

APPENDICES

Appendix - I
Key Problem Areas
(Refer Para 1.5.4)

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

Appendix - II
Non/ Short discharge of tax liability by the taxpayers identified as non-filers
(Refer Para 2.2.1)

Sl. No.	TPS Circle	No. of EWBs	Assessable Value (₹)	Total Tax (₹)	Penalty leviable (₹)	Total amount due (₹)
Cases on which no action initiated						
1	Thrippunithura	15	34,71,290	4,16,555	4,16,555	8,33,110
2	Ernakulam North ⁴⁷	31	42,58,469	5,19,594	5,19,594	10,39,188
3	Aluva	36	52,70,216	9,37,407	9,37,407	18,74,814
4	Kaloor	48	27,37,711	3,56,479	3,56,479	7,12,958
	Total	130	1,57,37,686	22,30,035	22,30,035	44,60,070
Cases on which ASMT 10 Notice issued						
5	Chavakkad	51	22,20,43,050	1,11,02,153	1,11,02,153	2,22,04,306
6	Ollur	27	1,38,22,045	25,22,837	25,22,837	50,45,674
	Total	78	23,58,65,095	1,36,24,990	136,24,990	2,72,49,980
Cases on which liability created but not recovered						
7	Palarivattom	1	1,13,983	20,517	20,517	41,034
8	Pattambi	53	19,78,00,185	98,29,964	98,29,964	1,96,59,928
9	Vypin	1	3,59,727	58,112	58,112	1,16,224
	Total	55	19,82,73,895	99,08,593	99,08,593	1,98,17,186
	Grand Total	263	44,98,76,676	2,57,63,618	2,57,63,618	5,15,27,236

Source: Departmental records.

⁴⁷ In 6 EWBs with assessable value ₹13,71,836 in Ernakulam North, in one EWB with assessable value ₹53,500 in Aluva and in 26 EWBs with assessable value ₹7,26,663 in Kaloor, quantum of tax involved was not indicated and tax liability could not be computed in Audit.

Appendix - III

Non/ Short discharge of tax liability by the taxpayers who had generated EWBs after cancellation of registration

(Refer Para 2.2.2)

Sl. No.	TPS Circle	No. of EWBs after effective date of cancellation	EWB Assessable Value (₹)	Tax due (₹)	Penalty (₹)	Total (₹)
1	Perumbavoor	1	4,26,667	76,800	76,800	1,53,600
2	Changanassery	42	36,34,005	6,54,121	6,54,121	13,08,242
3	Kottayam East	30	23,22,935	4,18,128	4,18,128	8,36,256
4	Kottayam Town	89	1,25,28,515	22,65,812	22,65,812	45,31,624
5	Kowdiar	2	17,95,000	2,15,400	2,15,400	4,30,800
Total		164	2,07,07,122	36,30,261	36,30,261	72,60,522

Source: Departmental records.

Appendix - IV
Details of passing of ITC after the cancellation of registration
(Refer Para 2.2.2)

Sl. No.	TPS Circle	Effective date of cancellation	Year to which return relates	GSTR-1 B2B supply value (₹ in lakh)	ITC passed (₹ in lakh)	Remarks
1	Kottayam East	30-04-2018	2018-19	19.35	3.48	Not assessed
2	Changanassery	31-03-2018	2018-19	27.99	5.04	Not assessed
3	Palarivattom	01-06-2019	2018-19 2019-20	137.29 13.14	24.71 2.37	Liability created by DRC-07
Total				197.77	35.60	

Source: Departmental records.

Appendix - V

Details of taxpayers effected EWBs for inward supply after cancellation of registration (Refer Para 2.2.2)

Sl. No.	TPS Circle	No. of EWBs after effective date of cancellation	EWB Assessable Value (₹)	SGST (₹)	CGST (₹)
1	Perumbavoor	35	1,37,49,363	12,37,443	12,37,443
2	Changanassery	23	49,35,001	4,44,150	4,44,150
3	Kottayam Town	14	4,86,657	47,975	47,975
Total		72	1,91,71,021	17,29,568	17,29,568

Source: Departmental records.

