



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

**Report of the
Comptroller and Auditor General of India
For the period ended 31 March 2022**

Government of Rajasthan

Report No. 1 of 2025

(Compliance Audit-Civil)

**Report of the
Comptroller and Auditor General of India
for the period ended 31 March 2022**

**Government of Rajasthan
Report No. 1 of the year 2025**

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PREFACE

This Report for the year ended 31 March 2022 has been prepared for submission to the Governor of the State of Rajasthan under Article 151 of the Constitution of India.

This report contains seven Chapters in two parts. Part A relates to audit of four of the Revenue earning departments and Part B relates to audit of the Expenditure incurred by the selected Government departments. Audit was conducted under provisions of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and Regulations on Audit and Accounts 2007 issued there under by the Comptroller and Auditor General of India. This report is required to be placed before the State Legislature under Article 151 (2) of the Constitution of India.

The instances mentioned in this Report are those, which came to notice in the course of test audit during the period 2021-22 as well as those, which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2021-22 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

EXECUTIVE SUMMARY

About this Report

This Report of the Comptroller and Auditor General of India (CAG) relates to matters arising from Compliance Audit of selected Departments of Government of Rajasthan (GoR). Compliance Audit refers to whether the rules and procedures are designed to secure an effective check on the assessment, collection and proper allocation of revenue and examination of the transactions relating to expenditure incurred by the audited entities and to ascertain whether the provisions of the Constitution of India, applicable laws, rules, regulations and various orders and instructions issued by competent authorities are being complied with.

This report is in two parts. **Part-A** includes audit observations noticed during Audit of revenue earning Departments i.e. Commercial Taxes, Land Revenue, Registration & Stamps and State Excise and **Part-B** includes audit observations related to expenditure incurred by various State Government Departments. This Report contains nine paragraphs involving money value of ₹ 444.05 crore. Some of the significant audit findings are mentioned below:

Part A: Revenue Sector

This part contains Seven paragraphs involving ₹ 441.92 crore, which includes one SSCA on ‘Department’s oversight on GST payments & Return filing’ pertaining to Commercial Tax Department and one SSCA on ‘Procedure for determination of market value of Immovable Properties’.

A synopsis of key findings contained in this Report is presented below:

Goods and Service Tax

A Subject Specific Compliance Audit on “**Department’s oversight on GST Payments and Return filing**” was conducted. The major irregularities noticed are as under:

There was slow pace of scrutiny of returns as after the constitution of Business Intelligence Units (BIU) in September 2021, BIU had selected 9,288 high risk taxpayers pertaining to financial year 2017-18 for scrutiny, out of which merely 2,535 cases (27.29 *per cent*) were scrutinized till August 2022. It was also noticed that timeline for scrutiny of returns was not prescribed by the Department. There was delay in Business Audit by tax authorities as the Business Audit for the financial years 2019-20 to 2020-21 was yet to commence. All the identified cases of 2017-18 had also not been audited while less than five *per cent* cases of 2018-19 had been audited by the Department. Appropriate returns were not filed by 878 taxpayers (52.39 *per cent*) in three circles (requisite information was provided by three circles out of 21 circles) even after notices in form GSTR-3A were issued to them. However, the Jurisdictional officers had not initiated any action regarding assessment and cancellation of registration in these cases. There was lack of action for non-

filing of GSTR-10 after cancellation of registration, as no action was initiated/taken by the Jurisdictional Officers against 4,901 taxpayers where final return, GSTR-10, had not been filed after lapse of prescribed period till the date of audit.

In Centralised Audit, there were deviations from the provisions of the RGST Act in 323 cases involving an amount of ₹ 272.59 crore, constituting 53.39 *per cent* of the 605 inconsistencies/mismatches in data, for which the Department provided responses. Relatively higher rates of deviations were noticed in risk parameters such as excess ITC availed, short declaration of taxable value and excess availment of ITC on RCM. In 123 cases of 39 taxpayers, constituting 39 *per cent* of the 100 taxpayers audited, the taxpayers had either filed their returns belatedly or had erroneously availed and utilised ITC credits, which were paid back but the interest payments of ₹ 6.50 crore were not discharged. In seven cases, taxpayers had availed ineligible ITC of ₹ 1.44 crore mainly on account of availing ITC on supply of goods and services which were not used in the course of furtherance of business and credit availed on blocked items. In nine cases, the taxpayers had not reversed ITC of ₹ 3.44 crore due to incorrect application of Rule 42 of RGST Act. Audit observed 49 cases of deviations/mismatch in tax liability amounting to ₹ 9.75 crore out of 100 cases examined which were mainly caused due to mismatch between the tax paid in GSTR-1 and GSTR 9/3B. The amendments and advance adjustments declared in GSTR-1 and 9 were also considered for this purpose. 82 taxpayers, out of audit sample of 100 taxpayers, had availed more ITC in monthly/annual return as compared to ITC available in GSTR-2A. The mismatch in ITC availed in these observations ranges from ₹ 0.02 lakh to ₹ 11,635.15 lakh totalling to ₹ 25,902.69 lakh.

Audit recommended that the Government/Department may consider:

- *to prescribe the timelines and strengthen the monitoring mechanism to ensure scrutiny of the returns by Circles in a time bound manner. It may also better align the number of cases identified for scrutiny using a risk-based approach with the resources/capacity available for such scrutiny.*
- *to take prompt steps to undertake the remaining audits so that timely action could be initiated against the defaulters and recoveries, if any, could be effected.*
- *to provide the requisite records to Audit and examine similar cases under its jurisdiction to avoid any loss of revenue.*
- *to initiate remedial action for all the compliance deviations brought out in this report before they get time barred.*

Land Revenue

The office conducted audit of 74 units of Land Revenue Department. The major irregularities noticed are:

- Short recovery of conversion charges due to non-adoption of proper DLC rate and irregular exemption in conversion charges and unauthorised use of land after conversion.

Stamp Duty and Registration Fee

A Subject Specific Compliance Audit on **‘Procedure for determination of market value of Immovable Properties’** was conducted. The major irregularities noticed are as under:

Mis-classification of the instrument of amalgamation of companies led to short levy of Stamp Duty, Surcharge and Registration Fee of ₹ 1.45 crore. Sub Registrar did not take cognizance of the facts mentioned in the recital of Developer Agreement which resulted in short levy of Stamp Duty, Surcharge and Registration Fee amounting to ₹ 86.25 lakh at consideration value of ₹10.89 crore. Non-consideration of the facts mentioned in recital of lease deed issued by the Jaipur Development Authority resulted in non-levy of Stamp Duty Surcharge and Registration Fee of ₹ 25.36 lakh. Exchange lease deeds issued by the Krishi Upaj Mandi Samiti were to be categorized as conveyance deed and accordingly Stamp Duty, Surcharge and Registration Fee of ₹ 1.64 crore on market value of ₹ 19.79 crore was leviable. However, the Sub Registrars had levied Stamp Duty, Surcharge and Registration Fee of ₹ 0.48 crore on assessed value of ₹ 6.40 crore which resulted in short levy of Stamp Duty, Surcharge and Registration Fee of ₹ 1.16 crore. In the absence of effective site inspections, the concerned Sub Registrars levied Stamp Duty, Surcharge and Registration Fee of ₹ 2.94 crore instead of ₹ 4.54 crore resulting in short levy of Stamp Duty, Surcharge and Registration Fee of ₹ 1.60 crore. Non-compliance with the rules and procedures and the inability of E-Panjiyan system to prevent usage of wrong/spurious challans resulted in loss of revenue amounting to ₹ 1.45 crore.

The State Government may ensure:

- *linking of khasra numbers of various categories of lands with the applicable District Level Committee rates on E-Panjiyan system.*
- *effective site inspections of immovable properties by the registering authorities to plug revenue leakage.*
- *compliance with the established procedures in the Sub Registrar offices and address the weaknesses in the E-Panjiyan system, especially related to payment of duty, to prevent loss of revenue to the Government.*
- *implementing a payment gateway in the E-Panjiyan system as one of the options for payment to facilitate people as well as for ensuring the security and authenticity of payments.*

In addition to the SSCA, following irregularities were noticed:

- Irregular exemption of Stamp Duty under Rajasthan Investment Promotion Scheme was noticed in two cases, under which Stamp Duty and Surcharge aggregating to ₹ 66.87 lakh and interest of ₹ 31.54 lakh were recoverable.

- Sub Registrar failed to consider the relevant documents due to which the instrument of partnership deed was notarized with Stamp Duty of ₹ 5000 only resulting in short levy of Stamp Duty and Surcharge of ₹ 2.83 crore.
- Failure of Registering Authorities to effectively inspect the records of Real Estate Regularity Authority led to short levy of Stamp Duty and Surcharge of ₹ 1.15 crore on instrument of Developer Agreement.

State Excise

Compliance Audit on 'Levy and Collection of State Excise Duty' was conducted. The major irregularities noticed in complying with the provisions of Rajasthan State Excise and Temperance Policy (policy), 2020-21 are as under:

- District Excise officers did not enforce the provisions of the policy which led to short collection of revenue amounting to ₹ 23.88 crore on short lifted monthly guarantee quota of Country Liquor and Rajasthan Made Liquor.
- Non-enforcement of the provisions of the policy by the District Excise officers led to short collection of revenue amounting to ₹ 24.65 crore of differential amount of excise duty and basic license fees.
- Non-compliance with the extant directions of Excise Commissioner resulted in non-recovery of ₹ 72.88 crore differential amount of additional excise duty on IMFL and Beer from retail-on and retail-off licensees.
- District Excise officers did not enforce policy provisions and did not comply with the extant directions of Excise Commissioner which resulted in non-recovery of additional amount of ₹15.25 crore on short lifted quantity of IMFL and beer.
- Non-compliance of District Excise Officers with the extant Rule/notification resulted in short recovery of license fees amounting to ₹77.50 lakh from Restaurant Bar licensees.

Part B: Compliance Audit

Compliance Audit observations related to expenditure incurred by various State Government Departments.

This part of the Report contains two compliance audit paragraphs involving an amount of ₹ 2.13 crore emerging out of the audit of Youth Affairs and Sports Department and Medical Education Department.

Youth Affairs and Sports Department

- Procurement of the Automatic Electronic Target Scoring Systems was conducted very inefficiently, as the Rajasthan State Sports Council took a long time in decision making at each stage. The procurement was also

grossly mismanaged due to lack of procurement capability by Youth Affairs and Sports Department.

Medical Education Department

- Lack of timely action by the Medical Education Department resulted in non-recovery of Government dues of ₹ 2.13 crore.

Part-A
REVENUE SECTOR

CHAPTER-I

GENERAL

CHAPTER-I: GENERAL

1.1 Trend of revenue receipts

1.1.1 The tax and non-tax revenue raised by the Government of Rajasthan during the year 2021-22, the State's share of net proceeds of divisible Union taxes and duties assigned to the State and grants-in-aid received from the Government of India during the year and corresponding figures for the preceding four years are given in **Table 1.1**.

Table 1.1: Revenue receipts of the State

(₹ in crore)						
Sl. No.	Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
1	Revenue raised by the State Government					
	• Tax revenue ¹	50,605.41	57,380.34	59,244.98	60,283.44	74,807.98
	• Non-tax revenue ²	15,733.72	18,603.01	15,714.16	13,653.02	18,754.95
	Total	66,339.13	75,983.35	74,959.14	73,936.46	93,562.93
2	Receipts from the Government of India					
	• Share of net proceeds of divisible Union taxes and duties ³	37,028.01	41,852.35	36,049.14	35,575.77	54,030.61
	• Grants-in-aid ⁴	23,940.04	20,037.32	29,105.53	24,795.65	36,326.48 ⁵
	Total	60,968.05	61,889.67	65,154.67	60,371.42	90,357.09
3	Total revenue receipts of the State Government (1 and 2)	1,27,307.18	1,37,873.02	1,40,113.81	1,34,307.88	1,83,920.02
4	Percentage of 1 to 3	52	55	53	55	51

Source: Finance Accounts of the respective years.

The revenue raised by the State Government (₹ 93,562.93 crore) was 51 *per cent* of the total revenue receipts (₹1,83,920.02 crore) during the year 2021-22. The balance 49 *per cent* of receipts during 2021-22 were from the Government of India by way of share of net proceeds of divisible Union taxes and duties and grants-in-aid.

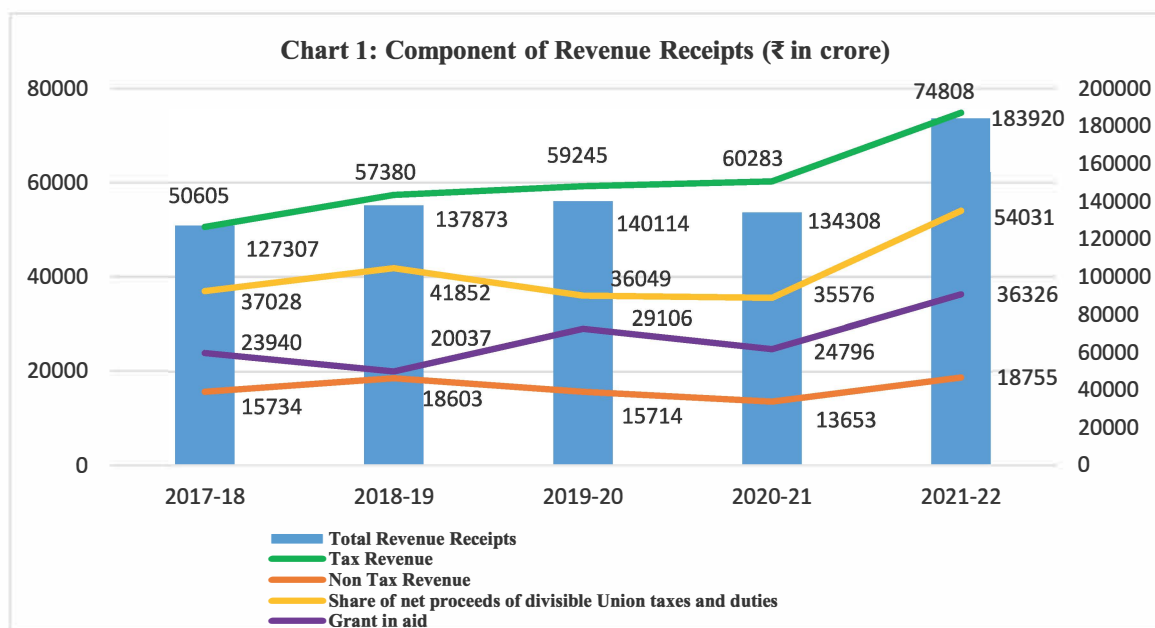
1 For details, please see Table 1.2 of this chapter.

2 For details, please see Table 1.3 of this chapter.

3 For details, please see Statement Number 14 - Detailed accounts of revenue by minor heads in the Finance Accounts of the Government of Rajasthan for the year 2021-22. Figures under the head 0005 - Central Goods and Services Tax, 0008 - Integrated Goods and Services Tax, 0020-Corporation Tax, 0021-Taxes on income other than corporation Tax, 0028-Other Taxes on income and Expenditure, 0032-Taxes on wealth, 0037-Customs, 0038-Union excise duties and 0044-Service Tax and 0045-Other Taxes and Duties on Commodities and Services-share of net proceeds assigned to State booked in the Finance Accounts.

4 For details, please see Statement Number 14 of Finance Accounts of the Government of Rajasthan for the year 2021-22 major Head-1601.

5 This includes compensation of ₹ 3,746.34 crore received for loss of revenue arising out of implementation of GST.



1.1.2 The details of the tax revenue raised during the period 2017-18 to 2021-22 are given in Table 1.2.

Table 1.2: Actual receipts in respect of the tax revenue

(₹ in crore)							
Sl. No.	Heads of revenue	2017-18	2018-19	2019-20	2020-21	2021-22	Percentage increase (+) / decrease (-) in 2021-22 over 2020-21
1	Taxes on sales, trade, etc.	18,285.44	14,225.31	15,361.61	17,146.94	19,983.79	(+) 16.54
	Central sales tax	722.80	565.65	481.15	332.09	621.61	(+) 87.18
2	State Goods and Services Tax	12,137.02	22,938.33	21,954.17	20,754.87	27,501.90	(+) 32.51
3	State Excise	7,275.83	8,694.10	9,591.63	9,853.00	11,807.34	(+) 19.83
4	Stamp duty and registration fee						
	Stamps-judicial	59.78	60.70	61.88	47.87	56.13	(+) 17.26
	Stamps-non-judicial	3,070.79	3,255.34	3,544.91	4,571.89	5,560.25	(+) 21.62
	Registration fee	544.21	569.99	627.94	677.51	875.53	(+) 29.23
5	Taxes on motor vehicles	4,362.97	4,576.45	4,950.98	4,368.17	4,758.92	(+) 8.95
6	Taxes and duties on electricity	3,376.67	2,147.95	2,262.77	2,142.39	2,606.19	(+) 21.65
7	Land revenue	363.86	289.94	364.49	279.32	631.48	(+) 126.08
8	Taxes on goods and passengers	340.78	50.79	41.12	45.18	171.17	(+) 278.86
9	Other taxes and duties on commodities and services	63.93	5.14	1.01	1.23	11.21	(+) 811.38
10	Other taxes ⁶ , etc.	1.33	0.65	1.32	62.97	222.46	(+) 253.28
Total		50,605.41	57,380.34	59,244.98	60,283.44	74,807.98	(+) 24.09
Percentage of increase of actual over previous year		14.05	13.39	3.25	1.75	24.09	

Source: Finance Accounts of the respective years.

6 Other taxes include taxes on income and expenditure (Taxes on professions, trades, callings and employments) and taxes on immovable property other than agriculture land.

There has been a continuous increase in the overall tax revenue during the last five years.

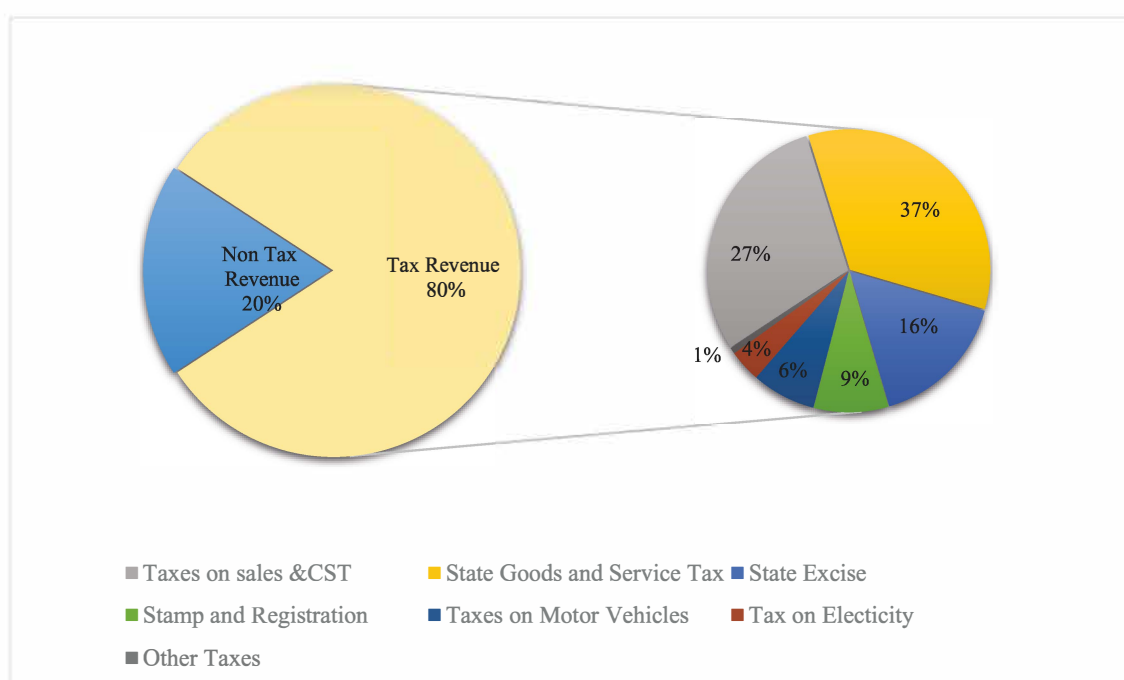
The concerned departments intimated that:

- Increase in 'State Excise Tax' (19.83 *per cent*) was due to control on the sale of illicit liquor and effective recovery of revenue from the sale and regulation of legal liquor.
- Increase in 'Land Revenue' (126.08 *per cent*) was mainly due to allotment of land to Rajasthan Renewable Energy Corporation Limited (RRECL) and Rajasthan State Industrial Development and Investment Corporation (RIICO).

Reasons for increase in 'Taxes on sales, trade (16.54 *per cent*) and State Goods and Services Tax' (32.51 *per cent*) were not provided by the Commercial Taxes Department, GoR.

The revenues of the State during 2021-22 and the composition of the Tax revenues are shown in **Chart 2**.

Chart 2: Revenues of the State



1.1.3 The details of the non-tax revenue raised during the period 2017-18 to 2021-22 are given in **Table 1.3**.

Table 1.3: Actual receipts in respect of the non-tax revenue

Heads of revenue	(₹ in crore)					
	2017-18	2018-19	2019-20	2020-21	2021-22	Percentage increase (+)/ decrease (-) in 2021-22 over 2020-21
Non-ferrous mining and metallurgical industries	4,521.52	5,301.48	4,579.09	4,966.39	6,395.15	(+) 28.77
Interest receipts	4,858.90	5,790.87	3,851.99	2,693.15	1,628.18	(-) 39.54
Miscellaneous general services	762.36	783.86	915.51	747.01	2,591.41	(+) 246.90
Police	296.56	345.38	641.68	192.54	532.37	(+) 176.50
Other administrative services	207.55	246.49	207.16	146.62	498.32	(+) 239.86
Major and medium irrigation	277.72	179.31	77.19	245.47	193.94	(-) 20.99
Forestry and wildlife	182.26	147.45	109.47	73.67	119.60	(+) 62.35
Public works	109.26	125.92	91.91	92.98	108.88	(+) 17.10
Medical and public health	130.67	163.59	238.16	227.09	270.31	(+) 19.03
Co-operation	63.11	22.24	9.11	95.75	9.40	(-) 90.18
Other non-tax receipts ⁷	4,323.81	5,496.42	4,992.89	4,172.35	6,407.39	(+) 53.57
Total	15,733.72	18,603.01	15,714.16	13,653.02	18,754.95	(+) 37.37
Percentage of increase of actual over previous year	35.45	18.23	(-) 15.53	(-) 13.12	37.37	

Source: Finance Accounts of the respective years.

In 2021-22, there was overall increase in non-tax revenue collection by 37.37 *per cent* as compared to the previous year. The concerned departments intimated that:

- Increase in revenue under ‘Miscellaneous general services’ was due to (i) transfer of ₹ 1,000 crore from deposits of General Provident Fund, (ii) receipt from contract fee (₹ 21.84 crore) and profit on disinvestment of share capital of Mewar Textile Mills Limited (₹ 29.33 crore), (iii) transfer of ₹ 30.00 crore from State Government insurance fund-General Insurance Scheme, *etc.*
- Increase in revenue under ‘Police’ was due to more deployment of police personnel to other states and railways.

Further, decrease under the head ‘Interest receipts’ was due to repayment of principal loans given to electricity companies and the stipulated interest that have been fully recovered under UDAY⁸ (39.54 *per cent*).

1.2 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2022 relating to certain principal heads of revenue amounted to ₹ 13,890.82 crore, out of which ₹ 4,947.12 crore was outstanding for more than five years as given in **Table 1.4**.

⁷ Other non-tax receipts constitute income from petroleum, public service commission, jails, housing, village and small industries, fisheries, dividends and profit, contribution and recoveries towards pension and other retirement benefits, *etc.*

⁸ Ujwal DISCOM Assurance Yojana.

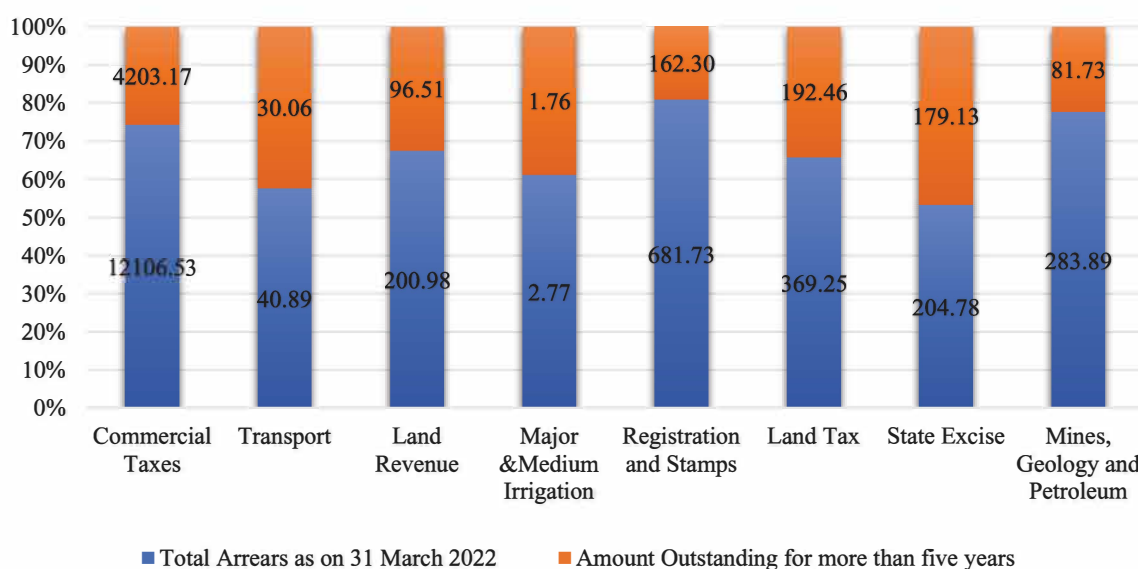
Table 1.4: Arrears of revenue

(₹ in crore)

Sl. No.	Heads of revenue	Total amount outstanding as on 1 April 2021	Total amount outstanding as on 31 March 2022 and percentage change in comparison to previous year	Amount outstanding for more than five years as on 31 March 2022
1	Commercial Taxes	18,225.98	12,106.53 (-) 33.58	4,203.17
2	Transport	59.39	40.89 (-) 31.15	30.06
3	Land Revenue ⁹	204.34	200.98 (-) 1.64	96.51
4	Major & Medium Irrigation*	3.10	2.77 (-)10.65	1.76
5	Registration and Stamps	1,318.39	681.73 (-) 48.29	162.30
6	Land Tax	300.66	369.25 (+) 22.81	192.46
7	State Excise	208.07	204.78 (-) 1.58	179.13
8	Mines, Geology and Petroleum	276.52	283.89 (+) 2.67	81.73
Total		20,596.45	13,890.82 (-) 32.56	4,947.12

Source: Information provided by the concerned Departments.

Chart 3 : Arrears of Revenue (₹ in crore)



1.3 Arrears in assessments

The details of cases pending at the beginning of the year, cases becoming due for assessment, cases disposed of during the year and number of cases pending for finalisation at the end of the year as furnished by the respective Departments in respect of Commercial Taxes, Registration and Stamps, Mines, Geology and Petroleum and Transport are given in **Table 1.5**.

9 * The figures shown as outstanding balance(s) on 1 April 2021 are at variance with the balances on 31 March 2021 (Land Revenue ₹ 18.18 crore and Major & Medium Irrigation ₹ 0.37 crore). Reasons for variation have not been intimated by the Department.

Table 1.5: Arrears in assessments

Name of the Department	Opening balance	New cases due for assessment during 2021-22	Total assessment cases due	No. of Cases disposed of during 2021-22	Balance cases at the end of the year	Percentage of disposal (col. 5 to 4)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Commercial Taxes	01	4,894	4,895	4,894	1	99.98
Registration and Stamps	Registration and Stamps	5,069	6,208	11,277	6,680	59.24
	Land Tax	3,952	4,645	8,597	1,822	21.19
Mines, Geology and Petroleum	10,301	11,021	21,322	9,661	11,661	45.31
Transport	1,236	19,962	21,198	20,154	1,044	95.08

Source: Information provided by the concerned Departments

It can be seen that Commercial Taxes and Transport Departments performed well to achieve a high disposal rate. However, the disposal of cases was poor in Department of Registration and Stamps and Department of Mines, Geology and Petroleum. These Departments may take necessary action for speedy disposal of the cases.

1.4 Evasion of tax detected by the Departments

According to the information furnished by the Commercial Taxes Department, 608 cases of tax evasion were noticed during 2021-22 which included cases noticed by the anti-evasion wings of the Department. During the year, assessment/investigation was completed in 596 cases which included cases detected during the previous years. Further, additional demand with penalty etc. amounting to ₹ 475.59 crore was raised during 2021-22, out of which the Department recovered ₹ 126.45 crore.

In Registration and Stamps Department, 730 cases of tax evasion were noticed during 2021-22. Further, additional demand with penalty etc. amounting to ₹ 8.27 crore was raised during 2021-22 out of which the Department recovered ₹ 0.75 crore.

Department of Mines, Geology and Petroleum intimated that two cases of tax evasion were noticed during 2021-22, and assessment/investigation was completed in all cases. Further, additional demand with penalty etc. amounting to ₹ 0.03 crore was raised during 2021-22 which was recovered by the Department.

1.5 Pendency of refund cases

The refund cases pending at the beginning of the year 2021-22, claims received during the year, refunds allowed during the year and the cases pending at the close of the year 2021-22 as reported by the respective Departments are given in **Table 1.6**.

Table 1.6: Pendency of refund cases

(₹ in crore)

Sl. No.	Particulars	Transport		Registration and Stamps		Mines, Geology and Petroleum	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Claims outstanding at the beginning of the year	742	2.58	1,226	10.95	15	1.34
2	Claims received during the year	644	4.50	1,437	9.84	1	0.21
3	Refunds made during the year	669	3.63	1,144	8.58	1	0.01
4	Rejected during the year	48	0.32	119	0.62	0	0
5	Balance outstanding at the end of year	669	3.13	1,400	11.59	15	1.54

Source: Information provided by the concerned Departments.

The Commercial Taxes Department did not provide complete information in respect of pendency of refund cases.

The Departments may take steps for speedy settlement of the pending refund cases which would not only benefit the claimants but would also save the Government from payment of interest on the delayed payment.

1.6 Authority for Audit

Article 149 of the Constitution of India provides that the Comptroller and Auditor General of India (CAG) shall exercise such powers and perform such duties in relation to the accounts of the Union and of the states and of any other authority or body as may be prescribed by or under any law made by the Parliament. The Parliament passed the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act (CAG's DPC Act) in 1971. Section 16 of the CAG's DPC Act authorizes CAG to audit all receipts (both revenue and capital) of the Government of India and of Government of each state and of each Union territory having a legislative assembly and to satisfy himself that the rules and procedures are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are being duly observed. The principles and methodology for various audits are prescribed in the Regulations on Audit and Accounts, 2020 and Auditing Standards 2017, issued by the CAG.

1.7 Planning and conduct of Audit

The unit offices under various departments have been categorised into high, moderate and low risk units according to their revenue position, past trends of the audit observations and other parameters. The annual audit plan was prepared on the basis of risk analysis which, *inter-alia*, included critical issues in Government revenues and tax administration *i.e.* budget speech, Report of the Finance Commission (State and Central), statistical analyses of the revenue earnings during the past five years, audit coverage and its impact during the past five years. During the year 2021-22, there were 1,852 auditable units in

Commercial Taxes, Registration and Stamps, Land Revenue and State Excise Departments. Out of these auditable units, 123 units were planned and 139 units were audited, which is 7.51 *per cent* of the total auditable units. In addition, a Subject Specific Compliance Audit on “*Department’s oversight on GST payments & Return filing*” was also conducted.

1.8 Response of the Government/Departments to Audit observations

The office of the Principal Accountant General (Audit-I), Rajasthan, Jaipur audits the Government/Departments to test check the transactions and verify the maintenance of important accounts and other records as prescribed in the rules and procedures. These inspections are followed by Inspection Reports (IRs) which incorporate irregularities detected during the audit and not settled on the spot. The IRs are issued to the heads of the inspected offices with copies to the next higher authority for taking prompt corrective action. The heads of the offices/Government are required to promptly comply with the observations contained in the IRs, rectify the defects and omissions. They have to report compliance through initial reply to the office of the Principal Accountant General within one month from the date of issue of the IRs. Serious financial irregularities are reported to the heads of the Department and the Government.

Analysis of Inspection Reports issued upto March 2022 disclosed that 5,255 paragraphs involving ₹ 1,305.64 crore relating to 1,855 IRs issued for these four main revenue earning departments¹⁰ remained outstanding at the end of September 2022 as given in **Table 1.7**.

Table 1.7: Number of IRs and Paragraphs pending as of September 2022

Particulars	June 2021 (IRs issued up to December 2020)	September 2021 (IRs issued up to March 2021)	September 2022 (IRs issued up to March 2022)
Number of IRs pending for settlement	1,707	1,799	1,855
Number of outstanding audit paragraphs	4,963	5,308	5,255
Amount of revenue involved (₹ in crore)	1,079.06	1656.71	1,305.64

1.8.1 The Department-wise details of the IRs and audit paragraphs outstanding as on 30 September 2022 and the amounts involved are given in **Table 1.8**.

¹⁰ Four main revenue earning Departments viz. Commercial Taxes, Land Revenue, Registration & Stamps and State Excise.

Table 1.8: Department-wise details of outstanding IRs and paragraphs

Sl. No.	Name of the Department	Nature of receipts	Number of outstanding IRs	Number of outstanding audit paragraphs	(₹ in crore)
					Amount involved
1	Commercial Taxes	Taxes on sales, trade, etc.	562	1,809	470.36
2	Land Revenue	Land revenue	117	573	287.21
3	Registration and Stamps	Stamp duty and registration fee	1,043	2,536	362.41
4	State Excise	State excise	133	337	185.66
Total			1,855	5,255	1,305.64

As can be seen from the table, the pendency in terms of outstanding IRs and outstanding paragraphs is highest in the Department of Registration and Stamps whereas the amount involved in the pending paragraphs is highest in the Department of Commercial Taxes.

1.8.2 Departmental Audit Committee Meetings

The Government constituted Audit Committees¹¹ to monitor and expedite the progress of the settlement of the paragraphs in the IRs. The details of the Audit Committee/Audit sub-committee meetings held during the year 2021-22 and the paragraphs settled therein are given in Table 1.9.

Table 1.9: Details of the Audit Committee/Audit sub-committee meetings

Sl. No.	Name of the Department	Number of Audit Committee meetings held	Number of Audit sub-committee meetings held	Number of paragraphs settled	(₹ in crore)
					Amount
1	Commercial Taxes	3	2	34	7.54
2	Land Revenue	2	1	17	2.54
3	Registration and Stamps	3	8	105	2.80
4	State Excise	2	2	8	0.07
Total		10	13	164	12.95

It can be seen that 164 paragraphs involving ₹ 12.95 crore were settled in Audit committee/Audit sub-committee meetings held in respect of Commercial Taxes, Land Revenue, Registration and Stamps and State Excise Departments. Land Revenue and State Excise Departments may organize more Audit Committee/Audit sub-committee meetings to settle the outstanding paragraphs.

1.8.3 Response of the Departments to the draft audit paragraphs

Factual statements followed by draft audit paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India are forwarded to the

11 Audit Committees, *inter alia*, comprising Secretary of concerned Departments and Accountant General/his representative, were formed as per Circular No. 1/2005 dated 18 January 2005 of Government of Rajasthan and decided that one Audit Committee meeting shall be held in each quarter. In addition to this, Audit sub-committees comprising officers of the Departments and representative of Accountant General, are also formed.

Principal Secretaries/Secretaries of the concerned Departments¹², drawing their attention to the audit findings and requesting them to send their response within six weeks.

Ten draft paragraphs (combined into seven paragraphs of the report) were sent to the Principal Secretaries/Secretaries of the respective Departments between May and December 2022. The responses of the concerned departments received in respect of all these draft paragraphs have been suitably incorporated in the Report.

1.8.4 Follow-up on the Audit Reports-summarised position

The Rules and Procedures of the Public Accounts Committee (PAC) of the Rajasthan State Assembly framed in 1997 prescribe that after the presentation of the Report of the Comptroller and Auditor General of India in the Legislative Assembly, the Departments shall initiate action on the audit paragraphs. The Action Taken Explanatory Notes (ATENs) thereon should be submitted by the Government within three months of tabling of the Report, for consideration of the PAC. In spite of these provisions, the explanatory notes on audit paragraphs of the Reports were being delayed. Eighty paragraphs (including Performance audit) included in the Reports of the Comptroller and Auditor General of India for the years ended 31 March 2017, 2018, 2019, 2020 and 2021 were placed before the State Legislative Assembly between 06 March 2018 and 22 September 2022. The ATENs from Land Revenue and State Excise Departments on the paragraphs were received with a delay ranging between 5 to 81 days.

The PAC discussed 29 selected paragraphs pertaining to the Audit reports for the years from 2016-17 to 2018-19 and its recommendations on 07 paragraphs were incorporated in two Reports¹³ of PAC (2021-2022).

1.9 Results of Audit

Test check of the records of 139 audited units of Land Revenue, Registration and Stamps, and State Excise Departments and examination of cases under SSCA on 'Department's oversight on GST payments & Return filing' pertaining to Commercial Taxes Department disclosed instances of Short recovery of conversion charges, Incorrect determination of market value of properties, Non/short realization of excise duty and license fees, ITC mismatch, excess/incorrect availment of ITC, mismatch in tax liability etc. aggregating to ₹ 515.26 crore in 8,354 cases.

During the year, the concerned Departments accepted under-assessments and other deficiencies in 8,265 cases involving revenue of ₹ 385.04 crore, of which 2,792 cases involving ₹ 344.99 crore were pointed out in audit during 2021-22 and the rest in the earlier years. The Departments had recovered ₹ 12.14 crore in 4,793 cases during 2021-22.

12 Commercial Taxes, Land Revenue, Registration & Stamps and State Excise Departments.

13 Two Reports pertaining to: Land Revenue (1) and State Excise (1).

1.10 Coverage of this part of the Report

This part of the Report contains seven paragraphs. The total financial impact of the paragraphs is ₹ 441.92 crore. These are discussed in Chapters II to V. The Departments/Government have accepted audit observations involving ₹ 437.61 crore (as of March 2023). Out of the accepted audit observations, the Departments recovered ₹ 23.34 crore up to March 2024 which was in addition to the recoveries (₹ 12.14 crore) made through local audit inspection reports during the year 2021-22. Further, the concerned Departments recovered ₹ 25.94 crore during the year 2021-22 in respect of objections raised in previous Audit Reports. Thus, total recoveries made at the instance of audit during the year aggregated to ₹ 61.42 crore.

CHAPTER-II
GOODS AND SERVICE
TAX

CHAPTER-II: GOODS AND SERVICE TAX

2.1 Tax administration

The receipts from the Goods and Services Tax/Value Added Tax/Central Sales Tax payable under the respective laws relating to state taxpayers are administered at the Government level by the Additional Chief Secretary (Finance). The Commissioner is the head of the Commercial Taxes Department (Department) and is assisted by 25 Additional Commissioners, 47 Deputy Commissioners (DC), 92 Assistant Commissioners (AC), 136 Commercial Taxes Officers (CTO), 414 Assistant Commercial Taxes Officers (ACTO) and a Financial Advisor (FA). They are assisted by Junior Commercial Taxes Officers (JCTO) and other allied staff for administering the relevant tax laws and rules.

2.2 Results of audit

During 2021-22, the Department accepted under assessment and other deficiencies of ₹ 6.69 crore in 288 cases pertaining to earlier years, against which the Department recovered/adjusted ₹ 4.91 crore in 265 cases.

In 2021-22, instead of generic risk assessment at Circle (auditee units) level, audit under GST was taken up through a data led audit approach which provides more comprehensive subject matter risk assessment in areas such as registrations, refunds, return scrutiny, transitional credits etc. Therefore, for the specific subject, high risk transactions/cases are selected centrally through data analysis for physical verification at the field formations of Commercial Taxes Department, Government of Rajasthan.

A Subject Specific Compliance Audit (SSCA) on 'Department's oversight on GST Payments and Return filing' was undertaken in 2021-22 considering the increased significance of the control and oversight mechanism of the Department for tax compliance under this new tax regime.

The findings pertaining to SSCA on 'Department's oversight on GST Payments and Return filing' are discussed in the succeeding paragraphs.

2.3 Subject Specific Compliance Audit on 'Department's oversight on GST Payments and Return filing'

2.3.1 Introduction

Introduction of Goods and Service Tax (GST) has replaced multiple taxes levied and collected by the Centre and States. GST, which came into effect from 01 July 2017, is a destination-based consumption tax on the supply of goods or services or both levied on every value addition. The Centre and States simultaneously levy GST on a common tax base. Central GST (CGST) and State GST (SGST)/ Union Territory GST (UTGST) are levied on intra state supplies, and Integrated GST (IGST) is levied on inter-state supplies.

Section 59 of the CGST/SGST Act stipulates GST as a self-assessment-based tax, whereby the responsibility for calculating tax liability, discharging the computed tax liability and filing returns is vested on the taxpayer. The GST returns must be filed online regularly on the common GST portal, failing which penalties will be payable. Even if the business has had no tax liability during a particular tax period, it must file a nil return mandatorily. Further, Section 61 of the Act read with rule 99 of SGST/CGST Rules stipulate that the proper officer may scrutinize the return and related particulars furnished by taxpayers, communicate discrepancies to the taxpayers and seek an explanation.

2.3.2 Audit objectives

This audit was oriented towards providing assurance on the adequacy and effectiveness of systems and procedures adopted by the Department with respect to tax compliance under GST regime. Audit of 'Department's oversight on GST Payments and Return filing' was taken up with the following audit objectives to seek an assurance on:

- Whether the rules and procedures were designed to secure an effective check on tax compliance and were being duly observed by taxpayers; and
- Whether the scrutiny procedures, internal audit and other compliance functions of the Circles were adequate and effective.

2.3.3 Scope of Audit

The scope of audit comprised examination of taxpayers' compliance, scrutiny process and subsequent follow up carried out by the Department on returns filed by the registered taxpayers. In addition, the SSCA included review of records of a sample of taxpayers for the year 2017-18. The scope of this SSCA also included evaluation of the functions of selected Circles.

The period of review of the scrutiny of returns and verification of taxpayers' records was from July 2017 to March 2018 and audit of functions of selected Circles was from 2017-18 to 2020-21.

2.3.4 Audit methodology and Sample selection

A data driven approach was adopted for planning, as also to determine the nature and extent of substantive audit. The sample for this SSCA comprised a set of deviations identified through data analysis for centralised audit that did not involve field visits; a sample of taxpayers for detailed audit that involved field visits and scrutiny of taxpayers' records at departmental premises; and a sample of Circles for evaluating the compliance functions of the circles.

(i) Part I - Audit of Circles

For the purpose of evaluation of oversight functions, 21 Circles with jurisdiction over more than one selected sample of cases for detailed audit were considered as the sample of Circles.

(ii) Part II - Centralised Audit

Audit analysed GST returns data pertaining to 2017-18 as made available by GSTN. Rule-based deviations and logical inconsistencies between GST returns filed by taxpayers were identified on a set of 13 parameters such as mismatch of ITC availed between Annual Returns and Books of accounts, short payment of interest, ITC mis-matches etc. Accordingly, 628 taxpayers were selected for Centralised Audit under this SSCA based on high-value or high-risk deviations from rules and inconsistencies between returns through data analysis for evaluation of the adequacy and effectiveness of the scrutiny procedure of the Department. The audit queries were issued to the respective assessment circles without further scrutiny of taxpayers' records.

(iii) Part III - Detailed audit

Audit selected 100 cases for detailed audit using a risk-based approach, which involved field visits for verification of records available with the assessment circles. Taxpayers' records like returns and related attachments and information were accessed through Circles for evaluation of the extent of tax compliance by taxpayers. Audit utilised the SSOIDs provided to the maximum extent feasible to examine data/documents relating to taxpayers in the back-end system (viz. registration, tax payment, returns and other departmental functions). Efforts were made to access the relevant granular records from the taxpayers such as invoices etc. through respective assessment circles.

Entry conference for this SSCA was held on 24 December 2021 with Secretary, Finance (Revenue) Department, GoR and other officers of the State Government and the Department in which the audit objectives, sample selection, audit scope and methodology were discussed. The Exit Conference was held on 24 November 2022 with Secretary, Finance (Revenue) Department, GoR, Chief Commissioner of State Tax and other officers of the State Government in which the audit findings were discussed. The views expressed by the State Government during the Exit Conference and the written replies to the draft paragraph have been suitably incorporated in the relevant paragraphs.

2.3.5 Audit Criteria

The source of audit criteria comprised the provisions contained in the CGST/SGST Act, IGST Act, and Rules made thereunder. In addition, the notifications and circulars issued by State Tax Department relating to filing of returns, notifying the effective dates of filing of various returns, extending due dates for filing returns, rates of tax on goods and services, payment of tax, availing and utilizing ITC, scrutiny of returns and oversight of tax compliance and Standard Operating Procedures (SOP) containing instructions to departmental officers on various aspects related to filing returns, scrutiny of returns, cancellation of registrations and verification of Directorate General of Analytics and Risk Management (DGARM) reports etc. also formed part of the audit criteria.

2.3.6 Audit findings: Compliance verification mechanism of the Department (Part-I)

The role of Circles is to ensure compliance by taxpayers in respect of accuracy of the taxable value declared, calculation and payment of tax liabilities, filing of returns, *etc.* The Circles have a broad set of functions to be exercised in this regard, which were assessed as a part of this SSCA.

Four potential audit areas were identified viz. (i) effectiveness of scrutiny and assessment functions (ii) action on late-filers and non-filers (iii) compliance to Directorate General of Analytics and Risk Management (DGARM) Reports and similar departmental reports and (iv) cancellation of registration. Accordingly, relevant records and information for the period 2017-18 to 2020-21 were requisitioned from the selected 21 Circles. However, out of these, 17 Circles did not provide the requisite records and information. Therefore, functions of these Circles could not be evaluated on the above parameters by Audit.

On being pointed out, Jurisdictional officers of these 17 Circles¹ replied (between May and August 2022) that the Circles came into existence after restructuring in the Department w.e.f. 01 November 2021 and the required information could not be generated from the MIS module available on GST BOWEB portal.

The reply needs to be viewed in light of the fact that availability of basic information related to the circles, including restructured circles, is fundamental to effective discharge of administrative and monitoring functions by the Jurisdictional officers. Such information is already available on the GST backend for individual taxpayers; however, the information can't be viewed in a consolidated manner for a particular circle due to absence of the requisite MIS. This was also communicated to the Department in May 2022 and June 2022. The Department stated (September 2022) that the matter was being pursued with GSTN.

The matter was again reported to the Department and the State Government (October, December 2022 and January 2023) and discussed in the Exit Conference (November 2022). However, no concrete efforts in this regard have been intimated by the Government.

Due to non-production of records, as pointed out above, Audit could not provide assurance on the oversight functions of the Circles.

2.3.6.1 Slow pace of scrutiny of returns

As per Section 61 of the CGST/SGST Act, various returns filed by taxpayers have to be scrutinized by the Proper Officer to verify the correctness of the

¹ Circle-C, H, I Jaipur-I, C, D, H Jaipur II, C, G, I Jaipur III, A, F Jaipur IV, B, D, E Kota, E Jodhpur I, D Jodhpur II and Nimbahera.

Circle Officer. Further, Rule 99 of the RGST Rules, 2017 mandates that the discrepancies, if any noticed shall be communicated to the taxpayer to seek his explanation.

Department *vide* Circular No.F.17 (151) ACCT/GST/2017/7602 dated 07.01.2022 issued detailed guidelines/SOP on scrutiny of returns with a view to ensure uniformity, and to standardize the procedure for the scrutiny proceeding as per section 61 of the Act, a Business Intelligence Unit (BIU) was constituted². Before this, the scrutiny process was not standardized and was carried out in a very limited manner on the basis of the directions issued in February 2020.

BIU selects the cases for scrutiny of returns under section 61 of the Act on the basis of analysis of data submitted by the Registered Taxable Person (RTP) on GSTN portal based on twelve risk parameters such as excess outward tax in GSTR 1³ compared to GSTR-9⁴/GSTR 3B⁵ and less RCM liability disclosed in GSTR 9 than shown by supplier in GSTR 1, etc. BIU gets the list of identified RTPs approved by the Chief Commissioner State Tax and sends it to the concerned zones who distribute them to the proper officers having territorial jurisdiction over the concerned RTPs. Guidelines also provided that the details of the scrutiny would be maintained in Return Scrutiny Register by the Proper Officer and monthly statement in this regard would be submitted to the Special Commissioner (MEA) through the respective Additional Commissioner (Administration).

During the SSCA, utilization of the information regarding high risk taxpayers identified by BIU and the procedure of scrutiny of returns during the year 2017-18 to 2020-21 were test checked by audit.

Audit noted that after the constitution of BIU in September 2021, the unit selected 9,288 high risk taxpayers pertaining to financial year 2017-18 for scrutiny. Of these, merely 2,535 cases (27.29 *per cent*) were scrutinized till August 2022. It was also noticed that timeline for scrutiny of returns was not prescribed by the Department.

However, Audit could not ascertain whether any instructions for prioritization of cases for scrutiny under section 61 of RGST Act 2017 among these 9,288 identified taxpayers cases had been prescribed by the Department.

As regards maintaining of Return Scrutiny Register by the Proper Officer and their submission to higher authorities, Audit could not ascertain whether the same were maintained and submitted as per the guidelines as the records were not produced/provided.

2 On 24.09.2021.

3 GSTR 1 depicts the monthly details of outward supplies of Goods or Services.

4 GSTR 9 is an annual return to be filed yearly by taxpayers registered under GST.

5 GSTR 3B is a monthly return in which summary of outward supplies along with ITC declared and payment of tax are self-declared by the taxpayer.

Audit is of the view that due to delay in establishment of BIU along with slow pace of scrutiny of returns, the window for taking action under section 73 of the RGST Act against non-compliant taxpayers is getting shorter in view of time-barring of cases by December 2023⁶.

Test check (December 2022-January 2023) of the records of 82 cases pertaining to four circles⁷ in which returns were scrutinized by the Department under the section ibid revealed that four parameters⁸ out of 12 parameters prescribed for scrutiny of returns were not taken into account in 31 cases by the concerned circles of the Department.⁹ As a result, ITC mismatch between GSTR 3B and GSTR 2A amounting to ₹ 0.09 crore in 13 cases, non-reversal of ITC amounting to ₹ 0.06 crore in one case, short -levy of tax liability amounting to ₹ 0.12 crore in seven cases and short/non-payment of interest amounting to ₹ 0.01 crore in 10 cases, aggregating to ₹ 0.28 crore remained unexamined by the Circles.

The matter was reported to the Department and the State Government (January 2023). The State Government stated (February 2023) that ASMT-10 had been issued in 11 cases while the concerned circle officers have been instructed to submit the compliance in 20 cases. However, the reply is silent as to why these four parameters were not taken into account in these cases. Further progress was awaited (October 2024).

Recommendation 1: The Department may prescribe the timelines and strengthen the monitoring mechanism to ensure scrutiny of the returns by Circles in a time bound manner. It may also better align the number of cases identified for scrutiny using a risk-based approach with the resources/capacity available for such scrutiny.

2.3.6.2 Delay in Business Audit by tax authorities

As per Section 65 of the RGST Act, 2017 the Commissioner or any officer authorized by him, by way of a general or a specific order, may undertake audit of any registered person for such period, at such frequency and in such manner as may be prescribed. Section 2 (13) of the RGST Act, 2017, defines “Audit” as the examination of records, returns and other documents maintained or furnished by the registered person under this Act or the rules made thereunder or under any other law for the time being in force to verify the correctness of turnover declared, taxes paid, refund claimed and input tax credit availed, and to assess his compliance with the provisions of this Act or the rules made thereunder.

The Commercial Taxes Department, Rajasthan issued detailed procedure for audit in the form of Rajasthan Goods and Service Tax Audit Manual (RGSTAM) 2020, which incorporated process of new norms for selection of taxpayers for conducting audit based on risk parameters such as taxpayers

6 Vide GoR Notification No. F.12(11) FD/Tax/2023/07 dated 01.04.2023.

7 Circle J Jaipur-I, A Jaipur-III, A & H Jaipur-IV.

8 Excess ITC, Interest not paid, undischarged tax liability and reversal of ITC.

9 Circle J Jaipur-I, A & H Jaipur-IV.

identified by BIU/BIFA¹⁰, local intelligence inputs, taxpayers purchases from cancelled taxpayers, etc. It envisages that the selection of taxpayers for audit will be done by HQ level officers. The Government¹¹ while restructuring the Commercial Taxes Department strengthened (September 2021) the Audit wing and a three tier business audit mechanism was created. Teams at State and Zonal levels were required to examine big complex cases allocated on the basis of risk parameters. The rest of the cases were to be dealt with at the Circle level.

The details of GST Business audit undertaken by the Department during the period 2021-22 to 2022-23 for GST are given in **Table 2.1**.

