



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

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



उत्तराखण्ड शासन

Government of Uttarakhand
Report No. 3 of 2025
(Compliance Audit – Civil and Commercial)

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

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Report No. 3 of 2025**

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PREFACE

This Report of the Comptroller and Auditor General of India for the period ended March 2022 has been prepared for submission to the Governor of the State of Uttarakhand. This Report contains four Chapters. Chapters I, II and III of this Report are placed before the State Legislature under Article 151 (2) of the Constitution of India while Chapter IV is submitted to the State Legislature under Section 19 (A) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

Chapter-1 of this Report contains introduction and general information about Government Departments, Companies/Statutory Corporations and other entities under the audit jurisdiction of office of the Accountant General (Audit), Uttarakhand.

Chapter-2 of this Report relates to audit of expenditure of the Social, General and Economic Sectors (Non-PSUs) of the Government Departments conducted under the provisions of the Comptroller and Auditor General's (Duties, Powers, and Conditions of Service) Act, 1971. This Chapter contains significant results of compliance audit of departments/autonomous bodies of the Government of Uttarakhand for the year period March 2022.

Chapter-3 of this Report contains significant findings of audit of receipts and expenditure of major revenue earning departments under the Revenue Sector conducted under the Comptroller and Auditor General's (Duties, Powers, and Conditions of Service) Act, 1971.

Chapter-4 of this Report relates to the audit of State Public Sector Enterprises in the Social and Economic sectors. Audit of accounts of Government companies (including companies deemed to be Government companies as per the Companies Act) is conducted by the Comptroller and Auditor General under Section 619 of the Companies Act, 1956 and Sections 139 and 143 of the Companies Act, 2013. Audit of Statutory Corporations is conducted under their respective legislations, in accordance with the provisions of Comptroller and Auditor General's (Duties, Powers, and Conditions of Service) Act, 1971.

The instances mentioned in this Report are those which came to notice in the course of test audit during the year 2021-22 as well as those which came to notice in earlier years but could not be dealt with in previous Audit Reports. Instances relating to the period subsequent to year 2021-22 but pertaining to the year 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.

Overview

OVERVIEW

This Report contains the following Chapters:

Chapter-1: Introduction

Chapter-2: Compliance Audit Observations relating to **Departments**
(**Excluding Departments of Revenue Sector and PSUs**)

Chapter-3: Compliance Audit Observations Relating to **Departments of Revenue Sector**

Chapter-4: Audit Observations of **State Public Sector Enterprises**.

The total financial impact of the audit findings included in the Report is ₹ 3,101.07 crore.

Chapter-1: Introduction

The audit of 60 Departments of Government of Uttarakhand along with 32 Public Sector Undertakings and 48 other entities (Autonomous Bodies/Authorities, etc.) thereunder, comes under the audit jurisdiction of the Accountant General (Audit), Uttarakhand. During the year 2021-22, out of total 48,755 auditable units under the 60 Departments of Government of Uttarakhand, the office of the Accountant General (Audit), Uttarakhand conducted the compliance audit of 503 units under 39 Departments. This Report contains results of eight Subject Specific Compliance Audits (SSCAs) on Uttarakhand Disaster Recovery Project- Additional Financing, 'Management and Execution of Kumbh Mela works', Pradhan Mantri Kaushal Vikas Yojana 2.0 (PMKVY 2.0), Short Levy of Stamp Duty and Registration Fee due to misclassification of documents, Infrastructure Development under Central Schemes of PRASHAD and Swadesh Darshan Scheme, 'Establishment and utilization of Modern Record Rooms (MRRs) under Digital India Land Records Modernization Programme (DILRMP)' Project Management by Power Transmission Corporation Uttarakhand Limited and Department's Oversight on GST Payments and Return Filing and 15 compliance audit paragraphs pertaining to eleven Departments including two PSU.

Recoveries at the instance of Audit

During the course of audit, recoveries of ₹ 275.57 crore pointed out in 33 cases in various Departments/Entities were accepted by the respective Department/Entities. Against this, recoveries of ₹ 0.02 crore (0.007 per cent) in 03 cases were affected.

Chapter-2: Compliance Audit Observations relating to Departments (Excluding Departments of Revenue Sector and PSUs)

Audit Paragraphs

Unfruitful expenditure of ₹ 2.98 crore and unresolved dispute of ₹ 1.74 crore between the Department and the contractor

Poor financial management and lack of accountability resulted in unfruitful expenditure of ₹ 2.98 crore on abandoned work and in unresolved disputes pertaining to contractor's outstanding, dues even after 69 months of termination of the contract.

(Paragraph 2.1; page no. 9)

Unfruitful expenditure of ₹ 10.79 crore on communication media

A project for creation of communication media to showcase developments in and around Kedarnath, post disaster in 2013, was undertaken at a cost of ₹ 10.79 crore without due process of administrative and financial procedures. The whole expenditure remained unfruitful.

(Paragraph 2.2; page no. 10)

Subject Specific Compliance Audit on Uttarakhand Disaster Recovery Project-Additional Financing (UDRP-AF)

The UDRP-AF authorities could not manage the UDRP-AF program in a planned manner as 23 identified works of bridges, road/riverbank protection and SDRF (Phase-II) training facility were not taken up whereas programme funds of ₹ 75.81 crore were utilised for out-of-scope works. The estimation/approval of works was found deficient as 43 works (out of total 74) were over-estimated, faulty designs were adopted, excessive DPRs were prepared and Steel Truss Bridges were being constructed against sanctioned Suspension Bridges which could have been avoided with due diligence.

The programme delivery mechanism was lacking as persistent delays were noticed in finalisation of tenders/award of contracts and timely procurement of medical equipment under Contingency Emergency Response Component during Covid-19 pandemic. The completion of 96 *per cent* of works was delayed and possibility of completion of construction of two bridges and a public building costing ₹ 82.35 crore even within extended time of UDRP-AF was remote due to very slow progress. There were instances of overpayment, undue advantages to the contractors and unjustified consumption of excess materials for works, which requires action to prevent the recurrence of such instances.

(Paragraph 2.3; page no. 13)

Recommendation :

The Government may consider:

- **Fixing responsibility of departmental authorities for faulty DPRs and undue advantage to the contractors which have led to extra burden on the exchequer.**

Subject Specific Compliance Audit on Pradhan Mantri Kaushal Vikas Yojana 2.0 (PMKVY 2.0)

PMKVY 2.0 scheme in Uttarakhand was launched by the Ministry of Skill Development and Entrepreneurship with the objective of providing skill/employment-oriented training to unemployed youth and school/college dropouts.

More than 90 *per cent* of candidates of 130 batches had failed/not certified, however ₹ 1.61 crore was not adjusted/recovered from the concerned Training Partners (TPs). None of the 39,353 successfully certified candidates was paid the monetary reward of ₹ 500, resulting in non-payment of ₹ 1.97 crore to the eligible candidates. Despite successful completion and certification of non-residential skill

training programs, 22,314 female candidates were not provided monthly conveyance support amounting to ₹ 2.23 crore.

None of the 16,489 placed candidates received placement support amounting to ₹ 3.79 crore. Out of total 48,389 enrolled candidates, Induction Kits were provided to only 7,525 candidates and Handbooks were provided to only 8,504 candidates. Test check of records also showed instances of discrepancies in documents provided as proof of placement by Training Partners viz., absence of chronology of dates of transactions, same transaction numbers, same dates and same amount of money shown withdrawn in respect of different candidates in bank statements of candidates, indicating tampering of records. There were also instances of TPs having claimed placement of candidates in different organizations, however these organizations were not found at the mentioned addresses.

Out of 98 TPs, 31 TPs had not provided even a single placement for the entire five-year duration of scheme, however, the department did not take cognizance of the poor performance of these TPs and paid total ₹ 3.89 crore for training of 5,610 candidates. Scrutiny of MIS data revealed discrepancies like 511 candidates who failed or remained absent during the assessment being shown as placed by 41 TPs, which pointed towards lack of authenticity in the data on the portal. It was evident that weak oversight by the department and ineffective verification of claims of TPs and Sectoral Skill Councils led to instances of Training Partners having submitted false MIS data related to placements, as identified in physical verification by audit.

Thus, implementation of PMKVY in Uttarakhand was mired with several internal control weaknesses and irregularities.

(Paragraph 2.4; page no. 36)

Recommendations:

The Government may consider:

- *Standard Operating Procedures should be adhered to and effective monitoring mechanism needs to be in place to provide skilled training and employments to unemployed youth;*
- *Checklists, conduct of inspections and internal audit, system of reports/ returns and its review are enforced which will help in detection of irregularities;*
- *The claims of training, certification and placement submitted by all Training Partners and Sectoral Skill Councils should be investigated to ensure their authenticity and strict action should be taken in respect of bogus claims.*

Subject Specific Compliance Audit on Infrastructure Development under Central Schemes of PRASHAD and Swadesh Darshan

Due to non-availability of land and other issues related to site clearance, No Objection Certificate (NOC) from specified Authorities, etc, 10 out of 68 components of Heritage Circuit and 22 out of 71 components of Kedarnath Project, costing ₹ 50.33 crores were either dropped or their location/scope was changed. Expenditure

of ₹ 3.94 crore incurred on five components of Heritage Circuit remained unfruitful due to wrong site selection.

The Department's O&M Plans were deficient as no O&M Plan was submitted for the Kedarnath project and almost all major components constructed under the Heritage Circuit, Badrinath and Kedarnath project remained inoperative for 30 to 64 months after their construction. Due to wrong site selection and absence of proper O&M, 16 components under the Heritage Circuit costing ₹ 14.41 crore and 10 components costing ₹ 8.94 crore in the Kedarnath & Badrinath Project under Pilgrimage Rejuvenation and Spiritual, Heritage Augmentation Drive (PRASHAD) remained un-utilised despite a significant lapse of time since their completion.

Five Interpretation/Information Centres costing ₹ 4.88 crore were constructed at different locations under Heritage Circuit and Kedarnath Project, however all the Interpretation centres were found inoperative and locked during joint physical inspection (August & October 2022).

Delay in formation of the Monitoring Committee, non-holding of meetings as of March 2022 and the absence of any post-construction monitoring mechanism showed lack of effective monitoring mechanism in the Department.

(Paragraph 2.5; page no. 45)

Recommendations:

The Government may consider:

- *The site should be selected based on requirement, for which a database, on tourist influx, the survey of tourist facilities, and complaints/inputs from tourists should be prepared.*
- *Proper and successful Operation and Maintenance of infrastructure is the basis for the fulfilment of the objective of the scheme. Thus, proper O&M of created infrastructure should be ensured by the Department.*

Audit Paragraphs

Expenditure of ₹ 8.06 crore on engagement of consultant

The Department did not invite tenders and made payment to the consultant in contravention of rules resulting in irregular expenditure of ₹ 8.06 crore.

(Paragraph 2.6; page no. 60)

Excess expenditure of ₹ 75.49 lakh due to irregular purchase

Department neither complied with the Rules nor implemented and ensured a transparent, competitive and effective procurement process, which resulted in excess expenditure of ₹ 75.49 lakh.

(Paragraph 2.7; page no. 61)

Subject Specific Compliance Audit on Management and Execution of Kumbh Mela works

The Kumbh Mela, 2021 organized at Haridwar (Uttarakhand) was marred with irregularities in COVID-19 pandemic testing, improper award of works, faulty execution and planning by various departments, as follows.

Test check of records showed that 13 projects to be executed were cancelled and ₹ 36.99 crore, placed at the disposal of these projects, was not refunded to the State Government, resulting in parking of funds.

There were instances of delayed supply of medical equipment and non-levy of liquidated damages. While empanelment of laboratories was done by the Meladhikari, there was non-adherence to the criteria in the expression of interest for shortlisting of laboratories.

There were instances of executing additional works without approval of the Mela Administration, splitting of works and execution of works by two divisions without necessary financial sanction, short receipt of steel after dismantling of the structure and avoidable cost escalation of ₹ 5.52 crore for construction of temporary roads etc.

However, Crowd Management by the Police Department using Police Surveillance System (PSS), with use of artificial intelligence was appreciable.

(Paragraph 2.8; page no. 63)

Recommendation:

The Government may consider:

- *The timely procurement and installation of equipment related to health and security for such events of mass gatherings.*

Chapter-3: Compliance Audit Observations Relating to Departments of Revenue Sector

Subject Specific Compliance Audit Report on Short Levy of Stamp Duty and Registration Fee due to misclassification of registered documents

Test check revealed a number of systemic deficiencies like no provision for linking correction deed with its original deed in the software, no Integration of Bhulekh records with the Registration system to verify land records, no web service link with Electoral authority, Income tax authority, Transport authority and Unique Identification for verification of identity and reference of cases of misclassification of instruments to Collector, Stamp under inappropriate sections of the Stamp Act. Besides, compliance issues related to short levy of Stamp Duty and Registration Fee due to misclassification of documents were noticed i.e release, mortgage, correction, settlement and partition deeds, distinct shares, family transfer cases and power of attorney cases.

Thus, relevant provisions of the Acts, Rules and Manuals were not strictly adhered to by the Registering Authorities for classification of documents for levying appropriate Stamp Duty and Registration Fee that resulted in loss of revenue to the State Government of ₹ 6.63 crore.

(Paragraph 3.1; page no. 79)

Recommendation:

The Government may consider:

- *The registration software may be upgraded to incorporate linking correction deed with its original deed, Integration of Bhulekh records with the Registration system to verify land records and web service link with Electoral authority, Income tax authority, Transport authority and Unique Identification for verification of identity.*

Audit Paragraphs

Non recovery of royalty

Undue benefit of ₹ 10.04 crore was allowed to the brick kiln operators due to non-recovery of royalty.

(Paragraph 3.2; page no. 95)

Irregular expenditure

Irregular expenditure of ₹ 4.23 crore was incurred by the Commissioner, Kumaon Division in renovation work of the Commissioner's office.

(Paragraph 3.3; page no. 96)

Subject Specific Compliance Audit on establishment and utilisation of Modern Record Rooms under Digital India Land Records Modernization Programme

Ineffective planning at the departmental level resulted in incomplete execution of work for the establishment of Modern Record Rooms (MRRs) in pilot districts. The availability of adequate space for establishing MRRs in Tehsil offices was not ensured by the Department before the execution of the work related to setting up of MRRs. Civil work was executed in MRRs without assessing the actual requirement resulting in expenditure having been incurred on unnecessary items of work. Equipment/material were procured by the Board before setting up of MRRs in respective tehsils due to which the said equipment remained unutilized/dumped in many tehsils. The equipment could not be put to use, due to shortage of staff, even in those tehsil offices where it had been installed.

(Paragraph 3.4; page no. 98)

Audit Paragraphs

Non-imposition of penalty amounting to ₹ 2.84 crore

Department applied the rates below the rate prescribed under Uttarakhand Minerals Rules 2005, which resulted in short imposition of penalty of ₹ 2.84 crore against 334 vehicles illegally transporting mining material.

(Paragraph 3.5; page no. 106)

Non-imposition of penalty amounting to ₹ 252.26 crore on account of using illegally mined/transported minor minerals

Due to negligence of the DMs/other authorities to act according to the roles and responsibilities envisaged in the Mining Rules and Regulations, Budget Manual,

Financial Handbook and Government Orders, penalty amounting to ₹ 252.26 crore could not be collected.

(Paragraph 3.6; page no. 107)

Subject Specific Compliance Audit on Department's Oversight on GST Payments and Return Filing

The Subject Specific Compliance Audit (SSCA) on Department Oversight on GST Payments and Return Filing was undertaken in the context of varying trend of return filing and continued data inconsistencies with an objective of assessing the adequacy of the system in monitoring return filing and tax payments, extent of compliance and other Departmental oversight functions.

This SSCA was predominantly based on analysis of returns submitted by the taxpayers, 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 Uttarakhand State Tax Department jurisdictional formations (Sectors)/State Jurisdictional formation at two levels – at the data level through global data queries and at the functional level with a deeper detailed audit of Sectors, GST returns and internal audit which involved accessing taxpayer records.

The Department, after formulating a Standard Operating Procedure (May 2022) for scrutiny of returns, had recently commenced scrutiny of returns for the year 2017-18 and 2018-19 in financial year 2022-23. Audit observed that out of total number of cases (79,057) pertaining to 2017-18 to 2020-21, falling in the selected 10 sectors, the Department could scrutinise only 364 (0.46 *per cent*) cases during the said period. Department needs to increase its efforts in the area of scrutiny of return and internal audit to verify the correctness of self-assessment of tax liability by the taxpayers.

The Department did not provide additional records of taxpayers sought by Audit due to which Audit could not establish mismatches noticed in returns filed by the taxpayers into logical conclusions. The Department needs to provide assistance to Audit so that audit process reaches its logical conclusion through detailed examination of records of taxpayers.

The Department also needs to respond expeditiously to audit observations so that mismatches pointed out by audit through Limited and Detailed Audit are resolved quickly and recovery of dues to the Government is ensured.

Considering the significant rate of compliance deficiencies, the Department must initiate remedial measures before they get time barred. From a systemic perspective, the Department needs to strengthen the scrutiny of returns and internal audit and reinforce the institutional mechanism in the Sectors to establish and maintain effective oversight on return filing, taxpayer compliance, tax payments, follow up of other tax authorities reports, cancellation of registrations and recovery of dues from defaulters.

(Paragraph 3.7; page no. 108)

Recommendations:

The Government may consider:

- *Year-wise targets under Section 65 of Uttarakhand GST Act, 2017, may be increased by the Department in view of additional tax demand created as a result of internal audit;*
- *The Department may also instruct its field formations to ensure the scrutiny of returns and internal audit along with recovery of pointed out amounts of dues before the time barring of cases.*

Audit Paragraphs

Undue Benefit of Input Tax Credit of ₹ 5.37 Lakh

Excess ITC was allowed to a dealer as against admissible/verified/due ITC which led to short levy of tax by ₹ 5.37 lakh.

(Paragraph 3.8; page no. 142)

Non levy of tax

Non levy of tax on fixed assets after transfer of business resulted in revenue loss of ₹ 45.38 lakh on which interest of ₹ 37.44 lakh is also payable.

(Paragraph 3.9; page no. 142)

Non levy of tax

The Department did not levy tax on closing stock resulting into revenue loss of ₹ 21.44 lakh.

(Paragraph 3.10; page no. 143)

Lack of due diligence by Assessing Officer led to tax evasion of ₹ 18.81 lakh on turnover of ₹ 4.40 crore

The dealer was unilaterally declared tax free for want of filing of statutory returns and lack of cross verification with GST returns resulting in tax evasion of ₹ 18.81 lakh on turnover of ₹ 4.40 crore.

(Paragraph 3.11; page no. 144)

Irregular tax rebate on use of false form-C

False form-C were used by a dealer for availing concessional rate of tax which resulted in short levy of tax of ₹ 14.70 lakh. In addition, penalty of ₹ 47.63 lakh and interest on unpaid amount of tax till the date of deposit was also leviable.

(Paragraph 3.12; page no. 146)

Short Levy of Tax

Application of incorrect rate of tax and showing short purchases of imported goods (diesel/petrol) by the dealer, resulted in revenue loss of ₹ 32.71 lakh.

(Paragraph 3.13; page no. 147)

Chapter-4: Audit Observations of State Public Sector Enterprises

As on 31 March 2022, there were 32 Public Sector Enterprises (four Statutory Corporations and 28 Government Companies including nine inactive government companies and one Government Controlled other Company) in Uttarakhand. This report summarises financial performance of 14 State Public Sector Enterprises

(SPSEs) based on receipt of their accounts during previous three financial years reckoning from 2019-20 to 2021-22 (or in respect of which at least one account pertaining to these years was received up-to 30 September 2022).

Ratio of turnover of these 14 SPSEs to the Gross State Domestic Product (GSDP) shows decreasing trend in last three years as the contribution of the SPSEs has decreased in the State economy.

As of 31 March 2022, the total investment (equity and long-term loans) in 32 SPSEs was ₹ 8,993.76 crore. Of this, Government of Uttarakhand had contributed ₹ 3,856.24 crore as equity and ₹ 969.83 crore as long-term loans.

During the year 2021-22 grants/subsidy of ₹ 1,297.35 crore was provided by the State Government to SPSEs.

Out of the total profit of ₹ 270.24 crore earned by seven SPSEs in 2021-22, 98.30 *per cent* was contributed by four SPSEs. Two of the profit earning SPSEs had declared /paid dividend to GoU during the year 2021-22, however, five other SPSEs had not paid/declared any dividend.

Out of total loss of ₹ 216.35 crore incurred during reported period 2021-22 by six SPSEs, loss of ₹ 151.75 crore was contributed by UPCL alone.

The net worth of seven SPSEs had been completely eroded by accumulated losses and their net worth was negative. Out of these seven SPSEs, five SPSEs had outstanding GoU loan of ₹ 295.66 crore. There were SPSEs which were not adhering to the prescribed timeline for submission of their Accounts as per the Companies Act, 2013, as a result, 130 annual accounts of 19 Government Companies were in arrears. This included 57 annual accounts of two inactive companies. Further 12 annual accounts of four Statutory Corporations were also in arrears. The financial impact of comments of CAG on the financial statements of SPSEs was ₹ 180.06 crore on the profitability and ₹ 280.30 crore on assets/ liabilities.

(Paragraph 4.1; page no. 149)

Subject Specific Compliance Audit on Project Management by Power Transmission Corporation of Uttarakhand Limited

In the absence of Project Planning and Management Manual to be followed for planning and execution of transmission projects, the projects were not identified on regular basis.

The Company did not execute a significant number of projects within the scheduled time frame. It did not have effective mechanism to review the justification submitted for inordinate delay in completion of projects and suggest standard operating procedure to avoid delays in future. There were instances of deficiencies in agreements made as well as award and execution of contracts. The Company also lacked an effective review mechanism for monitoring of projects that could help it in identifying potential bottlenecks and taking corrective actions in time.

Ineffective fund management by issuing of letter of award before sanction of projects under Power System Development Fund Scheme of Ministry of Power, Government of India resulted in grant of ₹ 20.27 crore being unavailed.

The Company did not have its own Internal Audit Wing, resulting in ineffective timely system improvement.

(Paragraph 4.2; page no. 166)

Recommendations:

The Government may consider:

- ***Timely completion of works to avoid lapse of Power System Development Fund grant and disallowance of cost by Uttarakhand Electricity Regulatory Commission;***
- ***Company strengthens its monitoring mechanism for Project management; and establishes its own internal audit wing commensurate with the size and need of the Company.***

Audit Paragraphs

<i>Loss of revenue</i>

Undue favour to consumer resulting in loss of revenue of ₹ 5.96 crore.

(Paragraph 4.3; page no. 187)

Chapter-1
Introduction

CHAPTER-1

1.1 Introduction

The audit of 60 Departments of Government of Uttarakhand along with 32 Public Sector Undertakings (PSUs) and 48 other entities (Autonomous Bodies/Authorities, etc.), comes under the audit jurisdiction of Accountant General (Audit), Uttarakhand. The details of Departments and respective entities are given in *Appendix-1.1* and summarized in **Table-1.1**.

Table-1.1: Details of Departments and entities under audit jurisdiction

Total No. of Departments	Total No. of Public Sector Undertakings (PSUs)	Total No. of Other entities (Autonomous Bodies/Authorities, etc.)	Total No. of PSUs and other entities
60	32	48	80

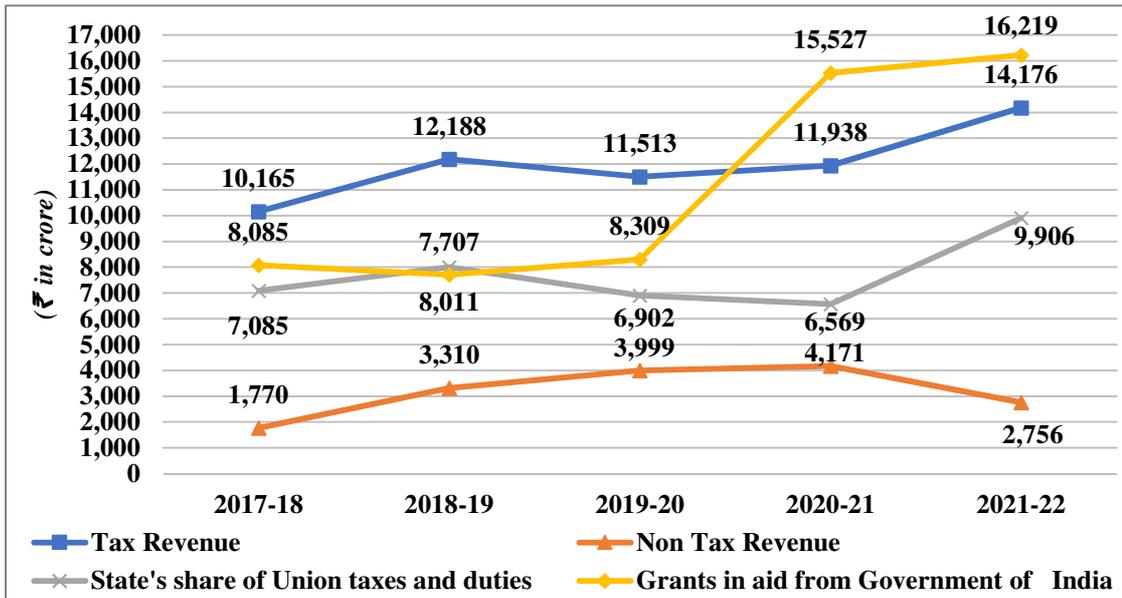
1.2 Audit Coverage

During the year 2021-22, out of total 48,755 auditable units under the 60 Departments of Government of Uttarakhand, the office of the Accountant General (Audit), Uttarakhand conducted the compliance audit of 503 units under 39 Departments. This Report contains results of eight Subject Specific Compliance Audits (SSCAs) on “Uttarakhand Disaster Recovery Project- Additional Financing”, “Pradhan Mantri Kaushal Vikas Yojana 2.0 (PMKVY 2.0)”, “Infrastructure Development under Central Schemes of PRASHAD and Swadesh Darshan Scheme”, “Management and Execution of Kumbh Mela Works”, “Short Levy of Stamp Duty and Registration Fee due to misclassification of documents”, “Establishment and utilisation of Modern Record Rooms (MRRs) under Digital India Land Records Modernization Programme (DILRMP)”, “Department’s Oversight on GST Payments and Return Filing”, and “Project Management by Power Transmission Corporation Uttarakhand Limited” and 15 compliance audit paragraphs pertaining to eleven Departments including two PSUs.

1.3 Resources and Application

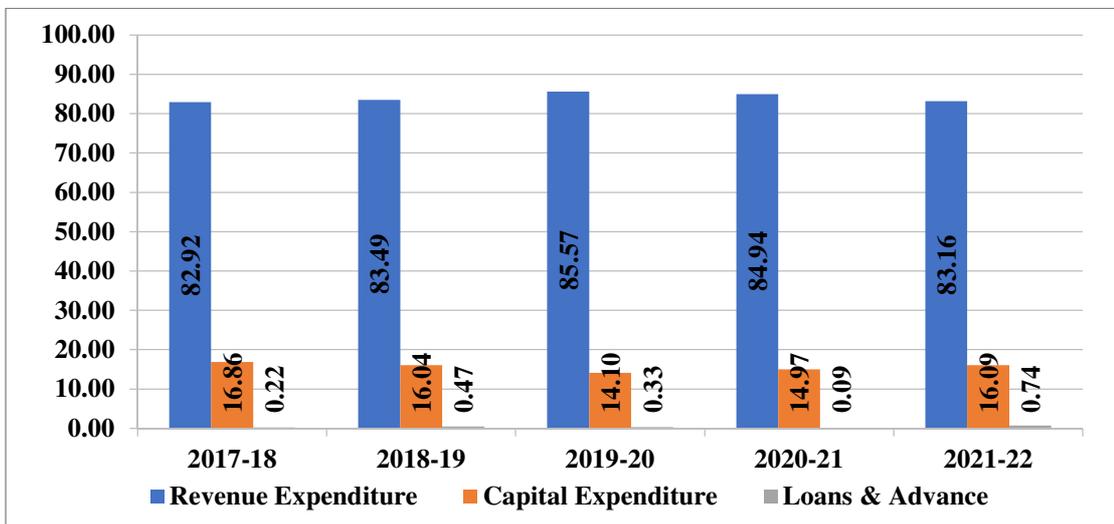
The total revenue receipts of the State Government for the year 2021-22 were ₹ 43,057 crore as compared to ₹ 38,205 crore during the year 2020-21. Out of this, 33 per cent was raised through tax revenue (₹ 14,176 crore) and 6 per cent was raised through non-tax revenue (₹ 2,756 crore). The balance 61 per cent was received from the Government of India as State’s share of divisible Union taxes (₹ 9,906 crore) and Grants-in-aid (₹ 16,219 crore). Trend of Revenue Receipt from 2017-18 to 2021-22 and its components is depicted in **Chart-1.1**.

Chart-1.1: Trend of components of Revenue Receipts



The total expenditure of the State increased from ₹ 35,074 crore to ₹ 46,810 crore during 2017-18 to 2021-22. Revenue Expenditure formed an average 84.02 per cent (ranging from 82.92 per cent to 85.57 per cent during 2017-22) of the total expenditure during the period 2017-18 to 2021-22, whereas Capital Expenditure in the same period was between 14.10 per cent and 16.86 per cent. Trend of components of Total Expenditure from 2017-18 to 2021-22 is given in **Chart-1.2**.

Chart-1.2: Total Expenditure: Trends in share of its components (in per cent)



During 2021-22, there was a significant increase of 12.70 per cent (₹ 4,852 crore) in Revenue Receipts. Revenue Expenditure on the other hand increased only by 4.96 per cent (₹ 1,838 crore). This resulted in increase of State's Revenue surplus during the year.

1.4 Audit Process and Response of Government to Audit

Audit offers a four-stage opportunity to the audited units/departments to elicit their views on audit observations, viz.

Audit Memos: Issued to the head of the audited unit during the field audit to be replied during the audit itself.

Inspection Reports (IR): Issued within a month of the completion of audit to be replied by the head of the audited unit within four weeks.

Draft Paragraphs: Issued to the heads of the Departments under whom the audited units' function for submission of Departmental views within a period of six weeks for consideration prior to their being included in the CAG's Audit Report.

Exit Conference: Opportunity is given to the head of departments and State Government to elicit Government/Departmental views on the audit observations prior to finalisation of the Audit Report.

In all these stages, Audit strives to provide full opportunity to audited units/head of Departments/State Government to provide rebuttals and clarifications and only when the departmental replies are not received or not convincing, the audit observations are processed for inclusion in the Inspection Report or CAG's Audit Report, as the case may be. However, in most of the cases, the audited entities do not submit timely and satisfactory replies as indicated below:

- **Status of Replies to Inspection Reports**

A detailed review of Inspection Reports (IRs) issued up to March 2022 revealed that 29,283 paragraphs contained in 10,090 IRs, as detailed in **Table-1.2** below, were outstanding for settlement as on 31 March 2022. Of these, the DDOs submitted initial replies against 406 paragraphs contained in 247 IRs, while in respect of 28,877 paragraphs contained in 9,843 IRs, there was no response from DDOs.

Table-1.2: Outstanding IRs and Paragraphs

Sl. No.	Period	No. of outstanding IRs (per cent)	No. of outstanding Paras (per cent)
1	2021-22	274 (2.72)	886 (3.03)
2	More than 1 year but equal to or less than 3 years	1,877 (18.60)	6,458 (22.05)
3	More than 3 year but equal to or less than 5 years	1,635 (16.20)	5,297 (18.09)
4	More than 5 years	6,304 (62.48)	16,642 (56.83)
Total		10,090 (100)	29,283 (100)

Source: Information compiled by Audit.

During the year 2020-21, 23 Audit Committee Meetings (ACMs) with the Departmental officers were held, in which 03 IRs and 98 Paragraphs were settled. Similarly, in the year 2021-22, 02 ACMs with the Departmental officers were held, in which 03 IRs and 79 Paragraphs were settled.

- **Status of Replies to Audit paragraphs included in Audit Report 2021-22**

For the present Audit Report i.e. for the year ending 2021-22, eight SSCAs on "Uttarakhand Disaster Recovery Project- Additional Financing", "Pradhan Mantri Kaushal Vikas Yojana 2.0 (PMKVY 2.0)", "Infrastructure Development under Central Schemes of Prashad and Swadesh Darshan Scheme", "Management and Execution of Kumbh Mela works", "Short Levy of Stamp Duty and Registration Fee due to

misclassification of documents”, “Establishment and utilisation of Modern Record Rooms (MRRs) under Digital India Land Records Modernization Programme (DILRMP)”, “Department’s Oversight on GST Payments and Return Filing”, “Project Management by Power Transmission Corporation Uttarakhand Limited”, and 15 compliance audit paragraphs pertaining to eleven Departments including two PSUs were forwarded to the Principal Secretaries/Secretaries of the concerned administrative Departments to elicit their views on the audit observations. Regulation 138 of the Regulations on Audit and Accounts, 2020 (Regulations, 2020) provides that the Secretary to Government of the concerned Department shall furnish the replies to the draft paragraph within the specified time. The replies/responses of the Government in respect of seven SSCAs and fourteen audit paragraphs have been received. The replies of the Government in respect of one audit paragraph and one SSCA were not received despite reminders.

