

Appendix 2.1

(Refer Paragraph 2.3.7.2)

Summary of deficiencies noticed during Centralized audit

(₹ in crore)

Audit Dimension	No. of Tax payers	Cases where reply received		Cases under examination or pending under Appeal, NCLT, High Court etc.		Department reply accepted by Audit						Compliance deviations						Total	
						Data entry errors		Action taken before query		Other valid explanations		SCN issued/Demand raised/Recovery made ¹		ASMT-10/Notice/DRC-01A issued		Department's reply not acceptable to Audit (Rebuttal)			
		No	Amt.	No	Amt.	No	Amt.	No	Amt.	No	Amt.	No	Amt.	No	Amt.	No	Amt.	No	Amt.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ITC mismatch between GSTR 2A and GSTR 3B (D1)	58	93	738.69	13	138.12	8	63.46	12	87.17	27	176.37	31	241.41	-	-	2	32.16	33	273.57
ITC Availed without supplier remitting tax (D2)	30	75	290.15	9	56.03	0	0	5	26.08	55	192.18	06	15.86	-	-	-	-	06	15.86
ITC Availed on GSTR 3B filed after limitation period (D3)	45	57	99.28	10	21.88	0	0	3	2.96	16	23.50	24	48.82	1	0.16	3	1.96	28	50.94
Incorrect availment of ISD credit (D4)	15	23	7.53	4	1.55	0	0	0	0	10	3.48	8	1.39	-	-	1	1.11	9	2.50
ITC availed under RCM versus payment of tax in GSTR 3B/GSTR 9 (D5)	35	56	72.02	10	8.31	19	12.52	5	16.51	14	17.18	08	17.50	-	-	-	-	08	17.50
Mismatch of ITC availed between Annual returns and Books of accounts (D6)	14	23	484.02	1	1.69	3	28.22	1	1.71	9	38.60	7	411.54	2	2.26	-	-	09	413.80
Reconciliation between ITC availed in Annual returns with expenses in financial statements (D7)	15	23	647.48	0	0	8	47.47	1	7.12	5	26.50	8	563.83	-	-	1	2.56	9	566.39
Unsettled liabilities (D8)	64	112	824.65	19	209.41	7	44.82	6	5.12	60	464.28	18	86.21	2	14.81	-	-	20	101.02

1 SCN issued in 78 cases of ₹ 1,245.26 crore, demand raised in 140 cases of ₹ 334.40 crore and recovery made of ₹ 1.58 crore in 18 cases.

Audit Dimension	No. of Tax payers	Cases where reply received		Cases under examination or pending under Appeal, NCLT, High Court etc.		Department reply accepted by Audit						Compliance deviations							
						Data entry errors		Action taken before query		Other valid explanations		SCN issued/Demand raised/Recovery made ¹		ASMT-10/Notice/DRC-01A issued		Department's reply not acceptable to Audit (Rebuttal)		Total	
		No	Amt.	No	Amt.	No	Amt.	No	Amt.	No	Amt.	No	Amt.	No	Amt.	No	Amt.	No	Amt.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Suppression in taxable value in comparison with E-Way bills (D9)	44	103	1,569.71	5	64.41	3	25.98	1	28.18	62	879.87	8	83.60	24	487.67	-	-	32	571.27
Mismatch in tax paid between books of accounts and returns (D10)	15	19	36.17	3	7.73	0	0	5	4.84	7	16.46	2	3.90	1	1.44	1	1.80	4	7.14
Suppression of taxable value identified through TDS/TCS declaration (D11)	24	40	495.98	1	248.84	0	0	1	57.03	25	86.81	8	89.46	3	7.77	2	6.07	13	103.30
Suppression of taxable value identified through mismatch in unbilled revenue declared in Table 5 of GSTR 9C (D12)	14	18	210.76	2	15.49	3	66.56	0	0	10	106.80	1	7.41	2	14.50	-	-	03	21.91
Mismatch in taxable turnover declared in GSTR 9C Table 7G (D13)	15	26	- ²	1	0	1	-	0	0	22	-	-	-	2	-	-	-	02	-
Composition taxpayer also availing e-commerce facility (D14)	9	9	-	0	0	0	0	0	0	7	-	2	-	-	-	-	-	02	-
GSTR 3B was not filed but GSTR 1 is available (D15)	45	67	-	22	-	0	0	6	-	3	-	34	-	02	-	-	-	36	-
Short payment of interest (D16)	68	182	32.48	26	6.27	0	0	67	13.26	17	2.50	71	10.31	01	0.14	-	-	72	10.45
Total	510	926	5,508.92	126	779.73	52	289.03	113	249.98	349	2,034.53	236	1581.24	40	528.75	10	45.66	286	2,155.65