Table 2.1: Details of GST Business audit undertaken by the Department

(₹ in crore)

Financial Year	Audit conducted during the year	Total number of taxpayers	No. of taxpayer selected ¹² for audit (in percent)	Actual number of audits completed (as of November 2022)	No. of cases in which deficiencies were found	Total amount involved in deficiencies	Total Recovery
2017-18	2021-23	6,52,813	660 (0.1 per cent)	655	633	308.10	17.16
2018-19	2022-23	7,82,564	4,938 (0.63 per cent)	239	236	3.75	2.91

Source: Information provided by the Commercial Taxes Department.

It was noticed that the Business audit for the financial years 2019-20 to 2020-21 was yet to be commenced. All the identified cases of 2017-18 have also not been audited while less than five *per cent* cases of 2018-19 have been audited by the Department.

During test check (December 2022-January 2023) of the records of 31 cases of Business audit under the section *ibid* pertaining to four circles¹³, it was noticed, on the basis of detailed records made available to Audit that Department did not identify short/ non- levied tax liability amounting to ₹ 0.25 lakh in two cases and in one case, the department could not recover interest on delayed payment of tax amounting to ₹ 0.28 lakh. Further, in 13 cases the department had intimated that the requisite action had been completed in these cases, however, Audit noticed that final action was yet to be taken by the proper officers of the concerned circles.

The matter was reported to the Department and the State Government (January 2023). The State Government stated (February 2023) that concerned circle officers have been instructed to submit the compliance. Further progress was awaited (October 2024).

Recommendation 2: The Department needs to take prompt steps to undertake the remaining audits so that timely action could be initiated against the defaulters and recoveries, if any, could be effected. As in the

10 Business Intelligence and Fraud Analytics of GSTN

11 *Vide* order. No. F.9 (3) FD/ Tax/ 2020 dated 24.09.2021.

12 Maximum ceiling is 5 *per cent* of the total taxpayers as per norms mentioned in RGSTAM

13 Circle J Jaipur-I, A Jaipur-III, A & H Jaipur-IV.

case of scrutiny, the number of cases identified for audit needed to be aligned to the resources available for conducting such audit.

2.3.6.3 Lack of action on late-filers and non-filers

Section 46 of the RGST Act, 2017 read with Rule 68 of CGST/RGST Rules, 2017 stipulates issue of a notice in Form GSTR-3A, requiring filing of return within fifteen days, if the taxpayer had failed to file the return within the due date. In case the taxpayer fails to file the returns even after such notice, the proper officers may proceed to assess the tax liability of the said person to the best of their judgment, taking into account all the relevant material which is available or gathered and issue an assessment order in Form ASMT-13.

Filing of returns is related to payment of tax as the due date for both the actions are the same, which implies risk of non-payment of tax/penalty in the case of non-filers.

Audit noticed that 1,676 cases of late filers/non-filers were identified by *three* Circles¹⁴. Requisite information was not provided by the remaining 18 circles.

It was noticed that in these three circles, appropriate returns were not filed by 878 taxpayers (52.39 *per cent*) even after notices in form GSTR-3A were issued to them. However, the Jurisdictional officers had not initiated any action regarding assessment and cancellation of registration in these cases.

On being pointed out, it was stated (July 2022) by the Jurisdictional officer of Circle-B Udaipur that appropriate action was being taken by the Circle on non-filers and late filers as per rules. However, no documents in support of this claim were provided.

The matter was reported to the Department and the State Government (January 2023). The reply was awaited (October 2024).

2.3.6.4 Lack of action for non-filing of GSTR 10 after cancellation of registration

Section 29 of the CGST/RGST Act 2017 stipulates conditions for cancellation of registration, including *suo moto* cancellation of registration of taxpayers who have not filed returns for six consecutive months (three consecutive tax periods for composition taxpayers). The Circle officer is responsible for *suo moto* cancellation of registration of non-filers. Section 45 of the CGST/RGST Act read with Rule 81 of the CGST/RGST Rules specifies that any person whose registration is cancelled, shall file Final Return in Form GSTR-10 within three months of the date of cancellation or date of order of cancellation, whichever is later. This return is intended to provide details of ITC involved in closing stock (including inputs and capital goods) to be reversed/ paid by the taxpayer.

14 Circle Udaipur-B, Bhiwadi-A and Shahpura.

During scrutiny of records (July and August 2022) of 21 selected Circles for the period July 2017 to March 2021 along with examination of the MIS reports available on GST backend system, it was noticed that registrations of 4,934 taxpayers were cancelled in *four* Circles¹⁵ during the period July 2017 to March 2021. Requisite information was not provided by the remaining 17 circles.

Among these cancelled registrations, no action was initiated/taken by the Jurisdictional Officers against 4,901 taxpayers where final return, GSTR-10, had not been filed after lapse of prescribed period till the date of audit and only 33 taxpayers of one circle¹⁶ had filed the final return. This reveals serious deficiency in monitoring by the Department.

On being pointed out, the Jurisdictional Officers of all the Circles stated (July and August 2022) that reply would be communicated after due examination of the matter.

The matter was reported to the Department and the State Government (January 2023). Reply was awaited (October 2024).

2.3.7 Centralized Audit (Part II)

Audit analyzed GST returns data pertaining to 2017-18 as made available by GSTN. Rule-based deviations, and logical inconsistencies between GST returns filed by taxpayers were identified on a set of 13 parameters, which can be broadly categorized into two domains - ITC and Tax payments.

Out of the 13 prescribed GST returns,¹⁷ the following basic returns that apply to normal taxpayers were considered for the purpose of identifying deviations, inconsistencies and mismatches between GST returns/data:

- **GSTR-1:** *monthly return furnished by all normal and casual registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.*
- **GSTR-3B:** *monthly summary return of outward supplies and input tax credit claimed, along with payment of tax by the taxpayer to be filed by all taxpayers except those specified under Section 39(1) of the Act. This is the return that populates the credit and debits in the Electronic Credit Ledger and debits in Electronic Cash Ledger.*

15 Circle A Bhiwadi, Shahapura, Jhunjhunu and B Udaipur.

16 Circle-B Udaipur. 576 registrations were cancelled in this circle during the period July 2017 to March 2021.

17 GSTR-1, GSTR-3B, GSTR-4 (taxpayers under the Composition scheme), GSTR-5 (non-resident taxable person), GSTR-5A (Non-resident OIDAR service providers), GSTR-6 (Input service distributor), GSTR-7 (taxpayers deducting TDS), GSTR-8 (E-commerce operator), GSTR-9 (Annual Return), GSTR-10 (Final return), GSTR-11 (person having UIN and claiming a refund), CMP-08, and ITC-04 (Statement to be filed by a principal/job-worker about details of goods sent to/received from a job-worker).

- **GSTR 6:** monthly return for Input Service Distributors providing the details of their distributed input tax credit and inward supplies.
- **GSTR 8:** monthly return to be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST, introduced in October 2018.
- **GSTR-9:** annual return to be filed by all registered persons other than an Input Service Distributor (ISD), Tax Deductor at Source/Tax Collector at Source, Casual Taxable Person, and Non-Resident taxpayer. This document contains the details of all supplies made and received under various tax heads (CGST, SGST and IGST) during the entire year along with turnover and audit details for the same.
- **GSTR-9C:** annual audit form for all taxpayers having a turnover above ₹ 5 crores in a particular financial year. It is basically a reconciliation statement between the annual returns filed in GSTR-9 and the taxpayers' audited annual financial statements.
- **GSTR-2A:** a system-generated statement of inward supplies for a recipient. It contains the details of all B2B transactions of suppliers declared in their Form GSTR-1/5, ISD details from GSTR 6, details from **GSTR-7** and **GSTR- 8** respectively by the counterparty and import of goods from overseas on bill of entry, as received from ICEGATE Portal of Indian Customs

The pan State data analysis pertaining to state jurisdiction on the 13 identified parameters and extent of deviations/inconsistencies observed are summarised in **Table 2.2**.

Table 2.2: Summary of sample data analysis (Centralised audit)

(₹ in crore)				
Sl. No	Parameter	Algorithm used	Number of deviations	Amount
Domain: ITC				
D1	ITC mismatch between GSTR 2A and GSTR 3B	ITC available as per GSTR2A with all its amendments was compared with the ITC availed in GSTR 3B in Table 4A(5) (accrued on domestic supplies) excluding the reversals Table 4B(2) but including the ITC availed in the subsequent year 2018-19 from Table 8C of GSTR 9	50	205.91
D2	ITC availed under RCM versus payment of tax in GSTR 3B/ GSTR 9	RCM payments in GSTR 3B Table 3.1(d) was compared with ITC availed in GSTR 9 Table 6C, 6D and 6F. In cases where GSTR 9 was not available, the check was restricted within GSTR 3B - tax discharged in Table 3.1(d) vis-à-vis ITC availed Table 4A(2) and 4A(3)	50	31.32

Sl. No	Parameter	Algorithm used	Number of deviations	Amount
D3	RCM ITC availed without payment	RCM payments in GSTR 9 Table 4G (tax payable) were compared with ITC availed in GSTR 9 Table 6C, 6D and 6F (ITC availed). In cases where GSTR 9 was not available, RCM payment in GSTR 3B Table 3.1(d) were compared with GSTR 3B 4(A)(2) and 4A(3). Greater of difference in GSTR 9 and GSTR 3B considered where both were available.	50	30.86
D4	Incorrect availment of ISD credit	ISD transferred in GSTR 9 Table 6G or GSTR 3B Table 4(A)(4) was compared with the sum of Table 5A, Table 8A, and Table 9A of GSTR 6 of recipient GSTINs	50	12.87
D5	Reconciliation between ITC availed in Annual returns with expenses in financial statements	Positive figure in GSTR 9C Table 14T and examination of reasons provided in Table 15 for mismatch	50	1,769.04
D6	Mismatch of ITC availed between Annual returns and Books of accounts	Positive figure in GSTR 9C Table 12F and examination of reasons provided in Table 13 for mismatch	50	463.93
Domain: Tax payments				
D7	Mismatch in turnover declared in GSTR 9C Table 5R	Negative figure in GSTR 9C Table 5R and examination of reasons provided in Table 6 for mismatch	50	5,889.32
D8	Mismatch in taxable turnover declared in GSTR 9C Table 7G	Negative figure in GSTR 9C Table 7G and examination of reasons provided in Table 8 for mismatch	50	3,138.42
D9	Mismatch in tax paid between books of accounts and returns	Negative figure in GSTR 9C Table 9R and examination of reasons provided in Table 10 for mismatch	50	47.10
D10	Unsettled liabilities	The greater of tax liability between GSTR 1 (Tables 4 to 11) and GSTR 9 (Tables 4N, 10 and 11) was compared with tax paid details in GSTR 3B Tables 3.1(a) and 3.1(b). In cases where GSTR 9 was not available GSTR 3B tax paid was compared with GSTR 1 liability. The amendments and advance adjustments declared in GSTR 1 and 9 were duly considered.	50	250.59
D11	Composition taxpayer also availing e-commerce facility	E-commerce GSTR 8 became effective from 1.10.2018 when TCS provisions became effective. GSTINs declared in GSTR 8 who are also filing GSTR 4 under composition scheme.	28	-
D12	GSTR 3B was not filed but GSTR 1 is available	Taxpayers who have not filed GSTR 3B but have filed GSTR 1 or where GSTR 2A available, indicating taxpayers carrying on the business without discharging tax.	50	-
D13	Short payment of interest	Interest calculated at the rate of 18 per cent on cash portion of tax payment on delayed filing of GSTR-3B vis-à-vis interest declared in GSTR 3B	50	12.48
Total			628	11,851.84

2.3.7.1 Response to Audit

Audit selected a sample of 628 from amongst the top deviations/inconsistencies in each of the 13 parameters for the year 2017-18. Audit issued 605 audit queries amounting to ₹ 2,676.41 crore to the Department. The audit check in these cases was limited to verify the Department's action on the identified deviations/mismatches. The Department replied to all queries issued. However, in 104 queries with mismatches/inconsistencies of ₹ 364.64 crore, the reply was interim and the Department stated that cases were yet to be examined.

2.3.7.2 Summary of deficiencies noticed during Centralised audit

Based on responses received from the Department to the Audit Queries, the extent to which each of the 13 parameters translated into compliance deviations (Appendix 2.1) is summarized in Table 2.3.

Table 2.3: Summary of deficiencies

(₹ in Crore)

Audit Dimension	Cases where reply received		Department reply accepted by Audit		Compliance deviations							
					Recovery made or SCN issued ¹⁸		ASMT-10 ¹⁹ /Notice/DRC-01A ²⁰ issued		Department's reply not acceptable to Audit (Rebuttal)		Total	
	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
ITC mismatch between GSTR 2A and GSTR 3B (D1)	50	205.91	18	65.59	01	1.53	21	103.30	00	00	22	104.83
ITC availed under RCM versus payment of tax in GSTR 3B/ GSTR 9 (D2)	48	30.30	16	7.32	0	0	28	21.21	00	00	28	21.21
RCM ITC availed without payment (D3)	47	29.76	17	7.36	0	0	26	20.75	0	0	26	20.75
Incorrect ailment of ISD credit (D4)	50	12.87	18	4.26	01	0.10	22	5.21	01	0.14	24	5.45
Reconciliation between ITC availed in Annual returns with expenses in financial statements (D5)	47	1686.59	27	920.07	0	0	10	#	0	0	10	#
Mismatch of ITC availed between Annual returns and Books of accounts (D6)	50	463.93	22	52.22	0	0	22	\$	0	0	22	\$
Mismatch in turnover declared in GSTR 9C Table 5R (D7)	50	²¹	12	0	0	-	27	-	0	-	27	-

18 Recovery made of ₹ 1.87 crore in 19 cases and SCN issued of ₹ 25.88 crore in 31 cases.

19 Notice to the taxpayer informing him of such discrepancy and seeking his explanation.

20 Intimation of tax ascertained as being payable under section 73(5)/74(5) of CGST/SGST Act, 2017.

21 Total unreconciled turnover (TO) in table 5R of GSTR 9C in the 50 cases is ₹ 5,889.32 crore, out of which mismatched TO of ₹1,342.73 crore in 11 cases is yet to be examined by Department, in 12 cases involving mismatched TO of ₹ 672.36 crore valid explanations were provided by the Department and the deviations in the remaining 27 cases involving mismatched TO of ₹ 3,874.23 crore have been accepted by Department.

Audit Dimension	Cases where reply received		Department reply accepted by Audit		Compliance deviations							
					Recovery made or SCN issued ¹⁸		ASMT-10 ¹⁹ /Notice/DRC-01A ²⁰ issued		Department's reply not acceptable to Audit (Rebuttal)		Total	
	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
Mismatch in taxable turnover declared in GSTR 9C Table 7G(D8)	50	- ²²	11	0	05	-	26	-	0	-	31	-
Mismatch in tax paid between books of accounts and returns(D9)	48	45.72	13	9.05	10	1.36	22	33.67	0	0	32	35.03
Unsettled liabilities (D10)	39	188.85	6	37.84	07	21.64	12	53.73	0	0	19	75.37
Composition taxpayer also availing e-commerce facility (D11)	26	0	9	0	03	0	10	0	0	0	13	0
GSTR 3B was not filed but GSTR 1 is available (D12)	50	0	6	0	09	0	22	0	0	0	31	0
Short payment of interest(D13)	50	12.48	1	0.13	14	3.12	25	6.97	01	0.16	40	10.25
Total	605	2,676.41	176	1,103.84	50	27.75	273	244.84	02	0.30	325	272.89

Audit noticed deviations from the provisions of the RGST Act in 323 cases involving an amount of ₹ 272.59 crore, constituting 53.39 per cent of the 605 inconsistencies/mismatches in data,-for which the Department provided responses. Relatively higher rates of deviations were noticed in risk parameters such as excess ITC availed, short declaration of taxable value and excess availment of ITC on RCM.

In 176 cases, constituting 29.09 per cent of the audit sample, where the Department's replies were acceptable to Audit, data entry errors by taxpayers comprised 63 cases and the department had proactively taken action in 30 cases.

In 104 cases, constituting 17.19 per cent of the audit sample (underlying deviations of ₹ 364.64 crore) the Department stated that the concerned Circle officers had been instructed to submit the compliance. In the remaining two cases though the Department did not accept the deviations pointed out by Audit, its contention was not borne out by evidence, and was thus not amenable to verification by Audit.

22 Total unreconciled taxable turnover (TO) in table 7G of GSTR 9C in the 50 cases is ₹ 3,138.42 crore, out of which mismatched TO of ₹ 259.52 crore in eight cases is yet to be examined by Department, mismatched TO of ₹ 64.87 crore in four cases was due to data entry error, in seven cases involving mismatched TO of ₹ 322.34 crore valid explanations were provided by the Department and deviations in the remaining 31 cases involving mismatched TO of ₹ 2,491.69 crore have been accepted by Department.

Compliance deviation of unreconciled ITC in table 14T of GSTR- 9C ₹ 530.97 crore.

\$ Compliance deviation of unreconciled ITC in table 12F of GSTR- 9C ₹ 404.07 crore.

Top deviations from each of the audit dimensions are illustrated below:

(i) ITC mismatch between GSTR-2A and GSTR-3B

To analyze the veracity of ITC utilization, relevant data were extracted from GSTR 3B and GSTR 2A for the year 2017-18, and the ITC paid as per suppliers' details were matched with the ITC credit availed by the taxpayer.

Audit observed that in case of taxpayer M/s Ultratech Cement Limited (GSTIN: 08AAACL6442L1ZA) under Circle N, Jaipur-III, the ITC available as per GSTR 2A was ₹ 207.03 crore whereas the ITC availed in table 4A (5) of GSTR 3B was ₹ 226.93 crore (including the ITC ₹ 6.47 crore availed in the subsequent year 2018-19 from Table 8C of GSTR 9). This resulted in mismatch of ITC availed amounting to ₹ 19.90 crore which was communicated to the Department and the State Government (January 2023). In response, the Department stated (February 2023) that ASMT-10 seeking the reasons for the discrepancy had been issued to the taxpayer. Further progress in this regard was awaited (October 2024).

(ii) Excess availment of ITC on RCM without payment of tax as per GSTR-3B : Under Reverse Charge Mechanism, the liability to pay tax is fixed on the recipient of supply of goods or services instead of the supplier or provider in respect of certain categories of goods or services or both under Section 9(3) or Section 9(4) of the CGST Act, 2017 and under sub-section (3) or sub-section (4) of Section 5 of the IGST Act, 2017. Where GSTR-9 was not available, ITC availed as per GSTR-3B was considered.

To analyse the veracity of ITC availed on tax paid under Reverse Charge Mechanism (RCM) for the year 2017-18, the datasets pertaining to GSTR 3B and annual return GSTR 9 were compared to check whether the ITC availed on RCM was restricted to the extent of tax paid.

Audit observed that in case of a taxpayer, M/s Focus Energy Limited (GSTIN: 08AAACP1563C1ZT) under Circle- Jaisalmer, the ITC available as per the tax payable under RCM in table 3.1(d) of GSTR 3B was ₹ 14.51 crore whereas the ITC availed in table 4A (2) & (3) of GSTR 3B was ₹ 25.90 crore resulting in mismatch of ITC availed amounting to ₹ 11.39 crore which was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that ASMT-10 seeking the reasons for the discrepancy had been issued. Further progress in this regard was awaited (October 2024).

(iii) Excess availment of ITC on RCM without payment of Tax as per GSTR-9: The extent of availing of ITC under RCM for the year 2017-18 without discharging equivalent tax liability or, in other words, short payment of tax under RCM was analysed by comparing RCM payments in GSTR-9 Table 4G with ITC availed in GSTR-9 Tables 6C, 6D and 6F to check whether the tax has been discharged fully on the activities/transactions under RCM.

Audit observed that in case of a taxpayer, M/s Roshan Lal Jain and Company (GSTIN: 08AABFR2507C1ZQ) under circle B Udaipur, the tax payment

under RCM in table 4G of GSTR 9 was ₹ 0.01 crore.²³ However, as per Table 6 (C, D & F) of GSTR-9, the taxpayer had availed ITC under RCM of ₹ 2.12 crore. Thus, the taxpayer had availed ITC of ₹ 2.11 crore under RCM without payment of tax.

This was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that ASMT-10 had been issued. Further progress in this regard was awaited (October 2024).

(iv) Incorrect availing of ITC by recipient on ISD credit: To analyse whether the ITC availed by the taxpayer is in excess of that transferred by the Input Service Distributor (ISD), ITC availed as declared in the returns of the taxpayer is compared with the ITC transferred by the ISD in their GSTR 6.

In case of taxpayer M/s Hindustan Unilever Limited (GSTIN: 08AAACH1004N1ZU) under circle- C, Ajmer, Audit observed that the ITC availed in table 6G of GSTR 9 was ₹ 11.37 crore whereas the ITC transferred by the ISD in table (5A+8A+9A) of GSTR 6 was ₹ 9.25 crore. This resulted in mismatch in availment of ITC transferred by the ISD amounting to ₹ 2.12 crore which was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that the concerned circle officer had been instructed to submit the compliance. Further progress in this regard was awaited (October 2024).

(v) Unreconciled ITC in Table 14T of GSTR-9C: Table 14 of GSTR 9C reconciles ITC declared in annual return (GSTR 9) with ITC availed on expenses as per audited Annual financial statement or books of accounts. Column 14T of this table deals with unreconciled ITC.

The certified reconciliation statement submitted by the taxpayer as required under the rule 80(3) of CGST/SGST Rules in form GSTR 9C for the year 2017-18 was analysed at data level to review the extent of identified mismatch in ITC declared in the Annual Return with the expenses reported in the Financial Statements.

In case of a taxpayer, M/s Chambal Fertilisers and Chemicals Limited (GSTIN: 08AAACC9762A1ZT) under Circle- C Kota, Audit noticed that the ITC claimed in annual return, as per Table 14S of GSTR 9C was ₹ 553.73 crore whereas total amount of eligible ITC, as per Table 14R of GSTR 9C, was ₹189.92 crore. As such, there was unreconciled ITC of ₹ 363.81 crore, declared in Table 14T of GSTR 9C, being ITC availed in GST returns in excess of eligible ITC based on expenses reported in financial statements.

This was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that notice had been issued. Further progress in this regard is awaited (October 2024).

23 GSTR 3B also shows RCM payment of ₹ 0.01 crore.

(vi) Mismatch of ITC availed between Annual returns and Books of accounts: Table 12 of GSTR 9C reconciles ITC declared in annual return (GSTR9) with ITC availed as per audited Annual financial statement or books of accounts. Column 12F of this table deals with unreconciled ITC.

The certified reconciliation statement submitted by the taxpayer as required under the rule 80(3) of CGST/SGST Rules in form GSTR 9C for the year 2017-18 was analysed at data level to review the extent of identified mismatch in ITC declared in the Annual Return with the Financial Statements.

In case of a taxpayer, M/s Chambal Fertilisers and Chemicals Limited (GSTN: 08AAACC9762A1ZT) under Circle- C Kota, Audit noticed that there was mismatch between the ITC claimed in annual return as per Table 12E of GSTR-9C and ITC claimed as per audited financial statements declared in Table 12 D of GSTR-9C by ₹ 364 crore. As such, unreconciled ITC of ₹ 364 crore was declared in Table 12F of GSTR 9C.

This was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that ASMT-10 had been issued. Further progress in this regard was awaited (October 2024).

(vii) Unreconciled turnover in table 5R of GSTR-9C: Table 5 of GSTR 9 C is the reconciliation of turnover declared in audited annual financial statement with turnover declared in annual turnover (GSTR 9). Column 5R of this table captures the unreconciled turnover between the annual return GSTR 9, and that declared in the Financial Statement for the year after the requisite adjustments.

The certified reconciliation statement submitted by the taxpayer as required under rule 80(3) of CGST/SGST Rules in form GSTR 9C for the year 2017-18 was analysed at data level to review the extent of identified mismatch in turnover reported in the Annual Return *vis-à-vis* the Financial Statements. The unreconciled amount in cases where the turnover declared in GSTR 9 is less than the financial statement could indicate non-reporting, under-reporting, short-reporting, omission, error in reporting of supplies leading to evasion or short payment of tax. It could also be a case of non-reporting of both taxable and exempted supplies.

In case of a taxpayer, M/s Jaipur Vidyut Vitran Nigam Limited (GSTIN: 08AABCJ6373K1Z7) under Circle-H, Jaipur-I, Audit noticed that the annual turnover declared in Table 5P of GSTR-9C was ₹ 13,316.02 crore whereas annual turnover declared in Table 5Q of GSTR-9C was ₹ 11,950.67 crore. As such, unreconciled turnover of ₹ 1,365.35 crore was declared in Table 5R of GSTR 9C.

This was communicated to the Department and the State Government (December 2022 and January 2023). In response, the State Government stated (February 2023) that ASMT 10 had been issued. Further progress in this regard was awaited (October 2024).

(viii) Unreconciled taxable turnover in Table 7G of GSTR-9C: Table 7 of GSTR 9C is the reconciliation of taxable turnover. Column 7G of this table captures the unreconciled taxable turnover between the annual return GSTR 9 and that declared in the financial statement for the year after the requisite adjustments.

The certified reconciliation statement submitted by the taxpayer as required under the rule 80(3) of CGST/SGST Rules in Form GSTR 9C for the year 2017-18 was analysed at data level to review the extent of identified mismatch in taxable turnover reported in the Annual Return *vis-à-vis* the Financial Statements. The unreconciled amount in cases where the turnover in GSTR 9 is less than the financial statement could indicate non-reporting, under-reporting, short-reporting, omission, error in reporting of taxable supplies. It could also be on account of non-reporting of both taxable and exempted supplies.

Audit query on unreconciled taxable turnover in Table 7G of GSTR-9C, amounting to ₹ 1,139.76 crore in respect of taxpayer, M/s Sintex Prefab and Infra Limited (GSTIN: 08AANCS6027R1ZH) under Circle-N, Jaipur-III was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that ASMT 10 had been issued. Further progress in this regard was awaited (October 2024).

(ix) Mismatch in tax paid between books of accounts and returns: The certified reconciliation statement submitted by the taxpayer as required under rule 80(3) of CGST/SGST Rules in form GSTR 9C for the year 2017-18 was analysed at data level to review the extent of identified mismatch in tax paid between the Annual Return and the books of account. Table 9 of the form 9C attempts to reconcile the tax paid by segregating the turnover rate-wise and comparing it with the tax discharged as per annual return GSTR 9. The unreconciled amounts could potentially indicate tax levied at incorrect rates, incorrect depiction of taxable turnover as exempt or *vice versa* or incorrect levy of CGST/SGST/IGST. There can also be situations wherein supplies/tax declared are reduced through amendments (net of debit notes/credit notes) in respect of the 2017-18 transactions carried out in the subsequent year from April to September 2018. Consequential interest payments - both short payments and payments under incorrect heads - also need to be examined in this regard.

In case of a taxpayer, M/s IVRCL Limited (GSTIN: 08AAACI5139B1ZY) under circle- C, Jaipur-III, Audit noticed that total tax to be paid, as per table 9P of GSTR-9C, was ₹ 29.51 crore whereas declared total tax paid in annual return, as per table 9Q of GSTR-9C, was ₹ 20.46 crore. As such, unreconciled payment of tax of ₹ 9.05 crore was declared in Table 9R of GSTR 9C.

This was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that the unit was under liquidation and matter was *sub-judice* under NCLT Hyderabad. Further progress in this regard was awaited (October 2024).

(x) Unsettled tax liability: GSTR-1 depicts the monthly details of outward supplies of goods or services. Outward supplies are also assessed by the taxpayer and mentioned in annual return GSTR-9 in the relevant columns. Further, taxable value and tax paid thereof are also shown in monthly GSTR-3B return.

To analyse the undischarged tax liability, relevant data were extracted from GSTR-1 and GSTR-9 for the year 2017-18 and the tax payable in these returns was compared with the tax paid as per GSTR-9. The amendments and advance adjustments declared in GSTR-1 and 9 were also considered for this purpose.

During audit, it was observed that in case of taxpayer M/s Vishwakarma Stone Industries (GSTIN: 08AFRPS6757C2ZT) under Circle-Ramganj Mandi, the tax payable as per GSTR 1 was ₹ 0.40 crore and as per GSTR 9 was ₹ 27.34 crore. The greater of the tax liability of ₹ 27.34 crore, declared in GSTR-9, was compared with the tax paid of ₹ 0.40 crore as declared in tables 9 and 14 of GSTR 9. This resulted in mismatch of tax liability amounting to ₹ 26.94 crore which was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that the concerned Circle had been instructed to submit the compliance. Further progress in this regard was awaited (October 2024).

(xi) GSTR-3B not filed but GSTR-1 available: GSTR 3B return under rule 61(5) of CGST/SGST Rule 2017 is the only instrument through which the tax liability is offset and ITC is availed.

Efforts were made through data analysis to identify those taxpayers who had not filed GSTR 3B but filed GSTR 1 or whose GSTR 2A was available. The very availability of GSTR 1 and 2A and non-filing of GSTR 3B indicates that the taxpayers had undertaken/carried on the business during the period but have not discharged their tax liability. It may also include cases of irregular passing on of ITC.

The datasets pertaining to relevant fields in the GSTR 1, 2A and 3B were analysed in case of taxpayer, M/s Vardhani Motors (GSTIN: 08AARPV8119N1ZM) under Circle-E, Jaipur II. It was observed that the taxpayer had not filed GSTR 3B in 2017-18 whereas the taxpayer had declared taxable supplies in its GSTR-1 with tax amount of ₹ 0.59 crore. The matter was reported to the Department and the State Government (January 2023). The State Government stated (February 2023) that the taxpayer had filed GSTR 3B in December 2022.

(xii) Short payment of interest: Section 50 of the Act stipulates that every person liable to pay tax in accordance with the provisions of this Act or the rules made there under but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay interest at the rate notified.

The extent of short payment of interest on account of delayed remittance of tax during 2017-18 was identified using the tax paid details in GSTR 3B and

the date of filing of the GSTR 3B. Only the net tax liability (cash component) has been considered to work out the interest payable.

Audit observed that in case of taxpayer, M/s Krishna Arjuna Enterprises (GSTIN: 08AAHFK5693G1ZY) under Circle-B, Jaipur III, the return (GSTR 3B) pertaining to the month of March 2018 involving tax liability of ₹ 4.30 crore, was filed with delay in March 2019. Thus, the taxpayer made payment of monthly tax liability with delay but no interest was paid on such delayed payment of tax. This resulted in non-payment of interest of ₹ 0.73 crore which was communicated (January 2023) to Department and State Government. In response, the State Government stated (February 2023) that ASMT 10 had been issued. Further progress in this regard was awaited (October 2024).

2.3.7.3 Centralised audit-Reasons for deviations/mismatches noticed during data analysis

Considering the Department's response to 605 cases, the factors that caused the data deviations/inconsistencies are as follows:

a) Deviations from GST law and rules: Out of the 605 deviations summarized in Table 2.3, the Department has accepted the audit observations or initiated action in 323 cases with tax effect of ₹ 272.59 crore. Out of these cases, the Department has recovered ₹ 1.87 crore in 19 cases, issued SCN in 31 cases for ₹ 25.88 crore, issued notice conveying discrepancies to the taxpayer in Form ASMT-10 in 237 cases for ₹ 193.86 crore and was in correspondence with the respective taxpayers or issued DRC-01A in 36 cases involving tax effect of ₹ 50.98 crore. Details are given in (*Appendix 2.2(A) to 2.2(M)*).

The top five cases accepted or where action was initiated by the Department amounted to ₹ 778.94 crore. Two illustrative cases are featured below:

(i) Short declaration of tax liability: During audit, it was observed that in case of taxpayer M/s Vega Express Courier and Cargo (GSTIN: 8AGBPS2905H1ZG) under Circle-G, Jaipur-I, the tax payable as per GSTR 1 was ₹ 17.64 crore whereas the tax payable declared in GSTR 3B was only ₹ 0.02 crore. This resulted in mismatch of tax liability amounting to ₹ 17.62 crore between GSTR 1 and GSTR 3B which was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that ASMT 10 had been issued. Further progress in this regard was awaited (October 2024).

(ii) ITC mismatch between GSTR-2A and GSTR-3B : Audit observed that in case of taxpayer M/s Suzlon Energy Limited (GSTIN: 08AADCS0472N1Z2) under Circle I, Jaipur-III, the ITC available as per GSTR 2A was ₹ 20.69 crore whereas the ITC availed in GSTR 3B was ₹ 34.30 crore (excluding the ITC reversals of ₹ 0.14 crore of Table 4B (2) of GSTR 3B and including the ITC ₹ 2.99 crore availed in the subsequent year 2018-19 from Table 8C of GSTR 9). This resulted in mismatch of ITC availed amounting to ₹ 13.61 crore which was communicated to the Department and the State Government (January

2023). In response, the Department stated (February 2023) that ASMT-10 seeking the reasons for the discrepancy had been issued. Further progress in this regard was awaited (October 2024).

b) *Inconsistencies/mismatches not accepted by the Department but rebutted by Audit*

Out of the audit sample of 605 cases of mismatch/inconsistencies, the department did not accept two cases amounting to ₹ 0.30 crore where Audit did not agree with the contention of the department. These cases are featured below:

(i) *Irregular availing of ITC by recipient on ISD credit:* Audit observed irregular availing of ITC by recipient on ISD credit in respect of taxpayer M/s. Parle Products Private Limited (GSTN: 08AAACP0486A1ZT) under Circle Shahjahanpur wherein the ITC availed in table 6G of GSTR 9 was ₹ 0.37 crore whereas the ITC transferred by the ISD in table (5A+8A+9A) of GSTR 6 was only ₹ 0.23 crore. This resulted in mismatch in availment of ITC transferred by the ISD amounting to ₹ 0.14 crore which was communicated (January 2023) to the Department and the State Government. The State Government stated (February 2023) that the taxpayer was under Central jurisdiction, however, the front-end GST portal as well as department's backend application was displaying the taxpayer to be under State's jurisdiction.

(ii) *Short payment of Interest:* Audit observed short payment of interest in respect of M/s Ultratech Nathdwara Cement Limited (GSTN: 08AABCB3087C1ZZ) under Circle-Sirohi, wherein the returns (GSTR 3B) pertaining to the months of July and August 2017 involving tax liability (cash component) amounting to ₹ 19.09 crore and ₹ 3.63 crore respectively, were filed with delay in October 2017. However, there was non-payment of interest amounting to ₹ 0.16 crore which was communicated (January 2023) to the Department and the State Government. The State Government stated (February 2023) the aforesaid interest liability pertained to another unit which was acquired by the taxpayer in November 2018 and therefore, liability to pay the interest would be on that unit. Reply is not acceptable as the liability to pay interest, pertaining to the acquired unit, is now vested with the acquiring unit, i.e. by the M/s Ultratech Nathdwara Cement Limited.

c) *Data entry errors by taxpayers:* The data entry errors constituted 10.41 per cent (63 cases) of the cases where responses were received from the department. These data entry errors did not have any revenue implication. Most of the data entry errors relate to RCM, ISD, turnover, taxable turnover and tax paid (provided in GSTR 9C) as detailed in **Appendix 2.3(A) to 2.3(I)**. An illustrative case is brought out below:

Audit observed that in case of taxpayer M/s SSD Enterprises (GSTIN: 08AHHPM2757N1ZR) under circle B Alwar, the ITC available as per GSTR 2A was ₹ 0.30 crore and the ITC availed in table 4A (5) of GSTR 3B was ₹ 10.67 crore. This resulted in mismatch of ITC availed amounting to ₹ 10.37 crore which was communicated to the Department and the State

Government (January 2023). In response, the State Government stated (February 2023) that at the time of filing of GSTR 3B for the month of March 2018, two digits were additionally filled due to typographical error, which resulted into excess claim of ITC, however, this excess ITC was reversed during filing of GSTR 3B for the month of July 2018. Further, wrongly availed ITC was not utilised till the date of reversal.

- d) Action taken before issue of Audit Queries:** As summarised in **Appendix 2.1**, the Department had already taken action in 30 cases, constituting 4.96 *per cent* of the total responses received. The top five circles which had proactively addressed the deviations/inconsistencies are indicated in **Table 2.4**:

Table 2.4: Action taken before audit query - Circle wise

Circle	Action taken before audit query	Type of action	Responses received
A Jaipur-II	3	Unreconciled ITC reversed in one case and Registration cancelled and ITC blocked in two cases	3
B, Alwar,	2	Excess availed ITC already reversed	2
B, Bhilwara	2	Excess availed ITC already reversed	2
Baran	2	Excess availed ITC already reversed	2
Circle I, Jaipur I	2	Notice already issued during scrutiny	2

2.3.8 Detailed Audit (Part III)

In a self-assessment regime, the onus of compliance with law is on the taxpayer. The role of the Department is to establish and maintain an efficient tax administration mechanism to provide oversight. With finite level of resources, for an effective tax administration, to ensure compliance with law and collection of revenue, an efficient governance mechanism is essential. An IT driven compliance model enables maintaining a non-discretionary regime of governance on scale and facilitates a targeted approach to enforce compliance.

From an external audit perspective, Audit also focused on a data-driven risk-based approach. Thus, apart from identifying inconsistencies/deviations in GST returns through pan-India data analysis, a detailed audit of GST returns was also conducted as a part of this SSCA. A risk-based sample of 100 taxpayers was selected for detailed audit. The methodology adopted was to initially conduct a desk review of GST returns and financial statements filed by the taxpayers as part of the GSTR 9C and other records available in the back-end system to identify potential risk areas, inconsistencies/deviations and red flags. The desk review was carried out in audit office premises. Based on desk review results, detailed audit was conducted at departmental Circles by requisitioning detailed records of taxpayers such as financial ledgers, invoices etc. to identify causative factors of the identified risks and to evaluate compliance by taxpayers.

2.3.8.1 Scope limitation

In spite of requisitions and follow up, the jurisdictional Circles did not produce any records for audit including basic records such as Financial Statements/ Trial Balance/ Auditor's Report and GSTR 2A etc. in 53 cases out of the audit sample of 100 cases. Thus, 53 *per cent* of the sample could not be audited.

Further, in another 10 cases comprising 10 *per cent* of the risk-based sample, records were partially produced as granular taxpayer records such as invoices and agreement copies were not provided. Consequently, in these partially produced cases, audit was restricted to the information available in the returns filed by the taxpayers. Thus, Audit could not evaluate eligibility of ITC claimed and extent of unsettled tax liability, which constituted a significant scope limitation.

The jurisdiction wise non-production of records is summarised in **Appendix 2.4**. As a result of non-production of records, mismatches/deviations noticed through data analysis, amounting to ₹ 226.40 crore, could not be examined in audit.

The jurisdiction-wise partial production of records is summarized in **Appendix 2.5**. The case-wise details are given in **Appendix 2.6**. As a result of non-production of complete records, ITC availment and undischarged liability amounting to ₹ 18.45 crore could not be examined in detail by Audit.

Recommendations 3: The Government may instruct the Departmental units for ensuring timely and complete production of records to Audit.

2.3.8.2 Detailed audit– Audit findings

(I) Audit findings related to GST Returns

The detailed audit of returns filed by a sample of 100 taxpayers disclosed that interest payments were not discharged by taxpayers and data errors existed in the returns in a significant number of cases, which are brought out below:

(a) Non-payment of interest by taxpayers

Audit observed in 123 cases of 39 taxpayers, constituting 39 *per cent* of the 100 taxpayers audited, that taxpayers had either filed their returns belatedly or had erroneously availed and utilised ITC credits, which were paid back but the interest payments amounting to ₹ 6.50 crore were not discharged. **(Appendix 2.7(A) and 2.7(B))²⁴.**

The matter was reported to the Department and the State Government (January 2023). The State Government stated (February 2023) that notices in respect of

24 Non-payment of interest on delayed payment of tax amounting to ₹ 6.22 crore in 36 cases (**Appendix 2.7(A)**) and non- payment of interest on ITC erroneously availed and utilized amounting to ₹ 0.28 crore in three cases (**Appendix 2.7(B)**).

29 cases²⁵ (involving ₹ 0.36 crore) had been issued while DRC-01A (involving ₹ 0.16 crore) was issued in respect of eight cases²⁶. Recovery (₹ 0.02 crore) had been made in 22 cases²⁷. In one case²⁸ (involving ₹ 0.002 crore), it was stated that interest liability had already been deposited. Further, instructions for submitting compliance had been issued to the remaining seven Circle officers in respect of 63 cases (involving ₹ 5.96 crore).

The top five cases of non-payment of interest amounted to ₹ 5.95 crore. A few illustrative cases are featured below:

- i. J. K. Cement Limited: GSTIN 08AABCJ0355R1Z7 under Circle B Kota had filed the returns of July 2017 to October 2017 belatedly in November and December 2017 with delay ranging between 11 to 96 days. However, interest amounting to ₹ 5.48 crore was not paid on delayed payment of tax ₹ 202.58 crore. The matter was reported to the Department and the State Government (January 2023). The State Government stated (February 2023) that instructions to submit the compliance had been issued to the concerned Circle officer.
- ii. Vodafone Idea Limited: GSTIN 08AAACB2100P1ZX under Circle C Jaipur II had filed the GSTR 3B returns for the period July to September 2017 belatedly in November 2017 with delay ranging between 20 to 69 days. However, interest liability amounting to ₹ 0.16 crore was not discharged on delayed payment of tax of ₹ 4.91 crore. The matter was reported to the Department and the State Government (January 2023). The State Government stated (February 2023) that DRC 01²⁹ had been issued under Section 73 of the Act.

(b) Data entry errors

Audit observed data entry errors in the returns of six taxpayers involving ₹ 4.72 crore. The details are given in **Appendix 2.8(A) to 2.8(C)**. The errors were mainly in declaration of ITC in GSTR 3B, ITC in GSTR 3B and GSTR 9 under RCM, tax liability etc.

An illustrative case is brought out below:

Bhatia Colonizers Limited (GSTIN: 08AADCB0457G1ZX) under Circle D Kota, had declared ITC availment of ₹ 3.19 crore in GSTR 3B as against the availability of ITC of ₹ 0.49 crore in GSTR 2A. Audit query on mismatch in availment of ITC was issued and communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that GSTR 3B of March 2018 was wrongly filed due to

25 Pertaining to 10 circles

26 Pertaining to three circles.

27 Pertaining to five circles.

28 Circle Jaisalmer.

29 GST DRC – 01 is in the form of a Show Cause Notice, which is issued in accordance with Rule 142(1) (a) of the RGST Rules, 2017.

clerical error, however, excess availed ITC was reversed at the time of filing GSTR 3B for the period of April 2018 without utilisation.

(II) Audit findings related to availing of ineligible ITC

Section 16 of the Act allows availing of ITC on any supply of goods or services or both which are used or intended to be used in the course or furtherance of his business. Section 17(5) of the Act provides a list of goods and supplies³⁰ on which the Input Tax credit cannot be availed except when the outward taxable supply is of the same category of services.

Audit observed non-compliance in seven cases (out of 47 sampled cases where records were produced) where taxpayers had availed ineligible ITC of ₹ 1.44 crore. The deficiencies were mainly on account of availing ITC on supply of goods and services which were not used in the course of furtherance of his business and credit availed on blocked items. **(Appendix 2.9).**

The matter was reported to the Department and the State Government (January 2023). The State Government stated (February 2023) that notices had been issued in all the cases. Further progress was awaited (October 2024).

The top three cases of availing of ineligible ITC amounted to ₹ 1.33 crore. Two illustrative cases are featured below:

i. In respect of a taxpayer, Unicharm India Private Limited (GSTIN: 08AABCU0113A1Z7) under circle Shahjahanpur, Audit observed that the taxpayer availed ITC of ₹ 0.88 crore on goods or services or both such as servicing/renting of motor vehicles, repair and maintenance expenses thereon as specified in Section 17(5) and other goods or services or both which were not used or intended to be used in the course or furtherance of business as per section 16 of CGST/SGST Act. However, the taxpayer had neither disclosed any reversal under section 17(5) in column 7(E) of GSTR 9 nor in GSTR 3B. The matter was reported to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that notice had been issued to the taxpayer. Further progress in this regard was awaited (October 2024).

ii. In respect of a taxpayer, Gillette India Ltd. (GSTIN: 08AAACI3924J1ZK) under circle A, Bhiwadi, Audit observed that the taxpayer availed ITC of ₹ 0.36 crore on goods or services or both such as food and beverages, personal consumption items as specified in Section 17(5) and other goods or services or both which were not used or intended to be used in the course or furtherance of business as per section 16 of CGST/SGST Act. However, the taxpayer had neither disclosed any reversal under section 17(5) in column 7(E) of GSTR 9 nor in GSTR 3B. The matter was reported to the Department and the State Government (January 2023).

30 ITC shall not be available in respect of motor vehicles for transportation of persons not more than thirteen (including driver), services of insurance, repair and maintenance, servicing of motor vehicles, supply of goods or services or both of food and beverages, outdoor catering, beauty treatment, renting or leasing of motor vehicles etc.

In response, the State Government stated (February 2023) that notice had been issued to the taxpayer. Further progress in this regard was awaited (October 2024).

(III) *Audit findings related to Non reversal/Short reversal of ITC*

(i) As per sub-Section (2) of Section 17 of RGST Act read with Rule 42 of RGST Rules, 2017, where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, the amount of credit shall be restricted to so much of the input tax as is attributable to the taxable supplies including zero-rated supplies. Manner³¹ of determination of input tax credit in respect of inputs or input services and reversal thereof has been specified in Rule 42 *ibid*.

Audit observed non-compliance in nine cases (out of 47 sampled cases where records were produced) where taxpayers had not reversed ITC of ₹ 3.44 crore due to incorrect application of Rule 42 (**Appendix 2.10**).

The matter was reported to the Department and the State Government (January 2023). The Government stated (February 2023) that notices in respect of two cases³² (involving ₹ 0.24 crore) had been issued and instructions to submit the compliance had been issued to the concerned five Circle officers in respect of five cases (involving ₹ 3.03 crore).

Further, recovery of ₹ 0.001 crore had been made in one case³³ while in respect of one case³⁴ (involving ₹ 0.16 crore) it was stated that no ITC had been availed on the supply of goods and ITC availed and utilized (₹ 0.008 crore) on the supply of services had been reversed along with interest after being pointed out by Audit. However, the relevant documents in support of both these replies were not provided. Further progress was awaited (October 2024).

31 Common credit denoted as 'C' and calculated as $C = T - (T1 + T2 + T3 + T4)$

Where 'T' classified the total input tax involved on inputs and input services in a tax period, 'T1' classified the amount of input tax, out of 'T', attributable to inputs and input services intended used exclusively for the purposes other than business, 'T2' classified the amount of input tax, out of 'T', attributable to inputs and input services used exclusively for effecting exempt supplies, 'T3' classified the amount of input tax, out of 'T', in respect of inputs and input services on which credit is not available under sub-section (5) of section 17 and 'T4' classified the amount of input tax credit attributable to inputs and input services intended to be used exclusively for effecting supplies other than exempted but including zero rated supplies.

The amount of input tax credit attributable towards exempt supplies, be denoted as 'D' and calculated as $D = (E \div F) \times C$ where, 'E' is the aggregate value of exempt supplies during the tax period, and 'F' is the total turnover in the State of the registered person during the tax period.

32 Circle A Bhiwadi and A Jaipur IV.

33 Circle D Bhilwada.

34 Circle A Jaipur IV.

The top three irregularities noticed in this category involved deviation amounting to ₹ 2.76 crore. A few illustrative cases are featured below:

(a) Audit observed that a taxpayer, Arihant Superstructures Limited (GSTIN: 08AABCS1848L1Z2) under circle C Jodhpur II, was engaged in taxable as well as exempted supply during the year 2017-18. In GSTR 3B, the taxpayer declared exempted turnover of ₹ 9.57 crore and total turnover of ₹ 34.02 crore. However, the taxpayer had availed the common ITC of ₹ 4.39 crore on all supplies of goods or services made by him and did not declare any reversal of ITC in column 4B (1) of GSTR 3B. Therefore, the taxpayer is required to reverse the ITC of ₹ 1.24 crore on exempted supply, as calculated in the manner prescribed under Rule 42, *ibid*.

(b) Audit observed that a taxpayer, H.G. Infra Engineering Limited (GSTIN: 08AABCH2668B1ZU) under circle D Jodhpur II, was engaged in taxable as well as exempted supply during the year 2017-18. In GSTR 3B, the taxpayer declared exempted turnover of ₹ 6.56 crore and total turnover of ₹ 559.92 crore. The taxpayer had availed the common ITC of ₹ 92.15 crore on all supplies of goods or services made by him. However, the taxpayer did not declare any reversal of ITC in column 4B (1) of GSTR 3B. Therefore, the taxpayer is required to reverse the ITC of ₹ 1.08 crore on exempted supply, as calculated in the manner prescribed under Rule 42, *ibid*.

(c) Audit observed that a taxpayer, Dayawan Steel Yard (GSTIN: 08ABFPB6954J1ZH) under circle E Jodhpur II, was engaged in taxable as well as exempted supply during the year 2017-18. In GSTR 3B, the taxpayer declared exempted turnover of ₹ 1.25 crore and total turnover of ₹ 17.21 crore. The taxpayer had availed the common ITC of ₹ 6.07 crore on all supplies of goods or services made by him. However, the taxpayer did not declare any reversal of ITC in column 4B (1) of GSTR 3B. Therefore, the taxpayer is required to reverse the ITC of ₹ 0.44 crore on exempted supply, as calculated in the manner prescribed under Rule 42, *ibid*.

These cases were reported to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that instructions to submit the compliance had been issued to the concerned Circle officers.

(ii) Short reversal of Input Tax Credit

As per Section 17(4) of the Act, a banking company or a financial institution including a non-banking financial company, engaged in supplying services by way of accepting deposits, extending loans or advances shall have the option to either comply with the provisions of sub-section 17 (2)³⁵ or avail of, every month, an amount equal to fifty per cent of the eligible input tax credit on

35 where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero-rated supplies under this Act or under the Integrated Goods and Services Tax Act and partly for effecting exempt supplies under the said Acts, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies.

inputs, capital goods and input services in that month and the rest shall lapse. Further, first proviso to the Section 17(4) provides that the option once exercised shall not be withdrawn during the remaining part of the financial year. An audit observation, noticed during audit, is discussed below:

Audit scrutiny revealed that the taxpayer, M/s Shriram Finance Limited (financial company) (GSTIN: 08AAACS7018R1ZT) under circle C, Jaipur-II, claimed ITC on inward supplies in Table 6B and 6C of GSTR 9 amounting to CGST ₹ 43.62 lakh, SGST ₹ 43.62 lakh and IGST ₹ 50.98 lakh. The taxpayer reversed the ITC under Section 17(4) of the Act in Table 7H of GSTR 9 amounting to CGST ₹ 21.81 lakh, SGST ₹ 21.81 lakh and IGST ₹ 3.55 lakh. The ITC reversed under IGST was only ₹ 3.55 lakh under IGST instead of ₹ 25.49 lakh (50 percent of ₹ 50.98 lakh). This resulted in short reversal of ITC amounting to ₹ 21.94 lakh under IGST according to the provision of the Act *ibid*.

The matter was reported to the Department and the State Government (January 2023). Reply was awaited (October 2024).

(IV) Audit findings related to excess availing of ITC

(i) Section 16(1) of the Act specifies that every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger (ECL) of such person. An audit observation, noticed during audit, is discussed below.

Audit scrutiny revealed that the taxpayer, M/s Kamal Autotech Private Limited (GSTIN: 08AADCK7842G1ZD) under circle I, Jaipur-I, availed ITC amounting to ₹ 10.08 crore under Compensation Cess for the year 2017-18 according to GSTR-3B and the same was credited into Electronic Credit Ledger (ECL) of the taxpayer. It was, however, observed that ITC amounting to ₹ 9.86 crore was actually available under Compensation Cess in the annual return GSTR-9. Therefore, excess ITC amounting to ₹ 0.22 crore was availed under Compensation Cess.

The matter was reported to the Department and the State Government (January 2023). Reply was awaited (October 2024).

(ii) According to Section 140 of the RGST Act, 2017, a registered person, shall be entitled to take credit of the amount of Value Added Tax (VAT), carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law. An audit observation, noticed during audit, is discussed below.

During scrutiny of returns filed by the taxpayer, M/s Shree Agarwal Brothers (GSTIN: 08ACTPM0139M1Z3) under circle A, Jaipur-II, it was noticed that the taxpayer declared total purchases worth ₹ 13.68 crore during the year April 2017 to March 2018 in trading account appended to GSTR-9C in which

purchase amounting to ₹ 10.34 crore for the period April 2017 to 30 June 2017 was also included as declared in legacy return VAT 10A. Further scrutiny, however, revealed that the taxpayer had claimed ITC amounting to ₹ 1.13 crore on purchase of ₹ 4.70 crore in GSTR 9C for the period 1 July 2017 to 31 March 2018 instead of claiming ITC on purchase of ₹ 3.34 crore (₹ 13.68 crore - ₹ 10.34 crore). This resulted in excess ITC aggregating to ₹ 0.38 crore (CGST ₹ 0.19 crore and SGST ₹ 0.19 crore) on purchases of ₹ 1.36 crore which did not pertain to GST period.

On being pointed out, the Jurisdictional Officer replied (June 2022) that ITC eligibility was in accordance with section 16 of RGST Act 2017 and being claimed through GSTR 3B. However, ITC ledger and trading account for the period July 2017 to March 2018 were not provided in support of this claim.