Appendix - VI
Non/ Short discharge of tax liability by the taxpayers identified as Nil filers
(Refer Para 2.2.5)

Sl. No	TPS Circle	No. of EWB	EWB Assessable Value (₹)	Tax (₹)	Penalty (₹)	Total (₹)
1	Thrippunithura	2	4,16,949	75,051	75,051	1,50,102
2	Kaloor	11	13,33,354	1,57,018	1,57,018	3,14,036
3	Kazhakoottam	3 ⁴⁸	18,24,533	97,637	97,637	1,95,274
4	Pattom	8	26,19,857	4,50,455	4,50,455	9,00,910
5	Vyttila	3	15,73,176	0	0	0
6	Kadavanthra	1	2,11,950	38,151	38,151	76,302
7	Fort	25	73,41,170	13,21,416	13,21,416	26,42,832
8	Panampilly Nagar	23	2,60,91,921	44,13,281	44,13,281	88,26,562
9	Fort	1	2,34,279	28,114	28,114	56,228
10	Chavakkad	19	9,01,25,405	45,06,270	45,06,270	90,12,540
Total		96	13,17,72,594	1,10,87,393	1,10,87,393	2,21,74,786

Source: Departmental records.

⁴⁸ In one EWB as the quantum of tax involved was not indicated, tax liability could not be calculated.

Appendix – VII**Non/ Short discharge of tax liability by the taxpayers identified as Nil filers
(Refer Para 2.2.5)**

Sl. No.	TPS Circle	Tax Period	Outward supply in GSTR-1 (₹ in lakh)	ITC passed (₹ in lakh)
1	Palakkad East	01.04.2018 to 31.03.2019	9.18	0.70
2	Kottayam East	01.06.2018 to 31.03.2019	65.51	11.79
3	Ollur	01.06.2019 to 30.11.2019	49.47	7.49
4	Kakkanad	01.04.2018 to 31.03.2019	1,380.62	150.00
Total			1,504.78	169.98

Source: Departmental records.

Appendix VIII
Generation of single EWB by clubbing multiple invoices
(Refer Para 2.2.6)

Sl. No.	TPS Circle	No. of invoices	No. of EWBs clubbing multiple invoices	EWB Assessable value (₹ in lakh)	GST (₹ in lakh)
1	Kaloor	7	3	2.68	0.49
2	Kannur North	963	478	658.55	118.36
3	Thrissur	2	1	7.10	0.85
Total		972	482	668.33	119.70

Source: Departmental records.

Appendix - IX
Invoices in EWBs not reported in returns
(Refer Para 2.2.7 (a))

Sl. No.	TPS Circle	Year	No. of EWBs generated	Assessable value (₹)	Tax (₹)
1	Kannur South	2018-19 to 2020-21	08	48,32,698	3,17,869
2	Ernakulam Central	2018-19 to 2021-22	29	1,40,25,483	25,00,794
3	Poojappura	2018-19 to 2021-22	16,719	1,30,12,08,010	26,09,87,901
4	Vyttila	2019-20 to 2021-22 2018-19	5 16	16,89,425 8,46,316	-- 62,707
5	Kazhakootam	2018-19 & 2020-21	2	13,75,716	--
6	Palakkad West	2018-19 & 2019-20	11	4,98,119	33,268
7	Thiruvananthapuram	2019-20 & 2020-21	9	32,52,726	3,54,824
Total			16,799	1,32,77,28,493	26,42,57,363

Source: Departmental records.

Appendix - X
E-way bills not generated for the invoices as included in GSTR-1
(Refer Para 2.2.7(b))

Sl. No.	TPS Circle	Year	No. of invoices	Assessable value (₹)	Tax (₹)
1	Kannur South	2018-19 to 2020-21	176	2,94,87,714	6,97,758
2	Aluva	2018-19	5	11,55,393	2,07,971
3	Ernakulam Central	2018-19 to 2021-22	273	14,77,66,142	2,61,43,389
4	Poojappura	2018-19 to 2021-22	2,374	1,02,63,78,753	23,55,47,056
5	Changanassery	2018-19	19	39,98,503	7,19,730
6	Ernakulam North	2018-19 to 2021-22	29	73,39,356	12,56,127
7	Nattika	2018-19	2	1,25,210	6,260
8	Thrissur	2020-21	15	37,22,675	4,46,720
9	Palakkad West	2018-19 to 2020-21	447	36,22,05,913	6,44,98,248
10	Kottayam East	2018-19	12	15,31,360	2,75,644
Total			3,352	1,58,37,11,019	32,97,98,903

Source: Departmental records.