1.5 Follow up action taken on earlier Audit Reports

1.5.1 Replies outstanding to Audit Paragraphs included in earlier Audit Reports

The Report of the Comptroller and Auditor General of India (CAG) represents the culmination of the process of audit scrutiny. It is, therefore, necessary that it elicits appropriate and timely response from the Executive. The position of replies/explanatory notes not received is given in **Table-1.3** below.

Table-1.3: Position of replies not received

Year of the Combined Audit Report	Date of placement of Audit Report in the State Legislature	Total Performance Audit (PA) and Compliance Audit (CA) Paragraphs in the Audit Report		Number of PAs/CAs Paragraphs for which replies were not received	
		PAs	CAs	PAs	CAs
2013-14	03.11.2015	04	18	04	14
2014-15	17.11.2016	03	19	03	13
2015-16	02.05.2017	02	21	02	09
2016-17	20.09.2018	02	19	01	11
2017-18	10.12.2019	02	19	02	16
2018-19	06.03.2021	01	13	01	07
2019-20 & 2020-21	15.03.2023	01	21	01	20
Total		15	130	14	90

Source: Information compiled by Audit.

1.5.2 Discussion of Audit Reports by Public Accounts Committee

During the years 2013-14 to 2020-21, 15 Performance Audits and 130 Compliance Audit Paragraphs related to Departments/Autonomous Bodies were reported in these Audit Reports. Of these, Public Accounts Committee (PAC) had taken up 12.41 per cent paragraphs {18 paragraphs (01-PA/ 17-CAs)} for discussion. The status of PAC discussion as on 31 March 2022 is detailed in **Table-1.4** below.

Table-1.4: Status of discussion of Audit Reports by PAC as on 31 March 2022

Status	PAs/TAs/CAs of Audit Report pertaining to Non-PSUs and Revenue Section for the year 2013-14 to 2020-21
Number of total Audit Paras	145(15 PAs+130 CAs)
Taken up by PAC for discussion	18(01 PA+17 CAs)
Recommendation made by PAC	--
ATN received	41
Action taken by the Department	--

Source: Information compiled by Audit.

1.5.3 Discussion of Audit Reports by Committee on Public Undertaking

During the years 2000-01 to 2021-22, 10 Performance Audits and 76 Compliance Audit Paragraphs of Public Sector Undertakings were reported in the Audit Reports. Of these, Committee on Public Undertaking (COPU) had taken up 07 Performance Audit and 61 Compliance Audit Paragraphs for discussion. The status of COPU discussion as on 31 March 22 is detailed in **Table-1.5** below.

Table-1.5: Status of discussion of Audit Reports by COPU as on 31 March 2022

Status	PAs/TAs/CAs of Audit Report pertaining to PSUs for the year 2000-01 to 2021-22
Number of total Audit Paras	86 (10 PAs + 76 CAs)
Taken up by COPU for submission of written reply	68 (07 PAs + 61 CAs)
Recommendation made by COPU	--
ATN received	--
Action taken by the Department	--

Source: Information compiled by Audit.

1.6 Status of Audit of Accounts of Entities

In respect of entities of the State Government, audit of accounts of which are entrusted to the CAG as per the Governing Acts of these Entities/Government orders/provisions of the Constitution of India, Separate Audit Reports on their accounts are to be prepared by the CAG and laid in the State Legislature along with annual report/accounts by the Government.

- **Arrears in finalisation and submission of Accounts of Entities**

Audit of annual accounts of 35 entities¹ of Uttarakhand had been entrusted to the CAG. As on 30 September 2022, two entities finalised and submitted their accounts up to 2021-22. Year/(s) for which annual accounts are in arrears and status (Active or Non- Active) are given in **Appendix-1.2** and summarized in **Table-1.6**.

Table-1.6: Statement showing arrears of accounts of various Entities

Sl. No.	Number of Entities	Whether active or non-active	Year(s) for which Accounts are in arrears	Number of accounts in arrears
1.	26	Active	2005-06 to 2021-22	89
2.	09	Non-Active	1987-88 to 2021-22	203
Total	35			292

Source: Information compiled by Audit.

¹ Thirty two SPSEs, two State Autonomous Bodies and one Quasi-Judicial Body.

1.7 Status of laying of Annual Reports/Accounts along with Separate Audit Reports of Entities in the State Legislature

As on 31 December 2022, details of Annual Reports/Accounts along with Separate Audit Reports (SARs) of the entities, which are yet to be laid in the State Legislature, are given in **Table-1.7**.

Table-1.7: Statement showing details of Annual Reports/Accounts along with Separate Audit Reports yet to be laid in the State Legislature

Sl. No	Name of the Entities	Year upto which Annual Report/Accounts along with SAR laid in the State Legislature	Position of Annual Report/Accounts along with SARs not laid in the State Legislature		Reasons for not laying of Annual Report/Accounts along with SAR
			Year of Annual Report/Accounts along with SAR	Date of issue of SAR to Government / Entities	
1.	Uttarakhand Electricity Regulatory Commission (UERC)	2019-20	2020-21	09.12.2021	Reasons not furnished by UERC
2.	Uttarakhand Jal Sansthan	2015-16	2016-17	06.08.2018	Reasons not furnished by Uttarakhand Jal Sansthan
			2017-18	06.03.2019	
			2018-19	26.02.2021	
3.	Uttarakhand Pey Jal Sansadhan Vikas Evam Nirman Nigam	2018-19	-	-	-
4.	Uttarakhand Transport Corporation	2009-10	2010-11	21.11.2014	Reasons not furnished by Uttarakhand Transport Corporation
			2011-12	21.11.2014	
			2012-13	01.12.2014	
			2013-14	10.02.2016	
			2014-15	10.02.2016	
5.	Uttarakhand Forest Development Corporation	2013-14	2015-16	16.08.2017	Reasons not furnished by Uttarakhand Forest Development Corporation
			2016-17	17.05.2018	
			2017-18	24.04.2019	
			2018-19	27.10.2020	
6.	Uttarakhand State Warehousing Corporation	-	Accounts for the year 2015-16 to 2017-18 were received on 21 February 2022 which were finalised on 01 June 2022. Due to this the corporation could not place the same before legislature till March 2022. However, as per discussion with the management of USWC the same will be placed shortly.		
7.	Uttarakhand State Compensatory Afforestation Fund Management and Planning Authority (Uttarakhand CAMPA)	2016-17	2017-18	12.11.2021	Reasons not furnished by Uttarakhand CAMPA
			2018-19	26.02.2021	
8.	Uttarakhand Real State Regulatory Authority		2018-19	22.01.2020	Reasons not furnished by Uttarakhand RERA
			2019-20	28.05.2021	

1.8 Recoveries at the instance of Audit

During the course of audit, recoveries of ₹ 275.57 crore pointed out in 33 cases in various Departments/Entities were accepted by the respective Department/ Entities. Against this, recoveries of ₹ 0.02 crore (0.007 per cent) in three cases were effected as per the details given in **Table-1.8**.

Table-1.8: Recoveries pointed out by audit and accepted/recovered by the Departments/entities*(₹ in crore)*

Department	Particulars of recoveries	Recoveries pointed out in Audit and accepted by the Department/Entity		Recoveries effected	
		Number of cases	Amount involved	Number of cases	Amount involved
2021-22					
State Tax	Late tax penalty, Non-imposition of penalty and ITC related matters	17	2.36	-	-
Forest	Non recovery of royalties and non-deposit of due security amount by officials/employees	07	5.47	-	-
UKFDC	Non - realization of revenue	03	0.35	-	-
State Excise	No recovery of revenue due to non-management of liquor shops and pending recovery of calculated interest on delayed deposit of fixed revenue dues.	02	267.13	-	-
Irrigation	Non recovery of penalty from contractor	01	0.24	-	-
RWD	Salary	01	0.0116	01	0.0075
Rural Development	Salary	01	0.0027	01	0.0027
Peyjal	Royalty	01	0.0095	01	0.0095
Total		33	275.57	03	0.020

Source: Information Compiled by Audit.

In addition to the above, out of 16 draft paragraphs sent to the headquarters for inclusion in the compliance report for the year ended 31 March 2022, recovery of ₹ 5.16 lakh has been made against one draft paragraph pertaining to the Revenue Department. Accordingly, 15 draft paragraphs have been included in this report. Further, ₹ 29.79 lakh has been deposited against objected amount of ₹ 32.71 lakh by the dealer as mentioned in **Paragraph-3.13**. Also, as per replies received from the State Tax Department pertaining to SSCA on Department's Oversight on GST Payments and Return Filing, ₹ 8.88 crore has been deposited.

1.9 Conclusion

Most of the State Government Departments/PSUs/Autonomous Bodies did not submit initial replies of the paragraphs included in the IRs to Audit. The Public Accounts Committee could take up 12.41 *per cent* of the paragraphs for discussion. There were large arrears in preparation of annual accounts of most of the State entities. The Annual Report/Accounts along with SAR of the entities were also not laid in the State Legislature. The Department/Entities could recover only 0.007 *per cent* of the recoveries pointed out by the Audit. All this adversely affects accountability and transparency in the Government and is, therefore, a cause of concern.

Chapter-2

Compliance Audit Observations
Relating to Departments
(Excluding Departments of Revenue
Sector and PSUs)

CHAPTER-2

COMPLIANCE AUDIT OBSERVATIONS RELATING TO DEPARTMENTS (Excluding Departments of Revenue Sector and PSUs)

DEPARTMENT OF TRANSPORT

2.1 Unfruitful expenditure of ₹ 2.98 crore and unresolved dispute of ₹ 1.74 crore between the Department and the contractor

Poor financial management and lack of accountability resulted in unfruitful expenditure of ₹ 2.98 crore¹ on abandoned work and unresolved dispute pertaining to contractor's outstanding dues even after 69 months of termination of the contract.

Transport Department of Government of Uttarakhand is responsible for providing state run bus service within Uttarakhand, adjoining states, union territories and covering over 3,50,000 kilometers catering to the travel needs of over 1,00,000 people every day. Department is also responsible for monitoring of related capital projects, better financial management and accountability system at government level.

Scrutiny of records of the office of Transport Commissioner (Commissioner), Dehradun (July 2020) revealed that the Government decided (January 2008) to set up an Inter-State Bus Terminal (ISBT) in Haldwani city. Accordingly, the Commissioner awarded (June 2016) the contract of setting up of the said ISBT to a firm on Engineering Procurement and Construction (EPC) mode. In compliance of the said contract, the Commissioner provided (September 2016) mobilization advance of ₹ 7.60 crore to the contracting firm against Bank Guarantee (BG) of equal amount. Even as work relating to setting up of ISBT was in progress, it came to the notice of the Commissioner on 29 December 2017 that BG amounting to ₹ two crore had expired nineteen days earlier, on 10 December 2017. The Commissioner accordingly issued 'Notice to Correct' to the contracting firm whereby the said firm was asked to submit re-validated BG within seven days i.e. by 04 January 2018. Since the contracting firm did not respond to the 'Notice to Correct', the Commissioner conveyed (04 January 2018) to the contractor that the said contract shall stand terminated on the expiry of 14 days i.e 18 January 2018. Without waiting for the expiry of the said 14 days notice period, the Commissioner recovered ₹ 5.60 crore from the firm by invoking the available BG. In this process, the Commissioner did not realize that ₹ two crore of outstanding mobilization advance and applicable interest on the outstanding advance was pending against the contractor.

On this being pointed out, the Government, in its reply, stated that the decision to terminate the said contract was taken as the contractor had failed to comply with contract conditions and had also failed to respond to the termination notice. Further, a designated Committee had assessed the contractor's liability towards the Government as ₹ 3.11 crore (₹ 2.00 crore towards unadjusted mobilization advance and ₹ 1.11 crore

¹ For land acquisition ₹ 0.83 crore, for consultancy ₹ 0.77 crore and for site grading ₹ 1.38 crore.

towards interest on outstanding mobilization advance) and ₹ 1.38 crore as Government's liability towards the contractor for work done and not paid. Still the Government had decided to shift the project to another location².

However, the Government did not recover outstanding mobilization advance with interest and discharge liabilities under the contract even after 69 months of the termination of the contract. Further, no action to write off financial loss of ₹ 2.98 crore (₹ 0.83 crore towards acquisition of forest land, ₹ 0.77 crore for consultancy and ₹ 1.38 crore towards work done and abandoned) had been taken in terms of Para 81 of Budget Manual, provision of G.O. No. 466/xxx (2)2005 dated 05 March 2005 and Rule-82 (3) of Financial Handbook (Vol. V- part 1).

Thus, poor financial management and lack of accountability resulted in unfruitful expenditure of ₹ 2.98 crore³ on the abandoned work and an unresolved dispute pertaining to contractor's liabilities towards Government and Government's liabilities towards the contractor even after 69 months of termination of the contract. The project scheduled to be completed in January 2018 was yet to be taken up as of October 2022.

DEPARTMENT OF INFORMATION AND PUBLIC RELATIONS

2.2 Unfruitful expenditure of ₹ 10.79 crore on communication media

A project for creation of communication media to showcase developments in and around Kedarnath post disaster in 2013 was undertaken at a cost of ₹ 10.79 crore without following due process of administrative and financial procedures. The whole expenditure remained unfruitful.

Uttarakhand Procurement Rules {Rule 3 (1)} provide for ensuring transparency, competitiveness, and fairness in all procurement procedures to secure best value for money. Rule 10 (1) provides that procurement of estimated value of ₹ 25.00 lakh and above should be made by inviting tenders in at least two widely circulated National Newspapers.

Uttarakhand State Disaster Management Authority (USDMA) has the responsibility for laying down policies and plans for disaster management in the State. While Department of Information and Public Relations (DIPR) plays the role of a bridge to establish coordination between the state government and the public by disseminating information to the public through various media about the public welfare activities carried out by the State Government through various programmes, schemes, and decisions. In addition, the department undertakes the task of disseminating detailed and authentic information about the policies, resolutions, commitments, and achievements of the government to the public through films, exhibitions, songs and plays and various promotional publications.

As per Uttarakhand Procurement Rules 2008 (para 33-e), for works which require a high degree of technical skill, the competent authority may select contractors by

² Government order no. 698, dt 19 December 2018.

³ For land repatriation ₹ 0.83 crore, for consultancy ₹ 0.77 crore and for site grading ₹ 1.38 crore.

following the Request for Qualification (RFQ) / Expression of Interest (EoI) route with the objective to short-list contractors, who will be asked to submit financial bids in the Request for Proposal (RFP) stage. The objective is to identify credible bidders who have the requisite technical and financial competence for undertaking the projects.

Para 47 of Chapter VII of Budget Manual further provides that expenditure involved on a new scheme in the adoption of a new policy, provision of a new facility or any substantial alteration in character or extent of an existing facility will normally be treated as constituting 'new expenditure'. The Finance Department is required to examine and advise on all schemes of 'new expenditure' for which it is proposed to make provision in the budget.

Government order dated 05 June 2007 envisages that all such schemes/projects in which the entire expenditure is to be borne by the State Government or any part of the proposal involving annual recurring expenditure of ₹ 50.00 lakh or non-recurring expenditure of ₹ 5.00 crore or more on any one unit, should invariably be placed before the Expenditure Finance Committee (EFC) for approval. In addition, issues like Project Objectives, target beneficiaries, legal framework, environmental impact assessment, time frame, risk analysis, financial and economic analysis, etc. must be examined by the departmental committee before presenting the proposal to the EFC.

During the audit of Directorate of Information and Public Relations, Dehradun (DIPR) in February 2022, Audit observed that, the State Government decided (January 2015) to create communication media (12 episodes of 44 minutes each) on the massive relief and reconstruction works being undertaken to restore Sri Kedarnath ji to its original grandeur. The said episodes were also to include glimpses of religious mythology, religion, people, rich culture, and cuisine of Uttarakhand. To enhance the viewership of the communication, it was also desired to include popular personalities as credible proponents in formats of the project. Accordingly, State Disaster Management Authority (SDMA) under the Department of Disaster Management entered into a contract (April 2015) with a firm, M/s Kailasha Entertainment Private Limited, for production of a TV series of 12 episodes at an estimated cost of ₹ 9.48 crore plus service tax. After completion of the production, the master copy was made available to DIPR by SDMA in July 2017, but the serial had not been telecasted through any mass media till May 2023 i.e., even after almost eight years after the award of work and almost six years after completion of the work. As per the schedule of payment agreed, ₹ 10.79 crore⁴ was paid to the firm till January 2020.

On further review, Audit observed as under:

- An inter-departmental committee observed (May 2016) that the Project costing around ₹ 10 crore was publicized in only one newspaper as against the requirement of two national newspapers; only two firms had participated in the technical bid

⁴ An amount of ₹ 7.54 crore (70 Per cent of the contract amount, ₹ 6.64 crore + service tax of ₹ 0.90 crore) paid by the Disaster Management Authority and the balance amount of ₹ 3.25 crore was paid by the Information Department.

against which one bid was rejected. Thus, only one firm participated in the financial bid stage; there was no evidence of any Government Order by which the project had been sanctioned; there was also no evidence that SDMA had been delegated powers to implement a project of that value at its level; Terms of Reference (ToR) or Request for Proposal (RFP), required as per Procurement Rules 2008, had not been prepared before tendering of the scheme. The above-mentioned lapses were brought to the notice of the Cabinet in June 2016. The outcome, however, was not known.

- A new scheme/work/project estimated to cost around ₹ 10 crore would constitute 'New Expenditure' under provisions of the Uttarakhand Budget Manual. Accordingly, detailed justification, as envisaged in para 49, Chapter VII of Uttarakhand Budget Manual, should have been prepared. However, records made available did not indicate that this was done.
- Scrutiny of records revealed that the said proposal/project was not vetted by the Expenditure Finance Committee which was required under the Government Order of June 2007.
- As per Government Accounting⁵ norms, all expenditure incurred directly for the relief of distress shall be debited to Major Head- 2245. Expenditure incurred indirectly due to any natural calamity shall be debited to the appropriate functional major head. However, SDMA charged expenditure of ₹ 7.54 crore on the creating said communication media to the function 'disaster' (Major Head- 2245) which amounted to misclassification of fund.
- After two years of awarding work (April 2015), the Government realized that SDMA has no core competence and expertise in the said area and decided (May 2017) to transfer the said work to DIPR along with liability with regard to editing, telecasting and payment of unpaid amount of ₹ 3.26 crore etc. This indicated taking up of a project without due diligence, competency, and risk mitigation.

On this being pointed out, the Government in its reply (June 2023), stated that the committee constituted at the Government level in September 2019 for evaluation and quality testing of the serial decided to make certain editing in some episodes and to get the serial tested by different language experts. The committee also directed that the serial should be broadcasted only after all the episodes of the serial were finally tested. In the course of time, works related to the revitalization and infrastructure development of Kedarnath Dham had been carried out which created a new image of Kedarnath. It was further stated that since the shoot of the serial took place prior to the creation of this new image and telecasting the said serial may adversely affect the tourists, so the serial was not aired. On the issue of violation of financial rules, Government was silent in its reply.

The reply is not acceptable as the Department of Disaster Management did not follow due process laid down in financial rules in sanctioning of the project. Also, the

⁵ Note 1 of Major Head 2245 in List of Major Minor Head of Accounts.

Government took two years to realise that SDMA did not have core competence and expertise in the said area and transferred the work to DIPR. Further, after receiving master copy in 2017, Government took two more years to constitute the committee for evaluation and quality testing of the serial. Finally, both the Departments jointly could not make use of communication media, created at a cost of ₹ 10.79 crore, even after almost eight years after the award of work and almost six years after completion of the work. Records made available did not indicate the presence of a concrete action plan to make use of the said investment in future.

Thus, non-compliance with financial rules and inordinate delay by the Department in telecasting the serial led to unfruitful expenditure of ₹ 10.79 crore.

DISASTER MANAGEMENT DEPARTMENT

2.3 Subject Specific Compliance Audit on Uttarakhand Disaster Recovery Project- Additional Financing

2.3.1 Introduction

In June 2013, Uttarakhand was severely affected by a devastating natural disaster in the shape of heavy rain and flash flood resulting in widespread destruction/heavy losses to physical infrastructure, agriculture, human & animal lives besides a significant impact on livelihood, tourism, and public services. The recovery from the disaster was supported by the Government of India (GoI), the Asian Development Bank, the World Bank, Civil Societies, and other donors.

For recovery from the 2013 disaster, the World Bank financed “Uttarakhand Disaster Recovery Project (UDRP⁶)” was implemented in the State from February 2014 to June 2019. The Government of Uttarakhand (GoU) obtained (March 2019) a fresh loan of US\$ 96 million (₹ 672 crore) from the World Bank through GoI in the name of UDRP-Additional Financing (AF) for execution of uncovered works of parent project (UDRP). The scheduled closing date of UDRP-AF was 31 March 2022 which has been extended twice up to 30 September 2023 mainly due to Covid 19 pandemic.

2.3.2 Scope of the programme

The project cost of UDRP-AF is US\$ 120 million (₹ 840 crore)⁷ and its scope constitutes following activities/components:

a) Bridges, Road protection and River-bank protection US\$ 88 million (₹ 616 crore)

(UDRP Component- Rural Road Connectivity)

- i. Reconstruction of 64 bridges-damaged/collapsed;
- ii. Road protection (Slope) works to reduce the risk of landslides in about 15 selected critical slopes to protect and improve connectivity; and

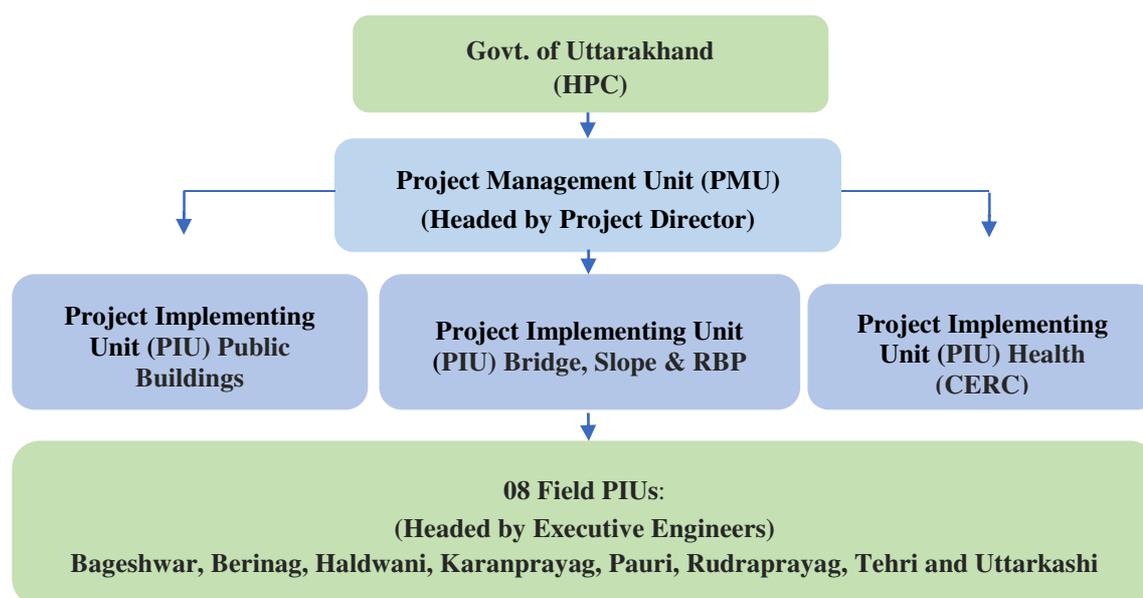
⁶ Credit of US\$ 250 million (P146653, Cr. 5313 IN) was approved on 25 October 2013 and was effective from 07 February 2014.

⁷ Loan US\$ 96 million (₹ 672 crore) and State's share: US\$ 24 million (₹ 168 crore) [Conversion Rate: 70 INR per US\$].

- iii. Riverbank protection (RBP) in five (05) critical stretches to reduce the risk of riverbank erosion and resulting loss of connectivity.
- b) **Training facility for State Disaster Relief Force (SDRF)** US\$ 20 million (₹ 140 crore)
(UDRP Component: TACBDRM ⁸)
Phase-I: Construction of buildings (Admin & Training blocks, Multipurpose-hall, Residential quarters, Dispensary, Barrack, Stores etc.) along with allied services.
Phase-II: Infrastructure development for imparting training to SDRF personnel with outdoor training activities.
- c) **Contingency Emergency Response Component (CERC)**
As per the enabling provisions of the loan agreement signed for UDRP-AF, this component can be activated with request of borrower at any time during the project implementation period for meeting out emergency expenditure.
- d) **Implementation Support** US\$ 12 million (₹ 84 crore)
This component is to support the operating costs of the Project, including the operation of the Project Management Unit (PMU) and the respective Project Implementing Units (PIUs). The institutional capacity of the existing delivery mechanism established by the State with the Bank's support during UDRP remained part of AF.

2.3.3 Organisational set-up

A High-Powered Committee (HPC) under the chairmanship of the Chief Secretary was constituted to grant approvals and review the progress of UDRP-AF works. The programme was led by the Project Director, UDRP-AF who is also the Secretary, Disaster Management Department, GoU. The Organisational set-up for implementation of UDRP-AF is as per the *flow-chart* given below:



⁸ Technical Assistance & Capacity Building for Disaster Risk Management.

The staff for PIU & F-PIU (Bridge, Slope & RBP) was taken on deputation basis from Public Works Department (PWD), Irrigation Department; and for PIU (Public Building) was taken from the BRIDCUL (Bridge Ropeway Tunnel & Infrastructure Development Corporation of Uttarakhand) on deputation basis. CERC by PIU (Health) was implemented with the help of experts of the Health & Family Welfare Department, GoU. Additional staff had also been recruited to enhance the capacity of the PIUs/FPIUs for managing the work.

2.3.4 Scope and Coverage of Audit

In the recent past, two Performance Audits⁹ relating to June 2013 disaster in Uttarakhand were conducted. This Subject Specific Compliance Audit (SSCA) of UDRP (AF) Works was taken-up as these additional works were not covered earlier. For this purpose, records of the PMU, all three PIUs and four Field PIUs¹⁰ (out of total eight) pertaining to the entire project implementation period of UDRP-AF (April 2019 to June 2022) were test checked with sample size of 67¹¹ works/packages. The field audit was conducted during May to September 2022.

Before commencement of the SSCA, the audit objectives, criteria, methodology and timelines were discussed with the Additional Secretary, Department of Disaster Management, GoU and officers of the UDRP-AF in an Entry Conference (28 March 2022). The audit findings were also discussed in an Exit Conference (22 March 2023) and replies of the Government/ UDRP-AF have been incorporated in the report.

2.3.5 Audit Objectives

The objectives of this SSCA were to ascertain whether:

- Prescribed procedure for planning and project clearance of reconstruction works was duly followed by the PMU/PIUs;
- The overall management and execution of the works by the PIUs/FPIUs were economical, efficient and effective;
- The management of allocated funds at each level was capable to ensure optimum utilization and timely completion of the works.

2.3.6 Audit Criteria

The audit was conducted with reference to the following criteria:

- Terms and conditions of the agreement signed with the World Bank for UDRP-AF and provisions of the Project Implementation Manuals/ Appraisal Documents;
- Technical specifications and norms required to be followed by the working agency for estimation, sanctioning and execution of the works;
- World Bank Procurement Rules, Uttarakhand Procurement Rules and other State Financial Rules applicable to management of funds & execution of works; and
- Orders, notifications, directions issued by the GoU/HPC in this regard.

⁹ (1)-Immediate Response, Relief and Restoration activities through the CAG's Audit Report No. 02 of 2015, and (2)-Reconstruction of Infrastructure Post 2013 Disaster in Uttarakhand through the CAG's Audit Report No. 02 of 2018.

¹⁰ Field-PIU: Bageshwar, Rudraprayag, Tehri and Uttarkashi.

¹¹ Thirty-eight (38) Bridges, five Slopes, five Riverbank Protection, nine Consultancy Contracts, two Public Buildings and eight packages of CERC.

Audit findings

The audit findings are broadly enumerated in the following categories:

2.3.7 Overall status and coverage of works

The UDRP-AF is a time bound programme scheduled to be completed by September 2023 (extended) with total outlay of US\$ 120 million (₹ 840 crore). However, it was informed by the PMU, UDRP-AF (May 2023) that the scope of the programme had been revised from ₹ 840.00 crore to ₹ 887.36 crore due to fluctuation in exchange rate of US dollar (\$).

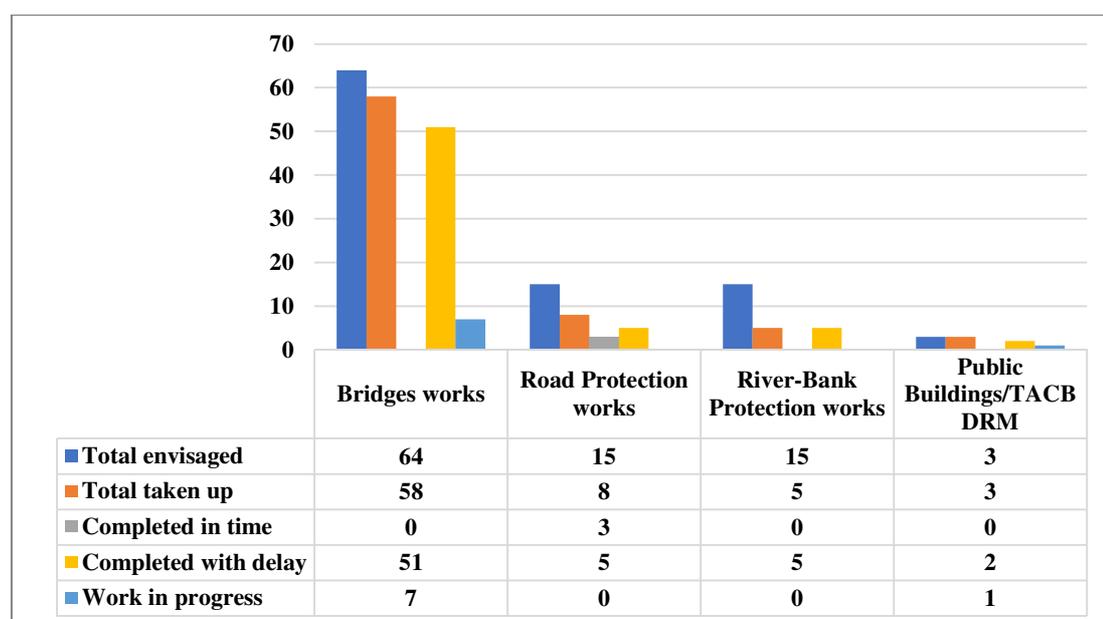
The component-wise status of the works/other activities (financial and physical position) sanctioned by the HPC are given in **Table-2.3.1** and details of total works envisaged, out of this total works taken up, completed in time and completed with delay as well as the number of works still in progress are given in **Chart-2.3.1** below:

Table-2.3.1: Financial and Physical Position as on 31 March 2023

Sl. No.	Components of UDRP-AF	Sanctioned works/packages		Financial Progress	Physical Progress		
		No.	Cost (₹ in Cr.)	Expenditure (₹ in Cr.)	Completed works	Works in progress	Percentage of completed works
1-	Bridges works	58	335.95	312.10	51	07	87.93
2-	Road Protection works	08	35.09	30.81	08	-	100
3-	River-Bank Protection works ¹²	05	59.20	57.33	05	-	100
4-	Public Buildings/ TACBDRM	03	209.01	152.25	02	01	66.67
5-	CERC Packages	08	125.96	99.70	08	-	100
6-	Consultancy Contracts	10	122.15	112.90	04	06	-
7-	Implement Support	-			-	-	
Total		92	887.36	765.09	78	14	

Source: Information provided by the UDRP-AF (May 2023).

Chart-2.3.1: Details of Total Works envisaged, Works Taken Up, Completed in Time, Completed with Delay and Works Still in Progress (in Numbers)



¹² An amount of ₹ 51.10 crore pertaining to UDRP-AF works was booked under parent project UDRP because mobilization of at least 30 per cent new works was required for obtaining of sanction of the AF from the World Bank which has been excluded from the figures of sanctioned amount/expenditure incurred.

The shortcomings relating to overall coverage of UDRP-AF works and outlay are discussed in succeeding paragraphs:

2.3.7.1 Short-coverage of identified projects

Under TACBDRM component of parent project (UDRP), River Morphology Studies of four River (Bhagirathi, Mandakini, Alaknanda and Kali) Basins were carried out to analyse and identify critical protective infrastructure needed for riverbank strengthening. On the basis of this, a total of 15 vulnerable locations were identified for RBP. Similarly, 15 critical Slopes and 64 Bridge works were identified and included in the UDRP-AF to protect public infrastructure/improve the road connectivity.