The matter was reported to the Department and the State Government (January 2023). Reply was awaited (October 2024).

(V) Audit findings related to Non-payment of IGST on Import of service

Section 2 (11) of IGST Act, 2017 provides that “import of services” means the supply of any service, where (i) the supplier of service is located outside India; (ii) the recipient of service is located in India; and (iii) the place of supply of service is in India. Further, IGST is payable on import of service under reverse charge according to Notification no.10/2017 IT(R) dated 28.06.2017. An audit observation, noticed during audit, is discussed below.

Audit scrutiny of the taxpayer, M/s Tokai Imperial Hydraulics India Private Limited (GSTIN: 08AADCT9702E1ZD) Circle-Shahjahanpur, revealed that an agreement was executed on 17 November 2016 for five years between a licensor (Sumi Riko Hosetex Ltd, a corporation of Kyoto, Japan) and the taxpayer in which it was agreed upon that the taxpayer shall pay to licensor a royalty computed at the rate of three *per cent* on the total Net sales of product for grant of license under the licensor’s know-how as well as technical information to be furnished by the licensor to the licensee. The Net sales of the taxpayer was ₹ 19.07 crore as disclosed in GSTR 9 on which royalty of ₹ 57.20 lakh (three *per cent* on ₹ 19.07 crore) was payable to the licensor, however, the IGST³⁶ amounting to ₹ 10.30 lakh leviable on the royalty was not paid under RCM.

The matter was reported to the Department and the State Government (January 2023). Reply was awaited (October 2024).

(VI) Audit findings related to Non verification of tax liability discharged and reversal of ITC

As per Section 61 of the RGST Act, various returns filed by the taxpayers have to be scrutinized by the proper officer to verify the correctness of the returns, and suitable action has to be taken on any discrepancies or inconsistencies reflected in the returns.

³⁶ at the rate of 18 *per cent*.

It was noticed that the two taxpayers³⁷ discharged tax liability amounting to ₹ 7.37 lakh and ₹ 69.94 lakh respectively during the next financial year (2018-19) as per Table 10 of GSTR 9 for the year 2017-18. Further, one taxpayer³⁸ had reversed ITC amounting to ₹ 7.74 lakh during the next financial year as per Table 12 of GSTR 9 for the year 2017-18. However, these taxpayers did not declare the relevant month of GSTR 3B for the year 2018-19 in which the above tax liability was discharged and ITC was reversed. Further, interest payable on delayed payment of tax/ reversal of ITC was also not paid by the taxpayers. The department needs to verify the tax paid / reversal of ITC amounting to ₹ 85.05 lakh in the next financial year along with interest leviable thereon.

The matter was reported to the Department and the State Government (January 2023). Reply was awaited (October 2024).

(VII) Audit findings related to Short declaration of closing stock

Audit scrutiny revealed that one taxpayer³⁹ had claimed transitional credit (CGST and SGST) and declared closing stock in TRAN-1. Cross verification of legacy annual return VAT 10A (which was submitted under RVAT Act, 2003) and TRAN-1 (submitted under GST) disclosed that the taxpayer had declared closing stock amounting to ₹ 6.83 crore in VAT 10A as on 30 June 2017 against the closing stock amounting to ₹ 5.84 crore declared in TRAN-1. This resulted in short carry forward of the stock amounting to ₹ 0.99 crore to GST regime on 01 July 2017. There is a risk that GST on sale of such stock may have remained unpaid and needs to be confirmed by the department.

On being pointed out, Jurisdictional Officer stated (June 2022) that the taxpayer had claimed Transitional Credit under CGST on inputs held in stock⁴⁰, where duty paid invoices were available. It was further stated that the details of stock in TRAN-01 could not be compared with total stock declaration in VAT-10A closing stock as for section 140 eligibility for TRAN-01 credit requires invoices issued not earlier than 12 months and VAT-10A closing stock includes all closing stock. However, the Proper Officer did not produce any supporting documents *i.e.* Trading account (July 2017 to March 2018), details of invoices related to closing stock, etc. to corroborate such claim or to verify the correctness of credit.

The matter was reported to the Department and the State Government (January 2023). Reply was awaited (October 2024).

37 GSTIN: 08AADFE4760C1ZQ (Circle G Jaipur-IV) and GSTIN: 08AAACS7018R1ZT (Circle C Jaipur-II).

38 GSTIN: 08AADFE4760C1ZQ (Circle G Jaipur-IV).

39 GSTIN: 08ACTPM0139M1Z3 Circle A Jaipur-II.

40 Worth ₹ 54.78 lakh.

2.3.8.3 Other cases where Audit could not complete examination due to inadequate records

Audit also noticed following irregularities/ mismatches during scrutiny of the returns filed by the taxpayers or records of the taxpayers' produced by the department. However, due to inadequate records/information provided by the department Audit could not ascertain tax liability or ineligible ITC in these cases.

(I) Exclusion of supplies received from related person

Section 9(3) & 9(4) of the Act read with Notification No. 13/2017-Central Tax (Rate) dated 28.06.2017 prescribed that in case of services⁴¹ supplied by the Director of a company to the said company located in the taxable territory, the recipient of service shall pay GST on RCM. In addition, Section 7(1) (c) read with Schedule-I of the Act provides that supply of services between related persons shall be treated as supply even if made without consideration. Personal financial guarantee for bank loans is a taxable service under GST. Further, the bank charges predetermined rates for such bank guarantees. Therefore, the rate charged by the State Bank of India for such commission/fees is considered for determining the Open Market value.⁴²

Audit observed compliance deficiencies in four cases in which taxpayers did not pay GST on account of RCM on personal financial guarantee for bank loans. In absence of reconciliation statement of RCM payment, the observation is based on the figures depicted in the Financial Statement (**Appendix 2.11**).

The matter was reported to the Department and the State Government (January 2023). The State Government stated (February 2023) that notices in respect of three cases⁴³ had been issued and in respect of the remaining case, instructions to submit the compliance had been issued to the concerned Circle officer⁴⁴. Further progress was awaited (October 2024).

An illustrative case is detailed below:

In Aksh Optifibre Limited (GSTIN: 08AAACA0062F1ZA) under circle A, Bhiwadi, Audit observed that the Directors of the unit had given financial

41 As per Section 2 (102) of RGST Act, 2017 "services" means anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged. Thus, bank guarantee is a service under GST Act, 2017.

42 2.3 per cent for valuation under Rule 28(b) of the RGST Rules 2017.

43 Circle A Bhiwadi and A Jaipur IV.

44 Circle D Jodhpur II.

guarantee⁴⁵ for loans during 2017-18 amounting to ₹ 68.86 crore as per balance sheet of the taxpayer. Audit scrutiny revealed that the taxpayer did not pay GST under RCM on personal financial guarantee for bank loans which was payable under the Act. Further, in absence of reconciliation statement of RCM payment and detailed records of loan amount pertaining to pre-GST period (April to June 2017), Audit could not ascertain the taxable value and tax liability under RCM. The matter was reported to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that notice had been issued to the taxpayer. Further progress was awaited (October 2024).

Recommendations 4: The Department may provide the requisite records to Audit and examine similar cases under its jurisdiction to avoid any loss of revenue.

(II) Non-Payment of GST under Reverse Charge Mechanism

Section 9(3) of the Act specifies categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both. Further, Section 9(4) of the Act provides a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both. All supplies received from unregistered person were exempted from reverse charge u/s 9(4) w.e.f.13 October 2017 up to 31 March 2018⁴⁶

Audit observed compliance deficiencies in six cases due to incorrectly discharged tax payments under reverse charge mechanism (RCM) by the taxpayers, however, in the absence of details pertaining to RCM payment the observation is based on the figures depicted in the Financial Statement (Appendix 2.12).

Audit scrutiny revealed that *six* taxpayers pertaining to *five* Circles received inward supply of services related to transportation, freight, legal consultation and supply from un-registered persons on which GST of ₹ 1.60 crore was payable under RCM. However, in the absence of details such as reconciliation statement of RCM payment, Audit could not ascertain whether the objected undischarged tax liability was paid by the taxpayer or not.

(III) Payment of GST on advances

Section 13(2) of the Act provides that time of supply of services shall be the earliest of the following dates, namely (a) the date of issue of invoice by the supplier, if the invoice is issued within the period prescribed under section 31 or the date of receipt of payment, whichever is earlier; or (b) the date of

⁴⁵ This service is classifiable under Financial Services & Related Services-SAC 9971 attracting GST at the rate 18 *per cent* (Sr. No. 15(vii) of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 as amended).

⁴⁶ Notification No. 38/2017-CT(R) dated 13.10.2017.

provision of service, if the invoice is not issued within the period prescribed under section 31 or the date of receipt of payment, whichever is earlier; or (c) the date on which the recipient shows the receipt of services in his books of account, in a case where the provisions of clause (a) or clause (b) do not apply. An audit observation, noticed during audit, is discussed below:

Audit scrutiny revealed that the taxpayer, M/s Salaria Builders (Service provider) (08AAPPS0297N1ZS) under circle-C Bhiwadi, declared current liabilities amounting to ₹ 13.04 crore as “Advance from Customers” in the Balance sheet. The taxpayer has multiple registrations on the same PAN. The taxpayer disclosed the advances of ₹ 3.04 crore in its GSTR 1. In the absence of bifurcation of advance amount declared in the balance sheet among the units, Audit could not ascertain the advance pertaining to the audited unit and tax liability thereon.

The matter was reported to the Department and the State Government (January 2023). Reply was awaited (October 2024).

(IV) Short reversal of ITC on goods lost by fire

Section 17(5) (h) of the Act, 2017 stipulates that ITC shall not be available in respect of specific cases where goods were lost, stolen, destroyed, written off or disposed of by way of gift or free samples. An audit observation, noticed during audit, is discussed below.

During scrutiny, it was noticed that there was a loss by fire amounting to ₹ 642.13 crore according to Balance Sheet of the taxpayer, M/s Unicharm India Private Limited (GSTIN: 08AABCU0113A1Z7) under circle-Shajahanpur, for the year 2017-18. Therefore, ITC on inputs, capital goods, work in progress, finished goods etc. lost by fire was required to be reversed to that extent at the time of filing of the regular return for the month of October 2017 in which such loss had occurred.

Further scrutiny of available records revealed that taxpayer had reversed ITC amounting to ₹ 16.18 crore in GSTR-9 on such goods worth ₹ 139.75 crore only. No details regarding reversal of ITC involved in remaining goods worth ₹ 502.38 crore were made available, therefore, Audit could not ascertain the amount of reversal of ITC on such remaining goods.

The matter was reported to the Department and the State Government (January 2023). Reply was awaited (October 2024).

(V) Mismatch in tax liability

Audit observed 49 cases of deviations/mismatch in tax liability amounting to ₹ 9.75 crore out of 100 cases examined. The deficiencies were mainly caused due to mismatch between the tax paid in GSTR-1 and GSTR 9/3B. The tax liability in these observations ranges from ₹ 0.01 lakh to ₹ 198.97 lakh. The amendments and advance adjustments declared in GSTR 1 and 9 were also considered for this purpose. **(Appendix 2.13)**

The matter was reported to the Department and the State Government (January 2023). The Department stated (February 2023) that notices had been issued in respect of 21 cases⁴⁷ (involving ₹ 4.55 crore), one case⁴⁸ (involving ₹ 0.21 crore) was under examination, DRC- 01A had been issued in one case⁴⁹ (involving ₹ 0.18 crore) and instructions to submit the compliance had been issued to the concerned 11 Circle officers in respect of 14 cases (involving ₹ 3.42 crore). In one case⁵⁰ (involving ₹ 0.10 crore), tax liability had been paid/ discharged before/ after being pointed out by Audit.

It was further stated that in two cases ⁵¹(involving ₹ 1.09 crore) the tax liability had already been reversed/paid before being pointed out by Audit and recovery had been made in seven cases⁵² (involving ₹ 0.04 crore) at the instance of audit while in one case ⁵³(involving ₹ 0.06 crore) the difference was due to technical error. In one case⁵⁴ (involving ₹ 0.10 crore), it was stated that the tax liability had been discharged by the recipient under RCM. However, the relevant documents in support of these 11 cases were not provided.

The top three irregularities noticed in this category involved deviations amounting to ₹ 3.79 crore. A few illustrative cases are featured below:

(i) During audit, it was observed that in case of taxpayer M/s Platinum Textiles Limited (GSTIN: 08AABCN1537H1ZM) under circle E, Jhalawar, Kota, the tax payable as per GSTR 1 was ₹ 10.12 crore and as per GSTR 9 was ₹ 10.36 crore (including RCM liability of ₹ 0.07 crore). The greater of the tax liability ₹ 10.36 crore was compared with the tax paid of ₹ 8.38 crore as per GSTR 9. Thus, there was a mismatch of tax liability amounting to ₹ 1.98 crore which was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that notice had been issued to the taxpayer; however, the department did not clarify under which section the notice was issued. Further progress was awaited (October 2024).

(ii) In case of a taxpayer, M/s Navdurga Electro Construction Private Limited (GSTIN: 08AACCN4450C1ZT) under circle C, Jaipur III, Audit observed that the tax payable as per GSTR 1/GSTR 9 was ₹ 4.26 crore. The tax liability of ₹ 4.26 crore was compared with the tax paid of ₹ 3.17 crore as per GSTR 9. Thus, there was a mismatch of tax liability amounting to ₹ 1.09 crore which was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that instructions to submit the compliance had been issued to the concerned Circle officer. Further progress was awaited (October 2024).

47 Pertaining to 17 Circles.

48 Circle A Jaipur II.

49 Circle B Bhiwadi.

50 Circle A Rajsamand.

51 Circle Nimbahera, and B Ajmer.

52 Circle C and D Bhilwada, A and B Udaipur, B Jaipur IV, Kishangarh and E Udaipur.

53 Circle H Jaipur II.

54 Circle Nimbahera.

(iii) In case of a taxpayer, M/s Raghuraj Singh Tejveer Singh (GSTIN: 08ABPPS7358P1ZE) under circle D, Jodhpur II, Audit observed that the tax payable as per GSTR 1 was ₹ 5.34 crore (including tax liability under RCM of ₹ 0.41 crore) and as per GSTR 9 was ₹ 4.62 crore (including tax liability under RCM of ₹ 0.41 crore). The greater of the tax liability ₹ 5.34 crore was compared with the tax paid of ₹ 4.62 crore as per GSTR 9 resulting in a mismatch of tax liability amounting to ₹ 0.72 crore between GSTR 1 and GSTR 9 which was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that instructions to submit the compliance had been issued to the concerned circle officer. Further progress was awaited (October 2024).

(VI) Utilisation of Input Tax Credit

Input Tax Credit (ITC) is available on the GST paid by a taxable person on purchase of goods and/or services that are used in the course or furtherance of business. To avoid cascading effect of taxes, credit of taxes paid on input supplies can be used to set-off payment of taxes on outward supplies.

(a) Mismatch in availing of ITC

Scrutiny of available returns revealed that 82 taxpayers, out of audit sample of 100 taxpayers, had availed more ITC in monthly/annual return as compared to ITC available in GSTR-2A. The mismatch in ITC availed in these observations ranges from ₹ 0.02 lakh to ₹ 11,635.15 lakh totalling ₹ 259.02 crore in 82 cases. The mismatch ITC availed in Table 4A (5) was determined by excluding the reversals in Table 4B (2) of GSTR 3B but including the ITC availed in the subsequent year 2018-19 from Table 8C of GSTR 9. **(Appendix 2.14)**

The matter was reported to the Department and the State Government (January 2023). The State Government stated (February 2023) that notices in respect of 35 cases (involving ₹ 55.81 crore)⁵⁵ had been issued and instructions to submit the compliance had been issued to the concerned 15 Circle officers in respect of 30 cases (involving ₹ 184.98 crore). In four cases⁵⁶ (involving ₹ 10.44 crore) DRC- 01/DRC-07 had been issued. In one case⁵⁷ (₹ 0.44 crore), the taxpayer had already reversed/deposited the excess ITC before being pointed out by Audit. In two cases⁵⁸ recovery of ₹ 0.24 crore had been made at the instance of audit.

In five cases⁵⁹ (₹ 5.30 crore), the taxpayers had already reversed/deposited the excess ITC before being pointed out by audit and in in four cases (involving ₹ 1.69 crore)⁶⁰ the difference was due to technical error. In one case⁶¹

55 Pertaining to 19 circles.

56 Circle D Bhilwada, C Jaipur II, E Udaipur and B Sri Ganganagar.

57 Circle Jaisalmer.

58 Circle C Bhilwara and D Jaipur II.

59 Circle A Jaipur II, A Udaipur, Nimbahera, , E Jodhpur I and A Rajsamand.

60 Circle Kishangarh, A Jaipur II, B Ajmer and E Jaipur I.

61 Circle A Rajsamand.

(involving ₹ 0.12 crore), ₹ 0.06 crore had been previously reversed and ₹ 0.02 crore reversed at the instance of audit. However, the relevant documents in support of these 10 cases were not provided.

The top five irregularities noticed in this category involved deviation amounting to ₹ 173.66 crore. A few illustrative cases are featured below:

- i.* In case of Larsen and Toubro Infrastructure Limited (GSTIN: AAACL0140P7ZD) under circle C- Jaipur III, Audit observed that ITC availed in Table 4A(5) of GSTR 3B including the ITC availed in the subsequent year 2018-19 from Table 8C of GSTR 9 (₹ 376.15 crore) was more than the ITC available as per GSTR 2A (₹ 259.80 crore). Therefore, mismatch of ITC was ₹ 116.35 crore. The matter was reported to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that the concerned Circle officer had been instructed to examine and submit the compliance. Further progress in this regard was awaited (October 2024).
- ii.* In case of JK Cement Limited (GSTIN: 08AABCJ0355R1Z7) under circle B, Kota, Audit observed that ITC availed in Table 4A(5) of GSTR 3B including the ITC availed in the subsequent year 2018-19 from Table 8C of GSTR 9 (₹ 151.94 crore) was more than the ITC available as per GSTR 2A (₹ 121.64 crore). Therefore, mismatch of ITC was ₹ 30.30 crore. The matter was reported to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that the concerned Circle officer had been instructed to submit the compliance. Further progress in this regard was awaited (October 2024).
- iii.* In case of Vodafone Idea Limited (GSTIN: 8AAACB2100P1ZX) under circle C Jaipur II, Audit observed that ITC availed in Table 4A(5) excluding ITC reversal in table 4B(2) of GSTR 3B but including the ITC availed in the subsequent year 2018-19 from Table 8C of GSTR 9 (₹ 129.82 crore) was more than the ITC available as per GSTR 2A (₹ 119.89 crore). Therefore, mismatch of ITC was ₹ 9.93 crore. The matter was reported to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that DRC-01A had been issued under section 73 of the RGST Act. Further progress in this regard was awaited (October 2024).
- iv.* In case of Mangal Electrical Industries Private Ltd (GSTIN: 08AAFCM4722P1Z1) under circle A, Jaipur IV, Audit observed that ITC availed in Table 4A(5) excluding ITC reversal in table 4B(2) of GSTR 3B but including the ITC availed in the subsequent year 2018-19 from Table 8C of GSTR 9 (₹ 25.82 crore) was more than the ITC available as per GSTR 2A (₹ 16.93 crore). Therefore, mismatch of ITC was ₹ 8.89 crore. The matter was reported to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that ASMT-10 had been issued to the taxpayer. Further progress in this regard was awaited (October 2024).

- v. In case of Tata Projects Limited (GSTIN: 08AAACT4119L1Z8) under circle E, KOTA, Audit observed that ITC availed in Table 4A(5) of GSTR 3B including the ITC availed in the subsequent year 2018-19 from Table 8C of GSTR 9 (₹ 46.46 crore) was more than the ITC available as per GSTR 2A (₹ 38.27 crore). Therefore, mismatch of ITC was ₹ 8.19 crore. The matter was reported to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that ASMT-10 had been issued to the taxpayer. Further progress in this regard was awaited (October 2024).

(b) Mismatch in ITC claimed versus tax paid under reverse charge mechanism

Reverse Charge Mechanism, the liability to pay tax is fixed on the recipient of supply of goods or services instead of the supplier or provider in respect of certain categories of goods or services or both under Section 9(3) or Section 9(4) of the CGST Act, 2017 and under sub-section (3) or sub-section (4) of Section 5 of the IGST Act, 2017.

Scrutiny of the records revealed that seven taxpayers availed ITC under RCM in Table 6C, 6D and 6F of GSTR-9 more than the tax paid under RCM in Table 3.1(d) of GSTR-3B. This resulted in mismatch in availing of ITC amounting to ₹ 0.20 crore. (**Appendix 2.15**).

The matter was reported to the Department and the State Government (December 2022). The State Government stated (February 2023) that notices in respect of five cases⁶² (involving ₹ 0.18 crore) had been issued and instructions to submit the compliance had been issued to the concerned circle officer in respect of one case.⁶³ In a remaining case⁶⁴ (involving ₹ 0.02 crore), the excess amount had already been reverted/recovered before being pointed out by audit.

Recommendations 5: The Department may initiate remedial action for all the compliance deviations brought out in this report before they get time barred.

2.3.9 Impact on Central Goods and Services Tax

GST involves various components of GST such as CGST, IGST, SGST etc. The audit observations included in this chapter impact the revenue of both Union and the States. For the audit observations highlighted in this chapter, the monetary impact of audit findings on the CGST revenue of the Central Government is given in **Appendix 2.16**.

62 Circle A Jaipur IV, I Jaipur III, A Bhiwadi, Shahjahanpur, and Jhalawar.

63 Involving ₹1,800.

64 Circle E Jodhpur I.

2.3.10 Conclusion

The Subject Specific Compliance Audit (SSCA) on ‘Department’s Oversight on GST Payments and Return Filing’ was undertaken to assess the compliance verification functions of the department and the extent of compliance by registered taxpayers during first year of GST roll out.

This SSCA was predominantly based on data analysis, which highlighted risk areas, red flags and in some cases rule-based deviations and logical inconsistencies in GST returns filed for 2017-18. The SSCA entailed assessing the oversight functions of State tax jurisdictional formations (Circles) at two levels – at the data level through global data queries and at the functional level with a deeper detailed audit both of the circles and of the GST returns, which involved accessing taxpayer records at departmental premises. The audit sample, therefore, comprised 21 Circles, 628 high value mismatches / inconsistencies across 13 parameters selected through data analysis and 100 taxpayers selected on the basis of risk assessment for detailed audit of GST returns.

A review of the 21 Circles disclosed that the Department, after formulating in January 2022 a Standard operating Procedure for scrutiny of returns, has recently commenced scrutiny of returns for the year 2017-18. Before this, the scrutiny process was not standardized and was carried out in a very limited manner on the basis of the directions issued in February 2020. Audit also observed delay in Business audit by the department and lack of action on non-filers and late filers of GST returns.

Out of the audit sample of 605 high value data mismatches/inconsistencies identified by Audit, 323 cases constituting 53.39 *per cent*, turned out to be clear compliance deficiencies with a revenue implication of ₹ 272.59 crore. A relatively higher rate of deviations was noticed in risk parameters such as Excess ITC availed, short declaration of taxable value and excess availment of ITC on RCM etc. While data entry errors caused the mis-matches/inconsistencies in 10.41 *per cent* of the cases, in 4.96 *per cent* of the cases, the Department had already taken proactive action. In 104 cases, constituting 17.19 *per cent* (underlying deviations of ₹ 364.64 crore) concerned Circle officers had been instructed by the Department to examine the mismatches pointed out by Audit and submit the compliance.

Detailed audit of GST returns also suggested significant non-compliance. At the outset, essential basic records such as financial statements, trial balance and 2A etc. were not produced in 53 cases out of a sample of 100 taxpayers and in another 10 cases the corresponding other records from the taxpayer were not forthcoming, which constituted a significant scope limitation. Audit could not examine mismatches /inconsistencies in ITC availment and tax payments of ₹ 244.85 crore in these cases. Out of the 47 cases audited either fully or partially, Audit observed 302 compliance deficiencies with a revenue implication of ₹ 284 crore. The main causative factors were availing of ineligible and irregular ITC, undischarged tax liability, non-payment of interest etc.

Considering the significant rate of compliance deficiencies, the Department must initiate remedial measures before these cases get time barred. From a systemic perspective, the Department needs to reinforce the institutional mechanism in the Circles to establish and maintain effective oversight on return filing, taxpayer compliance, tax payments, cancellation of registrations and recovery of dues from defaulters.

CHAPTER-III LAND REVENUE

CHAPTER-III: LAND REVENUE

Introduction

Assessment and collection of land revenue are governed under the Rajasthan Land Revenue Act, 1956 and rules framed thereunder. Land revenue mainly comprises conversion charges, rent on land and receipts from sale of Government land.

The Revenue Department administers all matters relating to assessment and collection of land revenue. The overall control of revenue related judicial matters along with supervision and monitoring over revenue officers vests with the Board of Revenue (BoR). The BoR is assisted by District Collectors (DCs) at the district level, Sub-Divisional Officers (SDOs) at the sub-division level and *Tehsildars* at the *Tehsil* level. The value of land (market rate) is determined by District Level Committees from time to time.

The total revenue of the State for 2021-22 was ₹ 93,562.93 crore (2020-21: ₹ 73,936.46 crore) while the Land Revenue receipts of the state for 2021-22 were ₹ 631.48 crore (2020-21: ₹ 279.32 crore). The Land Revenue receipts contributed 0.67 *per cent* of the total revenue of the state.

Audit Findings

In order to derive assurance on the revenue assessment and collection in terms of its correctness and compliance, audit test checked eight out of 33 Districts in the state during 2021-22 which are given in **Table 3.1**. This included 74 revenue assessment units, like District Collector, SDO, Tehsildar etc.

Table 3.1: Results of Audit

(₹ in crore)

Sl. No.	District and audited period	Total revenue collected in audited unit during audited period	Amount involved in audit objection (in <i>per cent</i>)
1	Bharatpur (04/2017 to 03/2021)	7.01	0.13 (1.85)
2	Dungarpur (04/2017 to 03/2021)	9.86	0.05 (0.51)
3	Karauli (04/2017 to 03/2021)	6.98	0.29 (4.15)
4	Pali (04/2016 to 03/2021)	67.19	0.32 (0.48)
5	Pratapgarh (04/2016 to 03/2021)	10.80	0.40 (3.70)
6	Sirohi (04/2017 to 03/2021)	7.56	1.27 (16.80)
7	Sri Ganganagar (04/2016 to 03/2021)	13.90	2.78 (20)
8	Sawai Madhopur (04/2016 to 03/2021)	12.82	0.55 (4.29)
Total		136.12	5.79 (4.25)

In the eight test checked Districts there were 37,032 cases of allotment, conversion/regularization and lease of land etc., of which 16,560 cases (approximate 45 *per cent*) were selected for audit. In these selected cases, audit found discrepancies in 1,501 cases. These included under/short recovery or non-recovery of conversion charges while converting the land use, incorrect calculation of land value for allotment due to adoption of incorrect rates.

The discrepancies noticed in Sri Ganganagar were 20 *per cent* of the total discrepancies, followed by Sirohi (17 *per cent*).

Audit noted most of the anomalies occurred in cases of conversion of land use. In **Table 3.1** out of ₹ 5.79 crores, the total amount involved in audit objection was ₹ 3.94 crore which pertains to conversion related cases, out of which the concerned departments recovered ₹ 1.40 crores.

3.1 Conversion of land use

Section 90-A of Rajasthan Land Revenue (RLR) Act, 1956 permits use of agricultural land for non-agricultural purposes with written permission of the State Government and after making such payment as prescribed by the State Government. As per Rule 7 of Rajasthan Land Revenue (Conversion of agricultural land for non-agricultural purposes in rural area) Rules 2007, premium for conversion of agricultural land for non-agricultural purpose (commercial, institutional, residential colony, industrial purposes, etc.) shall be charged at the rates¹ prescribed by the Government from time to time. Further, under Rule 13, *ibid*, a person who had used agricultural land for non-agricultural purpose without permission can apply for regularization of the use by depositing four times of the conversion charges as prescribed in Rule 7. Rule 14 provide that if any person fails to use land for such converted purpose within the period stipulated above, then the period may be extended by the Collector for next five years on payment of twenty five *per cent* amount of the conversion charges prevailing at the time of extension of such land by him.

Significant audit findings noticed during audit in this regard are given below:

3.1.1 Short recovery of conversion charges due to non-adoption of proper DLC rate

In four DCs, Bharatpur, Dungarpur, Pratapgarh and Sirohi, conversion charges of ₹ 52.78 lakh were short recovered in 24 cases due to non-adoption of proper DLC rates applicable at the time of conversion of land use from agriculture to non-agriculture purposes.

3.1.2 Irregular exemption in conversion charges and unauthorized use of land after conversion

Government of Rajasthan issued a notification in March 2018 wherein applicant for regularization of land submitted upto 31 December 2018 shall deposit one and half times of conversion charges.

1 **Commercial purpose:** ₹ 10 per sqm or 10 *per cent* amount of concerned DLC rate of agricultural land or 10 *per cent* amount of the purchase rate of that agricultural land as mentioned in registered sale deed, if any, whichever is higher.

Institutional purpose: ₹ 5 per sqm or 10 *per cent* amount of DLC rate of agricultural land, or 10 *per cent* amount of the purchase rate of that agricultural land as mentioned in registered sale deed, if any, whichever is higher.

Industrial Purpose: ₹ 5 per sqm or 5 *per cent* amount of DLC rate of agricultural land or 5 *per cent* amount of the purchase rate of that agricultural land as mentioned in registered sale deed, if any, whichever is higher.

Audit observed in two cases in DC, Pali that conversion orders were issued (July 2018 and April 2019) and such exemption in conversion charges (₹ 12.85 lakh) was given to applicants who had applied for conversion (January 2017 and September 2017) before the issue of this notification, as the provisions were applicable to only those who applied after the notification. Therefore, the Department incorrectly waived the due conversion charges for the conversion of land which was being unauthorisedly used for other purposes.

3.1.3 Conclusion

The occurrence of the above mentioned discrepancies in assessment and collection of land revenue indicates that control in the computerized land records and its management was not effective.

CHAPTER-IV
STAMP DUTY AND
REGISTRATION FEE

CHAPTER-IV: STAMP DUTY AND REGISTRATION FEE

4.1 Tax administration

Receipts from Stamp Duty and Registration Fee in the state are regulated under the Registration Act, 1908, the Rajasthan Stamp Act, 1998 and the rules made thereunder. According to section 3 of the Rajasthan Stamp Act, every instrument shall be chargeable with duty according to the rates mentioned in the schedule to the Rajasthan Stamp Act. The Stamp Duty is leviable on execution of instruments and Registration Fee is payable on registration of instruments. Surcharge is also chargeable on Stamp Duty with effect from 9 March 2011.

4.2 Results of audit

There are 559 units¹ (including 19 administrative units) in the Registration and Stamps Department. Out of these, audit selected 21 units (including one administrative unit) for audit during 2021-22. In these units, 3,39,323 instruments were registered, out of which 93,516 instruments (approximately 27.56 *per cent*) were selected for test check. During scrutiny, audit noticed instances of incorrect determination of market value of properties, short/non-realisation of Stamp duty and Registration Fee, *etc.* aggregating to ₹ 22.68 crore in 479 instruments.

These cases are illustrative only and are based on test check of records. Though audit pointed out similar omissions in earlier years, these irregularities persist and remain undetected till next audit is conducted. Irregularities noticed broadly fall under the categories as shown in **Table 4.1**.

Table 4.1: Category-wise irregularities

(₹ in crore)			
Sl. No.	Category	Number of Cases	Amount
1	Incorrect determination of market value of properties	193	7.29
2	Non/ Short levy of stamp duty and registration fee	144	11.57
3	Other irregularities related to:		
	(i) Revenue	140	3.81
	(ii) Expenditure	2	0.01
Total		479	22.68

During the year 2021-22, the Department accepted under assessment and other deficiencies of ₹ 25.46 crore pertaining to 775 cases, of which 338 cases involving ₹ 18.19 crore were pointed out during the year 2021-22 and the rest in the earlier years. The Department recovered ₹ 3.80 crore in 422 cases during the year 2021-22, of which six cases involving ₹ 0.10 crore pertained to the year 2021-22 and rest to the earlier years.

1 559 units: 540 Sub Registrar (Registering authorities) and 19 Administrative offices. Out of 540 Sub Registrar Offices, registration work was not started in newly opened 17 Sub Registrar Offices.

A Subject Specific Compliance Audit (SSCA) on ‘*Procedure for determination of market value of Immovable Properties*’ was conducted during 2021-22. The observations of the chapter involving monetary value of ₹13.27 crore (₹ 6.82 crore related to SSCA, ₹ 1.49 crore related to deficiencies in IT system and ₹ 4.96 crore related to other observations) noticed in the selected units of the Department are discussed in the succeeding paragraphs. It is pertinent to mention that most of these issues have been raised earlier and published in the CAG’s Audit Report of previous years wherein the State Government accepted the observations and initiated action/recoveries. However, it is seen that the Department took action only in cases which were pointed out by Audit and failed to strengthen the internal control system which has led to recurrence of similar issues in subsequent years.

4.3 Subject Specific Compliance Audit on ‘Procedure for determination of market value of Immovable Properties’

4.3.1 Introduction

According to clause (xxiii) of section 2 of the Rajasthan Stamp Act, 1998 the “*Market value*” in relation to any property, which is the subject matter of an instrument, means the price, such property would have fetched or would fetch if sold in the open market on the date of execution of such instrument as determined by such manner under this Act or the consideration stated in the instrument, whichever is higher.

The State Government constituted the District Level Committee² for the districts for determination of market value of land *vide* order dated 7 March 1996. The market value of agriculture, residential and commercial categories of land is assessed on the basis of the rates recommended by District Level Committee. The market value of other categories of land is assessed on the basis of the rates determined by Inspector General of Registration and Stamps with the approval of the State Government or determined by State Government through a notification published in the official Gazette. The market value of constructed portion is assessed on the basis of the rates determined by State Government separately.

Receipts from Registration Fee and Stamp Duty in the State are regulated under the Registration Act, 1908, the Rajasthan Stamp Act, 1998 and the Rules made thereunder. According to Section 3 of the Rajasthan Stamp Act, every instrument shall be chargeable with duty according to the rates mentioned in the Schedule to the Act. The Stamp Duty³ is leviable on execution of instruments and Registration Fee is payable on registration of instruments.

2 The DLCs were constituted under Rule 2(b) of RS Rules by the State Government for each district for determination of the market value of land. As per order dated 7 March 1996, DLC consists of District Collector as chairman, *Pradhan* of each *Panchayat Samiti*, members of Legislative Assembly, Secretary of Urban Improvement Trust, Representative of local authorities, Secretary of Development Authorities, concerned DIGs (Stamps) and SRs of that area as members.

3 Stamp Duty: At the rate of five *per cent* w.e.f. 8 July 2009 and six *per cent* w.e.f. 20 February 2020.

Surcharge is chargeable on the Stamp Duty at the rate of 10 *per cent* w.e.f. 9 March 2011 and 20 *per cent* w.e.f. 8 March 2016. Further, it was revised to 30 *per cent* of Stamp Duty w.e.f. 15 May 2020.

The Registration Fee is also chargeable at the rate of one *per cent* of the market value of property subject to maximum of ₹ 50,000 since 9 April 2010 and one *per cent* with effect from 9 March 2015. The maximum limit was fixed as rupees four lakh w.e.f. 8 March 2017, which was revised to rupees three lakh w.e.f. 12 February 2018 and the maximum limit was removed w.e.f. 27 May 2019.

4.3.2 Organizational set-up

The Department functions under the overall administrative control of Finance Department. The Inspector General, Registration and Stamp is the administrative head of the Department. The Additional Inspector General is the *Ex-officio* superintendent (Stamps) at headquarter and assists the Inspector General in administrative matters whereas the Financial Advisor assists the Inspector General in financial matters. The entire State has been divided into 17 circles⁴ headed by Deputy Inspector General cum *Ex-officio* Collector (Stamps). There were 540 Sub Registrar Offices as on 31 March 2021, out of which 113 full time Sub Registrar Offices are headed by Sub Registrars and 427 offices are headed by *Tehsildars* or *Naib Tehsildars* working under Land Revenue Department in *ex-officio* capacity.

4.3.3 Audit Objectives

The objectives of Subject Specific Compliance Audit were to assess whether:

- prescribed rules and procedures were applied uniformly in determination of market value of properties.
- correct procedure was adopted for determination of rates and market value of immovable properties.
- the Information Technology system fulfilled the requirements of the department.

4.3.4 Audit Criteria

The Audit criteria were derived from the following sources:

- (i) The Rajasthan Stamp Act, 1998
- (ii) The Rajasthan Stamp Rules, 2004
- (iii) The Registration Act, 1908
- (iv) The Rajasthan Registration Rules, 1955
- (v) Circulars/Notifications issued by Inspector General of Registration and Stamps/State Government from time to time.

4 DIG Ajmer-I, Alwar-I, II, Banswara, Barmer, Bharatpur, Bhilwara, Bikaner, Hanumangarh, Jaipur-I, II, III, Jodhpur, Kota, Pali, Sikar and Udaipur.

4.3.5 Scope of Audit

Audit of functioning and control of the Registration & Stamps Department regarding the systems and procedures for determination of market value of Immovable Properties was conducted from June 2021 to February 2022. Audit findings are based on the information supplied by the Department along with the test check of records of the selected units.

There were total 541 auditable units under the Registration & Stamps Department of the State including Inspector General, Registration and Stamps office, Deputy Inspector General Offices and Sub Registrar Offices. Out of these, 523 Sub Registrar Offices are involved in revenue realization for the Department and the Inspector General, Registration and Stamps office and Deputy Inspector General Offices are working as administrative offices. The Sub Registrar Offices have been segregated into high, moderate and low risk units on the basis of average revenue realized by the Sub Registrar Offices during last three years *i.e.* from 2018-19 to 2020-21.

For this audit, a total of 20 Sub Registrar Offices covering 17 high risk, two moderate risk and one low risk unit were selected. Besides this, the office of the Inspector General, Registration and Stamps as the controller and administrative head of the Department was also selected.

In the 20 selected Sub Registrar Offices, all the registered instruments having value of more than ₹ 25 lakh and 10 *per cent* of registered instruments having value up to ₹ 25 lakh were selected for substantive checking. All the instruments registered under the categories of Correction Deed, Developer Agreement, Exchange Deed, Partnership Deed, Certificate of sale, Partition Deed, Amalgamation/ Reconstruction/Demerger Deed were also selected for detailed examination. Further, procedure for determination of rates of immovable properties by District Level Committee and the internal control mechanism of the department were also analysed.

An exit conference was held on 1 June 2022 with the Inspector General, Registration and Stamps along with other representatives of the Department in which the audit findings were discussed. The replies of the Department and their views expressed during the Exit Conference (June 2022) have been suitably incorporated in the relevant paragraphs.

4.3.6 Recoveries at the instance of Audit

The State Government accepted the preliminary observations of this Subject Specific Compliance Audit and effected complete recovery of ₹ 73.68 lakh in the following three cases after being pointed out (between July 2021 and January 2022) by Audit:

- Two cases of Sub Registrar Bikaner-II and Bhiwadi in which non-levy of Stamp Duty, surcharge and Registration Fee aggregating to ₹ 54.20 lakh on conversion of Companies into Limited Liability Partnership had been noticed.

- One case of Sub Registrar Kota-I in which under-assessment of instruments of Developer Agreement had resulted in short levy of Stamp Duty, surcharge and Registration Fee of ₹ 7.48 lakh.
- One case of Sub Registrar Jaipur-I in which undervaluation of a lease deed due to non-compliance with the provisions resulted in short levy of Stamp Duty, Surcharge and Registration Fee of ₹ 12 lakh.

Due to complete recovery, these instances have not been included in succeeding paragraphs.

Audit Findings

Audit findings noticed on the basis of scrutiny of cases in the selected units are included in the subsequent paragraphs.

4.3.7 Instrument of amalgamation of companies

According to Article 21 (iii) of the Schedule to the Rajasthan Stamp Act, an order under Section 394 of the Companies Act, 1956 in respect of amalgamation, demerger or reconstruction of a company is chargeable with Stamp Duty. The State Government *vide* notification dated 14 July 2014 determined Stamp Duty at the rate of two *per cent* on the proportion of the net worth equal to proportion of the value of immovable property situated in Rajasthan to the value of the entire immovable property of the transferor company.

Subsequently, the State Government amended (*vide* notification dated 8 March 2016) the provisions, subject to a maximum of ₹ 25 crore at the following rates:

(i) An amount equal to four *per cent* of the aggregate amount comprising the market value of shares issued or allotted or cancelled in exchange of or otherwise, or on the face value of such shares, whichever is higher and the amount of consideration, if any, paid for such amalgamation, demerger or reconstruction, or

(ii) An amount equal to four *per cent* of the market value of the immovable property situated in the State of Rajasthan of the transferor company,

Whichever is higher.

Section 20 of the Rajasthan Stamp Act provides that for any instrument which has become chargeable in any part of India other than the State of Rajasthan with duty under the Indian Stamp Act, 1899 or under any other law for the time being in force in such part and thereafter becomes chargeable with a higher rate of duty in the State of Rajasthan under this Act, the amount of duty chargeable on such instrument shall be the amount chargeable on it under this Act less the amount of duty, if any, already paid on it in India.

4.3.7.1 Incorrect classification of the instrument of amalgamation of companies led to short levy of Stamp Duty and Registration Fee

During test check of the records of Sub Registrar Neemrana, it was noticed that an instrument of supplementary deed was executed (10 August 2020)

between lessor⁵ and lessee (Transferee Company) and registered on 9 September 2020. Scrutiny of the recital of instrument and scheme of amalgamation revealed that an industrial plot⁶ was allotted to a company (Transferor Company) on 23 December 2016 and lease deed of the plot was registered on 15 November 2017 in Sub Registrar Neemrana. The Transferor Company with market value of ₹ 23.46 crore⁷ was amalgamated in the Transferee Company *vide* order passed (4 April 2018) by the National Company Law Tribunal, Delhi. The Department had categorized this order as a supplementary/correction deed and recovered Stamp Duty, Surcharge and Registration Fee of ₹ 850⁸ only.

However, as the immovable property of the transferor company was transferred to the transferee company through supplementary deed, it was required to be classified as an amalgamation deed and Stamp Duty, Surcharge and Registration Fee of ₹ 1.45 crore⁹ were leviable on the market value assessed at ₹ 23.46 crore on the instrument of amalgamation. Therefore, the misclassification of the instrument resulted in short levy of Stamp Duty, Surcharge and Registration Fee amounting to ₹ 1.45 crore.

The State Government accepted the audit contention and replied (September 2023) that the case is under adjudication of Collector (Stamps). Further progress was awaited (October 2024).

4.3.7.2 Non-cognizance of recital of Sale deed resulted in short levy of Stamp Duty and Surcharge

An instrument was registered (March 2021) in the office of the Sub Registrar, Jodhpur-I as sale deed¹⁰. Scrutiny of recital of instruments and enclosed scheme of amalgamation revealed that a company (Transferor Company) was amalgamated into another company (Transferee Company) *vide* order passed (April 2014) by the Hon'ble High court, Mumbai. The Transferor Company had 55 *bigha* of agricultural land which was transferred to the transferee company through amalgamation on which Stamp Duty and Surcharge of ₹ 33.83 lakh¹¹ were to be levied on market value of ₹ 7.69 crore¹². No document

5 RIICO Neemrana (Alwar).

6 Plot no. SP1-33 situated at RIICO Industrial Area Majrikath (RIICO Neemrana-Second Phase) comprising an area of 52126 sqmt.

7 DLC value ₹ 23.46 crore (52126 sqmt x ₹ 4,500/- per sqmt) or Consideration Value ₹ 50,00,000 (50/2,000 x 20,00,00,000 (Share Capital of transferor company) (20 equity share of face value ₹ 100 each of transferor company were exchanged with 5 share of face value ₹ 10 each of transferee company). DLC value is higher than consideration value, hence, DLC value is treated as market value as per State Government's notification dated 8 March 2016.

8 ₹ 850: SD of ₹ 500, Surcharge of ₹ 150 and RF of ₹ 200.

9 ₹ 1.45 crore: SD of ₹ 93.83 lakh, Surcharge of ₹ 28.15 lakh and RF of ₹ 23.45 lakh.

10 Registration number 4178 dated 16 March 2021.

11 ₹ 33.83 lakh: SD of ₹ 30.76 lakh and Surcharge of ₹ 3.07 lakh was recoverable as per State Government's notification dated 14 July 2014.

12 DLC value ₹ 7,68,90,000/- (55 *bigha* x ₹ 13,98,000/- per *bigha*) or Consideration Value ₹ 4,25,000 (one equity share of face value ₹ 10 each of transferor company were exchanged with one share of face value ₹ 10 each of transferee company. Therefore, consideration value is 10/10 x 4,25,000 (Share Capital of transferor company) = ₹ 4,25,000). DLC value is higher than consideration value. Hence, DLC value *i.e.* ₹ 7.69 Crore is treated as market value.

in support of registration of amalgamation deed was provided by the Department. However, the Sub Registrar did not take cognizance of the fact mentioned in the sale deed at the time of registration of the sale deed and recovered Stamp Duty and Registration Fee payable on the sale deed only. This resulted in non-levy of Stamp Duty and Surcharge amounting to ₹ 33.83 lakh on the instrument of amalgamation.

The State Government accepted the audit contention and replied (September 2023) that the case is under adjudication of Collector (Stamps). Further progress was awaited (October 2024).

4.3.8 Registration of Agreement to Sale

According to explanation (i) given below Article 21 of the Schedule to the Rajasthan Stamp Act 1998, an agreement to sell an immovable property or an irrevocable power of attorney or any other instrument executed in the course of conveyance or lease e.g. allotment letters, patta, license etc. shall, in case of transfer of the possession of such property before, at the time of or after the execution of any such instrument, be deemed to be a conveyance and the Stamp Duty thereon shall be chargeable accordingly. Section 17 of the Registration Act 1908, provides that other non-testamentary instruments which purport or operate to create, declare, assign, limit or extinguish whether in present or future, any right, title or interest whether vested or contingent, of the value of ₹ 100 and above to or in immovable property, are required to be compulsorily registered.

4.3.8.1 Non-detection of the intermediate unstamped instrument from recital of sale deed led to non-levy of Stamp Duty, Surcharge and Registration Fee

During test check of records of Sub Registrar Udaipur-I, it was noticed that an instrument of sale deed was executed (23 April 2019) for sale of a residential plot¹³ and the same was registered on 24 May 2019. Scrutiny of recital of sale deed revealed that an agreement to sale was executed on 29 March 2013 between seller and the original landowner. The possession of the land was also handed over at the time of execution of agreement. On the basis of this agreement to sale, the Urban Improvement Trust, Udaipur had issued (10 September 2013) a lease deed (*Patta*) in favour of the seller and the same was registered on 10 September 2013. Hence, the instrument of agreement to sale was required to be deemed as conveyance and was to be registered compulsorily¹⁴ with Stamp Duty, Surcharge and Registration Fee of ₹ 15.60 lakh¹⁵ leviable¹⁶ on market value of ₹ 2.75 crore¹⁷.

13 Plot no. 1 situated near kapil vihar Gram Bedwas (now Rakampura) District Udaipur comprising an area of 59700 sqft with corner.

14 According to Section 17 of the Registration Act.

15 ₹ 15.60 lakh: SD of ₹ 13.73 lakh, Surcharge of ₹ 1.37 lakh and RF of ₹ 0.50 lakh.

16 According to explanation (i) given below Article 21 of the Schedule to the Rajasthan Stamp Act 1998.

17 ₹ 2.75 crore: (59700 sqft x ₹ 418/- per sqft plus 10 per cent corner = ₹ 2,74,50,060). Hence, ₹ 2.75 crore treated as market value.

Neither the fact about registration of the instrument of an agreement to sale was mentioned in the instrument of sale deed nor was a copy of the instrument of an agreement to sale enclosed with the instrument of sale deed. Further, the Sub Registrar failed to detect the fact of non-registration of the instrument and only recovered amount of Stamp Duty, Surcharge and Registration Fee on the instrument of sale deed. This resulted in non-levy of Stamp Duty, Surcharge and Registration Fee of ₹ 15.60 lakh.

The State Government accepted the audit contention and replied (September 2023) that the case is under adjudication of Collector (Stamps). Further progress was awaited (October 2024).

4.3.8.2 Non-detection of the intermediate unstamped instrument from recital of developer agreement led to non-levy of Stamp Duty, Surcharge and Registration Fee

During test check of the records of Sub Registrar Kota-I, it was noticed that one instrument of Developer Agreement was executed (December 2020) between Landowner and Developer for development of residential project¹⁸. Scrutiny of recital of the Developer Agreement revealed that three instruments of agreement to sale were executed (between February 2020 and June 2020) at consideration value of ₹10.89 crore¹⁹ between owners and developer for three parcels of the land prior to execution of Developer Agreement and were notarized with Stamp Duty of ₹ 500 each. Since the possession of the land was also transferred in favour of the developer, the instrument was required to be deemed conveyance and Stamp Duty, Surcharge and Registration Fee of ₹ 87.92 lakh²⁰ were leviable on consideration value of ₹ 10.89 crore. However, the concerned Sub Registrar failed to take cognizance of the facts mentioned in the recital of Developer Agreement and levied Stamp Duty, Surcharge and Registration Fee of ₹ 1.67 lakh²¹ which resulted in short levy of Stamp Duty, Surcharge and Registration Fee amounting to ₹ 86.25 lakh²².

The State Government accepted the audit contention and replied (September 2023) that a case has been registered with Collector (Stamps) in this matter. Further progress was awaited (October 2024).

4.3.9 Valuation of lease deeds

According to notification dated 20 February 2020, in case of lease deed or sale deed, executed by the State Government, Rajasthan Housing Board (RHB), Development Authorities²³, Urban Improvement Trust (UIT), Municipal Corporation, Municipal Council, Krishi Upaj Mandi, Rajasthan State Industrial Development & Investment Corporation Limited (RIICO) etc. in respect of land allotted or sold by them, Stamp Duty is chargeable at the rate

18 11.25 bigha or 196020 sqft residential convert land situated at Village Hanuwatkhera.

19 ₹ 10.89 crore (₹ 3,56,25,000 + ₹ 32,50,000 + ₹ 7,00,00,000) = ₹ 10,88,75,000 or ₹ 10.89 crore.

20 ₹ 87.92 lakh: SD ₹ 65.32 lakh, Surcharge ₹ 19.60 lakh and RF ₹ 3.00 lakh.

21 ₹ 1.67 lakh: SD ₹ 0.72 lakh, Surcharge ₹ 0.22 lakh and RF ₹ 0.73 lakh.

22 ₹ 86.25 lakh: SD ₹ 64.60 lakh, Surcharge ₹ 19.38 lakh and RF ₹ 2.27 lakh.

23 Ajmer, Jaipur and Jodhpur.

of conveyance on the amount of premium and other charges paid in consideration including interest or penalty, if any, and the average amount of the rent of two years. Further, above notification was superseded by notification dated 24 February 2021 but the provision of Stamp Duty chargeable on lease deed or sale deed was kept same. Further, according to section 2 (xi) of the Rajasthan Stamps Act, conveyance includes a conveyance on sale, instruments, decree or final order of any civil court etc. by which property, whether movable or immovable, or any estate or interest in any property is transferred to, or vested in, any other person, and which is not otherwise specifically provided for by the schedule. In case of conveyance, Stamp Duty is chargeable on the market value of properties or face value/consideration, whichever is higher.

4.3.9.1 Lease deed issued by Jaipur Development Authority

During test check of records of Sub Registrar Jaipur-I, it was noticed that three lease deeds of residential plots were issued by the Jaipur Development Authority, Jaipur on the basis of unregistered possession letters. The consideration of these plots was received by the developer and possession was also handed over to allottee before issue of such lease deeds. During registration of lease deeds, the Sub Registrar did not consider the facts mentioned in the possession letter and recovered Stamp Duty and Registration Fee only on registered value of lease deeds determined²⁴ by the Jaipur Development Authority. The Sub Registrar did not levy Stamp Duty, Surcharge and Registration Fee on the instrument (possession letter) which was unregistered and should have been treated as transfer deed on which Stamp Duty, Surcharge and Registration Fee at the rate of conveyance amounting to ₹ 25.36 lakh²⁵ were to be levied on market value of ₹ 2.92 crore as per the notification *ibid*. Thus, non-consideration of the facts mentioned in recital of lease deed resulted in non-levy of Stamp Duty, Surcharge and Registration Fee of ₹ 25.36 lakh.

The State Government accepted the audit contention and replied (September 2023) that the cases have been decided by the Collector (Stamps) and raised the demand of Stamp Duty, Surcharge and Registration Fee of ₹ 36.07 lakh along with interest and penalty of ₹ 10.71 lakh. Further progress was awaited (October 2024).

4.3.9.2 Lease deed issued by Krishi Upaj Mandi Samiti

During test check of records of Sub Registrar Udaipur-II and Kota-II, it was noticed that 18 exchange lease deeds²⁶ of commercial shop/plot were issued by the Krishi Upaj Mandi Samiti. Recital of exchange lease deeds revealed that the ownership of commercial shops/plots was transferred from original allottee to another firm by the concerned Krishi Upaj Mandi Samiti. These exchange lease deeds were to be categorized as conveyance deed and

24 In accordance with notification dated 20 February 2020.

25 ₹ 25.36 lakh: SD of ₹ 17.26 lakh, Surcharge of ₹ 5.18 lakh and RF of ₹ 2.92 lakh.