Appendix - XI
Inward supply not supported by E-way Bill
(Refer Para 2.2.7(c))

Sl. No.	TPS Circle	No. of invoices	Taxable value (₹)	Tax (₹)	Invoice value (₹)
1	Pattom	1	44,080	7,934	52,014
2	Kottayam East	1	43,750	7,875	51,625
3	Ollur	1	99,534	17,916	1,17,450
4	Fort	30	66,43,323	11,95,798	78,39,121
Total		33	68,30,687	12,29,523	80,60,210

Source: Departmental records.

Appendix - XII
Mismatch in availing of input tax credit
(Refer Para 2.2.8)

Sl. No.	TPS Circle	Period	ITC as per GSTR-3B (₹)	ITC as per GSTR-2A/2B (₹)	Excess ITC (₹)
1	Vyttila	2018-19	38,37,385.32	37,29,286.02	1,08,099.30
		2020-21	1,68,817.22	68,989.19	99,828.03
2	Palakkad West	2018-19	2,62,83,831.00	2,49,70,067.92	13,13,763.08
		2019-20	1,69,50,566.44	1,63,79,720.52	5,70,845.92
		2020-21	3,03,73,779.14	2,99,48,741.85	4,25,037.29
3	Panampilly Nagar	2018-19	2,49,36,141.00	2,41,47,658.25	7,88,482.75
		2020-21	1,13,86,460.99	1,02,78,307.31	11,08,153.68
4	Poojappura	2019-20	2,94,11,36,803.00	2,72,71,02,073.55	21,40,34,729.45
		2021-22	1,82,85,32,051.47	1,80,34,37,275.54	2,50,94,775.93
5	Kazhakoottam	2018-19	56,69,089.00	51,80,375.30	4,88,713.70
		2019-20	36,29,082.00	30,83,176.29	5,45,905.71
6	Kowdiar	2019-20	1,11,56,85,664.00	1,03,03,09,365.70	8,53,76,298.30
		2021-22	1,55,34,88,438.69	1,50,23,95,821.61	5,10,92,617.08
7	Ernakulam Central	2018-19	2,39,52,050.76	2,25,06,484.99	14,45,565.77
		2019-20	1,54,57,571.59	1,48,16,129.34	6,41,442.25
		2020-21	3,12,18,243.03	3,01,86,341.32	10,31,901.71
8	Pattom	2018-19	1,37,102.02	29,390.34	1,07,711.68
9	Kannur South	2020-21	1,38,93,891.44	1,33,58,121.17	5,35,770.27
10	Kannur North	2019-20	1,67,38,741.00	1,36,56,657.73	30,82,083.27
		2020-21	3,86,19,410.00	3,77,84,537.81	8,34,872.19
		2021-22	4,01,88,219.34	3,94,40,872.32	7,47,347.02
11	Fort	2018-19	8,91,132.86	7,98,050.24	93,082.62
		2019-20	7,23,063.42	4,72,086.60	2,50,976.82
Total			7,74,38,97,534.73	7,35,40,79,530.91	38,98,18,003.82

Source: Departmental records.

Appendix - XIII
Details of utilisation of input tax credit
(Refer Para 2.2.8)

Sl. No.	TPS Circle	Period	ITC as per GSTR-3B (₹)	ITC as per GSTR-2A/2B (₹)	Excess ITC availed (₹)	Tax period in which ITC utilised	ITC utilised (₹)
1	Vytila	2018-19	38,37,385	37,29,286	1,08,099	September 2019	1,08,099
		2020-21	1,68,817	68,989	99,828	March 2021	99,828
2	Palakkad West	2018-19	2,62,83,831	2,49,70,068	13,13,763	March 2019	10,20,385
3	Panampilly Nagar	2018-19	2,49,36,141	2,41,47,658	7,88,483	March 2019	7,88,483
		2020-21	1,13,86,461	1,02,78,307	11,08,154	March 2021	11,08,154
4	Poojappura	2019-20	2,94,11,36,803	2,72,71,02,074	21,40,34,729	March 2020	18,51,75,125
5	Ernakulam Central	2018-19	2,39,52,051	2,25,06,485	14,45,566	March 2019	14,45,566
		2019-20	1,54,57,571	1,48,16,129	6,41,442	March 2020	4,50,354
		2020-21	3,12,18,243	3,01,86,341	10,31,902	March 2021	10,31,902
6	Pattom	2018-19	1,37,102	29,390	1,07,712	July 2018	1,06,864
7	Kannur South	2020-21	1,38,93,891	1,33,58,121	5,35,770	March 2021	5,28,028
Total							19,18,62,788

