,83,92,383	2,89,55,05,985	2,89,55,05,985	2,89,43,97,018	11,08,967
8	Vasco	30AIGPM1552M1ZD	25,71,753	25,76,088	25,76,088	20,17,640	5,58,448
<b>Total</b>			<b>3,51,71,46,627</b>	<b>3,67,57,94,707</b>	<b>3,67,58,75,058</b>	<b>3,61,89,65,351</b>	<b>5,69,09,707</b>

(Source: Compiled by audit based on detailed audit sample, returns downloaded from GST Backend portal Model-1 and audit observations issued to the Department)

**APPENDIX 2.11**  
(Referred to in paragraph 2.2.9.6)  
**Incorrect charging of rate of tax under GST**

(Amount in ₹)

Sl. No.	Name of Ward	GSTIN	Number of invoices/ HSNs	Taxable Value	Rate of tax charged (in <i>per cent</i> )	Rate of Tax to be charged (in <i>per cent</i> )	Short levy of GST
Col.1	Col.2	Col.3	Col.4	Col.5	Col.6	Col.7	Col.8 = Col.5X (Col.7-Col.6) %
1	Ponda	30AACFK5651K1ZH	3	10,928	18	28	1,093
2	Margao	30AAACB0421B1ZZ	1	10,46,61,581	17.32	18	7,11,699
			3	17,60,737	0	18	3,16,933
Total			7				10,29,724

(Source: Compiled by audit based on detailed audit sample, returns downloaded from GST Backend portal Model-1, sample invoices produced by the department and audit observations issued to the Department)

**APPENDIX 2.12**  
(Referred to in paragraph 2.6)

**Details of short-levy of interest on delayed payment of Luxury Tax**

(Amount in ₹)

Hotelier	F.Y.	Date of Assessment	Tax Assessed	Tax paid	Interest Levied	Date of payment of Tax	Unpaid Tax amount	Delay <sup>3</sup> (in months)	Interest to be levied <sup>4</sup>	Short levy (Int. due – Int. levied)
PR/GTL/05 Mandrem hotels (P) Ltd.	2016-17	26/03/2021	11,34,105	4,18,518	5,42,485	20/03/2018	4,18,518	11	85,796	2,05,229
							7,15,587	47	6,61,918	
	2016-17	26/03/2021	1,87,656	-	1,20,306	-	1,87,656	47	1,73,582	53,276
							1,94,850	15	55,532	
BRD/GTL/09 Sea View Resorts BRD/GTL/297 Naga Cottages Pernem	2014-15	17/03/2017	1,87,313	93,656	30,907	23/12/2015	93,656	8	13,580	24,350
							93,657	23	41,677	
	2012-13	23/03/2017	1,70,301	1,44,881	9,151	08/05/2012 to 13/04/2013	25,420	47	23,514	14,363
							73,799	47	68,264	
BRD/GTL/418 Yab Yum Resort Pvt. Ltd. Bardez	2016-17	26/03/2021	1,22,850	-	84,817	-	1,22,850	47	1,13,636	28,819
							40,950	44	35,422	
	2017-18 (1 <sup>st</sup> Qtr.)	25/03/2021	6,53,052	6,01,572	35,542	08/07/2016 to 30/03/2017	51,480	47	47,619	12,077
							36,000	44	31,140	

<sup>3</sup> Delay has been calculated from the month of May after the Financial Year to date of assessment or date of payment, whichever is earlier. More than 15 days have been calculated as complete month.

<sup>4</sup> Interest to be levied = (Unpaid tax x 1.5% x 3) + {Unpaid tax x 2% x (delay in months – 3)}