26 Two exchange lease deeds in SR Udaipur-II and 16 exchange lease deeds in SR Kota-II.

accordingly Stamp Duty, Surcharge and Registration Fee of ₹ 1.64 crore²⁷ on market value of ₹ 19.79 crore were leviable. However, the Sub Registrars had levied Stamp Duty, Surcharge and Registration Fee of ₹ 0.48 crore²⁸ on assessed value of ₹ 6.40 crore. This resulted in short levy of Stamp Duty, Surcharge and Registration Fee of ₹ 1.16 crore²⁹ as detailed in **Table 4.2** below:

Table 4.2: Details of short levy of Stamp Duty, Surcharge and Registration Fee

(₹ in crore)				
Sl. No.	Number of cases	Name of Sub Registrar	Amount of Stamp Duty, Surcharge and Registration Fee	Remarks
1.	2	Udaipur-II	0.12	Instruments were categorized as simple lease deed instead of transfer deeds (conveyance deed) and recovered Stamp Duty, Surcharge and Registration Fee on consideration value instead of market value of property.
2.	1	Kota-II	0.04	Stamp Duty, Surcharge and Registration Fee were recovered on consideration value instead of market value of property (which was higher than the consideration value)
3.	15	Kota-II	1.00	Applied commercial District Level Committee rate of away from road instead of near to road
Total	18		1.16	

The State Government accepted the audit contention and replied (September 2023) that in one case of Sub-Registrar Udaipur-II, decision has been given by Collector (Stamps) and raised the demand of Stamp Duty, Surcharge and Registration Fee of ₹ 5.73 lakh along with interest and penalty of ₹ 2.65 lakh. Remaining 17 cases are under adjudication of Collector (Stamps). Further progress was awaited (October 2024).

4.3.9.3 Lease deed issued by Urban Improvement Trust

During test check of records of Sub Registrar Udaipur-II, it was noticed that a *khatedar* had consented to transfer the ownership of one-fourth of a residential plot³⁰ in favour of the other person through an unregistered Power of Attorney. Subsequently, a lease deed was issued by the Urban Improvement Trust, Udaipur in favour of the *khatedar* for *three-fourth* of the land and other person for *one-fourth* of the land on the basis of this unregistered Power of Attorney.

Since, the ownership of one-fourth of the land was transferred (November 2020) to the other person on the basis of this lease deed, the lease was required to be deemed conveyance for *one-fourth* share of residential plot and Stamp Duty, Surcharge and Registration Fee of ₹ 12.32 lakh³¹ were chargeable on the market value of ₹ 1.40 crore. However, the Sub-Registrar did not take into account the transfer of ownership title of the land mentioned in the Power of Attorney and recovered Stamp Duty, Surcharge and Registration Fee only on

27 ₹ 1.64 crore: SD of ₹ 1.16 crore, Surcharge of ₹ 0.26 crore and RF of ₹ 0.22 crore.

28 ₹ 0.48 crore: SD of ₹ 0.34 crore, Surcharge of ₹ 0.07 crore and RF of ₹ 0.07 crore.

29 ₹ 1.16 crore: SD of ₹ 0.82 crore, Surcharge of ₹ 0.19 crore and RF of ₹ 0.15 crore.

30 Plot No. 1 Village Roopnagar, Udaipur.

31 ₹ 12.32 lakh: SD of ₹ 8.40 lakh, Surcharge of ₹ 2.52 lakh and RF of ₹ 1.40 lakh.

lease deed without levying duty at the rate of conveyance on the market value of *one-fourth* share of plot which was transferred on the basis of the lease deed. This resulted in short levy of Stamp Duty, Surcharge and Registration Fee of ₹ 12.32 lakh³².

The State Government accepted the audit contention and replied (September 2023) that the case is under the adjudication of Collector (Stamps). Further progress was awaited (October 2024).

4.3.10 Non-linking of khasra numbers with District Level Committee rates in E-Panjiyan

To provide a transparent online registration facility to people, Government of Rajasthan introduced *E-Panjiyan* on 1 December 2014. The *E-Panjiyan* system provides executants the facility of self-valuation of their properties as well as assessment of Stamp Duty and providing the payment details of registration. This system is operative at all offices *w.e.f.* 18 October 2017.

District Level Committee rates for agricultural lands situated on the National Highways, State Highways and other Major Roads are determined on the basis of distance from said roads *i.e.* 100 metre, 200 metre, *etc.*

4.3.10.1 Non-linking of Khasra numbers with District Level Committee rates of agriculture lands

Scrutiny (July 2021) of records of Sub Registrar Bikaner-II revealed that three sale deeds³³ were registered on 2 May 2019. The Sub Registrar assessed the market value of lands at agriculture District Level Committee rate at ₹ 0.57 crore and levied Stamp Duty, Surcharge and Registration Fee of ₹ 4.01 lakh³⁴. However, according to the recital of sale deeds and the site inspection report (15 May 2019) of Sub Registrar enclosed with the sale deeds, the lands were situated on National Highways and market value of ₹ 1.53 crore³⁵ was required to be assessed at District Level Committee rate of agriculture land situated on National Highways on which Stamp Duty, Surcharge and Registration Fee of ₹ 10.74 lakh³⁶ were leviable.

It was observed that the Sub Registrar had generated the modified valuation sheet on the basis of site inspection containing the correct amount of recoverable Stamp Duty, Surcharge and Registration Fee. However, the Sub-Registrar neither recovered the differential amount of Stamp Duty, Surcharge, and Registration Fee nor issued a notice to the concerned parties for recovery

32 ₹ 12.32 lakh: SD of ₹ 8.40 lakh, Surcharge of ₹ 2.52 lakh and RF of ₹ 1.40 lakh.

33 Comprising area 10.95 *bigha* situated at Village Norangdesar

34 ₹ 4.01 lakh: SD of ₹ 2.87 lakh, Surcharge of ₹ 0.57 lakh and RF of ₹ 0.57 lakh.

35 ₹ 1.53 crore: (Agriculture land: 7 *bigha* and institutional land: 3.9524 *bigha*)
Market value of agriculture land = ₹ 72,08,460 (DLC rate ₹ 10,29,780 per *bigha* x 7 *bigha*) + Market value of institutional land = ₹ 81,40,204 (DLC rate ₹ 10,29,780 per *bigha* x 3.9524 *bigha* x 2 times as the land was institutional) = ₹ 1,53,48,665 or say ₹ 1.53 crore.

36 ₹ 10.74 lakh: SD of ₹ 7.67 lakh, Surcharge of ₹ 1.53 lakh and RF of ₹ 1.54 lakh.

under Section 54³⁷, nor made a reference to the Collector (Stamps) under Section 51³⁸ of the Rajasthan Stamp Act.

Further, the linking of *khasra* numbers with District Level Committee rates in *E-Panjiyan* would have enabled the realisation of the correct Stamp Duty, Surcharge and Registration Fee according to the location of the *khasra* in the first instance itself.

Thus, non-compliance with the provisions of the Act and non-linking of *khasra* numbers with District Level Committee rates in *E-Panjiyan* system resulted in short levy of Stamp Duty, Surcharge and Registration Fee of ₹ 6.73 lakh³⁹.

The State Government accepted the audit contention and replied (September 2023) that all the three cases are under adjudication of Collector (Stamps). Further progress was awaited (October 2024).

4.3.10.2 Non-linking of Khasra numbers with District Level Committee rates of residential colonies

During test check of records of Sub Registrar Udaipur-II, it was revealed that in case of three sale deeds of residential plots⁴⁰ registered by the Sub Registrar, the market value of the residential plots was assessed at ₹ 94.84 lakh on the basis of residential rates of another colony and Stamp Duty, Surcharge and Registration Fee of ₹ 6.64 lakh⁴¹ were levied. However, the value of the residential lands as per prevailing District Level Committee rates was ₹ 1.97 crore on which Stamp Duty, Surcharge and Registration Fee of ₹ 13.76 lakh⁴² were leviable.

Audit observed that *E-Panjiyan* system lacked the provision to calculate the correct market value of the plot by linking the *khasra* number, on which the plot was situated, with the District Level Committee rate of the colony. Due to the absence of such a mechanism in *E-Panjiyan*, the concerned Sub Registrar had manually maintained the register containing the details of *khasra* numbers within different colonies. However, in these instances, the Sub-Registrar failed to verify the application of the correct District Level Committee rates for the plots situated on the *khasra* numbers as mentioned in the register.

Thus, the inability of the Sub Registrar to detect the application of correct District Level Committee rates and absence of a provision in *E-Panjiyan* to

37 Section 54 permits the registering authority to provide a reasonable opportunity to pay the deficit stamp duty before making a reference to the Collector (Stamps) under this Act.

38 Section 51 empowers the Collector (Stamps) to determine the true market value of a property. This can be exercised either on the Collector's own initiative or when the registering officer believes that the market value of the immovable property in the document has not been accurately stated.

39 ₹ 6.73 lakh: SD of ₹ 4.80 lakh, Surcharge of ₹ 0.96 lakh and RF of ₹ 0.97 lakh.

40 Comprising an area 12470 sqft and registered between May 2019 and January 2020.

41 ₹ 6.64 lakh: SD of ₹ 4.74 lakh, Surcharge of ₹ 0.95 lakh and RF of ₹ 0.95 lakh.

42 ₹ 13.76 lakh: SD of ₹ 9.83 lakh, Surcharge of ₹ 1.97 lakh and RF of ₹ 1.96 lakh.

link *Khasra* numbers with District Level Committee rates resulted in short levy of Stamp Duty, Surcharge and Registration Fee of ₹ 7.12 lakh⁴³.

The State Government accepted the audit contention and replied (September 2023) that the entire objected amount of ₹ 2.98 lakh has been recovered (April 2022) in one case. Decision has been given by Collector (Stamps) in another case and demand of Stamp Duty, Surcharge and Registration Fee of ₹ 3.72 lakh along with interest and penalty of ₹ 1.58 lakh had been raised. The remaining case has been rejected by the Collector (Stamps) which may be reviewed by the Department.

Regarding the non-linking of *khasra* numbers as pointed out in the paras above, the State Government informed that the work related to integration of *khasra* numbers situated at National Highways, State Highways and Mega Highways in *E-Panjiyan* system had been completed in four Circles and was under process in the remaining 13 Circles of the State. Further progress was awaited (October 2024).

4.3.11 Ineffectiveness of Site Inspections of immovable properties

Rule 57 of the Rajasthan Stamp Rules provides that in case of an instrument relating to immovable property is chargeable with duty on the market value of the property, the facts affecting duty shall be truly set forth in instruments by executants. Where the registering officer has a doubt about the correctness of facts mentioned in the instrument affecting duty, he may inspect the property himself or may direct his subordinate employee authorized by Inspector General Registration and Stamps in this regard to inspect the property to ascertain the correctness of facts and determine the market value accordingly.

According to Inspector General, Registration and Stamps Circular 11/2006 (dated 08.05.2006), site inspections of all the instruments of immovable properties valuing more than ₹ 25 lakhs were to be compulsorily conducted immediately after registration of the instrument. These directions were continued vide circular 05/2015 (dated 17.06.2015) and were modified vide circular 08/2019 (dated 19.06.2019) which prescribed that registration of instruments of immovable property having value more than ₹ 25 lakh will be done after site visit of the property.

According to Article 21(i) of the schedule to the Rajasthan Stamp Act, Stamp Duty on the instrument of conveyance relating to immovable property shall be levied on the market value of the property. Rule 58 of the Rajasthan Stamp Rules, 2004 provides that the market value of the land shall be assessed on the basis of the rates recommended by the District Level Committee, or the rates approved by State Government, whichever is higher.

According to notification dated 09 March 2015, rates of agricultural land purchased for farmhouse purposes or land converted for farmhouse purposes shall be equal to the rates of residential land of that area for 500 sqmt. or

43 ₹ 7.12 lakh: SD of ₹ 5.09 lakh, Surcharge of ₹ 1.02 lakh and RF of ₹ 1.01 lakh.

10 per cent of total area or portion on which construction has been done whichever is higher, and

- (i) equal to two times of rates of agricultural land of that area for remaining portion, where the total area of the farmhouse is more than 1000 sq. meter but less than 2500 sqmt;
- (ii) equal to one and half times of rates of agricultural land of that area for remaining portion, where the total area of the farmhouse is 2500 sqmt. or more.

During test check of records of seven Sub Registrar ⁴⁴ offices, it was noticed that 18 sale deeds pertaining to agricultural/residential/commercial/Farmhouse lands were registered during the period 2014-15 to 2020-21. For these 18 sale deeds having market value of more than ₹ 25 lakh, site inspection had to compulsorily be carried out by the Sub Registrars as per the norms. However, the Sub Registrars had conducted site inspection in case of 17 sale deeds and the site inspection was not conducted in one sale deed.

It was also noticed that in all 18 cases, the concerned Sub Registrars had assessed the market value of properties at ₹ 35.02 crore instead of ₹ 52.69 crore due to incorrect adoption of rates with respect to location and nature of properties indicating lack of effective site inspection. The case wise breakup of evasion of Stamp Duty, Surcharge and Registration Fee is as follows:

- (i) In 14 out of 17 cases, in which site inspections were carried out, the market value of properties was assessed wrongly by the concerned Sub Registrars (by applying lower District Level Committee rates instead of prescribed District Level Committee rates).
- (ii) In the remaining three cases where site inspections were conducted, the Sub Registrars assessed the market value of properties at District Level Committee rate of agriculture land instead of the applicable rates for Farmhouse. However, the relevant deeds clearly mentioned these lands as farmhouse lands.
- (iii) In the remaining one case, the Sub Registrar had not carried out inspection of immovable property and assessed the market value at District Level Committee rate instead of auction value as the plot was sold in auction by the Rajasthan Housing Board. Hence, Stamp Duty, Surcharge and Registration Fee were chargeable on auction value instead of District Level Committee value. Charging Stamp Duty, Surcharge and Registration Fee on District Level Committee value led to short levy of Stamp Duty, Surcharge and Registration Fee amounting to ₹ 23.26 lakh.

Thus, it is clear that all the mandatory site inspections were not being carried out and the effectiveness of the site inspections was doubtful in cases where they were being conducted. Thus, in the absence of effective site inspections, the concerned Sub Registrars levied Stamp Duty, surcharge and Registration

⁴⁴ Badgaon (Udaipur), Bikaner-II, Jaipur-I, Jaipur-II, Jaipur-V, Neemrana and Udaipur-II.

Fee of ₹ 2.94 crore⁴⁵ instead of ₹ 4.54 crore⁴⁶ resulting in short levy of Stamp Duty, Surcharge and Registration Fee of ₹ 1.60 crore⁴⁷.

The State Government accepted the audit contention and replied (September 2023) that three cases are under adjudication of the Collector (Stamps), 10 cases have been decided by the Collector (Stamps) and the demand of Stamp Duty, Surcharge and Registration Fee of ₹ 1.15 crore along with interest and penalty of ₹ 0.45 crore, had been raised. Further, ₹ 31.46 lakh against the objected amount of ₹ 42.37 lakh has been recovered under special relief scheme in five cases. Further progress was awaited (October 2024).

4.3.12 IT system of the Department

In addition to the recoveries and necessary action as indicated in the previous paragraphs, the Department conducted (May 2023) Information Technology security audit of *E-Panjiyan*, which had not been conducted since its inception. The audit findings are given in the succeeding paragraphs:

4.3.12.1 Design of valuation sheet

There is a single proforma of valuation sheet in *E-Panjiyan* for all types of instruments. Different type of instruments requires different assessment formats, for *e.g.* an instrument of developer's agreement requires columns in the valuation sheet for depicting owners' and developers' share separately as Stamp Duty is payable at different rates on them. Similarly, there is no column in the valuation sheet for showing the share of a partner which is transferred to other partners on retirement or showing the share transferred to a new partner on admission in the partnership firm *etc.* All such information is mentioned in the recital of the deeds and/or the supporting documents but not in the valuation sheet distinctly.

Availability of particular valuation sheets for different types of instruments would allow capturing of such distinct information for those types of instruments, thereby allowing Sub Registrar offices to effectively scrutinize the instruments presented before them for registration and enhance transparency.

Similarly, the valuation sheet may also contain a provision for the Sub Registrar to raise demand regarding additional Stamp Duty in cases such as unregistered power of attorney, intermediate transfer such as conversion of company/ partnership firm to LLP, *etc.* which the Sub Registrar may detect on scrutiny of the recital of instruments. This provision may also include recording of the reason for the demand of additional Stamp Duty and the payment details of such additional Stamp Duty. Currently, in the *E-Panjiyan* system, the information of payment of such additional Stamp Duty is not recorded against the registered instrument and the details of such payment, if made, can only be checked by searching with the name of the payee and the

45 ₹ 2.94 crore: SD of ₹ 2.06 crore, Surcharge of ₹ 0.52 crore and RF of ₹ 0.36 crore.

46 ₹ 4.54 crore: SD of ₹ 3.18 crore, Surcharge of ₹ 0.81 crore and RF of ₹ 0.55 crore.

47 ₹ 1.60 crore: SD of ₹ 1.12 crore, Surcharge of ₹ 0.29 crore and RF of ₹ 0.19 crore.

date of payment in *E-Panjiyan*. If the valuation sheet has the provision for recording of reason for additional Stamp Duty and additional Stamp Duty payment details, it would be easily and clearly ascertainable if adequate Stamp Duty has been paid on an instrument.

The State Government accepted the audit contention and replied (September 2023) that the matter is under process with NIC and the results would be communicated. Further progress was awaited (October 2024).

4.3.12.2 Separation of categories of instruments

During audit, it was seen that MIS reports of *E-Panjiyan* were being generated for broad categories such as ‘agreements’, ‘lease deeds’, ‘sale deeds’ etc. without any sub-categorisation such as agreement to sale, developer agreement, etc. within ‘agreements’ and lease deeds issued by local bodies under township policy, lease deeds issued on the basis of auction, etc. in case of ‘lease deeds’ and residential, commercial, industrial, institutional, farmhouse categories within ‘sale deeds’. Identification of specific categories of instruments requires their manual identification within the overall MIS generated by *E-Panjiyan*.

Availability of MIS reports regarding such sub-categories would allow the department to gain meaningful insights from them and leverage them in a more effective manner.

The State Government accepted the audit contention and intimated (September 2023) that a letter has been written to NIC for availability of MIS reports regarding sub-category wise search option in the entire *E-Panjiyan* portal.

4.3.12.3 Registration of instruments using wrong/probable forged Challans

Rule 27(2) of Rajasthan General Financial and Accounts Rules (GF&AR) provides that the Controlling officer shall arrange to obtain from their subordinate monthly accounts and returns in form G.A. 13 claiming credit for amount paid into the treasury or otherwise accounted for and compare them with the statement of treasury credits furnished by the Accountant General to see that the amount reported as collected has been duly credited in consolidated fund and/or public account. If in this process, wrong credits come to the notice of the controlling officer, he will at once inform the Accountant General with a view to correct the account. If any credits are claimed but not found in the accounts, enquiries shall be made first from the responsible departmental officer concerned.

Further, as per Rule 44(3) (D) (1), the department will provide service on the basis of deposit of online receipt. Remitter would have to provide GRN and CIN to the department for this purpose. Department shall also verify this data from the information available on *e-GRAS*⁴⁸.

48 Online Government Receipts Accounting System of Government of Rajasthan.

According to instructions issued (20 January 2020) by the Finance Department, Government of Rajasthan, it was mandatory for all offices to mark 'Deface' on challans on *e-GRAS*, if they are providing some services to remitters. This was also to be integrated with Departmental applications.

During the test check of the records of seven Sub Registrars⁴⁹, it was noticed that the payment of Stamp Duty and Registration Fee of ₹ 1.45 crore was received on registration of 102 instruments through 124 *e-GRAS* challans. Audit analyzed the reports⁵⁰ of *E-Panjiyan* and cross checked them with the information available on *e-GRAS* portal which revealed that:

- 73 challans worth ₹ 0.56 crore were used in the registration of 58 instruments, the depositors of which were neither the buyers nor the sellers. The name of depositors as entered in the *E-Panjiyan* system was different from the challans presented physically with the instruments for registration, meaning that wrong challans were used for registration.
- 11 challans of ₹ 0.24 crore deposited in other/wrong heads of account⁵¹ (by persons other than the executants) were used for registration of six instruments. Among these, nine challans were defaced before the date of registration of the instruments.
- 40 challans worth ₹ 0.65 crore were used for registration of 38 instruments, which were defaced before the date of submission of instruments for registration. Here also the name of the person on the challans was different from the names of the executants except in one challan.

As an instance, in one case of Sub Registrar Jaipur-V, the GRN of one challan⁵² which was presented with an instrument⁵³ registered with Sub Registrar Jaipur-V was checked on *e-GRAS* and it was observed that the actual challan with that particular GRN was generated 16 days after the date mentioned on that challan meaning that the challan originally presented with the instrument was probably fake.

These instances showed that:

- (i) The Sub Registrars failed to verify the payments of Stamp Duty and Registration Fee before the registration of the instruments reflecting a lack of adherence to the established procedures and absence of adequate checks and balances in their functioning.
- (ii) The Sub Registrars neither verified the challans from *e-GRAS* portal under rule 44(3) (D) (1) of GF&AR nor defaced the challans at the time of the registration of instruments in compliance of instructions issued by the Finance Department.

49 Jaipur-II, V, X, Badgaon, Udaipur-I, II and Bhiwadi.

50 Report generated by *E-Panjiyan* system showing details of payments through challans, DD, e-stamps, e-receipts, stamp paper etc.

51 Six challans for 0039, three challans for 0041 and two challans for 0030 for stamp paper purchase.

52 GRN no. 46856865 dated 11 January 2021.

53 Instrument no. 916 dated 11 January 2021.

- (iii) The *E-Panjiyan* system does not have the provision to prevent the registration of the instruments in case of defaced challans or challans deposited under other/wrong heads of accounts. It also does not co-relate the name/identity of the person(s) mentioned on the relevant challans with the corresponding details on the instruments being registered.
- (iv) The *E-Panjiyan* system lacks its own payment gateway/portal through which the payment can be made by the executants at the time of registration of instruments.

Thus, non-compliance with the rules and procedures and the inability of *E-Panjiyan* system to prevent usage of wrong/spurious challans resulted in loss of revenue amounting to ₹ 1.45 crore.

The State Government accepted the audit contention and replied (September 2023) that ₹ 27.71 lakh has been recovered in 39 instruments and efforts for recovery are being made in remaining instruments. Further progress was awaited (October 2024).

However, the Department introduced the ‘view/ verify’ option in *E-Panjiyan* on July 28, 2021, after which *E-Panjiyan* no longer accepted use of forged challans for document registration.

4.3.12.4 Registration of instruments through Demand Drafts

According to rule 5 of GF&AR, all moneys received by or on behalf of Government either as dues of Government or for deposit, remittance or otherwise shall be brought into Government account without delay. Rule 48(1) provides that every Government servant receiving money on behalf of the Government shall maintain a cash book in form G.A. 48 and a register of money order, cheque, Demand Drafts, *etc.*, received in form G.A. 51. Rule 48(2) provides that all monetary transactions shall be entered in the cash book as soon as they occur and be attested by the head of office in token of check.

Further, the head of office/Drawing & Disbursing Officer shall arrange preparation of statement of receipts remitted into treasury in a month and after the end of the month shall get it reconciled with the schedule of the treasury in token of correctness of the amount paid into treasury during the month. The treasury officer shall after comparison with records return the statement so presented after putting his signature. In case of discrepancies, if any, departmental officer shall take necessary action for their rectification under Rule 59.

During test check of the records of two Sub Registrars⁵⁴, it was noticed that the payments of Stamp Duty and Registration Fee amounting to ₹ 2.06 crore in 116 cases during the period 2018-21 were received through Demand Drafts. Audit analysed the reports of *E-Panjiyan* and cross checked them with the relevant registration records which revealed that Registers of challan and Demand Drafts/Cheques in prescribed form GA-51 under the rule 59 of

54 Badgaon (Udaipur) and Jaipur-V.

GF&AR were not maintained by these Sub Registrars. The cash book has also not been maintained in prescribed form GA-48 by these Sub Registrars.

Audit further noticed that in five cases, bank challans of Demand Drafts (DDs) involving ₹ 0.14 crore were enclosed with the documents, however, payment of stamp duty and registration fee thereof could not be verified by audit. In remaining 111 cases, bank challans of DDs were not enclosed with the documents and DDs registers were not maintained. Out of these, the details of DDs had been incorrectly entered in 43 cases in the *E-Panjiyan* system with invalid DD numbers such as 0, 1234560, AFSDFS, etc. In remaining 68 cases, the DD number appeared to be correct. However, payment of stamp duty and registration fee in these 111 cases involving amount of ₹ 1.92 crore could not be verified by audit. The *E-Panjiyan* system accepted the incorrect Demand Draft numbers and generated the fee receipts and allowed registration of the instruments even in the absence of deposition of the Demand Draft amount. It is important to mention here that while the amount of the Demand Draft is deposited through challans in the bank, the *E-Panjiyan* system does not have the provision to mandatorily capture the important details of the Demand Draft as well as that of the relevant challans.

Due to non-compliance of rules and the established procedures, lack of due diligence and shortcomings of E-Panjiyan system, loss of revenue could not be ruled out.

The State Government accepted the audit contention and replied (September 2023) that disposal/recovery in 67 cases involving amount of ₹ 1.66 crore⁵⁵ has been done and necessary action is being taken in the remaining cases. The Department also intimated that provision related to recovery of stamp duty through Demand Draft or Pay Order has been withdrawn (February 2023). Further progress was awaited (October 2024).

4.3.12.5 Registration of instruments without Stamp Paper

As per rule 126 of the Rajasthan Registration rules 1955, any instrument that has been admitted for registration, should be made over to the registration clerk for reporting about it being properly and sufficiently stamped, looking into its correct nature and correct market value.

During the test check of the records of Sub Registrar Jaipur-V, it was noticed that as per the information available on *E-Panjiyan*, in case of six registered instruments (registered between June 2020 and December 2020), Stamp Duty of ₹ 3.55 lakhs was paid through Stamp Paper. It was observed that the instruments were printed on plain papers instead of Stamp Papers of ₹ 3.55 lakh and the stamps of requisite amount were also not attached with the instruments.

55 ₹ 1.66 crore: ₹ 0.11 crore recovered in 17 cases, ₹ 1.43 crore was already deposited in 39 cases through e-GRAS challan instead of DDs, ₹ 0.04 crore was adjusted against previous deposited amount on account of power of attorney, agreement etc. in 10 cases and in one rebate of Stamp Duty of ₹ 0.08 crore was allowed under RIPS.

Thus, inability of the concerned Sub Registrars to properly verify the instruments at the time of registration and lack of necessary features in *E-Panjiyan* resulted in loss of revenue amounting to ₹ 3.55 lakhs.

The State Government accepted the audit contention and replied (September 2023) that ₹ 1.30 lakh has been recovered in two instruments and efforts for recovery are being made in the remaining four instruments. Further progress was awaited (October 2024).

The findings and conclusions of audit mentioned in paras 4.3.12.3, 4.3.12.4 and 4.3.12.5 are based on test check of instruments in the selected SR offices. A wider occurrence of such instances cannot be ruled out.

In addition to reflecting a serious weakness in the functioning and internal controls of the department and severe shortcomings in the operation of the E-Panjiyan system, these instances need wider investigation and suitable action by the Department to prevent further loss of revenue to the Government.

4.3.13 Conclusion and Recommendations

Audit noticed instances of wrong classification of instruments, non-detection of unstamped instruments in the recital of instruments presented for registration, application of incorrect District Level Committee rates for valuation of immovable properties, evasion of Stamp Duty, Surcharge and Registration Fee due to lack of conduct of effective site inspections and shortcomings in the operation of *E-Panjiyan* system.

The State Government may ensure:

- *strict compliance of the provisions of the Act and rules by the Registering authorities.*
- *linking of khasra numbers of various categories of lands with the applicable District Level Committee rates on E-Panjiyan system.*
- *effective site inspections of immovable properties by the registering authorities to plug revenue leakage.*
- *compliance with the established procedures in the Sub Registrar offices and address the weaknesses in the E-Panjiyan system, especially related to payment of duty, to prevent loss of revenue to the Government.*
- *implementing a payment gateway in the E-Panjiyan system as one of the options for making payment to facilitate people as well as for ensuring the security and authenticity of payments.*

Other observations

4.4 Irregular exemption of Stamp Duty under Rajasthan Investment Promotion Scheme

According to Clause 3 of Rajasthan Investment Promotion Scheme (RIPS) 2014 and 2019, the scheme shall be applicable for new and existing

enterprises making investment for setting up new units, existing enterprise making investment for expansion and sick enterprises making investment for their revival provided that the enterprise shall commence commercial production or operation during the operative period of the scheme. Clause 4 of the Scheme provides that an enterprise to which an Entitlement Certificate⁵⁶ has been issued shall be eligible to claim 50 *per cent*/100 *per cent* exemption on the Stamp Duty payable on the instruments executed for the purchase or lease of land. Further, Clause 15⁵⁷/17⁵⁸ stipulate that in case of breach of any of the conditions of the scheme, the benefits availed under the scheme shall be withdrawn by the appropriate screening committee and on its recommendations, the concerned Department shall recover the benefits availed by the enterprise along with interest at the rate of 18 *per cent* per annum from the date from which the benefits have been availed.

During test check of records of two Sub Registrar offices⁵⁹, it was noticed that two instruments⁶⁰ were registered (between September 2020 and December 2020) with 50 and 100 *per cent* exemption in Stamp Duty under Rajasthan Investment Promotion Scheme⁶¹ as discussed below:

4.4.1 In Sub Registrar Jaipur-I, a lease deed was executed (October 2020) between Rajasthan State Industrial Development and Investment Corporation Limited, Jaipur (lessor) and a company (lessee) for an industrial plot⁶² situated at Rajasthan State Industrial Development and Investment Corporation Limited, Prahaldpura, Jaipur which was purchased through public auction by the lessee. 100 *per cent* exemption from Stamp Duty and Surcharge of ₹ 17.49 lakh⁶³ was granted at the time of registration of lease deed on presentation of Entitlement Certificates issued by the District Industries Centre, Jaipur (Rural) under the scheme for setting up an industrial unit for manufacturing of Handicraft items. However, the lessee sold (23 December 2020) the industrial plot without establishing the unit and again 100 *per cent* exemption was given to the purchaser at the time of registration⁶⁴ by the Sub Registrar. Therefore, the exemption of Stamp Duty and Surcharge amounting to ₹ 17.49 lakh was recoverable along with ₹ 1.52 lakh interest⁶⁵ from the lessee.

4.4.2 In Sub Registrar Neemrana, a lease deed was executed (November 2017) between Rajasthan State Industrial Development and Investment Corporation Limited, Neemrana, Alwar (lessor) and a company (lessee) for an industrial plot situated at Rajasthan State Industrial Development and Investment Corporation Limited, Majrikath (Rajasthan State Industrial

56 Entitlement Certificate issued by the District Industries Center under Department of Industries, Government of Rajasthan for claiming benefits under RIPS.

57 Of RIPS 2014 (50 *per cent* exemption).

58 Of RIPS 2019 (100 *per cent* exemption).

59 Jaipur-I and Neemrana.

60 One sale deed and one supplementary deed.

61 50 *per cent* in RIPS 2014 and 100 *per cent* in RIPS 2019.

62 Number F-87 of 1,950 sqmt valuing ₹ 2.24 crore.

63 ₹ 17.49 lakh: SD of ₹ 13.45 lakh and Surcharge of ₹ 4.04 lakh.

64 Registration No. 9105 dated 23 December 2020.

65 Calculated up to 31 March 2022.

Development and Investment Corporation Limited, Neemrana-Second Phase). 50 per cent exemption from Stamp Duty and surcharge of ₹ 49.38 lakh⁶⁶ was granted on consideration value ₹ 16.46 crore at the time of registration⁶⁷ of lease deed on presentation of Entitlement Certificates issued by the Commissioner of Industries, Jaipur under the scheme for setting up an industrial unit for Automotive Parts. Subsequently, the lessee (Transferor Company) amalgamated into another company (Transferee Company) without establishing the unit due to which all the assets were vested to the transferee company. Therefore, the exemption of Stamp Duty and Surcharge of ₹ 49.38 lakh was recoverable along with ₹ 30.02 lakh interest⁶⁸ from the transferor company.

Thus, in these cases Stamp Duty and Surcharge aggregating to ₹ 66.87 lakh⁶⁹ and interest ₹ 31.54 lakh⁷⁰ were recoverable.

The State Government accepted the audit contention and replied (September 2023) that a case is under adjudication of Collector (Stamps) and ₹ 49.38 lakh against objected amount of ₹ 79.40 lakh has been recovered in another case, while the reply was silent about recovery of the remaining ₹ 30.02 lakh in this case. Further, progress was awaited (October 2024).

4.5 Contribution of immovable property to partnership firms

According to article 43(1)(c) of the schedule to the Rajasthan Stamp Act, in case of an instrument of partnership, where share contribution is brought in by way of immovable property, the Stamp Duty shall be chargeable as on conveyance on the market value of such property.

During test check of records of Sub Registrar Jaipur-X, it was noticed that an instrument of agreement to sale of immovable property was registered⁷¹ on 23 June 2020. Scrutiny of recital of the instrument and the enclosed instruments⁷² revealed that the land⁷³ of the company was converted for residential purpose by Jaipur Development Authority on 1 October 2012. The company and seven others together formed a partnership firm which was registered by Registrar of Firms, Delhi on 11 March 2013.

The company had transferred the said land as its capital contribution in the partnership firm. Jaipur Development Authority issued a lease deed⁷⁴ in favour of the partnership firm which was registered with Sub Registrar Jaipur-II on 25 November 2013 on which Stamp Duty of ₹ 2.83 crore⁷⁵ was leviable on the

66 ₹ 49.38 lakh: SD of ₹ 41.15 lakh and Surcharge of ₹ 8.23 lakh.

67 Registration No. 3820 dated 15 November 2017.

68 Calculated up to 31 March 2022.

69 ₹ 66.87 lakh: (₹ 17.49 lakh + ₹ 49.38 lakh).

70 ₹ 31.54 lakh: (₹ 1.52 lakh + ₹ 30.02 lakh).

71 Registration number 2393 dated 23.06.2020.

72 Order of 90-A and lease deed issued by JDA Jaipur, Copy of Partnership Deed, Information downloaded from RERA website and Copy of Jamabandi Report.

73 Comprising an area 43000 sqmt situated in Village Ninder.

74 Comprising an area 37968.60 sqmt

75 ₹ 2.83 crore: SD of ₹ 2.57 crore and Surcharge of ₹ 0.26 crore

market value of ₹ 51.43 crore⁷⁶ of the land. However, Sub Registrar failed to consider the relevant instruments, due to which the instrument of partnership deed was notarized with Stamp Duty of ₹ 5,000 only resulting in short levy of Stamp Duty and Surcharge of ₹ 2.83 crore⁷⁷.

The State Government accepted the audit contention and replied (September 2023) that the case is under adjudication of Collector (Stamps). Further progress was awaited (October 2024).

4.6 Non-utilization of information available with Real Estate Regulatory Authority

Inability of Registering Authorities to effectively inspect the records of Real Estate Regulatory Authority led to short levy of Stamp Duty and Surcharge on instrument of Developer Agreement

During the audit of Sub Registrar, Bhiwadi, audit analysed the information⁷⁸ available on Rajasthan Real Estate Regulatory Authority's website⁷⁹ related to properties falling under the jurisdiction of Sub Registrar, Bhiwadi. Audit noticed that an instrument of Developer Agreement was executed (8 November 2017) between a landowner and a developer for a commercial project⁸⁰ with share of landowner and developer as 39 *per cent* and 61 *per cent* respectively. The market value of the property was ₹ 59.59 crore⁸¹ on which Stamp Duty and Surcharge of ₹ 115.13 lakh⁸² were payable. However, the Developer Agreement was not registered with Sub Registrar Bhiwadi and was instead notarized with Stamp Duty of ₹ 500 only which resulted in short levy of Stamp Duty and surcharge of ₹ 115.12 lakh⁸³.

The State Government accepted the audit contention and replied (August 2022) that instructions have been issued *vide* circular 08/2021 (dated 19.07.2021) to use the information available on the website of public offices for recovery of Stamp Duty, Surcharge and Registration Fee. The Department also intimated (September 2023) that the objected case is under adjudication of Collector (Stamps). Further progress was awaited (October 2024).

76 ₹ 51.43 crore: (37968.60 sqmt or 45393.57 sqyd x ₹ 11,330/- per sqyd) = ₹ 51,43,09,148

77 ₹ 2.83 crore: SD of ₹ 2.57 crore and Surcharge of ₹ 0.26 crore

78 Real estate project details: RERA registration No. RAJ/P/2018/701 dated 26 April 2018.

79 <https://rera.rajasthan.gov.in>.

80 Situated in khasra no. 827/533 and 810/534 on State Highway No. 25 in village Khanpur Tehsil Tijara comprising an area of 5594.13 sqmt or 6688.09 sqyd.

81 ₹ 59.59 crore: 6688.09 sqyd X ₹ 89,100 per sqyd = ₹ 59,59,08,819.

82 ₹ 115.13 lakh: SD of ₹ 95.94 lakh and Surcharge of ₹ 19.19 lakh calculated at 2 *per cent* on developer's share and one *per cent* on owner's share as per article 5(e) of the schedule to the RS Act. Surcharge is calculated at 20 *per cent* on SD as applicable from 08 March 2016.

83 ₹ 115.12 lakh: SD of ₹ 95.93 lakh and Surcharge of ₹ 19.19 lakh.

CHAPTER-V

STATE EXCISE

CHAPTER-V: STATE EXCISE

5.1 Tax administration

The Secretary, Finance (Revenue) is the administrative head of the State Excise Department (Department) at Government level. The Department is headed by the Excise Commissioner (EC). The Department has been divided into seven zones each headed by Additional Excise Commissioner (AEC). District Excise Officers (DEOs) and Excise Inspectors working under the AECs of the respective zones are deputed to monitor and regulate levy/collection of excise duty and other levies.

5.2 Results of audit

There are 108 auditable units (including 54 implementing units) in the State Excise Department, out of which, Audit selected 44 units (including 33 implementing units) for audit. The records of these units including 2,663 retail licensees (out of total 3,069 licensees) were analysed along with scrutiny of 7,512 cases. Audit noticed 5,391 cases (72 *per cent*) of non/short realization of excise duty, license fee, differential amount of additional excise duty, additional amount, interest/penalty on delayed payment, loss of excise duty on account of excess wastage of spirit/liquor/beer and other irregularities involving ₹ 195.42 crore. These cases are illustrative only, based on audit of the records of these selected units. Audit had pointed out similar omissions in previous years. However, not only did these irregularities persist but some of the issues also remained undetected till the conduct of the subsequent Audit.

Irregularities noticed broadly fall under the following categories given in Table 5.1.

Table 5.1- Results of Audit

(₹ in crore)			
Sl. No.	Category	Number of cases	Amount
1	Non/short realization of excise duty and license fees	1,908	100.96
2	Non recovery of differential amount of additional excise duty on IMFL and Beer from retail-on and retail-off licensees	1,954	72.88
2	Non/short realization of additional amount on IMFL/Beer	1,190	15.25
3	Loss of excise duty on account of excess wastage of spirit/liquor/beer	11	0.34
4	Non-recovery of interest/penalty on delayed payment	267	5.98
5	Other irregularities:		
	(i) Revenue	58	0.01
	(ii) Expenditure	03	0.00
Total		5,391	195.42

The Department accepted deficiencies in 5,203 cases involving ₹40.43 crore, of which 1,484 cases involving ₹39.08 crore were pointed out in audit during 2021-22 and the rest in earlier years. The Department recovered ₹1.76 crore in 3,731 cases, of which 12 cases involving ₹0.42 crore related to the year 2021-22 and the rest from earlier years.

The State Government accepted (May 2022) and recovered ₹17.37 lakh out of ₹18.85 lakh in 25 cases¹ of non-recovery of interest on delayed payment of Exclusive Privilege Amount and Composite fees after it was pointed out by Audit. Further, the State Government accepted and completely recovered ₹28.63 lakh in four cases (pertaining to DEO-Production Units, Behror) of non-recovery of excise duty on IMFL and beer short delivered at the export destination (May 2022) and ₹22.50 lakh in six cases of short levy of license fee for wholesale vend of CL and IMFL (July 2022). These paragraphs have not been discussed in the Report.

Few illustrative cases involving ₹ 143 crore observed in the audited units of the Department are discussed in the succeeding paragraphs. It is pertinent to mention that most of these issues have been raised earlier and published in the CAG's Audit Report of previous years wherein the Government accepted the observations and initiated action/recoveries. However, it is seen that the Department took action only in cases which were pointed out by audit and failed to strengthen the internal control system which has led to recurrence of similar issues in subsequent years.

5.3 Compliance Audit on 'Levy and Collection of State Excise Duty'

5.3.1 Introduction

The Excise Department (Department) is a major revenue earning Department of the State Government. The Department is entrusted with the responsibility of regulating the production, storage, transportation and sale of intoxicants along with levy and collection of State Excise Duty and applicable fees in the State. The objective of the Department is to regulate consumption of intoxicants, enhance revenue by way of levying duty and fees and prohibit illegal production and sale of intoxicants in the State.

The State excise revenue mainly comprises license fees levied on the manufacturing, wholesale and retail sale units, export and import permit fees and the excise duty collected on the liquor manufactured/imported and sold in the State. The levy and collection of state excise duty, license fees and other fees are governed by the Rajasthan Excise Act (Act), 1950 and the Rajasthan Excise Rules (Rules), 1956 framed thereunder. The State Government announces Excise and Temperance Policy (Policy) to lay down the principles for granting licenses for operating liquor shops and prescribing the rates of excise duty, fees and related matters.

Audit of efficacy of the systems and procedures in place for levy and collection of excise duty was conducted from June 2021 to February 2022. For this Compliance Audit (CA), seven² DEO offices were selected. Besides this, the office of the EC, as the controller and administrative head of the Department, was also selected. 33 implementing units such as distilleries, bottling plants, breweries, etc. under these DEO offices were also covered during the audit.

1 Pertaining to office of the DEOs, Ajmer, Jaipur-urban, Kota and Sirohi

2 DEOs Ajmer, Alwar, Behror (Production Unit), Jaipur (Urban), Kota, Sikar and Sirohi

5.3.2 Audit Findings

The Department introduced (April 2011) an IT System called Integrated Excise Management System (IEMS) for the departmental officials and the two Government owned companies viz. Rajasthan State Beverages Corporation Limited (RSBCL) and Rajasthan State Ganganagar Sugar Mills Limited (RSGSML) to manage the business of IMFL, Beer, CL and other excisable articles in the State. Various modules are provided in IEMS for the assistance of officials. Login ID based access to IEMS was provided to Audit in December 2021 by the Excise Department.

Audit findings noticed on the basis of scrutiny of cases in the selected units are included in the subsequent paragraphs.

5.3.2.1 Non recovery of excise duty on short lifted monthly guarantee quota of Country Liquor (CL) and Rajasthan Made Liquor (RML)

According to the Policy 2020-21, group/shop wise licenses of CL and RML were allocated on the basis of Exclusive Privilege Amount (EPA)³. The licensee of CL and RML group/shop was liable to pay the EPA prescribed for his licence period in the form of excise duty on CL and RML. Further, as per the conditions of CL and RML retail sale licence, the licensee was required to pay the annual EPA fixed for the prescribed group/shop for the concerned year in 12 equal monthly installments. The monthly installment is to be paid by the last date of that month. If a licensee failed to lift the minimum monthly quota of CL and RML, he was liable to pay the difference of excise duty in cash.

Scrutiny of the records of offices of six DEOs⁴ revealed that during 2020-21, 1157 licensees lifted CL and RML worth ₹ 777.61 crore against the quota of ₹ 828.67 crore fixed for the concerned months due to which there was shortfall of ₹ 51.06 crore in monthly guarantee amount pertaining to 839 licensees. Out of this shortfall, ₹ 27.18 crore was recovered/adjusted from security amount of 375 licensees. However, the concerned DEOs did not recover the remaining amount of ₹ 23.88 crore from 464 licensees. DEOs did not enforce the provisions of the policy which led to short collection of revenue amounting to ₹ 23.88 crore.

This issue has been raised regularly in the CAG's Audit Reports of previous years, wherein the Department accepted the observations and initiated action/recoveries in the cases pointed out by audit. Further, the Government had also stated (December 2020) that suitable provision to facilitate the recovery of shortfall of monthly guarantee amount has been introduced in the Integrated Excise Management System (IEMS). However, audit scrutiny revealed that such a provision had not been introduced in IEMS as of March 2022.

3 EPA: The amount to be charged by the Excise Department from country liquor groups/shops for exclusive right to trade in liquor in the specified area.

4 DEOs Ajmer, Alwar, Jaipur (Urban), Kota, Sikar and Sirohi (no retail licensee under DEO Behror (Production Unit)).

On this being pointed out (February 2022), the Department accepted (March 2022) that the feature in IEMS to allow issuing of next permit for purchase of liquor to a licensee only after the deposition of pending/shortfall amount has not been implemented so far.

The matter was reported to the Department and State Government (March and May 2022). The Government accepted the fact and replied (June 2022) that ₹10.46 crore has been recovered and efforts are being made to recover the remaining amount. However, evidence in support of the recovery has not been provided by the State Government. Further progress was awaited (October 2024).

5.3.2.2 Non recovery of differential amount of excise duty and basic license fees

Para 3.7.6 of the Policy 2020-21, and condition number 2.4 and 2.5 of retail sale licence of CL and RML and direction of EC (February 2020 and February 2021) provided that licensees of CL and RML had to fulfil minimum 30 *per cent* of monthly EPA with lifted quantity of 25 UP⁵ RML and remaining 70 *per cent* with lifted quantity of CL.

If the licensee failed to fulfill the prescribed guarantee ratio of RML and CL in a particular month, he had to ensure lifting of RML and CL in other months of concerned quarter. In case of short lifting of RML and CL in a quarter, the licensee was liable to pay the difference of excise duty and basic license fee payable on required quota and actual lifting of RML and CL, in cash.

Scrutiny of records (during the period June 2021 to February 2022) of offices of six DEOs⁶ revealed that during 2020-21, 1157 licensees lifted RML and CL worth ₹ 454.67 crore against the prescribed quota of ₹ 480.63 crore for the concerned quarters and thus there was shortfall of ₹ 25.96 crore in quarterly guarantee quota against 720 licensees. Out of the shortfall, entire shortfall of ₹ 38.16 lakh was either deposited or adjusted from SD in case of 37 licensees and ₹ 92.94 lakh pertaining to partial shortfall was deposited or adjusted from security deposit in respect of 683 licensees. However, the concerned DEOs did not recover the remaining difference amount of ₹ 24.65 crore from 683 licensees. DEOs could not enforce the provisions of the policy which led to short collection of revenue amounting to ₹ 24.65 crore.

The matter was reported to the Department and State Government (March and May 2022). The Government accepted the facts and replied (June 2022) that ₹ 3.14 crore has been recovered and efforts are being made to recover the remaining amount. However, evidence in support of the recovery has not been provided by the State Government. Further progress was awaited (October 2024).

5 UP refers to 'Under Proof'. It reflects the content of alcohol in an alcoholic beverage. For example, 50 Degree Proof can be denoted as 50 UP and 40 Degree proof can be denoted as 40 UP.

6 DEOs Ajmer, Alwar, Jaipur (Urban), Kota, Sikar and Sirohi.

5.3.2.3 Short recovery of basic license fee on short-lifted quantity

Scrutiny of records of offices of six DEOs⁷ revealed that during 2020-21, 1,157 licensees lifted 173.71 lakh Bulk Liter (BL) RML and 255.19 lakh BL 50/60 UP CL against the prescribed quota of 189.41 lakh BL RML and 265.17 lakh BL 50/60 UP CL for the concerned quarters and thus there was shortfall of 15.70 lakh BL RML and 9.98 lakh BL 50/60 UP CL against 802 licensees on which basic license fees of ₹ 9.96 crore was recoverable.

However, the concerned DEOs, adjusted from security amount or recovered ₹4.40 crore pertaining to 251 licensees, resulting in short recovery of ₹ 5.56 crore from 551 licensees. Therefore, lack of action on part of the DEOs to enforce the provisions of the policy led to loss of revenue amounting to ₹ 5.56 crore.

The matter was reported to the Department and State Government (March and May 2022). The Government accepted the fact and replied (June 2022) that ₹ 1.38 crore has been recovered and efforts are being made to recover the remaining amount. However, evidence in support of the recovery has not been provided by the State Government. Further progress was awaited (October 2024).

5.3.3 Non recovery of differential amount of additional excise duty on IMFL and Beer from retail-on and retail-off licensees

Section 28 of the Act provides the Rates of Excise Duty (ED) and Additional Excise Duty (AED) on IMFL and Beer. Excise duty on IMFL was leviable in various slabs according to price⁸ per carton of quarts, pints, nips or other sizes and in case of Beer, excise duty was leviable on the basis of a fix *per cent* ad-valorem of ex-brewery price. Rate of AED in case of IMFL was 20 *per cent* upto the price of ₹ 900 per carton and 35 *per cent* on the cartoon value of more than ₹ 900 per carton. In case of Beer it was 35 *per cent* leviable on the sum of ex-manufacturing unit price, export fee, excise duty and actual cost reimbursed by Rajasthan State Beverages Corporation Limited (RSBCL) to the manufacturer during the year 2019-20.

The State Government, *vide* notification dated 29 April 2020, increased the rate of AED in case of IMFL to 35 *per cent* upto the price of ₹ 950 per carton and 45 *per cent* above the price of ₹ 950 per carton and 45 *per cent* in case of Beer for the year 2020-21. It was also directed by the Government that the increase in the margin of retail licensees due to the increase in AED on IMFL and beer from the said notification should be deposited in the Government account.

Further, all DEOs were directed (05 May 2020) by EC that due to lockdown from 22 March 2020 onwards, the AED as per the revised new provision on

7 DEOs Ajmer, Alwar, Jaipur (Urban), Kota, Sikar and Sirohi.

8 Price in respect of IMFL and Beer means the price as declared by licensees/manufacturers and accepted by Rajasthan State Beverages Corporation Limited.

IMFL/Beer was to be calculated on the quantity of stock remaining at retail-on⁹ and retail-off licensees¹⁰ on the expiry of the licence period on 31 March 2020 and the difference of due amount of AED was to be deposited in the Government account.

During the audit of the office of EC, Audit collected information regarding closing balance of the stock position of IMFL and beer of all the retail-on and retail-off licensees for the year 2019-20 from the 'Item Ledger Stock RSBCL' report in the Licensee Stock Management module of IEMS. Scrutiny of this information revealed that all the 954 retail-on licensees and 972 out of 1000 retail-off licensees under the jurisdiction of 34 DEOs showed the closing balance of such IMFL and Beer brands as on 31 March 2020 for which rate of AED had been increased from 29 April 2020. Closing stock of these retail-on and retail-off licensees involved the difference of AED amounting to ₹ 2.59 crore and ₹ 70.29 crore respectively.

Thus, difference of AED aggregating to ₹ 72.88 crore was leviable on closing stock of IMFL and beer on these licensees. However, scrutiny of records of the six selected DEOs revealed that difference amount of AED (₹ 22.72 crore in case of the six selected DEOs) was neither deposited by the licensees nor demanded by the concerned DEOs. Thus, non-compliance with the extant directions of EC resulted in non-recovery of difference of AED amounting to ₹ 72.88 crore.

The matter was reported to the Department and State Government (March and May 2022). The Government replied (June 2022) that directions have been given to DEOs to recover the difference amount. Further progress was awaited (October 2024).

5.3.4 Non recovery of the prescribed additional amount on short lifted quantity of IMFL and beer

According to Para 3.18 (i) and 4.6 of the Rajasthan State Excise and Temperance Policy (Policy) 2020-21, an additional amount was to be charged quarterly at the rate of ₹ 20 per bulk litre (BL) on short lifted quantity of Indian Made Foreign Liquor (IMFL) and ₹ 10 per BL on short lifted quantity of Beer during 2020-21 from *retail-off licensees* who did not increase lifting of IMFL and Beer upto minimum 10 *per cent* during each quarter of current year in comparison to the quantity lifted in the corresponding quarter of the previous year. Shop-wise calculation of such short-lifted quantity was to be done at the end of each quarter.

Similarly, according to Para 5.4 of the Policy, this provision was applicable to those *retail-on licensees* who did not increase lifting of IMFL and Beer upto minimum 5 *per cent* during each quarter of current year in comparison to the

9 Retail-on means a licensee holding a license of Hotel/Restaurant/Club Bar for retail sale of foreign liquor for consumption on the premises and to serve liquor and beer to customers and visitors who visit such premises.