2 Total unreconciled taxable turnover (TO) in table 7G of GSTR 9C in the 26 cases is ₹ 7,567.87 crore, out of which Data entry error TO of ₹ 2,166.46 crore in one case, in 22 cases involving mismatched TO of ₹ 3,709.74 crore, valid explanations were provided by the Department and in two cases involving mismatched TO of ₹ 1,191.36 crore ASMT-10 has been issued and remaining one case involving mismatched TO of ₹ 500.31 crore is under stay of High court.

Appendix 2.2

(Refer paragraph 2.3.8.1)

Non-Production of records

(₹ in crore)

S. No.	Jurisdictional Circle	Sample	Non-production	
		Number of Taxpayers	Number of Taxpayers	Mismatch in ITC/Tax Liability
1	Circle-I Jaipur-III	15	15	24.55
2	Circle-H Jaipur-II	2	2	5.73
3	Circle-H Jaipur-III	1	1	10.09
4	Circle-H Jaipur-IV	1	1	0.03
5	Circle-J Jaipur-I	2	2	1.49
6	Circle-J Jaipur-II	1	1	119.97
7	Circle-J Jaipur-III	1	1	0.20
8	Circle-Shahjahapur	2	2	10.98
9	Circle-A Bhiwadi	1	1	0.06
10	Circle-D Jaipur-II	3	3	4.26
11	Circle-B Alwar	1	1	0.59
12	Circle-C Alwar	1	1	10.26
13	Circle-B Ajmer	1	1	0.94
14	Circle-A Ajmer	1	1	0.52
15	Circle-Tonk Jaipur-II	1	1	1.66
16	Circle-D Jodhpur II	2	2	4.98
17	Circle-Merta city	2	2	0.05
18	Circle-B Bhilwara	2	2	4.35
19	Circle-Baran	2	2	0.87
20	Circle-D Kota	1	1	0.98
21	Circle-E Kota	1	1	13.46
22	Circle-I Jaipur-I	5	5	23.33
23	Circle-C Jaipur-I	3	3	15.29
24	Circle-C Jaipur-III	3	3	16.19
25	Circle-D Jaipur-I	1	1	0.14
26	Circle-H Jaipur I	2	2	1.68
27	Circle-A Banswara	1	1	2.73
28	Circle-A Barmer	1	1	1.14
29	Circle-A Jaipur-II	1	1	0.04
30	Circle-A Jaipur IV	5	5	154.73
31	Circle-A Sri Ganganagar	1	1	12.78
32	Circle-A Udaipur	1	1	0.28
33	Circle-Bundi	2	2	3.19

S. No.	Jurisdictional Circle	Sample	Non-production	
		Number of Taxpayers	Number of Taxpayers	Mismatch in ITC/Tax Liability
34	Circle-B Barmer, Jodhpur II	1	1	1.61
35	Circle-B Bharatpur	1	1	0.62
36	Circle-B Jodhpur II	1	1	0.39
37	Circle-B Kota	3	3	3.75
38	Circle-C Hanumangarh	1	1	0.06
39	Circle-C Jaipur II	1	1	11.97
40	Circle-Churu	1	1	0.00
41	Circle-D Udaipur	3	3	0.21
42	Circle-E Jaipur II	1	1	0.30
43	Circle-E Jodhpur II	1	1	0.01
44	Circle-E Udaipur	2	2	4.11
45	Circle-F Jaipur II	3	3	3.92
46	Circle-G Jaipur III	1	1	0.05
47	Circle-Karauli	1	1	0.61
48	Circle-N Jaipur III	1	1	0.72
49	Circle-Neem Ka Thana	1	1	0.09
50	Circle-Pratapgarh	1	1	0.00
51	Circle-Sirohi	2	1	0.19
Total		96	95	476.15

Appendix 2.3

(Refer paragraph 2.4.4)