Hotelier	F.Y.	Date of Assessment	Tax Assessed	Tax paid	Interest Levied	Date of payment of Tax	Unpaid Tax amount	Delay <sup>3</sup> (in months)	Interest to be levied <sup>4</sup>	Short levy (Int. due – Int. levied)
BRD/GTL/439 Reeva Beach Resort Mandrem	2012-13	24/03/2017	3,55,692	2,49,119	54,352	01/07/2012 to 05/01/2013	1,06,573	47	98,580	44,228
	2016-17	30/03/2021	21,53,568	16,60,112	3,16,353	30/05/2016 to 29/04/2017	4,93,456	47	4,56,447	1,40,094
	2017-18 (1 <sup>st</sup> Qtr.)	30/03/2021	10,87,445	6,56,212	2,55,195	29/05/2017 to 31/07/2017	4,31,233	44	3,73,017	1,17,822
BRD/GTL/483 Rococco @ Ashvem Mandrem	2016-17	25/03/2021	2,48,095	-	1,71,287	-	2,48,095	47	2,29,488	58,201
	2017-18 (1 <sup>st</sup> Qtr.)	25/03/2021	45,000	-	22,190	-	45,000	44	38,925	16,735
BRD/GTL/607 Safira River Front Resort Pernem	2013-14	03/07/2017	1,89,636	26,942	1,08,386	11/07/2013 to 06/01/2014	1,62,694	38	1,21,207	12,821
	2015-16	13/12/2018	2,07,095	-	41,460	-	2,07,095	32	1,29,434	87,974
	2016-17	25/03/2021	2,27,715	-	1,45,987	-	2,27,715	47	2,10,636	64,649
BRD/GTL/620 Airsonic Holidays Pvt. Ltd. Mandrem	2016-17	06/12/2018	18,41,039	11,00,000	1,18,118	23/01/2017 to 12/06/2017	5,00,000	2	15,000	1,67,361
							7,41,039	19	2,70,479	
BRD/GTL/690 Marbela Resorts Morjim	2014-15	05/01/2018	7,64,402	7,64,404	3,21,051	03/03/2017	7,64,402	22	3,24,871	3,820
	2016-17	25/03/2021	25,02,105	27,56,500	3,70,175	05/01/2018 to 18/01/2018	25,02,105	9	4,12,847	42,672
	2017-18 (1 <sup>st</sup> Qtr.)	25/03/2021	4,84,873	5,34,282	48,909	11/01/2019	4,84,873	18	1,67,281	1,18,372
<b>TOTAL</b>										<b>12,67,248</b>

**APPENDIX 3.1**  
(Referred to in paragraph 3.2)  
**Details of under reporting of cash received**

(Amount in ₹)

Sl. No.	Date	Receipt Book no.	Receipt no.	Amount as per receipt book	Amount as per subsidiary cash book/cash book	Short remittance amount
1	19/07/2018	224	15	1,764	1,260	504
2	21/09/2018	230 & 231	42 to 50 & 1 to 11	1,02,698	1,02,678	20
3	09/11/2018	241	4 to 24	79,072	79,012	60
4	15/11/2018	242 & 243	41 to 50 & 1 to 13	32,877	32,527	350
5	05/12/2018	247	2 to 19	67,427	67,237	190
6	20/12/2018	249	48	1,710	710	1,000
7	15/01/2019	253	49	380	300	80
8	18/02/2019	259	40	1,000	250	750
9	28/02/2019	261	15	12,808	2,808	10,000
10	11/03/2019	263 & 264	41 to 50 & 1 to 9	55,247	36,319	18,928
11	02/07/2018	221	44	4,180	0	4,180
12	16/07/2018	223	48	320	0	320
13	16/07/2018	223	49	1,260	0	1,260
14	06/09/2018	229	26	405	0	405
15	16/11/2018	243	14	1,869	0	1,869
16	11/12/2018	248	20 to 34	2,77,287	97,287	1,80,000
17	20/02/2019	260	2	2,580	0	2,580
18	01/03/2019	261	31	1,020	0	1,020
19	01/03/2019	261	32	2,132	0	2,132
20	01/03/2019	261	33	155	0	155
21	01/03/2019	261	34	530	0	530
22	01/03/2019	261	35	1,750	0	1,750
23	01/03/2019	261	36	17,590	0	17,590
24	01/03/2019	261	37	3,224	0	3,224
25	01/03/2019	261	38	19,730	0	19,730
26	01/03/2019	261	39	570	0	570
27	12/03/2019	264	10	200	0	200
28	29/04/2019	270	26	14,610	610	14,000
29	29/05/2019	275	44 <sup>5</sup>	22,360	0	22,360
30	13/06/2019	277	37	6,450	0	6,450
31	21/06/2019	278	46	370	0	370
32	03/07/2019	280 & 281	50 & 1 to 17	93,299	86,997	6,302
33	13/08/2019	287	24	7,635	635	7,000
34	02/10/2019	294	36 to 50	30,503	30,363	140
35	10/10/2019	296	34	9,803	1,803	8,000
36	15/11/2019	301	25	390	0	390
37	22/11/2019	302	5	5,765	3,218	2,547
38	18/02/2020	317	21	2,695	0	2,695
<b>TOTAL</b>				<b>8,83,665</b>	<b>5,44,014</b>	<b>3,39,651</b>

(Source: Information compiled from Receipt books, Subsidiary cash book and Cash book)

<sup>5</sup> Date of receipt has been mentioned as 18 May 2019 on this receipt.