Source: Departmental records.

Appendix - XIV
Usage of Comprehensive Analytical reports on EWBs
(Refer Para 3.2.2)

Sl. No.	Designation	No. of users registered	No. of officers viewed the reports	No. of times reports viewed	No. of distinct reports viewed
1	Additional Commissioner	1	0	0	0
2	Deputy Commissioner	16	1	41	4
3	Joint Commissioner	6	0	0	0
4	Assistant Commissioner	4	0	0	0
5	State Tax Officer	6	1	32	1
6	State Nodal Officer	1	1	18	7
7	Secretary	2	0	0	0

Source: Departmental records.

Appendix - XV
Details of irregular payment of tax and penalty by creating temporary ID
(Refer Para 3.3.2)

Sl. No.	Name of Squad	Offence Register No.	Tax and Penalty collected (₹)	Temp ID created
1	Surveillance Squad III, Palakkad	165/2019-20	10,800	322000001113TMP
2	Mobile Squad, Thaliparamba, Kannur	90/2020-21	17,092	322000003880TMP
3		10/2020-21	16,920	322000002250TMP
4		32/2020-21	16,200	322000002758TMP
5		21/2019-20	40,320	321900002802TMP
6	Mobile Squad III, Karunagapally, Kollam	45/2019-20	38,500	321900003171TMP
7	Mobile Squad IV, Punalur, Kollam	89/2019-20	55,520	322000000636TMP
8		16/2020-21	34,200	322000002207TMP
9		27/2020-21	29,232	322000002595TMP

Source: Departmental records.

Appendix - XVI
Details of tax and penalty not credited to electronic liability ledger
(Refer Para 3.3.2)

Sl. No.	Name of Squad	Offence Register No. and Year	Tax (₹)	Penalty (₹)	Total (₹)
1	Mobile Squad III, Ernakulam	05/2019-20	7,786	7,786	15,572
2	Mobile Squad III, Ernakulam	94/2019-20	21,026	21,026	42,052
3	Squad II, Kasaragod	07/2018-19	10,800	10,800	21,600
4	Surveillance Squad I, Wayanad	28/2019-20	38,819	38,819	77,638
5	Surveillance Squad, Muthanga	49/2020-21	40,194	40,194	80,388
6	Surveillance Squad, Muthanga	184/2021-22	0	4,74,336	4,74,336
7	Squad II, Pala, Kottayam	39/2019-20	14,334	14,334	28,668
Total					7,40,254

Source: Departmental records.

Appendix - XVII
Passing of information on booked cases to the Taxpayer services Circles
(Refer Para 3.4.3)