10 Retail-off means retail sale of liquor in sealed pack containers and not to be consumed in the premises of the retailer.

quantity lifted in the corresponding quarter of the previous year. Subsequently, Government of Rajasthan revised (July 2020) the above provision in relation to the *retail-on licensees* such that no penalty was prescribed for upto 10 *per cent* less lifting as compared to the corresponding quarter of previous year.

Further, as per the directions issued (February 2020) by the Excise commissioner, recovery of additional amount after the end of each quarter was to be done by all District Excise Officers (DEOs) after giving a notice through the departmental website and subsequent permits should be issued to a group/shop only after deposition of the additional amount due at the end of each quarter. In addition, the IT section of the department was also directed to make necessary provisions on the departmental website to ensure timely collection of the revenue.

Test check (between June 2021 and December 2021) of the records of six¹¹ offices of DEOs, revealed that during 2020-21, 1192 licensees (retail-off and retail-on) did not lift the IMFL and Beer as per the prescribed criteria and were thus liable to pay the additional amount of ₹15.25 crore.

The concerned DEOs, however, could not recover the prescribed additional amount on the short-lifted quantities and issued permits for lifting of liquor without ensuring deposition of additional amount due at the end of previous quarter. Thus, DEOs could not enforce policy provisions and did not ensure compliance with the extant directions of EC which resulted in non-recovery of additional amount of ₹15.25 crore.

Further audit scrutiny also revealed that the feature in IEMS to allow issue of next permit to a licensee only after the deposition of pending additional amount was not implemented as of March 2022.

The matter was reported to the Department and State Government (April and May 2022). The State Government replied (June 2022) that ₹ 5.15 crore had been recovered and directions had been issued to concerned DEOs to recover remaining additional amount. However, evidence in support of the recovery has not been provided by the State Government. Further progress was awaited (October 2024).

5.3.5 Short recovery of the second installment of remaining license fees from Restaurant Bar licensees

According to Rule 3 (3) of the Rajasthan Excise (Grant of Restaurant Bar licenses) Rules, 2004 as amended¹² (April 2020), Initial/basic license fee for restaurant situated in and within urbanisable limit of (a) Jaipur/Jodhpur headquarters was prescribed as ₹9.00 lakh and (b) other divisional headquarters and other District Headquarters as ₹6.50 lakh.

11 DEOs: Ajmer, Alwar, Jaipur (Urban), Kota, Sikar and Sirohi.

12 *vide* notification No. F4(1)FD/Ex/2020-Part-I dated 01 April 2020 issued by the Finance Department, Government of Rajasthan.

Further, the State Government exempted¹³ 25 per cent of the initial license fees or basic license fees, payable by the licensee for renewal of licence of Hotel Bar, Club Bar or Restaurant Bar, whose license had been renewed upto 30 September 2020 for the year 2020-21. Such licensee shall have to pay full amount of initial license fees or basic license fees in two installments upto 31 December 2020 without interest and additional fees and the exempted amount of fees shall be adjusted at the time of renewal of their licenses for the year 2021-22.

Test check of the records of District Excise Officer (DEO), Jaipur (Urban) and Kota, revealed (between July and August 2021) that 17 (out of total 93) restaurant bar licensees under DEO, Jaipur (Urban) and one (out of 45) restaurant bar licensee under DEO, Kota had applied for renewal of their licenses for the period 2020-21 upto 30 September 2020 by depositing first installment of 50 per cent of prescribed license fees aggregating to ₹82.00 lakh against the full amount of initial/basic license fees of ₹159.50 lakh. The concerned DEOs renewed the licenses of these restaurant bars on receipt of the first installment. However, they did not recover the second installment of remaining license fees that was to be deposited by the licensees upto 31 December 2020. Therefore, non-compliance with the extant provisions of the Rule/notification *ibid* by the DEOs resulted in short recovery of license fees amounting to ₹77.50 lakh.¹⁴

The matter was reported to the Department and State Government (April and May 2022). The State Government replied (June 2022) that ₹ 36 lakh pertaining to DEO, Jaipur (Urban) had been recovered and directions had been issued to concerned DEOs to recover the remaining amount. The State Government further stated (January 2024) that the amount of ₹15.75 lakh from seven licensees was not recoverable as benefit of 25 per cent rebate was given in the year 2020-21 instead of in the year 2021-22. The reply of the Government is not acceptable as the rebate of 25 per cent was to be given in the year 2021-22 only after license fees had been fully paid in the year 2020-21. Further progress was awaited (October 2024).

5.3.6 Computerisation in the State Excise Department

Deficiencies noticed in the functioning of IEMS are discussed in the succeeding paragraphs:

5.3.6.1 Lack of a feature in IEMS to red flag licensees who failed to lift CL and RML as per the prescribed quota

Licensee Stock Management Module of IEMS is used for maintaining liquor inventory of the retail-off and retail-on licensees online. Various payment modes like online challan generation through cash/DD/Cheque, Internet Banking, NEFT and RTGS are available to licensees for deposit of funds for purchase of liquor. After deposit of funds, liquor purchased by licensees from RSBCL or RSGSML is automatically added to respective licensee's inventory

13 *vide* notification No. F4(1)FD/Ex/2020-Part-I dated 28 October 2020 issued by the Finance Department, Government of Rajasthan.

14 DEO, Jaipur (Urban): ₹ 74.25 lakh and DEO, Kota: ₹ 3.25 lakh.

ledger. A unique ledger of each licensee is maintained under Liquor Inventory Management Module of IEMS. The licensee ledger contains details of each transaction with the licensee *i.e.* receipts of amount, invoices issued, balance available in the ledger, *etc.*

Audit observed that these modules lacked facility to red flag those CL/RML licensees who failed to lift CL/RML as per the prescribed monthly guarantee quota and as per the prescribed minimum ratio of 50/60 UP CL/RML in quarterly guarantee quota. Besides, feature to calculate remaining monthly guarantee amount and quarterly difference amount of excise duty and basic license fee payable in cash by the licensees on such short-lifted quantity of CL and RML was also not available. Additionally, there was no provision in these modules to compute the interest leviable due to delayed deposit and the cash deposit by the licensee against the short-lifted quantity.

In light of the above, it is evident that the Department could not effectively leverage IEMS for complete and timely realization of the monthly and quarterly guarantee amount and differential amount of excise duty leviable on CL and RML from defaulting licensees on short-lifted quantity of liquor.

The matter was reported to the Department and State Government (March and May 2022). The Government replied (June 2022) that action to introduce facility to red flag those CL/RML licensees who failed to lift CL/RML as per the prescribed guarantee quota has been initiated and would be introduced in the IEMS soon. Further progress was awaited (October 2024).

5.3.6.2 Irregularities in the data of Customer Ledger

A proper database system should necessarily observe the correct procedure for maintenance of accounts. The customer ledger of CL/RML groups under Country Liquor Permit Online Module of IEMS contains the transactions with licensees relating to excise duty of CL such as excise duty deposited, excise duty adjusted, excise duty balance, *etc.*

Scrutiny of IEMS data regarding customer ledger of CL/RML groups of all DEOs for the year 2020-21 revealed that database showed credit in closing balance of excise duty amounting to ₹ 21.40 lakh at the end of year 2020-21 against 2,681 licensees under 15 DEOs. However, analysis of the customer ledger data by audit revealed that instead of credit balance, there should be debit balance of ₹399.98 lakh of excise duty in the closing balance at the end of the year 2020-21. This indicated that the information in IEMS lacked reliability and integrity.

On being pointed out (February 2022), the Department replied (February 2022) that as per para 3.12.2 and 3.12.3 of the Policy, maximum 25 *per cent* amount of composite fee payable for the year regarding composite shops of periphery area could be included in the EPA on the application of the licensee and adjusted against excise duty of CL in monthly guarantee from September 2021 to February 2022. Thus, the difference in data of customer ledger was due to non-inclusion of adjustment amount of concerned licensees in the

customer ledger. However, audit is of the opinion that the adjustment amount should also be reflected in the customer ledger to provide complete and updated information.

The matter was reported to the Department and State Government (March and May 2022). The Government replied (June 2022) that action for improvement in customer ledger report of IEMS is under progress. Further progress was awaited (October 2024).

5.3.6.3 Variation in data of excise duty of CL between EPA report and Customer Ledger report

In the Country Liquor Permit Online Module of IEMS, the Customer Ledger of CL/RML groups contains details of transactions of excise duty of CL pertaining to a licensee such as excise duty deposited, excise duty adjusted, excise duty balance, etc. whereas the EPA report of CL/RML contains the details of transactions of lifted quantity of CL/RML, excise duty and basic license fee adjusted against lifted quantity of CL/RML pertaining to a licensee.

Audit collected information regarding EPA report and customer ledger of CL/RML groups of all DEOs for the year 2020-21 through login ID based access to IEMS. Scrutiny of data revealed that excise duty of CL realised in the EPA report and the excise duty of CL shown adjusted in the Customer Ledger were same only in case of 13 DEOs out of total 34 DEOs. For the remaining DEOs, irregularities observed were as follows:

- In the case of 20 DEOs, the EPA report indicated the realised excise duty amounting to ₹ 1,421.05 crore on the basis of actual lifted quantity of CL. However, the Customer Ledger report indicated the realised excise duty as ₹ 1,425.80 crore. Thus, excise duty in the Customer Ledger report exceeded the actual excise duty realised as reflected in the EPA report by ₹ 4.75 crore.
- In the case of DEO Sirohi, the figure of the realised excise duty in the EPA report was in excess of the figure in the Customer Ledger report by ₹ 0.77 lakh.

This indicates that the information in IEMS lacks consistency and integrity. The matter was reported to the Department and State Government (March and May 2022). The Government replied (June 2022) that report received from server and customer ledger report are the same. The reply of the Government is not acceptable as it was not in accordance with the point of variation in data between EPA and customer ledger report as pointed by audit.

5.3.6.4 Information regarding excise duty and basic license fee of RML not reflected in the Customer Ledger report

The licensee of CL and RML group/shop was liable to pay the EPA prescribed for the licence period in the form of excise duty on CL and RML. Policy 2020-21 introduced a new variety of liquor called "*Rajasthan Made Liquor (RML)*" of strength of 25 UP based on extra neutral alcohol spirit.

Scrutiny of IEMS data regarding EPA report and Customer Ledger of CL/RML groups of all DEOs for the year 2020-21 revealed that the EPA report contained the details of transactions of lifted quantity, excise duty and basic license fee of CL as well as RML. However, the Customer Ledger report contained the details of transactions of excise duty of CL only and lacks information regarding excise duty and basic license fee of RML. Therefore, the information in the Customer Ledger of IEMS was incomplete to the extent of transactions related to RML.

The matter was reported to the Department and State Government (March and May 2022). The Government replied (June 2022) that action for improvement in customer ledger report of IEMS is under progress. Further progress was awaited (October 2024).

5.3.6.5 Other issues in IEMS

Examination of IEMS disclosed some other shortcomings such as:

- There is no provision/mechanism in IEMS for sending SMS in advance regarding shortfall amount or outstanding dues and the related due date to the concerned licensees or such category-wise information to the DEOs. Such a notification would alert the concerned DEOs and licensees before the due date and enable it in the timely collection of revenues. It is pertinent to mention that such notification systems involving SMS/email are utilised quite effectively by companies in diverse sectors such as in insurance, banking, utilities, etc. for collection of dues/recoveries.
- There was no mechanism for a periodical review/audit of the IT system for progressive development/modification of the IT system according to the evolving business and cyber security environment and changing Excise and Temperance policies.

The matter was reported to the Department and State Government (March and May 2022). The Government replied (June 2022) that the provision for facility of SMS to DEOs and licensees would be considered. Further progress was awaited (October 2024).

5.3.7 Conclusion

The Department did not levy and collect the applicable excise duty in several cases, resulting in loss of revenue. There were instances of non-compliance to the provisions of extant Act/Rules/Policy and instructions of Government/EC such as non-recovery of excise duty and difference amount of excise duty on short lifted monthly and quarterly guarantee quota of RML and CL, difference amount of additional excise duty on closing stock of IMFL and Beer available at retail-on and retail-off licensees, non-recovery of additional amount on short lifted quantity of IMFL and beer, short recovery of license fee from bar licensees *etc.*

Further, deficiencies were noticed in the functioning of IEMS such as lack of facility in the system to red flag the CL/RML licensees who failed to lift

CL/RML as per the prescribed monthly/quarterly guarantee quota and the information in IEMS lacking consistency and integrity.

Audit also noticed deficiencies in the internal control mechanism of the Department such as ineffective action in case of defaulter licensees.

5.3.8 Recommendations

- *The Department needs to enforce the provisions of the Excise Policy/ Act/Rules/orders stringently in levying and collecting applicable excise duties and penalties.*
- *Module for recovery of excise duty and basic licence fee on short lifted quantity of CL and RML from licensees may be developed in IEMS which would tag the details of recoveries with the short lifted quantity of CL and RML after each month or quarter as the case may be, so that recovery could be made automatically from the next amount deposited by the licensees and before next issue of liquor stock to them.*
- *The Department may consider to introduce mechanism of automated calculation of interest in late payment cases in IEMS.*
- *The Department may incorporate an SMS based notification system in IEMS to alert the concerned licensees and DEOs regarding shortfall amount or outstanding dues and the related due date.*
- *The Department may ensure the integrity, consistency and timely updating of the information in IEMS.*

Part-B
EXPENDITURE SECTOR

CHAPTER-VI

GENERAL

CHAPTER-VI: GENERAL

6.1 Profile of the Audited Entity

There are 66 Departments, 236 Autonomous Bodies (ABs) and 14 Public Sector Undertakings (PSUs) under General and Social Sector of the Government of Rajasthan, headed by Additional Chief Secretary/Principal Secretaries/Secretaries, which are audited by the Principal Accountant General (Audit-I), Rajasthan, Jaipur. A list of the Departments is given in *Appendix 6.1*.

The comparative position of expenditure incurred by the Government of Rajasthan during 2017-18 to 2021-22 is given in **Table 6.1**.

Table 6.1: Comparative position of expenditure incurred by the Government

(₹ in crore)					
Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Revenue expenditure					
General services	43,451	54,364	56,186	60,144	65,406
Social services	53,064	65,687	68,313	74,009	85,054
Economic services	49,327	46,722	51,986	44,156	59,330
Grants-in-aid and Contribution	_*	_**	_***	_****	_*****
Total (A)	1,45,842	1,66,773	1,76,485	1,78,309	2,09,790
Capital and other expenditure					
Capital Outlay	20,623	19,638	14,718	15,271	24,152
Loans and Advances disbursed	1,334	1,113	2,255	491	621
Payment of Public Debt ¹	11,674	16,915	20,032	41,023	56,128
Contingency Fund	-	-	-	-	500
Public Accounts disbursement	1,47,088	1,60,570	1,79,741	1,99,229	2,40,110
Total (B)	1,80,719	1,98,236	2,16,746	2,56,014	3,21,511
Grand Total (A+B)	3,26,561	3,65,009	3,93,231	4,34,323	5,31,301

Source: Audit Reports on State Finances of the respective years.

* ₹ 11 lakh only, ** ₹ 9 lakh only, *** ₹ 7 lakh only, **** ₹ 7 lakh only, ***** ₹ 4 lakh only.

6.2 Authority for Audit

The authority for Audit by the Comptroller and Auditor General of India (CAG) is derived from Articles 149 and 151 of the Constitution of India and Section 13, 14, 15 & 17 of the CAG's (Duties, Powers and Conditions of Service) Act, 1971. Principles and methodologies for various audits are prescribed in the Regulations on Audit and Accounts, 2007, as amended in 2020, and the Auditing Standards, 2017 issued by the CAG.

¹ Including Ways & Means Advances and Overdraft.

6.3 Audit Planning and conduct of Audit

The Office of the Principal Accountant General (Audit-I), Rajasthan conducts audit of Government Departments/Offices/Autonomous Bodies/PSUs/Institutions under the General and Social Sector, under the directions of the CAG. During 2021-22, financial and compliance audits of the selected units under various General and Social Sector Departments, Autonomous Bodies, PSUs and externally aided projects of the GoR were conducted by audit teams of the office of the Principal Accountant General (Audit-I), Rajasthan, Jaipur.

The audit process starts with an assessment of risk exposure of various Government Departments/Organisations/Autonomous Bodies and schemes/projects, etc. Risk assessment is based on expenditure, criticality/complexity of activities, level of delegated financial powers and assessment of overall internal controls and the concerns of stakeholders. Audit findings during previous years are also considered in this exercise.

After completion of audit of each unit, Inspection Reports (IRs) containing audit findings are issued to the Heads of the units/departments with the request to furnish replies on audit findings within one month of receipt of the Inspection Report. When the replies are received, audit findings are either settled or further compliance is advised. The important audit observations arising out of these Inspection Reports are processed for inclusion in the Audit Reports.

During 2021-22, 10,023 mandays (for financial audit and compliance audit) were used for audit of 533 units (out of the 24,550) of General and Social Sector Departments (except Panchayati Raj Institutions and Urban Local Bodies). The audit plan covered those units/entities, which were vulnerable to significant risk, as per the risk assessment.

6.4 Response of the Government/ Departments to Audit observations

6.4.1 The draft paragraphs are forwarded to the Principal Secretaries/Secretaries of the departments concerned, drawing their attention, for their response. It is brought to their personal attention that in view of likely inclusion of such paragraphs in the Audit Reports of the Comptroller and Auditor General of India, which are placed before State Legislature, it would be desirable to include their comments. Accordingly, draft paragraphs proposed for inclusion in this report, were forwarded to the Principal Secretaries/Secretaries concerned. The responses of the concerned departments wherever received, have been suitably incorporated in the Report.

6.4.2 Rule 327 (1), read with Appendix 6 of General Financial and Accounts Rules prescribes the retention period of various accounting records, which ranges between one and three years after Audit by Accountants General.

Inability of the departmental officers to furnish compliance of the audit observations in Inspection Reports results in non-settlement of IR paragraphs. As of September 2022, there were 6,171 IRs containing 27,119 paragraphs,

issued during the period from 1998-99 to 2021-22 which were pending for settlement. Year-wise pendency is given in **Table 6.2**.

Table 6.2: Details of IRs and Paragraphs pending for settlement

S.No.	Year	IRs	Paragraphs
1	Up to 2014-15	3,097	8,945
2	2015-16	655	2,638
3	2016-17	502	2,254
4	2017-18	302	1,925
5	2018-19	499	3,090
6	2019-20	656	4,590
7	2020-21	306	2,254
8	2021-22 (issued up to March 2022)	154	1,423
Total		6,171	27,119

The GoR issued (May 1997) instructions to all the departmental officers for sending first reply to IRs within a month and replies to further audit observations within a fortnight, to ensure early settlement of outstanding paragraphs in IR. These instructions have been reiterated from time to time. The instructions issued in March 2002 envisaged appointment of nodal officers and Departmental Committee in each Administrative Department for ensuring compliance to all the matters relating to audit.

Detailed analysis of IRs issued to two departments was carried out to study the pendency of responses to the paragraphs brought out in the IRs. Analysis of the IRs of various units of Tribal Area Development Department (90 IRs) and Technical Education Department (104 IRs) revealed that 1,131 paragraphs pertaining to 194 IRs were outstanding as on 30 September 2022. Category-wise details of irregularities commented in IRs are given in **Appendix 6.2**. It was noticed that the first compliances, which had to be submitted to Audit within one month of issue of IRs, were received with an average delay of 15 months (ranging from 04 days to 137 months) in respect of 191 IRs² and first compliance of one IR³ is yet to be received.

The Government should look into the matter and ensure that procedures exist for (a) taking action against the officials who failed to send replies to IRs/paragraphs as per time schedule, (b) taking action to recover loss/outstanding advances/overpayment in time bound manner and (c) revamping the system to ensure prompt and proper response to audit observations.

6.5 Follow-up on Audit Reports

The Finance Department of the GoR decided (December 1996) that Action Taken Explanatory Notes (ATENs) on all paragraphs/performance audits that have appeared in Audit Reports be submitted to the Public Accounts

2 Total 191 IRs where first compliance was received with delays-Technical Education Department: 103 IRs (09 days to 137 month), Tribal Area Development Department: 88 IRs (04 days to 107 months).

3 First compliance of IR of Vidya Bhavan College, Udaipur (Technical Education Department) for the period April 2007 to March 2013 was not received.

Committee (PAC), duly vetted by Audit, within three months from the date of laying of the Reports in the State Legislature.

A total of 54 compliance audit paragraphs that featured in the Reports of the Comptroller and Auditor General of India on Expenditure Sector (erstwhile General and Social Sector) for the years ended 31 March 2017, 2018, 2019, 2020 and 2021 were placed before the State Legislature between 05 September 2018 and 22 September 2022. ATENs on eight paragraphs were received within prescribed time and ATENs on 46 paragraphs were received late with an average delay of 03 to 04 months.

The PAC discussed 29 selected paragraphs pertaining to the Audit Reports for the years from 2016-17 to 2019-20 and its recommendations on these 29 paragraphs were incorporated in 19 PAC Reports (pertaining to 18 departments) up to September 2024.

6.6 Coverage of this part of the Report

During the last few years, audit has reported several significant deficiencies in implementation of various programmes/activities as well as the quality of internal controls in selected departments through performance audits, which had impacted the success of programmes and functioning of the departments. Similarly, the deficiencies noticed during compliance audit of the government departments/organizations were also reported.

The current report brings out deficiencies in critical areas, which impact the effectiveness of the GoR. Some important findings of compliance audit paragraphs have been reported in Chapter VII.

CHAPTER-VII
COMPLIANCE AUDIT OF
EXPENDITURE SECTOR

CHAPTER-VII:

COMPLIANCE AUDIT OF EXPENDITURE SECTOR

Audit of transactions of the Government Departments, their field formations as well as audit of the Autonomous Bodies brought out lapses in management of resources and non - observance of the norms of regularity, propriety and economy, which have been presented in the succeeding paragraphs.

Youth Affairs and Sports Department

7.1 Purchase of Automatic Electronic Target Scoring Systems in shooting range

The State of Rajasthan had one shooting range at Jaipur and for its upgradation to international standards, the Rajasthan State Sports Council (Council) decided to procure Automatic Electronic Target Scoring Systems in 2016. In the budget for 2018-19, the State Government had allocated ₹ 5 crore for the purchase of the Automatic Electronic Target Scoring Systems in compliance to the Chief Minister's budget announcement.

In 2016, the Council had identified M/s SIUS AG Switzerland (Firm) for single source procurement of the Automatic Electronic Target Scoring Systems as the firm was the only distributor of Automatic Electronic Target Scoring Systems approved by National Rifle Association of India (NRAI) and International Shooting Sports Federation (ISSF).

The Firm submitted its proposal in April 2016 and offered Automatic Electronic Target Scoring Systems consisting of 10M (16 sets), 25M (5 sets) and 50M (5 sets) targets, at a total price of CHF 2,59,004 (in Swiss Franc) (equivalent to ₹ 1.80 crore¹).

In May 2016, after negotiations with the firm's agent in India (M/s Gem International), price was further reduced to CHF 2,56,100 (₹ 1.72 crore²), which the Firm claimed was lower than that offered to Kerala Sports Council. However, the Council did not place order.

After negotiating three times (August 2016, February 2017 and June 2017) with the firm, in October 2017, during the meeting of the firm with the Sports Minister, the firm was asked to quote its price in INR, and to offer 2 years of free comprehensive AMC and 5 years of warranty on additional charge. The firm agreed and quoted ₹ 1.68 crore.

1 CHF 2,59,004*₹ 69.5363 (exchange rate on 06 April 2016) = ₹ 1.80 crore.

2 CHF 2,56,100*₹ 67.3428 (exchange rate on 27 May 2016) = ₹ 1.72 crore.

Supply order was placed to the Firm on 05 April 2018, for ₹ 1.88 crore (inclusive of IGST ₹ 0.20 crore) for 16 sets of 10 M, 5 sets of 25 M and 5 sets of 50 M targets. However, the Letter of Credit³ (LC) could not be opened even after more than a year because of the Council's lack of understanding of the import purchase process. The firm sent (September 2019) a draft contract agreement, but the Council did not sign it, as it was different from the draft agreement prescribed in the GF&AR (Rule 68)⁴ which was enclosed in the RFP initially sent to the firm in April 2016. Banks could not open LC without the agreement.

After three years of efforts, the whole procurement process was cancelled on 05 November 2019. Audit noted that the grounds for cancellation of the procurement process viz: draft contract agreement was different from the one sent by the firm, non-signing of contract agreement within 15 days of LoA, bid evaluation took 3 years is violation of Rule 40 of RTPP Rules and actual cost negotiated was higher than estimated cost notified in SPP portal etc, were arbitrary as the agreement was drafted by the firm as per international practice and further rules do not say that if the time-frame is not adhered to, the process should be cancelled.

Thus, the tendering process took three and a half years from April 2016 till its cancellation in November 2019. After the first round of negotiations in May 2016, when the purchase was finalised for ₹ 1.72 crore, contract was not signed with the firm. Instead, many rounds of negotiations were held for the next two years before placing order with the firm.

After cancellation of the tendering in November 2019, the Council again obtained estimate from the firm (M/s Gem International, Indian agent to M/s SIUS AG Switzerland). The firm submitted an estimate of ₹ 4.91 crore in February 2020. In August 2020, the Council decided to initiate a fresh procurement process and invited bid in March 2021, but due to Covid wave, bids could not be opened, and the tender was cancelled again in September 2021.

In September 2021, NIT was again issued with an estimated price of ₹ 4.97 crore and M/s SIUS AG Switzerland was again the sole bidder with a quote of ₹ 5.84 crore. In January 2022, negotiations were held with the firm, which gave a final offer of ₹ 5.43 crore. The evaluation committee found this price to be much higher than the estimated price of ₹ 4.97 crore and cancelled the tender again in July 2022.

Audit finds this evaluation by the Committee to be incorrect. The price of ₹ 4.91 crore was estimated by the firm in February 2020 when the value of

3 LCs are operated based on a Contract Agreement which is a legally binding document between the two parties. Supply orders are formal offers issued to a seller, expressing the consent to purchase an amount of goods for an agreed price.

4 RTPP Rules also prescribe the use of Contract Agreement form.

1 CHF was ₹74.00. The value of this estimate on the bid submission date (October 2021) was ₹ 5.50 crore as the rate of exchange at that time was 1 CHF = ₹ 82.92. At this exchange rate, the bid price of the firm was ₹ 5.43 crore, which was less than the estimated price.

In January 2023, the Council initiated re-tendering for the fourth time and issued NIT for 31 sets of 10 M, 10 sets of 25 M and 10 sets of 50 M targets. The quantities were increased in comparison to supply order issued in April 2018 on demand of Rajasthan Rifles Association. In February 2023, the supply order was issued to the firm M/s Gem International at the negotiated price of ₹ 5.34 crore. The Automatic Electronic Target Scoring Systems has been installed by the firm in July 2023. But the Joint physical verification conducted by Audit (October 2023) found that 25 meter (10 sets) and 50 meter (10 sets) shooting targets were not being used due to non-installation of safety features of equipment.

The above facts show that the procurement of the Automatic Electronic Target Scoring Systems was conducted very inefficiently, as the Council took a long time in decision making at each stage. The procurement was also grossly mismanaged due to lack of procurement capability.

These cancellations and re-tenderings were arbitrary and served no purpose except to increase the cost of purchase of the same set of items⁵ from ₹ 3.69 crore in April 2018 to ₹ 5.34 crore in February 2023 which was ₹ 1.65 crore higher.

Most importantly, the multiple rounds of negotiations held with the vendor were a violation of Rule 69(1), (2) and (5) of RTPP⁶ which prohibits negotiations except in exceptional situations, like unreasonably higher price.

The State Government in its reply (March 2023) accepted the facts and audit observations.

-
- 5 Cost of 31 sets of 10 M target, 10 sets of 25 M target and 10 sets of 50M targets is calculated based on the offer price of April 2018.
- 6 Rule 69 (1) Except in case of procurement by method of single source procurement or procurement by competitive negotiations, to the extent possible, no negotiations shall be conducted after the pre-bid stage. All clarifications needed to be sought/shall be sought in the pre-bid stage itself.
- (2) Negotiations may, however, be undertaken only with the lowest or most advantageous bidder under the following circumstances-
- (a) when ring prices have been quoted by the bidders for the subject matter of procurement; or
- (b) when the rates quoted vary considerably and considered much higher than the prevailing market rates.
- (5) Negotiations shall not make the original offer made by the bidder inoperative. The bid evaluation committee shall have option to consider the original offer in case the bidder decides to increase rates originally quoted or imposes any new terms or conditions.

It is pertinent to mention that the State Government expedited the procurement process after audit pointed out the flaws in the procurement process and recommended corrective action in February 2023.

Medical Education Department

7.2 Lack of timely action by the department resulted in non-recovery of Government dues

Medical Superintendent, Sawai Man Singh (SMS) Hospital, Jaipur entered into an agreement (July 2007) with M/s Imaging Super Consultant Private Limited (Licensee), Jaipur for installation and operation of 'Linear Accelerator Machine' meant for treating cancer patients. Patients would be referred by SMS Hospital for treatment. There are ten⁷ types of treatment to be given by the licensee using this machine. The period of agreement was ten years from the date of the commissioning/operation (April 2009) of the facility.

As per clause 7 of the agreement, 21.21 *per cent* share of the total revenue collected would have to be paid by the licensee to Rajasthan Medicare Relief Society (RMRS) every month. As per clause 8, upto 20 *per cent* of the cases referred by SMS Hospital to the licensee would be treated free⁸ under the RMRS scheme.

The percentage would be calculated for each treatment separately. If the number of free cases was more than 20 *per cent*, RMRS would pay for the excess cases and if the free cases were less than the mandatory 20 *per cent*, the licensee would pay back the amount to RMRS for the shortage every six months.

The licensee carried out tests for 9,384 cases referred by the hospital authorities between April 2013 and January 2019. Out of these, only 1,474 cases (15.70 *per cent*) were referred by the hospital authorities as free cases. Since this was less than 20 *per cent* cases, the licensee was to pay ₹ 1.47 crore⁹ for shortfall of 402 free cases to RMRS (details given in **Appendix 7.1**). However, the licensee failed to make the payment (August 2022). Also, details of tests undertaken during the period February 2019 to April 2019 were not provided by the licensee.

7 Ten modalities: Intensity Modulated Radiation Therapy (IMRT) with Computer Treatment Planning; 3D Conformal Radiotherapy (3DCRT); Complete Treatment Planning on 3DTPS (3DTPS); RECT/Stereotactic Prostate Radiation Therapy (SPRT); Cetuximab (CET); Stereotactic Radio Surgery (SRS); Image-guided radiation therapy (IGRT); Stereotactic radiotherapy (SRT); Concurrent chemoradiotherapy (CCRT) and Complex Palliative Treatment (CPRT).

8 RMRS provides free health services to BPL, Heirless, Widow, HIV positives, *Astha* card holder, *Sahariya* Jati, Prisoners, Haemophilia and Thalassemia patients, Pensioner and Senior Citizens.

9 Shortfall for 117 cases of IMRT: ₹ 1.17 crore, 65 cases of 3DCRT: ₹ 16.25 lakh, 4 cases of CET: ₹ 0.60 lakh, 9 cases of CPRT: ₹ 0.68 lakh, 217 cases of 3DTPS: ₹ 10.85 lakh, 1 case of IGRT: ₹ 1.10 lakh, 1 case of SRT: ₹ 0.75 lakh, 1 case of CCRT: ₹ 0.23 lakh; Excess for 13 cases of RECT/SPRT : ₹ 0.65 lakh. Net 402 cases: ₹ 1.47 crore.

Audit noted that the shortfall in free cases occurred since April 2013. However, RMRS issued notices of shortfall of free cases to the licensee, in June 2018 and August 2019. It is pertinent to mention that this issue had been raised earlier in CAG's Audit Report (General and Social Sector) 2013-14, Government of Rajasthan on which the PAC had directed the Department to recover the pending amount from the licensee. While the Department recovered/adjusted the pending amount highlighted in the report on the instructions of PAC, it failed to prevent the recurrence of the lapse.

Further, as per clause 7 of the agreement, the licensee was supposed to pay 21.21 *per cent* of the total revenue to RMRS on monthly basis. Scrutiny of records revealed that the licensee earned total revenue of ₹ 19.44 crore during the period April 2013 to January 2019. After deducting the TDS and refunds on account of non-conducting of certain tests, the licensee was required to pay ₹ 3.63 crore as per the agreement. However, the licensee had paid only ₹ 2.62 crore to RMRS. The licensee was required to pay remaining amount of ₹ 1.01 crore. Further, RMRS adjusted recovery of ₹ 84.80 lakh pointed out by audit in earlier CAG's Audit Report against the amount of ₹ 1.08 crore due to the firm for treatments undertaken under Bhamashah Swasthya Bima Yojana (BSBY). Thus, after adjusting the remaining revenue of ₹ 23.50 lakh payable to licensee under BSBY, the outstanding amount towards 21.21 *per cent* share was ₹ 0.77 crore (details given in *Appendix 7.2*). It was further observed that the licensee did not pay any amount to RMRS for 20 months from May 2016 to December 2017 despite regular collections from the patients. However, RMRS issued notices to the licensee in this regard only from October 2017 onwards.

These instances reflect weak monitoring of the terms of the agreement by the Department. Even after taking a much delayed cognizance of the breach of agreement conditions, the Department, instead of initiating action under clause 9 of the agreement to terminate the contract, allowed the licensee to continue collecting the revenue.

The State Government while accepting the facts stated (August 2022) that ₹ 2.24 crore¹⁰ is to be recovered from the firm and notice for recovery of outstanding amount has been issued to the firm in June 2022. Medical Superintendent, SMS Hospital stated (03 June 2024) that security deposit of ₹ 11.17 lakh of the firm has been forfeited and deposited (June 2023) in the account of RMRS, Jaipur. Efforts to recover the remaining amount of ₹ 2.13 crore are being made.

Thus, during the period April 2013 to January 2019, the department failed to collect the outstanding dues aggregating to ₹ 2.13 crore from the licensee as per the terms of the agreement. Also, details of tests undertaken during the period

10 ₹ 1.47 crore in lieu of the shortfall of free cases and ₹ 0.77 crore revenue share as per agreement.

February 2019 to April 2019 by the licensee could not be obtained by GoR. Lackadaisical approach, weak monitoring and lack of timely and necessary action resulted in non-realisation of government revenue and undue monetary benefit to the licensee.



JAIPUR,

The 21 April, 2025

(SATISH KUMAR GARG)

Principal Accountant General

(Audit-I), Rajasthan

Countersigned



NEW DELHI,

The 30 April, 2025

(K. SANJAY MURTHY)

Comptroller and Auditor General of India

APPENDICES

Appendix 2.1

(Refer Paragraph 2.3.7.2)

Summary of deficiencies noticed during Centralized audit

(₹ in crore)

Audit Dimension	Cases where reply received		Cases yet to be examined by Department		Department reply accepted by Audit						Compliance deviations							
					Data entry errors		Action taken before query		Other valid explanations		Recovery made or SCN issued ¹		ASMT-10/Notice/ DRC-01A issued		Department's reply not acceptable to Audit (Rebuttal)		Total	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
ITC mismatch between GSTR 2A and GSTR 3B (D1)	50	205.91	10	35.49	5	17.66	7	23.6	6	24.33	1	1.53	21	103.3	0	0	22	104.83
ITC availed under RCM versus payment of tax in GSTR 3B/ GSTR 9 (D2)	48	30.3	4	1.77	10	5.98	5	0.79	1	0.55	0	0	28	21.21	0	0	28	21.21
RCM ITC availed without payment (D3)	47	29.76	4	1.65	11	6.19	4	0.5	2	0.67	0	0	26	20.75	0	0	26	20.75
Incorrect availment of ISD credit (D4)	50	12.87	8	3.16	17	4.11	1	0.15	0	0	1	0.1	22	5.21	1	0.14	24	5.45
Reconciliation between ITC availed in Annual returns with expenses in financial statements (D5)	47	1686.59	10	235.55	5	69.81	2	30.73	20	819.53	0	0	10	#	0	0	10	#
Mismatch of ITC availed between Annual returns and Books of accounts (D6)	50	463.93	6	7.64	5	29.85	3	3.47	14	18.9	0	0	22	\$	0	0	22	\$
Mismatch in turnover declared in GSTR 9C Table 5R (D7)	50	²	11	-	0	-	0	-	12	-	0	-	27	-	0	-	27	-

¹ Recovery made of ₹ 1.87 crore in 19 cases and SCN issued of ₹ 25.88 crore in 31 cases.

Compliance deviation of unreconciled ITC in table 14T of GSTR- 9C ₹ 530.97 crore.

\$ Compliance deviation of unreconciled ITC in table 12F of GSTR- 9C ₹ 404.07 crore.

² Total unreconciled turnover (TO) in table 5R of GSTR 9C in the 50 cases is ₹ 5889.32 crore, out of which mismatched TO of ₹1342.73 crore in 11 cases is yet to be examined by Department, in 12 cases involving mismatched TO of ₹ 672.36 crore valid explanations were provided by the Department and the deviations in the remaining 27 cases involving mismatched TO of ₹ 3874.23 crore have been accepted by Department.

Audit Dimension	Cases where reply received		Cases yet to be examined by Department		Department reply accepted by Audit						Compliance deviations							
					Data entry errors		Action taken before query		Other valid explanations		Recovery made or SCN issued ¹		ASMT-10/Notice/ DRC-01A issued		Department's reply not acceptable to Audit (Rebuttal)		Total	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Mismatch in taxable turnover declared in GSTR 9C Table 7G(D8)	50	₹ ³	8	-	4	-	0	-	7	-	5	-	26	-	0	-	31	-
Mismatch in taxpaid between books of accounts and returns(D9)	48	45.72	3	1.64	4	2.78	5	2.12	4	4.15	10	1.36	22	33.67	0	0	32	35.03
Unsettled liabilities (D10)	39	188.85	14	75.64	2	3.89	2	13.80	2	20.15	7	21.64	12	53.73	0	0	19	75.37
Composition taxpayer also availing e-commerce facility (D11)	26	0	4	0	0	0	0	0	9	0	3	0	10	0	0	0	13	0
GSTR 3B was not filed but GSTR 1 is available (D12)	50	0	13	0	0	0	1	0	5	0	9	0	22	0	0	0	31	0
Short payment of interest(D13)	50	12.48	9	2.1	0	0	0	0	1	0.13	14	3.12	25	6.97	1	0.16	40	10.25
Total	605	2,676.41	104	364.64	63	140.27	30	75.16	83	888.41	50	27.75	273	244.84	2	0.3	325	272.89

3 Total unreconciled taxable turnover (TO) in table 7G of GSTR 9C in the 50 cases is ₹ 3,138.42 crore, out of which mismatched TO of ₹259.52 crore in eight cases is yet to be examined by Department, mismatched TO of ₹ 64.87 crore in four cases was due to data entry error, in seven cases involving mismatched TO of ₹ 322.34 crore valid explanations were provided by the Department and deviations in the remaining 31 cases involving mismatched TO of ₹ 2491.69 crore have been accepted by Department.

Appendix 2.2 (A)

(Refer Paragraph 2.3.7.3 (a))

ITC mismatch between GSTR 2A and GSTR 3B

S.N.	GSTIN	State Jurisdiction	ITC as per GSTR 3B col. 4(A)(5)	ITC reversed as per table 4(B)(2) of GSTR-3B	sum of all taxes in GSTR 9 as per col. 8 (c)	Total ITC Claimed (Col.D- Col.E+Col.F)	Total of GSTR 2A for b2b supply Col 3 of 2A	Total of all taxes as per GSTR net 2A, Col 4 of 2A	As per col. 5 of GSTR2A	Total ITC available according to 2A (Col.H+Col.I+Col.J)	Excess ITC availed (Col.G- Col.K)
A	B	C	D	E	F	G	H	I	J	K	L
1	08AAFCG9082L1Z0	Circle-G, Jaipur IV, AC / CTO Ward	116551736	0	67960	116619696	92160448	202844	-46019	92317274	2,43,02,422
2	08AADCC5109J1ZQ	Circle-G, Jaipur IV, - Ward-I	391489975	341401	310312	391458886	274664327	39785	1638625	276342738	11,51,16,148
3	08AACCH1274J1ZK	Circle-N, Jaipur III, AC / CTO Ward	332561937	0	463926	333025863	270660241	0	-58660	270601581	6,24,24,282
4	08AAACL6442L1ZA	Circle-N, Jaipur III	2204645632	0	64667959	2269313591	2086502846	840339	-17005869	2070337315	19,89,76,276
5	08AAACE0078P1ZD	Circle-N, Jaipur III	1175864536	0	52975630	1228840166	1196969387	39029	806331	1197814747	3,10,25,419
6	08AAAGC0017Q2ZH	Circle-D, Bikaner	326179067	0	0	326179067	262253633	567	-4422479	257831721	6,83,47,346
7	08ACIFS5325G1Z0	Circle-B, Sikar, Jaipur IV, - Ward-II	55378631	0	0	55378631	39233458	0	-5878	39227580	1,61,51,051
8	08ADMP4705D1ZX	Circle-B, Sikar, Jaipur IV, AC / CTO Ward	17331288	0	0	17331288	527048	0	0	527048	1,68,04,240
9	08AADCB2008D1ZC	Circle-C, Jaipur I, AC / CTO Ward	22135888	0	31367370	53503258	27766081	16391	-121783	27660688	2,58,42,570
10	08AAVCS8021P1ZF	Circle-C, Jaipur I, AC / CTO Ward	24885673	0	902823	25788496	11225486	0	-26552	11198934	1,45,89,562
11	08AEFPR6781L1ZQ	(Circle-A, Udaipur, AC / CTO Ward	32115847	0	27881	32143728	12395188	0	-413	12394775	1,97,48,953
12	08AAFCR0446M1Z5	Circle-Jhunjhunu, Bikaner	317033501	0	0	317033501	302845870	0	-387622	302458248	14575,253
13	08AAACT0686N1ZW	Circle-I, Jaipur III, - Ward-I	729739836	35280	0	729704556	707340089	0	221176	707561265	22143,291
14	08AADCS0472N1Z2	Circle-I, Jaipur III, - Ward-II	314522651	1497610	29923398	342948439	213507113	32611	-6645870	206893854	136054,585

S.N.	GSTIN	State Jurisdiction	ITC as per GSTR 3B col. 4(A)(5)	ITC reversed as per table 4(B)(2) of GSTR-3B	sum of all taxes in GSTR 9 as per col. 8 (c)	Total ITC Claimed (Col.D-Col.E+Col.F)	Total of GSTR 2A for b2b supply Col 3 of 2A	Total of all taxes as per GSTR net 2A, Col 4 of 2A	As per col. 5 of GSTR2A	Total ITC available according to 2A (Col.H+Col.I+Col.J)	Excess ITC availed (Col.G-Col.K)
A	B	C	D	E	F	G	H	I	J	K	L
15	08AAFCR1929K1Z3	Circle-I, Jaipur III, AC / CTO Ward	254325104	0	0	254325104	238805068	-409540	-235202	238160326	16164,778
16	08AAXCS0910P1ZN	A Jaipur IV	36225340	0	588029	36813369	14483455	0	0	14483455	22329,914
17	08ADQPK6623E1ZE	A, Ajmer	14864278	0	15014632	29878910	14590163	0	-8218	14581945	15296,965
18	08ADJPP6148E1ZC	Circle-B, Kota, AC / CTO Ward	18760370	0	19242092	38002462	18624819	0	1169	18625989	19376,473
19	08AAKCA1961F1ZQ	Circle-B, Kota, AC / CTO Ward	87002481	27000	0	86975481	25169010	0	0	25169010	61806,471
20	08AAACM5489L1ZW	Circle A, Bhiwadi	368076036	0	0	368076036	341884137	37876	126074	342048086	26027,950
21	08AAACR0259D1ZQ	Circle A, Bhiwadi	182872373	0	0	182872373	144513620	0	-412489	144101131	38771,242
22	08AAACM8040P1Z3	Circle A, Bhiwadi	778205590	0	0	778205590	697150110	5458	-1379628	695775940	82429,650
Total											1048304,841

Appendix 2.2 (B)

(Refer Paragraph 2.3.7.3 (a))

ITC availed under RCM versus payment of tax in GSTR 3B/GSTR 9

S.No.	GSTIN	State Jurisdiction	Turnover of RCM as per 4(G) of GSTR 9	ITC of RCM as per 6(C) GSTR 9	ITC of RCM as per 6(D) GSTR 9	ITC of RCM as per 6(F) GSTR 9	r3_iteimps	Total ITC of RCM 4(A)(3) of GSTR 3B	ITC claimed under RCM (Col.5+6+7, where GSTR-9 filed and Col.8+9)	Total tax paid under RCM 3.1 (d) of GSTR 3B	Excess ITC under RCM
1	2	3	4	5	6	7	8	9	10	11	12
1	08APDPS1961G1ZR	Circle-C, Jodhpur I, AC / CTO Ward	0	1635581	0	0	0	1635581	1635581	0	1635581
2	08AAACW1337M1Z5	Circle-C, Jodhpur I, AC / CTO Ward	127533644	7311988	0	0	0	7311988	7311988	6327180	984808
3	08AAJFT9023H1ZX	Circle-G, Jaipur IV, - Ward-I	0	0	0	1046287	0	0	1046287	0	1046287
4	08AABFR2507C1ZQ	Circle-B, Udaipur, AC / CTO Ward	1935928	98416	0	21090552	0	106885	21188968	106883	21082085
5	08ABEFA5297L1ZY	Circle-C, Bhiwadi, AC / CTO Ward	11029600	3275313	0	0	0	3275315	3275313	551480	2723833
6	08AAECS4917P1ZR	Circle-C, Bikaner	24920836	2361161	0	0	0	569301	2361161	1194813	1166348
7	08AADCH1906N1ZG	Circle-C, Jaipur I, AC / CTO Ward	9419240	0	1695464	0	0	0	1695464	0	1695464
8	08AABCB0916C1ZB	Circle-C, Jaipur I, AC / CTO Ward	10773692	1134137	0	4151924	0	1134047	5286061	1134137	4151924
9	08AARCS9459D1ZO	Circle-C, Jaipur I, AC / CTO Ward	5274124	1953333	0	0	0	830178	1953333	722247	1231086
10	08ABUPY0172G1Z4	Circle-E, Jaipur IV, AC / CTO Ward	3612474	180623	1526986	0	0	140614	1707609	181638	1525971
11	08AAJCS5263M1ZR	(Pali),(Circle-Sirohi),(Circle-Sirohi - Ward-IV Headquarter, Abu Road)	0	0	1781051	0	0	0	1781051	0	1781051
12	08ABUPB6717E1ZK	(Pali),(Circle-Sirohi),(Circle-Sirohi - Ward-IV Headquarter, Abu Road)	0	0	1148266	0	0	0	1148266	0	1148266
13	08AACCR5652A1ZN	(Pali),(Circle-Sirohi),(Circle-Sirohi, AC / CTO Ward)	33167632	14316116	0	0	0	2866651	14316116	3451748	10864368
14	08AACCA4856H1ZM	Circle-I, Jaipur III, AC / CTO Ward	0	0	1485559	0	0	0	1485559	0	1485559
15	08AGWPS9925N1Z0	Circle - Kishangarh, AC / CTO Ward	738946	0	44748	1143474	1035365	44748	1188222	44748	1143474
16	08AANCS6218A1ZF	A Jaipur-IV	15652420	3528912	0	0	0	2005367	3528912	2005367	1523545
17	08BMQPK0010D1ZJ	F Jaipur-III	0	0	2433949	0	0	0	2433949	0	2433949
18	08AQLPK0940L1ZL	Shahapura Jaipur-I	NULL	NULL	NULL	NULL	0	1210866	1210866	0	1210866

Audit Report (Compliance Audit) for the year ended 31 March 2022

S.No.	GSTIN	State Jurisdiction	Turnover of RCM as per 4(G) of GSTR 9	ITC of RCM as per 6(C) GSTR 9	ITC of RCM as per 6(D) GSTR 9	ITC of RCM as per 6(F) GSTR 9	r3_itsimps	Total ITC of RCM 4(A)(3) of GSTR 3B	ITC claimed under RCM (Col.5+6+7, where GSTR-9 filed and Col.8+9)	Total tax paid under RCM 3.1 (d) of GSTR 3B	Excess ITC under RCM
1	2	3	4	5	6	7	8	9	10	11	12
19	08AOOPR5883G1Z6	Shahapura Jaipur-I	NULL	NULL	NULL	NULL	0	1213932	1213932	0	1213932
20	08CHWPD3031M1Z0	Shahapura Jaipur-I	NULL	NULL	NULL	NULL	0	1727047	1727047	0	1727047
21	08AABCK4906F1ZQ	CTO Circle I, Jaipur I	NULL	NULL	NULL	NULL	0	2845944	2845944	906	2845038
22	08ADJPP6148E1ZC	Circle-B, Kota	142360	0	19242094	0	0	2233	19242094	7118	19234976
23	08AVVPK9777E1ZN	Circle A, Pali	376776	1210130	0	0	0	19562	1210130	20714	1189416
24	08AAACP1563C1ZT	Circle- Jaisalmer, AC / CTO Ward	NULL	NULL	NULL	NULL	113895952	145112272	259008224	145112256	113895968
25	08AACCA7721RIZ7	Circle-A, Bhiwadi, AC / CTO Ward	11765779	521948	0	7541959	0	368298	8063907	673470	7390437
26	08AAHCA7988H1Z2	Circle-A, Bhiwadi, AC / CTO Ward	19604500	13864	3045967	2816038	2816038	243793	5875869	3264210	2611659
27	08AABCS6963J1ZW	Circle-A, Bhiwadi, AC / CTO Ward	34451364	2497930	0	0	0	913643	2497930	933358	1564572
28	08AAACN6127E1ZP	Circle-A, Bhiwadi, AC / CTO Ward	19975470	2772034	0	0	0	1018012	2772034	1187873	1584161
Total											212091671

Appendix 2.2 (C)

(Refer Paragraph 2.3.7.3 (a))

RCM ITC availed without payment

S.N.	GSTIN	State Jurisdiction	Total tax of RCM 3.1 (d) of GSTR 3B	r3_iteimps	Total ITC of RCM 4(A)(3) of GSTR 3B	ITC of RCM (Col 6C of GSTR-9)	ITC of RCM (Col 6D of GSTR-9)	ITC of RCM (Col 6F of GSTR-9)	Table 4G of GSTR 9	Excess ITC without payment
1	08AAACW1337M1Z5	Circle-C, Jodhpur I, AC / CTO Ward	6327181	0	7311988	7311988	0	0	6327180	984807
2	08APDPS1961G1ZR	Circle-C, Jodhpur I, AC / CTO Ward	0	0	1635581	1635581	0	0	0	1635581
3	08AAJFT9023H1ZX	Circle-G, Jaipur IV, - Ward-I	0	0	0	0	0	1046286	0	1046286
4	08AAFCR5544Q1ZO	Circle-B, Udaipur, AC / CTO Ward	1514	0	851286	851286	0	0	1514	849772
5	08AABFR2507C1ZQ	Circle-B, Udaipur, AC / CTO Ward	106883	0	106885	98416	0	21090552	118467	21070501
6	08ABEFA5297L1ZY	Circle-C, Bhiwadi, AC / CTO Ward	551480	0	3275315	3275315	NULL	NULL	551479	2723836
7	08AABCB0916C1ZB	Circle-C, Jaipur I, AC / CTO Ward	1134137	0	1134047	1134137	0	4151924	1134137	4151924
8	08ABUPY0172G1Z4	Circle-E, Jaipur IV, AC / CTO Ward	181638	0	140614	180623	1526986	0	180622	1526985
9	08AGVPG4807G1Z5	Kota, Circle-Jhalawar - Ward-II	0	0	911727	911727	0	0	0	911727
10	08AAJCS5263M1ZR	(Pali),(Circle-Sirohi),(Circle-Sirohi - Ward-IV Headquarter, Abu Road)	0	0	0	0	1781051	0	0	1781051
11	08ABUPB6717E1ZK	(Pali),(Circle-Sirohi),(Circle-Sirohi - Ward-IV Headquarter, Abu Road)	0	0	0	0	1148266	0	0	1148266
12	08AACCR5652A1ZN	(Pali),(Circle-Sirohi),(Circle-Sirohi, AC / CTO Ward)	3451749	0	2866651	14316116	0	0	3451747	10864367
13	08AAECB4903A1Z9	Circle-G, Jaipur III, - Ward-I	294847	887050	294848	NULL	NULL	NULL	NULL	887051
14	08AACCA4856H1ZM	Circle-I, Jaipur III, AC / CTO Ward	0	0	0	0	1485559	0	0	1485559
15	08AGWPS9925N1ZO	Circle - Kishangarh, AC / CTO Ward	44748	1035365	44748	0	44748	1143474	44748	1143474
16	08BMQPK0010D1ZJ	F Jaipur-III	0	0	0	0	2433950	0	0	2433950
17	08AQLPK0940L1ZL	Shahpura Jaipur-I	0	0	1210866	NULL	NULL	NULL	0	1210866
18	08CHWPD3031M1ZO	Shahpura Jaipur-I	0	0	1727047	NULL	NULL	NULL	NULL	1727047
19	08AOOPR5883G1Z6	Shahpura Jaipur-I	0	0	1213932	NULL	NULL	NULL	NULL	1213932
20	08AABCK4906F1ZQ	CTO Circle I, Jaipur I	906	0	2845945	NULL	NULL	NULL	NULL	2845039
21	08ADJPP6148E1ZC	Circle-B, Kota	7118	0	2233	0	19242094	0	7118	19234976
22	08AVVPK9777E1ZN	Circle A, Pali	20714	0	19562	1210130	0	0	20714	1189416
23	08AAACP1563C1ZT	Circle-Jaisalmer	145112272	113895952	145112272	NULL	NULL	NULL	NULL	113895952
24	08AAHCA7988H1Z2	Circle A, Bhiwadi	3264210	2816038	243793	13864	3045967	2816038	3264210	2611659
25	08AACCA7721R1Z7	Circle A, Bhiwadi	673470	0	368298	521948	0	7541959	673470	7390437
26	08AAACN6127E1ZP	Circle A, Bhiwadi	1187873	0	1018012	2772034	0	0	1187873	1584161
Total										207548622