However, works pertaining to only five RBP (in two rivers)¹³, eight Slope protection and reconstruction/restoration of 58 Bridges were taken-up and rest of the identified works (10-RBP, 7-Slope Protection and 6-Bridges) were rendered out of coverage of the UDRP-AF. Therefore, these identified but uncovered sites (24 per cent) of riverbank/slopes and bridges remained prone to disaster and the intended objective of protecting public infrastructure in these critical locations and improving of road connectivity remained unachieved.

The PMU while accepting the facts stated (August 2022) that due to occurrence of Covid-19 pandemic, CERC component was activated and some of the program fund was diverted to purchase medical equipment. This has resulted in curtailment of these identified works. Reply was not acceptable as no proposal for coverage of these works was found submitted to the High-Powered Committee (HPC). Further, the works had already been selected and sanctioned by the time CERC was activated in May 2020, so CERC could not have been the reason for not taking up the other identified works.

2.3.7.2 Partial implementation of SDRF component

The State Government nominated (June 2016) BRIDCUL as the implementing agency for creation of Training Facility at Jollygrant, Dehradun for State Disaster Response Force (SDRF) and hired (November 2016) an Architectural and Design consultancy firm (M/s Archquake Designer) for the project under State Plan. Subsequently, the SDRF Training Facility was planned to be completed in UDRP-AF in two phases at a cost of US\$ 20 million (as shown in the box). This facility was planned to be established for capacity building and imparting training to approximately 1500 SDRF personnel in a year as well as to develop a training resource center for other Organizations/ Stakeholders to provide refresher courses, knowledge update modules in modern techniques and equipment in the field of Disaster Management.

Phase-I: Construction of Buildings & allied services	11 million US\$ (₹ 77.00 crore)
Phase-II: Training Infrastructure & Activities	09 million US\$ (₹ 63.00 Crore)

¹³ Alaknanda (four locations) and Mandakini (one location).

Audit found that the consultancy firm had submitted detailed project reports (DPRs) for Phase-I works in 2018 but DPRs for Phase-II had not been finalized/handed over yet (June 2022) to BRIDCUL for implementation. Resultantly, only the works of Phase-I were being implemented and entire Phase-II of the SDRF Training Facility costing ₹ 63.00 crore could not commence under UDRP-AF, as of March 2023. As such, the core objective of this component of imparting training and capacity building to approximately 1500 SDRF personnel in a year and establishment of a training resource center for others, was yet (March 2023) to be achieved.

The PIU-Public Building while accepting the fact stated (April 2023) that the outdoor training facilities for SDRF Campus at Jolly Grant has not been dropped and it is proposed to be constructed through new upcoming World Bank project which is in pipeline.

2.3.7.3 Works and activities covered out of scope

The AF from the World Bank was taken for those specific activities/works which could not be carried out under the UDRP and thus included in the UDRP-AF. The UDRP-AF loan agreement and other documents signed by the State Government with the World Bank also did not provide any leverage for inclusion/coverage of other works/activities under the programme except cost of CERC to be activated during the project implementation period in an emergency, being integral part of the UDRP-AF. However, Audit found that the cost of below mentioned works/ activities amounting to ₹ 75.81 crore was charged irregularly to the UDRP-AF:

- In PIU Public Building, there are two active contracts (Work and DSC) costing ₹ 73.40 crore for construction of USDMA Building at IT Park, Dehradun with due approval of HPC with up-to-date payment of ₹ 30.64 crore¹⁴ (July 2022). Audit found that although this work was among the incomplete projects of UDRP, yet it was not included in the scope of UDRP-AF. However, its cost of ₹ 73.40 crore was being charged to the UDRP-AF.

The PIU in its reply regarding inclusion of the work under AF stated (August 2022) that it has been mentioned in the project appraisal document that the UDRP-AF will finance both the new activities and the remaining activities of parent project that continued beyond the closing date.

However, no specific mentioned outlay is available in the UDRP-AF for this work despite restructuring the programme in December 2021. It is worthwhile to mention here that a request for inclusion of this USDMA building work under AF was made (July 2018) by the State Government to the World Bank but the World Bank directed to seek the concurrence of the GoI, which was not granted.

- Provision¹⁵ of UDRP-AF Project Agreement clearly says that the project implementing entity shall ensure that the expenditure on land acquisition and any compensation, resettlement and rehabilitation assistance or payments to displaced persons in accordance with the provision of the applicable resettlement action plans

¹⁴ ₹ 30.45 crore for construction work in progress and ₹ 0.19 crore for payment to the DSC.

¹⁵ Clause-7 of Section-1C of Schedule.

has to be financed by the entity through its own resources. Contrary to this, Audit found that the PIU (Bridge, Slopes & RBP) transferred (August 2021) a sum of ₹ 1.37 crore to seven FPIUs for making payment to the project affected families towards livelihood subsistence grant and one-time assistance for women headed households, which was disbursed to the beneficiaries concerned, accordingly. The PMU while accepting the fact stated (April 2023) that the compensation amount was distributed with prior approval of the HPC. Reply was not acceptable as such cost was to be borne by the State Government from its own resources as per above referred provision of the UDRP-AF Project Agreement.

- In FPIU-Bageshwar, Audit found that a payment of ₹ 1.04 crore was made from the project account of UDRP-AF to a contractor¹⁶ in respect of construction of two motor roads¹⁷ of district Almora even as these works were not sanctioned under the UDRP-AF. In reply, it was stated (April 2023) by PMU that the expenditure incurred had been reimbursed by the World Bank since it pertains to the parent project (UDRP) which was closed in June 2019. However, the funding under UDRP-AF was for earmarked works which did not include the above work.

2.3.7.4 Delay in completion of works

Provision of UDRP-AF Operational Manual (Para-4 of Chapter-4) provides that the civil works will be implemented by the respective implementing agencies at the district level under the immediate supervision of FPIUs, District Magistrate and overall supervision/ monitoring of PIU at State level. Besides, dedicated consultancy firms (refer *paragraph-2.3.9.3*) were hired under the programme for supervision of each category of UDRP-AF works for overall project management at site and execution of works as per technical specifications, co-ordination among client/contractors/other stakeholders and to assist the contractors in preparing the work programme within stipulated time and ensure timely completion of the works.

Audit scrutiny showed that despite hiring of dedicated consultancy firms and incurring expenditure of ₹ 51.60 crore¹⁸ on them, the entire monitoring and supervision mechanism of UDRP-AF could not ensure timely completion of the works as only three works (SL-5, 6 & 9) had been completed (04 *per cent*) in time. As on 30 June 2022, there was a delay up to six months in the completion of 24 works (33 *per cent*) and delay of 06 to 24 months in the completion of 18 works (25 *per cent*), with the remaining 28 works (38 *per cent*) being still in progress with substantial delay (*Appendix-2.3.1*). Since the works were hampered due to Covid-19 pandemic, time extensions were granted to the contractors by the PIUs. Even after taking into consideration the time extensions granted by HPC, there was delay of more than six months in almost 63 *per cent* of the works which were either completed or were still in progress. The delay not only hampered the delivery of works to the public but also contributed to escalating the project implementation cost (*refer paragraph-2.3.7.7*).

¹⁶ M/s Technical Consultant & Construction Associates.

¹⁷ Vishwanath-Jaskot Motor Road and Dhaura-Ratankhan Motor Road.

¹⁸ Expenditure on supervision consultancy was as on 31 March 2022.

Besides, possibility of completion of construction of two bridges and a public building costing ₹ 82.35 crore even within extended time of UDRP-AF was remote due to very slow progress (*Appendix-2.3.2*). As reimbursement would not be admissible after closure of the programme as communicated by the World Bank in their approval (March 2023) for extension of closing date, there was a significant possibility of the responsibility of completion of these works being shifted to the State Government. Audit observed that the slow progress was attributed by the contractors to their weak financial position. The UDRP authorities have recently decided to open a triparty escrow account (June 2022) for two bridge works (BR-69 & 85) to accelerate the progress of works by making direct payment to the material supplier.

The PMU while accepting the facts informed (April 2023) that the project work was hampered mainly due to Covid-19 Pandemic. Considering this fact, the GoI and World Bank granted extension for the project initially up to March 2023 and further extension was granted up September 2023. They also added that all the incomplete works are scheduled to be completed within this extended time period.

2.3.7.5 Lack of timely and full procurement of medical equipment

CERC was activated (May 2020) with allocation of US\$ 10 million¹⁹ (₹ 70 crore) for the implementation of various effective measures to prevent the spread of Covid-19 and immediate up-gradation of health infrastructure by procurement of various medical equipment/machines for State Health Department. Subsequently (June 2021), the allocation was enhanced up to US\$ 16.28 million (₹ 113.96 crore). However, Audit noticed that:

- Despite having emergent component, the procurement of around 93 *per cent* medical equipment/machines under CERC was completed by the PIU in 10 to 15 months (*Appendix-2.3.3*) after approval by HPC. Resultantly, it could not provide the intended and immediate support to the health infrastructure of the State during Covid-19 pandemic.
- The PIU could not procure three MRI machines costing ₹ 39.00 crore during the entire COVID period because the contract for supply of the same was awarded very late (October 2022) and supply/installation of the machines was made/carried out in May 2023.
- The HPC approved (May 2020) a proposal of hiring 62 Lab-technicians for 31 laboratories (two technicians for each lab) on contractual basis²⁰. Against this, the PIU was able to hire only 9 to 16 technicians²¹ for eight laboratories only. For the remaining 23 laboratories, no technicians were provided.

Due to the above-mentioned prolonged process, the intended objective of upgradation of health infrastructure for handling the Covid-19 pandemic by activating CERC from the UDRP-AF project was affected.

¹⁹ Within the project cost of US\$ 120 million.

²⁰ Initially for one year but extended up to two years due to second wave of Covid-19.

²¹ One to two technicians for each month from December 2020 to March 2022.

The PMU, while accepting the observations informed (April 2023) that procurement of health equipment was the responsibility of experts of the Health Department who were also engaged in the duties of Covid-19 pandemic during its peak time. Moreover, members of procurement committee also got infected by Covid-19, due to which, it was difficult for them to spare sufficient time for procurement under CERC.

2.3.7.6 Excess preparation of DPRs

In the C&AG's Audit Report No. 02 for the year 2018 (Para-3.2.1.3), audit highlighted that 36 Detailed Project Reports (DPRs) of bridges prepared under UDRP remained unutilised, to which, the department had assured that these DPRs will be utilised under additional funding from the World Bank.

Audit scrutiny (July 2022) of records of the PIU (Bridge, Slope & RBP), Dehradun showed that considering the scope of UDRP-AF, a total of 64 DPRs for bridge works were required and 36 DPRs prepared under UDRP were available for utilisation under UDRP-AF. Despite the availability of previous DPRs, a total of 83 new DPRs were again prepared by the PIU through Design & Supervision Consultancy (DSC) firms hired for this purpose at a cost of ₹ 10.17 crore. However, only 51 new (out of 83) and 07 old (out of 36 previously available) DPRs could be put to use in UDRP-AF with reference to 58 number of bridge works sanctioned by the HPC. Accordingly, 32 new DPRs prepared under UDRP-AF at a cost of ₹ 4.27 crore could not have been gainfully utilised due to preparation of the DPRs by the PIU, in excess of the requirement.

In reply, the PIU stated that these DPRs could not be utilised as there was reduction in scope of number of works due to activation of the CERC and the unutilised DPRs have been handed over to the PWD for execution of works under other source of funding as and when funds are available. The reply had to be seen in light of the fact that even the previous assurance from the Department about utilising the 36 excess DPRs prepared and available, was only partially fulfilled.

2.3.7.7 High cost of project implementation

Out of UDRP-AF outlay of US\$ 120 million (₹ 840 crore), 10 *per cent* funds (US\$ 12 million/ ₹ 84 crore) were allocated/earmarked for implementation support of the project as described in **Paragraph-2.3.2 (d)**. However, till the end of March 2022 an amount of ₹ 97.23 crore had been spent on project implementation, which was 16 *per cent* higher than the original sanction. As such, the entire earmarked funds of this component had already been exhausted by March 2022 and it was likely to further increase substantially by the end of September 2023.

The higher implementation cost of programme coupled with activation of CERC and coverage of out-of-scope works (as described in previous *paragraphs*) resulted in short coverage of the planned works as overall outlay of UDRP-AF remained the same (US\$ 120 million).

2.3.8 Estimation and clearances of works

The deficiencies relating to estimation and clearances of UDRP-AF works are discussed as follows:

2.3.8.1 Extra cost of works by use of inflated rates

Every government agency of Uttarakhand Government dealing with execution of works prepares works estimates based on applicable Schedule of Rates (SoR). For this purpose, Uttarakhand PWD notifies item-wise SoR for each Block/District every year for the Road & Bridges works along with a specific Office Memorandum for allowing additional overhead charges²² for bridge works (Minor²³ Bridge-10 *per cent*, Major Bridge-15 *per cent* and Rehabilitation of Bridge-20 *per cent*). However, Delhi Schedule of Rates (DSR) is being applied for Building works and for those items which are not available in the PWD-SoR.

In the following sanctioned DPRs/estimates, inflated/erroneous SoR was found to be applied:

- a) Out of 58 bridge works totally sanctioned, 32 were Motor Bridges of Steel Truss while 26 were Suspension Bridge/RCC (Reinforced Cement Concrete) Bridges. Audit scrutiny of sanctioned estimates of the 32 Motor Bridges at PIU (Bridge, Slope & RBP), Dehradun showed that estimation/sanctions for two items of Steel Truss material of these bridges were made/accorded with use of inflated²⁴ additional overhead charges which resulted in increase in sanctioned cost of the works by ₹ 5.17 crore, as per details given in **Appendix-2.3.4 (a) & (b)**.

In reply, it was stated (April 2023) by the PMU that these additional overhead charges (in addition to 15 *per cent* for bridges) were for the contractor's profit (10 *per cent*) and applicable taxes (06 *per cent*) in accordance with the MORTH SoR data book and PWD-OM dated 15 September 2017. However, the reply was misleading as provisions in the annual PWD-SoR for bridge work are based on the same MORTH SoR data book which clearly showed that overhead charges for these two components are 12.5 *per cent* and 01 *per cent* additional for Labour Cess. Accordingly, total admissible overhead charges for the minor and major bridges are 23.5 *per cent* and 28.5 *per cent* respectively, as calculated by audit.

- b) In all five RBP works, a total of 17,048 cum quantity was estimated/sanctioned for Hand Packed Stone (HPS) filling behind the protection walls. Of which, the rates approved²⁵ for four RBP works were based on PWD-SoR (Misc. Item: 12-10 @ of ₹ 710.30/cum²⁶) whereas rate approved for RBP-Maithana (Chamoli) was based on DSR (Item-2.25 @ of ₹125.75/cum).

Audit found that the same PWD-SoR was initially applied for estimation of the RBP-Maithana but this rate was rectified by the Technical Audit Committee (TAC) at Government level (September 2019) for ₹ 125.75/cum based on DSR (Item No.-2.25) on the ground that there is provision of excavation of 21,788 cum

²² For meeting the excess cost of labour, transportation, launching and erecting of bridges.

²³ Minor Bridge is a bridge having a total length (span) of up to 60 metre and above 60 metre span is Major Bridge.

²⁴ Total 27.5 *per cent* to 34 *per cent* Overhead Charges were charged for estimation of these two items against required norms of 23.5 *per cent* for Minor Bridges and 28.5 *per cent* for Major Bridges.

²⁵ ₹ 688.60/cum, ₹ 669.70/cum, and ₹ 772.20/cum respectively.

²⁶ PWD-SoR (Misc. Item: 12-10) effective from May 2019.

BoQ²⁷ for foundations, out of which, 4,365 cum²⁸ can easily be obtained as material available at site. This would in turn curtail the cost of this item by ₹ 28.34 lakh.

Accordingly, as all works were to be executed in Riverbeds, Audit opined that the rate of ₹ 125.75/cum based on DSR could have been similarly considered in the other four works and the availability of boulders could have been assessed for utilizing them for execution of the HPS filling in each of these four works. However, neither the DSCs responsible for preparation/proof checking of DPRs nor the UDRP Authorities while approving the estimates identified these omissions of estimation.

2.3.8.2 Excess length of works

In below mentioned two cases, Audit found that the works were sanctioned for extra lengths which was avoidable:

- Provision of Rule-318 of the Financial Hand Book (Volume-VI) relating to Technical Sanction (TS) provides that properly detailed estimate must be prepared for sanction by competent authority and it must be obtained before work is commenced. As its name indicates, it amounts to no more than a guarantee that the proposals are structurally sound and the estimates are accurately calculated and based on adequate data.

Provisions of sanctioned DPR/TS (November 2018) of RBP Banswada (Rudraprayag) showed that the work of protection wall was to be executed in 380 metre length and 8.20m height of RRM (Random Rubble Masonry) with CC foundation/aprons at a cost of ₹ 7.38 crore. However, audit scrutiny (May 2022) of records of this work showed the protection wall from chainage 120 to 190 (70m) was constructed with Gabion wall with just 02 metre height as existing ground level at this place was found to be 04 metre above from the riverbed. Further, very large size boulders also existed at the site for the protection of site. Therefore, the inclusion/sanctioning of provision (RRM wall/CC work for 8.20 metre height) for this 70 metre length of RBP under the project costing ₹ 1.36 crore (*Pro-rata* basis) was erroneous and indicative of improper survey of site by the authorities while sanctioning of DPR/TS. Further, Audit also found that this change in scope of work does not bear approval of the HPC which was essential in such cases.

It was replied (April 2023) by the PIU that the scope of work was changed due to change in site condition over the period as data collection/site survey for this work was done during the year 2015-16 and DPR was finalised in 2017-18 whereas construction was started in January 2020, which is normal in case of hilly rivers. The reply was not acceptable on grounds of changing tendency of hilly rivers which therefore necessitated a fresh site survey before granting of TS, to ascertain the latest site condition, towards accurately calculating the estimates. However, in the instant

²⁷ Subsequently changed to 23,195 cum while granting TS.

²⁸ Actual BoQ approved in the TS was 3,823 cum.

case, while the site survey was conducted during 2015-16, the sanction was accorded in 2018-19, indicating a three year gap.

- As per Standing Orders of the State PWD (November 1989 & February 2013), competent authority for selection of site/determination of span for bridge works is a team of SE, EE in-charge of the work and they may take necessary help of geological surveyor if required.

Scrutiny of records of FPIU-Uttarkashi showed that a 36 metre span Steel Truss Bridle Bridge over Jalkur River on Sem Bhardar Gajna Bridle Road in district Uttarkashi was sanctioned at a cost of ₹ 1.67 crore. Audit found (September 2022) that suitable site/ span for this bridge was determined (April 2019) as 30 metre by a team of the competent authority and accordingly mentioned in the report (June 2019) of the geological surveyor. However, the DPR for this bridge was prepared (October 2019) for 36 metre span by the consultant (DSC) and accordingly sanctioned, with execution also being for a span of 36 metres. While there was an inherent contradiction between the report of the geological surveyor and the DPR, audit further noticed that these documents pertaining to site selection/span were attached to the sanctioned DPR, with the DPR itself indicating the span at certain places as 30m.

No proper justification was provided by the PIU/PMU when the issue was raised in audit.

2.3.8.3 Extra sanctioned cost of road works

Road network for the SDRF Campus at Doiwala, Dehradun was designed/sanctioned for construction with 450 mm thick layers²⁹ of sub-base, based course and Cement Concrete (based on IRC-SP-58).

Audit observed that higher specification³⁰ meant for 450 Commercial Vehicle Per Day (CVPD) was adopted for designing/ sanctioning of these roads whereas its projected traffic census for 20 years was just above 50 CVPD. The adoption of higher specifications resulted in extra thickness of 95 mm costing ₹ 1.10 crore [Appendix-2.3.5(a)] against the up to date (25th running bill of July 2022) roads constructed (19,314.45sqm) at a total cost of ₹ 4.78 crore.

Similarly, the pavement thickness for reconstruction of affected / damaged portions of five road protections works (slopes) was kept on higher side (15 cm PCC)³¹ than norm (IRC-SP-62) which resulted in extra sanctioned cost of ₹ 45.26 lakh to the works [Appendix-2.3.5(b)].

²⁹ 150 mm GSB (G-1), 100 mm DLCC (Dry Lean Cementitious Concrete), and 200 mm M-30 CC (Cement Concrete).

³⁰ Roads having less than 450 CVPD is to be designed with IRC-SP-62 (Specification-4.7) with composition of various layers of 355mm thickness maximum.

³¹ CC pavement for these roads were provisioned in two layers (15 cm of M-15 and 17 cm to 20 cm of M-30) over required thickness of GSB and WBM. However, according to Specification-4.6. to 4.8 of the IRC (SP:62-2014), the single CC layer of M-30 layer provisioned by considering Traffic Category and Uttarakhand Zone was sufficient.

In reply, it was stated by the PIUs that the pavement designs for these road works are as per IRC-SP-58 Specification. However, documents made available to Audit or the response from the PIUs could not justify the adoption of higher specifications, which resulted in extra sanctioned cost of ₹ 1.55 crore.

2.3.9 Procurement and award of contracts

Provision of Chapter-4 of the Operation Manual of UDRP-AF stipulates that all contracts (goods, works and services) of small value and procurement will be done through National Competitive Bidding (NCB) procedures using the Government e-procurement portal. For the consultancy services, the Request for Expressions of Interest (REOI) will be open to international firms as well. Accordingly, overall procurements of the 92 works/packages were made (refer **Table-2.3.1**) by the PIUs under the UDRP-AF.

The discrepancies noticed during evaluation of these procurement activities at the respective PIUs are given as below:

2.3.9.1 Abnormal delay in finalisation of tenders and award of contracts

As per notice inviting tenders (NIT) issued, tenders for all UDRP-AF works were to be finalised within maximum validity period of 120 days and contracts were to be signed within 21 days from the date of issue of letter of acceptance (LoA) to contractors. In this context, fundamental principles [Rule-3(12)] of the Uttarakhand Procurement Rule (UPR)-2017 provide that extension of bid validity must be discouraged and resorted to only in exceptional circumstances.

Audit scrutiny (July 2022) of the tendering process of UDRP-AF works at PIU (Bridge, Slope & RBP) showed that tenders in respect of 25 (34 *per cent*) works were not finalized within the stipulated period of 120 days (delays up to 329 days) due to issuance of number of corrigenda³² after NITs. Audit further noticed that contracts in respect of 59 (81 *per cent*) works were not signed within 21 days (delays up to 137 days) from issuance of the LoA (**Appendix-2.3.6**). The PIU, therefore, could not finalize the tenders within the maximum prescribed period which not only delayed the completion of works but also resulted in increase in implementation cost of the projects (**refer paragraphs-2.3.7.1 & 2.3.7.7**).

PMU replied (April 2023) that the timelines of NIT issued are not binding as it was also mentioned in the tender documents (ITB Clause-18.2) that in exceptional circumstances the employer may request bidder to extend the period of validity of their bids which was duly done in every case. The reply does not address the issue of corrigenda, which were responsible for delayed finalization of tenders.

2.3.9.2 Hiring of consultancies

Operation Manual (Section-13 of Chapter-4) of UDRP-AF provides that additional technical support consultants (DSC/CSC/PCC)³³ can be contracted under UDRP-AF to provide support to the PIUs/PMU, for carrying out surveys, designs, assessments, third

³² For amendments in Bid Documents, Specifications & deadlines for submission/opening of bids.

³³ Design & Supervision Consultants (DSCs), Construction Supervision Consultancies (CSCs), Proof Checking Consultancies (PCCs).

party quality impact, monitoring, and legal support and finance, as necessary. Accordingly, two PIUs hired seven national/international consultants/ firms on Quality and Cost Base Selection (QCBS) bidding process having 80 *per cent* weightage for technical bid and 20 *per cent* weightage for financial bids.

Audit scrutiny of these consultancy contracts revealed the following discrepancies.

- The World Bank Procurement Regulations have the provision of negotiations in the contracts. According to it, in international competitive procurement subject to prior review, the Bank may agree to the Borrower's use of negotiations before final award of contract. From records made available, Audit found that no such efforts of negotiation were made in case of three major consultancy contracts, with considerable differences in remuneration being charged for personnel providing the same services (**Appendix-2.3.7**). Thus, the difference in cost could have been reduced if rationalised negotiation had been made by the PIU before finalizing these contracts.
- The DSC contract for Bridge works (with M/s TPF Getinsa Eurostudios SL) was signed for 18 months initially which includes payment of remuneration and reimbursable charges for Team Leader (TL) office in two parts lump-sum for DPR preparation during first six month and time bases for Supervision work during remaining 12 months. Audit noticed that the PIU made full payment for both the components (LS component and payment under time bases component) to the firm for the period from December 2018 to May 2019. Accordingly, there was dual payment of remuneration of TL and reimbursable charges of his office amounting to ₹ 29.21 lakh to the firm.

The DSC Slopes (M/s CCEE) charged remuneration of ₹ 2.00 lakh per month for a key-expert (Structural Engineer/Bridge Design Engineer) and the DSC Bridges (M/s TPF Gentinsa) charged ₹ 4.00 lakh per month for the same key-expert³⁴.

2.3.9.3 Denial of economical bid for supply of Ambulances

As a part of effective measures to prevent the spread of Covid-19, the PIU (CERC) procured³⁵ 100 Basic Life Support (BLS) and 40 Advanced Life Support (ALS) Ambulances from a Jaipur based firm (M/s Kamal Coach Works) at a cost of ₹ 36.96 crore which were handed over (between January and March 2021) to the Health Department for management and operation.

Audit found that although tender invitation (June 2020) for this procurement was combined for total 140 Ambulances but rates for the BLS and ALS Ambulances were invited separately in the bids. Total four bids were received wherein lowest bid for 100 BLS Ambulances was offered by M/s Sarvottam Appliances (₹ 18.25 crore + GST) and for 40 ALS Ambulance was offered by M/s Kamal Coach Works (₹ 9.95 crore + GST). However, M/s Sarvottam Appliances offered bids for

³⁴ However, after award of contract, the expert was replaced by another person but the same contractual amount was paid.

³⁵ Agreement no.-02/PIU-Health/CERC/UDRP-AF/2020 dt. 09 October 2020 with M/s Kamal Coach Works (P) Ltd. Jaipur.

40 ALS as ₹ 10.90 crore + GST and M/s Kamal Coach Works for 100 BLS as ₹ 18.93 crore + GST. Accordingly, the contracts for supply of BLS and ALS Ambulances should have been given to the lowest bidders separately, but it was not done by the PIU and single contract for supply of total 140 Ambulances was given to M/s Kamal Coach Works being overall lowest bid.

It was replied (August 2022) by the PIU that evaluation of all items was made together as one package as per bid documents. However, it was found by audit that there was no obligation to consider financial bids for both the supplies (ALS and BLS) together and PIU was free to consider it separately in the interest of saving public money. As such, the denial of economical bid received for 100 BLS Ambulances resulted in extra cost of ₹ 87.04 lakh³⁶ to the project which clearly indicates undue favouritism to the firm.

2.3.9.4 Undue aid to a bidder by non-forfeiting of bid security

In tendering process of three bridges (BR-37, 55 & 60), bids of single contractor³⁷ were found lowest with due deposit of required bid security of ₹ 26.82 lakh. At a later stage, the PIU received (02 December 2019) a complaint and found that this contractor concealed its commitment of ongoing works in his technical bid proposal. Therefore, the work of BR-55 was put on retendering being single bid and the two other works were awarded to second lowest bidders of the original tender.

Audit found that although this contractor was debarred by the PIU from participation in subsequent biddings of UDRP-AF works it did not forfeit his bid security as was required as per norms. Hence, undue aid of ₹ 26.82 lakh was extended to him by the PIU.

2.3.10 Execution of works

The deficiencies relating to execution of works are discussed as follows:

2.3.10.1 Construction of Girder Bridges instead of Suspension Bridges

As per prevailing policy (July 2017) of State Government, bridge works costing above ₹ 10.00 crore are executed under Engineering Procurement & Construction (EPC)³⁸ Mode. Accordingly, five UDRP-AF bridge works having estimated/sanctioned cost of ₹ 63.20 crore were awarded under EPC Mode at a cost of ₹ 67.05 crore. Of these, two bridges (BR-66 & BR-100) were RCC Motor Bridge (₹ 18.46 crore) and Bridle Arch Steel Truss Bridge (₹ 10.94 crore) respectively and the rest three (BR-86, 87 & 88) were Bridle Suspension Bridges (₹ 37.65 crore).

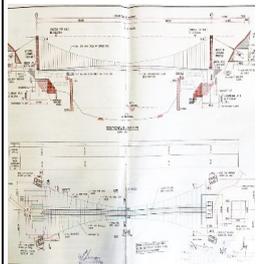
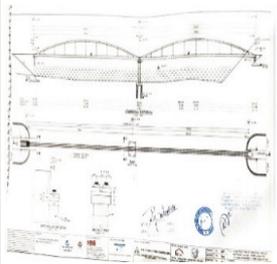
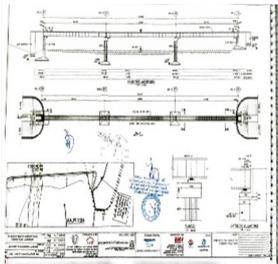
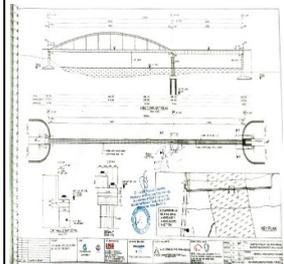
Audit scrutiny of these EPC works at PIU (Bridge, Slope & RBP), Dehradun and FPIU-Bageshwar (two Bridges) showed that the RCC Motor Bridge and Bridle Arch

³⁶ Difference of bids= ₹ 68.00 lakh plus 28 Per cent GST.

³⁷ M/s D.S. Construction, Muzaffarnagar, UP.

³⁸ For EPC contracts, RFB (request for bid) is invited against which a lump-sum amount is quoted by the contractors for the whole work and payment is made in percentage weightage as per defined milestones of the contract. In this mode, the contractor is to under-take design, construction, manufacturing, supply, installation and commissioning of work based on latest IRC/IS codes for the scope of work given by the client in RFB.

Steel Truss Bridge were being executed in accordance with their sanctions/ contracts but construction of three Suspension Bridges awarded to a single contractor³⁹ (₹ 37.65 crore) was being carried out as Steel Girder/Arch Bridges as per replaced designs given below:

Original design	Adopted design for construction of BR- 86, 87 and 88, respectively		
			

In reply, it was stated by the PIU that the EPC contract provides the contractor to submit his cost-effective competitive bids based on his design keeping in view the mandated work requirement.

Reply is not acceptable as the mandate was for construction of Suspension Bridges. However, if the construction of Steel Arch/Girder Bridges at these three places was acceptable to the UDRP-AF authorities then their estimation/sanction/tendering should have been made/obtained accordingly.

2.3.10.2 Excess consumption of steel material in bridge works

Provision of Rule-383 of the Financial Handbook (Vol-VI) provides that where important structural alterations are contemplated in a work, though not necessarily involving an increased outlay, a revised estimate should be submitted for technical sanction (TS) of the original sanctioning authority.

In UDRP-AF, DPRs of bridge works were prepared by DSC (M/s TPF Gentinsa Equostudios) and their proof checking was carried out by Proof Checking Consultancy (PCC: M/s SOWIL Limited) hired for these purposes. Thereafter, TS for each work was accorded by the competent authority of PIU (Bridge, Slope & RBP), UDRP-AF, Dehradun.

Audit observed in the below mentioned cases of Steel Truss Bridges pertaining to FPIU-Tehri and Uttarkashi that there was significant increase in consumption of material without occurrence of any redesigning/revised TS of the bridges:

- In seven bridges, 1,148.64 MT Steel Truss were consumed against sanctioned quantity of 1,061.344 MT. This was despite the fact that 10 *per cent* extra quantity of Steel Truss was already taken in the sanctioned DPR/TS.
- In 13 bridges, total 1,59,710 Nos. 20 mm *dia* High Strength Friction Grip Bolts were consumed against sanctioned quantity of 57,768 Nos.

It was replied (September 2022) by the PIU that the increase in steel material/bolts was due to use of higher sections and providing of extra splice joints in the bridges. However, as ascertained from records produced to Audit, the increased consumption

³⁹ M/s V.K. Gupta and Associates, Panchkula, Haryana.

was not accompanied by revised approval of designs/TS of the works.

2.3.10.3 Unjustified use of Steel Bars (Sariya) for SDRF Buildings

For construction of the SDRF Training Facility at Jollygrant Dehradun, all buildings were sanctioned with RCC (Reinforced Cement Concrete) frame structure by consideration of earthquake Zone-IV area. A total of 368.94-MT Steel TMT Bars (for reinforcement) was estimated/sanctioned to be used in 3,816 cum RCC work up to Plinth level and 1,159.58-MT Steel Bars were to be used in 6,815.46 cum RCC work above the Plinth level. Later on, a variation for work was approved (May 2021) for use of 433.98-MT Steel Bars for 4,537.84 cum RCC work up to Plinth level and 1,309.99-MT Steel Bars for 9,201.52 cum RCC work above the Plinth level.