SI No	Value of goods (₹)	Invoice/ Challan Date	Invoice/ Challan Number	Actual/ Est. value of goods (₹)	IGST (₹)	CGST (₹)	SGST (₹)	Total Tax (₹)
Palakkad								
1	1,42,857	07-12-2019	276	1,50,000	7,143	0	0	7,143
2	2,34,670	30-01-2020	45	2,46,403	11,733	0	0	11,733
3	30,000	04-01-2020	951	30,000	3,600	0	0	3,600
4	9,93,225	27-01-2020	DIP220/19-20	11,72,006	1,78,781	0	0	1,78,781
5	1,98,600	18-02-2021	HA-1101/20-21	2,34,348	35,748	0	0	35,748
6	1,56,679	23-06-2020	INV2021-0341	1,75,480	18,801	0	0	18,801
7	90,725	22-02-2020	531	1,07,055	16,330	0	0	16,330
8	3,18,980	25-12-2019	35	3,34,929	15,949	0	0	15,949
Ernakulam								
9	78,503	13-09-2018	852, 853, 921	92,633	0	7,065	7,065	14,130
10	69,098	11-07-2019	MG/IGST/19-20/4	81,536	12,438	0	0	12,438
11	2,90,550	04-01-2021	A455	3,05,078	14,528	0	0	14,528
12	50,065	19-10-2021	131	59,077	0	4,506	4,506	9,012
13	1,02,200	28-11-2019	74	1,07,310	5,110	0	0	5,110
14	19,141	19-10-2021	1116	23,929	0	2,394	2,394	4,788
15	3,93,736	29-08-2020	SA927/202021	4,13,423	0	9,843	9,843	19,686
16	83,644	12-07-2019	INV/HYPER/1758	98,700	0	7,528	7,528	15,056
Kannur								
17	92,052	25-10-2019	45	96,655	0	2,301	2,301	4,602
18	63,024	21-12-2019	50	74,368	0	5,672	5,672	11,344
19	49,485	22-10-2020	15120210189	50,960	0	1,237	1,237	2,474
20	75,546	07-11-2020	2738	79,323	0	1,889	1,889	3,778
21	86,857	24-08-2020	273	91,200	0	2,171	2,171	4,342
22	49,777	13-08-2018	3131	58,211	8,433	0	0	8,433
23	2,43,900	25-09-2020	A12	2,87,802	0	21,951	21,951	43,902
24	24,386	14-07-2020	20	28,766	0	2,195	2,195	4,390
25	3,50,397	23-10-2019	RD/1426	3,92,445	42,048	0	0	42,048

SI No	Value of goods (₹)	Invoice/ Challan Date	Invoice/ Challan Number	Actual/ Est. value of goods (₹)	IGST (₹)	CGST (₹)	SGST (₹)	Total Tax (₹)
26	65,200	30-09-2019	GCLT19201681	76,936	0	5,868	5,868	11,736
27	12,24,000	01-03-2021	C019	12,85,200	0	30,600	30,600	61,200
28	3,36,659	26-10-2019	8240154016	3,97,258	60,599	0	0	60,599
29	1,65,200	15-08-2018	454	1,70,625	8,125	0	0	8,125
Kasargod								
30	49,788	05-09-2019	GST2588	58,750	0	4,481	4,481	8,962
31	45,630	30-01-2020	401	47,912	2,282	0	0	2,282
32	52,247	18-08-2018	G1056	61,652	0	4,702	4,702	9,404
33	55,583	01-10-2020	J-466	65,588	0	5,002	5,002	10,004
34	39,821	05-09-2020	1382 and 1383	50,972	0	5,575	5,575	11,150
35	46,596	12-12-2020	5255	54,543	0	4,193	4,193	8,386
36	1,19,850	12-02-2020	CT/1920/6115	1,41,423	21,573	0	0	21,573
37	1,48,630	31-10-2018	TX18-19/2686	1,75,383	26,753	0	0	26,753
38	2,23,200	15-12-2018	677	2,63,376	40,176	0	0	40,176
39	2,23,567	15-12-2018	GST/18-19/168	2,63,807	40,242	0	0	40,242
40	1,45,086	26-10-2018	2910075566	1,85,710	40,624	0	0	40,624
41	5,81,192	30-11-2020	582	6,85,807	0	52,307	52,307	1,04,614
Wayanad								
42	54,697	26-08-2020	SRE/0322/20-21	64,543	9,845	0	0	9,845
43	1,14,044	29-01-2019	RV2900006396	1,19,747	5,702	0	0	5,702
44	49,375	01-07-2020	SS/0215/20-21	58,263	8,888	0	0	8,888
45	1,13,562	16-10-2021	CT03465	1,27,189	13,627	0	0	13,627
46	77,376	24-08-2020	CO20010670	86,661	9,285	0	0	9,285
47	65,121	30-08-2021	860	76,843	0	5,861	5,861	11,722
48	60,800	16-10-2021	949	63,840	3,040	0	0	3,040
49	7,90,000	28-05-2021	U2/2122/FS/1068	8,29,500	39,500	0	0	39,500
50	14,39,914	22-09-2020	997	16,99,099	2,59,185	0	0	2,59,185
51	1,04,185	19-10-2019	1445	1,16,687	12,502	0	0	12,502
52	4,78,240	02-04-2019	3	5,64,323	86,083	0	0	86,083
53	3,50,172	31-05-2019	DC527	4,13,203	63,031	0	0	63,031