List of forms involved in E-Way Bill system

Sl. No.	Form No.	Description	Originator	Pursuer	Receiver	Purpose
1	GST MOV-01	Statement of the owner/Driver/Person i/c of the goods and conveyance during interception of the conveyance	Person i/c of the vehicle	Proper Officer	PO	Recording of inspection
2	GST MOV-02	Order for Physical verification/inspection of the Conveyance, Goods and Documents	Proper Officer	All Stakeholders	Transporter	Verification of taxability
3	GST MOV-03	Order of Extension of time for inspection beyond three working days.	Joint/Addl. Commissioner.	Proper Officer	PO	Inspection of goods
4	GST MOV-04	Physical verification report	Proper Officer	Transporter	Transporter	Recording of inspection
5	GST MOV-05	Release Order for Goods conveyance	Proper Officer	Transporter	Transporter	
6	GST MOV-06	Order of Detention for non-production of documents or defective documents etc.	Proper Officer	Transporter	Transporter	For verification of records
7	GST MOV-07	SCN on the outcome of inspection of goods	Proper Officer	Transporter	Transporter	Collection of tax due
8	GST MOV-08	Bond for Provisional release of goods and conveyance	Taxpayer	Proper Officer	PO	Indemnity for tax due
9	GST MOV-09	Order of Demand of tax and Penalty (Detained Goods/Conveyance)	Proper Officer	Transporter	Transporter	For payment of tax & penalty
10	GST MOV-10	Notice for Confiscation of Goods or Conveyances and levy of penalty	Proper Officer	Transporter	Transporter	Intimation to the owner/Transporter
11	GST MOV-11	Order of Confiscation of Goods and Conveyance - Demand of Tax, Fine and Penalty	Proper Officer	Transporter	Transporter	Intimation to the owner/Transporter

Appendix 2.4

(Refer Paragraph 2.4.5.4)

Key Problem Area/Risk Dimensions identified

Sl. No.	Key Problem Area
1	Composition taxpayers generating EWBs for inter-State supplies
2	Composition taxpayers generating EWBs for outward supplies exceeding threshold limit
3	Taxpayers with only outward supplies supported by EWBs in any given year.
4	Taxpayers who effect disproportionate outward supplies compared to inward supply (EWBs supported) in any given year.
5	Taxpayers who had generated EWBs using duplicate invoices.
6	Generation of EWBs by Nil Filers of Return.
7	Generation of EWBs by Returns Defaulters (Non-Filers).
8	Taxpayers who have generated EWBs after effective date of cancellation.
9	Taxpayers who have generated EWB whose registration was subsequently cancelled.
10	Taxpayers who had generated EWBs and had cancelled subsequently.
11	Taxpayers who had generated EWBs and were subsequently rejected by the recipients.
12	Taxpayers who had generated disproportionate supplies supported by EWBs on the inward side compared to outward side in any given year.
13	Extension of EWBs by taxpayers.
14	EWBs generated using risky vehicles i.e., 2 wheelers.
15	EWBs generated using theft vehicles.
16	High value of EWBs in first 6 months of registration.
17	EWBs using invalid Pin codes.
18	EWBs generated using suspended, scrapped, surrendered, and cancelled vehicles.
19	E-Way Bills generated by defaulter list of MCA.
20	EWBs generated by income tax defaulters.
21	EWBs generated by DGARM-identified/Other agencies-identified taxpayers.
22	EWBs generated by DGFT-blacklisted exporters.

Appendix 2.5

(Refer Paragraph 2.4.12.12)

Impact on Integrated Goods and Services Tax (IGST) and Central Goods and Services Tax (CGST)

Sl. No	Para Number	Cases	CGST Amount involved (₹ in lakh)	CGST Amount accepted	CGST Amount recovered	IGST Amount involved (₹ in lakh)	IGST Amount accepted	IGST Amount recovered
1	2.4.12.3	8	24.24			3.45		
Total		8	24.24			3.45		

Appendix 6.1

(Refer paragraph 6.1)