Audit found that use of steel bars for the RCC work above Plinth level (till payment of 25th Running Bill) was very high as entire sanctioned quantity (1,309.99-MT) of steel Bars was used for the construction of only 6,801.35 cum RCC work (74 per cent).

In reply, it was stated by the PIU that in first variation an arithmetical error occurred in computation of quantities of RCC M-25 work for above the plinth level (6,871.78 cum should be instead of 9,201.52 cum) which are in saving and it will be reduced in the final variation. However, neither were the documents pertaining to the said arithmetical error furnished to audit nor was the justification acceptable because if the final BoQ of the RCC M-25 work (6,871.78 cum) remained almost at par with the originally sanctioned (6,815.46 cum) then the use of steel bars for it also should have been consonantly around 1,160 MT, which however, was not the case.

2.3.10.4 Partial execution of revised scope of Riverbank Protection works

Out of total five Riverbank Protection (RBP) works of UDRP-AF, the scope of two RBP works (Kothiyalsain & Birahi) was changed by the HPC (August/September 2019) on the suggestion of the World Bank Mission during their field visit (June 2019) that the grade of concrete for protection of lower 03 m part of the retaining wall should be M-30 in place of M-20 (as per design provided), as big boulders are likely to roll in and hit the retaining wall. The exposed parts of foundation block and apron block protection of the wall should also be additionally strengthened by a 50 cm protective cover made of M-30 grade RCC Facia, by which, the structure would be significantly safer against abrasion by rolling debris. Accordingly, an extra item of RCC M-30 Facia was approved (February 2020) by the competent authority for both works at the rate of ₹ 9,417 per cum.

Audit found (May 2022) that the contracts for these RBP works were awarded in November 2018 and construction was completed in March 2021. Hence, the RCC M-30 Facia work at each level (up to 03 m height wall, foundation and apron) was found executed partially as per details given in **Appendix-2.3.8**. The short/ partial execution of RCC M-30 Facia work for both RBP works would not serve the purpose of extra protection to the walls, foundation and apron block. The intended objective of providing extra protection to the works, therefore, remained unachieved even after incurring of

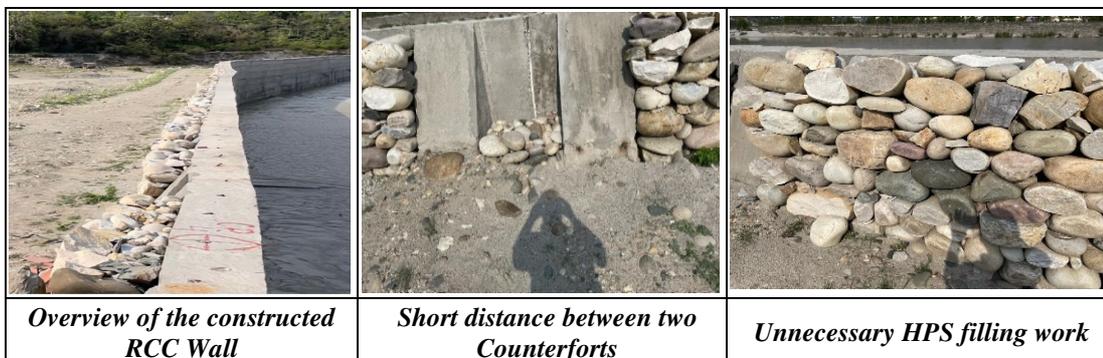
extra expenditure of ₹ 94.42 lakh⁴⁰ due to differential rates of RCC (M-30 & M-20).

In reply, the PIU while accepting the fact of partial execution of M-30 Facia work (September 2022) stated that some part of work had already been executed with original scope of work (M-20) till receipt of the HPC approval. Thus, partial execution of M-30 Facial work would not serve the intended purpose of extra protection for the RBPs.

2.3.10.5 Avoidable extra Counterforts for RCC Wall of Devli-Jakhni Riverbank Protection

An RCC (Reinforced Cement Concrete) cantilever wall (with counterfort) was approved (April 2018) for protection of the Devli and Jakhni villages affected by erosion of Alaknanda River. Under this Devli-Jakhni RBP work, 726 RM RCC wall was to be constructed with 203 Counterforts⁴¹ (0.60m thick & 12m length/height) behind the wall at every 03 metre distance with use of 1,746.70 cum RCC material. However, 240 Counterforts were found constructed (in average distance of 2.425m) with use of 2,520.20 cum material without any change in the sanctioned length and design of the wall.

It was replied by the PIU that there was unsymmetrical distribution of counterfort in each panel as per approved drawing which was corrected during execution. Reply was not acceptable because it was found during a joint inspection of this RBP site (May 2022) by audit with the representatives of FPIU-Rudraprayag that some counterforts were constructed at very short distance (one metre) and there was no symmetry of equal distance between two counterforts (as shown in photographs below).



2.3.10.6 Over payment to contractors

In FPIU-Uttarkashi, Audit found that there was duplicity in record measurement of an item of a bridge⁴² which resulted in an overpayment of ₹ 10.54 lakh to the contractor. Further, there was also duplicity in consumption/record measurement of 5.98 MT Steel costing ₹ 6.61 lakh in another bridge (BR-58) work but bill for the same had not been raised by the contractor as on date of audit. Similarly, it was found in the case of a bridge of FPIU-Tehri that measurements for accessories of a non-schedule item costing

⁴⁰ Kothiyalsain: ₹ 36.79 lakh {(₹ 9,417 - ₹ 6,200) x 1,143.636 cum} and Birhi: ₹ 57.63 lakh {(₹ 9,417 - ₹ 6,300 x 1,848.79 cum}.

⁴¹ Counterfort in a retaining wall is constructed inside at a particular distance to provide extra support to the wall.

⁴² Chequer Plate (7.91 MT) in 70m Span Steel Truss Bridle Bridge (BR-81) over Kamal River at Bingsi-Chaini.

₹ 7.72 lakh were recorded/ paid separately despite the fact that the accessories were already measured/ counted and paid to the contractor with main scheduled item of work. Further, Clause-37 of the signed Contract (GCC) provides that if the final quantity of work done differs from the quantity in the bill of quantities (BoQ) for a particular item by more than 25 per cent, provided the change exceeds 01 per cent of the initial contract price, the project manager shall adjust the rate to allow for the change. Audit found that the quantities of two items (PCC in Foundation and its HYSD Bars) in a Bridge work (BR-32) were changed substantially, for which, price adjustments were carried out by FPIU-Bageshwar but its calculation was wrong which resulted in over payment of ₹ 1.47 lakh to the contractor.

On these being pointed out in audit, the overpayments of ₹ 19.73 lakh⁴³ were accepted by the FPIUs and they assured about recovery of overpayments as well as not releasing payment of ₹ 6.61 lakh for excess measured quantity. The PMU in its reply, reported (April 2023) full recovery of the overpayments from the contractors.

2.3.11 Management of funds and contracts

Provisions of UDRP-AF, Operational Manual (Chapter-5: Financial Management), terms & conditions contained in Government orders (for releasing of funds to the PMU) and contracts signed between project authorities and contractors, were the guiding principles for management of funds and contracts under this programme. However, actual management of funds/contracts at various levels of programme implementation was found inadequate, as discussed in succeeding paragraphs:

2.3.11.1 Excess estimation, demand and withdrawal of funds

The funds for implementation of this programme are provided by the GoU⁴⁴ through a personal ledger account (PLA) of USDMA as per demands raised by the PMU (UDRP-AF). The funds withdrawn from the PLA are kept in the Bank Accounts of PMU/PIUs/ FPIUs.

Details of budget demanded, approved by the State Government and fund released there-against are given in **Table-2.3.2**.

Table-2.3.2: Position of Budget Demand, Approval and Release

Year	BE/demands raised by the PMU		Budget approved by the State Govt.		Funds released	
	Admin	Project	Admin	Project (per cent)	Admin	Project (per cent)
2018-19	20	200	20	150 (75)	8	30 (20)
2019-20	Not Available		10	250	5	120 (48)
2020-21	15	435	15	300 (69)	13	155 (52)
2021-22	20	480	20	350 (73)	15	335 (96)

Audit observed that yearly budget estimates (BE) submitted by PMU to the GoU through USDMA for approval of annual outlay for the programme were unrealistic/ inflated (as shown in **Table-2.3.2**). The actual outlay approved by the State Legislature for the FY 2018-19 to 2021-22 was not in consonance with the demands

⁴³ FPIU- Uttarkashi (₹ 10.54 lakh), Bageshwar (₹ 1.47 lakh) and Tehri (₹ 7.72 lakh).

⁴⁴ Reimbursement of admissible funds to the State Government from the World Bank is made based on actual utilisation through settlements of the Reserve Bank of India.

raised whereas the actual funds released by the GoU against the approved outlay were much less due to slow utilisation of funds. Moreover, the PMU had withdrawn funds from the PLA without assessing actual requirements of programme implementation resulting in significant unspent balances in the bank accounts of the PMU/PIUs/FPIUs which were ₹ 5.97 crore/ ₹ 33.31 crore/ ₹ 21.32 crore and ₹ 50.99 crore at end of March 2019 to March 2022, respectively.

The PMU stated that the unspent balances are inclusive of retention money (₹ 25.86 crore) deducted from the contractors' bills.

It is evident that the entire unspent balance did not comprise retention money only. Hence, it was incumbent on the project authorities to utilise the funds (apart from retention money) for project purposes.

2.3.11.2 No liquidated damages on contractors for delay in completion of works

Time is the essence in management of contracts and delivery of works, therefore, a provision was included in the UDRP-AF contracts that the contractor shall pay liquidated damages (LD)⁴⁵ to the employer on daily basis after breaching the target date of completion of work or any other milestones given.

Audit observed that in many cases the contractors were frequently granted extension of time (EoT) by the HPC without LD on account of Covid-19 pandemic, monsoon season and intermittent rains. Since the Covid-19 pandemic situation was unpredictable, EoT for the same without LD was justified. But granting of EoTs for monsoon season and intermittent rains without LD was an undue aid to the contractors because these weather conditions are inbuilt in overall time limit of the contract as is clearly mentioned in the time to time GOs issued⁴⁶ by the State Government. Thus, the contractors are supposed to plan/mobilize their resources for the works in such a manner so that the works are completed within prescribed time including considering of seasonal weather hindrances.

A calculation made by audit in this regard (by excluding the EoTs for Covid-19 period) showed that LD amounting to ₹ 3.52 crore [*Appendix-2.3.9(a)*] was required to be imposed/recovered in case of 24 bridge works and 05 RBP works which was not imposed/recovered from the contractors.

Similarly, the construction of USDMA and SDRF Buildings had been delayed by more than seven months and more than two years respectively from the scheduled completion and delivery of medical equipment was delayed by the suppliers substantially (*refer paragraph-2.3.7.5*), for which, the contractors were liable for imposition of LD amounting to ₹ 14.55 crore [*Appendix-2.3.9(b)*] but no LD was imposed/recovered by the PIUs as per T&C of the contracts. This was despite the fact that the contractors of SDRF and USDMA Buildings had been granted a total of 11 EoTs by HPC, of which, 08 EoTs were granted with a condition that any additional time taken by contractor after this EoT shall be subject to imposition of LD as per applicable clause of the contract. Even as the contractor of USDMA building had been paid price escalation of

⁴⁵ Subject to maximum of 10 *per cent* of the contract price.

⁴⁶ No.5362/III(2)/21-75(Samanya) 2000TC dated 09 November 2021 & No.1197/III07-75 (Samanya)/2000 dated 24 February 2014.

₹ 2.15 crore as per provision of contract, in contrast, the authorities did not penalise any contractor for delay in completion of works.

2.3.11.3 No penalty for not providing insurance coverage

Provision (GCC-13.1 read with PCC) of contracts signed for various works provides that the contractor shall provide, in the joint names of the Employer and the Contractor, insurance cover from the start of work to the end of the defect liability period. In case the contractor does not ensure/provide the insurance as per provisions, the Employer shall deduct the amount from the contractor's payments and shall ensure the compliances. In such case, a penalty of ₹ 2.00 lakh/ ₹ 5.00 lakh⁴⁷ will also be imposed on the contractor for non-compliance of the insurance provisions.

Test check of records pertaining to insurance coverage at four FPIUs showed that they neither deducted the insurance premium nor imposed the required penalty of ₹ 83.00 lakh in 37 cases (*Appendix-2.3.10*) wherein the required insurance policies had expired and it was not renewed by the contractors for the intermittent period or till the end of defect liability period of the work.

In addition to above, it was also found that three Ambulances got damaged in road accidents⁴⁸ during their operation by the Health Department but their insurance claims were denied by the Insurance firm (New India Insurance Co. Ltd.) due to a vital mistake of the PIU as registrations of the procured vehicles were made in the name of Health Department whereas the insurance policies were in the PIU's name.

2.3.11.4 Fraudulent claims regarding paid royalty

Rule-70(1) of the Uttarakhand Minor Minerals (Avoidance) Rules, 2001 provides that the holder of a mining lease or permit or a person authorised by him in this behalf shall issue a pass in Form-J or MM-11 to every person carrying consignment of minor mineral by any mode of transport. Accordingly, in case of use of minor mineral in construction works, every contractor has to submit necessary documents of paid royalty and carrying consignment of the minor mineral to the site of work along with their payment certificates/bills for executed works. In absence of these documents, applicable royalty and contribution towards District Mineral Funds thereupon is deducted from the contractors' bills for remittance into treasury.

Audit found cases of irregular exemptions of royalty granted to the tune of ₹ 11.66 lakh⁴⁹ on duplicate copies of e-forms/inadmissible receipts of paid royalty and transit passes submitted by the contractors. Of these, three FPIUs (Bageshwar, Tehri & Uttarkashi) reported (April 2023) recovery of a sum of ₹ 7.15 lakh and rest of the offices assured recovery of applicable royalty amount from the concerned contractors.

⁴⁷ Penalty of ₹ 5.00 lakh in case of RBP (No.-02, 04 & 05) and ₹ 2.00 lakh for others.

⁴⁸ Vehicle No.- UK-07/GA-3127 (31 August 2021), UK-07/GA-3124 (16 May 2021) & UK-07/GA-3117 (12 June 2021).

⁴⁹ Rudraprayag (₹ 3.39 lakh), Bageshwar (₹ 4.76 lakh), Uttarkashi (₹ 0.97 lakh), Tehri (₹ 1.42 lakh), & PIU-PB (₹ 1.12 lakh).

2.3.12 Supervision and Monitoring

Broadly, three-tier internal project monitoring and supervision mechanism has been provided for the UDRP-AF which comprises the HPC at apex level and the PMU/PIU at State level supported by technical/ subject specific experts (departmental/ contractual), and Field PIUs at district/ ground level supported by departmental technical officers and dedicated teams of the supervision consultancies for each category of works. In addition to this, the World Bank mission/teams regularly monitor the programme implementation and visit periodically the State and the site of works as per their charter.

Audit noticed that the supervision and monitoring activities of the program/works by the HPC and the World Bank mission/teams were well documented by the Minutes of Meetings held and Aid Memoire issued, respectively. But the documentation of inspections/supervision of the works carried out by the departmental technical authorities⁵⁰ and experts was absent in records produced to Audit. The other shortcomings of supervision and monitoring of the programme are as follows:

2.3.12.1 Ineffective internal audit

Provision (Chapter-4) of the UDRP-AF Operational Manual provides that an Internal Audit Unit of PMU (by hiring a CA firm) will be responsible for the internal procurement audit of all PIUs/FPIUs engaged in procurement (works, goods & consultancy services) periodically. The internal auditors will also express a professional opinion on the effectiveness of the overall project management and non-compliance/ deviations of the provisions of the project appraisal documents and operation/ technical/ procurement/ financial management manuals. Accordingly, a CA firm⁵¹ was hired by the PMU for internal audit of the project.

Examination of the quarterly Audit Reports issued by the CA firm showed that only a few minor issues of short-deductions of taxes/royalty/securities/advances were raised/reported and no issue was addressed to the core objective of internal audit to express a professional opinion on the effectiveness of the overall project management and non-compliance or deviations of the UDRP-AF provisions. Thus, the internal audit was found ineffective in respect of overall project management. Despite this, the CA firm was not directed by the PMU to improve its Audit Reports.

The PMU while accepting the audit observation informed (April 2023) that the CA firm has been directed to be more careful on overall project management as suggested by audit and to make improvement in future reports.

2.3.12.2 Inadequate supervision by Social and Environmental experts

As per provision of UDRP-AF, Operational Manual (Chapeter-6), concurrent internal environmental/social monitoring is to be carried out by work consultants whereas

⁵⁰ Chief Engineer, Superintending Engineers, Executive Engineers, Assistant Engineers and other subject specific experts.

⁵¹ M/s Anshul Agrawal & Co. was hired (March 2020) for 24 months till March 2022 at a cost of ₹ 25.00 lakh but the contract has been extended till March 2023 with additional payment of ₹ 6.67 lakh.

experts hired by PMU have to undertake quarterly environmental and social monitoring of sub-projects for ensuring safeguards/compliance.

It was found during audit of PMU that six dedicated experts⁵² were hired for ensuring environmental and social safeguards/compliances but they did not monitor works/sub-projects in the desired manner⁵³. Out of total 73 construction sites⁵⁴ of the project, only 38 construction sites were visited by the social experts and 67 construction sites were visited by the Environmental experts. Three sites of bridges (BR-62, 64 & 96) were never visited by any of them. Further, out of 73 construction sites only four sites of Dehradun were visited more than four times by these experts during the entire project implementation period.

2.3.13 Conclusion

The UDRP-AF authorities could not execute the UDRP-AF program in a planned manner as 23 identified works of bridges, road/riverbank protections and SDRF (Phase-II) training facility were not taken up whereas programme funds of ₹ 75.81 crore were utilised for out-of-scope works. The estimation/approval of works was found deficient as 43 works (out of total 74) were overestimated, faulty designs were adopted, excessive DPRs were prepared, and Steel Truss Bridges were being constructed against sanctioned Suspension Bridges, which could have been avoided with due diligence.

The programme delivery mechanism was lacking on almost all fronts as persistent delays were noticed in finalisation of tenders/award of contracts and there was lack of timely procurement of medical equipment under CERC during Covid-19 pandemic. The completion of 96 *per cent* of works was delayed and possibility of completion of construction of two bridges and a public building costing ₹ 82.35 crore even within extended time of UDRP-AF was remote due to very slow progress. Thus, the responsibility of completion of these works may be shifted to the State Government as reimbursement would not be admissible after closure of the program.

There were instances of overpayment, undue advantage to the contractors, and unjustified consumption of excess materials for works, which requires action to prevent the recurrence of such instances.

2.3.14 Recommendations

The State Government may consider:

- *Setting up a mechanism for independent technical examination of the cost Estimates/DPRs, post sanction and award of tender;*
- *Fixing responsibility of departmental authorities for faulty DPRs and undue advantage to the contractors which have led to extra burden on the exchequer.*

⁵² One Social Community Development/Gender Specialist (SCDGS), two Social/Gender Officers, one Environment/ Resettlement Specialist, and two Environment Officers.

⁵³ At least 5 visits for every work considering the minimum 15 months construction period.

⁵⁴ Sites of 58 Bridge, 08 Slopes, 05 RBP and 02 Public Building.

**SKILL DEVELOPMENT AND EMPLOYMENT DEPARTMENT
GOVERNMENT OF UTTARAKHAND**

2.4 Subject Specific Compliance Audit on Pradhan Mantri Kaushal Vikas Yojana 2.0 (PMKVY 2.0)

2.4.1 Introduction

Pradhan Mantri Kaushal Vikas Yojana 2.0 (PMKVY 2.0) was launched by the Ministry of Skill Development and Entrepreneurship (MSDE), Government of India (GoI) in July 2015. The aim of the scheme was to provide skilled training and employment to school/college dropouts and unemployed youth. This scheme was fully financed by GoI. The scheme has two components (i) Centrally Sponsored Centrally Managed (CSCM) (75 per cent) implemented by National Skill Development Corporation (NSDC) and (ii) Centrally Sponsored State Managed (CSSM) (25 per cent) implemented by Uttarakhand Skill Development Mission⁵⁵ (UKSDM). The subject specific compliance audit of PMKVY 2.0 highlights the shortcomings in planning, management, implementation, and monitoring of CSSM component in Uttarakhand State.

The CSSM component of PMKVY 2.0 was implemented in the state from April 2017 to March 2022. Secretary, Skill Development and Employment Department, Uttarakhand is the Chairman of the Mission. Project Director, Uttarakhand Skill Development Society (USDS) as Executive Officer is responsible for administration and implementation of the scheme.

To provide skill training, UKSDM empanelled 98 Training Partners (TPs) to provide trainings for 103 job roles spread across 25 sectors. The TPs were allocated targets to provide skill training to youth through their own designated Training Centres (TCs). After completion of the training, the candidates were required to be assessed and certified by the respective Sectoral Skill Councils (SSCs), a representative of autonomous industry. Training Partners (TPs) were also responsible to provide gainful employment to at least 50 per cent of successfully trained candidates within three months of completion of training. After achievement of above mentioned milestones, TPs were to be paid in three tranches⁵⁶. TPs and SSCs are also required to enter/update real-time data of enrolled/ trained/ assessed/ certified/ placed candidates on the GoI portals⁵⁷, which is to be monitored and verified by the State Government authorities.

2.4.2 Audit Scope & objectives

Audit has covered the component CSSM for the period of 2017-22 and examined the records of UKSDM. 20 TPs were selected (**Appendix-2.4.1**) for detailed scrutiny based on maximum number of enrolled candidates and payments made. Out of total 17,749 candidates shown placed by 98 TPs, 12,775 candidates (71.98 per cent) were shown placed by these 20 TPs. Telephonic and physical verification of employed

⁵⁵ Society registered in the year 2013 under the Registration Act 1860.

⁵⁶ On commencement of training 30 per cent, on successful certification of trainees 50 per cent, on placements of certified trainees 20 per cent.

⁵⁷ Skill Development Management System portal (SDMS) & Skill India Portal (SIP)

candidates and employer organisation located in Udham Singh Nagar and Haridwar district were also conducted⁵⁸.

The objective of audit was to analyse, whether the implementation of the scheme was carried out as per the scheme guidelines and the outcome of providing sustainable employment to trained youth was achieved.

2.4.3 Audit Criteria

The audit was conducted with reference to the following criteria:

- Guidelines and operation manual of the scheme;
- Circulars issued by central government from time to time for the implementation of scheme;
- GoI portal, SDMS and SIP (Skill India Portal) and
- Physical and telephonic survey of employed candidates and employer organizations.

2.4.4 Receipt and utilization of funds

Ministry of Skill Development and Entrepreneurship (MSDE) sanctioned ₹ 74.26 crore (April 2017) to train 48,236 candidates under PMKVY 2.0 CSSM in Uttarakhand. However, the sanctioned amount was reduced to ₹ 61.99 crore (May 2019) when UKSDM could not achieve the training targets provided for the year 2017-18. UKSDM received entire revised sanctioned amount of ₹ 61.99 crore by May 2019 against which ₹ 60.18 crore⁵⁹ (97 per cent) had been utilized by May 2022. Details of financial and physical achievement of the scheme are given in **Table-2.4.1**.

Table-2.4.1: Financial and physical achievement of the scheme

(₹ in crore)						
Year	Receipt	Expenditure	Candidates enrolled	Candidates Trained	Candidates certified	Candidates Placed
2017-18	20.32	0.63	270	270	252	55
2018-19	0	12.55	13,251	13,098	10,891	5,673
2019-20	14.70	21.36	19,463	19,290	16,143	6,231
2020-21	15	15.31	15,285	15,277	12,008	5,748
2021-22	11.97	2.51	120	60	59	42
2022-23	0	7.82	0	0	0	0
Total	61.99	60.18	48,389	47,995	39,353	17,749 (45.10)

Note: Figure in parenthesis are percentage of total placed candidates against total certified candidates.

Audit Findings

The audit findings are broadly enumerated in following paragraphs:

2.4.5 Financial Management

The total training cost was calculated by multiplying total targets and average training costs per trainee. Along with this payout support was also to be provided to the candidates. Few instances of poor financial management are enumerated below:

⁵⁸ Telephonic verification of 502 and physical verification of 104 placed candidates.

⁵⁹ Payment to TPs for first & second trenches, payment to SSC and administrative expenditure.

2.4.5.1 Creation of financial liability

MSDE released ₹ 20.32 crore as first instalment to train 13,200 candidates in 2017-18 and instructed that the training targets will be revised based on the performance of the year 2017-18. It was observed that the Mission did not achieve the target for the year 2017-18 and could train only 270 candidates by spending ₹ 0.63 crore. Accordingly, MSDE revised the financial sanction to ₹ 61.99 crore in May 2019 and instructed the Mission to revise its training targets as per revised sanction. However, the Mission did not revise its training targets and fixed the target (July 2019) of 34,750 candidates⁶⁰ to be trained in the next three years (2019-20 to 2021-22) as per original sanctioned amount, in anticipation of obtaining full amount. Due to this, the cost of training had increased from ₹ 61.99 crore to ₹ 80.80 crore and TPs were paid only for first and second tranche by spending ₹ 60.18 crore and third tranche amount could not be paid despite claiming successful placement of 17,749 candidates. Also, the candidates remained deprived of payout support as discussed in *Paragraph-2.4.6.2*.

The Government, in its reply, stated that Government of India had assured to release the extra fund. Reply of the government had to be seen in light of the fact that no such written assurance of GoI was found during audit.

2.4.5.2 Undue benefits to Training Partners

During scrutiny, instances of undue benefits extended to Training Partners (TPs) were noticed as discussed below:

- 1. Excess payment of ₹ 2.34 crore:** Base cost for the training of candidates has been categorised in three categories⁶¹, according to the level of capital expenditure and operational expenditure for imparting training in a course. Audit scrutiny revealed that out of 20 selected TPs, 16 TPs were paid at higher rate of the first category for first and second tranches while the training was listed in second/third category. This resulted in excess payment of ₹ 2.34 crore. (*Appendix-2.4.2*).

The department in its reply stated that the payment to TPs were made as per first category rates because these courses are listed in first category in the GoI portal⁶². Reply is not acceptable because the category of only five training courses was upgraded to first category in 2022, however rest of the 14 training courses were still lying in category second/third and payments were made in the year 2020 as per first category.

- 2. Non recovery of ₹ 1.61 crore:** As per para 1.7.2 of the guidelines, the amount disbursed to the TP against dropped/ failed candidates in the first tranche shall be adjusted in the subsequent tranches. Scrutiny of records revealed that more than 90 per cent candidates of 130 batches⁶³ were dropped/had failed/were non-certified.

⁶⁰ Till 2017-18 and 2018-19: 13,521 candidates were already enrolled.

⁶¹ Category I @ ₹ 46.70, Category II @ ₹ 40.00 and Category III @ ₹ 33.40.

⁶² www.skilindia.gov.in.

⁶³ 54 Batches of SDMS portal & 76 Batches of SIP Portal.

Thus, mission was required to adjust/ recover the first tranche amount of ₹ 1.61 crore (**Appendix-2.4.3**) from the concerned TPs, which was not done.

While accepting the fact, the Department replied that email was sent to all TPs, who were paid for first tranche but have not claimed for second tranche, to explain their position, after which legal action will be taken accordingly.

- 3. Diversion of Funds ₹ 25.73 lakh:** Training Partner, Skill Pro Technologies Pvt. Ltd and NIACE Foundation were paid ₹ 18.77 lakh and ₹ 6.96 lakh to provide training on General Housekeeping cum Domestic Cook and Data Entry Operator respectively. Audit found that entry of these job rolls against the said TPs was not found in PMKVY data on the portal.

The Government in its reply stated that the said batches were operated in the Employment Linked Skill Training Programme (ELSTP)⁶⁴.

Thus, the reply indicated that the amount of ₹ 25.73 lakh had been diverted from PMKVY scheme (Centrally Sponsored) to ELSTP scheme (State Sponsored).

2.4.6 Compliance of guidelines, rules, and instructions

The following irregularities were found in compliance of guidelines, rules and instructions given by MSDE from time to time:

2.4.6.1 Payment without Aadhaar validation of candidates and trainer

As per clause 6.4 of Operational Manual for States, AEBAS (Aadhaar Enabled Biometric Attendance System) was a non-negotiable part of CSSM and an integral part of PMKVY 2.0. Accordingly, Aadhaar enabled biometric devices for capturing attendance data of trainees and trainers were mandatory at all TCs. Further, as per clause 1.4.2 of guidelines, the disbursement of training costs to TPs will be linked to Aadhaar validation of candidates and trainer.

Despite repeated requests, no record for installation of Aadhaar enabled biometric attendance system at TCs and biometric attendance of candidates / trainers was provided to audit. Thus, in the absence of data of biometric attendance of candidates/ trainers, veracity of trainings could not be established. This was further ingrained with beneficiary survey, as broadly discussed in **Paragraph-2.4.8**, where it was found that beneficiary candidates denied receiving any training/ certificate/ placement. Thus, without Aadhaar validation of candidates and trainers, TPs were paid ₹ 53.59 crore (May 2022) as training costs.

2.4.6.2 Financial assistance to candidates

To encourage youth to undertake training and facilitate their skilling, guidelines mandated different types of monetary and non-monetary assistance. Audit observed that no such assistance was provided to the candidates during 2017-2022 as discussed below:

- 1. Monetary reward not paid on successful certification:** As per Circular No. B-12012/1/2017-SNP dated 10 August 2018 issued by MSDE, a payout of ₹ 500 was to be paid to each successful certified candidate as monetary reward.

⁶⁴ ELSTP is a State funded skill development scheme launched in 2020-21.

However, no such reward was given to any of the 39,353 successfully certified candidates. This resulted in non-payment of monetary reward amounting to ₹ 1.97 crore to the eligible candidates.

- 2. Conveyance support:** As per para 1.7.5 of guidelines, upon successful completion and certification of non-residential skill training programs, all female candidates and Persons with Disability (PWD) were to be provided conveyance support as per prescribed rates⁶⁵. Audit observed that conveyance support was not provided to any of the 22,314 female candidates (including one PWD). This resulted in non-payment of monthly conveyance support amounting to ₹ 2.23 crore⁶⁶ to the eligible candidates.
- 3. Post placement support:** As per para 5.8 of guidelines, post placement support would be provided to the newly skilled candidates at the rate of ₹ 1,500 per month⁶⁷ to get settled into their new jobs/vocations. Audit found that post placement support was not provided to any of the 16,489 placed candidates. This resulted in non-payment of post placement support amounting to ₹ 3.79 crore⁶⁸ to the eligible candidates.
- 4. Induction Kits and Handbooks:** As per Para 6.5 of Operation manual, States may devise a suitable and efficient process of supplying the induction kits along with Handbook to the Training Centers (TCs) for each enrolled candidate. However, out of total 48,389 enrolled candidates, Induction Kits were provided to only 7,525 candidates and Handbooks were provided to only 8,504 candidates.

The Department in its reply stated that instructions to provide monetary reward through DBT were received in 2018, by the time all the targets had been allocated and the verification of all enrolled candidates was impossible at that time. Moreover, no extra budget was made available by GoI to provide post placement and conveyance support to the candidates.

The reply was misleading as 72 per cent target (34,750 candidates) was allocated in July 2019 and the average training cost per candidate was inclusive of all the payouts to be provided to the candidates.

2.4.6.3 Signing of contract/agreement with Training Partner

As per Para 3.2 of Operational Manual for States, Post empanelment, a contract/ agreement may be signed between State Skill Development Mission and the respective Training Partner. However, no such agreement was signed with any empanelled TPs by the Mission. The Mission accepted that MoU was not signed with any of the TP, and it will be taken care of during the implementation of other ongoing schemes.

⁶⁵ Training Centre within the District of Domicile ₹ 1,000 Per month, Training Centre outside the District of Domicile: ₹ 1,500 Per month.

⁶⁶ Amount calculated on the basis of candidates within district of domicile only as clear information of outside the district was not available.

⁶⁷ Placement within District of Domicile (Male-one month, female-two months), Placement outside District of Domicile (Male-two months, female-three months).

⁶⁸ Amount calculated on the basis of candidates within district of domicile 7,707 male candidates ₹ 1.16 crore & 8,782 female candidate ₹ 2.63 crore, as information outside of district was not available.

2.4.7 Irregularities found in placement

According to para 5.5 of guidelines, placement of the candidates is the primary responsibility of TPs and state authorities should ensure proper tracking and reporting of the placements. Under the scheme, 17,749 candidates (36.68 per cent) were claimed to have been placed against 48,389 enrolled candidates. Audit found serious irregularities in placement of candidates as discussed below:

2.4.7.1 Submission of forged documents of placement

Para 5.6 of PMKVY guidelines stipulates that valid proof⁶⁹ of placement of a candidate should be submitted to State authorities by the TPs on quarterly basis and it was the responsibility of State authorities to verify these documents, only after which the third tranche amount should be paid.