SI No	Value of goods (₹)	Invoice/ Challan Date	Invoice/ Challan Number	Actual/ Est. value of goods (₹)	IGST (₹)	CGST (₹)	SGST (₹)	Total Tax (₹)
Kottayam								
54	29,613	04-10-2019	A34478	34,705	0	2,547	2,547	5,094
55	44,188	27-06-2020	TP/20-21/3146	52,142	0	3,977	3,977	7,954
56	47,402	03-08-2020	248	55,934	0	4,266	4,266	8,532
57	95,700	24-10-2019	C65	1,02,028	0	3,164	3,164	6,328
58	43,851	06-11-2019	GF/2019-20/452	51,744	0	3,947	3,947	7,894
59	52,452	11-07-2020	KSB/Y21/TR/174	61,893	0	4,721	4,721	9,442
60	33,750	25-10-2019	SMCC2703	43,200	0	4,725	4,725	9,450
61	53,627	05-10-2020	649	63,279	0	4,826	4,826	9,652
62	60,240	26-09-2020	22	71,083	0	5,422	5,422	10,844
63	64,763	27-06-2020	TP/20-21/3149	76,420	0	5,829	5,829	11,658
64	68,266	24-08-2020	b192	80,402	0	6,068	6,068	12,136
65	57,600	19-11-2019	1757	73,728	0	8,064	8,064	16,128
66	95,312	14-12-2019	EKM-2598/19-20	1,12,469	0	8,578	8,578	17,156
67	96,415	02-07-2020	ktmR/221	1,13,770	0	8,677	8,677	17,354
68	3,56,304	17-07-2019	A504,A502	3,74,120	0	8,907	8,907	17,814
69	1,02,848	02-11-2019	F2021	1,21,361	0	9,256	9,256	18,512
70	2,16,000	16-12-2019	B101	2,54,880	0	19,440	19,440	38,880
Kollam								
71	6,52,500	24-06-2020	35	8,35,200	1,82,700	0	0	1,82,700
72	2,49,913	13-07-2020	542	2,90,810	0	20,448	20,448	40,896
73	2,94,000	09-01-2020	46	3,76,820	82,320	0	0	82,320
74	2,70,541	12-12-2020	7152	3,19,239	0	24,349	24,349	48,698
75	2,61,216	09-06-2020	139	3,08,234	0	23,509	23,509	47,018
76	2,44,343	02-02-2021	A/307	2,88,325	0	21,991	21,991	43,982
77	1,31,250	18-11-2020	405	1,68,000	0	18,375	18,375	36,750
78	7,23,200	16-03-2020	110	7,59,360	0	18,080	18,080	36,160
79	1,89,500	07-12-2019	B/197	2,23,610	0	17,055	17,055	34,110
80	1,17,449	11-12-2020	TNKS029279	1,50,334	32,886	0	0	32,886
81	3,78,476	29-01-2021	2021/8880	3,97,698	0	9,462	9,462	18,924
82	1,48,453	21-01-2021	1236	1,75,175	0	13,361	13,361	26,722

Sl No	Value of goods (₹)	Invoice/ Challan Date	Invoice/ Challan Number	Actual/ Est. value of goods (₹)	IGST (₹)	CGST (₹)	SGST (₹)	Total Tax (₹)
83	1,21,572	27-12-2019	F000033	1,43,454	0	10,941	10,941	21,882
84	1,16,794	16-03-2021	PlrW/397	1,37,816	0	10,511	10,511	21,022
85	4,08,000	03-06-2020	14	4,28,400	20,400	0	0	20,400
86	1,00,230	04-02-2020	OE/19-20/08	1,18,271	0	9,021	9,021	18,042
87	41,250	22-11-2021	104	48,675	0	3,713	3,713	7,426
88	1,34,286	12-12-2021	1026/2021-22	1,50,400	0	8,057	8,057	16,114
89	88,983	17-09-2021	BB213	1,05,000	0	8,008	8,008	16,016
90	77,000	09-04-2021	4	90,860	0	6,930	6,930	13,860
Pathanamthitta								
91	1,52,542	11-02-2021	RE171/2020-21	1,80,000	0	13,729	13,729	27,458
92	12,22,590	08-02-2020	1902017137	14,42,656	2,20,066	0	0	2,20,066
Total								27,34,666

Source: Departmental records.