Appendix 2.2 (D)

(Refer Paragraph 2.3.7.3 (a))

Incorrect availment of ISD credit

S. No.	GSTIN	State Jurisdiction	Year	ITC claimed in GSTR-3B under ISD credit	ITC claimed in GSTR-9 under ISD credit (Col. 6G of GSTR-9)	Table 5a of GSTR-6 filed by ISD	Table 8a of GSTR-6 filed by ISD	Table 9a of GSTR-6 filed by ISD	Excess ISD Credit
1	2	3	4	5	6	7	8	9	10
1	08CDYPK1410P1ZY	Circle-Jhunjhunu - Ward-III	2017-18	575340	575340	NULL	NULL	NULL	575340
2	08AABCH5055Q1Z4	Circle-C Kota - Ward-II	2017-18	7366670	3808800	2415840	NULL	NULL	1392960
3	08AAACH0812J1ZW	Circle - Shahjahanpur AC / CTO Ward	2017-18	55919652	55919652	34823095	NULL	NULL	21096557
4	08AAECV7170P1ZL	Circle-A Bhiwadi AC / CTO Ward	2017-18	1048559	1048559	NULL	NULL	NULL	1048559
5	08AINPB0354M1Z6	Circle-B Sikar Jaipur IV AC / CTO Ward	2017-18	1477402	1477402	NULL	NULL	NULL	1477402
6	08AAACL1954B1ZW	Circle-A Jaipur II AC / CTO Ward	2017-18	1675520	1675520	571072	NULL	NULL	1104448
7	08AAPCS6078Q1Z6	Circle-A Bhiwadi AC / CTO Ward	2017-18	1154242	1154242	NULL	NULL	NULL	1154242
8	08ABUPG7724J1Z3	Circle-A Jaipur II AC / CTO Ward	2017-18	1101508	1101508	NULL	NULL	NULL	1101508
9	08BPIPD5621Q1ZI	Circle-Chittorgarh AC / CTO Ward	2017-18	539540	539540	NULL	NULL	NULL	539540
10	08ACDPT6227B1ZQ	Circle-A Bhilwara - Ward-I	2017-18	715589	715589	NULL	NULL	NULL	715589
11	08ABDPJ5662M1ZA	Circle-B Udaipur AC / CTO Ward	2017-18	2810333	2810333	NULL	NULL	NULL	2810333
12	08AAGCM8122L1Z6	Circle-C Jaipur I AC / CTO Ward	2017-18	2891376	2891376	1031854	NULL	NULL	1859522
13	08AADCE4925E1ZT	Circle - Shahjahanpur AC / CTO Ward	2017-18	3302604	3302607	2341105	NULL	NULL	961499
14	08AAOFS2084A1Z8	Circle-B Udaipur AC / CTO Ward	2017-18	638093	638093	NULL	NULL	NULL	638093
15	08AACCS4797D1Z4	Circle-A Bhiwadi AC / CTO Ward	2017-18	1312854	1410960	NULL	NULL	NULL	1312854
16	08BEQPS4084D1Z2	Circle B -Pali AC / CTO Ward	2017-18	1326668	1326668	NULL	NULL	NULL	1326668
17	08AAOFN2658R1ZA	Circle-Bundi Ward - Circle-Bundi - Ward-II	2017-18	763893	763893	NULL	NULL	NULL	763893
18	08ABMPD1117G1Z2	Circle-C Bikaner AC / CTO Ward	2017-18	435130	435130	NULL	NULL	NULL	435130
19	08AAACE7582J1ZA	Circle-B Bhilwara - Ward-II	2017-18	7845853	NULL	5996980	NULL	NULL	1848873
20	08ABLFS2104H1ZA	Circle-C Kota AC / CTO Ward	2017-18	5051356	5051356	NULL	NULL	NULL	5051356
21	08AAACL6442L1ZA	Circle-I Jaipur III AC / CTO Ward	2017-18	47380832	47380832	42671972	NULL	NULL	4708860
22	08AAACV8389C1Z1	Circle - Malwana AC / CTO Ward	2017-18	612134	612134	NULL	NULL	NULL	612134
23	08AJXPS0733J1ZK	Circle-E Jaipur III AC / CTO Ward	2017-18	596423	596423	NULL	NULL	NULL	596423
Total									53131783

Appendix 2.2 (E)

(Refer Paragraph 2.3.7.3 (a))

Unreconciled ITC in Table 14T of GSTR-9C

S. N.	GSTIN	State Jurisdiction	ITC claimed in Annual Return 9C(14S)	eligible ITC 9C(14R)	Un-reconciled ITC 9C(14T)
1	08AAGCP9214Q1ZQ	Circle B -Pali - Ward-II	277825219	0	277825219
2	08AABCD9335M1Z9	Circle-N, Jaipur III, AC / CTO Ward	135651985	0	135651985
3	08AANCS4504R1ZN	Circle-N, Jaipur III, AC / CTO Ward	130031764	0	130031764
4	08AAECP4708K1Z7	Circle-A Bhilwara	229555320	0	229555320
5	08AADCG3235B1Z4	Circle-C, Jaipur I, AC / CTO Ward	260015560	0	260015560
6	08AAFFS2927K1ZW	Circle-C, Jaipur I, AC / CTO Ward	185064170	0	185064170
7	08AAACM9401C1ZV	Circle-E, Jaipur III, AC / CTO Ward	133774067	0	133774067
8	08AAACC9762A1ZT	Circle-C, Kota, AC / CTO Ward	5537379731	1899371927	3638007804
9	08AELPV5424N1ZQ	CTO Circle I, Jaipur I	192415152	0	192415152
10	08AAACN6127E1ZP	Circle A, Bhiwadi	127387113	0	127387113
Total					5309728154

Appendix 2.2 (F)

(Refer Paragraph 2.3.7.3 (a))

Mismatch of ITC availed between Annual returns and Books of accounts

S. N.	GSTIN	State Jurisdiction	Mismatch in ITC availed (ITC as per Table 12 F of GSTR 9C)
1	08AAACI5139B1ZY	Circle-C, Jaipur III, - Ward-I	32208855
2	08AQAPA8752D1Z5	Circle-C, Jodhpur I, AC / CTO Ward	10104057
3	08AADFU2915M1ZW	Circle-D, Jaipur III, AC / CTO Ward	23232428
4	08AAACI7990L1ZY	Circle-H, Jaipur III, AC / CTO Ward	10039868
5	08AABCT1296R1ZN	Circle-J, Jaipur III, AC / CTO Ward	8862179
6	08ADZPA1697H1Z1	Circle-B, Udaipur, AC / CTO Ward	12399122
7	08AACCR8969E1ZX	Circle-C, Jaipur II	8944752
8	08AAACJ2238E1ZX	Circle-C, Bhiwadi, AC / CTO Ward	29783330
9	08AAACM0405A1ZD	Circle-C, Bhiwadi, AC / CTO Ward	15216731
10	08AAACS0206P1ZD	Circle-C, Bhiwadi, AC / CTO Ward	11670149
11	08AACCS0255J1ZE	Circle-A, Bhilwara, AC / CTO Ward	8648750
12	08AAACC9762A1ZT	Circle-C, Kota, AC / CTO Ward	3639963610
13	08AABCG3707A1Z7	Circle-C, Kota, AC / CTO Ward	102015583
14	08ACLPK0524G1ZT	Circle-G, Jaipur III	7909228
15	08AABCR7436B1ZK	Circle-I, Jaipur III, - Ward-I	53223908
16	08AAIFT0891J1ZR	Circle-I, Jaipur III, AC / CTO Ward	14296204
17	08AACCD5740R1Z5	Circle-I, Jaipur III, AC / CTO Ward	12505682
18	08AAFCB0525K1ZT	Circle-I, Jaipur III, AC / CTO Ward	9742817
19	08AADCB0274F1Z0	Circle-I, Jaipur III, AC / CTO Ward	8653445
20	08AAHCR3870P1ZN	B Jaipur-III	7623505
21	08AADCB2110L1Z0	Circle-B, Kota	6699552
22	08AAACH0156K1ZP	Circle A, Bhiwadi	6919362
Total			4040663117

Appendix 2.2 (G)

(Refer Paragraph 2.3.7.3 (a))

Unreconciled turnover in Table 5R of GSTR-9C

S.N.	GSTIN	State Jurisdiction	Table 5 (P) of GSTR 9C	Table 5 (Q) of GSTR 9C	Mismatch in turnover Table 5 (R) of GSTR 9C
1	08AAECG1174A1Z3	Circle-C, Jaipur III, AC / CTO Ward	917769416	240162032	677607384
2	08ABDPK8467H1ZB	Circle-C, Jaipur III	1104822540	563027346	541795194
3	08AAACI5139B1ZY	Circle-C, Jaipur III, - Ward-I	2628346539	2432273370	196073169
4	08AABCJ6373K1Z7	Circle-H, Jaipur I, - Ward-II	133160261666	119506745650	13653516016
5	08AANCS6027R1ZH	Circle-N, Jaipur III, AC / CTO Ward	11397611142	50000	11397561142
6	08AABCL4708Q1Z2	Circle-B, Udaipur, AC / CTO Ward	1967509970	660653831	1306856139
7	08AAACS8479A1Z9	Circle-B, Udaipur, AC / CTO Ward	163160317	3013689	160146628
8	08AAFFA7652R1ZS	Circle-B, Udaipur, AC / CTO Ward	175308548	17426904	157881644
9	08AAGFC0806N1ZF	Circle-D, Jaipur II	275525510	95000	275430510
10	08AWNPS2137D2ZE	Circle-H, Jaipur IV	3736209032	1631848368	2104360664
11	08AWNPS2137D1ZF	Circle-H, Jaipur IV	3736209032	2034761998	1701447034
12	08FJWPS4147A1ZR	Circle-H, Jaipur IV	4590045216	4403182427	186862789
13	08AAAAS1601G2ZY	Circle-B, Sikar, Jaipur IV, AC / CTO Ward	823516599	10199395	813317204
14	08AADCG4274G1ZL	Circle - A, Alwar, AC / CTO Ward	768145158	0	768145158
15	08AAMCS7915D1Z4	Circle-C, Jaipur I, - Ward-II	180894422	4244000	176650422
16	08AAACC9762A1ZT	Circle-C, Kota, AC / CTO Ward	26431397606	26219876397	211521209
17	08AACCC0502G1ZB	Circle-C, Jaipur II, AC / CTO Ward	265142219	5887333	259254887
18	08AAATB2599R1ZZ	Circle-Jhunjhunu - Ward-IV Headquarter, Chirawa	2494107351	2252864182	241243169
19	08AACCH5105N1ZI	Circle-G, Jaipur III, AC / CTO Ward	280510144	21599512	258910632
20	08AAACX1139J1ZA	Circle-I, Jaipur III, - Ward-II	381122586	64975109	316147477
21	08AABCE5026E1Z1	Circle-I, Jaipur III, - Ward-II	199462786	52758476	146704310
22	08AAACM3816F1ZQ	Circle-I, Jaipur III, AC / CTO Ward	4764230911	4216753421	547477490
23	08AACCS2613L2ZB	Circle-I, Jaipur III, AC / CTO Ward	168104561	23328940	144775621
24	08AACCR7382R1ZH	Circle-B, Bhiwadi	1006432060	840317767	166114293
25	08AAACC1205A1ZN	B Jaipur-III	4681035597	2985246805	1695788792
26	08AJQPM4885J1ZC	CTO Circle I, Jaipur I	552121015	131303721	420817294
27	08AADCR0723R1Z1	Circle A, Pali	252240066	36327464	215912602
Total					38742318873

Appendix 2.2 (H)

(Refer Paragraph 2.3.7.3 (a))

Unreconciled taxable turnover in Table 7G of GSTR-9C

S.N.	GSTIN	State Jurisdiction	TTO as per Table 7 (F) of GSTR 9C	TTO after adjustments Table 7 (E) of GSTR 9C	Unreconciled taxable turnover as per Table 7 (G) of GSTR 9C
1	08ATQPK6567R2ZE	Circle-A, Jodhpur I, AC / CTO Ward	0	172596128	172596128
2	08AAECG1174A1Z3	Circle-C, Jaipur III, AC / CTO Ward	240162032	917769416	677607384
3	08ABDPK8467H1ZB	Circle-C, Jaipur III	212129287	753924480	541795193
4	08AAACI5139B1ZY	Circle-C, Jaipur III, - Ward-I	2432273370	2628346539	196073169
5	08AAFCR8492P1ZD	Circle-J, Jaipur I, AC / CTO Ward	36457912	289257573	252799661
6	08AANCS6027R1ZH	Circle-N, Jaipur III, AC / CTO Ward	50000	11397611142	11397561142
7	08AABCL4708Q1Z2	Circle-B, Udaipur, AC / CTO Ward	650134606	1956990746	1306856140
8	08AAACS8479A1Z9	Circle-B, Udaipur, AC / CTO Ward	639641	160786269	160146628
9	08AAFFA7652R1ZS	Circle-B, Udaipur, AC / CTO Ward	17426904	175308548	157881644
10	08AFKPG6770N1ZT	Circle-A, Bhilwara - Ward-1	922263	113674064	112751801
11	08BDVPS9401A1ZA	Circle-F, Jaipur II, AC / CTO Ward	159331	151859786	151700455
12	08AAGFC0806N1ZF	Circle-D, Jaipur II	95000	275525510	275430510
13	08AWNPS2137D2ZE	Circle-H, Jaipur IV	1631848368	3736209032	2104360664
14	08AWNPS2137D1ZF	Circle-H, Jaipur IV	2024847465	3726294499	1701447034
15	08FJWPS4147A1ZR	Circle-H, Jaipur IV	4393334347	4580197136	186862789
16	08AAACW5831E1ZF	Circle-G, Jaipur I, AC / CTO Ward	9495373	185761411	176266038
17	08AAKCA2581R1ZZ	Circle-B, Sikar, Jaipur IV, - Ward-II	512	139670397	139669885
18	08AADCG4274G1ZL	Circle - A, Alwar, AC / CTO Ward	0	768127058	768127058
19	08AAACA6522C1Z7	Circle-C, Bikaner, AC / CTO Ward	3716084564	3876007261	159922697
20	08AAMCS7915D1Z4	Circle-C, Jaipur I, - Ward-II	4244000	180894422	176650422
21	08AJLPP7284P1Z3	Circle-C, Kota - Ward-I	0	140965461	140965461
22	08AACCC0502G1ZB	Circle-C, Jaipur II, AC / CTO Ward	5887333	265142219	259254886
23	08AAMFA7698A1Z6	Circle-C, Jaipur II, AC / CTO Ward	9689480	150860266	141170786
24	08AANPM7316E1ZL	Kota, Circle-D, Kota, AC / CTO Ward	15316754	126958847	111642093
25	08AACCH5105N1ZI	Circle-G, Jaipur III, AC / CTO Ward	21587140	280497773	258910633
26	08AAACX1139J1ZA	Circle-I, Jaipur III, - Ward-II	64334423	287416442	223082019
27	08AAACM3816F1ZQ	Circle-I, Jaipur III, AC / CTO Ward	4216753421	4710366248	493612827
28	08AACCS2613L2ZB	Circle-I, Jaipur III, AC / CTO Ward	0	144775621	144775621
29	08AAACC1205A1ZN	B Jaipur-III	2834728611	4528148283	1693419672
30	08AJQPM4885J1ZC	CTO Circle I, Jaipur I	131303721	552121015	420817294
31	08AADCR0723R1Z1	Circle A, Pali	36327464	249103106	212775642
Total					24916933376

Appendix 2.2 (I)

(Refer Paragraph 2.3.7.3 (a))

Mismatch of tax paid between books of accounts and returns

S. N.	GSTIN	State Jurisdiction	Taxable turnover as per GSTR 9 C(9)	Tax CGST as per GSTR 9C (9P)	Tax SGST as per GSTR 9C (9P)	Tax IGST as per GSTR 9C (9P)	Tax Cess as per GSTR 9C (9P)	Total of col. 9P of GSTR-9C	amount paid as per GSTR 9C (9Q)	Un-reconciled payment CGST as per GSTR 9C(9R)	Un-reconciled payment SGST as per GSTR 9C(9R)	Un-reconciled payment IGST as per GSTR 9C(9R)	Un-reconciled payment Cess as per GSTR 9C(9R)	Total Un-reconciled payment of tax column 9Q of GSTR-9C
1	08AFFPK9391G2ZI	Circle-B, Jaipur I	163674293	15650375	15650375	11880	NULL	31312630	15700182	7806224	7806224	0	0	15612448
2	08AAACI5139B1ZY	Circle-C, Jaipur III, - Ward-I	2432273370	147559350	147559350	0	0	295118700	204651156	45233772	45233772	0	0	90467544
3	08AAJFT9023H1ZX	Circle-G, Jaipur IV, - Ward-I	375128493	NULL	NULL	67523289.2	NULL	67523289	58380305	0	0	9142984	0	9142984
4	08AALCS5957LIZI	Circle-H, Jaipur I, AC / CTO Ward	513286059.6	30892477.8	30892477.8	11805878.58	0	73590834	67832603	1353317	1353317	3051598	0	5758231
5	08ABTPG9248A1ZG	Circle-J, Jaipur III, AC / CTO Ward	75652212.92	10203061.42	10203061.42	0	46281013.98	66687137	57968329	1182146	1182146	0	6354516	8718808
6	08AAACR9697P1Z9	Circle-A, Bhilwara	274233959	6666287	6666287	462173.9	NULL	13794748	10206557	69000	69000	1	3450190	3588191
7	08AABCP4431G1ZN	Circle-A, Jaipur II, - Ward-I	48328808	4067405	4067405	513573	0	8648383	4663183	1992600	1992600	0	0	3985200
8	08AAIFM3956F1Z3	Circle-Chittorgarh, AC / CTO Ward	14509003	NULL	NULL	3761157.14	NULL	3761157	0	0	0	3761157	0	3761157
9	08AAIFM9990R1Z0	Circle-D, Bikaner - Ward-I	52681870.49	4741368.34	4741368.34	0	0	9482737	5459450	2011643	2011643	0	0	4023287
10	08AAACB1534F1Z6	Circle-C, Jaipur I, AC / CTO Ward	1679719572	145078668	145078672	12192181	NULL	302349521	298967427	1682385	1699627	82	0	3382094
11	08AABCK7530K1ZD	Circle-C, Jaipur I, AC / CTO Ward	369548379.4	32117889	35188614	5863782	0	73170285	66501446	183213	3253938	3231688	0	6668839
12	08AABFL2967J1ZI	Circle-C, Jaipur I, AC / CTO Ward	388395659.2	9709891.48	9709891.48	0	0	19419783	16610520	1404631	1404631	0	0	2809263
13	08AARCS9459D1Z0	Circle-C, Jaipur I, AC / CTO Ward	266376040	17475332	17475312	15872217	0	50822861	0	17475332	17475312	15872217	0	50822861
14	08AACAP3835H1ZI	Circle-E, Jaipur III, AC / CTO Ward	40719493	3664128.85	3664128.85	NULL	NULL	7328258	1169410	3079424	3079424	0	0	6158848
15	08AARPC0479J1ZE	(Pal i),(Circle-Sirohi),(Circle-Sirohi, AC / CTO Ward)	26535034.83	3002514.00	3002513.00	0	15831798.00	21836825	8092247	1	1	0	13744578	13744578
16	08AACCR5652A1ZN	(Pal i),(Circle-Sirohi),(Circle-Sirohi, AC / CTO Ward)	1043335458	63930328	63928655	0	0	127858983	114650721	6604967	6603295	0	0	13208262
17	08AAACU3561B2ZN	Circle-I, Jaipur III	288844018.2	25957703.39	25957703.39	204119.73	NULL	52119527	47011184	2553954	2554389	0	0	5108343

S. N.	GSTIN	State Jurisdiction	Taxable turnover as per GSTR 9 C(9)	Tax CGST as per GSTR 9C (9P)	Tax SGST as per GSTR 9C (9P)	Tax IGST as per GSTR 9C (9P)	Tax Cess as per GSTR 9C (9P)	Total of col. 9P of GSTR-9C	amount paid as per GSTR 9C (9Q)	Un-reconciled payment CGST as per GSTR 9C(9R)	Un-reconciled payment SGST as per GSTR 9C(9R)	Un-reconciled payment IGST as per GSTR 9C(9R)	Un-reconciled payment Cess as per GSTR 9C(9R)	Total Un-reconciled payment of tax column 9Q of GSTR-9C
18	08AAACP0165G1ZP	Circle-I, Jaipur III, - Ward-I	1793206336	139887020	139887020	49479735	NULL	329253775	314923818	7094846	7094846	140266	0	14329957
19	08AAFCR1929K1Z3	Circle-I, Jaipur III, AC / CTO Ward	4337064405	129588165	129588165	2043124.76	0	261219455	256331099	2485070	2485070	-81783	0	4888356
20	08AAFAT1966Q1ZO	Circle-I, Jaipur III, AC / CTO Ward	2347816306	143097931	143097931	NULL	NULL	286195862	281737940	2228961	2228961	0	0	4457922
21	08AACCN1451B1ZO	Circle-B, Bhiwadi	29711880	99011.25	99011.25	5150115.9	NULL	5348138	1266790	99011	99011	3883326	0	4081348
22	08AWPPK3179D1Z9	Circle-L, Jaipur-III	52823105.66	7131990.22	7131990.22	0	36319837.47	50583818	44805285	3	3	0	5778526	5778533
23	08AAHFV4156F2ZO	Circle-Baran	71766318	6458968.62	6458968.62	NULL	NULL	12917937	9370524	1773706	1773706	0	0	3547413
24	08ATUPJ4781A1ZF	Circle-Bundi	24468437.03	3389686	3389686	0	32073121.73	38852494	31392309	31298	31298	0	7397589	7460185
25	08AASPJ1823C1ZV	Circle A, Pali	103310140	414345.03	414345.03	4326345.14	0	5155035	0	414345	414345	4326345	0	5155035
26	08AAFCM1868G2ZA	Circle A, Hanumangarh	37481868	0	0	6746736.24	0	6746736	0	0	0	6746736	0	6746736
27	08ACRFS4474M1Z6	Circle C Sriganganagar	131918815.8	8176065	8176065	0	0	16352130	5080058	5636036	5636036	0	0	11272072
28	08AAFFB0669P1ZO	Circle Suratgarh	115454563	9858901	9858901	0	0	19717802	8898344	5409729	5409729	0	0	10819458
29	08AADHA0499Q1ZT	Circle - Makrana	33094747.29	1975967.82	1975967.82	0	0	3951936	0	1975968	1975968	0	0	3951936
30	08AIMPM1727C1ZE	Circle-Dausa	57811322.61	3541000.04	3541000.04	0	0	7082000	2529910	2276045	2276045	0	0	4552090
31	08AABCS3931J1ZA	Circle A, Bhiwadi	1594282040	4259600	4259600	163283311	14863	171817374	163093216	0	0	15933	8740092	8724158
32	08AAJCS3085P1ZL	Circle A, Bhiwadi	382927274.6	11405516.85	11405516.85	45600711.56	NULL	68411745	60800157	1436646	1436646	4738297	0	7611588
Total														350337725

Appendix 2.2 (J)

(Refer Paragraph 2.3.7.3 (a))

Unsettled liabilities

S. No.	GSTIN	State Jurisdiction	Liability as per GSTR-1	Liability as per GSTR-9	Maximum of Column 4 and 5	Payment in GSTR-3B	Payment as per GSTR-9	Maximum of Column 7 and 8	Undischarged liability (Col. 6-9)
1	2	3	4	5	6	7	8	9	10
1	08AAACI5139B1ZY	Circle-C, Jaipur III, - Ward-I	210418129	295118696	295118696	115343308	199835355	199835355	95283341
2	08AADCR0095E1ZJ	Circle-I, Jaipur III	20681618	20681618	20681618	5468	5468	5468	20676150
3	08AACCB5744P1Z7	Circle-G, Jaipur IV, AC / CTO Ward	38432838	0	38432838	7140777	0	7140777	31292061
4	08AGBPS2905H1ZG	Circle-G, Jaipur I, AC / CTO Ward	176423581	0	176423581	228360	0	228360	176195221
5	08AAKCM6407G1ZD	Circle-A, Jaipur III, AC / CTO Ward	22668830	1708219	22668830	1633900	1647789	1647789	21021041
6	08BDHPM6568A1ZG	Circle-B, Sikar, Jaipur IV, AC / CTO Ward	28989278	0	28989278	1356530	0	1356530	27632748
7	08AADCR3380E1ZH	Circle-C, Bhiwadi, AC / CTO Ward	139975916	0	139975916	13657723	0	13657723	126318193
8	08ADIPK3399P1ZO	Circle-C Alwar AC / CTO Ward	64475215	0	64475215	40112644	0	40112644	24362571
9	08AABCD9782E1ZF	Circle-C, Bikaner, AC / CTO Ward	877132113	856895036	877132113	856826936	856826936	856826936	20305177
10	08AAACB1534F1Z6	Circle-C, Jaipur I, AC / CTO Ward	269202866	294259854	294259854	265179353	273269024	273269024	20990830
11	08AAKCA8820H1ZI	(JURISDICTION - STATE) State - Rajasthan Zone - Kota Circle - Circle-Jhalawar Ward - Circle-Jhalawar AC / CTO Ward	215826588	209977133	215826588	189292545	191034650	191034650	24791938
12	08AATPC6739R1ZP	Circle-E, Udaipur, AC / CTO Ward	197523	197524	197524	5822	33896	33896	163628
13	08ADDPS7629F1Z9	Circle-Jhunjhunu - Ward-IV Headquarter, Chirawa	23009172	0	23009172	490994	0	490994	22518178
14	08ASFPV5712K1ZA	Circle-E Jaipur-III	33612112	0	33612112	7543263	0	7543263	26068849
15	08AAACK7334A1ZV	B Bhiwadi	50877864	83906895	83906895	50857112	52111905	52111905	31794990
16	08AAACO7127K1Z9	A Jaipur-IV	791547385	768085741	791547385	755777145	755856345	755856345	35691040
17	08ASNPA2590A1Z2	F Jaipur-IV	42695385	0	42695385	23662618	0	23662618	19032767
18	08AAFFB0669P1Z0	Circle Suratgarh	25215443	19698340	25215443	14415448	14415448	14415448	10799995
19	08AAACA4691C1ZX	Circle - Merta city	60171836	45110863	60171836	40708624	41398099	41398099	18773737
Total									753712455

Appendix 2.2 (K)

(Refer Paragraph 2.3.7.3 (a))

Composition taxpayer also availing e- commerce facility

S. No.	GSTIN	State Jurisdiction
1	08ABDFM8485D1Z0	Circle-H, Jaipur I, AC / CTO Ward
2	08ADGPV1079F1ZB	Circle-A, Jaipur I, - Ward-I
3	08ASQPD3430K1ZM	Circle- A Sikar Ward- I
4	08GKWPS2573G1ZA	Circle - A Alwar - Ward-III
5	08ACEPP4179R1ZP	Circle-C, Jaipur I, - Ward-II
6	08ARJPP5671J1Z6	Circle-C, Jaipur II, AC / CTO Ward
7	08AAEFO6307N1ZX	JURISDICTION - STATE), State - Rajasthan, Zone - Jaipur-II Circle - Circle-C, Jaipur II, Ward - Circle-C, Jaipur II, - Ward-I
8	08ACBPY4374J1Z2	Circle-I, Jaipur II, - Ward-I
9	08BEDPG5036G1ZR	Circle-I, Jaipur II, - Ward-II
10	08AMUPA0595N1ZF	Circle-A, Udaipur - Ward-II
11	08AVJPC8169Q1ZQ	Circle-H, Jaipur II, - Ward-II
12	08CQFPM4613L1ZL	F Jaipur-III
13	08AMQPD1518A1ZI	Circle A, Pali

Appendix 2.2 (L)

(Refer Paragraph 2.4.7.3 (a))

GSTR 3 B was not filed but GSTR 1 is available

S. No.	GSTIN	State Jurisdiction	Tax Liability (Max of GSTR-1 and GSTR-9)	ITC (As per GSTR 2A)
1	08AOPPP4204C1Z2	Circle-B, Jaipur I	104985	89686
2	08AQJPR5543E1ZM	Jodhpur-II, Circle-B, Ward-II	152016	74746
3	08AADHM4855J2ZU	Circle-C, Jaipur III	601125	147182
4	08AAFCN5063L1Z4	Circle-C, Jaipur III	67314	358180
5	08CILPS3667Q1Z3	Circle-G, Jaipur IV	278318	27392
6	08AOKPK8754P1ZY	Circle-G, Jaipur IV	21309	207084
7	08AJMPP6146K2ZK	Circle-J, Jaipur III	496030	319568
8	08AHDPK0349Q1ZZ	Circle-L, Jaipur III	66510	333973
9	08AALFD4535E1ZI	Circle-D, Bhilwara	142709	171502
10	08AAHCM2298L1ZW	Circle-A, Jaipur II	277263	66586
11	08AACCA6422D1Z4	Circle-A, Beawar	1488334	118442
12	08CHIPS2096B1Z7	Circle-A, Beawar	294970	139130
13	08AJFPD7782C1Z9	Circle-A, Bhilwara, AC / CTO Ward	41387	27948
14	08AOJPG0306C1ZM	Circle-D, Jaipur II	4175036	91074
15	08AANFV5968P1ZW	Circle-D, Jaipur II	50335	478362
16	08BOTPS1319L1Z9	Circle-B, Bhiwadi	1461314	39152
17	08AFNPC2277B1ZP	Circle-B, Bhiwadi	40064	659
18	08AZSPK1048H1Z4	Circle-B, Bharatpur	355341	522778
19	08AABCK2947C2ZQ	B Jaipur-III	123572	3303
20	08AQRPJ5909Q1ZV	F Jaipur-III	1249078	270170
21	08CJTPB8029C1Z5	Shahapura Jaipur-I	809788	128835
22	08AMDPJ4521G1ZC	Shahapura Jaipur-I	104694	14619
23	08AFZPM7566B1ZT	Circle-B, Jodhpur 1	3508346	7033
24	08AZIPA5131H1ZO	Circle-B, Jodhpur 1	146849	109803
25	08EEKPK6922K1ZZ	Circle-B, Kota	70382	37604
26	08CWGPS0220L1ZF	Circle-Bundi	376321	379985
27	08AKQPG3782P1ZA	Circle-Nagaur	46372	23502
28	08BPVPS8555K1ZN	Circle - Dholpur	123748	948
29	08AIGPK5577N1ZJ	Circle-Dausa	86400	2272
30	08DDIPK4324R1ZY	Circle-Jaisalmer	309118	72109
31	08HXXPS1224R1Z9	Circle A, Bhiwadi	145563	51068

Appendix 2.2 (M)**(Refer Paragraph 2.4.7.3 (a))****Short Payment of Interest**

S. No.	GSTIN	State Jurisdiction	Interest Leviable	Interest paid in cash ledger	Interest payable as declared in GSTR 3B	Short payment of Interest
1	08AAACJ5184F1ZK	Circle-B, Barmer-Jodhpur-II, AC / CTO Ward	7213237	5807670	5807670	1405567
2	08AARCS6166P1Z9	Circle-D Bhilwara	2377923	774021	727347	1603902
3	08AACCS5810P1ZZ	Circle-G, Jaipur IV, - Ward-I	1350486	0	0	1350486
4	08AAACR7643H1Z8	Circle-H, Jaipur I, AC / CTO Ward	4084108	1612402	1244936	2471706
5	08AACCS5778G1ZZ	Circle-H, Jaipur I, AC / CTO Ward	1237956	0	0	1237956
6	08AAJCS0425R1ZV	Circle-J, Jaipur III, AC / CTO Ward	1866489	0	0	1866489
7	08AAECJ0228L1ZK	Circle-N, Jaipur III, AC / CTO Ward	1797984	0	0	1797984
8	08AACCR8969E1ZX	Circle-F, Jaipur II	5174930	0	0	5174930
9	08AFRPS1722D1ZD	Circle-Chittorgarh, AC / CTO Ward	1324478	0	0	1324478
10	08AAECG6662M1Z3	Circle-B, Sikar, Jaipur IV, AC / CTO Ward	2311852	10257	10257	2301595
11	08AAGCA0724Q1ZG	Circle-C, Bhiwadi, AC / CTO Ward	2293251	0	0	2293251
12	08AAACT3227D1ZQ	Circle-C, Bhiwadi, AC / CTO Ward	3559627	640918	640918	2918709
13	08BBIPS6001H1ZN	Circle-A Bhilwara AC / CTO Ward	1383531	0	0	1383531
14	08AABCI4025P1ZD	Circle-C, Jaipur I, AC / CTO Ward	4605074	0	0	4605074
15	08AACCK0420F1Z4	Circle-C, Jaipur I, AC / CTO Ward	4976758	0	0	4976758
16	08AAMFN7746C1Z0	Circle-C, Jaipur I, - Ward-II	2354287	0	0	2354287
17	08AABCK7530K1ZD	Circle-C, Jaipur I, AC / CTO Ward	6614645	514942	514942	6099703
18	08AAAJB1164C1ZV	Circle-C, Ajmer, AC / CTO Ward	1692514	0	0	1692514
19	08AIJPR5867K1ZE	Circle-E, Jodhpur I, - Ward-III	2540407	0	0	2540407
20	08AALCS2349L1ZU	Circle-C, Jaipur II, AC / CTO Ward	2455034	0	0	2455034
21	08ABJPH3476P1Z0	Circle-D, Kota, AC / CTO Ward	1357884	0	0	1357884
22	08AAKCS5538G1Z1	(Rajasthan),(Udaipur),(Circle-A, Udaipur),(Circle-A, Udaipur, AC / CTO Ward)	2143839	0	0	2143839
23	08AADCS0852Q1ZW	Circle-A, Udaipur - Ward-III	1756680	0	0	1756680
24	08AAECR0062J1ZG	Circle-Jhunjhunu - Ward-II	1866113	0	0	1866113
25	08AVMPK0958Q1ZQ	(Rajasthan),(Bikaner),(Circle-Jhunjhunu),(Circle-Jhunjhunu, AC / CTO Ward)	3423901	0	0	3423901
26	08AACCD5090Q1Z4	Circle-D, Jaipur II, AC / CTO Ward	1457933	0	0	1457933
27	08AAEFF8562C1ZG	JURISDICTION - STATE) State - Rajasthan Zone - Jaipur-II Circle - Circle-D Jaipur II Ward - Circle-D Jaipur - Ward-II	2446694	0	0	2446694
28	08AAEFH4702Q1Z3	Circle-H Jaipur- ward-I, Zone- Jaipur 4	4100320	0	0	4100320
29	08AAACD0817B1ZC	Shahajanpur	2183791	12547	12547	2171244
30	08AAAFD9568L1ZV	A, Bikaner	1937738	0	0	1937738
31	08AABFH1270Q1Z5	Circle-F, Bikaner	4176111	0	0	4176111
32	08AAECM2181R1ZX	Circle-F, Bikaner	1853760	0	0	1853760
33	08AAHFK5693G1ZY	B Jaipur-III	7291821	0	0	7291821
34	08AAMFT1994Q1Z3	Circle A Barmer/New circle-B Barmer	2359070	0	0	2359070
35	08ABAPL0783A1Z4	Circle-B, Kota	1584783	0	0	1584783
36	08AFCPS0369H1ZB	Circle A, sriganganagar	1323862	0	0	1323862
37	08AAACH3581N1Z8	Circle-Jaisalmer	1304892	0	0	1304892
38	08AAACP1563C1ZT	Circle-Jaisalmer	2114088	0	0	2114088
39	08AABCC7684C1ZN	Circle A, Bhiwadi	4368773	18500	18500	4350273
Total						100875367

Appendix 2.3 (A)

(Refer Paragraph 2.3.7.3 (c))

ITC mismatch between GSTR 2A and GSTR 3B

S.N.	GSTIN	State Jurisdiction	ITC as per GSTR 3B col. 4(A)(5)	ITC reversed as per table 4(B)(2) of GSTR-3B	sum of all taxes in GSTR 9 as per col. 8 (c)	Total ITC Claimed (Col.D-Col.E+Col.F)	Total of GSTR 2A for b2b supply Col 3 of 2A	Total of all taxes as per GSTR net 2A, Col 4 of 2A	As per col. 5 of GSTR2A	Total ITC available according to 2A (Col.H+Col.I+Col.J)	Excess ITC availed (Col.G-Col.K)
A	B	C	D	E	F	G	H	I	J	K	L
1	08AAHCP0002D1Z4	Circle-A, Jaipur I, AC / CTO Ward	24325325	0	0	24325325	NULL	NULL	NULL	0	24325325
2	08AHHPM2757N1ZR	Circle-B, Alwar - Ward-III Headquarter, Khairthal	106714340	0	0	106714340	2970514	0	-7	2970506	103743834
3	08AAACU0748E1ZJ	Circle-E, Jodhpur I, AC / CTO Ward	403898283	110404	7328433	411116312	392785858	42480	-992897	391835441	19280871
4	08AANPA8904C1ZX	Circle - Kishangarh, AC / CTO Ward	18862580	0	0	18862580	4042901	0	0	4042901	14819679
5	08AADFJ8965A1ZA	Circle - Kishangarh, AC / CTO Ward	21380924	0	37044	21417968	6989289	0	-1179	6988110	14429858
Total											176599567

Appendix 2.3 (B)

(Refer Paragraph 2.3.7.3 (c))

ITC availed under RCM versus payment of tax in GSTR 3B/ GSTR 9

S.N.	GSTIN	State Jurisdiction	Turnover of RCM as per 4(G) of GSTR 9	ITC of RCM as per 6(C) GSTR 9	ITC of RCM as per 6(D) GSTR 9	ITC of RCM as per 6(F) GSTR 9	r3_itsimps	Total ITC of RCM 4(A)(3) of GSTR 3B	ITC claimed under RCM (Col.5+6+7, where GSTR-9 filed and Col.8+9)	Total tax paid under RCM 3.1 (d) of GSTR 3B	Excess ITC under RCM
1	2	3	4	5	6	7	8	9	10	11	12
1	08AAECK1273E1ZR	Circle-D, Jaipur III	NULL	NULL	NULL	NULL	0	13379693	13379693	23389	13356304
2	08AUQPN8583M1ZG	Circle-H, Jaipur I, AC / CTO Ward	6845785	31664498	0	0	0	342289	31664498	342289	31322209
3	08BFHPJ6539J1Z1	Circle-C, Bhilwara, AC / CTO Ward	NULL	NULL	NULL	NULL	0	1792602	1792602	0	1792602
4	08BLXPK8100N1ZE	Circle-B, Beawar	0	0	1419568	0	0	0	1419568	0	1419568
5	08AABCK0743J1ZM	Circle-C, Alwar, AC / CTO Ward	17915902	751757	0	4920905	0	751757	5672662	992346	4680316
6	08AYAPA2914K1ZQ	Circle-A, Beawar	0	0	1128437	0	0	0	1128438	0	1128437
7	08CWPPK3732G1ZA	Circle-Ratangarh, AC / CTO Ward	555000	23250	0	2174451	0	23250	2197701	27750	2169951
8	08AOJPD7368F1ZR	Circle-A, Bharatpur),(Circle-A, Bharatpur, AC / CTO Ward)	0	0	1743655	0	0	0	1743655	0	1743655
9	08AUSPS4008C1ZI	Circle-I, Jaipur II, AC / CTO Ward	0	1099794	0	0	0	1099794	1099794	0	1099794
10	08CDDPS2565N1ZX	Sawai Madhopur	NULL	NULL	NULL	NULL	0	1073031	1073031	0	1073031
Total											59785867

Appendix 2.3(C)

(Refer Paragraph 2.3.7.3 (c))

RCM ITC availed without payment

S.N.	GSTIN	State Jurisdiction	Total tax of RCM 3.1 (d) of GSTR 3B	R3_ITC_I MPS	Total ITC of RCM 4(A)(3) of GSTR 3B	ITC of RCM (Col 6C of GSTR-9)	ITC of RCM (Col 6D of GSTR-9)	ITC of RCM (Col 6F of GSTR-9)	Table 4G of GSTR 9	Excess ITC without payment
1	08AAECK1273E1ZR	Circle-D, Jaipur III	23389	0	13379693	NULL	NULL	NULL	NULL	13356304
2	08AUQPN8583M1ZG	Circle-H, Jaipur I, AC / CTO Ward	342289	0	342289	31664498	0	0	342289	31322209
3	08BFHPJ6539J1Z1	Circle-C, Bhilwara, AC / CTO Ward	0	0	1792602	NULL	NULL	NULL	NULL	1792602
4	08BLXPK8100N1ZE	Circle-B, Beawar	0	0	0	0	1419568	0	0	1419568
5	08AABCK0743J1ZM	Circle-C, Alwar, AC / CTO Ward	992346	0	751757	751757	0	4920905	992346	4680316
6	08AYAPA2914K1ZQ	Circle-A, Beawar	0	0	0	0	1128437	0	0	1128437
7	08CWPPK3732G1ZA	Circle-Ratangarh, AC / CTO Ward	27750	0	23250	23250	0	2174451	27750	2169951
8	08AAQFP5970J1ZH	Circle-A, Bharatpur),(Circle-A, Bharatpur, AC / CTO Ward	0	0	0	0	829566	0	0	829566
9	08AOJPD7368F1ZR	Circle-A, Bharatpur),(Circle-A, Bharatpur, AC / CTO Ward)	0	0	0	0	1743655	0	0	1743655
10	08AUSPS4008C1ZI	Circle-I, Jaipur II, AC / CTO Ward	0	0	1099794	1099794	0	0	0	1099794
11	08ABHPM2978F1ZD	Circle-F, Udaipur, AC / CTO Ward	946701	0	3259537	3259537	0	0	937048	2322488
Total										61864890

Appendix 2.3(D)

(Refer Paragraph 2.3.7.3 (c))

Incorrect availment of ISD credit

S. No	GSTIN	State Jurisdiction	Year	ITC claimed in GSTR-3B under ISD credit	ITC claimed in GSTR-9 under ISD credit (Col. 6G of GSTR-9)	table 5a of GSTR-6 filed by ISD	table 8a of GSTR-6 filed by ISD	table 9a of GSTR-6 filed by ISD	Excess ISD Credit
1	2	3	4	5	6	7	8	9	10
1	08AGFPG8371B1ZK	Circle-Shahpura Jaipur I AC / CTO Ward	2017-18	1195051	1195051	NULL	NULL	NULL	1195051
2	08AQLPM0408P1ZG	Circle-B Bharatpur - Ward-II	2017-18	416724	416724	NULL	NULL	NULL	416724
3	08AGHPB0466E1ZT	Circle-Neem Ka Thana Jaipur IV AC / CTO Ward	2017-18	1600987	1600987	NULL	NULL	NULL	1600987
4	08AJNPJ6396G1ZN	Circle-B Jaipur III - Ward-II	2017-18	436598	436598	NULL	NULL	NULL	436598
5	08AAECN6497P1ZH	Circle-Dausa AC / CTO Ward	2017-18	11710696	11710696	NULL	NULL	NULL	11710696
6	08ACEFS6845F1ZV	Circle-C Alwar AC / CTO Ward	2017-18	15146442	14425182	NULL	NULL	NULL	14425182
7	08AAFCN3096H1Z8	Circle-H Jaipur III AC / CTO Ward	2017-18	470291	470291	NULL	NULL	NULL	470291
8	08AHPPP1506J1Z3	Circle-Jalore Ward - Circle-Jalore - Ward-I	2017-18	599096	599096	NULL	NULL	NULL	599096
9	08AAECC0130G1Z9	Circle-D Bhilwara AC / CTO Ward	2017-18	907835	907835	NULL	NULL	NULL	907835
10	08ABIPA5083A2Z3	Circle-B Jaipur II - Ward-II	2017-18	521670	521670	NULL	NULL	NULL	521670
11	08BAHPR0331P2ZC	Circle-Jaisalmer Jodhpur I AC / CTO Ward	2017-18	525071	525071	NULL	NULL	NULL	525071
12	08AITPM0331P1ZQ	Circle-B Bharatpur - Ward-II	2017-18	760636	760636	NULL	NULL	NULL	760636
13	08ABYPJ7321A1ZM	Circle-A Beawar AC / CTO Ward	2017-18	792614	792614	NULL	NULL	NULL	792614
14	08AFXPA5676E1Z2	Circle-B Bhilwara AC / CTO Ward	2017-18	4024373	4024373	NULL	NULL	NULL	4024373
15	08AGDPA5209J1ZO	Circle-A Bhilwara AC / CTO Ward	2017-18	1210047	1210047	NULL	NULL	NULL	1210047
16	08AABCF8391H1ZC	Circle - Shahjahanpur AC / CTO Ward	2017-18	1025065	1025065	NULL	NULL	NULL	1025065
17	08AAOHS8935C1ZO	Circle-Jalore AC / CTO Ward	2017-18	489902	489902	NULL	NULL	NULL	489902
Total									41111838

Appendix 2.3(E)

(Refer Paragraph 2.3.7.3 (c))

Unreconciled ITC in Table 14 T of GSTR 9C

S. N.	GSTIN	State Jurisdiction	ITC claimed in Annual Return 9C(14S)	Eligible ITC 9C(14R)	Un-reconciled ITC 9C(14T)
1	08AUQPN8583M1ZG	Circle-H, Jaipur I, AC / CTO Ward	147855216	3897557	143957659
2	08AAGCA9158C1ZN	Circle-B, Beawar	129448883	0	129448883
3	08ACLPM9140N1ZY	Circle-F, Udaipur, AC / CTO Ward	112691312	0	112691312
4	08AABCD0834B1ZA	Circle-H, Jaipur II, AC / CTO Ward	212306936	0	212306936
5	08ABCPB3962H1ZV	A-Ajmer	117593842	17876413	99717429
Total					698122219

Appendix 2.3(F)

(Refer Paragraph 2.3.7.3 (c))

Mismatch of ITC availed between Annual returns and Books of accounts

S. N.	GSTIN	State Jurisdiction	Mismatch in ITC availed (ITC as per Table 12 F of GSTR 9C)
1	08AUQPN8583M1ZG	Circle-H, Jaipur I, AC / CTO Ward	143957659
2	08ALEPA0112A1ZB	Circle-Churu - Ward-II	18100000
3	08AANPA8904C1ZX	Circle - Kishangarh, AC / CTO Ward	14819941
4	08ABCPB3962H1ZV	A, Ajmer	99717429
5	08AAEAM5743R1ZV	E Bikaner	21902480
Total			298497509

Appendix 2.3(G)

(Refer Paragraph 2.3.7.3 (c))

Unreconciled taxable turnover in Table 7G of GSTR-9C

S.N.	GSTIN	State Jurisdiction	TTO as per Table 7 (F) of GSTR 9C	TTO after adjustments Table 7 (E) of GSTR 9C	Unreconciled taxable turnover as per Table 7 (G) of GSTR 9C
1	08AAACG7586Q1ZQ	Circle-C, Bikaner	2593648	252697816	250104168
2	08AACCJ2882L1Z6	Circle - Kishangarh, AC / CTO Ward	14252658	141568271	127315613
3	08AAKPJ9060D1ZO	Circle - Merta city	522743340	661839265	139095925
4	08ABYPA7699E1ZY	Circle C, Jaipur-IV	0	132211499	132211499
Total					648727205

Appendix 2.3(H)

(Refer Paragraph 2.3.7.3 (c))

Mismatch in tax paid between books of accounts and returns

S. N.	GSTIN	State Jurisdiction	Taxable turnover as per GSTR 9 C(9)	Tax CGST as per GSTR 9C (9P)	Tax SGST as per GSTR 9C (9P)	Tax IGST as per GSTR 9C (9P)	Tax Cess as per GSTR 9C (9P)	Total of col. 9P of GSTR-9C	amount paid as per GSTR 9C (9Q)	Un-reconciled payment CGST as per GSTR 9C(9R)	Un-reconciled payment t SGST as per GSTR 9C(9R)	Un-reconciled payment IGST as per GSTR 9C(9R)	Un-reconciled payment Cess as per GSTR 9C(9R)	total Un-reconciled payment of tax column 9Q of GSTR-9C
1	08ABRPA3635P1Z6	Circle-C, Ajmer, AC / CTO Ward	40677811.36	5184888.21	5184888.21	881234.83	0	11251011	6091044	2139513	2139513	880940	0	5159968
2	08AAGCP5334D1ZK	Circle-B, Jodhpur 1	603813499	75151803	75151803	19269119	41969755	211542480	207028332	257074	257074	4000000	0	4514148
3	08ABLFS0344P1ZN	Circle B Sriganganagar	35104664.65	2117767.23	2117767.23	0	0	4235534	0	2117767	2117767	0	0	4235534
4	08ABCPM4752G1ZO	Circle-Nagaur	209727257	29361907.81	29361907.81	0	148091230.4	206815046	192968977	1	1	0	13846067	13846069
Total														27755719

Appendix 2.3(I)

(Refer Paragraph 2.3.7.3 (c))

Unsettled liabilities

S. No.	GSTIN	State Jurisdiction	Liability as per GSTR-1	Liability as per GSTR-9	Maximum of Column 4 and 5	Payment in GSTR-3B	Payment as per GSTR-9	Maximum of Column 7 and 8	Undischarged liability (Col. 6-9)
1	2	3	4	5	6	7	8	9	10
1	08AAGHB1735H1ZJ	Circle- B Beawar- Ward- III	11762143	0	11762143	0	0	0	11762143
2	08ACUPV7990A1ZT	Circle-D, Kota, AC / CTO Ward	80239856	80236824	80239856	53051115	53051115	53051115	27188741
Total									38950884

Appendix 2.4

(Refer Paragraph 2.3.8.1)

Non-production of records

(₹ in crore)

Jurisdictional Circle	Sample	Non-production	
	Number of taxpayers	Number of taxpayers	Mismatch in ITC/tax liability
D, Udaipur	1	1	0.32
B, Jaipur II	5	1	2.88
B, Udaipur	2	2	2.36
E, Jaipur-I	1	1	0.88
F, Udaipur	1	1	0.54
H, Jaipur-I	2	2	2.02
I, Jaipur-III	9	8	7.62
Nimbahera	2	2	3.22
A, Udaipur	1	1	2.38
A, Jaipur III	1	1	1.06
C, Jodhpur II	1	1	2.09
A, Rajsamand	1	1	0.22
H Jaipur II	2	2	0.35
C, Jodhpur I	1	1	0.14
Jaisalmer	1	1	0.46
B, Kota	2	2	36.12
B, Jaipur III	1	1	0
B, jaipur IV	1	1	0.01
C, Jaipur III	5	5	129.33
D, Jodhpur II	7	7	13.68
E, Kota	3	3	10.28
I, Jaipur I	3	3	4.45
C, Jaipur I	4	4	5.92
E, Jodhpur I	2	1	0.07
Total	59	53	226.40

Appendix 2.5

(Refer Paragraph 2.3.8.1)

Partial production of records

(₹ in crore)

Jurisdictional Circle	Sample	Mismatch of ITC/tax liability	
	Number of taxpayers	Number of taxpayers	Amount of deviation
C, Jaipur II	2	2	10.50
J, Jaipur-III	1	1	3.79
A, Bhiwadi	3	1	1.77
A, Jaipur-II	1	1	1.23
I, Jaipur III	9	1	0.55
G, Jaipur IV	1	1	0.44
G, Jaipur III	1	1	0.13
Shahpura, Jaipur-I	2	1	0.03
D, Jaipur II	1	1	0.01
Total	21	10	18.45

Appendix 2.6

(Refer Paragraph 2.3.8.1)