List of Departments

S.No.	Name of Department	S.No.	Name of Department	S.No.	Name of Department
1	Agriculture	22	Ground Water	43	Rajasthan Staff Selection Board (RSSB)
2	Agriculture Marketing	23	Higher Education	44	Revenue Intelligence
3	Animal Husbandry	24	Home including Home Guard	45	Sainik Kalyan
4	Archaeology & Museum	25	Horticulture	46	Sanskrit Education
5	Art & Culture	26	Information & PR including Information Commission	47	Secondary Education
6	Ayurveda	27	Inspection	48	Settlement
7	Bhasha and Pustakalya	28	Irrigation (Indira Gandhi Nahar Pariyojana - IGNP)	49	State Insurance & Provident Fund
8	Collector (Misc.)	29	Jail	50	Skill Employment and Entrepreneurships
9	Command Area Development	30	Labour	51	Social Justice & Empowerment
10	Cooperative	31	Land Revenue	52	Stamp Duty and Registration Fee
11	Devasthan	32	Law & Legal	53	State Excise
12	Disaster Management Relief & Civil Defence	33	Local Fund Audit	54	Statistics & Economics
13	Election	34	Medical & Health	55	Technical Education
14	Elementary Education	35	Medical Education	56	Tourism
15	Employees State Insurance	36	Minority Affairs	57	Treasuries & Accounts
16	Evaluation	37	Patwar Training Centres	58	Tribal Area Development
17	Finance	38	Pension (Banks)	59	Value Added Tax/Goods and Service Tax
18	Fisheries	39	Personnel	60	Water Resources Department
19	Food, Civil Supplies and Consumer Affairs	40	Printing & Stationery	61	Ways and Means
20	GAD including Governor, Vidhan Sabha Sectt.	41	Rajasthan Institute of Public Administration	62	Women & Child Development
21	Gopalan	42	Rajasthan Public Service Commission (RPSC)	63	Youth Affairs and Sports

Appendix 6.2

(Refer paragraph 6.4)

Statement showing category-wise details of irregularities commented in Inspection Reports

S. No	Nature of Irregularity	Women and Child Development Department		Labour Department	
		No. of Paragraphs	Amount (₹ in crore)	No. of Paragraphs	Amount (₹ in crore)
1	Fraud/Misappropriation/ embezzlement/losses/ theft of stores and cash	32	4.21	04	0.63
2	Recoveries pointed out by audit	278	83.87	67	245.87
3	Violation of contractual obligation, undue favour to contractor	58	13.17	04	0.11
4	Avoidable/Excess Expenditure	99	36.34	07	279.98
5	Wasteful/infructuous expenditure	160	299.43	06	44.31
6	Regulatory issues	804	532.97	91	645.43
7	Idle investments/idle establishment/blockade of funds/diversion of funds	172	340.39	60	883.76
8	Idle/delay in commissioning of equipment	52	73.26	0	0
9	Non-achievement of objectives	448	274.90	68	26.49
10	Miscellaneous	685	355.32	55	1456.74
Total		2788	2013.86	362	3583.32

Appendix 7.1

(Refer paragraph 7.4)

Statement showing status of manpower posted in 24 DEICs as of June 2025

S. No.	Name of DEIC	Building constructed (Month/Year)	Year in which Manpower was sanctioned in PIP, NHM by GoI	Pediatrician	Medical Officer	Manager	Physiotherapist	Audiologist & Speech Therapist	Psychologist	Optometrist	Early Interventionist cum Special Educator cum Social Worker
1.	Bharatpur	09/2016	2015-16	00	00	00	Posted	Posted	Posted	00	Posted
2.	Bhilwara	12/2016	2015-16	00	00	00	00	00	00	00	00
3.	Bikaner	10/2016	2015-16	00	00	Posted	00	Posted	Posted	00	Posted
4.	Chittorgarh	11/2016	2015-16	00	00	Posted	00	Posted	00	00	Posted
5.	Churu	03/2020	2015-16	00	00	Posted	Posted	Posted	00	00	Posted
6.	Jalore	09/2017	2015-16	00	00	00	00	00	00	00	00
7.	Udaipur	07/2016	2015-16	00	00	Posted	Posted	Posted	Posted	00	00
8.	Banswara	02/2017	2021-22	00	00	00	00	00	00	00	00
9.	Baran	10/2016	2021-22	00	Posted	00	00	00	00	00	00
10.	Bundi	03/2017	2021-22	00	00	00	Posted	00	00	00	00
11.	Dausa	01/2017	2021-22	00	00	00	00	00	00	00	00
12.	Dungarpur	03/2017	2021-22	00	00	00	00	00	00	00	00
13.	Hanumangarh	08/2016	2021-22	00	00	Posted	00	00	00	00	00
14.	Jaisalmer	12/2017	2021-22	00	00	00	00	00	00	00	00
15.	Jhalawar	06/2017	2021-22	00	00	00	00	00	00	00	00
16.	Jhunjhunu	11/2016	2021-22	00	00	Posted	00	00	00	00	Posted
17.	Karauli	11/2016	2021-22	00	00	Posted	00	00	00	00	00
18.	Nagaur	12/2017	2021-22	00	00	Posted	00	00	00	00	00
19.	Pali	03/2017	2021-22	00	00	Posted	00	00	00	00	00
20.	Pratapgarh	10/2016	2021-22	00	00	00	00	00	00	00	00