Appendix - XVIII
Details of cases on which excess quantity detected
(Refer Para 3.4.3)

Sl. No.	Name of Squad	Offence Register No. and Year	TPS Circle/ Jurisdiction of the Consignor/ Consignee	Value of the excess quantity (₹)	Rate of GST (%)	Tax effect (₹)
1	Mobile Squad III, Ernakulam	161/2019-20	TPSC Kunnathunadu	1,00,000	5	5,000
2	Mobile Squad III, Ernakulam	90/2020-21	TPSC Angamaly	1,00,000	5	5,000
3	Mobile Squad V, Ernakulam	181/2019-20	TPSC Ernakulam Central	75,000	18	13,500
4	Surveillance Squad, Palakkad	286/2020-21	TPSC Ernakulam Central	13,536	18	2,436
5	Intelligence Squad III, Palakkad	153/2019-20	TPSC Thrissur City	35,715	28	10,000
6	Intelligence Squad III, Palakkad	179/2019-20	Chittur Range - Central Jurisdiction	2,40,000	5	12,000
7	Surveillance Squad, Palakkad	11/2021-22	TPSC Wadakkancherry	1,12,500	5	5,625
8	Surveillance Squad I, Palakkad	121/2019-20	TPSC Palakkad West	13,950	18	2,511
9	Surveillance Squad I, Palakkad	9/2020-21	TPSC Edappally	41,035	18	7,386
10	Surveillance Squad, Palakkad	265/2020-21	TPSC Kottayam East	80,400	18	14,472
11	Mobile Squad, Payyannur	147/2020-21	Thaliparamba Range - Central Jurisdiction	60,000	18	10,800
12	Mobile Squad, Thaliparamba	21/2019-20	Thaliparamba Range - Central Jurisdiction	51,380	18	9,248
13	Mobile Squad II, Kasaragod	07/2018-19	Kasaragod Range - Central Jurisdiction	60,000	18	10,800
14	Mobile Squad II, Kasaragod	08/2019-20	Kanhangad Range - Central Jurisdiction	1,25,200	18	22,536
15	Surveillance Squad III, Kasaragod	43/2020-21	Kozhikode 1 Range - Central Jurisdiction	3,73,920	18	67,306
16	Surveillance Squad I, Wayanad	36/2021-22	TPSC Thamarasserry	60,000	18	10,800
17	Surveillance Squad II, Wayanad	35/2020-21	TPSC Kuthuparamba	71,500	5	3,575

Sl. No.	Name of Squad	Offence Register No. and Year	TPS Circle/ Jurisdiction of the Consignor/ Consignee	Value of the excess quantity (₹)	Rate of GST (%)	Tax effect (₹)
18	Surveillance Squad III, Wayanad	27/2020-21	TPSC Kunnammangalam	84,000	18	15,120
19	Surveillance Squad II, Wayanad	80/2019-20	TPSC Koyilandy	90,000	18	16,200
20	Surveillance Squad II, Wayanad	53/2019-20	TPSC Farook	83,000	18	14,940
21	Mobile Squad V, Kollam	89/2020-21	TPSC Kazhakoottam	1,65,986	18	29,877
22	Mobile Squad V, Kollam	84/2020-21	TPSC Muvattupuzha	1,24,577	18	22,424
23	Mobile Squad II, Kollam	32/2021-22	TPSC Karunagappally	1,04,676	18	18,842
24	Mobile Squad IV, Punalur	32/2019-20	TPSC Neyyattinkara	2,47,595	5	12,380
25	Mobile Squad V, Kollam	41/2020-21	TPSC Ponkunnam	30,000	18	5,400
26	Mobile Squad II, Kottarakkara	69/2021-22	TPSC Perumbavoor	80,000	18	14,400
27	Mobile Squad II, Pala	07/2019-20	TPSC Pala	70,200	18	12,636
Total				26,94,170		3,75,214

Source: Departmental records.