Scrutiny of records revealed serious discrepancies in the documents provided as a proof of placement by three TPs⁷⁰ i.e., in the bank statements of candidates there was not only absence of chronology of dates of transactions, but also same transaction numbers, same dates and same amount of money shown withdrawn in respect of different candidates, dates of transactions being invalid and in different formats, identical signatures on salary slips of different employees, different bank name in the bank statement and salary slip of a candidate, besides same account number for many candidates (*Appendix-2.4.4*). On this being pointed out, the Government accepted the fact and stated that records have been tampered by the said three TPs as pointed out by Audit. Accordingly, they have been debarred by the Secretary, Skill Development and Employment Department and verification of placement of candidates by other TPs had been started.

Placement linked third tranche payment

Third tranche payment was important to monitor the entire process of training at later stage because first and second tranche process were related to TPs only. However, in third tranche, documents of an employer were also to be linked, and documents for proof of employment cannot be forged.

The Mission had shown placement of 17,749 candidates in CSSM of PMKVY 2.0 scheme, but the third tranche was not paid to any TP till 31 March 2022. Audit noticed that in other skill training schemes of the mission like Employment linked skill Training Program (ELSTP), 3,431 candidates were placed and in Uttarakhand work force Development Project (UKWDP), 10,632 candidates were placed but third tranche payment was not made in any of these scheme.

2.4.7.2 False information of Placement organisation

Physical verification of employer organisation in two districts viz. U.S. Nagar and Haridwar was conducted by audit. In US Nagar district, the TP viz. Technopak Advisors Pvt. Ltd. claimed placement of 92 candidates in four different

⁶⁹ Appointment letter, salary slip issued by the employer and Salary payment proof in form of bank account statement or passbook entries etc.

⁷⁰ Technopak Advisors Pvt. Ltd., G D Goenka University, NIACE Foundation.

organizations⁷¹. However, none of these companies were found at the mentioned address. Similarly, in Haridwar district, TP Technopak Advisors Pvt. Ltd. & De Unique Educational Society claimed the placement of 278 candidates in seven different organizations⁷². During physical verification, though five of the organisations were found at the mentioned addresses but they denied the appointment of any candidates in their organization by the said TPs. Two companies were not found at the mentioned address.

Proper tracking of placement was the responsibility of UKSDM but the Mission neither ensured timely submission of complete documents for proof of placement by all the TPs, nor verified the documents submitted by the TPs.

On this being pointed out by Audit, the Government had not given specific reply on false information furnished by the TPs about employer organization.

2.4.7.3 Zero/Nil Placements

Para 5.4.6 of the guidelines states that the TP may be asked to discontinue the training in a particular job role if the placement is less than 50 *per cent* over the period of a year. Audit noticed that out of 98 TPs, 31 TPs had not provided even a single placement for the entire five-year duration of scheme (**Appendix-2.4.5**), despite that, the Mission did not take cognizance of the poor performance of these TPs. These TPs were paid total ₹ 3.89 crore for training of 5,610 candidates.

The Government in its reply accepted that lack of placement in Pradhan Mantri Kaushal Vikas Yojna is a major problem, for which the Central Government as well as State Government together are determined to make necessary changes in selection of Training Partners and training implementation with the aim of ensuring placement in future.

2.4.8 MIS data of training/certification/ placement

As per Chapter-8 of Operation Manual, States may use Management Information System (MIS) portal of National Skill Development Corporation (NSDC) or its own MIS to manage/ monitor the full training cycle of candidates. During the period of implementation of the scheme, the UKSDM has used MIS portal of NSDC, named Skill Development Management System (SDMS) from April 2017 and its new version Skill India Portal (SIP) from July 2019 onwards.

The calculation and payment of funds to Training Partners (TPs) and Sectoral Skill Councils (SSCs) was to be done based on data uploaded on the portals by the respective TPs and SSCs. The data includes details about trainings and placements managed by TPs and assessment/ certification made by SSCs.

Scrutiny of MIS data revealed many discrepancies as discussed below, which created suspicion over authenticity of the data uploaded on the portal:

⁷¹ EssKay Beauty Resources Pvt. Ltd. Jaspur (23 candidates), Bharat Electronics, Jaspur (23 candidates), Bansal Pathology Center Kashipur (22 candidates) and Dr. S.K. Arora Health Care Kashipur (24 candidates).

⁷² Alpana Hotel (57 candidates), Hotel King (67 candidates), Hotel Vinayak (45 candidates), Looks Unisex Saloon (21 candidates), Max city Hospital, Manglaur (24 candidates), Max city Hospital, Udghalheri (24 candidates), Tailorn ladies Boutique (40 candidates).

- ✓ Total 511 candidates who failed or remained absent during the assessment were shown as placed by 41 TPs.
- ✓ Training for job role 'Plumbing' was given to 107 candidates at the Training Center 'Apex Computer Institute' which is a computer center.
- ✓ The same mobile number was used for more than one candidate at the time of enrolment.

Above instances indicate manipulation in the MIS data. Despite posting of MIS manager in UKSDM, no such discrepancies were investigated. To verify the authenticity of data entered by the TPs, audit conducted a telephonic survey of 502 candidates and physical verifications of 104 candidates claimed to have been placed in various companies. The survey revealed that:

- In telephonic survey 59 candidates (12 *per cent*) and in physical verification 16 candidates (15 *per cent*) denied attending any training under PMKVY scheme.
- In telephonic survey 121 candidates (24 *per cent*) and in physical verification 21 candidates (20 *per cent*) denied sitting in any assessment test.
- In telephonic survey 280 candidates (56 *per cent*) and in physical verification 84 candidates (81 *per cent*) denied getting any certificate on completion of assessment.
- In telephonic survey 495 candidates (99 *per cent*) and in physical verification all 104 candidates denied getting any placement/jobs.

UKSDM paid total ₹ 24.23 crore as the first tranche and ₹ 29.36 crore as second tranche to the TPs and ₹ 5.55 crore to SSCs without verifying the MIS figures which was in contravention of the rules. Contrary to the guidelines, mandated controls and checks such as Biometric attendance, full videography of assessment etc., were not in place/carried out to minimize the risk of fraud and full payment of first and second tranches was made. The Government stated that when the matter came into notice, service of an independent system developer had been taken to strengthen the security, and verification and approval of data in the portal. In future, the Mission will ensure that one of its representatives will be presented at the training center on the assessment date and full videography of batch assessment will also be ensured.

2.4.9 Weak internal control system

An effective internal control system provides reasonable assurance regarding compliance of rules, protects against fraud, abuse, & mismanagement and ensures availability of reliable financial and managerial information to higher authorities. Audit found that internal control system of the UKSDM was very weak and inadequate. A few cases highlighting the weak internal control system are as below:

2.4.9.1 Lapses in Monitoring

Para 10 of Operation Manual states that entire responsibility of implementation and monitoring of CSSM component lies with State government authority i.e., UKSDM. Due to ineffective discharge of responsibility by them, scheme was not operated as per the guidelines which resulted in irregularities like false data, fabricated training and placement as discussed above.

State authority did not issue checklists, conduct inspection and internal audit and did not institute a system of reports/ returns and its review which would have helped in detection of irregularities.

On this being pointed out by Audit, the Government had not replied.

Misstatements by Sectoral Skill Councils (SSCs)

The scheme guidelines clearly stipulate that it is the responsibility of SSC to ensure that only authentic and eligible trainees are assessed. SSC is to monitor the cases that indicate indulgence in unethical practices and in case of any issue/discrepancy, SSC is to immediately report the same to State Government for appropriate action. Also, appropriate financial penalty may be imposed on the SSCs, if SSCs were found involved in malpractices.

As elaborated in **Paragraph-2.4.8** above, 39,353 candidates were shown successfully certified and their assessment fees were claimed by SSCs, however some of the candidates did not attend any training and assessment. If the mission would have verified the claims of SSCs, it would have brought instances of malpractices at SSCs as well as TPs, to the notice of the Govt.

Thus, the weak monitoring mechanism of the mission not only enabled TPs to violate guidelines and inflate expenditure by providing fabricated documents but also affected the outcome of the scheme.

2.4.9.2 Absence of Grievance redressal mechanism

As per para 1.4.12 of the guidelines, an effective grievance redressal mechanism should be put in place and helpline numbers were to be provided on the website. However, Audit found that no such grievance redressal mechanism existed in the system. Moreover, records of complaints received, and their disposal were also not being kept by the mission. The telephonic assessment and physical verification of the placed candidates also revealed that candidates were unaware of any helpline number or any other mechanism to register their complaints.

The Government replied (March 2024) that now a Grievance and Complaint Redressal Committee under the chairmanship of PD, UKSDM had been formed⁷³ for disposal of complaints received from time to time.

CM Helpline

Audit checked the CM Helpline portal, where grievances related to any of the state department can be registered and found ten complaints related to PMKVY scheme in which candidates had complained about not receiving certificates and employment. Further, all the complaints related to blacklisted TPs, Technopak Advisors Pvt. Ltd. were shown as resolved by the District Employment Officer himself, without bringing the matter into notice of UKSDM, a nodal agency for overall implementation and monitoring of this scheme.

⁷³ Through letter no. 241/USDS/C&CRC/382, dated 14 June 2023.

2.4.10 Conclusion

The PMKVY 2.0 scheme was launched with the objective of providing skill/employment-oriented training to unemployed youth and school/ college dropout students. Audit noticed several deficiencies and absence of effective monitoring mechanism at all stages of implementation of scheme i.e., conducting of training, assessment and placement of candidates. On one hand, undue benefits were extended to TPs, on the other hand, candidates were denied financial assistance to which they were eligible. Due to weak oversight of the Mission, Training Partners submitted false MIS data and forged documents related to placement. The Mission did not verify the claims of TPs and SSCs, while many placements were found fake in physical verification by audit. The serious irregularities observed in placement of candidates also indicates that insufficient checks were exercised by the Mission during empanelment of Training Partners. Thus, implementation of PMKVY (CSSM) in Uttarakhand was mired with several internal control weaknesses and serious irregularities.

2.4.11 Recommendations

The State Government may consider:

- i. Standard Operating Procedures may be adhered to and effective monitoring mechanism needs to be in place to provide skilled training and employments to unemployed youth;*
- ii. Checklists, conduct of inspections and internal audit, system of reports/ returns and its review may be enforced which will help in detection of irregularities;*
- iii. The claims of training, certification and placement submitted by all Training Partners and SSCs may be investigated to ensure their authenticity and strict action may be taken in respect of bogus claims.*

TOURISM DEPARTMENT

2.5 Subject Specific Compliance Audit on Infrastructure Development under Central Schemes of PRASHAD and Swadesh Darshan

2.5.1 Introduction

Uttarakhand has a rich cultural, religious, and natural heritage which provides a huge potential for the development of tourism and job creation. There is a great scope and need to develop tourist destinations to attract tourists. In 2014-15, the Ministry of Tourism (MoT) launched two flagship schemes namely PRASHAD⁷⁴ Scheme with the objective of integrated development of identified pilgrimage and heritage destinations, and Swadesh Darshan Scheme (SDS) to develop theme-based tourist circuits⁷⁵. Both schemes were fully financed by the Government of India.

⁷⁴ National Mission on Pilgrimage Rejuvenation and Spiritual, Heritage Augmentation Drive.

⁷⁵ Tourist circuit is defined as a route having at least three major tourist destinations which are distant and apart. Circuit should have well defined entry and exit point so that a tourist who enters should get motivated to visit most of the places identified in the circuit.

2.5.2 Organization and Scope of Audit

The Secretary, Department of Tourism is the administrative head of the Department of Tourism. The Department executes its policies through Statutory Board, viz, Uttarakhand Tourism Development Board (UTDB). The Secretary of the Department is also the ex-officio Chief Executive Officer of the UTDB. Further, at field level there are District Tourism Development Officers (DTDO) for implementation of various schemes/ programmes of the department at the district level. The Department transfers its assets created under various schemes to Kumaon Mandal Vikas Nigam (KMVN), Garhwal Mandal Vikas Nigam (GMVN) and private parties on Public-Private Partnership (PPP) mode, as the case may be. The Department engaged various agencies like KMVN, Uttar Pradesh Rajkiya Nirman Nigam (UPRNN), National Projects Construction Corporation (NPCC) for implementation/ construction.

The Subject Specific Compliance Audit (SSCA) on Infrastructure Development under Central Schemes of PRASHAD and SDS was conducted during May 2022 to October 2022. 'Heritage Circuit' under SDS and 'Integrated Development of Kedarnath' and 'Integrated Development of Badrinath' under the PRASHAD scheme were selected for scrutiny. Records of the UTDB, UPRNN, KMVN, and NPCC were examined. Information was also collected from the DTDOs of the concerned districts. Apart from the above, joint physical inspections of the infrastructure created under the schemes were also carried out.

2.5.3 Status of the Schemes

Details and status of the schemes are given in **Table-2.5.1** below:

Table-2.5.1: Status of the schemes

Name of the Project	Sanctioned ⁷⁶ cost	Fund released	Expenditure	No. of Works		Status
				sanctioned ⁷⁷	taken up	
Heritage Circuit (SDS)	76.32	67.62	68.91	68	67	Completed
Kedarnath (PRASHAD)	34.77	34.77	34.77	71	63 ⁷⁸	Completed
Badrinath (PRASHAD) phase I⁷⁹	20.31	20.79	12.49	12	12	Under progress
Total	131.40	123.18	116.17	151	142	

Source: UTDB.

2.5.4 Audit objectives

SSCA on Infrastructure Development under Central Schemes of PRASHAD and SDS was undertaken to ascertain whether:

⁷⁶ Revised sanctioned cost of the schemes.

⁷⁷ As per original sanction.

⁷⁸ Nine out of 71 components were dropped, and one new component was added under the project.

⁷⁹ State Government (SG) prepared a master plan to develop Badrinath Dham as a Smart Spiritual Hill Town and the development plan has been proposed in two phases. Accordingly, original sanction was revised into two phases in March 2022. The first phase of the revised sanction is covered in this SSCA.

- i. The components were identified, prioritized and planned as per the scheme design and objectives;
- ii. The projects were executed in an efficient, effective and coordinated manner, so as to achieve integrated development of infrastructure; and
- iii. A proper system for Operation & Maintenance of facilities developed under the scheme had been put in place by the Department.

2.5.5 Audit criteria

The main sources of audit criteria were:

- Scheme guidelines/instructions/circulars issued by the MoT;
- Instructions/circulars issued by the State Government/implementing agency;
- Conditions of the Sanction;
- CPWD/PWD Works Manual;
- Uttarakhand Procurement Rules 2008 (amended from time to time);
- Financial Handbook Volume VI, Government of Uttarakhand.

Audit Findings

2.5.6 Planning

It was observed by Audit that there were many deficiencies at the planning stage and the same are discussed below: -

2.5.6.1 Site selection/ land related issues

As per the scheme guidelines, the implementing agency was to ensure that the land to be used for the project must be free from all encumbrances.

Audit observed that due to non-availability of land and other issues related to site clearance, No Objection Certificate (NOC) from specified Authorities, etc, 10 out of 68 components of Heritage Circuit and 22 out of 71 components of Kedarnath Project, costing ₹ 50.33 crores were either dropped or their location/ scope was changed (*Appendix-2.5.1*). The summarized position is given in **Table-2.5.2** below.

Table-2.5.2: Summary of components dropped or their location / scope was changed

(₹ in lakh)

Name of Scheme	Particulars	No. of components	Cost
Heritage Circuit	Dropped cases	1	267.74
	Change in location	3	1,461.29
	Change in scope	6	932.69
Total		10	2,661.72
Kedarnath project	Dropped cases	9	69.07
	Change in location	10	1,368.24
	Change in scope	3	933.76
Total		22	2,371.07
Grand total		32	5,032.79

Source: Extracted from the records of the department.

The Government replied that government land was available at the time of submission of the DPR but at the time of execution, there were issues regarding the clearance of

lands. The reply confirms that due diligence was not ensured while conceiving the project/ finalizing DPR and that the Project Authorities submitted questionable declarations about the availability of encumbrance free lands.

Audit further noticed that expenditure incurred (₹ 3.94 crore) on five components of Heritage Circuit remained unfruitful due to wrong site selection. Hence the objective for which they were constructed remained unachieved, as detailed in **Table-2.5.3** below.

Table-2.5.3: Wrong site selection

(₹ in lakh)

Name of component	Cost	Reason causes unfruitfulness	Reply	Rebuttal
Rest shelter at Baijnath	21.93	Constructed within Tourist Rest House (TRH), Baijnath premises and so would only cater to guests of TRH.	Govt. stated that the said facility gives an unhindered view of Baijnath Mandir to all including public.	Reply is not acceptable as many visitors who are not TRH guests would be hesitant to use the said facility.
Entrance gate at Devidhura	13.99	Gate was not constructed on any road leading to the Bagwal mela ground.	Govt. stated that an entrance gate has been constructed at the place from where pilgrims walk to Mandir premises.	Reply is not acceptable as outsiders /non local residents cannot use it to access Mandir premises
Viewpoint near Eco log hut at Baijnath	13.42	Constructed at the level below the Eco log hut which made it more a sitting place than a viewpoint. Further it could cater to only TRH guests.	Govt. stated that the construction of viewpoint at a lower level was necessary as whole range of Himalaya is visible from there.	Reply is not acceptable as a better view of the Himalayan range is available from the Eco log hut itself which is at a slightly higher elevation.
Eco log hut & Admin block at Katarmal	322.66	Constructed at an unfeasible location as discussed in <i>Case Study- 1 below</i>		
Entrance gate at Baijnath	22.10	The gate was constructed approximately five km away from the temple discussed in <i>Case Study -2 below</i>		

Case Study-1: Unfruitful expenditure of ₹ 3.23 crore at Katarmal

An Eco-log hut and Admin block were constructed near Katarmal Sun Temple after incurring an expenditure of ₹ 3.23 crore as a part of Heritage Circuit.

During joint physical inspection of the site (August 2022), it was observed by Audit that infrastructure was lying idle and inoperative since construction (April 2020) and was bereft of any furnishings of bed, furniture, kitchen, dining area etc. Incidentally, a Tourist Rest House (TRH) of the tourism department already existed at the same site (adjacent to eco-log huts) from 2005, which was also lying idle for the past 16 years. Thus, due to wrong site selection, the expenditure incurred (₹ 3.23 crore) on the construction of Eco log hut at Katarmal remained unfruitful.

The Govt. replied that expenditure is fruitful since Katarmal Temple is a world-famous Temple and owing to that facilities were created under Swadesh Darshan. Further, the land of the tourism department was also available there. The

reply had to be seen in light of the fact that the newly created infrastructure (Eco log hut) and earlier created infrastructure (TRH) were lying idle since inception.

Case Study-2 : Baijnath Entrance Gate

Under Heritage Circuit, an entrance gate at a cost of ₹ 22.10 lakh was to be constructed at Baijnath. However, the said gate was constructed around five kilometers ahead of the site.

The Govt. replied that though, the government land was available at the time of submission of DPR, the gate could not be constructed at the original site due to issues relating to clearance of land.



Kausani Road



2.5.6.2 Delay in getting No Objection Certificate from the Archaeological Survey of India

As per the scheme guidelines, projects should be proposed on such land which is free from all encumbrances and for which all necessary clearances would be obtained in due course of time, to ensure timely completion of the proposed projects.

Three⁸⁰ out of four selected destinations⁸¹ of the Heritage Circuit were around protected monuments which required NOC from ASI, before execution.

Audit noticed that the work of the Heritage Circuit got delayed beyond targeted timelines in the sanction order due to delayed receipt of NOCs⁸² from ASI. Further, the department was constrained to reduce⁸³ the proposed scope of work amounting to ₹ 1.09 crore in Jageshwar (**Appendix-2.5.2**). These developments show that the proposals were submitted under SDS without ensuring necessary clearances.

The Govt. while accepting the fact⁸⁴ stated that same mistake would not be repeated in future.

⁸⁰ Baijnath, Katarmal and Jageshwar

⁸¹ Baijnath, Katarmal, Devidhura and Jageshwar.

⁸² October 2017 for Baijnath; July 2018 for Katarmal and August 2018 for Jageshwar site.

⁸³ After objections were raised by ASI

⁸⁴ Stated that had the NOC been obtained at the time of DPR submission there would not have been curtailment in proposed works

2.5.6.3 Cost escalation due to lack of proper ground survey

Scrutiny of records relating to the project “Integrated Development of Badrinath” revealed that the drawings were revised (March 2019) after the sanction of the project/DPR due to actual site conditions. This revision in drawings led to increase in the quantity of material and cost escalation by ₹ 8.44 crore of two components ‘Parking’ and ‘Pilgrimage Facilitation Centre (PFC) with Q Complex’⁸⁵, as detailed in **Table-2.5.4**.

Table-2.5.4: Details of cost escalation

(₹ in lakh)					
Name of component	Particulars	Original cost	Revised cost	Change in cost	Cost increase in per cent
PFC with Q complex	Cost of work as per BoQ 2nd Lower Ground Floor	215.07	648.13	433.06	200
	Cost of work as per BoQ 1st Lower Ground Floor	192.74	331.26	138.52	71
	Total (A)	407.81	979.39	571.58	140
Parking	Cost of work as per BoQ Lower Ground Level	268.39	536.76	268.37	100
	Cost of work as per BoQ Ground Level	29.04	32.97	3.93	13
	Total (B)	297.43	569.73	272.3	92
	Total (A+B)	705.24	1,549.12	843.88	120

(Source: Extracted from records of NPCC & UTDB).

Thus, the DPR for the said project was prepared without proper ground survey. The Govt. stated that the DPR was prepared by the consultant after the survey of the site, but later on the drawings were revised after other facts came to notice (excessive snowfall etc.). The reply of UTDB itself substantiates the audit observation that a proper site survey (including topography of the site and heavy snowfall conditions) was not conducted before the preparation of DPR. This resulted into revision of the drawings which increased the cost of works by 70 to 200 per cent rendering an expenditure of ₹ 6.40 crore partially unfruitful, as discussed in **Case Study-3**.

Case Study-3: Pilgrimage Facilitation Center with Q Complex at Badrinath

To facilitate pilgrims coming to Badrinath, ‘Pilgrimage Facilitation Centre with Q Complex’ costing ₹ 10.90 crore, was sanctioned by MoT in April 2018. As per the DPR & drawings prepared by the consultant, a four-storey building of 4,865 sqm was to be constructed. Provisions of Dining area, Kitchen, waiting hall, help desk, fixed waiting chairs, cloak lockers, lifts, solar photo voltaic power generation system, solar water heating system, digital generator set, token queue area, etc. were included in the sanctioned DPR for pilgrims’ facilities.



⁸⁵ A building (named as Pilgrimage Facilitation Centre with Q complex in the sanction) was proposed for crowd management like virtual Que System and Dynamic Crowd Management with one way entry system for Darshans. The building was also proposed to avoid long hours of standing queues for Darshan

Audit observed that due to revision of drawings by the consultant, the cost of construction of the complex increased by 70-200 per cent and to prevent cost escalation, the revised estimates were prepared (costing ₹ 10.16 crore) for only two floors and all the above mentioned pilgrim facilities were not covered.

Moreover, the sanction for revised estimates was obtained from MoT by providing erroneous details of total area as 3,712.57 sqm while actual constructed area was 2,343 sqm.

As of March 2023, the infrastructure was still under construction and an expenditure of ₹ 6.40 crore had already been incurred. In the absence of proper space and pilgrim facilities, it would not be feasible to utilise the building as a 'Pilgrimage Facilitation Centre' rendering expenditure of ₹ 6.40 crore partially unfruitful.

The Govt. in its reply admitted that the revised sanction of the work was for 2,343 square metre area while 3,712.57 sqm area was wrongly reported. Regarding dropping of the items, it was stated that 'Pilgrimage Facilitation Centre' would be built under the proposed tourist management center in phase II of the Badrinath Project. So, the facilities were dropped from this building. On being asked about the purpose/plan of using the building, it was stated that the building will not be used as Q Complex and Facilitation Center. It was further stated that for its usage a plan has been made. However, no such plan was shared with the audit to confirm the fact.

2.5.6.4 Deficiency in Operation and Management Plans

Details of arrangements made for the operation and management (O&M) of assets created under the Swadesh Darshan/ PRASHAD Schemes were to be submitted as an O&M Plan, while sending the proposal/ project to MoT. As per the O&M Plan, the states will be responsible for sustainable O&M of identified/developed projects under the scheme and will have necessary arrangements/agreements with public/private agencies for the same. Based on this O&M Plan, the MoT was to approve the projects.

Audit observed that the Department's O&M Plans were deficient, as detailed below:

- (A) No O&M Plan was submitted for the Kedarnath project.
- (B) A component was dropped after citing difficulty in its O&M (refer to *Case Study-4*)
- (C) It was found that almost all major components constructed under Heritage Circuit, Badrinath and Kedarnath project remained inoperative for 30 to

Case Study - 4

Light & Sound Show in Baijnath

A component "Light & Sound Show" at Baijnath costing ₹ 6.19 crore was proposed by UTDB and approved by MoT in September 2016. However, after 20 months of its approval, UTDB requested MoT to drop the component citing doubts about its successful operation and the possibility of non-maintenance. This indicates the casual approach of the department while proposing components without due diligence.

The Govt. while accepting the facts, stated that at the time of execution it was thought that problems will occur in its operation and maintenance. Therefore, the component was dropped. Thus, the reply the substantiated audit observation.

64 months after their construction. Some of the instances are also discussed in the subsequent **Paragraph 2.5.6.5**.

In response to the audit observation, the Govt. replied that handing over of assets for O&M is under process.

2.5.6.5 Utilisation of created infrastructure

Assets created under a scheme should be operated and maintained properly so that the intended objectives are fulfilled. Audit observed that due to wrong site selection and absence of proper O&M, 16 components under the Heritage Circuit costing ₹ 14.41 crore and 10 components costing ₹ 8.94 crore in the Kedarnath & Badrinath Project under PRASHAD remained un-utilized despite a significant lapse of time since their completion. The component-wise details of Heritage Circuit and Kedarnath and Badrinath Projects remaining in-operative are given in **Tables-2.5.5** and **2.5.6**.

Table-2.5.5: Details of un-utilized and inoperative components of Heritage Circuit

(₹ in lakh)

Scheme	Destination	Name of Component	Expenditure	Date of completion	Inoperative period as of July 2023 (in months)
Heritage Circuit under SDS	Jageshwar	Wayside amenities	131.03	October 2019	45
		Parking at Dandeshwar	127.90	July 2019	48
		Café	39.34	April 2020	39
		Toilet block	61.14	December 2018	55
	Katarmal	Open air theatre	33.84	April 2018	63
		Interpretation centre	175.23	November 2019	44
		Toilet block	24.34	April 2020	39
	Bajjnath	Mediation centre and Art gallery	123.70	June 2020	37
		Construction of Ghat (110 mtrs)	165.00	November 2019	44
		Interpretation centre	92.03	June 2020	37
	Devidhura	Amphitheatre	72.99	February 2020	41
	Wrong site selection at five locations	394.10	<i>Detailed in table 2.5.3</i>		
Total of SDS		16 components	1,440.64		

Source: Joint Physical Inspection.

Table-2.5.6: Details of un-utilized and inoperative components under PRASHAD scheme

(₹ in lakh)

Scheme	Destination	Name of Components	Expenditure	Date of completion	Inoperative period as of July 2023 (in months)
Kedarnath under PRASHAD	Augustmuni	Souvenir Shop	76.79	March 2019	52
		Interpretation Centre	11.45	March 2019	52
		Toilet Block	12.56	March 2018	64
	Rudraprayag	Jim Corbett Memorial	90.45	January 2021	30
		Interpretation Centre	194.26	March 2018	64
		Hardware component	255.00	March 2019	52
	Guptkashi,	Solid Waste Management	67.54	September 2018	58
	Ukhimath	Interpretation Centre	14.80	July 2019	48

Scheme	Destination	Name of Components	Expenditure	Date of completion	Inoperative period as of July 2023 (in months)
Badrinath	Badrinath	Solid Waste Management	147.50	October 2020	33
		Pious Waste Management	24.00	October 2020	33
Total of PRASHAD		10 components	894.35		

(Source: Joint Physical Inspection).

The Department stated (August 2023) that the operation of created infrastructure is underway. The reply of the department is self-explanatory that the infrastructure remained unutilised for 30 to 64 months. Some of the shortcomings mentioned in **Table-2.5.6** above are enumerated in subsequent paragraphs.

2.5.6.6 Assets created by incurring expenditure of ₹ 2.39 crore for Solid Waste Management remained unutilised

Two components of solid waste management were sanctioned under PRASHAD, one at Badrinath (under the Badrinath project costing ₹ 147.50 lakh) and another at Guptkashi (under the Kedarnath project costing ₹ 86.12 lakh). Besides that, one pious waste management component was also sanctioned for Badrinath (₹ 24.00 lakh).

Audit observed that both components of Badrinath and a major part of the component sanctioned for Guptkashi were inoperative. It is discussed in **Case Study-5**.

Case study- 5

Assets worth ₹ 2.39 crore for Solid Waste Management remained unutilized

Four vehicles⁸⁶ were procured (September 2018) under the Solid Waste Management component of Guptkashi under the PRASHAD scheme. During joint physical inspection (October 2022), the vehicles were found lying idle without any registration number in Ukhimath Parking. Rust was found on wheel nut bolts of vehicles indicating that the vehicles were inoperative for a long time. Three dumper placer containers procured with these vehicles were also lying unused. Further, 50 steel dustbins with stands procured under the component were lying unutilized in store for more than four years. Thus, the expenditure of ₹ 67.54 lakh⁸⁷ on procurement of the above items remained unfruitful.

⁸⁶ Jet cleaning vehicle, Sewer suction vehicle, Hydro garbage vehicle and JCB loader.

⁸⁷ Four vehicles costing ₹ 59.23 lakh, three dumper placer containers costing ₹3.75 lakh and 50 steel dustbins costing ₹ 4.56 lakh.

	
<p align="center">Vehicle procured under SWM</p>	<p align="center">Steel dustbin procured under SWM lying unutilised in the store</p>
<p>Similarly, under the Solid waste management and pious waste management components sanctioned in Badrinath under the PRASHAD scheme, solid waste machine (₹ 147.50 lakh) and pious waste machine (₹ 24.00 lakh) were procured in October 2020. On joint physical inspection (September 2022), it was observed that none of the machines were operational since procurement. Thus, machines worth ₹ 171.50 lakh remained idle for the last two years.</p>	 <p align="center">Pious waste machines procured under Badrinath SWM</p>

The Govt. stated that the trial of the solid waste and pious waste management component of 'Integrated Development of Badrinath' had been carried out and handing over of same was under process. Similarly, solid waste management component of 'Integrated Development of Kedarnath had been handed over to District Panchayat, Rudraprayag and Nagar Panchayat, Ukhimath for operation and maintenance in June 2018 and October 2018, respectively.

However, the above mentioned assets of Badrinath were laying idle for the last two years due to their non-handing over for operation, while those at Kedarnath were found lying unutilized even after four years of handing over to user organizations during joint physical inspection in October 2022.

2.5.6.7 Delay in taking over of constructed infrastructure

Audit observed that UTDB did not take over the completed infrastructure (Table- 2.5.5 & 2.5.6) despite requests by executing agencies in January 2019 and afterwards. Thus, the infrastructure remained inoperative. In the absence of utilization, wear and tear of several components of the infrastructure was noticed during joint physical inspection. Finally, infrastructure created under the Heritage Circuit at Jageshwar, Katarmal & Baijnath was handed over to KMVN in September 2022 and

that of Devidhura to Ma Barahi Devi Mandir Samiti in July 2022. Audit found that the transfer of assets in respect of Devidhura was done without any Terms & Conditions (T&C) of O&M and revenue sharing arrangements.

The Govt. stated that due to lack of interest by private parties in operating the created assets, it was decided to hand over the assets created at Baijnath, Jageshwar & Katarmal to KMVN for operation. Department in its latest reply (August 2023), stated that even KMVN had shown its inability to operate the Katarmal property. So, the proposal to operate Katarmal and other in-operative properties through District Tourism Development Committees was in progress. The reply indicated that the department had delayed the taking over of completed infrastructure.

2.5.6.8 Inoperative basic facilities

The main objective of PRASHAD & Heritage Circuits (SDS) was the development of infrastructure facilities including basic ones like interpretation centres, toilets, etc. for the tourists. Further, as per the O&M Plan/undertakings, the State Government was responsible for their sustainable O&M (*refer to Paragraph-2.5.6.4*).

Audit noticed that most of the toilets, interpretation centres and buildings constructed under the above schemes were unutilized either due to lack of O&M plan or due to ineffective plans, as detailed below.