S. No.	Name of DEIC	Building constructed (Month/Year)	Year in which Manpower was sanctioned in PIP, NHM by GoI	Pediatrician	Medical Officer	Manager	Physiotherapist	Audiologist & Speech Therapist	Psychologist	Optometrist	Early Interventionist cum Special Educator cum Social Worker
21.	Rajsamand	12/2016	2021-22	00	00	00	00	00	00	00	00
22.	Swai Madhupur	10/2016	2021-22	00	00	00	00	00	00	00	00
23.	Sirohi	07/2016	2021-22	00	00	00	00	00	00	00	00
24.	Sri Ganganagar	04/2017	2021-22	00	00	00	00	00	00	00	00
	Total	2016-17 : 18 DEIC 2017-18 : 05 DEIC 2019-20 : 01 DEIC	2015-16 : 07 DEICs 2021-22 : 17 DEICs	Not available in all 24 DEICs	Not available in 23 DEICs	Not available in 15 DEICs	Not available in 20 DEICs	Not available in 19 DEICs	Not available in 21 DEICs	Not available in all 24 DEICs	Not available in 19 DEICs

Source: Information provided by the Mission Director, National Health Mission, Government of Rajasthan.

Appendix 7.2

(Refer paragraph 7.5)

List of 11 universities whose projects were initially assigned to ITI Limited but executed by Expedien eSolutions Limited

S. No.	Name of university
1	Chaudhary Ranbir Singh University, Jind (Haryana)
2	Gauhati University Gopinath Bardoloi Nagar, Gauhati
3	Chaudhary Charan Singh Haryana Agriculture University, Hisar
4	Rajasthan University of Veterinary & Animal Sciences, Bikaner
5	Rajasthan ILD Skills University, Jaipur
6	Swami Keshwanand Rajasthan Agriculture University, Bikaner
7	Himachal Pradesh University, Shimla
8	Jai Narain Vyas University, Jodhpur
9	Mohanlal Sukhadia University, Udaipur
10	Dr. Harisingh Gour Vishwavidyalaya, Sagar (M.P.)
11	Maharana Pratap University of Agriculture & Technology, Udaipur

Appendix 7.3

(Refer paragraph 7.5)

Functional status of 25 modules under UMS as on January 2025

S. No.	Module name	Functional status
1	Pre-Admission	Being utilised
2	Admission & Academics	Being utilised
3	Student Fee Management	Being utilised
4	Alumni Management	Being utilised
5	Examination and Result (Pre)	Being utilised
6	Examination and Result (Post)	Being utilised
7	Self-Service Portal for Students	Partially utilized
8	Student/Staff Attendance Management System	Partially utilized
9	Financial Accounting and Government Treasury System	Partially utilized
10	Employee Establishment Management	Partially utilized
11	Employees Self-Service Portal	Partially utilized
12	Pension Management	Partially utilized
13	EPF and Loan Application Online Service	Partially utilized
14	College Affiliation Management	Partially utilized
15	Guest House Management	Partially utilized
16	Hostel Management	Not being utilized
17	Placement Management	Not being utilized
18	Budget Management	Not being utilized
19	Recruitment Management	Not being utilized
20	Leave Management	Not being utilized
21	Stores and Purchase	Not being utilized
22	RTI Cell Management	Not being utilized
23	Research and Projects (Development Section)	Not being utilized
24	Research Management (Research Cell)	Not being utilized
25	Students Identity Card	Not being utilized

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