Non-production of Records during detailed Audit

S. No.	Circle Name	GSTIN	Records called for and not produced to Audit	
			Basic records such as Financial Statement, Trial Balance, Auditor's Report etc.	Corresponding other Records such as debit/credit notes, invoices, records of exempted supply, etc.
1. Cases where no taxpayer record was provided by the Department				
1	Circle D Udaipur	08AIUPM8432G1ZQ	No record provided.	No record provided
2	Circle B Jaipur II	08AAACG1895Q1ZY	No record provided.	No record provided
3	Circle B Udaipur	08ADNPC5964D1ZH	No record provided.	No record provided
4		08AAACG5306N1ZI	No record provided.	No record provided
5	Circle E Jaipur-I	08AABCE3582F1ZQ	No record provided.	No record provided
6	Circle-F Udaipur	08AAGCM0477N1Z0	No record provided.	No record provided
7	Circle-H Jaipur-I	08AAWCA1501B1ZK	No record provided.	No record provided
8		08ALWPS9412P1ZV	No record provided.	No record provided
9	Circle-I Jaipur-III	08AACI7351P1Z3	No record provided.	No record provided
10		08AABCR0347P1Z	No record provided.	No record provided
11		08AACCE4248H1ZO	No record provided.	No record provided
12		08AACIO996E1ZL	No record provided.	No record provided
13		08ACDPV6557E1Z9	No record provided.	No record provided
14		08AAACU2414K2ZE	No record provided.	No record provided
15		08AAFFE1898K1ZY	No record provided.	No record provided
16		08AAACB2894G1ZN	No record provided.	No record provided
17	Circle Nimberha	08AAACH0968B1ZW	No record provided.	No record provided
18		08AEFPV5593N1Z1	No record provided.	No record provided
19	Circle A Udaipur	08AABJC0672P1Z7	No record provided.	No record provided
20	Circle A Jaipur III	08AAACA1517B1ZG	No record provided.	No record provided
21	Circle C Jodhpur II	08AABCS1848L1Z2	No record provided.	No record provided
22	Circle A Rajsamand	08AEBPC9520J1ZM	No record provided.	No record provided
23	Circle H Jaipur II	08AAATT0611L1ZK	No record provided.	No record provided
24		08ADAFS8903K1ZV	No record provided.	No record provided
25	Circle C Jodhpur I	08AAHHJ3320F2ZK	No record provided.	No record provided
26	Circle Jaisalmer	08ADEFS3875Q1Z6	No record provided.	No record provided
27	Circle B Kota	08AABJC0355R1Z7	No record provided.	No record provided
28		08AFRPS6744K1ZI	No record provided.	No record provided
29	Circle B Jaipur-III	08AAGCP6333A1ZP	No record provided.	No record provided
30	Circle B jaipur IV	08ASQPA3326D1Z1	No record provided.	No record provided
31	Circle C Jaipur III	08AAACL0140P7ZD	No record provided.	No record provided
32		08AABCL5967D1ZE	No record provided.	No record provided
33		08AHIPG0574C1ZO	No record provided.	No record provided
34		08AACCN4450C1ZT	No record provided.	No record provided
35		08AADCB1093N1ZG	No record provided.	No record provided
36	Circle D Jodhpur II	08AABCV3315P1Z1	No record provided.	No record provided
37		08AABCD9523D1ZU	No record provided.	No record provided
38		08AACCN6194P1ZP	No record provided.	No record provided
39		08ABPPS7358P1ZE	No record provided.	No record provided
40		08AAECP9650J1ZY	No record provided.	No record provided
41		08AANFM4741R1ZG	No record provided.	No record provided
42		08AABCH2668B1ZU	No record provided.	No record provided
43		08AAACT4119L1Z8	No record provided.	No record provided
44	Circle E Kota	08AAECN8067D1ZC	No record provided.	No record provided
45		08ABZPG0374K1Z4	No record provided.	No record provided
46	Circle I Jaipur I	08AADCK7842G1ZD	No record provided.	No record provided
47		08ABFFM6647P1AH	No record provided.	No record provided
48		08AILPG2384C1ZE	No record provided.	No record provided
49	Circle C Jaipur I	08AAACO0191M2ZA	No record provided.	No record provided
50		08AACCE8931F1ZM	No record provided.	No record provided
51		08ABEPV4860A1ZO	No record provided.	No record provided
52		08ACHFS6211Q1ZL	No record provided.	No record provided
53	Circle E Jodhpur I	08AAWPV7430R1ZD	No record provided	No record provided

S. No.	Circle	GSTIN	Basic records such as Financial Statement, Trial Balance, Auditor's Report etc.	Corresponding other Records such as debit/credit notes, invoices, records of exempted supply, etc. which were not provided by the Department
2. Cases where corresponding other records were not provided by the Department				
1	Circle A Bhiwadi	08AAACI3924J1ZK	Records provided	(i) Sample invoices (ii) Annual Financial Statement with Schedules & Director's Report with 3CB/CD Reports (iii) Credit Notes, Debit Notes, Job Work or other documents related to reduction of tax liability (iv) Sales Ledger/Outward Supply Register (v) Relevant Bill of RCM (vi) Selected Months/ Invoices (vii) Relevant ISD Invoices
2	Circle A Jaipur-II	08ACTPM0139M1Z3	Records provided	(i) Debit/Credit Notes, underlying invoices (ii) Reconciliation Statement, Payment Details etc. (iii) ITC Register/ledger (iv) GSTR-1 and GSTR 2A (v) Sample invoices (vi) Asset Ledger- Depreciation Schedule (vii) Schedule of financial statement along with Auditor's Report
3	Circle C Jaipur II	08AAACS7018R1ZT	Records provided	(i) Debit/Credit Notes underlying invoices
4		08AAACB2100P1ZX		(ii) Reconciliation Statement, Payment Details etc. (iii) ITC Register/Ledger (iv) GSTR 2A (v) Sample invoices (vi) State specific Financial Statements/Trial Balance (vii) Schedule of Financial Statement along with Auditor's Report and Director's Report (viii) GSTR-6 of input Tax Distributor in the case of GSTIN 08AAACB2100P1ZX
5	Circle Shahpura Jaipur-I	08AAUCS3125P1ZL	Records provided	(i) Sample of Invoices of each type of outward supply (ii) State specific annual financial statement with schedules/annexure (iii) Credit, Debit Note, Job work or other documents reduction of tax liability (iv) Relevant ISD invoice (v) Relevant bill of RCM (vi) Selected Month bills/invoices
6	Circle J Jaipur-III	08AAACP9588R1Z9	Records provided	(i) ITC Register/Ledger (ii) Sales Ledger (iii) Invoices for Month of February 2018 and March 2018 (iv) Schedule of Financial Statement along with Auditors Report (v) Schedule of Fixed Assets
7	Circle D Jaipur II	08ABPFS3650Q1ZA	Records provided	(i) ITC Register/ledger (ii) Sales Ledger (iii) Invoice for the month of February and March 2018 (iv) Schedules of Financial statement along with Auditors' Report
8	Circle I Jaipur III	08AAECM8357R1ZJ	Records provided	(i) Sample invoices of each type of outward supply (ii) Sales Ledger / Outward supply Register (iii) State specific Annual Financial Statement with Schedules (iv) Details of Advance (v) Bills/Invoices
9	Circle G Jaipur IV	08AAFDE4760C1ZQ	Records provided	(i) ITC Register/Ledger (ii) Sales Ledger (iii) Invoices for the month of February and March 2018 (iv) Details of amended invoices (v) Details of Sundry Debtors/Creditors (vi) Details of RCM related transactions
10	Circle G Jaipur III	08AATCS8224J1ZO	Records provided	(i) ITC Register/Ledger (ii) Sales Ledger (iii) Invoices for the month of February and March 2018 (iv) Schedules of Financial Statements along with Auditors Report

Appendix 2.7 (A)

(Refer Paragraph 2.3.8.2 I (a))

Non-payment of Interest

S. No.	GSTIN	Name of Taxpayers	Name of Circle	Month	Due date of tax payable	Actual date of tax paid	Delay in days	IGST	CGST	SGST	Cess	Total tax paid	IGST	CGST	SGST	Cess	Total Interest leviable @ 18 %
1	08AADFE4760C1ZQ	Eiffil Construction	Circle G Jaipur-IV	Jul-17	25.08.2017	24.12.2017	121	0	605350	605350	0	1210700	0	36122	36122	0	72244
2	08AADFE4760C1ZQ	Eiffil Construction	Circle G Jaipur-IV	Aug-17	20.09.2017	24.12.2017	95	0	668835	668835	0	1337670	0	31334	31334	0	62669
3	08AADFE4760C1ZQ	Eiffil Construction	Circle G Jaipur-IV	Sep-17	20.10.2017	25.12.2017	66	0	393346	393346	0	786692	0	12803	12803	0	25605
4	08AADFE4760C1ZQ	Eiffil Construction	Circle G Jaipur-IV	Oct-17	20.11.2017	07.04.2018	138	0	1493992	244217	0	1738209	0	101673	16620	0	118293
5	08AADFE4760C1ZQ	Eiffil Construction	Circle G Jaipur-IV	Mar-18	20.04.2018	17.09.2018	150	0	70579	70579	0	141158	0	5221	5221	0	10442
6	08AAACB2100P1ZX	Vodafone Idea Ltd	Circle C Jaipur-II	Jul-17	25.08.2017	02.11.2017	69	42346865	1539785	1539785		45426435	1440954	52395	52395	0	1545743
7	08AAACB2100P1ZX	Vodafone Idea Ltd	Circle C Jaipur-II	Aug-17	20.09.2017	08.11.2017	49	157745	849743	849743		1857231	3812	20534	20534	0	44879
8	08AAACB2100P1ZX	Vodafone Idea Ltd	Circle C Jaipur-II	Sep-17	20.10.2017	09.11.2017	20	293811	773432	773432		1840675	2898	7628	7628	0	18155
9	08AAACT5317J1ZA	TIRUPATI PLASTOMATICS PRIVATE LIMITED	Circle-A, Jaipur IV, AC / CTO Ward	Jul-17	25.08.2017	18.10.2017	54	4745	86522	86522	0	177789	126	2304	2304	0	4735
10	08AAACT5317J1ZA	TIRUPATI PLASTOMATICS PRIVATE LIMITED	Circle-A, Jaipur IV, AC / CTO Ward	Aug-17	20.09.2017	18.10.2017	28	15773	217239	217239	0	450251	218	3000	3000	0	6217
11	08AAFCM4722P1Z1	MANGAL ELECTRICAL INDUSTRIES PRIVATE LIMITED	Circle-A, Jaipur IV, AC / CTO Ward	Jul-17	25.08.2017	31.08.2017	6	16586	567844	567844	0	1152274	49	1680	1680	0	3409
12	08AAFCM4722P1Z1	MANGAL ELECTRICAL INDUSTRIES PRIVATE LIMITED	Circle-A, Jaipur IV, AC / CTO Ward	Oct-17	20.11.2017	19.12.2017	29	2860	111836	111836	0	226532	41	1599	1599	0	3240
13	08AAFCM4722P1Z1	MANGAL ELECTRICAL INDUSTRIES PRIVATE LIMITED	Circle-A, Jaipur IV, AC / CTO Ward	Mar-18	20.04.2018	12.05.2018	22	105751	199057	199057	0	503865	1147	2160	2160	0	5467
14	08AAGCS6809Q1ZK	SHREE PRITHVI STEEL ROLLING MILLS PRIVATE LIMITED	Circle-A, Jaipur IV, AC / CTO Ward	Dec-17	20.01.2018	22.01.2018	2	103192	11500	11500	0	126192	102	11	11	0	124

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15	08AAGCS6809Q1ZK	SHREE PRITHVI STEEL ROLLING MILLS PRIVATE LIMITED	Circle-A, Jaipur IV, AC / CTO Ward	Mar-18	20.04.2018	24.04.2018	4	64829	6780	1757859	0	1829468	128	13	3468	0	3609
16	08AASF7334R1Z2	SATYAM POLYPLAST	Circle-A, Jaipur IV, AC / CTO Ward	Aug-17	20.09.2017	21.09.2017	1	533	9721	9721	0	19975	0	5	5	0	10
17	08AASF7334R1Z2	SATYAM POLYPLAST	Circle-A, Jaipur IV, AC / CTO Ward	Dec-17	20.01.2018	22.01.2018	2	600	19676	19676	0	39952	1	19	19	0	39
18	08AAMFA4380K1Z4	A R S STONES	Circle Kishangarh	Aug-17	20.09.2017	21.09.2017	1	562166	0	0	0	562166	277	0	0	0	277
19	08AAACV5228N1ZY	VENKATESH IRRIGATION SYSTEMS (P) LTD	Circle-B, Ajmer	Sep-17	20.10.2017	25.10.2017	5	0	31195	31195	0	62390	0	77	77	0	154
20	08AAACV5228N1ZY	VENKATESH IRRIGATION SYSTEMS (P) LTD	Circle-B, Ajmer	Feb-18	20.03.2018	04.05.2018	45	0	53248	53248	0	106496	0	1182	1182	0	2363
21	08AAACV5228N1ZY	VENKATESH IRRIGATION SYSTEMS (P) LTD	Circle-B, Ajmer	Mar-18	20.04.2018	04.05.2018	14	0	45985	45985	0	91970	0	317	317	0	635
22	08ABBFM5944K1ZX	MERCURY INDUSTRIES	Circle-B, Bhiwadi	Dec-17	20.01.2018	22.01.2018	2	866988	0	0	0	866988	855	0	0	0	855
23	08ABBFM5944K1ZX	MERCURY INDUSTRIES	Circle-B, Bhiwadi	Jan-18	20.02.2018	28.02.2018	8	1812556	0	0	0	1812556	7151	0	0	0	7151
24	08AAACI3924J1ZK	GILLETTE INDIA LIMITED	Circle-A, Bhiwadi	Nov-17	20.12.2017	21.12.2017	1	234636	5940	5940	0	246516	116	3	3	0	122
25	08AAACI3924J1ZK	GILLETTE INDIA LIMITED	Circle-A, Bhiwadi	Dec-17	20.01.2018	22.01.2018	2	717545	0	5376160	0	6093705	708	0	5303	0	6010
26	08AAACA0062F1ZA	AKSH OPTIFIBRE LIMITED	Circle-A, Bhiwadi	Dec-17	20.01.2018	22.01.2018	2	127801	127570	127570	0	382941	126	126	126	0	378
27	08AAAAS5265L1Z4	SABARKANTHA DIST CO OP MILK PROD UNION LTD	Circle-Shahpura Jaipur I	Mar-18	20.04.2018	13.06.2018	54	5771642	0	0	0	5771642	153700	0	0	0	153700
28	08AAEFR2027A1ZS	R T INDUSTRIES	Circle-Tonk, Jaipur II	Dec-17	20.01.2018	21.01.2018	1	0	938121	0	0	938121	0	463	0	0	463
29	08AAEFR2027A1ZS	R T INDUSTRIES	Circle-Tonk, Jaipur II	Jan-18	20.02.2018	24.02.2018	4	0	988341	0	0	988341	0	1950	0	0	1950
30	08AAEFR2027A1ZS	R T INDUSTRIES	Circle-Tonk, Jaipur II	Mar-18	20.04.2018	24.04.2018	4	0	36695	36695	0	73390	0	72	72	0	145

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31	08ABQPG6565PIZQ	GINNY INDUSTRIES	Circle-A, Hanumang arh	Jul-17	25.08.2017	22.09.2017	28	0	9116	0	0	9116	0	126	0	0	126
32	08ABQPG6565PIZQ	GINNY INDUSTRIES	Circle-A, Hanumang arh	Aug-17	20.09.2017	22.09.2017	2	0	41735	0	0	41735	0	41	0	0	41
33	08ABQPG6565PIZQ	GINNY INDUSTRIES	Circle-A, Hanumang arh	Mar-18	20.04.2018	25.04.2018	5	0	8956	0	0	8956	0	22	0	0	22
34	08AYQPS3768M1ZA	KAPIL TRADING COMPANY	Circle-B, Sri Ganganagar	Jul-17	25.08.2017	19.10.2018	420	0	2662	2661	0	5323	0	551	551	0	1103
35	08AYQPS3768M1ZA	KAPIL TRADING COMPANY	Circle-B, Sri Ganganagar	Aug-17	20.09.2017	19.10.2018	394	0	4906	4906	0	9812	0	953	953	0	1906
36	08AAUFS5858C1ZM	SUNNY WOOLLENS INDUSTRIES	CIRCLE A BIKANER	Sep-17	20.10.2017	19.11.2017	30	384965	16048	16048	0	417061	5695	237	237	0	6170
37	08AABCU0113A1Z7	UNICHARM INDIA PVT LTD	Circle-Shahjahan pur	Aug-17	20.09.2017	25.09.2017	5	21872241	1042287	1042287	0	23956815	53932	2570	2570	0	59072
38	08AABCU0113A1Z7	UNICHARM INDIA PVT LTD	Circle-Shahjahan pur	Sep-17	20.10.2017	23.10.2017	3	8283977	756105	756105		9796187	12256	1119	1119	0	14493
39	08AABCU0113A1Z7	UNICHARM INDIA PVT LTD	Circle-Shahjahan pur	Nov-17	20.12.2017	26.12.2017	6	507057	16650	98838	0	622545	1500	49	292	0	1842
40	08AABCU0113A1Z7	UNICHARM INDIA PVT LTD	Circle-Shahjahan pur	Dec-17	20.01.2018	23.01.2018	3	326089	37987	37987	0	402063	482	56	56	0	595
41	08AABCU0113A1Z7	UNICHARM INDIA PVT LTD	Circle-Shahjahan pur	Mar-18	20.04.2018	23.04.2018	3	152967	5400	5400	0	163767	226	8	8	0	242
42	08AADCT9702E1ZD	TOKAI IMPERIAL HYDRAULICS PVT LTD	Circle-Shahjahan pur	Jul-17	25.08.2017	28.08.2017	3	50042	900	900		51842	74	1	1	0	77
43	08AADCT9702E1ZD	TOKAI IMPERIAL HYDRAULICS PVT LTD	Circle-Shahjahan pur	Sep-17	20.10.2017	23.10.2017	3	44649	638	638		45925	66	1	1	0	68
44	08AABCJ0355R1Z7	J. K. CEMENT LTD.	Circle-B Kota	Jul-17	25.08.2017	29.11.2017	96	41582815 5	1075505 5	7710246 9	0	503685679	19686330	509171	3650221	0	23845722
45	08AABCJ0355R1Z7	J. K. CEMENT LTD.	Circle-B Kota	Aug-17	20.09.2017	30.11.2017	71	37869453 3	7284652 6	7284652 6	0	524387585	13259496	2550626	2550626	0	18360749
46	08AABCJ0355R1Z7	J. K. CEMENT LTD.	Circle-B Kota	Sep-17	20.10.2017	30.11.2017	41	34741516 6	6897266 5	6897266 5	0	485360496	7024449	1394571	1394571	0	9813590
47	08AABCJ0355R1Z7	J. K. CEMENT LTD.	Circle-B Kota	Oct-17	20.11.2017	01.12.2017	11	37588309 3	6824642 5	6824642 5	6866	512382809	2039037	370213	370213	37	2779501

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48	08AFRPS6744K1ZI	POPULAR TYRES	Circle-B Kota	Sep-17	20.10.2017	07.12.2017	48	0	48715	48715	0	97430	0	1153	1153	0	2306
49	08AFRPS6744K1ZI	POPULAR TYRES	Circle-B Kota	Oct-17	20.11.2017	07.12.2017	17	3113	21222	21222	0	45557	26	178	178	0	382
50	08AFRPS6744K1ZI	POPULAR TYRES	Circle-B Kota	Jan-18	20.02.2018	26/02/2018	6	0	5928	0	0	5928	0	18	0	0	18
51	08AFRPS6744K1ZI	POPULAR TYRES	Circle-B Kota	Mar-18	20.04.2018	26.04.2018	6	0	0	41270	0	41270	0	0	122	0	122
52	08AAAFI8531Q1ZV	IMPELCO ELECTRIC CO.	Circle-D Kota	Jul-17	25.08.2017	01.09.2017	7	0	505270	505270	0	1010540	0	1744	1744	0	3488
53	08AAAFI8531Q1ZV	IMPELCO ELECTRIC CO.	Circle-D Kota	Sep-17	20.10.2017	24.12.2018	430	0	137050	137050	0	274100	0	29062	29062	0	58124
54	08AAAFI8531Q1ZV	IMPELCO ELECTRIC CO.	Circle-D Kota	Oct-17	20.11.2017	02.03.2019	467	0	420753	480855	0	901608	0	96900	110742	0	207642
55	08AAAFI8531Q1ZV	IMPELCO ELECTRIC CO.	Circle-D Kota	Nov-17	20.12.2017	02.03.2019	437	0	883233	883233	0	1766466	0	190343	190343	0	380686
56	08AAAFI8531Q1ZV	IMPELCO ELECTRIC CO.	Circle-D Kota	Dec-17	22.01.2018	05.03.2019	407	0	285479	285479	0	570958	0	57299	57299	0	114598
57	08AAAFI8531Q1ZV	IMPELCO ELECTRIC CO.	Circle-D Kota	Jan-18	20.02.2018	12.03.2019	385	0	312254	312254	0	624508	0	59285	59285	0	118571
58	08AAAFI8531Q1ZV	IMPELCO ELECTRIC CO.	Circle-D Kota	Feb-18	20.03.2018	14.03.2019	359	9018	358542	358542	0	726102	1597	63477	63477	0	128550
59	08AAAFI8531Q1ZV	IMPELCO ELECTRIC CO.	Circle-D Kota	Mar-18	20.04.2018	14.03.2019	328	0	0	1070694	0	1070694	0	0	173188	0	173188
60	08AABCN1537H1ZM	PLATINUM TEXTILES LIMITED	CTO Circle-Jhalawara	Jul-17	25.08.2017	29.08.2017	4	0	12773	12773	0	25546	0	25	25	0	50
61	08AABCN1537H1ZM	PLATINUM TEXTILES LIMITED	CTO Circle-Jhalawara	Aug-17	20.09.2017	18.10.2017	28	6958	16630	16630	0	40218	96	230	230	0	555
62	08AABCN1537H1ZM	PLATINUM TEXTILES LIMITED	CTO Circle-Jhalawara	Sep-17	20.10.2017	16.11.2017	27	70586	13338	13338	0	97262	940	178	178	0	1295
63	08AABCN1537H1ZM	PLATINUM TEXTILES LIMITED	CTO Circle-Jhalawara	Nov-17	20.12.2017	22.01.2018	33	29652	4637	4637	0	38926	483	75	75	0	633
64	08AABCN1537H1ZM	PLATINUM TEXTILES LIMITED	CTO Circle-Jhalawara	Dec-17	22.01.2018	20.02.2018	29	104900	725	725	0	106350	1500	10	10	0	1521
65	08AABCN1537H1ZM	PLATINUM TEXTILES LIMITED	CTO Circle-Jhalawara	Feb-18	20.03.2018	05.06.2018	77	36655	13075	288641	0	338371	1392	496	10960	0	12849
66	08AABCN1537H1ZM	PLATINUM TEXTILES LIMITED	CTO Circle-Jhalawara	Mar-18	20.04.2018	06.07.2018	77	138428	12163	12163	0	162754	5256	462	462	0	6180
67	08AADCB1093N1ZG	Future Retail Limited	Circle-C, Zone-III, Jaipur	Jul-17	20.08.2017	20.09.2017	31	0	105382	1541930	164181	1811493	0	1611	23573	2510	27694
68	08AAACG5306N1ZI	G R INFRA PROJECTS LIMITED	Circle-B, UDAIPUR	MARCH - 2018	20.04.2018	26.04.2018	6	1649072	570816	570816	0	2790704	4879	1689	1689	0	8257

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69	08AAACG5306N1ZI	G R INFRA PROJECTS LIMITED	Circle-B, UDAIPUR	AUGUST- 2017	20.09.2017	21.09.2017	1	119827	893524	893524	0	1906875	59	441	441	0	940
70	08ANMPG6556C1ZX	JAGADISH SERVICES CONTRACTOR	Circle-D, Bhilwara	July 2017	25.08.2017	16.09.2017	22	0	601141	601141	0	1202282	0	6522	6522	0	13044
71	08ANMPG6556C1ZX	JAGADISH SERVICES CONTRACTOR	Circle-D, Bhilwara	August 2017	20.09.2017	29.09.2017	9	0	406796	406796	0	813592	0	1806	1806	0	3611
72	08ANMPG6556C1ZX	JAGADISH SERVICES CONTRACTOR	Circle-D, Bhilwara	Sep-17	20.10.2017	17.11.2017	28	0	1029526	1029526	0	2059052	0	14216	14216	0	28432
73	08ANMPG6556C1ZX	JAGADISH SERVICES CONTRACTOR	Circle-D, Bhilwara	Oct-17	20.11.2017	13.12.2017	23	0	665685	817001	0	1482686	0	7551	9267	0	16817
74	08ANMPG6556C1ZX	JAGADISH SERVICES CONTRACTOR	Circle-D, Bhilwara	Nov-17	20.12.2017	23.01.2018	34	0	354888	363753	0	718641	0	5950	6099	0	12050
75	08ANMPG6556C1ZX	JAGADISH SERVICES CONTRACTOR	Circle-D, Bhilwara	Dec-17	20.01.2018	26.02.2018	37	0	6241	605283	0	611524	0	114	11044	0	11158
76	08ANMPG6556C1ZX	JAGADISH SERVICES CONTRACTOR	Circle-D, Bhilwara	Jan-18	20.02.2018	16.03.2018	24	0	0	260346	0	260346	0	0	3081	0	3081
77	08ANMPG6556C1ZX	JAGADISH SERVICES CONTRACTOR	Circle-D, Bhilwara	Feb-17	20.03.2018	09.04.2018	20	0	441253	506797	0	948050	0	4352	4999	0	9351
78	08ANMPG6556C1ZX	JAGADISH SERVICES CONTRACTOR	Circle-D, Bhilwara	Mar-18	20.04.2018	24.05.2018	34	0	313132	527476	0	840608	0	5250	8844	0	14095
79	08AABCD9523D1ZU	DINESHCHANDRA R AGRAWAL INFRACON PRIVATE LIMITED	Circle-D, Zone II, Jodhpur	MARCH - 2018	20.04.2018	29.09.2018	162	76606	2143241	9715493	0	11935340	6120	171224	776175	0	953519
80	08AABCD9523D1ZU	DINESHCHANDRA R AGRAWAL INFRACON PRIVATE LIMITED	Circle-D, Zone II, Jodhpur	FEBRUARY 2018	20.03.2018	27.07.2018	129	23450	282004	282004	0	587458	1492	17940	17940	0	37372
81	08AABCD9523D1ZU	DINESHCHANDRA R AGRAWAL INFRACON PRIVATE LIMITED	Circle-D, Zone II, Jodhpur	JANUARY 2018	20.02.2018	17.05.2018	86	0	211785	211785	0	423570	0	8982	8982	0	17964
82	08AABCD9523D1ZU	DINESHCHANDRA R AGRAWAL INFRACON PRIVATE LIMITED	Circle-D, Zone II, Jodhpur	December 2017	20.01.2018	10.03.2018	49	0	70615	70615	0	141230	0	1706	1706	0	3413

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83	08AABCD9523D1ZU	DINESHCHANDRA R AGRAWAL INFRACON PRIVATE LIMITED	Circle-D, Zone II, Jodhpur	November 2017	20.12.2017	10.03.2018	80	10220	348749	348749	0	707718	403	13759	13759	0	27921
84	08AABCD9523D1ZU	DINESHCHANDRA R AGRAWAL INFRACON PRIVATE LIMITED	Circle-D, Zone II, Jodhpur	October 2017	20.11.2017	10.03.2018	110	0	69563	69563	0	139126	0	3774	3774	0	7547
85	08AABCD9523D1ZU	DINESHCHANDRA R AGRAWAL INFRACON PRIVATE LIMITED	Circle-D, Zone II, Jodhpur	September 2017	20.10.2017	12.02.2018	115	664	88101	88101	0	176866	38	4996	4996	0	10030
86	08AABCD9523D1ZU	DINESHCHANDRA R AGRAWAL INFRACON PRIVATE LIMITED	Circle-D, Zone II, Jodhpur	August 2017	20.09.2017	10.02.2018	143	6945	67095	67095	0	141135	490	4732	4732	0	9953
87	08AABCD9523D1ZU	DINESHCHANDRA R AGRAWAL INFRACON PRIVATE LIMITED	Circle-D, Zone II, Jodhpur	July 2017	25.08.2017	10.02.2018	169	9878	183220	183220	0	376318	823	15270	15270	0	31363
88	08AACCN6194P1ZP	AIR INDIA LIMITED	Circle-D, Zone II, Jodhpur	JANUARY 2018	20.02.2018	21.02.2018	1	0	0	3391095	0	3391095	0	0	1672	0	1672
89	08AACCN6194P1ZP	AIR INDIA LIMITED	Circle-D, Zone II, Jodhpur	September 2017	20.10.2017	23.10.2017	3	9566566	3051410	3051410	0	15669386	14153	4514	4514	0	23182
90	08AACCN6194P1ZP	AIR INDIA LIMITED	Circle-D, Zone II, Jodhpur	August 2017	20.09.2017	21.09.2017	1	0	0	2609607	0	2609607	0	0	1287	0	1287
91	08ABPPS7358P1ZE	RAGHURAJ SINGH TEJVEER SINGH	Circle-D, Zone II, Jodhpur	Mar-18	20.04.2018	25.10.2018	188	0	6718	6718	0	13436	0	623	623	0	1246
92	08ABPPS7358P1ZE	RAGHURAJ SINGH TEJVEER SINGH	Circle-D, Zone II, Jodhpur	Feb-18	20.03.2018	25.10.2018	219	0	3327	3327	0	6654	0	359	359	0	719
93	08ABPPS7358P1ZE	RAGHURAJ SINGH TEJVEER SINGH	Circle-D, Zone II, Jodhpur	Jan-18	20.02.2018	25.10.2018	247	0	12435	12435	0	24870	0	1515	1515	0	3029
94	08ABPPS7358P1ZE	RAGHURAJ SINGH TEJVEER SINGH	Circle-D, Zone II, Jodhpur	Dec-17	20.01.2018	25.10.2018	278	0	13700	13700	0	27400	0	1878	1878	0	3756
95	08ABPPS7358P1ZE	RAGHURAJ SINGH TEJVEER SINGH	Circle-D, Zone II, Jodhpur	Nov-17	20.12.2017	25.10.2018	309	0	6290	6290	0	12580	0	958	958	0	1917
96	08ABPPS7358P1ZE	RAGHURAJ SINGH TEJVEER SINGH	Circle-D, Zone II, Jodhpur	Oct-17	20.11.2017	25.10.2018	339	0	22558	22558	0	45116	0	3771	3771	0	7542

Audit Report (Compliance Audit) for the year ended 31 March 2022

S. No.	GSTIN	Name of Taxpayers	Name of Circle	Month	Due date of tax payable	Actual date of tax paid	Delay in days	IGST	CGST	SGST	Cess	Total tax paid	IGST	CGST	SGST	Cess	Total Interest leviable @ 18 %
97	08ABPPS7358P1ZE	RAGHURAJ SINGH TEJVEER SINGH	Circle-D, Zone II, Jodhpur	Sep-17	20.10.2017	03.07.2018	256	0	591406	1177180	0	1768586	0	74663	148615	0	223278
98	08ABPPS7358P1ZE	RAGHURAJ SINGH TEJVEER SINGH	Circle-D, Zone II, Jodhpur	Aug-17	20.09.2017	03.07.2018	286	0	507077	507077	0	1014154	0	71519	71519	0	143037
99	08ABPPS7358P1ZE	RAGHURAJ SINGH TEJVEER SINGH	Circle-D, Zone II, Jodhpur	Jul-17	25.08.2017	07.03.2018	194	0	860043	860043	0	1720086	0	82281	82281	0	164563
100	08AABCH2668B1ZU	H.G.INFRA ENGINEERING LIMITED	Circle-D, Zone II, Jodhpur	Mar-18	20.04.2018	22.05.2018	32	1049806	2280025	2280025	0	5609856	16567	35981	35981	0	88528
101	08AABCH2668B1ZU	H.G.INFRA ENGINEERING LIMITED	Circle-D, Zone II, Jodhpur	Feb-18	20.03.2018	31.03.2018	11	71912	327180	327180	0	726272	390	1775	1775	0	3940
102	08AABCH2668B1ZU	H.G.INFRA ENGINEERING LIMITED	Circle-D, Zone II, Jodhpur	Jan-08	20.02.2018	31.03.2018	39	31170	476915	476915	0	985000	599	9172	9172	0	18944
103	08AABCH2668B1ZU	H.G.INFRA ENGINEERING LIMITED	Circle-D, Zone II, Jodhpur	Dec-17	20.01.2018	31.03.2018	70	110613	331693	331693	0	773999	3818	11450	11450	0	26719
104	08AABCH2668B1ZU	H.G.INFRA ENGINEERING LIMITED	Circle-D, Zone II, Jodhpur	Nov-17	20.12.2017	31.03.2018	101	59783	584874	584874	0	1229531	2978	29132	29132	0	61241
105	08AABCH2668B1ZU	H.G.INFRA ENGINEERING LIMITED	Circle-D, Zone II, Jodhpur	Oct-17	20.11.2017	31.03.2018	131	333685	673767	673767	0	1681219	21557	43527	43527	0	108611
106	08AABCH2668B1ZU	H.G.INFRA ENGINEERING LIMITED	Circle-D, Zone II, Jodhpur	Sep-17	20.10.2017	31.03.2018	162	86676	2865790	2865790	0	5818256	6925	228949	228949	0	464823
107	08AABCH2668B1ZU	H.G.INFRA ENGINEERING LIMITED	Circle-D, Zone II, Jodhpur	Aug-17	20.09.2017	31.03.2018	192	67597	1698094	1698094	0	3463785	6400	160784	160784	0	327968
108	08AANFM4741R1ZG	MOHANGARH ENGINEERS AND CONSTRUCTION COMPANY	Circle-D, Zone II, Jodhpur	Mar-18	20.04.2018	19.10.2018	182	0	2272424	3252779	0	5525203	0	203958	291948	0	495906
109	08AANFM4741R1ZG	MOHANGARH ENGINEERS AND CONSTRUCTION COMPANY	Circle-D, Zone II, Jodhpur	Sep-17	20.10.2017	21.06.2018	244	0	869694	1143133	0	2012827	0	104649	137552	0	242201
110	08AANFM4741R1ZG	MOHANGARH ENGINEERS AND CONSTRUCTION COMPANY	Circle-D, Zone II, Jodhpur	Aug-17	20.09.2017	14.02.2018	147	0	421880	421880	0	843760	0	30583	30583	0	61167
111	08ADEFS3875Q1Z6	S.N. CONSTRUCTION COMPANY	Circle-Jaisalmer, Jodhpur I	Sep-17	20.10.2017	25.10.2018	370	0	475610	481059		956669	0	86783	87777	0	174559

S. No.	GSTIN	Name of Taxpayers	Name of Circle	Month	Due date of tax payable	Actual date of tax paid	Delay in days	IGST	CGST	SGST	Cess	Total tax paid	IGST	CGST	SGST	Cess	Total Interest leviable @ 18 %
112	08ADEF3875Q1Z6	S.N. CONSTRUCTION COMPANY	Circle-Jaisalmer, Jodhpur I	Nov-17	20.12.2017	25.10.2018	309	0	87000	87000		174000	0	13257	13257	0	26515
113	08ADEF3875Q1Z6	S.N. CONSTRUCTION COMPANY	Circle-Jaisalmer, Jodhpur I	Dec-17	20.01.2018	25.10.2018	278	0	39057	39057		78114	0	5355	5355	0	10709
114	08AABCR0347P1Z3	REDINGTON (INDIA) LTD.	Circle-I, Jaipur III, AC / CTO Ward	Aug-17	20.09.2017	02.10.2017	12	99457	2159	2159	0	103775	589	13	13	0	614
115	08AABCR0347P1Z3	REDINGTON (INDIA) LTD.	Circle-I, Jaipur III, AC / CTO Ward	Feb-18	20.03.2018	30.03.2018	10	158032	177	177	0	158386	779	1	1	0	781
116	08ACDPV6557E1Z9	CLASSIC ROVERS	Circle-I, Jaipur III, AC / CTO Ward	Aug-17	20.09.2017	25.09.2017	5	872	9527	9527	0	19926	2	23	23	0	49
117	08AAFFE1898K1ZY	EVERSHINE JEWELLERS	Circle-I, Jaipur III, AC / CTO Ward	Aug-17	20.09.2017	13.10.2017	23	0	7422	7422	0	14844	0	84	84	0	168
118	08AAACB2894G1ZN	BHARTI AIRTEL LIMITED	Circle-I, Jaipur III, AC / CTO Ward	Jul-17	25.08.2017	28.08.2017	3	0	15062	15062	0	30124	0	22	22	0	45
119	08AAGCM0477N1Z0	MEWAR PESTICIDES AND FERTILIZERS PRIVATE LIMITED	Circle-F, Udaipur	Dec-17	22.01.2018	06.09.2018	227	0	0	395921	0	395921	0	0	44321	0	44321
120	08AAGCM0477N1Z0	MEWAR PESTICIDES AND FERTILIZERS PRIVATE LIMITED	Circle-F, Udaipur	Mar-18	20.04.2018	14.09.2018	147	0	0	130939	0	130939	0	0	9492	0	9492
Total	36 cases		22 circles									2233264584	43796304	7113409	11273044	2547	62185304

Appendix-2.7 (B)

(Refer paragraph 2.3.8.2 I (a))

Non Payment of Interest on irregular ITC utilized

S.N.	GSTIN	Name of taxpayer	Name of Circle	Month of Return	Date /Month in which ITC utilized wrongly	Date /Month in which wrongly utilized ITC reversed	No. of Days for interest calculation	Amount of ITC utilized wrongly				Total Amount of irregular ITC utilised	Interest Leviable @18% (in ₹)				Total Interest
								IGST	CGST	SGST	CESS		IGST	CGST	SGST	CESS	
1	08AAACB2894G1ZN	BHARTI AIRTEL LIMITED	I Jaipur III	N.A	28-Aug-2017	14-Oct-2017	47	0	16544114	0	0	16544114	0	383461	0	0	383461
2				N.A	20-Sep-2017	14-Oct-2017	24	0	41574827	0	0	41574827	0	492064	0	0	492064
3	08AADCK7842G1ZD	KAMAL AUTOTECH PVT LTD	I Jaipur I	N.A	1-Oct-2017	30-Sep-2018	364	6412893	0	0	0	6412893	1151158	0	0	0	1151158
4				N.A	1-Jan-2018	30-Sep-2018	272	0	0	0	4663170	4663170	0	0	0	625504	625504
5	08AAVPT6020A1ZN	KALURAM RAKESH KUMAR	F Jaipur IV	N.A	1-Aug-2017	28-Feb-2019	576	57932	0	0	0	57932	16456	0	0	0	16456
6				N.A	1-Sep-2017	28-Feb-2019	545	32182	0	0	0	32182	8649	0	0	0	8649
7				N.A	1-Oct-2017	28-Feb-2019	515	222169	0	0	0	222169	56425	0	0	0	56425
8				N.A	1-Dec-2017	28-Feb-2019	454	178655	0	0	0	178655	39999	0	0	0	39999
Total	3 cases		3 circles					6503007	58118941	0	4663170	69685942	1272687	875525	0	625504	2773716

Appendix 2.8(A)

(Refer Paragraph 2.3.8.2 I (b))

Excess availing of ITC more than GSTR-2A

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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1	08AAIHS0631P1ZQ	Circle-E Zone-II, Jaipur	2017-18	57159095	20113096	20113096	0	0	0	0	0	0	0	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
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2	08ALKPY4327R1Z1	CIRCLE-C, JAIPUR-IV	2017-18	GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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3	08ABAFS8903K1ZV	CIRCLE-H, JAIPUR-II	2017-18	GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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4	08AADCB0457G1ZX	CIRCLE-D, KOTA	2017-18	GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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Appendix 2.8(B)

(Refer Paragraph 2.3.8.2 I (b))

Excess availing of ITC under Reverse Charge Mechanism (RCM)

S. No.	GSTIN	Name of Taxpayer	Name of Circle	Year	ITC availed under RCM				Tax Liability under RCM				Excess ITC availed under RCM				
					GSTR 9 Table 6C+6D+6F				GSTR 3B Table 3.1(d)								
					IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
1	08AAIHS0631P1ZQ	SIDDHARTH TRADING COMPANY	Circle-E, Zone-II, Jaipur	2017-18	484171	407193	407193	0	384171	407694	407694	0	100000	0	0	0	100000
Total																	100000

Appendix 2.8(C)

(Refer Paragraph 2.3.8.2 I (b))

Undischarged Tax Liability

S. No.	GSTIN	Name of Taxpayer	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
				IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	08ALKPY4327R1Z1	WEB IT SOLUTIONS	CIRCLE-C, JAIPUR-IV	884711	605617	605617		2095945	875255	646991	646991	0	2169237	GSTR 1	0	0	0	0
				Total tax liability as per GSTR-1/GSTR-9				Tax paid as per GSTR-3B/9				Undischarged tax liability				Total undischarged tax liability		
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
				16	17	18	19	20	21	22	23	24	25	26	27	28		
				875255	646991	646991	0	593407	338451	338451	0	281848	308540	308540	0	898928		

Appendix 2.9

(Refer Paragraph 2.3.8.2 II)

Irregular availing of ITC not available under Section 17(5)

S.No.	GSTIN	Name of Taxpayer	Name of Circle	Description of Items fall under blocked/ineligible credit	Irregular/blocked ITC availed				Reversal u/s 17(5) in column 7(E) of GSTR-9				Irregular ITC to be reversed after reversal made in Col. 7(E)				Total amount of irregular ITC	Remarks
					IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS		
1	08AAACA062F1ZA	AKSH OPTIFIBRE LTD.	A Bhiwadi	Advertisement expense, Mobile, tour and travel expenses etc	147202	69889	69890	0	0	0	0	0	147202	69889	69890	0	286981	GSTR-09
2	08AAACI3924J1ZK	GILLETTE INDIA LTD.		Jewellery, Restaurant and canteen services, Mobile, staff welfare expenses, air travel etc.	99229	1744954	1744954	0	0	0	0	0	99229	1744954	1744954	0	3589137	GSTR-09
3	08ADDPI8588B1ZF	AK DILSHAN CONT.		ITC of motor vehicle	0	80769	80769	0	0	0	0	0	0	80769	80769	0	161538	GSTR-09 not filed
4	08ALWPS9412P1ZV	CHANDRA SINGH CONTRACTOR	H Jaipur I	ITC of motor vehicle	0	462397	462397	0	0	0	0	0	0	462397	462397	0	924794	Figures from sample invoices produced by the taxpayer and GSTR-9
5	08AADCT9702E1ZD	TOKAI IMPERIAL HYDRAULICS INDIA PRIVATE LIMITED	Shahjahan pur	Diwali festival gifts, rent-a-cab/motor vehicle expenses, Mobile expenses, ITC of food items, cloths, Gold/Silver coins etc. and various items categorized in section 17(5)	0	117456	375549	0	0	3490	3490	0	0	113966	372059	0	486025	Figures from purchase details and GSTR-09
6	08AABCU0113A1Z7	UNICHARM INDIA PRIVATE LIMITED			906587	3948595	3948595	0	0	0	0	0	906587	3948595	3948595	0	8803777	
7	08AAUCS3125P1ZL	SHRI SHYAMKRIP A INTERIOR & LIGHTING PRIVATE LIMITED	Shahpura	ITC of staff welfare activities, purchase of cloth and shoes, ITC of sweet and beverages supplied to staff on festivals etc. and various item categorized in section 17(5)	62514	60315	60315	0	0	0	0	0	62514	60315	60315	0	183144	GSTR-09
Total	7 cases		4 circles		1215532	6484375	6742469	0	0	3490	3490	0	1215532	6480885	6738979	0	14435396	

Appendix 2.10

(Refer Paragraph 2.3.8.2 III)

Non-Reversal of Input Tax Credit for exempted turnover

S.N.	GSTIN	Name of Taxpayer	Name of Circle	Total Turnover (TO)	Exempted TO	ITC availed during period				Reversal required				Total Amount of Reversal	Source of information
						IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS		
1	08AAACA0062F1ZA	AKSH OPTIFIBRE LIMITED	A Bhiwadi	4721947012	1062473	340682523	26296891	26296891	0	76656	5917	5917	0	88490	Figure as per GSTR-3B
2	08AAACG1895Q1ZY	ZYDUS HEALTHCARE LIMITED	Circle-A, Zone-IV, Jaipur	832345375	10311913	95701660	15528340	15528340	0	1185646	192380	192380	0	1570406	Figure as per GSTR-3B
3	08ANMPG6556C1ZX	JAGADISH SERVICES CONTRACTOR	D Bhilwada	119068348	4588447	1604434	1327530	1327530	0	61829	51158	51158	0	164145	Figure as per GSTR-3B
4	08AAGCM0477N1Z0	MEWAR PESTICIDES AND FERTILIZERS PRIVATE LIMITED	F Udaipur	122657144	25931935	9062694	1796263	1796263	0	1916017	379762	379762	0	2675541	Figure as per GSTR-3B
5	08AASF7334R1Z2	SATYAM POLYPLAST	A Jaipur IV	249114425	17710637	20682301	5495440	5495440	0	1470395	390695	390695	0	2251785	Figure as per GSTR-3B
6	08AABCS1848L1Z2	ARIHANT SUPERSTRUCTURES LIMITED	C Jodhpur II	340229134	95661493	8811590	17558056	17558056	0	2477536	4936761	4936761	0	12351058	Figure as per GSTR-3B
7	08ABQPG6565P1ZQ	GINNY INDUSTRIES	A Hanumangarh	56815408	1235778	0	1349075	1349075	0	0	29343	29343	0	58686	Figure as per GSTR-3B
8	08AABCH2668B1ZU	H.G.INFRA ENGINEERING LIMITED	D Jodhpur II	5599242785	65610392	303659082	308902032	308902032	0	3558194	3619629	3619629	0	10797452	Figure as per GSTR-3B
9	08ABFPB6954J1ZH	DAYAWAN STEEL YARD	E Jodhpur II	172089350	12508999	1582142	29553828	29553828	0	115004	2148238	2148238	0	4411480	Figure as per GSTR-3B
Total										10861277	11753883	11753883	0	34369043	

Appendix 2.11

(Refer Paragraph 2.3.8.3 I)

Exclusion of supplies received from related person

S.No.	GSTIN	Name of Taxpayer	Name of Circle	Loan amount on which guarantee given (in ₹)	Value of Supply for RCM liability (@2.3%)	Remarks
1	08AAACA0062F1ZA	AKSH OPTIFIBRE LTD.	A Bhiwadi	688571000	15837133	Figures of Balance sheet and GSTR 9C
2	08AAFCM4722P1Z1	MANGAL ELECTRICAL INDUSTRIES PRIVATE LIMITED	A Jaipur IV	191366525	4401430	Figures of Balance sheet and GSTR 9C
3	08AAACT5317J1ZA	TIRUPATI PLASTOMATICS PRIVATE LIMITED		257550040	5923651	
4	08AABCD9523D1ZU	DINESH CHANDRA R AGRAWAL INFRACON PRIVATE LIMITED	D Jodhpur II	136742698	3145082	Figures of Balance sheet and GSTR 9C
Total	4 cases		3 circles	1274230263	29307296	

Appendix 2.12

(Refer Paragraph 2.3.8.3 II)

Non- payment of GST under RCM

S.No.	GSTIN	Name of Taxpayer	Name of Circle	Nature of Supply/ Transaction	Value of Supply for RCM liability	Rate of GST (in %)	Tax amount to be paid under RCM				Total Amount of Tax	Remarks
							IGST	CGST	SGST	CESS		
1	08ANMPG6556C1ZX	JAGADISH SERVICES CONTRACTOR	D Bhilwada	Transportation Expenses(GTA Services)	17173688	5	0	429342	429342	0	858684	Figures of Trading and P&L A/c and GSTR 9C
2	08AEFPV5593N1ZI	TULSI CONSTRUCTION	Nimbahera	Freight Charges (GTA Services)	6081447	5	0	152036	152036	0	304072	Figures of Trading and P&L A/c and GSTR 9C
3	08AAUCS3125P1ZL	SHRI SHYAMKRIPA INTERIOR & LIGHTING PRIVATE LIMITED	Shahpura	legal consultant fee	30000	18	0	2700	2700	0	5400	Figures of Balance sheet, GSTR 9C and interest up to 25.07.2022
				Freight Charges (GTA Services)	74041	5	0	1851	1851	0	3702	
				supply received from unregistered supplier	45917	18	0	4133	4133	0	8266	
4	08AABCD9523D1ZU	DINESH CHANDRA R AGRAWAL INFRACON PRIVATE LIMITED	D Jodhpur II	Legal and Professional fees	82047063	18	0	7384236	7384236	0	14768472	Figures of Trading and P&L A/c, GSTR 9C and balance sheet
5	08AABCV3315P1Z1	VARINDERA CONSTRUCTIONS LIMITED		Legal and Professional fees	151650	18	0	13649	13649	0	27298	Figures of Trading and P&L A/c, GSTR 9C and balance sheet
6	08AAUFS5858C1ZM	SUNNY WOOLLENS INDUSTRIES	A Bikaner	supply received from unregistered supplier	56135	28	0	7859	7859	0	15718	Figures of Balance sheet, GSTR 9C and interest up to 25.08.2022
Total	6 cases		5 circles		105659941			7995806	7995806	0	15991612	

Appendix 2.13

(Refer Paragraph 2.3.8.3 V)

Mismatch in Tax Liability

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)				
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess	
			1	2	3	4	5	6	7	8	9	10		11	12	13	14	15
1	08AADCK7842G1ZD	Circle-I Zone-I Jaipur	32564701	72482027	72482027	90006065	267534820	30513401	72729091	72729091	90694763	266666346	GSTR 9	0	0	0	0	
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9			Undischarged tax liability			Total undischarged tax liability				
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess				
			16	17	18	19	20	21	22	23	24	25	26	27	28			
			32564701	72482027	72482027	90006065	29779976	71916845	71916845	90541236	2784725	565182	565182	- 535171	3915089			
2	08ABFFM6647P1ZH	Circle-I Zone-I Jaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)				
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess	
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
			10588253	3947569	3947569	0	18483391	10589757	3064489	3064489	0	16718735	GSTR 9	0	1257692	1257692	0	
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9			Undischarged tax liability			Total undischarged tax liability				
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess				
			16	17	18	19	20	21	22	23	24	25	26	27	28			
			10588253	5205261	5205261	0	10589455	4387612	4387612	0	-1202	817649	817649	0	1635298			
3	08AAACA1517B1ZG	Circle-A Zone-III Jaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)				
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess	
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
			788662	2952787	2952787	0	6694236	786938	2952787	2952787	0	6692512	GSTR 9	0	752	752	0	
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9			Undischarged tax liability			Total undischarged tax liability				
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess				

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10		11	12	13	14
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			788662	2953539	2953539	0	314469	3985468	3985468	0	474193	-1031929	-1031929	0	474193		
4	08AAACG1895Q1ZY	Circle-B Zone-II Jaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			1607039	47378186	47378186	0	96363411	1607039	47415585	47415585	0	96438209	GSTR 1	107	56871	56871	0
			Total tax liability as per GSTR-1/GSTR-9				Tax paid as per GSTR-3B/9				Undischarged tax liability			Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			1607146	47472456	47472456	0	1607146	47384725	47384725	0	0	87731	87731	0	175462		
5	08ACTPM0139M1Z3	Circle-A Zone-II Jaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			45276	11498403	11498403	0	23042082	45726	11497302	11497302	0	23040330	GSTR 9	0	6750	6750	0
			Total tax liability as per GSTR-1/GSTR-9				Tax paid as per GSTR-3B/9				Undischarged tax liability			Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			45276	11505153	11505153	0	45726	10450684	10450684	0	-450	1054469	1054469	0	2108938		
6	08ABPFS3650Q1ZA	Circle-D Zone-II Jaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			18494190	63552382	63552382	0	145598954	18494190	63553642	63553642	0	145601474	GSTR 1	0	1890	1890	0
			Total tax liability as per GSTR-1/GSTR-9				Tax paid as per GSTR-3B/9				Undischarged tax liability			Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			18494190	63555532	63555532	0	18494190	63553643	63553643	0	0	1889	1889	0	3778		
7	08ACMPB7093C1ZN	Circle-E Zone-III Jaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10		11	12	13	14
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			8451890	25337910	25337910	0	59127710	8494344	25353813	25353813	0	59201970	GSTR 1	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			8494344	25353813	25353813	0	7760484	25326556	25326556	0	733860	27257	27257	0	788374		
8	08AADFE4760C1ZQ	Circle-G Zone-IV Jaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			0	12025059	12025059	0	24050118	0	12025059	12025059	0	24050118	GSTR 9	0	1822045	1822045	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			0	13847104	13847104	0	0	13196450	13196450	0	0	650654	650654	0	1301308		
9	08AAGCS6809Q1ZK	Circle A, Jaipur IV	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			9868377	63392643	63392643	0	136653663	9868377	63586985	63586985	0	137042347	GSTR 1	409535	166971	166971	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			10277912	63753956	63753956	0	10167168	63548468	63548468	0	110744	205488	205488	0	521720		
10	08AAMFA4380K1Z4	Circle Kishangar h	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			11284709	4358478	4358478	0	20001665	11238285	4344516	4344516	0	19927317	GSTR 9	0	675	675	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			11284709	4359153	4359153	0	11238285	4358793	4358793	0	46424	360	360	0	47144		