- i. Interpretation Centers are required for providing site-specific information to the tourists. Five Interpretation/Information Centres costing ₹ 4.88 crore were constructed at different locations under Heritage Circuit and Kedarnath Project. However, during joint physical inspection (August & October 2022), all the Interpretation centres were found inoperative and locked as detailed in **Table-2.5.7** below:

Table-2.5.7: Details of in-operative interpretation centres

(₹ in lakh)

Sl. No.	Destination	Cost	Month of completion	Inoperative since (in month as of July 2023)	Reply of Govt. regarding operation of Interpretation centre	Results of Joint Physical Inspection	
Heritage circuit							
1	Katarmal	175.23	November 2019	44	Baijnath & Katarmal are being operated by KMVN	All the Interpretation centers were found non-operational during joint physical inspection.	
2	Baijnath	92.03	June 2020	37			
Total		267.26					
Kedarnath Project							
1	Augustmuni	11.45	March 2019	52	provided to GMVN		
2	Ukhimath	14.80	July 2019	48	provided to Nagar Panchayat, Ukhimath		
3	Rudraprayag	194.26	March 2018	64	provided to Industries Department		
Total		220.51					
Grand Total		487.77					

Source: Based on joint physical inspection.

- ii. Clean, accessible, and functional toilets constitute a basic amenity, especially for female tourists. During joint physical inspection (August & October 2022) it was found that only four⁸⁸ out of eleven toilet blocks of Heritage Circuit and Kedarnath

⁸⁸ Three toilet blocks at Devidhura and one at Jageshwar.

Project were operational. Further, as per the latest information (August 2023) given by the department, out of seven non-operational toilet blocks four were still non-operational as detailed in **Table-2.5.8** below:

Table-2.5.8: Details of in-operative Toilets

Sl. No.	Destination	No of toilet blocks	Expenditure (₹ lakh)	Date of completion	Inoperative as of July 2023 (in months)
Heritage circuit					
1	Jageshwar	2	61.14	December 2018	51
2	Katarmal	1	24.34	April 2020	34
Total		3	85.48		
Kedarnath Project					
3	Augustmuni	1	12.56	March 2018	64
Total		1	12.56		
Grand Total		4	98.04		

Source: Based on joint physical inspection.

On being pointed out by Audit, the Department stated that O&M of the toilet block near the Parking at Jageshwar and the Toilet block in Katarmal through the District Tourism Development Committee was under progress. Toilet block at Augustmuni was being operated with parking. The reply is not acceptable as during joint physical inspection, the toilet block was found inoperative / occupied for other purposes as shown in photographs below.



Kedarnath project, Augustmuni: Gent's Toilet was used for storage purposes



Kedarnath project, Augustmuni: ladies s Toilet was used for kitchen purposes

Thus, it can be concluded that the Department had failed to utilize the infrastructure created at a cost of ₹ 5.73 crore⁸⁹. Further, toilets costing ₹ 0.13 crore built at Augustmuni, were not being used for intended purposes.

2.5.7 Execution

2.5.7.1 Delay in Completion of Projects

As per the sanction order of MoT, all projects were to be completed within 24 months from the date of sanction/ release of funds. Audit observed that none of the test checked projects were completed within the stipulated time. The details are given in **Table-2.5.9**.

⁸⁹ ₹ 4.88 crore (Interpretation/Information center) + ₹ 0.85 crore (toilet blocks at Jageshwar & Katarmal).

Table-2.5.9: Status of Projects as of July 2023

Name of Scheme	Date of sanction	Date of Completion		Total delay in months	Reason for delay
		Schedule	Actual		
Heritage Circuit	26.09.2016	25.09.2018	19.11.2020	25	Objection of ASI
Kedarnath Project	22.03.2016	21.03.2018	30.06.2021	39	Non-clearance of land
Badrinath Project	April 2018	September 2020 (24 months from fund release)	Under Progress	34 ⁹⁰	Unfavourable weather conditions, land issues, etc.

Source: UTDB.

The Govt. stated that the projects got delayed due to delays in obtaining NOC from ASI and other land related issues.

2.5.7.2 Non-compliance of Financial Rules

Financial Rules envisage that “Technical Sanction” (TS) must be obtained before the commencement of the work⁹¹. Further, as per the Uttarakhand Procurement Rules 2008/2017 (as amended) the award of work costing above ₹ 3.00 lakh/₹ 2.50 lakh should be given after following the procedure of open tendering. Further, as per the Government order dated 20 September 2012, a Memorandum of Understanding (MoU) had to be executed with the executing agencies for carrying out various construction works of government departments. The status of compliance against the above Rules is given in **Table-2.5.10**.

Table-2.5.10: Compliance of rules

(₹ in crore)

Name of Scheme	Name of executing agency	Cost of project	Status of		
			Technical Sanction	Tendering process	Memorandum of Understanding
Heritage Circuit	KMVN	76.32	Obtained	Followed	Not executed
Kedarnath Project	UPRNN	34.77	Not obtained	Not followed	Not executed
Badrinath Project	NPCC	20.31	Not obtained	Followed	Executed

Above table indicates that TS was not obtained by UPRNN and NPCC. Further, UPRNN did not invite tenders and works were executed on work order basis. The UTDB had not executed MoU with KMVN and UPRNN.

On being pointed out, the UPRNN stated that obtaining TS was under process, while NPCC did not give a proper reply. Regarding the tendering process, UPRNN replied that they have followed the directions of the Government of Uttarakhand (GoU) order dated 04 March 2014, which stated that outside State agencies would follow their own departmental rules. Regarding MoU, the Govt. accepted the audit observation. The reply of UPRNN is, however, not acceptable as the State Government’s Procurement Rules were statutory in nature and had an overriding effect over government orders/instructions.

2.5.7.3 Non-refund of interest earned - ₹ 2.33 crore

As per General Financial Rules 2017 {Rule 230(8)}, all interest or other earnings against the grant should mandatorily be remitted to the Consolidated Fund of India.

⁹⁰ Up to July 2023.

⁹¹ As per para no. 318 of Financial Handbook volume VI.

Audit noticed that an amount of ₹ 2.21 crore was earned as interest (up to March 2022) on the schemes' (Swadesh Darshan and PRASHAD) fund, deposited in the bank accounts of the said schemes. Out of ₹ 2.21 crore, only ₹ 1.15 crore was remitted to the Consolidated Fund of India and the remaining ₹ 1.06 crore was deposited in the State treasury. Further, an amount of ₹ 1.27 crore⁹² earned as interest by executing agencies on Scheme funds was lying with them. Thus, non-deposition of interest in the Consolidated Fund of India (amounting to ₹ 2.33 crore⁹³) was in contravention of financial rules.

While accepting the fact it was stated by the Govt. that the process to refund the interest deposited in the State treasury to the GoI was in progress and directions have been issued to the executing agencies for refunding the interest earned.

2.5.7.4 Inadmissible expenditure of ₹ 2.37 crore

The scheme guidelines clearly mention that the scheme fund should be utilized only for the works sanctioned under the scheme.

Audit observed that an inadmissible expenditure of ₹ 2.37 crore was incurred in connection with "Heritage Circuit" as detailed below:

- KMVN spent ₹ 1.01 crore of the funds, on renovation and upgradation of Tourist Rest House (TRH) Baijnath and TRH Jageshwar, which were not part of the sanction.
- The executing agency KMVN, in contravention of the conditions of sanction, spent ₹ 1.36 crore on the salary of its employees.

The Government in its reply stated that renovation and upgradation of TRH Baijnath and Jageshwar had been executed from the sanctioned funds to make the scheme more useful. Further, centage charges⁹⁴ are provided to the executing agencies for the salary of the employees but, in the heritage circuit, centage charges were not paid to KMVN that is why it was charged as a contingency.

The reply is not acceptable because centage charges were to be borne by the State Government and the scheme fund should have been used for the purpose for which it was sanctioned.

2.5.7.5 Undue benefit of ₹ 11.18 lakh to contractor

As per the schedule of rates, RCC works below the plinth level and above the plinth level were ₹ 6,230.20 per cum and ₹ 7,074.30 per cum, respectively.

Audit observed that for the Parking in Baijnath under "Heritage Circuit", the executing agency KMVN, made payment to the contractor at the higher rate of ₹ 7,074.30 per

⁹² ₹ 37.70 lakh at UPRNN (executing agency of Kedarnath Project) and ₹ 89.63 lakh at NPCC (executing agency of Badrinath Project).

⁹³ Total interest earned ₹ 3.48 crore (₹ 2.21 crore by the Department and ₹ 1.27 crore by the executing agencies), out of this only ₹ 1.15 crore was remitted to the consolidated fund of India.

⁹⁴ As per precedence when one government department executes work of other government department it is being paid certain percentage of the total project cost as supervision, architectural and other charges for execution of the work.

cum for 1,026.68 cum RCC works of below plinth level. Thus, an undue benefit of ₹ 11.18 lakh⁹⁵ was given to the contractor by KMVN.

KMVN stated that an amount of ₹ 11.18 lakh had been recovered. But no documentary evidence for the same had been provided.

2.5.7.6 Lack of Monitoring Mechanism

As per the scheme guidelines of SDS and Sanction Orders of both the schemes, the State was to form a Monitoring Committee for the timely implementation of projects and to monitor physical and financial progress.

Audit observed that:

- State Level Monitoring Committee was formed (August 2019) 46 months after sanction of the first project⁹⁶ (for both PRASHAD and SDS). Further, no meetings were held by the said committee as of March 2022. Thus, the State Level Monitoring Committee did not fulfil its purpose.
- Lack of effective mechanism for monitoring the utilization of capital assets within the Department resulted in non-operation and non-maintenance of assets after construction.

On being pointed out by Audit, it was stated that the operation of the assets lay solely with the agency to whom the property had been provided for O&M. Further, constructed assets under the above schemes are being monitored through departmental meetings. However, documentation regarding the departmental meetings was not furnished to Audit.

Thus, delay in the formation of the Monitoring Committee, non-holding of meetings and the absence of any post-construction monitoring mechanism shows lack of effective monitoring mechanism in the department.

2.5.8 Conclusion

Many shortcomings were observed in planning of the projects. DPRs/ proposals were to be submitted after due deliberations such as after site surveys, ensuring encumbrance-free land and obtaining NOC from concerned agencies, which were not followed. Instances of cost escalation and unfruitful expenditure at Badrinath were observed due to lack of proper site surveys. A significant portion of the constructed infrastructure, including basic public amenities like toilet blocks, etc., were not taken over for a long period thus remaining unutilized. All the above mentioned deficiencies affected fulfilment of the objectives of the scheme.

2.5.9 Recommendations

The State Government may consider:

- *DPR, being the crucial part of any project, may be prepared based on actual site surveys, consultations, and necessary clearances from concerned stakeholders;*

⁹⁵ Including Hight index ₹ 2.42 lakh, Labour cess ₹ 0.11 lakh and subtracting discount of ₹ 0.02 lakh.

⁹⁶ Kedarnath Project under PRASHAD.

- *The site should be selected based on requirement, for which a database, on tourist influx, the survey of tourist facilities, and complaints/inputs from tourists may be prepared;*
- *Proper and successful Operation and Maintenance of infrastructure is the basis for the fulfilment of the objective of the scheme. Thus, proper O&M of created infrastructure may be ensured by the Department.*

URBAN DEVELOPMENT DEPARTMENT

2.6 Expenditure of ₹ 8.06 crore on engagement of consultant

The Department did not invite tenders and made payment to the consultant in contravention of rules resulting in irregular expenditure of ₹ 8.06 crore

As per Rule 3 (1) and 3 (2) of Uttarakhand Procurement Rules, 2017, in all procurement procedures, transparency, competitiveness and fairness must be ensured, to secure best value for money. All procurements shall be made through tenders, unless exempted under these rules or under specific orders. Further, as per Rule 55 (2) of the said Rules, where the estimated cost of the work/service is above ₹ 15.00 lakh, an 'Expression of Interest' should be published in at least one national newspaper and the website of the Department/Organization.

The Uttarakhand Urban Sector Development Agency (UUSDA) is the Implementing Agency for all sub-project components of the Externally Aided Projects and State funded projects under Urban Development Department (UDD), Government of Uttarakhand (GoU).

During audit (February 2022) of the Programme Director, Uttarakhand Urban Sector Development Investment Programme (UUSDIP), it was observed that the Government of India entered into a loan agreement⁹⁷ (January 2013) with Asian Development Bank (ADB) for purposes of financing projects⁹⁸ under UUSDIP in the State of Uttarakhand. The said project required engagement of a consultant for Design & Supervision Consultancy (DSC) work. For this, the implementing agency UUSDA signed an agreement with the consultant⁹⁹ in July 2016 for DSC work, which was scheduled to be completed by July 2018.

Meanwhile, a new loan¹⁰⁰ for Urban Infrastructure Development was approved (March 2018), in principle, by the Government of India. This loan was approved against an externally aided project of water supply and sanitation/drainage sponsored by ADB. Since this was a new loan, it required fresh tender for the engagement of a consultant. However, UUSDA decided (May 2018) to utilise the services of the existing DSC¹⁰¹

⁹⁷ Loan Number 2797-IND.

⁹⁸ The project shall consist of: (a) Water Supply and Sewerage Infrastructure Improvement (b) Improvement of Operations and Maintenance of the Water Supply System in Nainital (c) Enhanced Project Planning, Management, Implementation and Transparency.

⁹⁹ M/s Tata Consulting Engineers Ltd. in JV with RODIC Consultants Pvt. Ltd.

¹⁰⁰ Loan Number 4148-IND was approved in-principle in March-2018. The agreement was entered into by the Government of India with ADB in December 2021.

¹⁰¹ M/s Tata Consulting Engineers Ltd. in JV with RODIC consultants Pvt. Ltd.

for works under a new loan agreement, which indicated denial of opportunity to identify a new consultant.

The Department took three years to complete the tendering process and entered into a new agreement in April 2021 for engaging a new DSC. The old agreement was extended five times¹⁰² between May 2018 to April 2021. An amount of ₹ 8.06 crore was paid to the said consultant during 2020-21 for work against the new loan.

Thus, a payment of ₹ 8.06 crore was made to the existing consultant engaged for the new loan agreement also without inviting tenders, which was irregular and in violation of Rules.

On this being pointed out, the Government replied (September 2023) that the process of procurement of new DSC had been started timely in 2018. Since it was necessary to complete the preparatory work timely for starting the works under the new loan agreement, the then DSC was given the extension of time for preparation of DPR and other related works, as suggested by ADB.

The reply is not acceptable as the agency did not float fresh tender under new loan agreement for selecting new DSC and gave extension to the old contractor five times covering a period of three years. The work under the new loan was carried out by the DSC already engaged, which was contrary to the Uttarakhand Procurement Rules.

2.7 Excess Expenditure of ₹ 75.49 lakh due to irregular purchase

Uttarakhand Procurement Rules 2017 (clause 7 of chapter 1) provide that goods and items, which are identified as common user items and are needed on recurring basis by various Departments and agencies of the Government, shall be purchased on rate contracts concluded by the designated Central Purchase Organization of the State Government or Administrative Departments of the State Government. All details of such Rate Contracts should be kept on the website of the department/Government. The department/organization shall ensure that the rate contract prices do not exceed either market prices or the prices quoted in other similar rate contracts in other organizations and such rate contracts may ordinarily be concluded for one year at a time.

The Rule (clause 3 of chapter 1) further provides that efforts shall be made to bulk the demands as far as practicable so as to get advantage of lower rates and a demand shall not be split to bring down the value of procurement nor divided into small quantities to make piecemeal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand. It has also been provided (clause 35 of chapter 2) that all the departments should use E-procurement for purchase of goods/material and services for more than ₹ 2.5 lakh.

Scrutiny of records (August 2021) of Nagar Nigam, Rishikesh (NNR) revealed that Lime Powder, Bleaching Powder and Malathion Powder, which are frequently used in sanitation works, worth ₹ 1.01 crore, were purchased in a piecemeal manner during the year 2020-21 from a single vendor¹⁰³ on the basis of one-time quotation. Besides, no

¹⁰² January 2019, April 2019, January 2020, September 2020, and April 2021.

¹⁰³ M/s Himalayan Electrical & Civil Engineering works Rishikesh.

efforts were made to get advantage of lower rates and to procure the material through GeM portal.

Further, scrutiny revealed that NNR procured the said material at a price which was three to five times higher than the price available on GeM portal¹⁰⁴ resulting in an excess expenditure of ₹ 75.49 lakh, the details of which are given in **Table-2.7.1**.

Table-2.7.1: Detail of excess expenditure

(₹ in lakh)

Material	Piecemeal purchases during the year 20-21	Quantity (In Qntl)	Purchase Rate NN Rishikesh (per Qntl)	Value of material procured	GEM Rate (per qtl)	Value of material as per GEM Portal	Excess Expenditure
(1)	(2)	(3)	(4)	(5)=(3)*(4)	(6)	(7)=(3)*(6)	(8)=(5)-(7)
Lime Powder	22	1,455	0.035	50.93	0.009	13.10	37.83
Bleaching Powder	11	445	0.0588	26.17	0.01099	4.89	21.28
Malathion Powder	11	445	0.0548	24.39	0.018	8.01	16.38
Total				101.49		26.00	75.49

Further, it was also observed that in the year 2019-20, lime powder was being procured by NNR from other firms on quotation basis at the rate of ₹ 418.00 per quintal, and during 2020-21 lime powder was purchased at ₹ 3,500.00 per quintal which was more than eight times higher in comparison to the rates of 2019-20. Moreover, during 2020-21 in the neighboring Nagar Nigam Dehradun, lime powder and bleaching powder were purchased at ₹ 483 and ₹ 3,158 per quintal respectively.

In addition to this, audit scrutiny revealed that the said purchases were made in violation of Rule 123 of the Uttarakhand (Uttar Pradesh Municipal Corporation Act 1959) Amendment Act, 2017¹⁰⁵ as material worth ₹ 1.01 crore was purchased without proposal/approval of the Nagar Nigam Board.

On this being pointed out, the Government replied (November 2023) that due to Covid in March 2020, the process of granting administrative approval for purchasing from the GeM portal could not be completed. In order to protect public interest, the department had purchased the material not in pieces but following the prescribed procedure from where resources were available. Instructions were given to the supplier to apply lowest rates among rates given by the supplier and market/government rates.

The reply was not tenable because the department, without following the prescribed procedure, procured the material from a single source supplier at a price higher than that indicated on the GeM portal and made irregular purchases in piecemeal basis which shows that the Department did not comply with the Rules and did not implement a transparent, competitive and effective procurement process, which resulted in excess expenditure of ₹ 75.49 lakh.

¹⁰⁴ As of August 2021, Malathion ₹ 18.00 per kg.

¹⁰⁵ Applicable to the Urban Development Units of the State of Uttarakhand.

2.8 Subject Specific Compliance Audit on Management and Execution of Kumbh Mela works

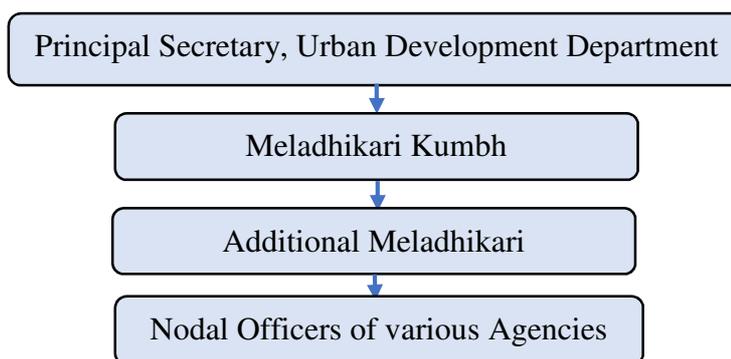
2.8.1 Introduction

The Kumbh Mela, which possesses deep religious significance to Hindus, is organized every 12 years in rotation across four cities viz. Haridwar (Uttarakhand), Prayagraj (Uttar Pradesh), Nasik (Maharashtra) and Ujjain (Madhya Pradesh). Every Kumbh Mela witnesses a large congregation of pilgrims. Thus, a number of initiatives are required to be taken to improve/create infrastructure, provide services and connectivity for its successful execution.

Kumbh Mela, 2021 was held at Haridwar from 01 April 2021 to 30 April 2021 on the banks of the river Ganga. For better administrative control and to provide better services to the pilgrims, the Kumbh Mela area was divided into 23 sectors falling in four districts¹⁰⁶ of the State. The infrastructure works and other services were undertaken by various State Government offices/local bodies under 19 Nodal Departments/ Offices¹⁰⁷. The audit was conducted from November 2021 to January 2022 wherein records and other relevant documents relating to Kumbh Mela were scrutinized/analysed. The expenditure incurred against the grants allotted by the Urban Development Department of the State to the Meladhikari and the expenditure incurred from the funds allotted from Chief Minister's Discretionary Fund were covered under audit.

2.8.1.1 Organizational set-up

The Urban Development Department (UDD) was the nodal Department for organising Kumbh Mela and the administrative Department for Mela Administration. The State Government appointed (June 2019) Kumbh Meladhikari to act as Chief Executive Officer of Mela Administration Office. Meladhikari, Medical Health was also nominated with the objective of ensuring complete health care of the pilgrims/ devotees and citizens visiting the Kumbh Mela. The organizational set up for Mela Administration of Kumbh Mela is given below:



2.8.1.2 Establishment of Meladhikari Office

The Kumbh Mela is organised as per the provisions of the United Provinces Mela Act, 1938 (Mela Act). The State Government initiates planning for Kumbh Mela three-four

¹⁰⁶ Haridwar, Dehradun, Tehri and Pauri.

¹⁰⁷ PWD, Irrigation, RWD, Nagar Nigam, Health, Meladhishtan, Peyjal, Jal Sansthan, Electricity, Transport, Homeguards, Information, Home, Forest, DSO, Dairy, PRD, Culture, Tourism.

years before its commencement by appointing a District Magistrate level officer as Meladhikari whose powers and responsibilities have been ensured in the Act. For organising Kumbh Mela 2021, the State Government appointed District Magistrate, Haridwar as Meladhikari in June 2019.

2.8.1.3 Financial Management

For effective management and administration of the Mela which includes providing and creating permanent or temporary infrastructure/ services, renovation and connectivity to facilitate pilgrims and visitors, funds are allotted by the Centre as well as State Government. Against the total allotment of ₹ 819.80 crore (Central share ₹ 700 crore and State share ₹ 119.80¹⁰⁸ crore) for Kumbh Mela 2021, an amount of ₹ 806.15 crore was released to the Meladhikari. The Meladhikari further released ₹ 586.93 crore (73 per cent) to the executing agencies up to December 2021. The details of funds allotted and released to various departments have been shown in **Table-2.8.1**.

Table-2.8.1: Detail of the funds allotted and released (up to December 2021)

(₹ in crore)

Sl. No.	Department	No. of works	Sanctioned Amount	Funds released by State Government to Meladhikari	Funds released by Meladhikari to the executing agencies	Closing Balance
1	Public Works Department	107	226.02	225.63	189.25	36.38
2	Irrigation Department	38	181.39	179.84	146.70	33.14
3	Rural Works Department	18	23.45	23.45	20.34	3.11
4	Nagar Nigam	12	54.92	51.10	23.01	28.09
5	Mela Health	21	76.14	70.10	27.77	42.33
6	Mela Adhishthan	15	61.71	57.64	23.42	34.22
7	Peyjal	37	61.63	61.20	51.82	9.38
8	Jal Sansthan	15	23.73	22.58	16.67	5.91
9	Energy Department	23	59.27	44.92	28.58	16.34
10	Transport Department	4	6.57	6.57	4.36	2.21
11	Home-guards	2	7.75	7.75	6.97	0.78
12	Information department	3	5.33	5.33	2.86	2.47
13	Home Department	10	71.25	39.69	36.05	3.64
14	Forest Department	4	1.38	1.38	1.19	0.19
15	Food Supply Department	3	4.09	4.09	3.91	0.18
16	Dairy Department	1	0.35	0.35	0.27	0.08
17	P.R.D.	1	1.80	1.80	1.44	0.36
18	Culture Department	1	0.41	0.41	0.03	0.38
19	Tourist Department	1	2.32	2.32	2.28	0.04
Total		316	869.51	806.15	586.92	219.23

Source: Mela Adhikari.

From the above table it is evident that an amount of ₹ 219.23 crore (27 per cent) was still lying unutilised at the Meladhikari level as of December 2021.

The shortcomings noticed during audit are discussed in succeeding paragraphs-

2.8.2 Kumbh Mela Adhishthan

2.8.2.1 Parking of Funds in PLA/bank accounts

No public servant can withhold public money beyond the closing of a financial year except in PLAs which are operated under certain conditions. To facilitate this, the State Government instructed (September 2009) closing of all existing bank accounts and prohibited opening of bank accounts without special permission from Finance

¹⁰⁸ The amount of ₹ 119.80 crore included ₹ 52.05 lakh which pertained to last Kumbh Mela.

Department. Besides, the interest accrued on the bank accounts opened was required to be deposited in the Treasury immediately. Audit noticed that significant quantum of Kumbh Mela funds were being blocked in bank accounts. Scrutiny of PLA accounts revealed that 13 projects to be executed were cancelled and an amount of ₹ 36.99 crore, placed at the disposal of these projects, was not refunded to the State Government, resulting in parking of funds.

On this being pointed out, the Government, in its reply, stated (August 2023) that the amount lying in PLA had been transferred in March 2023 to the relevant head of State Government. The Government's reply is, however, silent on the delay in refunding the unspent amount once the projects for which funds had been released were cancelled. Further, the said action had been taken after blocking funds for more than 20 months. Records indicating action taken to refund unspent amounts to the Government of India, were not available.

2.8.2.2 Submission of incomplete Utilization certificates

As per financial rules, any work is deemed to be completed only when the concerned executing agency sends the completion certificate and utilization certificate (UC) of the expenditure incurred against the amount received for that work to the competent authority.

Audit noticed that Meladhikari submitted utilisation certificates to the tune of ₹ 362.19 crore (released in the year 2019-20) to the UDD, which in turn forwarded the same to the Central Government as of February 2021. Cross verification with relevant documents revealed that the Meladhikari had released an amount of ₹ 345.87 crore to the executing agencies till that date. Thus, utilisation certificates issued were not based on actual expenditure incurred which clearly pointed out incomplete reporting by the Meladhikari to UDD as well as to the Central Government.

On this being pointed out, the Department stated (May 2023) that the UCs were sent to the Government/Government of India by the Mela Adhishthan based on the released amount. Further, the Government stated (August 2023) in its reply that instructions were issued (June 2023) to the Mela Adhikari to send the report to the Government with utilisation certificates after the reconciliation of funds released and expenditure therefrom.

2.8.3 Health & Family Welfare

2.8.3.1 Undue benefit to vendor in procurement of Magnetic Resonance Imaging (MRI) machine costing ₹ 9.50 crore

To procure MRI machine in the Mela Hospital, an E-tender was floated (December 2020) by Meladhikari, Health.

During scrutiny of records, it was found that M/s Boston Ivy Healthcare Solutions, Private Limited, Mumbai was declared successful in the tendering process and

Physical inspection of Mela Hospital, Haridwar (January 2022)

Audit found that the facility of MRI was not available to the public due to non-deployment of radiologist even after the completion of Kumbh Mela (April 2021). The Medical Superintendent stated that a proposal would be sent to the Director General, Medical Health and Family Welfare, Uttarakhand for operational purposes.

purchase order for the said MRI machine was issued (February 2021) to the vendor for an amount of ₹ 8.92 crore (including GST). As per conditions of contract, if the supplier fails to deliver any or all the equipment or to perform services within the period specified in the contract, the purchaser shall deduct 0.5 *per cent* per week subject to maximum deduction of 10 *per cent* of the contract as liquidated damages.

Audit found that the company did not supply the MRI machine within the stipulated period (March 2021) and supply of the machine was made in October 2021. The machine could not be utilised for the purpose it was purchased which affected the objective of the said procurement. As per the conditions of the contract, the vendor was to be charged ₹ 89.20 lakh¹⁰⁹ as Liquidated Damages (LD) due to delay of 201 days (28 weeks) in supply, but Meladhikari, Health did not impose any LD on delayed supply, resulting in undue benefit to the vendor.

On this being pointed out, the Government stated (August 2023) that MRI machine had been purchased from State funds and not from Kumbh Mela Funds. However, purchase of MRI machine from State Government funds does not absolve Meladhikari- Health from his duty of imposing Liquidated Damages on delayed supply, when there were adequate provisions in the Contract in this regard.

2.8.3.2 COVID testing during Kumbh Mela

Scrutiny of records of Meladhikari, Health revealed that the State Government had arranged for free testing of Covid-19 for pilgrims/devotees attending Kumbh Mela without latest¹¹⁰ negative RT-PCR test reports. Accordingly, the State Government directed Meladhikari, Medical Health to engage private laboratories for conducting maximum Covid-19 tests. Scrutiny of records revealed that 2,51,457 covid tests had been conducted during Kumbh Mela by the 10 empaneled laboratories. The deficiencies, noticed during audit, are discussed in succeeding paragraphs.

(a) Irregularities in the selection process of private laboratories

Uttarakhand Procurement Rules 2017{Rule 25 (e)} provide that the competent authority may decide to select the contractors by following the Expression of Interest/Request for Qualification (EOI/RFQ) route for the works which would require a high degree of technical skill and or involve complex or innovative technology. Under this methodology, eligible and prospective bidders are shortlisted. Further, to ensure a fair and transparent system of evaluation, the competent authority shall constitute a Committee which shall also include experts familiar with similar type of projects/technology.

Scrutiny of records revealed the following deficiencies in empanelling laboratories:

- No Committee was constituted for selection of laboratories to be empaneled. Instead, the Meladhikari himself selected/empanelled private labs.
- Observance of three major criteria set for shortlisting in the expression of interest viz (i) Certificate of integrity and non-blacklisting of the lab on a stamp paper of ₹ 100 (ii) Registration of lab under ICMR/Uttarakhand and

¹⁰⁹ 0.5 *per cent* per week subject to a maximum deduction of 10 *per cent* of the contract price.

¹¹⁰ 72 hours prior to the date of visit.

(iii) Declaration of daily testing capacity of the lab, was not ensured. These are highlighted in **Case Study 1**.

Case Study-1

- One of the empanelled Service providers “Max Corporate Services, New Delhi” had no lab of its own but was selected without assessing the authenticity of documents submitted by the said service provider. The service provider in his application form declared that the firm is authorized for RAT¹¹¹ and RT-PCR¹¹² testing and is recognized by the National Accreditation Board for Testing and Calibration Laboratories (NABL) and approved by the Indian Council of Medical Research (ICMR). However, audit found that instead of conducting tests, the firm had signed MOU with other firms for carrying out these tests (March 2021). Thus, incorrect information and false declaration was given by the service provider. Further, four labs submitted deficient documents¹¹³ and did not fulfil the required parameters¹¹⁴ but were empanelled by the Meladhikari.
- In the selection of labs, the last date of submission of application (as per EOI), was 15 January 2021. It was found that six private labs out of fifteen labs had applied in March and April 2021 and were authorized for testing.

On this being pointed out, the Chief Medical officer, Haridwar, while accepting the audit observations, stated that erstwhile Mela Officer (Health) had been suspended because of the irregularities conducted. The reply confirms that there was an irregular selection of the said firm for conducting RAT/RT-PCR testing.

(b) Public health hazard due to delayed allotment of login IDs of ICMR portal

According to the guidelines of ICMR, it was mandatory for all the labs to upload the Covid-19 test report in the ICMR database and report it to the state/district level authorities so that proper monitoring and contact tracing of patients could be done.

Audit noticed that request to the Chief Medical Officer (CMO) to generate the login ID in respect of five private labs was delayed by 3 to 25 days. The details are given in **Table-2.8.2**.

Table-2.8.2: Details of RAT and RT-PCR test

Name of lab	Start date of Testing	Issue date of login ID	Delay	Total tests done		Test conducted before issuance of login ID	
				RAT	RT-PCR	RAT	RT-PCR
Novus Path, Haridwar	09.03.2021	03.04.2021	25	51459	11808	16,190	4,631
DNA Path, Dehradun	03.04.2021	06.04.2021	03	19804	2894	761	0
Ficci Imaging, New Delhi	01.04.2021	05.04.2021	04	1426	5086	0	43
Max Corporate, New Delhi	01.04.2021	09.04.2021	08	118239	5782	31,907	800
Preferred Path, Roorkee	31.03.2021	06.04.2021	06	4260	696	142	32
Total				1,95,188	26,266	49,000	5,506

¹¹¹ Rapid Antigen Test.

¹¹² Reverse Transcription–Polymerase Chain Reaction.

¹¹³ i. Dr. Remedy's Lab, Hyderabad: Affidavit on stamp paper along with application and proof of lab capability was not provided, ii. Anjali Lab, Haryana: No desired records with the application, iii. Hemo Genomic Pvt Ltd, Bangalore: Affidavit was not attached with the application and iv. Max Corporate Service, New Delhi: The application was not accompanied by the certificate of registration of the lab in ICMR/Uttarakhand, but the authorization letters of the other two labs (Dr. Lalchandani and Nalwa) were attached with it.

¹¹⁴ (i) Certificate of integrity and non-blacklisting of the lab on a stamp paper of ₹ 100 (ii) Registration of lab under ICMR/Uttarakhand and (iii) Declaration of daily testing capacity of the lab.

Audit found that labs failed to upload timely the results of tests on ICMR portal, which included 43 covid positive cases. Further, no details were made available by two out of five labs.

On being pointed out, the Chief Medical Officer, Haridwar stated that all laboratories, except Max Corporate, had been registered in time but could not upload the report timely due to the extra workload. It was further stated that physical (offline) Reports were made available timely on the basis of which persons with positive (Covid) test were provided treatment.

The reply is not acceptable as there was no documentary evidence with regard to the claim of registration and timely treatment to Covid positive patients.

(c) Suspicious/Irregular testing by laboratories

During Kumbh Mela, testing¹¹⁵ of 2,51,457 persons¹¹⁶ was conducted by ten private labs empaneled by Meladhikari Health. Meladhikari Health could provide data of six labs covering 1,18,605 (47 per cent) persons¹¹⁷ only. During Audit it was noticed that:

- Testing results of private labs and government labs differed for the same time period. For example, positive cases of RAT testing of six private labs ranged from 0.3 per cent to 6.5 per cent as compared to government labs where it was 7.7 per cent.
- The Secretary, Health directed (28 December 2020) concerned in charge to verify soft copy of the entire database related to RAT/ RT-PCR testing and daily registration register showing details of mobile numbers, identity cards and Aadhaar cards of the persons tested. However, these records were not available in the office of Meladhikari, Health. Thus, the authenticity of the tests could not be analysed. Payment of ₹ 341.20 lakh was made against total amount of ₹ 949.94 lakh claimed without any verification. The possibility of the concerned labs getting benefitted due to neglect of pre-payment verification by the Meladhikari, Health could not be ruled out.
- Entry of 448 persons (RAT: 378¹¹⁸ and RT-PCR: 70¹¹⁹) was found in duplicate and an amount of ₹ 1.69 lakh¹²⁰ was claimed for the same, against which an amount of ₹ 0.66 lakh had been paid to two pathological laboratories¹²¹.

Table-2.8.3: Bogus testing details

Name of the Lab	RAT	RT-PCR
Ahuja Pathology, Dehradun	227	11
Novus Path, Haridwar	94	-
Preferred Path, Roorkee	1	-
Total	322	11

- On analysis and validation of testing data of the empanelled private labs provided by the Meladhikari-Health and the testing data of the same labs empanelled by the CMO during the Kumbh Mela period, Audit found that testing details of 333 persons of the same Specimen Referral Form (SRF)-ID (RAT: 322 and RT-PCR: 11) were claimed/

¹¹⁵ RAT: 2,07,179 and RT-PCR: 44,278.

¹¹⁶ Novus: 63,267, DNA: 22,698, Ficci: 6,512, Star: 1,933, Hindustan: 758, Max Corporate: 1,24,021, Preferred: 4,956, Ahuja: 19,100, Focus: 6,651 and Coro: 1,561.

¹¹⁷ Novus: 63,267, DNA: 22,698, Star: 1,933, Preferred: 4,956, Ahuja: 19,100 and Focus: 6,651.

¹¹⁸ Duplicate cases 56 and Bogus cases 322.

¹¹⁹ Duplicate cases 59 and bogus cases 11.

¹²⁰ RAT @354 &RT-PCR @500 each.

¹²¹ DNA and Novas path labs.

included in both the offices (Meladhikari-Health and CMO, Haridwar). The details are given in **Table-2.8.3** alongside. This indicates fake testing details included in both the offices without testing, which was a serious deficiency.

In addition to the above, five private labs claimed testing of 105 persons twice (RAT: 48 and RT-PCR:

Table-2.8.4: Details of duplicate tests

57). While Novus and Preferred Labs claimed RAT/RT-PCR testing by quoting the same SRF IDs twice in bills. Further, four private labs claimed

Name of the Lab	Duplicate SRF IDs		Duplicacy in names		Duplicacy in ICMR IDs	
	RAT	RT-PCR	RAT	RT-PCR	RAT	RT-PCR
Ahuja Pathology, Dehradun	-	-	2	22	-	-
DNA Path, Dehradun	-	-	23	14	2	-
Focus Imaging, New Delhi	-	-	-	-	3	-
Novus Path Lab, Haridwar	-	1	13	21	1	1
Preferred Path Lab, Roorkee	1	-	2	-	1	-
Star Imaging, New Delhi	-	-	8	-	-	-
Total	1	1	48	57	7	1

double Covid testing of eight persons (RAT: 07 and RTPCR: 01) with the same ICMR ID. The details are given in **Table-2.8.4** alongside.

On this being pointed out, the Government informed (August 2023) that erstwhile Meladhikari-Health had been suspended for irregularities in Covid testing.

2.8.4 Irrigation Department

The Irrigation department was allotted 31 works¹²² to facilitate the pilgrims during Kumbh Mela 2021 to create permanent/temporary infrastructure which included permanent and temporary Road works and repairing/extension of Ghats. The observations pointed out during audit have been discussed below:

2.8.4.1 Irregular award of work

During the audit of Irrigation Division (ID) Haridwar, it was observed that an amount of ₹ 23.49 crore was sanctioned (September 2019) for the construction of Dhanauri-Sidkul link road on the right bank of the upper Ganga canal causeway. For timely completion of the work, E-tenders were invited for different reaches of the road and six agreements were entered into to carry out the said work.

During the evaluation of technical bid of one of the contracts¹²³, the condition pertaining to submission of bid forms¹²⁴ had not been fulfilled by one of the bidders¹²⁵. The said bidder, who should have been disqualified, was declared successful and the work was awarded to him. Thus, due to non-compliance of provisions of procurement rules, undue favour was extended to the contractor.

On being pointed out, the Government replied that the concerned Superintendent Engineer has been suspended.

2.8.4.2 Undue favour to the contractor

Para 3.16 - Volume-VI of the Uttarakhand Delegation of Financial Powers 2018, provides financial limits for entering into agreement by an authority. In addition, while

¹²² Haridwar Division- 22, Narendranagar Division- 08 and Roorkee Division- 01 work.

¹²³ Contract No. 22/SE/2019-20 dated 19 December 2019 for ₹ 1.03 crore.

¹²⁴ Forms pertaining to Declaration and warranty.

¹²⁵ M/s Kumar Construction.

finalising the tender, all directions that are given in FHB (Vol-6) Chapter 14, FHB (Vol-5) Part 1 Appendix and Uttarakhand Procurement Rules, 2017 are to be observed/followed by the authority. Rule-369 of FHB (Vol-6) also provided that no individual contractor may receive a second contract in connection with the same work or estimate while the first is still in force, if the total sum of his contracts exceeds the powers of acceptance of the authority concerned.

Audit of the Irrigation Division, Roorkee revealed that to carry out widening and beautification work of Gang Nahar Kavand patti Road (from Jatwara Bridge to Mohammadpur Powerhouse) in district Haridwar (chainage km 6.260 to 51.910), two contracts worth ₹ 116.44 lakh¹²⁶ were signed by the Executive engineer with the same contractor at the same time (September 2019)¹²⁷ which was in violation of financial rules. Besides, there was a violation of financial powers as the maximum limit of the Executive Engineer to enter into a contract was ₹ 75.00 lakh only.

On this being pointed out, the Government replied that the objection was accepted by the department and it was intimated that after taking ex-post facto approval, it will be conveyed to the audit team and the government.

2.8.4.3 Irregular selection of consultant

Uttarakhand Procurement Rules 2017 (Rule 59) provide that Single source selection of consultants should ordinarily be avoided as it does not provide the benefits of competition, lacks transparency in selection and could encourage unacceptable practices. However, under some special circumstances, if it may become necessary to select a particular consultant, where adequate circumstances and justification is there to nominate such firm/consultant in the context of the overall interest of the concerned department/organization, full justification for single source selection should be recorded and approval of the Competent Authority should be obtained before resorting to such single source selection. For single source selection above ₹ 25.00 lakh, approval of the Administrative Department and concurrence of the Finance Department is necessary.

Scrutiny of records of Irrigation Division, Haridwar revealed that an agreement was signed in July 2019, between SE, Irrigation works circle, Haridwar and the Director, School of Planning and Architecture (SPA), New Delhi. As per the agreement, SPA was to prepare the comprehensive Landscaping Design of Astha Path at Haridwar and had to execute its development. During scrutiny it was observed that Secretary, Irrigation Department had given the instructions to appoint SPA, New Delhi as consultant but no justification for such single source selection was available in records. The consultant had been paid an amount of ₹ 26.00 lakh (excluding GST of 18 per cent), hence approval of the Administrative Department and concurrence of the Finance Department was necessary but no such approval or the consent of the finance department was sought.

¹²⁶ Contract No. 07/EE/2019-20 (Job No. 02) ₹ 58.58 lakh, Contract No. 08/EE/2019-20 (Job No. 03) ₹ 57.85 lakh.

¹²⁷ Start and end dates of job no. 02 was 11 October 2019 and 10 February 2020 and job no. 03 was 19 November 2019 and 18 March 2020 respectively.

On this being pointed out, the Government replied that due to lack of knowledge of the said rules, consent of the financial department was not obtained, and will be followed in future.

It was self-evident from the reply of the department that the consultant was irregularly selected by the department without following the prescribed procedure.

2.8.4.4 Diversion and Irregular Expenditure of ₹ 34.77 lakh on ghat works

For repair work of Ghats¹²⁸ in Har ki paidi area, administrative approval for an amount of ₹ 45.51 lakh was accorded by the Kumbh Mela empowered Committee as per orders¹²⁹ issued (March 2021) by the Uttarakhand Government. However, no budget was released for this work by Mela Administration as financial sanction was not accorded by the Government of Uttarakhand.

It was further noticed that an amount of ₹ 34.77 lakh was incurred on the aforesaid work as additional items of work under a Contract (No. 14/SE/2020-21) pertaining to some other work worth ₹ 414.74 lakh by Irrigation division Haridwar.

On this being pointed out, the Government replied that said work has been done without the permission of the Mela Administration¹³⁰ and expected from the Meladhikari Haridwar that the adjusted amount of ₹ 34.77 lakh should be recovered immediately from the concerned department.

It was self-evident from the reply of the department that irregular expenditure of ₹ 34.77 lakh was incurred on Ghat works.

2.8.4.5 Additional works of ₹ 173.70 lakh carried out without approval of Mela Administration

As per the instructions of Kumbh Meladhikari (letter no. 437/KM/Technical Cell/2020-21 dated 22 June 2020), the design/drawing of the work should not be changed without the permission and approval of the Mela Administration and no attempt should be made to spend the savings elsewhere on any other item. Further, as per the Chief Engineer's letter no. 1,571 dated 20 May 2020, if, during site inspection, any partial modification is required in the approved drawing, a proper proposal should be prepared and approved by the competent authority as per rules.

Under Kumbh Mela 2021, an administrative and financial approval of ₹ 1,280.10 lakh was received from the government in August 2019 for the construction and strengthening work of the remaining Astha path in Muni-Ki-Reti area on the right bank of river Ganga in Narendranagar.

It was found that an additional landscaping work worth ₹ 173.70 lakh was carried out in the chainage 00 to 680 metres from saving of above sanctioned amount, by making changes in the approved drawing & design. Approval for this was not obtained from the Mela administration.

¹²⁸ M.S. Angle, chain, huk, Tile, stone, railing, C.C. repair etc.

¹²⁹ Order No.668/IV-3/2020-04(02)/2021.

¹³⁰ Mela Administration was empowered to release budget to executing department, give technical sanction and monitor works.

On this being pointed out, the Government replied that the Chief Engineer of the concerned department has been directed to take post facto approval from the Meladhikari administration.

Thus, additional works of ₹ 173.70 lakh were carried out without prior approval/sanction.

2.8.5 Public Works Department

2.8.5.1 Splitting of work and execution of work without sanction

Uttarakhand Procurement Rules, 2017, (Chapter-I, Para 27) provide that a group of works which form one project shall be considered one work, and technical, administrative and financial approval from the competent authority should be taken as one work. The work should not be split just to avoid the procedure of getting the approval of the higher authority. It further provides (Chapter-II, Para 40) that no work shall be commenced, or liability incurred until administrative/ financial sanction have been received and funds to cover the expenditure have been provided by the competent authority.

Audit of records of the Executive Engineer (EE), Provincial Division (PD), Public Works Department (PWD), Haridwar revealed that an irregular sanction was accorded by the concerned authorities for 14 additional works (**Appendix-2.8.1**) costing ₹ 22.54 crore, of tentage/ barricading arrangement, temporary shelters and fire watch towers to be executed for Kumbh-2021. The sanction was accorded (March 2021) irregularly by the authorities¹³¹ by splitting works within their delegated financial powers of ₹ 2.00 crore. However, financial/technical sanctions for the main works (₹ 7.81 crore) were issued (January 2021) properly (as group of works) from the level of competent authorities (the State Government and the Chief Engineer-PWD, respectively). Further, eight works costing ₹ 2.93 crore (**Appendix-2.8.2**) were also executed by two divisions¹³² without having any financial sanction for the works.

On being pointed out, the Government replied that approval for these works was given by the State's Empowered Committee on 15 March 2021. However, documents indicating such approval were not made available during audit (February 2022) or during the Exit Conference.

2.8.5.2 Faulty planning

During audit of Provincial Division, Public Works Department, Haridwar, it was noticed that the work related to construction and dismantling of two bridges was sanctioned for an amount of ₹ 14.08 crore and ₹ 4.36 crore respectively. In response, single tender for each work was received wherein the rates quoted and accepted by the department were higher by 27.33 per cent and 26.23 per cent respectively as compared to the departmental rates (**Appendix-2.8.3(A) and 3(B)**). A bridge is designed after taking into consideration various factors like geology of the surrounding area, the quantum of traffic expected, weather conditions, hydraulic data etc. and accordingly these factors have an influence in deciding the span of a bridge. After finalization of

¹³¹ Meladhikari and Executive Engineer/Superintending Engineer.

¹³² PD, Haridwar (Sl. no. 1 to 7) and CD, Laksar (Sl. no. 8).

design of the bridge and approval of detailed project report/ estimate, there is least scope of change in quantities of items of work.

Scrutiny of records revealed that the department reduced the quantity (September 2020) specified in the estimate so that the overall cost of the project does not escalate. The reduction of the quantity clearly indicates that there was an overestimation in the project report of the bridge.

On this being pointed out, the Government informed (August 2023) that the observation raised is accepted by the department, therefore, the Secretary-PWD has been requested to take necessary action at his level.

2.8.5.3 Short receipt of Steel to Stock from a temporary bridge worth ₹ 1.04 crore

The construction work of three temporary bridges was sanctioned (April & May 2020) at a cost of ₹ 21.72 crore. Out of these three bridges, a bridge¹³³ on River Ganga was constructed with 1,114.203 MT Steel (1,051.23 MT Steel was issued to the contractor¹³⁴ from divisional Store and balance 62.973 MT was directly procured by the contractor). As per the conditions of the contract, the bridge was to be dismantled after completion of the event and the entire quantity of steel material was to be deposited back to the Divisional Store.

Audit scrutiny showed that after completion of the event, the bridge was dismantled and only 974.223 MT Steel was deposited by the contractor against required total quantity of 1,114.203 MT Steel material issued/purchased for this work. Therefore, there was short recovery of 139.98 MT Steel costing ₹ 1.04 crore¹³⁵ from the contractor.

On this being pointed out, the Government informed (August 2023) that 27.773 MT Steel was not recovered from the site, cost of which (₹ 24.07 lakh) had been recovered from the contractor. However, partial recovery is not acceptable as 139.98 MT Steel was short recovered.

2.8.5.4 Avoidable cost escalation of ₹ 5.52 crore for construction of temporary roads

Works relating to construction of 61.264 km temporary roads for various Kumbh Mela Sectors at Haridwar, costing ₹ 10.23 crore (with GST), were assigned to Construction Division (CD), PWD, Laksar under various sanctions accorded in March 2021.

The road length of 61.264 km was partly provisioned with Granular sub-base (GSB) material and the rest with Water Bound Macadam (WBM) as detailed in **Table-2.8.5**.

Table-2.8.5: Cost difference between GSB and WBM

Material used	Road length	Quantity (in cum)	Rate per cum	Total amount as per Estimate (without GST) (₹ in lakh)
GSB	10.74 km	11,814.00	656.70	77.58
Total expenditure on GSB				77.58
WBM II	50.524 km	21,253.49	1,914.80	406.96
WBM III	50.524 km	21,212.71	2,000.00	424.25
Total expenditure on WBM				831.21 (Appendix-2.8.4)

¹³³ Connecting the Gauri Shankar Island (*Taapu*) with Bairagi Camp.

¹³⁴ Under contract No.-21/SE-CC/2020-21 dated 12 October 2020.

¹³⁵ 139.98 MT @ ₹ 73,987.10 per MT.

There was no specific reason for provisioning different material in different lengths. Since laying WBM is almost three times costlier as compared to GSB, an excess expenditure of ₹ 5.52 crore¹³⁶ could have been avoided if the complete length would have been provisioned with GSB.

“The Division/State Government in its replies stated that the use of GSB for construction of temporary roads under the original work was not successful and WBM works had to be carried out at later stage over GSB at many places. It was also added that only 10-12 days’ time was given by the Mela Administration for execution of these additional road works, therefore, the department had no other option but to allow use of WBM as these materials are easily procured from local quarries/ crushers whereas use of locally available GSB material would take extra time for collection and grading. The reply was not acceptable as failure of GSB work could only be attributed to substandard execution of work by contractors, since use of both types of materials (GSB or WBM) are permissible under the technical norms (Specification No- 401 and 404) of Indian Road Congress for Road and Bridge works.

Thus, the use of costly material resulted in escalation of cost of works by ₹ 5.52 crore which was avoidable with proper planning/exercise of economical option and monitoring of execution of the works effectively.

2.8.5.5 Charging of irregular expenditure (₹ 1.12 crore) on a Kumbh Mela work

Road cutting charges are recovered by PWD on its roads in lieu of damages caused to any road/(s) being cut or dug by other user agencies for execution of their works. The respective territorial division of PWD carried out restoration work of damages from road cutting charges obtained from user agencies.

Under Kumbh Mela 2021, a work of renewal of Old Delhi Nitipass Road (including few other roads) in Haridwar City was sanctioned to the PD (PWD), Haridwar at a cost of ₹ 9.46 crore (October 2020). As per the sanctioned estimate of this work, existing Interlocking Cement Blocks (Tiles) placed on the shoulders of the road in 12,746.70 sqm were to be removed and reinstalled. But 90 *per cent* of existing Interlocking Tiles were found damaged at the time of execution of work due to laying of cables on roadside by UPCL, Reliance and other agencies. Resultantly only 1,475.34 sqm of existing Tiles were reused. The cables were laid by these agencies after permissions (NOCs) were issued by the Division (2020 & 2021) and after obtaining the required road cutting charges.

Audit found that PWD executed work of 14,570.56 sqm with new interlocking tiles as an extra work at a cost of ₹ 111.68 lakh¹³⁷ and the entire expenditure was charged to the work of Kumbh Mela 2021. This was irregular as this expenditure should have been charged to the fund of road cutting charges obtained from the concerned agencies. Specific reply was not given by the division/State Government for charging of this expenditure to the Kumbh Mela fund”.

¹³⁶ 21,253.49 cum x ₹ 1,258.10 (₹ 1,914.80-₹ 656.70) = ₹ 267.39 lakh; 21,212.71 cum x ₹ 1,343.30 (₹ 2,000-₹656.70) = ₹ 284.95 lakh, Total = ₹ 552.34 lakh.

¹³⁷ [(14570.56 sqm x ₹ 690.90/sqm) x 99.05 *per cent*]+12 *per cent* GST = ₹ 1,11,67,705.14 or say ₹ 111.68 lakh.

2.8.5.6 Short recovery of compensation of ₹ 1.87 crore for delay in execution of works

Specific provision is included in every contract for liquidated damages (LD) to be imposed upon the contractor for delay in completion of work. In this connection, it was clearly directed (October 2019) by the EnC (PWD), Uttarakhand that computation of compensation/LD for the unjustified time shall be made as per specified rates of contract signed¹³⁸ subject to maximum ceiling of 10 *per cent* of the cost price.

However, it was found in case of 10 contracts of Kumbh Mela works at the PD (PWD), Haridwar that compensation/LD for delay in execution of works on contractors was imposed on discretionary basis by the competent authorities. This resulted in loss of ₹ 1.87 crore (**Appendix-2.8.5**) to the exchequer and undue benefit to the contractors to that extent.

On this being pointed out, the Government informed (August 2023) that the works were delayed due to delayed availability of sites and unsuitable weather conditions for execution of bitumen works, therefore, LD for the same was not appropriate.

The reply was not justified because the LD for any unjustified delay determined by the competent authorities of the department (on the part of contractor) should be in accordance with the provisions of the contracts signed and not on discretionary basis as observed in these cases.

2.8.6 Police

2.8.6.1 Crowd Management and Crime Control

Since crowd management and crime control are important aspects in large gatherings like Kumbh Mela, the Inspector General (IG) Police, Kumbh Mela proposed installation of Police Surveillance System (PSS) which would include CCTV cameras, automatic number plate recognition cameras, display boards and a public address system as its main components.

It was decided (February 2021) to install Police Surveillance System (PSS) consisting of CCTV cameras, automatic number plate recognition cameras, display boards and a public address system with use of artificial intelligence. This was a pioneering initiative in the use of state of art technology (artificial intelligence). It was found that PSS was set up in April 2021 at a cost of ₹ 9.12 crore. However, the shortcomings noticed in the set of PSS are discussed in succeeding paragraphs:

(a) Deficient Operation of PSS

The proposal for PSS included 310 cameras with various intelligent capabilities, five variable message display systems and an internet protocol based Public Address System. Scrutiny of records and logbooks of these cameras revealed a number of deficiencies as detailed in **Table-2.8.6**.

¹³⁸ Clause-4 of GPW-9 or Clause- 46 of GCC.

Table-2.8.6: Deficiencies in operation of PSS

Issue	Observation
Inadequate instruments/ set up	The target of installation of 310 cameras was not achieved at the start of Kumbh Mela. The installation was at a very slow pace and finally the target was achieved at the end of Kumbh Mela (30 April 2021). (208 cameras on 05 April 2021, 271 on 20 April 2021 and 310 including 10 automatic number plate recognition cameras on 30 April 2021).
Non-functioning of installed cameras	All the installed cameras were not always functional. The percentage of non-functional cameras during mela period ranged from five to 51 <i>per cent</i> . Further, PSS lost access to all the installed cameras on 15 April 2021 from 04 PM to 05 PM due to breakdown of wires and disruption of the power system. The lack of a backup system highlights poor planning for such a significant event. Audit analysed the functioning of these cameras after the Kumbh Mela (May 2021 to January 2022) and found that the percentage of non-functional cameras had increased up to 55 <i>per cent</i> .
Exposure of connectivity lines	The PSS was an important tool of surveillance and hence, its connectivity lines should have been underground so that miscreants were not able to stop the system in any circumstances. Initially the proposal was for laying underground fiber cable wiring for the PSS which was turned down by the department.

On this being pointed out, the Government accepted (August 2023) the audit objections.

(b) Lack of adequate training

As the PSS was an advanced technology system, adequate training for its operation was required. It was noticed that no technical staff was posted in the control room and 12 workstations were being operated in shifts through nine temporarily appointed persons. These persons had been provided nominal training. It was also noticed that no report/return was being prepared in relation to the said system and incomplete information was available in the records.

On this being pointed out, the Government stated (August 2023) that the personnel working in PSS have been doing surveillance work for the last 10 years and the work of CCTV surveillance has been done efficiently by all the police personnel. The reply of the Government had to be seen in light of the fact that, during scrutiny of records of PSS, it was found that shortage of training programs and personnel deputed in PSS resulted in incomplete maintenance of records/data relating to PSS.

2.8.7 Urban Local Bodies

2.8.7.1 Procurement of vehicles without prior assessment

Funds to the tune of ₹ 18.71 crore were allotted to Nagar Nigam (NN), Haridwar and Nagar Palika Parishad (NPP), Shivalik Nagar, Haridwar by Meladhikari for various works to be executed for Kumbh Mela 2021.

During scrutiny of relevant records of the said Urban Local Bodies (ULBs), it was noticed that all the vehicles for consolidation and transportation of wastage in Kumbh Mela 2021 were not procured before the commencement of Kumbh Mela. It was found that the supply of these vehicles was made in piecemeal basis during the period of Kumbh Mela and one street loader was supplied even after the Kumbh Mela had concluded. The details of the vehicles purchased for Kumbh Mela 2021 but not utilized are shown in **Table-2.8.7**.

Table-2.8.7: Details of the vehicles purchased and their status of use

Sl. No.	Name of vehicle purchased	Qty. (in nos.)	Date of Supply	Amount (₹ in lakh)	Status of use
NN Haridwar					
1.	Nala Cleaning Machine with Tractor	04	20.04.2021	43.56	Due to technical fault in the machine, the vehicle could not be used in the Kumbh Mela
2.	Street Loader	01	20.05.2021	14.40	The vehicle was supplied after the completion of Kumbh Mela.
3.	Back Hoe Loader	01	12.04.2021	22.88	Not used
4.	E-Rickshaw	58	10.03.2021 to 19.04.2021	80.33	E-Rickshaws could not be used due to non-availability of driver
NPP Shivalik Nagar, Haridwar					
1.	E-Rickshaw	09	06.04.2021 to 21.04.2021	17.86	Not used in Kumbh Mela.
2.	Mini Tipper	05	08.04.2021	38.10	Not used in Kumbh Mela.
Total				217.13	

The above table clearly indicates that the ULBs purchased the vehicles to the tune of ₹ 217.13 lakh which were not utilized during Kumbh Mela. This possibly indicates procurement of vehicles to utilize available funds.

It was further noticed that expenditure of ₹ 17.86 lakh was incurred on purchase of E-Rickshaw by diverting ₹ 16.20 lakh from the scheme for provision of manpower for Solid Waste Management. No sanction/ approval was taken in this regard.

The four Nala Cleaning Machines with Tractor were received in April 2021. However, the supplied machines could not be used in Kumbh Mela 2021 as the size of the bucket used in the machine was not as per the requirements. On review of bidding documents, Audit found that the tender/ supply order did not mention required specifications. Further, no technical inspection of the machine was carried out which led to the procurement of items without use. Hence, the four machines costing ₹ 43.56 lakh remained idle.

On being pointed out, the audited entity, while accepting the audit observations, stated that the vehicles/machines could not be used during Kumbh Mela 2021.

2.8.8 Recommendations

The State Government may consider:

- (i) *The timely procurement and installation of equipment related to health and security for such events of mass gatherings;*
- (ii) *Optimal utilisations of procured vehicles.*

Chapter-3
Compliance Audit Observations
Relating to Departments of
Revenue Sector

CHAPTER-3

COMPLIANCE AUDIT OBSERVATIONS RELATING TO DEPARTMENTS OF REVENUE SECTOR

DEPARTMENT OF STAMP AND REGISTRATION

3.1 Subject Specific Compliance Audit on Short Levy of Stamp Duty and Registration Fee due to misclassification of registered documents

3.1.1 Introduction

Receipts from Stamp Duty (SD) and Registration Fee (RF) are regulated under the Indian Stamp Act 1899, (IS Act), Registration Act, 1908 and the rules framed thereunder as applicable in the State of Uttarakhand. SD and RF are leviable on the execution of the instruments at prescribed rates fixed under the above Acts. Valuation of the properties are determined as per the circle rates fixed by the Collector of the District, under the provisions of Uttarakhand Stamp Valuation of Property Rules, 2015. Correct classification of documents plays an important role in levying of appropriate SD and RF on the instruments to be registered. Improper classification may result in revenue loss to State Government.

3.1.2 Tax Administration

At the apex level, Secretary, Finance heads the Department who is responsible for monitoring and control at the Government level. Responsibility for overall administration of Stamp and Registration Department is entrusted to the Inspector General of Registration (IGR). He exercises a general superintendence over all the registration offices in the territories under the State Government and has powers to make rules consistent with the Act (Section 69 of Registration Act, 1908). He is assisted by one Additional Inspector General of Registration (AIGR), one Deputy Inspector General of Registration of Kumaon Region (DIGR), five Assistant Inspectors General of Registration (AIGR), 13 District Registrars (DR) and 49 Sub-Registrars (SR).

3.1.3 Trend of Revenue Receipt

The total receipt of the Stamp & Registration Department for the period 2019-20 to 2021-2022 is given in **Table-3.1.1**.

Table-3.1.1: Year- wise Revenue Receipt

Year	2019-20	2020-21	2021-22
SD	790.15	812.36	1120.14
RF	221.92	237.28	296.10
Total	1,012.07	1,049.64	1,416.24

(₹ in crore)

3.1.4 Audit Objectives

The Subject Specific Compliance Audit (SSCA) was conducted with a view to ascertain whether:

- Documents presented for registration were properly classified as per the Act;

- The SD and RF on instruments of Release, Correction, Partition, Settlement and Mortgage were levied, collected, and accounted for in accordance with relevant acts, codes and manuals and the interest of the Government was safeguarded;
- Due procedure was being followed by SR for referring the cases to Collector, Stamp under Section 47A of IS Act 1899;
- Provision exists for linking the correction deed with its original deed in the software application being maintained in Sub Registrar Office (SRO); and
- Provision exists for verifying the Voter ID/AADHAR/PAN/Driving License details of purchaser & seller by the Stamp & Registration Department.

3.1.5 Audit Criteria

Audit findings were benchmarked against criteria sourced from the following:

- Indian Stamp Act (IS Act), 1899;
- Indian Stamp Act (IS Act) Uttarakhand Amendment 2016;
- Registration Act, 1908;
- Registration Amendment Act 2011;
- Registration Rules as given in Registration Manual of Uttarakhand;
- Transfer of Property Act, 1882;
- Uttarakhand Stamp Valuation of Property Rules, 2015;
- Schedules of SD and RF ; and
- Circulars and orders of the Government of Uttarakhand issued from time to time.

3.1.6 Audit scope and methodology

Registration is being carried out through a system called Core Registration System (CRS) in the Stamp and Registration Department. The SSCA was conducted during May 2022 to October 2022 to cover the activities and functioning of Stamp & Registration Department related to classification of registered documents during the period from 2019-20 to 2021-22. Audit methodology involved scrutiny and analysis of deeds & data relating to the deeds registered in the 13 Sub Registrar Offices¹ out of total 49 Sub-Registrar Offices, selected on the basis of Probability Proportional to Size With Replacement (PPSWR) method to gain assurance that deeds/instruments were properly classified and SD and RF were levied, collected and accounted for in accordance with relevant provisions of Indian Stamp Act, 1899, Registration Act, 1908 and circle rates of various districts & market value guidelines. Entry conference was held with the Secretary, Finance and other departmental officers on 06 May 2022, wherein the audit objectives, scope, criteria and methodology were discussed. The Exit conference was held on 09 February 2023.

¹ SR I, II, III & IV Dehradun, SR I,II & III Roorkee, SR I & II Vikasnagar, SR Rudrapur, SR Bageshwar, SR Sitarganj & SR Rishikesh.

- During the period from 2019-20 to 2021-22, a total of 8,797 deeds related to Release, Correction, Settlement, Mortgage and Partition were registered in the selected 13 SROs. Out of these, 1,426 (16.21 *per cent*) were test checked to assess whether there was any short levy of SD and RF due to misclassification of deeds.

Results of Audit

3.1.7 Systemic issues

- ***Provision for linking correction deed with its original deed in the software***

Article 34 A of Schedule I B of IS, Act 1899 provides for correction of purely clerical error in an instrument chargeable with duty and in respect of which proper duty has been paid. There should be linkage of correction deed with its original deed for comparing the facts and figures of both the deeds. It was observed that the provision for linking of correction deed with its original deed in the registration software was not implemented.

During the exit conference (February 2023), the Government accepted the observation and replied that provision for the same exists in the departmental software. However, once all the data gets digitized (data digitization is in process), the above issue would be resolved.

- ***No Integration of Bhulekh records with the Registration system to verify land records***

Bhulekh records need to be integrated with the registration system to ensure that seller is the true owner of the land and the land sold does not exceed the total area of particular khasra/ khatauni of land owner. Scrutiny of records and information collected from the office of the Inspector General, Registration of Stamp & Registration Department revealed that there was no integration of Bhulekh records with the registration system to verify the land records of the land sold.

Thus, the details of land record cannot be verified at the time of registration of documents to ensure the genuineness of the seller and to ensure that land sold does not exceed the area of particular khasra/khatauni of the land being sold.

During the exit conference (February 2023), the Government accepted the observation and replied that departmental data digitization is in process and data of revenue department is yet to be fully digitized.

- ***No web service link with Electoral authority, Income tax authority, Transport authority and UIDAI for verification of identity of the seller, buyer and witnesses***

There should be linkage of Voter ID /AADHAR/PAN/Driving Licence data with the Stamp and Registration Department to verify identity of the seller, buyer and witnesses at the time of registration of documents. Scrutiny of records and information collected from the office of the Inspector General, Registration of Stamps & Registration Department revealed that there was no web service link with the Electoral authority, Income tax authority, Transport authority and UIDAI for verification of identity i.e. Voter ID, PAN, Driving License, Aadhar Card produced by the seller, buyer and witnesses during registration to check possible fraud and impersonation.