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10		11	12	13	14
11	08AAACV5228N1ZY	Circle-B, Ajmer	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			19101868	1491685	1491685	0	22085238	19018451	204800	204800	0	19428051	GSTR 9	0	335311	335311	0
			Total tax liability as per GSTR-1/GSTR-9				Tax paid as per GSTR-3B/9				Undischarged tax liability			Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			19101868	1826996	1826996	0	19227368	1748620	1748620	0	-125500	78376	78376	0	156752		
12	08ABBFM5944K1ZX	Circle-B, Bhiwadi	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			27962823	267189	267189	0	28497201	31643471	342158	342158	0	32327787	GSTR 1	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9				Tax paid as per GSTR-3B/9				Undischarged tax liability			Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			31643471	342158	342158	0	29901140	307047	307047	0	1742331	35111	35111	0	1812553		
13	08AAPP0297N1ZS	Circle-C, Bhiwadi	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			0	2750730	2750730	0	5501460	0	2750730	2750730	0	5501460	GSTR 9	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9				Tax paid as per GSTR-3B/9				Undischarged tax liability			Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			0	2750730	2750730	0	0	2379467	2379467	0	0	371263	371263	0	742526		
14	08ADDPI8588B1ZF	Circle-A, Bhiwadi	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10		11	12	13	14
			0	0	0	0	0	1774483	54540	54540	0	1883563.13	GSTR 1	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			1774483	54540	54540	0	1646579	0	0	0	127904	54540	54540	0	236984		
15	08AAACA0062F1ZA	Circle-A, Bhiwadi	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			606197445	41144370	41144370	0	688486185	440248617	41444192	41444192	0	523137001	GSTR 9	2744550	4064696	4064696	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			608941995	45209066	45209066	0	608671740	45352748	45352748	0	270255	-143682	-143682	0	270255		
16	08AAAAS5265L1Z4	Circle-Shahpura Jaipur I	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			44700863	439868	439868	0	45580599	44701891	439354	439354	0	45580599	GSTR 9	0	22394	22394	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			44700863	462262	462262	0	44700863	366327	366327	0	0	95935	95935	0	191870		
17	08ABQPG6565P1ZQ	Circle-A, Hanuman garh	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			2190270	373840	373840	0	2937950	2271573	290601	290601	0	2852775	GSTR 9	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)				
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess	
			1	2	3	4	5	6	7	8	9	10		11	12	13	14	15
			2190270	373840	373840	0	13008201	310967	310967	0	- 10817931	62873	62873	0	125746			
18	08AAACO0191M2ZA	Circle- C, Jaipur-I	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)				
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess	
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
			4137953	44901487	44886872	391	93926703	2602509	41527641	41593564	0	85723714	GSTR 9	4583	1204878	1204878	0	
			Total tax liability as per GSTR-1/GSTR-9				Tax paid as per GSTR-3B/9				Undischarged tax liability				Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess				
			16	17	18	19	20	21	22	23	24	25	26	27	28			
			4142536	46106365	46091750	391	4016485	45244322	45229707	0	126051	862043	862043	391	1850528			
19	08ABEPV4860A1ZO	Circle- C, Jaipur-I	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)				
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess	
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
			0	7273933	7273933	26359694	40907560	0	7228153	7228153	26359694	40816000	GSTR 9	0	0	0	0	
			Total tax liability as per GSTR-1/GSTR-9				Tax paid as per GSTR-3B/9				Undischarged tax liability				Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess				
			16	17	18	19	20	21	22	23	24	25	26	27	28			
			0	7273933	7273933	26359694	0	7284224	7284224	24024109	0	-10291	-10291	2335585	2335585			
20	08ACHFS6211Q1ZL	Circle- C, Jaipur-I	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)				
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess	
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
			0	0	0	0	0	0	26709566	26709566	0	53419132	GSTR 1	0	0	0	0	
			Total tax liability as per GSTR-1/GSTR-9				Tax paid as per GSTR-3B/9				Undischarged tax liability				Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess				
			16	17	18	19	20	21	22	23	24	25	26	27	28			
			0	26709566	26709566	0	0	24053875	24053875	0	0	2655691	2655691	0	5311382			
21	08ASQPA3326D1Z1	Circle- B, Jaipur-IV	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)				
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess	
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)				
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess	
			1	2	3	4	5	6	7	8	9	10		11	12	13	14	15
			22853	17589603	17589603	0	35202059	22853	17622210	17622210	0	35267273	GSTR 1	0	2279	2279	0	
			Total tax liability as per GSTR-1/GSTR-9				Tax paid as per GSTR-3B/9				Undischarged tax liability				Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess				
			16	17	18	19	20	21	22	23	24	25	26	27	28			
			22853	17624489	17624489	0	22853	17591881	17591881	0	0	32608	32608	0	65216			
22	08ALWPS9412P1ZV	CIRCLE-H, JAIPUR-I	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)				
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess	
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
			0	23724038	23724038	0	47448076	0	27019567	27019567	0	54039134	GSTR 1	0	745354	745354	0	
			Total tax liability as per GSTR-1/GSTR-9				Tax paid as per GSTR-3B/9				Undischarged tax liability				Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess				
			16	17	18	19	20	21	22	23	24	25	26	27	28			
			0	27764921	27764921	0	0	24788130	24788130	0	0	2976791	2976791	0	5953582			
23	08ABAFS8903K1ZV	CIRCLE-H, JAIPUR-II	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)				
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess	
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
			441449	2000440	2000440	0	4442329	460168	1989905	1989905	0	4439978	GSTR 9	0	5968	5968	0	
			Total tax liability as per GSTR-1/GSTR-9				Tax paid as per GSTR-3B/9				Undischarged tax liability				Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess				
			16	17	18	19	20	21	22	23	24	25	26	27	28			
			441449	2006408	2006408	0	406985	1721699	1721699	0	34464	284709	284709	0	603882			
24	08AAACT4119L1Z8	CIRCLE-E, KOTA	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)				
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess	
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
			7429637	227551979	227551979	0	462533595	7468564	227540729	227540729	0	462550022	GSTR 1	4542660	1061320	1061320	0	
			Total tax liability as per GSTR-1/GSTR-9				Tax paid as per GSTR-3B/9				Undischarged tax liability				Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess				
			16	17	18	19	20	21	22	23	24	25	26	27	28			
			12011224	228602049	228602049	0	11086028	229078110	229078110	0	925196	-476061	-476061	0	925196			

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10		11	12	13	14
25	08AABCJ0355R1Z7	CIRCLE-B, KOTA	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			4563703927	945894658	945894658	6866	6455500109	4563218155	945857769	945857769	6866	6454940559	GSTR 9	34447648	161984465	161984465	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			4598151575	1107879123	1107879123	6866	4597629209	1107998420	1107998420	6866	522366	-119297	-119297	0	522366		
26	08AFRPS6744K1ZI	CIRCLE-B, KOTA	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			48156	1842307	1842307	0	3732770	48156	1842307	1842307	0	3732770	GSTR 9	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			48156	1842307	1842307	0	33216	1575248	1575248	0	14940	267059	267059	0	549058		
27	08AAAFI8531Q1ZV	CIRCLE-D, KOTA	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			55809	5730447	5730447	0	11516703	0	6340979	6340979	0	12681958	GSTR 1	0	126400	126400	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			0	6467379	6467379	0	55809	5856847	5856847	0	-55809	610532	610532	0	1221064		
28	08AADCB0457G1ZX	CIRCLE-D, KOTA	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10		11	12	13	14
			0	675563	675563	0	1351126	0	674196	674196	0	1348392	GSTR 9	0	94674	94674	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			0	770237	770237	0	0	768872	768872	0	0	1365	1365	0	2730		
29	08AABCN1537H1ZM	CIRCLE-Jhalawar, KOTA	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			72864684	14843264	14843264	431902	102983114	71078253	14843264	14843264	431902	101196683	GSTR 9	525490	68392	68392	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			73390174	14911656	14911656	431902	53927408	14921093	14908755	0	19462766	-9437	2901	431902	19897569		
30	08AACCN4450C1ZT	Circle-C, Zone-III, Jaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			0	21274260	21274260	0	42548520	0	21274260	21274260	0	42548520	GSTR 9	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			0	21274260	21274260	0	0	15842929	15842929	0	0	5431331	5431331	0	10862662		
31	08AABCJ0672P1Z7	Circle-A, Udaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			11085417	2956870	2956870	0	16999157	9994227	2956803	2956803	0	15907833	GSTR 9	0	1639850	1639850	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			11085417	4596720	4596720	0	11075667	4591706	4591706	0	9750	5014	5014	0	19778		

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10		11	12	13	14
32	08ADNPC5964D1ZH	Circle-B, Udaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			64957	2615932	2615932	0	5296821	66145	1449337	1449337	0	2964819	GSTR 9	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9				Tax paid as per GSTR-3B/9				Undischarged tax liability			Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			64957	2615932	2615932	0	50513	1339433	1339433	0	14444	1276499	1276499	0	2567442		
33	08AAACG5306N1ZI	Circle-B, Udaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			89355770	447352032	447352032	0	984059834	89355198	447351827	447351827	0	984058852	GSTR 9	3960365	3828042	3828042	0
			Total tax liability as per GSTR-1/GSTR-9				Tax paid as per GSTR-3B/9				Undischarged tax liability			Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			93316135	451180074	451180074	0	93316264	451178380	451178380	0	-129	1694	1694	0	3388		
34	08AEBPC9520J1ZM	Circle-A, Rajsamand	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			0	1273474	1273474	0	2546948	0	756768	756768	0	1513536	GSTR 9	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9				Tax paid as per GSTR-3B/9				Undischarged tax liability			Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			0	1273474	1273474	0	0	756769	756769	0	0	516705	516705	0	1033410		
35	08ANMPG6556C1ZX	Circle-D, Bhilwara	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			29670	6598565	6598565	0	13226800	33404	6598566	6598566	0	13230536	GSTR 1	0	0	0	0

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)				
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess	
			1	2	3	4	5	6	7	8	9	10		11	12	13	14	15
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability			Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess				
			16	17	18	19	20	21	22	23	24	25	26	27	28			
			33404	6598566	6598566	0	26935	6584670	6584670	0	6469	13896	13896	0	34261			
36	08AABCD9523D1ZU	Circle-D, Zone II, Jodhpur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)				
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess	
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
			72000	148312319	148312319	0	296696638	0	24659151	24659151	0	49318302	GSTR 9	127763	3464372	3464372	0	
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability			Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess				
			16	17	18	19	20	21	22	23	24	25	26	27	28			
			199763	151776691	151776691	0	127763	151737875	151737875	0	72000	38816	38816	0	149632			
37	08ABPPS7358P1ZE	Circle-D, Zone II, Jodhpur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)				
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess	
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
			0	21074978	21074978	0	42149956	0	24659151	24659151	0	49318302	GSTR 1	0	2023554	2023554	0	
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability			Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess				
			16	17	18	19	20	21	22	23	24	25	26	27	28			
			0	26682705	26682705	0	0	23098532	23098532	0	0	3584173	3584173	0	7168346			
38	08AAECP9650J1ZY	Circle-D, Zone II, Jodhpur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)				
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess	
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
			0	4994821	4994821	0	9989642	0	2719383	2719383	0	5438766	GSTR 9	0	0	0	0	
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability			Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess				
			16	17	18	19	20	21	22	23	24	25	26	27	28			
			0	4994821	4994821	0	0	2719383	2719383	0	0	2275438	2275438	0	4550876			
39	08AAACI7351P1Z3	Circle-I, Zone-III, Jaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)				

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10		11	12	13	14
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			15704791	102477082	103029080	0	221210953	15704792	103029080	103029080	0	221762952	GSTR 1	27972322	23775420	23775420	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			43677114	126804500	126804500	0	43677114	126252511	126804509	0	0	551989	-9	0	551989		
40	08ACDPV6557E1Z9	Circle- I, Jaipur-III	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			793962	2737422	2737422	0	6268806	901660	2718587	2718587	0	6338834	GSTR 1	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			901660	2718587	2718587	0	901801	1706832	1706832	0	-141	1011755	1011755	0	2023510		
41	08AAECM8357R1ZJ	Circle- I, Jaipur-III	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			0	3834329	3834329	0	7668658	0	3817013	3817013	0	7634026	GSTR 9	0	35508	35508	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			0	3869837	3869837	0	0	3852523	3852523	0	0	17314	17314	0	34628		
42	08AIUPM8432G1ZQ	Circle-D, Udaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			7377210	97703	97703	0	7572616	8349656	97702	97702	0	8545060	GSTR 1	43320	21492	21492	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			8392976	119194	119194	0	7431506	119196	119196	0	961470	-2	-2	0	961470		

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)							
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess				
			1	2	3	4	5	6	7	8	9	10		11	12	13	14	15			
43	08ADFPA2390H1ZT	Circle-E, Udaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)							
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess				
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15				
			0	2522222	2522222	0	5044444	0	2625387	2625387	0	5250774	GSTR 1	0	0	0	0				
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability					Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess							
			16	17	18	19	20	21	22	23	24	25	26	27	28						
			0	2625387	2625387	0	0	2522222	2522222	0	0	103165	103165	0	206330						
44	08AAGCM0477N1Z0	Circle-F, Udaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)							
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess				
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15				
			0	0	0	0	0	0	7119041	7119041	0	14238082	GSTR 1	0	0	0	0				
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability					Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess							
			16	17	18	19	20	21	22	23	24	25	26	27	28						
			0	7119041	7119041	0	0	6591043	6591043	0	0	527998	527998	0	1055996						
45	08AAACH0968B1ZW	Circle-Nimbheda , Zone-Bhilwara	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)							
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess				
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15				
			1829282	161994458	161994458	0	325818198	1829282	161645430	161645430	0	325120142	GSTR 9	0	498441	498441	0				
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability					Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess							
			16	17	18	19	20	21	22	23	24	25	26	27	28						
			1829282	162492899	162492899	0	1829284	157099370	157099370	0	-2	5393529	5393529	0	10787058						
46	08AEFPV5593N1ZI	Circle-Nimbheda , Zone-Bhilwara	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)							
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess				
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15				
			0	19861	19861	0	39722	0	524271	524271	0	1048542	GSTR 1	0	0	0	0				
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability					Total undischarged tax liability			

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)				
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess	
			1	2	3	4	5	6	7	8	9	10		11	12	13	14	15
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess				
			16	17	18	19	20	21	22	23	24	25	26	27	28			
			0	524271	524271	0	0	16713	16713	0	0	507558	507558	0	1015116			
47	08AICPC1143J1ZP	Circle-C,Bhilwar a	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)				
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess	
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
			1567	3026707	3026707	0	6054981	1567	3026706	3026706	0	6054979	GSTR 9	0	0	0	0	
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess				
			16	17	18	19	20	21	22	23	24	25	26	27	28			
			1567	3026707	3026707	0	1567	2997938	2997938	0	0	28769	28769	0	57538			
48	08AAWPV7430R1ZD	Circle-E,Jodhpur -I	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)				
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess	
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
			0	0	0	0	0	38.56	1111238	1111238	0	2222514.56	GSTR 1	0	0	0	0	
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess				
			16	17	18	19	20	21	22	23	24	25	26	27	28			
			38.56	1111238	1111238	0	3771	775116	775116	0	-3732	336122	336122	0	672244			
49	08AAHHJ3320F2ZK	Circle-C,Jodhpur -I	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR R 1	Tax liability on inward supply liable to RCM (4G)				
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess	
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
			0	0	0	0	0	0	3673421	3673421	0	7346842	GSTR 1	0	0	0	0	
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess				
			16	17	18	19	20	21	22	23	24	25	26	27	28			
			0	3673421	3673421	0	0	3672450	3672450	0	0	971	971	0	1942			
Total															97503764			

Appendix 2.14

(Refer Paragraph 2.3.8.3 VI (a))

Mismatch in availing of ITC

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
1	08ABFFM6647P1ZH	Circle-I, Zone-I, Jaipur	2017-18	2771	10132198	10132198	0	0	0	0	0	2570994	240182	240182		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				2573765	10372380	10372380	0	8765	7626236	7626236	0	2565000	2746144	2746144	0	8057288
2	08AAADCK7842G1ZD	Circle-I, Zone-I, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				176161030	1311251	1311252	100776171	0	0	0	0	0	0	0		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				176161030	1311251	1311252	100776171	162130123	1159274	1159274	91775847	14030907	151977	151978	9000324	23335186
3	08AAACA1517B1ZG	Circle-A, Jaipur-III	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				2231635	1856517	1856517	0	0	0	0	0	0	6196240	6196240		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				2231635	8052757	8052757	0	0	4115737	4115737	0	2231635	3937020	3937020	0	10105675
4	08AAACG1895Q1ZY	Circle-A Zone-IV, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				95701552	15470704	15470704	0	0	0	0	0	13677642	57881	57881		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				13	14	15	16	17	18	19	20	21	22	23	24	25
				109379194	15528585	15528585	0	111290794	2010779	2010779	92	0	13517806	13517806	0	27035612
5	08ACTPM0139M1Z3	Circle-A Zone-II, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				901922	8626374	8626374	0	0	0	0	0	164552	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
								1066474	8626374	8626374	0	1064277	5436930	5436930	0	2197
6	08AAVPT6020A1ZN	Circle-F Zone-IV, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				5353874	11302105	11302105	0	5353874	0	0	0	0	1589	1589	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
								0	11303694	11303694	0	0	11216646	11216646	0	0
7	08AAACB2100P1ZX	Circle-C, Jaipur-II	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				298516063	460420008	462520519	0	947545	11525627	11525627	0	10578669	44847417	45320230	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
								308147187	493741798	496315122	0	305253815	445815453	447821012	1203818	2893372
8	08AAACS7018R1ZT	Circle-C Zone-II, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				5097533	2682078	2682078	0	0	0	0	0	6988692	3060426	3060426	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
								12086225	5742504	5742504	0	12031610	4797349	4800746	272	54615
9	08ABPFS3650Q1ZA		2017-18	ITC availed in GSTR 3B								ITC availed in the next year				

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
		Circle-D Jaipur-II		GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				18248400	65158260	65158260	0	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				18248400	65158260	65158260	0	18248400	65157022	65157022	0	0	1238	1238	0
10	08AATCS8224J1ZO	Circle-G, Jaipur-III	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				0	1316713	1316713		0	0	0		0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				0	1316713	1316713		17111	685997	685997	5	0	630716	630716	0
11	08AAACP9588R1Z9	Circle-I, Jaipur-III	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				88816064	113972290	113972290	74910466	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				88816064	113972290	113972290	74910466	80776801	102489883	102489883	68056632	8039263	11482407	11482407	6853834
12	08ACMPB7093C1ZN	Circle-E, Jaipur-III	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				354745	29151570	29151570		0	0	0		2032570	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				2387315	29151570	29151570		2387316	29059716	29059716		0	91854	91854	0
13	08AADFE4760C1ZQ		2017-18	ITC availed in GSTR 3B								ITC availed in the next year			

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
		Circle-G, Jaipur-IV		GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				6807389	7348287	7348287		0	0	0		0	0	0		
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				6807389	7348287	7348287		4996333	6858796	6858796		1811056	489491	489491	0	2790038
14	08AAACT5317J1ZA	Circle A, Jaipur IV	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				100464617	92173486	126179858	0	0	8439070	27735645	0	9298821	0	0		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				109763438	83734416	98444213	0	109586507	77761582	77761582	0	176931	5972834	20682631	0	26832396
15	08AAFCM4722P1Z1	Circle A, Jaipur IV	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				151837923	62757992	56841920	0	93323	10420976	4069241	0	347943	532876	532876		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				152092543	52869892	53305555	0	66975721	51186724	51186724	0	85116822	1683168	2118831	0	88918821
16	08AAGCS6809Q1ZK	Circle A, Jaipur IV	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				27164418	45619591	45619591	0	0	0	0	0	0	5758681	5758681		1172022
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				27164418	51378272	51378272	1172022	15988754	50966219	50966219	1315165	11175664	412053	412053	0	11999770
17	08AASFS7334R1Z2	Circle A, Jaipur IV	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				15655255	5406938	5406938	0	0	0	0	0	1026125	187353	187353	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				16681380	5594291	5594291	0	8864849	5664009	5667104	0	7816531	0	0	7816531
18	08AAIFR6164N1ZJ	Circle A, Jaipur IV	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				20733456	1520905	1520905	0	0	0	0	0	985466	782290	782290	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				21718922	2303195	2303195	0	21496485	2305873	2305873	10.2	222437	0	0	222437
19	08AAMFA4380K1Z4	Circle Kishangarh	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				5681490	4578512	4578512	0	0	0	0	0	113623	2528	2528	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				5795113	4581040	4581040	0	3582931	4583274	4583274	0	2212182	0	0	2212182
20	08AAACV5228N1ZY	Circle-B, Ajmer	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				18104995	4667264	4667264	0	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				18104995	4667264	4667264	0	17441636	2129293	2129293	0	663359	2537971	2537971	0
21	08ABBFM5944K1ZX	Circle-B, Bhiwadi	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				6034967	445600	445600	0	0	0	0	0	0	119138	119138	0

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				6034967	564738	564738	0	4665636	564738	564739	0	1369331	0	0	0	1369331
22	08AAACI3924J1ZK	Circle-A, Bhiwadi	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				192771528	13545175	13545176	0	0	0	0	0	1474925	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				194246453	13545175	13545176	0	180183219	14483103	14483103	0	14063234	0	0	0	14063234
23	08ADDPI8588B1ZF	Circle-A, Bhiwadi	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1268105	1768387	1768387	0	0	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				1268105	1768387	1768387	0	937990	1392963	1392963	0	330115	375424	375424	0	1080963
24	08AAUCS3125P1ZL	Circle-Shahpura Jaipur I	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1233230	1003756	1003756	0	0	0	0	0	884428	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				2117658	1003756	1003756	0	736540	960973	960973	0	1381118	42783	42783	0	1466684
25	08AAEFR2027A1ZS	Circle-Tonk, Jaipur II	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1129579	7823741	7823741	0	0	3152911	3152911	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1129579	4670830	4670830	0	1130201	4627923	4627923	0	0	42907	42907	0	85814
26	08ABQPG6565P1ZQ	Circle-A, Hanumangarh	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				10817930	1349075	1349075	0	0	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				10817930	1349075	1349075	0	2624	1278103	1278103	0	10815306	70972	70972	0	10957250
27	08AYQPS3768M1ZA	Circle-B, Sri Ganganagar	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1262427	4469766	4469766	0	0	2652000	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				1262427	1817766	4469766	0	1261386	1815794	1815794	0	1041	1972	2653972	0	2656985
28	08AAUPK1929J1Z6	Circle-Jhunjhunu, Bikaner	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				26649	6897746	6897746	12667356	0	0	0	0	0	0	0	0	8257805
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				26649	6897746	6897746	20925161	46092	4202365	4202365	20925160	0	2695381	2695381	1	5390763
29	08AHQPT9847F1ZF	Circle-Jhunjhunu, Bikaner	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				0	3101500	3101500	0	0	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				0	3101500	3101500	0	0	2232758	2232758	0	0	868742	868742	0	1737484
30	08AABUC0113A1Z7		2017-18	ITC availed in GSTR 3B								ITC availed in the next year				

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
		Circle-Shahjahanpur		GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				164209903	19756029	19756029	0	0	0	0	0	2073249	18532588	1222265	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				166283152	38288617	20978294	0	167207927	19318719	19318719	21117	0	18969898	1659575	0
31	08AADCT9702E1ZD	Circle-Shahjahanpur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				32133894	57932873	360974	0	272483	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				31861411	57932873	360974	0	16602120	462029	462029	0	15259291	57470844	0	0
32	08AAACO0191M2ZA	Circle-C, Zone-I, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				8496553	15839216	15839216	0	474276	843797	843797		22272116	5542784	5542789	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				30294393	20538203	20538208	0	7309597	21510369	21766730		22984796	0	0	0
33	08AACCE8931F1ZM	Circle-C, Zone-I, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				0	5092703	5092703	0	0	0	0		0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				0	5092703	5092703	0	0	2081088	2081088		0	3011615	3011615	0
34	08ABEPV4860A1ZO		2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
		Circle-C, Zone-I, Jaipur		IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				6518150	7319191	7319191	24007082	0	0	0	0	0	8069	8069	2478186
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				6518150	7327260	7327260	26485268	199387	7311762	7311762	26650262	6318763	15498	15498	0
35	08ACHFS6211Q1ZL	Circle-C, Zone-I, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				0	24054920	24054920	0	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				0	24054920	24054920	0	0	16881873	16881873	0	0	7173047	7173047	0
36	08AABCE3582F1ZQ	CIRCLE-E, JAIPUR-I	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				16984657	50994233	50994233	0	0	0	0	0	82355	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				17067012	50994233	50994233	0	15019230	47637526	47637611	0	2047782	3356707	3356622	0
37	08ALWPS9412P1ZV	CIRCLE-H, JAIPUR-I	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				2445670	13788223	13564833	0	0	0	0	0	196841	389851	389851	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				2642511	14178074	13954684	0	2601984	12050772	12050772	660568	40527	2127302	1903912	0
38	08AAECA1501B1ZK	CIRCLE-H, JAIPUR-I	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1	2	3	4	5	6	7	8	9	10	11	12	
				3945442	454353	454353	0	0	0	0	0	10511618	355265	355265	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				14457060	809618	809618	0	5172222	804607	804607	0	9284838	5011	5011	0	9294860
39	08AILPG2384C1ZE	CIRCLE-H, Jaipur-I	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				14357144	17252418	17252418	0	0	0	0	0	12312	104895	104895	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				14369456	17357313	17357313	0	14369474	14466441	14466441	0	0	2890872	2890872	0	5781744
40	08AAATT0611L1ZK	CIRCLE-H, JAIPUR-II	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				597199	675964	675964	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				597199	675964	675964	0	0	43341	43341	0	597199	632623	632623	0	1862445
41	08AAACT4119L1Z8	CIRCLE-E, KOTA	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				307483269	67113103	67060935	0	0	0	0	0	19433298	1767820	1767820	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				326916567	68880923	68828755	0	285412924	48647389	48657895	0	41503643	20233534	20170860	0	81908038
42	08AAECN8067D1ZC	CIRCLE-E, KOTA	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				39711616	109945758	109945758	0	412940	29838645	29838645	0	684426	2874	2874	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				326916567	68880923	68828755	0	285412924	48647389	48657895	0	41503643	20233534	20170860	0	81908038

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				13	14	15	16	17	18	19	20	21	22	23	24
				39983102	80109987	80109987	0	31115829	74540758	74540758	0	8867273	5569229	5569229	0
43	08AABCJ0355R1Z7	CIRCLE-B, KOTA	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				886101774	296518650	296518650	0	0	0	0	0	32286372	4005854	4005854	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				918388146	300524504	300524504	0	615806363	300306234	300361511	96222442	302581783	218270	162993	0
44	08AFRPS6744K1ZI	CIRCLE-B, KOTA	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				0	1444356	1444356	0	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				0	1444356	1444356	0	2100	287517	287517	0	0	1156839	1156839	0
45	08AAAFI8531Q1ZV	CIRCLE-D, KOTA	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				1508693	1531517	1531517	0	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				1508693	1531517	1531517	0	98415	1566710	1566710	0	1410278	0	0	0
46	08AABCN1537H1ZM	CIRCLE-Jhalawar, KOTA	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				65809124	6969919	6969919	0	0	0	0	0	17378808	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				83187932	6969919	6969919	0	71139175	3930050	3930050	0	12048757	3039869	3039870	0	18128495
47	08AAACL0140P7ZD	Circle-C, Zone-III, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1548139295	790478601	790478601	0	0	0	0	0	325440713	153507049	153507049	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				1873580008	943985650	943985650	0	1293633608	652181976	652220287	409851	579946400	291803674	291765363	0	1163515437
48	08AABCL5967D1ZE	Circle-C, Zone-III, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				468332907	24759577	24759577	0	0	0	0	0	81442710	12007932	12007932	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				549775617	36767509	36767509	0	516557718	30902012	30902012	81015	33217899	5865497	5865497	0	44948893
49	08AHIPG0574C1ZO	Circle-C, Zone-III, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				35000042	41806	45182	3375	0	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				35000042	41806	45182	3375	11049	236036	236036	0	34988993	0	0	3375	34992368
50	08AADCB1093N1ZG	Circle-C, Zone-III, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				143193792	166508851	166508851	867456	0	0	0	0	30259	125801	125801		4137
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				143224051	166634652	166634652	871593	143715370	147124682	147124719	1033062	0	19509970	19509933	0	39019903

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
51	08AABCJ0672P1Z7	Circle-A, Udaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				13348753	16236025	20394091	0	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
52	08ADNPC5964D1ZH	Circle-B, Udaipur	2017-18	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				13348753	16236025	20394091	0	10924120	7651951	7651951	6991	2424633	8584074	12742140	0
				ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
53	08AAACG5306N1ZI	Circle-B, Udaipur	2017-18	336574	1191551	1191551	0	0	0	0	0	20440	1217551	1217551	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				357014	2409102	2409102	0	354134	1871370	1871370	0	2880	537732	537732	0
				ITC availed in GSTR 3B								ITC availed in the next year			
54	08AEBPC9520J1ZM	Circle-A, Rajsamand	2017-18	GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				273381050	265521231	265521231	0	0	28083	28083	0	3052984	2237299	2237299	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
55	08ANMPG6556C1ZX	Circle-D, Bhilwara	2017-18	13	14	15	16	17	18	19	20	21	22	23	24
				276434034	267730447	267730447	0	274547713	258712402	258712401	293642	1886321	9018045	9018046	0
				ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				712724	987433	987433	0	0	0	0	0	0	231076	231076	0
55	08ANMPG6556C1ZX	Circle-D, Bhilwara	2017-18	Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				712724	1218509	1218509	0	6480	1008231	1008231	0	706244	210278	210278	0
				ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1604434	1327530	1327530	0	0	0	0	0	148940	184369	184369	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				1753374	1511899	1511899	0	913188	1355658	1355658	0	840186	156241	156241	0	1152668
56	08AABCD9523D1ZU	Circle-D, Zone II, Jodhpur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				182374432	69576245	69576245	0	0	0	417503	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				182374432	69576245	69158742	0	182866973	60146905	60146905	0	0	9429340	9011837	0	18441177
57	08AACCN6194P1ZP	Circle-D, Zone II, Jodhpur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				30675329	8786714	8786714	0	0	0	0	0	31641873	5730870	5730870	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				62317202	14517584	14517584	0	197063	20336656	20336656	0	62120139	0	0	0	62120139
58	08AAECP9650J1ZY	Circle-D, Zone II, Jodhpur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1337487	2403451	2403451	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				1337487	2403451	2403451	0	0	890882	890882	0	1337487	1512569	1512569	0	4362625
59	08AANFM4741R1ZG	Circle-D, Zone II, Jodhpur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1420531	7968730	7968729	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				1420531	7968730	7968729	0	1256192	3486132	3486130	146486	164339	4482598	4482599	0	9129536
60	08AABCV3315P1Z1	Circle-D, Zone II, Jodhpur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				590648	347603	347603	0	0	0	0	0	0	5531	5531		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				590648	353134	353134	0	14854	43503	43503	0	575794	309631	309631	0	1195056
61	08ADEF33875Q1Z6	Circle-Jaisalmer, Jodhpur I	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				2088909	7732936	7732936	0	0	0	0	0	0	0	0		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				2088909	7732936	7732936	0	601239	6283715	6283715	84	1487670	1449221	1449221	0	4386112
62	08AAACI7351P1Z3	Circle-I, Zone-III, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				47204631	2638347	2638347	0	896	2214	2214	0	44187450	5616233	5616233		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				91391185	8252366	8252366	0	82999433	4136315	4141614	0	8391752	4116051	4110752	0	16618555
63	08AABCR0347P1Z3	Circle-I, Zone-III, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				269320165	23236481	23236481	0	0	0	0	0	44074051	352367	352367		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				13	14	15	16	17	18	19	20	21	22	23	24	25
64	08AACCE4248H1ZO	Circle-I, Zone-III, Jaipur	2017-18	313394216	23588848	23588848	0	295357810	19310657	19310657	0	18036406	4278191	4278191	0	26592788
				ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				46153686	11143279	11143279	0	10936	2	2	0	14945671	20031739	20031739	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				61088421	31175016	31175016	0	55412729	27010625	27010625	0	5675692	4164391	4164391	0	14004474
65	08AAACI0996E1ZL	Circle-I, Zone-III, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				10911764	639678	639678	0	237505	30562	30562	0	5261632	291384	291384	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				15935891	900500	900500	0	10783890	714594	714594	0	5152001	185906	185906	0	5523813
66	08ACDPV6557E1Z9	Circle-I, Zone-III, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1974172	1219117	1219117	0	0	0	0	0	153759	642689	642689	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				2127931	1861806	1861806	0	543237	1120779	1120779	0	1584694	741027	741027	0	3066748
67	08AAACU2414K2ZE	Circle-I, Zone-III, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				109345070	0	0	0	0	0	0	0	14148	8981	8981	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				109359218	8981	8981	0	109320957	1527	1527	0	38261	7454	7454	0	53169
68	08AAFFE1898K1ZY	Circle-I, Zone-III, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				0	5656	5656	0	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				0	5656	5656	0	0	3280	3280	0	0	2376	2376	0
69	08AAACB2894G1ZN	Circle-I, Zone-III, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				453109231	160019797	160019797	0	433693	255296	255296	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				452675538	159764501	159764501	0	445872829	185941664	185948546	0	6802709	0	0	6802709
70	08AAECM8357R1ZJ	Circle- I, Jaipur-III	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				7298502	7093816	7093816	0	0	0	0	0	0	126693	126693	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				7298502	7220509	7220509	0	1814302	7415499	7415499	12409	5484200	0	0	5484200
71	08AIUPM8432G1ZQ	Circle-D, Udaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				2660288	338978	338978	0	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			
								GSTR 2A (Table 3+Table 5)							
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				13	14	15	16	17	18	19	20	21	22	23	24
				2660288	338978	338978	0	383838	341829	341829	0	2276450	0	0	2276450
72	08ADFP2390H1ZT	Circle-E, Udaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				1171428	1798038	1798038	0	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed			

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				GSTR 2A (Table 3+Table 5)												
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				1171428	1798038	1798038	0	1163209	1142991	1142991	0	8219	655047	655047	0	1318313
73	08AAGCM0477N1Z0	Circle-F, Udaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				9062694	1796263	1796263	0	0	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				9062694	1796263	1796263	0	8965882	1021380	1021380	0	96812	774883	774883	0	1646578
74	08AAACH0968B1ZW	Circle-Nimbheda, Zone-Bhilwara	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				96512006	69696637	69696637	0	0	0	0	0	9428364	2047104	2047104	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				105940370	71743741	71743741	0	93675595	68399365	68399365	0	12264775	3344376	3344376	0	18953527
75	08AEFPV5593N1ZI	Circle-Nimbheda, Zone-Bhilwara	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				0	662748	662748	0	0	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				0	662748	662748	0	0	75577	75577	0	0	587171	587171	0	1174342
76	08AICPC1143J1ZP	Circle-C, Bhilwara	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				2354417	2083294	2083294	0	0	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				13	14	15	16	17	18	19	20	21	22	23	24	25
				2354417	2083294	2083294	0	38791	2042961	2042961	1020	2315626	40333	40333	0	2396292
77	08ACEPM8860G1ZB	Circle-E, Jodhpur-I	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				0	15168240	15168240	0	0	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				0	15168240	15168240	0	0	13809513	13809513	0	0	1358727	1358727	0	2717454
78	08ABFPB6954J1ZH	Circle-E, Jodhpur-II	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1582142	29553828	29553828	0	0	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				1582142	29553828	29553828	0	1643274	11890135	11890135	0	0	17663693	17663693	0	35327386
79	08AAHHJ3320F2ZK	Circle-C, Jodhpur-I	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				850968	3238845	3238845	0	0	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				850968	3238845	3238845	0	412688	2783684	2783684	0	438280	455161	455161	0	1348602
80	08AABCS1848L1Z2	Circle-C, Jodhpur-II	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				8806485	17349007	17349007	0	0	0	0	0	140399	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				8946884	17349007	17349007	0	8776562	13182329	13182329	0	170322	4166678	4166678	0	8503678
81	08ABAFS3304A1ZV		2017-18	ITC availed in GSTR 3B								ITC availed in the next year				

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
		Circle-D, Jodhpur-I		GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				576547	2621150	6807698	0	0	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				576547	2621150	6807698	0	387632	1468340	1468340	0	188915	1152810	5339358	0	6681083
82	08AAEFP7840B1ZD	Circle-Sumerpur Pali,	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1170538	1902661	1902661	0	0	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				1170538	1902661	1902661	0	1169999	1864111	1864111	0	539	38550	38550	0	77639
Total	82 cases	51 Circles														2590269332

Appendix 2.15

(Refer Paragraph 2.3.8.3.VI b)

Mismatch in ITC claimed versus tax paid under Reverse Charge Mechanism

S. No.	GSTIN	Name of Taxpayer	Name of Circle	Year	ITC availed under RCM				Tax Liability under RCM				Excess ITC availed under RCM					Remarks
					GSTR 9 Table 6C+6D+6F				GSTR 3B Table 3.1(d)				IGST	CGST	SGST	Cess	Total	
					IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess						
1	08AAACG1895Q1ZY	ZYDUS HEALTHCARE LIMITED	Circle-A, Zone-IV, Jaipur	2017-18	107	55979	55979	0	108	10746	10746	0	0	45233	45233	0	90466	GSTR-9
2	08ACTPM0139M1Z3	SHREE AGARWAL BROTHERS	Circle-A, Zone-II, Jaipur	2017-18	0	6750	6750	0	0	5850	5850	0	0	900	900	0	1800	GSTR-9
3	08AAACA0062F1ZA	AKSH OPTIFIBRE LIMITED	Circle-A, Bhiwadi	2017-18	4243424	3928574	3928574	0	2744550	4064696	4064696	0	1498874	0	0	0	1498874	GSTR-9
4	08AADCT9702E1ZD	TOKAI IMPERIAL HYDRAULICS INDIA PVT LTD	Circle-Shahjahanpur	2017-18	375915	9956	9955	0	329841	9956	9955	0	46074	0	0	0	46074	GSTR-9
5	08AABCN1537H1ZM	PLATINUM TEXTILES LIMITED	CIRCLE-Jhalawar, KOTA	2017-18	525490	55536	55536	0	390231	65491	65491	0	135259	0	0	0	135259	GSTR-9
6	08AAACI0996E1ZL	ICICI SECURITIES LIMITED	Circle-I, Zone-III, Jaipur	2017-18	83948	385082	385082	0	0	384857	384857	0	83948	225	225	0	84398	GSTR-9
7	08ACEPM8860G1ZB	POPULAR STORES	Circle-E, Jodhpur-I	2017-18	0	269716	269716		0	179055	179055		0	90661	90661		181322	GSTR-9
Total	7 cases		7 Circles												Total		2038193	

Appendix 2.16

(Refer Paragraph 2.3.9)

Impact on Central Goods and Services Tax

(₹ in crore)		
Para No.	No. of cases	CGST Amount involved
2.3.8.2 I (a)	39	0.80
2.3.8.2 II	7	0.65
2.3.8.2 III	9	1.18
2.3.8.2 IV	1	0.19
2.3.8.2 VI	2	0.40
2.3.8.2 VII	1	0.14
2.3.8.3 II	6	0.80
2.3.8.3 V	49	3.16
2.3.8.3 VI (a)	82	62.24
2.3.8.3 VI (b)	7	0.01
Total	203	69.57

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	23	Higher Education	45	Revenue Intelligence
2	Agriculture Marketing	24	Home including Home Guard	46	Rural Development
3	Animal Husbandry	25	Horticulture	47	Sainik Kalyan
4	Archaeology & Museum	26	Information & PR including Information Commission	48	Sanskrit Education
5	Art & Culture	27	Inspection	49	Secondary Education
6	Ayurveda	28	Irrigation (Indira Gandhi Nahar Pariyojana - IGNP)	50	Settlement
7	Bhasha and Pustakalya	29	Jail	51	State Insurance & Provident Fund
8	Collector (Misc.)	30	Labour	52	Skill Employment and Entrepreneurships
9	Command Area Development	31	Land Revenue	53	Social Justice & Empowerment
10	Cooperative	32	Law & Legal	54	Soil and Water conservation
11	Devasthan	33	Local Fund Audit	55	Stamp Duty and Registration Fee
12	Disaster Management Relief & Civil Defence	34	Medical & Health	56	State Excise
13	Election	35	Medical Education	57	Statistics & Economics
14	Elementary Education	36	Minority Affairs	58	Technical Education
15	Employees State Insurance	37	Panchayati Raj Institution	59	Tourism
16	Evaluation	38	Patwar Training Centres	60	Treasuries & Accounts
17	Finance	39	Pension (Banks)	61	Tribal Area Development
18	Fisheries	40	Personnel	62	Value Added Tax/Goods and Service Tax
19	Food, Civil Supplies and Consumer Affairs	41	Printing & Stationery	63	Water Resources Department
20	GAD including Governor, Vidhan Sabha Sectt.	42	Rajasthan Institute of Public Administration	64	Ways and Means
21	Gopalan	43	Rajasthan Public Service Commission (RPSC)	65	Women & Child Development
22	Ground Water	44	Rajasthan Staff Selection Board (RSSB)	66	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	Tribal Area Development Department		Technical Education Department	
		No. of Paragraphs	Amount (₹ in crore)	No. of Paragraphs	Amount (₹ in crore)
1	Fraud/Misappropriation/ embezzlement/losses/ theft of stores and cash	6	13.29	08	13.72
2	Recoveries pointed out by audit	52	144.46	50	16.98
3	Violation of contractual obligation, undue favour to contractor	12	45.15	27	17.72
4	Avoidable/Excess Expenditure	35	99.24	31	8.93
5	Wasteful/infructuous expenditure	33	140.96	35	63.15
6	Regulatory issues	228	2,579.25	136	537.62
7	Idle investments/idle establishment/blockade of funds/diversion of funds	85	597.66	56	131.47
8	Idle/delay in commissioning of equipment	3	1.79	01	0.58
9	Non-achievement of objectives	44	148.96	09	19.57
10	Miscellaneous	118	229.49	162	104.86
Total		616	4,000.25	515	914.60

Appendix 7.1

(Refer paragraph 7.2)

Statement of free cases during April 2013 to January 2019

S.No.	Modality of treatment	Total Number of tests	Total free cases	Total (20%) required to be free	Shortfall in free cases	Rate of treatment (in ₹)	Net recoverable (in ₹)
1	2	3	4	5	6= (5-4)	7	8= (6*7)
1	3DTPS	4,312	645	862	217	5,000	10,85,000
2	3DCRT	3,768	689	754	65	25,000	16,25,000
3	IMRT	1,097	102	219	117	1,00,000	1,17,00,000
4	CPRT	87	8	17	9	7,500	67,500
5	RECT/SPRT	56	24	11	(-)13*	5,000	-65,000*
6	CET	49	6	10	4	15,000	60,000
7	SRS	1	0	0	0	1,25,000	0
8	IGRT	7	0	1	1	1,10,000	1,10,000
9	SRT	2	0	1	1	75,000	75,000
10	CCRT	5	0	1	1	22,500	22,500
Total		9,384	1,474	1,876	402		1,46,80,000

* 13 excess case over and above mandatory 20 per cent payable by RMRS to Licensee

Appendix 7.2

(Refer paragraph 7.2)

Statement of calculation as per Clause 7 of the agreement

(Amount in ₹)

Sl.No.	Period for test	Cash Collection Amount from test modalities	Refund Amount	Actual collection	Revenue required to be shared (21.21% of actual revenue)	Less TDS @10% of column 5	Amount returned on RMRS letter for non-conducting of tests	Net payable to RMRS	Amount deposited by Firm	Shortfall for the month
	1	2	3	4 = (2-3)	5	6	7	8 ={5-(6+7)}	9	10
1	Apr-13	32,52,500	50,000	32,02,500	6,79,250	67,925	1,00,000	5,11,325	5,11,325	0
2	May-13	24,87,500	1,37,500	23,50,000	4,98,435	49,843	1,00,000	3,48,592	3,48,592	0
3	Jun -13	32,95,000	80,000	32,15,000	6,81,902	68,191	0	6,13,711	6,13,711	0
4	Jul - 13	28,65,000	12,500	28,52,500	6,05,015	60,501	0	5,44,514	5,44,514	0
5	Aug-13	32,77,500	7,500	32,70,000	6,93,567	69,357	1,00,000	5,24,210	5,24,210	0
6	Sep-13	33,60,000	0	33,60,000	7,12,656	71,266	0	6,41,390	6,41,390	0
7	Oct-13	26,52,500	0	26,52,500	5,62,595	56,259	0	5,06,336	5,06,336	0
8	Nov-13	24,55,000	0	24,55,000	5,20,705	52,070	0	4,68,635	4,68,635	0
9	Dec-13	34,30,000	28,750	34,01,250	7,21,405	72,140	0	6,49,265	6,49,265	0
10	Jan-14	37,22,500	28,750	36,93,750	7,83,444	78,344	30,000	6,75,100	6,75,100	0
11	Feb-14	35,45,000	5,000	35,40,000	7,50,834	75,083	0	6,75,751	6,75,751	0
12	Mar-14	26,67,500	5,000	26,62,500	5,64,716	56,471	0	5,08,245	5,08,245	0
13	Apr-14	0	0	0	0	0	0	0	0	0
14	May-14	38,60,000	12,500	38,47,500	8,16,055	81,606	0	7,34,449	7,34,449	0
15	Jun-14	35,02,500	62,500	34,40,000	7,29,624	72,962	1,00,000	5,56,662	5,56,662	0
16	Jul-14	30,87,500	25,000	30,62,500	6,49,556	64,955	0	5,84,601	5,84,601	0
17	Aug-14	31,77,500	30,000	31,47,500	6,67,585	66,759	0	6,00,826	6,00,826	0
18	Sep-14	39,60,000	25,000	39,35,000	8,34,613	83,461	0	7,51,152	7,51,152	0
19	Oct-14	28,85,000	0	28,85,000	6,11,908	61,190	0	5,50,718	5,50,718	0
20	Nov-14	39,27,500	37,500	38,90,000	8,25,069	82,507	0	7,42,562	7,42,562	0
21	Dec-14	30,45,000	62,500	29,82,500	6,32,588	63,259	0	5,69,329	5,69,329	0
22	Jan-15	38,12,500	12,500	38,00,000	8,05,980	80,598	0	7,25,382	7,25,382	0
23	Feb-15	27,25,000	0	27,25,000	5,77,973	57,798	0	5,20,175	5,20,175	0
24	Mar-15	40,00,000	1,01,250	38,98,750	8,26,925	82,693	4	7,44,228	7,44,228	0

Sl.No.	Period for test	Cash Collection Amount from test modalities	Refund Amount	Actual collection	Revenue required to be shared (21.21% of actual revenue)	Less TDS @10% of column 5	Amount returned on RMRS letter for non-conducting of tests	Net payable to RMRS	Amount deposited by Firm	Shortfall for the month
25	Apr-15	35,30,000	3,750	35,26,250	7,47,918	74,792	1,00,000	5,73,126	5,73,126	0
26	May-15	29,27,500	50,000	28,77,500	6,10,318	61,032	0	5,49,286	5,49,286	0
27	Jun-15	35,35,000	0	35,35,000	7,49,773	74,977	0	6,74,796	6,74,796	0
28	Jul-15	34,97,500	5,000	34,92,500	7,40,759	74,076	0	6,66,683	6,66,683	0
29	Aug-15	13,80,000	67,500	13,12,500	2,78,381	27,838	0	2,50,543	2,50,543	0
30	Sep-15	34,90,000	0	34,90,000	7,40,229	74,023	0	6,66,206	6,66,206	0
31	Oct-15	28,87,500	0	28,87,500	6,12,439	61,244	0	5,51,195	5,51,195	0
32	Nov-15	24,00,000	20,000	23,80,000	5,04,798	50,480	0	4,54,318	4,54,318	0
33	Dec-15	35,30,000	0	35,30,000	7,48,713	74,871	0	6,73,842	6,73,842	0
34	Jan-16	33,12,500	35,000	32,77,500	6,95,158	69,516	0	6,25,642	6,25,642	0
35	Feb-16	26,30,000	18,750	26,11,250	5,53,846	55,384	2,00,000	2,98,462	2,98,462	0
36	Mar-16	27,17,500	50,000	26,67,500	5,65,776	56,577	0	5,09,199	5,09,199	0
37	Apr-16	20,00,000	0	20,00,000	4,24,200	42,420	0	3,81,780	3,81,780	0
38	May-16	19,65,000	12,500	19,52,500	4,14,125	41,413	0	3,72,712	0	3,72,712
39	Jun-16	20,52,500	75,000	19,77,500	4,19,428	41,943	1,00,000	2,77,485	0	2,77,485
40	Jul-16	15,80,000	0	15,80,000	3,35,118	33,512	0	3,01,606	0	3,01,606
41	Aug-16	13,95,000	75,000	13,20,000	2,79,972	27,997	0	2,51,975	0	2,51,975
42	Sep-16	16,15,000	75,000	15,40,000	3,26,634	32,663	0	2,93,971	0	2,93,971
43	Oct-16	19,70,000	18,750	19,51,250	4,13,860	41,386	0	3,72,474	0	3,72,474
44	Nov-16	27,75,000	0	27,75,000	5,88,578	58,858	1,55,000	3,74,720	0	3,74,720
45	Dec-16	19,75,000	1,25,000	18,50,000	3,92,385	39,239	0	3,53,146	0	3,53,146
46	Jan-17	13,32,500	12,500	13,20,000	2,79,972	27,997	0	2,51,975	0	2,51,975
47	Feb-17	20,45,000	50,000	19,95,000	4,23,139	42,314	0	3,80,825	0	3,80,825
48	Mar-17	25,15,000	75,000	24,40,000	5,17,524	51,752	0	4,65,772	0	4,65,772
49	Apr-17	32,25,000	0	32,25,000	6,84,022	68,402	1,00,000	5,15,620	0	5,15,620
50	May-17	27,40,000	0	27,40,000	5,81,154	58,115	0	5,23,039	0	5,23,039
51	Jun-17	24,22,500	0	24,22,500	5,13,812	51,381	0	4,62,431	0	4,62,431
52	Jul-17	12,15,000	2,37,500	9,77,500	2,07,328	20,733	0	1,86,595	0	1,86,595
53	Aug-17	16,55,000	24,000	16,31,000	3,45,935	34,594	0	3,11,341	0	3,11,341
54	Sep-17	32,10,000	94,000	31,16,000	6,60,904	66,090	0	5,94,814	0	5,94,814
55	Oct-17	21,60,000	74,000	20,86,000	4,42,441	44,244	0	3,98,197	0	3,98,197
56	Nov-17	20,37,500	90,000	19,47,500	4,13,065	41,307	0	3,71,758	0	3,71,758
57	Dec-17	25,25,000	1,10,000	24,15,000	5,12,222	51,222	0	4,61,000	0	4,61,000
58	Jan-18	23,25,000	1,12,000	22,13,000	4,69,377	46,938	0	4,22,439	2,50,498	1,71,941

Sl.No.	Period for test	Cash Collection Amount from test modalities	Refund Amount	Actual collection	Revenue required to be shared (21.21% of actual revenue)	Less TDS @10% of column 5	Amount returned on RMRS letter for non-conducting of tests	Net payable to RMRS	Amount deposited by Firm	Shortfall for the month
59	Feb-18	25,95,000	58,000	25,37,000	5,38,098	53,810	0	4,84,288	4,54,288	30,000
60	Mar-18	17,65,000	80,000	16,85,000	3,57,389	35,739	0	3,21,650	3,21,650	0
61	Apr-18	11,37,500	0	11,37,500	2,41,264	24,127	0	2,17,137	2,17,137	0
62	May-18	21,50,000	1,44,000	20,06,000	4,25,473	42,548	0	3,82,925	3,82,925	0
63	Jun-18	27,67,500	0	27,67,500	5,86,987	58,699	0	5,28,288	5,28,288	0
64	Jul-18	28,95,000	64,000	28,31,000	6,00,455	60,045	0	5,40,410	5,40,410	0
65	Aug-18	28,05,000	1,04,000	27,01,000	5,72,882	57,288	0	5,15,594	2,85,594	2,30,000
66	Sep-18	24,57,500	0	24,57,500	5,21,236	52,124	0	4,69,112	4,69,112	0
67	Oct-18	29,90,000	1,14,000	28,76,000	6,10,000	61,000	0	5,49,000	5,19,000	30,000
68	Nov-18	24,65,000	36,500	24,28,500	5,15,085	51,509	0	4,63,576	4,21,076	42,500
69	Dec-18	19,12,500	0	19,12,500	4,05,641	40,564	0	3,65,077	2,15,077	1,50,000
70	Jan-19	30,30,000	98,000	29,32,000	6,21,877	62,188	0	5,59,689	5,59,689	0
Total		18,65,35,000	29,32,500	18,36,02,500	3,89,42,090	38,94,209	10,85,004	3,39,62,877	2,57,86,980	81,75,897
BSBY		1,08,30,000	0	1,08,30,000	22,97,043	0	0	22,97,043	3,81,780	19,15,263
Grand Total		19,73,65,000	29,32,500	19,44,32,500	4,12,39,133	38,94,209	10,85,004	3,62,59,920	2,61,68,760	1,00,91,160
Total revenue payable by RMRS to firm collected under BSBY			1,08,30,000	Total outstanding amount for shortfall in free cases					1,00,91,160	
Less audit recovery			84,80,000	Less amount due to firm under BSBY					23,50,000	
Balance revenue due to firm towards treatment under BSBY			23,50,000	Total amount recoverable from firm					77,41,160	

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