During the exit conference (February 2023), the Government accepted the observation and replied that the integration of UID cannot be done without Aadhar Data Vault (ADV) and Hardware Security Module (HSM). The process of procurement and implementation for the same would be undertaken.

- ***The cases of misclassification of instruments were not referred to Collector, Stamp under appropriate sections of the Stamp Act***

Registering authorities have been empowered under section 47 A (1) (d) of the IS Act 1899 to refer cases of short levy of SD to the Collector, Stamp for determination of proper duty payable thereon prior to the registration of the documents and can impound the same under section 33 (1), while the Collector Stamp under section 47 A (3) can suo motu call for and examine cases to ascertain that proper duty has been paid on the registered documents.

Out of 13 SROs (selected), it was noticed in eleven² SROs that instruments which were not duly stamped due to misclassification of the instruments were referred to the Collector under sections 47 (A) 3 of the IS Act 1899 after registering, which is against the provision of the Act. Additional District Magistrates (Finance & Revenue)³ did not furnish the details by bifurcating cases referred under section 47 A (1) and 47 A (3). Further, it was also observed that cases referred under inappropriate sections of the Act were also accepted by the Additional District Magistrates (Finance & Revenue)⁴ thereby failing to ensure compliance of relevant provisions of the act. This may result in undue hardship to the general public.

During the exit conference (February 2023), the Government accepted the observation and replied that department would issue directions to Sub- Registrars to refer the cases of misclassification of instruments under appropriate Sections.

3.1.8 Compliance issues

Test check of records of the selected 13 SROs for the period from 2019-20 to 2021-22, during May 2022 to October 2022 revealed short levy of SD and RF of ₹ 6.63 crore and other irregularities in 343 cases (24.05 per cent) out of total 1,426 cases test checked. The summary of findings related to compliance issues are categorized and depicted in **Table-3.1.2**.

Table-3.1.2: Results of Audit

Sl. No	Categories	Number of cases	(₹ in lakh)
			Amount
1.	Short levy of SD and RF due to misclassification as Release Deed.	106	422.39
2.	Short levy of SD and RF due to misclassification of Mortgage Deeds	61	25.86
3.	Short levy of SD and RF due to misclassification of new instruments as Correction Instruments.	125	101.28
4.	Short levy of SD and RF due to misclassification as Settlement Deeds	14	33.78

² SR, I, II, III & IV Dehradun, SR I,II & III Roorkee, SR I & II Vikasnagar, SR Rudrapur & SR Rishikesh.

³ ADM(F&R) Dehradun, Haridwar, Udham Singh Nagar.

⁴ ADM(F&R) acts as Collector Stamp as per Section 2 (9) b of IS Act 1899.

Sl. No	Categories	Number of cases	Amount
5.	Short levy of SD and RF due to misclassification as Partition Deeds.	15	39.84
6.	Short levy of RF due to misclassification of distinct shares as single share.	16	8.30
7.	Short levy of SD and RF due to misclassification as transfer cases within family	05	9.58
8.	Short levy of SD and RF due to misclassification of Power of Attorney (POA).	01	22.12
	Total	343	663.15

Audit findings are discussed in succeeding paragraphs. The cases pointed out are based on test- check conducted by Audit.

3.1.8.1 Short levy of SD and RF due to misclassification of Gift Deeds and Partition Deeds as Release Deeds

As per Article 55 of Schedule I B of the Indian Stamp Act, 1899, Release deed is an instrument whereby a person renounces a claim upon another person or against any specified property. The essential conditions⁵ of Release are that the Releasor and Releasee must be the co-owners of the property and co-owner should renounce a claim in favor of all the co-owners. It does not result in extinguishment of right, title or interest of the person, who has ownership right in the property and the property cannot be mutated in favor of Releasee. A claim renounced cannot add to the title of some other person. It has been upheld by the Hon'ble Supreme Court in T. Mammo v/s V.K Ramaswamy case that if the document disclosed an intention to transfer the right then it has to be treated as conveyance. A registered instrument releasing the right, title and interest of the Releasor in any property without consideration in favor of releasee may operate as transfer by way of Gift under Article 33 of Schedule I B of Indian Stamp Act, 1899. Further, when owner of a property dies intestate, the property devolves according to rules of succession as laid down in Section 15 and 16 of Hindu, Succession Act, 1956. The heir succeeding to the property are tenants in common. "Tenancy in common" means that the share of each co-owner is specified⁶. The share of each one of them is separate and distinct. Only one legal heir can get right or title on property if other legal heir transfers the same through sale or gift deed. Further, as per Section 27 of the IS Act 1899, SROs should ensure that facts affecting the chargeability of any instrument with duty have been fully and truly set forth therein and the duties have been levied based on the classification of documents as mentioned in Schedule I B related to Section 3 of IS Act 1899. The SR should scrutinize the recitals of the documents presented for registration thoroughly, to arrive at the correct classification of the documents for adoption of the applicable rates of SD and RF. The SD payable on Release deed is seven *per cent* on the value or amount of the claim up to ₹ 2,500 and maximum ₹ 210 thereafter and RF chargeable is ₹ 100 only.

⁵ AIR 1986 AP 42.

⁶ AIR 1979 Allahabad 305.

Scrutiny of 501 Release Deeds executed in 11 SROs revealed that the aforesaid provisions regarding classification of documents were not adhered to in 106 cases for levying appropriate SD and RF while registering the documents. It resulted in short levy of SD and RF of ₹ 4.22 crore. The findings are discussed in succeeding paragraphs.

a) Transfer of Rights, Title and Ownership of property acquired through succession were misclassified as Release deeds

It was observed in 16 cases of five offices that the owner of the property died intestate, the property devolved according to rules of succession as laid down in Section 15 and 16 of Hindu, Succession Act, 1956. Legal heirs having defined shares transferred their shares to other heir without any consideration and transferred all the rights, title and ownership in favor of the other heir in contravention of provisions of Release deed. It should have been classified as Gift deed rather than Release deed. The rate of SD to be levied on Gift Deed is five *per cent* on market value of the property while in the case of family member the rate is one *per cent*⁷ of market value of the property and RF payable is two⁸ *per cent* on the amount subject to maximum of ₹ 25,000. It resulted in short levy of SD and RF of ₹ 11.48 lakh (***Appendix- 3.1.1***).

During the exit conference (February 2023), the Government accepted the observations and replied that cases at Sl. no 4, 5 and 12 to 16 of ***Appendix- 3.1.1*** had been referred to Collector Stamp after being pointed out by audit while the cases at Sl no. 1, 2, 3 and 6 to 11 of ***Appendix-3.1.1*** would be referred to the Collector Stamp.

b) Instruments misclassified as Release deeds in which share released by one of the co - owners was not in favour of all the other co-owners

It was observed in 16 cases of four offices that one of the co-owners of the property released his share in favour of few co-owners rather than in favour of all the other co-owners without any consideration and also transferred all the rights, title and ownership of the property. This should have been classified as Gift Deed. It resulted in short levy of SD and RF of ₹ 24.04 Lakh (***Appendix-3.1.2***).

During the exit conference (February 2023), the Government accepted the observations and replied that cases at Sl. no 3 to 8 of ***Appendix-3.1.2*** had been referred to Collector Stamp after being pointed out by audit, while the cases at Sl no. 1, 2 and 9 to 16 of ***Appendix-3.1.2*** would be referred to the Collector Stamp for examination.

c) Instruments misclassified as Release deeds in which the Releasor and Releasee were not the co-owner of the property

It was observed in two cases⁹ of two offices that property was released by Releasor in favour of the Releasee without any consideration. However, the Releasor and Releasee were not co-owners of the property. This should have been classified as Gift Deed. It resulted in short levy of SD and RF of ₹ 0.81 lakh.

⁷ Uttarakhand government Finance section-9 No. XXVII (9)/2013/stamp-20/2010 Dehradun: dated 23 July 2013.

⁸ Uttar Pradesh government Notification No. SR 3814/11-95 dated 15 September 1995.

⁹ Deeds no 4257/2020, ₹ 0.29 lakh, SR-I Vikasnagar & 933/2022, ₹ 0.52 lakh, SR-III Dehradun.

During the exit conference (February 2023), the Government accepted the observations and replied that both the cases would be referred to the Collector Stamp for examination.

d) Instruments misclassified as Release deeds in which the Releasee were given the right of mutation of property in revenue records by the Releasor

It was observed in 70 cases of seven offices that the property released by Releasor in favour of the Releasee without any consideration was either mutated or was allowed to be mutated in favour of the releasee in land records which was against the provisions of Release deed. Claim renounced cannot add to the title of some other person in land revenue records. This should have been classified as Gift Deed. It resulted in short levy of SD and RF of ₹ 3.82 crore (**Appendix-3.1.3**).

During the exit conference (February 2023), the Government accepted the observations and replied that out of 70 cases as mentioned in **Appendix-3.1.3**, two cases at Sl. no 44 and 45 had been referred to Collector Stamp after being pointed out by audit while the remaining cases would be referred to the Collector Stamp for examination.

e) Partition deeds misclassified as Release deeds

As per Section 2 (15) of IS Act, 1899, Instrument of Partition means any instrument, whereby co-owners of any property divide or agree to divide such property in severalty. Further, the partition is possible between the co-owners who do not have an absolute or equal rights therein. As per article 45 of Schedule IB, of IS Act 1899, SD payable on instrument of partition other than family members is seven *per cent* for a sum equal to the amount or value of the separated share or shares of the property. In the case of family members¹⁰ the SD payable is one *per cent*, subject to maximum of ₹ one lakh on instrument valued up to ₹ 10 crore and ₹ three lakh on instrument valued more than ₹ 10 crore within the municipal limit and outside the municipal limit, the SD payable is 0.25 *per cent* subject to maximum of ₹ 25,000, while the RF is payable at the rate of two *per cent* of value of the property, subject to maximum of ₹ 25,000.

It was observed in two cases¹¹ of two offices that there were partitions among the co-owners of the property and the same were misclassified as Release deed. It resulted in short levy of SD and RF of ₹ 4.06 lakh.

During the exit conference (February 2023), the Government accepted the observations and replied that both the cases would be referred to the Collector Stamp for examination.

3.1.8.2 Short levy of SD and RF due to misclassification of Mortgage deeds

Scrutiny of 180 mortgage Deeds executed in nine SROs revealed that relevant provisions of the IS Act 1899 regarding classification of documents were not adhered to in 61 deeds. It resulted in short levy of SD and RF of ₹ 25.86 lakh.

¹⁰ Notification No. 35/XXVII (9)/2011/Stamp-20/2010 dated 24 January 2011.

¹¹ Deed nos. 657/2020, ₹ 3.48 lakh SR-III Dehradun & 134/2021, ₹ 0.58 lakh SR Rishikesh.

a) Misclassification of Mortgage without possession deeds as Mortgage with possession deeds

Articles 40 (a) and 40 (b) of Schedule IB of Indian Stamp Act, 1899 classify the documents of Mortgage with or without possession. When possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given, the SD payable is five *per cent* on the amount secured by such deed while mortgage without possession attracts the SD of seven *per cent* and RF payable is two *per cent* on the amount secured by such deed, subject to maximum of ₹ 25,000.

It was observed in 46 cases in six SROs that there was misclassification of Mortgage without possession documents as mortgage with possession documents. It resulted in a short levy of SD of ₹ 20.35 lakh (***Appendix -3.1.4***).

During the exit conference (February 2023), the Government accepted the observations and replied that cases at Sl. no 30 to 44 of ***Appendix- 3.1.4*** had been referred to the Collector Stamp after being pointed out by audit, while the cases at Sl. no. 1 to 29 and 47 would be referred to the Collector Stamp for examination. Further, in respect of cases at Sl no. 45 and 46, Government replied that these were the cases related to deposit of title deeds as the same had been mentioned in the deeds. The reply is not acceptable as the deed was shown under Article 40 of the IS Act 1899 and the SD was levied at the rate of five *per cent* instead of seven *per cent*.

b) Levy of stamp duty on mortgaged property in lieu of the secured amount

When possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given, the SD is payable on the amount secured by such deed and the market value of the property is not considered for this purpose. It was observed during scrutiny of a deed¹² that a loan amount of ₹ 30 lakh was sanctioned but the value of mortgaged property was ₹ 8,96,000 which was less than the loan amount. Further, SD at the rate of seven *per cent* was levied on ₹ 8,96,000 instead of ₹ 30 lakh, which was secured by the deed. Thus, it resulted in short levy of SD and RF of ₹ 1.54 lakh.

During the exit conference (February 2023), the Government accepted the observation and replied that the case would be referred to the Collector Stamp for examination.

c) Levy of stamp duty on Mortgage deed as applicable to the Bond

As per Article 40 (b) of Schedule I B of IS Act 1899, SD payable on Mortgage without possession is the same as applicable to the Bond¹³ for the amount secured by such deed. SD payable on bond was reduced to four *per cent* on the amount vide Notification No K.S.B. -5-3706/11-1998, dated 31 August 1998. It was specifically mentioned in the said Notification that the reduced rates would apply only to instruments covered by Article 15 and not to any other class of instruments chargeable under any other Article, even though chargeable to duty as a Bond.

¹² Deed no 5488/2021, SR Rudrapur.

¹³ 'Bond' includes any instrument whereby person obliges himself to pay money to another.

It was observed in 14 cases in three SROs that SD at the rate of four *per cent* instead of seven *per cent* was levied on the documents registered as mortgage deed by calculating the SD as applicable to the Bond. It resulted in short levy of SD of ₹ 3.97 lakh (*Appendix-3.1.5*).

During the exit conference (February 2023), the Government accepted the observations and replied that cases at sl. no 1 to 5 had been referred to Collector Stamp after being pointed out by audit, while the cases at sl no. 6 to 14 would be referred to the Collector Stamp for examination.

3.1.8.3 Short levy of SD and RF due to misclassification of New Instruments as Correction Instruments

As per Article 34 A of Schedule I B of Indian Stamp Act, 1899, an error of purely clerical in nature in an instrument can be rectified by Correction/Rectification Deed. The correction deed does not result in change in the right and legal position of the parties, description of property, area of the property as compared to original deed. Further, as per Rule 350 of Registration Rules as mentioned in Registration Manual of Uttarakhand, where the deed is altered after registration by the consent of parties to correct an error of description and in furtherance of original intention, such alteration makes the document new one as different from the one already registered. The SD and RF on the altered document are to be levied afresh. SD and RF to be payable on correction deed is ₹ 100 each while the new instrument¹⁴ attracts SD according to nature of transaction as mentioned in schedule I B of IS Act 1899 related to Section 3 of IS Act 1899 and the RF is payable at the rate of two *per cent* of value of the property, subject to maximum of ₹ 25,000.

Scrutiny of 655 correction instruments executed in 13 SROs revealed that in 125 cases of 13 offices there were material alterations i.e in area, dimension, boundaries, change of name of seller, purchaser, village, Khasra number, khet number, plot number, location etc. Further, new facts were found to have been incorporated in the correction deeds as compared to original deeds and despite that the same were still classified as correction deeds. However, the same should have been classified as new instruments. It resulted in short levy of SD and RF of ₹ 1.01 crore (*Appendix-3.1.6*).

During the exit conference (February 2023), the Government accepted audit observations in 95 cases out of total 125 and replied that 13 cases had been referred to the Collector Stamp after being pointed out by audit while 82 cases would be referred to the Collector Stamp for examination. In the remaining 30 cases, the Government replied that the corrections were clerical in nature and cited that supplementary deeds were executed to correct an error of description under Rule 351 of Uttarakhand Registration Manual.

¹⁴ 'Instrument' includes every document and record created or maintained by which any right or liability is, or purports to be created, transferred, limited, extended, extinguished, or recorded.

The reply is not acceptable as there were material¹⁵ alterations in these deeds also as compared to the corresponding original deeds, which were in furtherance of their original intention, thereby rendering these deeds new, as per Rule 350 of Uttarakhand Registration Manual.

3.1.8.4 Short levy of SD and RF due to misclassification as Settlement deeds

Scrutiny of 46 Settlement Deeds executed in eight SROs revealed that relevant provisions of the IS Act 1899 regarding classification of deeds as settlement deeds were not adhered to in 14 deeds. It resulted in short levy of SD and RF of ₹ 33.78 lakh.

a) Misclassification as Settlement deeds

As per one of the essential conditions as mentioned in Section 2 (24) of IS Act 1899, Settlement means any non-testamentary¹⁶ disposition¹⁷ in writing of movable or immovable property for the purpose of distributing of property of settler among his family, or those for whom he desires to provide, or for the purpose of providing for some person dependent on him. It should be executed by a person who is the sole owner of the property, and the beneficiaries are members of his family or those for whom the settler wants to provide. It is not executed to settle the family dispute. As per Article 58, SD to be payable on an instrument of Settlement other than family members is seven *per cent* for a sum equal to the amount or value of the property settled while in the case of family member the same is 0.5 *per cent*¹⁸, maximum ₹ one lakh on instrument valued up to ₹ 10 crore and ₹ three lakh on instrument valued more than ₹ 10 crore and the RF is two *per cent* for a sum equal to the amount or value of the property settled subject to maximum of ₹ 25,000.

Audit observed that there were three cases¹⁹ of partition among the co-owners of the property of which two were among non-family members and all these cases were classified as Settlement deeds and SD of ₹ 1,000 was found to have been paid in one case involving family members. Further, in the remaining two cases of non-family members SD of ₹ 1,100 each was paid. The SDs paid in these cases are applicable neither to partition nor to settlement within or outside the family. However, these deeds were classified as Settlement deeds. It resulted in short levy of SD of ₹ 10.16 lakh.

During the exit conference (February 2023), the Government accepted the observations and replied that all the cases would be referred to the Collector Stamp for examination.

¹⁵ Material alterations include change in measurement, boundaries, plot number, area etc. as detailed in *Appendix 3.1.6*.

¹⁶ 'Non testamentary' means an instrument that is not meant to come into operation after the death of the executant.

¹⁷ Disposition conveys the idea of transfer.

¹⁸ Notification No.36/XXVII (9)/2011/Stamp-20/2010 dated 24 January 2011

¹⁹ Deeds No.3221/2019 (₹ 99 lakh), 9083/2021(₹ 4.06 lakh) and 7162/2021 (₹ 5.11 lakh) of SR-I Vikasnagar

b) Cases involving other than family members were misclassified as settlement among the family members

Audit observed in two cases²⁰ of two offices that the Settlement deeds among other than family members were misclassified as cases among the family members. It resulted in short levy of SD of ₹ 3.01 lakh.

During the exit conference (February 2023), the Government accepted the observations and replied that the cases would be referred to the Collector Stamp for examination.

c) Misclassification of Gift deeds as instrument of Settlement

As per Section 122 of Transfer of Property Act 1882, Gift is the transfer of certain existing movable or immovable property made voluntarily and without consideration by donor to donee. Further, Article 33 of Schedule I B of IS, Act 1899 covers the transaction related to Gift deed. SD payable on Gift deed is five *per cent* of the market value of the property while one *per cent* in the case of family member. The RF chargeable is two *per cent* of the market value of the property subject to maximum of ₹ 25,000.

Audit observed that there were six cases of transfer of property by one of the co-owners in favour of others through settlement deeds of which five cases were among the family members. The facts of the documents revealed that these were cases of partition and also involved transfer of properties through Gift deeds. However, the facts related to Gift deeds were not taken into consideration while registering the documents which resulted in short levy of SD and RF of ₹ 4.17 lakh (*Appendix-3.1.7*).

Further, it was observed in three cases²¹ that deeds which were executed to avoid family disputes were classified as Settlement deeds, whereas the same should have been classified as Gift deed. It resulted in short levy of SD and RF of ₹ 16.44 lakh.

During the exit conference (February 2023), the Government accepted the observations and replied that all the cases would be referred to the Collector Stamp for examination.

3.1.8.5 Short levy of SD & RF due to misclassification as Partition deeds

Scrutiny of 39 Partition Deeds executed in 13 SROs revealed that relevant provisions of the IS Act 1899 regarding classification of Partition deeds were not adhered to in 15 deeds. It resulted in short levy of SD and RF of ₹ 39.84 lakh.

a) SD on Partition deed was levied as applicable to Gift deed

As per article 45 of Schedule IB, of IS Act 1899, SD to be payable on instrument of partition other than family member is seven *per cent* for a sum equal to the amount or value of the separated share or shares of the property and the RF is two *per cent* on the largest share remaining after the property is partitioned subject to maximum of ₹ 25,000 while the SD payable on Gift deed under Article 33 is five *per cent* of the market value of the property.

²⁰ Deeds No.498/2021 (₹ 2.26 lakh) of SR III DDN & 3222/2021(₹ 0.74 lakh) of SR Rishikesh.

²¹ Deeds No.6350/2019 (₹ 1.21 lakh) & 5674/2021(₹ 9.11 lakh) of SR Rudrapur and 5152/2020 (₹ 6.12 lakh) of SR III DDN.

Audit observed in three cases²² that there was partition among the non-family members and SRO applied SD on the same treating them as Gift deeds. It resulted in short levy of SD and RF of ₹ 8.47 lakh.

During the exit conference (February 2023), the Government accepted the observations and replied that all the cases would be referred to the Collector Stamp for examination.

b) Misclassification of Non-agricultural land as agricultural land in Partition deed

As per the general instructions on circle rates of the property, issued by the concerned District Collector, agricultural land will be assessed at the non-agricultural rate if area of the property being transferred is 1,000 Sq. Metre or less. Besides, agricultural land situated outside an urban area will be assessed at the non-agricultural rate if area of the property being transferred is 500 Sq. Metre or less.

Audit observed in five cases of two offices that there was partition of the property among the co-owners of the property. The share of the co-owners of the property after the partition was less than 500 Sq. Metre and the same was situated outside the urban area. Agricultural rates were applied for valuation of the separated shares rather than the non-agricultural rate. Thus, it resulted in short levy of SD and RF of ₹ 5.52 lakh (***Appendix-3.1.8***).

During the exit conference (February 2023), the Government accepted the observations and replied that all the cases would be referred to the Collector Stamp for examination.

c) Partition cases involving other than family members were misclassified as Partition among the family members

SD payable on instrument of Partition other than family member is seven *per cent* for a sum equal to the amount or value of the separated share or shares of the property, while in the case of family members the same is one *per cent*, maximum ₹ one lakh on instrument valued up to ₹ 10 crore and ₹ three lakh on instrument valued more than ₹ 10 crore within the municipal limit & outside the municipal limit is 0.25 *per cent* and maximum of ₹ 25,000 while the RF is two *per cent* on the largest share remaining after the property is partitioned subject to maximum of ₹ 25,000.

Audit observed in three cases²³ that partition deed among other than family members was misclassified as among the family members. It resulted in short levy of SD and RF amounting to ₹ 23.47 lakh. Further, audit could not calculate the SD and RF in a deed²⁴ as the area of the land being partitioned was not mentioned.

During the exit conference (February 2023), the Government accepted the observations and replied that all the cases would be referred to the Collector Stamp for examination.

²² Deeds No.4229/2019, ₹ 0.56 lakh, 3866/2020, ₹ 0.61 lakh, 7204/2020, ₹ 7.3 lakh, SR Rishikesh.

²³ Deeds No.2807/2020, ₹ 0.82 lakh SR-I Vikasnagar,4073/2020, ₹ 4.25 lakh SR-II, Dehradun, 1996/2020, ₹ 18.40lakh,SR Sitarganj.

²⁴ Deed no. 6257/2021.

d Instruments misclassified as Partition deed in which the owners were not the co-owners of the property

As per Section 2 (15) of IS Act, 1899, Instrument of Partition means any instrument, whereby co-owners of any property divide or agree to divide such property in severalty. The essence of the partition is that the joint ownership must be substituted by separate ownership of the erstwhile co-owners. Further, the partition is possible between the co-owners who do not have absolute or equal rights therein.

Scrutiny of a Partition Deed²⁵ executed in the office of SR-II Dehradun revealed that three properties were purchased separately through three deeds executed by two persons each and the same were treated as joint property. Further, the property already having separate ownership was partitioned among first party and the second party comprising three persons and two persons respectively. However, they were not the co-owners of the property and the instrument should have been registered as a gift deed. Thus, it resulted in short levy of additional SD and RF of ₹ 0.45 lakh.²⁶

During the exit conference (February 2023), the Government accepted the observation and replied that the case would be referred to the Collector Stamp for examination.

e Property given through consent to other co-owners was misclassified as partition deed

Scrutiny of two Partition Deeds²⁷ executed in the office of SR-II Dehradun revealed that mother and her two sons were the joint owners of the property. Mother gave her share in the property to the sons through consent and the property was partitioned among the sons. The property could have been partitioned among the sons only after mother had gifted her share to the sons. Thus, the share of mother needs to be treated as gift deed prior to partition. It resulted in short levy of additional SD and RF of ₹ 1.93 lakh²⁸.

During the exit conference (February 2023), the Government accepted the observations and replied that both the cases would be referred to the Collector Stamp for examination.

3.1.8.6 Short levy of RF due to misclassification of distinct shares as single shares

As per Section 78 of Registration Act, 1908, State Government shall fix a fee for the registration of the documents. The RF payable is 2 per cent of the consideration or the market value of the property whichever is higher subject to maximum of ₹ 25,000. Any instrument executed by several persons in which their shares are distinct, or their part is specified shall be chargeable with the aggregate amount of RF with which separate instruments, each comprising or relating to one of such matter, would be chargeable under this Act.

²⁵ Deed no. 2023/2019.

²⁶ SD ₹ 4,200 + ₹ 4,200 + ₹ 6,620 = ₹ 15,020, RF ₹ 8,390 + ₹ 8,390 + ₹ 13,238 = ₹ 30,018, SD+RF ₹ 15,020+₹ 30,018=₹ 45,038.

²⁷ Deed no. 4006/2021, 1657/2022.

²⁸ SD to be paid, (₹ 1,09,08,841+₹ 33,57,667)x1 Per cent=₹ 1,42,665 say ₹ 1,42,670, RF to be paid, ₹ 25,000+₹ 25,000= ₹ 50,000.

Audit observed in 16 cases of eight offices that instruments of transfer of property were executed by several persons, each having separate shares or the part in the property. However, separate RF was not charged on such instruments. It resulted in short levy of RF of ₹ 8.30 lakh of which, ₹ 0.75 lakh had been deposited in three cases²⁹ after being pointed out by audit (*Appendix-3.1.9*).

During the exit conference (February 2023), the Government accepted the observations and replied that out of 16 cases, an amount of ₹ 0.75 lakh had been realized in three cases after being pointed out by audit, two cases had been referred to the Collector Stamp after being pointed out by audit and 10 cases would be referred to Collector Stamp for examination. Further, in one case at sl no.9, it was replied that all the seller and consenter had jointly received the consideration. Thus, separate registration fee was not leviable. The reply about consideration received is not acceptable as both had separately received the consideration.

3.1.8.7 Short levy of SD and RF due to misclassification of family transfer cases

Audit observed in five cases of three SROs that relevant provisions of the IS Act 1899 regarding classification of documents related to transfer within family were not adhered to in five deeds. It resulted in short levy of SD and RF of ₹ 9.58 lakh.

a) Transfer of property to non-family members misclassified as transfer within the family

The Government of Uttarakhand issued a Notification No. Finance Division-9/No.34/XXVII (9)/2010/Stamp-20/2010 dated 24 January 2011 related to levying of SD at the rate of 0.25 per-cent of consideration or market value of the property whichever is higher subject to maximum of ₹ 1,000 on sale deed executed among the family members who are the co-owners of the property and their parts are specified in the property. The RF payable is two *per cent* of the consideration or the market value of the property whichever is higher subject to a maximum of ₹ 25,000.

Audit observed in two cases³⁰ of one office that sale deeds were executed among non-family members but the same were treated as within the family members. Accordingly, the SD of only ₹1,000 was levied while the SD at the rate of five *per cent* was leviable on the consideration or market value whichever is higher. Further, in one case³¹, it was found that the sale deed was executed by the family members who were not co-owners of the property. It resulted in short levy of SD and RF of ₹ 2.14 lakh.

During the exit conference (February 2023), the Government accepted the observations and replied that all the three cases would be referred to the Collector Stamp for examination.

b) Transfer of property without consideration was misclassified as sale deed among the family members

As per Section 54 of Transfer of property Act 1882, sale is defined as transfer of ownership in exchange for price paid or promised or part paid, and part promised.

²⁹ Deeds no. 755/2020 SR II Dehradun, 523/2021 and 4773/2021 SR III Roorkee.

³⁰ Deeds No.7263/2020, ₹1.52 lakh & 3314/2019, ₹ 0.39 lakh of SR Rishikesh.

³¹ Deed No.1380/2021, ₹ 0.23lakh, SR I Vikasnagar.

Audit observed in two cases³² of one office that there was transfer of property among the family members without any sale price and the same was categorized as sale deed. As there was no sale price, it should have been classified as gift deed on which SD is to be levied at the rate of one *per cent* on the market value of the property instead of ₹ 1,000. It resulted in short levy of SD and RF of ₹ 7.44 lakh.

During the exit conference (February 2023), the Government accepted the observations and replied that both the cases would be referred to the Collector Stamp for examination.

3.1.8.8 Short levy of SD & RF due to misclassification of Power of Attorney (POA) with irrevocable authority as Power of Attorney with revocable authority

As per Article 48 (e) and (ee) of Schedule I B of IS Act 1899, when the POA is given either for consideration or through irrevocable authority to sell immovable property, the SD thereon shall be payable at the rate of conveyance i.e five *per cent* of the amount of consideration or of the market value of the property and RF is two *per cent* on the amount of consideration or on the market value of the property whichever is higher, subject to maximum of ₹ 25,000.

Scrutiny of a sale deed³³ revealed that Attorney sold the immovable property through POA. Further, the POA executed through deed³⁴ was found as revocable and SD and RF of ₹ 50 each were paid. However, the whole amount of the transaction was received by the Attorney, as mentioned in the affidavit. So, it should have been classified as POA with irrevocable authority on which SD at the rate of five *per cent* of the market value of the property was to be levied and RF was payable. It resulted in short levy of SD and RF of ₹ 22.12 lakh³⁵.

During the exit conference (February 2023), the Government accepted the observation and replied that case would be referred to the Collector Stamp for examination.

3.1.9 Deficiency in role and responsibility of various authorities

As per paragraph 81 of the Uttarakhand Budget manual, it is the duty of the controlling officer of the department to see that all sums due to the Government are regularly and promptly assessed, realized and duly credited to the Government account.

As per paragraph 82 of appendix XIX B of Financial Handbook Volume V part I, Government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

³² Deeds No. 1727/2020 & 1728/2020, both of ₹ 3.72 lakh each of SR Rudrapur.

³³ Deed no.3889/2019, SR, Rudrapur.

³⁴ Deed no. 108/2018 registered in Book IV.

³⁵ $3.9770 \text{ Hectare} \times ₹ 1,10,00,000 = ₹ 4,37,47,000 \times 5 \text{ per cent} = ₹ 21,87,350-50 + ₹ 25,000-50 = ₹ 22,12,250.$

Recovery from the Uttarakhand Government Servant- As per point 3 (a) of Uttarakhand Government servant service Rule 2003, loss arising due to violation of orders by the government servant should be completely or partially recovered from him.

Rules related to administration and superintendence-The IGR has been empowered under Rule 69 of the Registration Act for the administration and superintendence of the SROs. As per Rule 285 of Uttarakhand Registration Manual, SR is to ensure that documents presented for registration are properly stamped and Rule 385 and 387 of Uttarakhand Registration Manual enables the District Registrars (DR) to examine the records and registers at SROs to ensure that registered documents were duly stamped.

These rules enable the authorities to detect and prevent the mistakes at an earlier stage to minimize loss. The lapses pointed out in paras 3.1.7 and 3.1.8 related to systemic and compliance issues respectively show that Controlling Officer did not effectively discharge his duties as envisaged in para 81 of Budget Manual and Rule 69 of the Registration Act. Further, DR and SR did not ensure that documents presented for registration were duly stamped as envisaged in Rule 385, 387 and 285 of the Uttarakhand Registration Manual respectively.

Thus, inability on the part of the authorities to effectively monitor and supervise the functioning of the SROs effectively that resulted in the occurrence of large number of mistakes in test checked documents which caused revenue loss to the government.

3.1.10 Conclusion

Audit noticed a number of systemic issues i.e. no provision for linking correction deed with its original deed in the software, no Integration of Bhulekh records with the Registration system to verify the land records, no web service link with Electoral authority, Income tax authority, Transport authority and UID for verification of identity and reference of cases of misclassification of instruments to Collector, Stamp under inappropriate sections of the Stamp Act. Besides, compliance issues related to short levy of SD and RF due to misclassification of documents were noticed i.e. release, mortgage, correction, settlement and partition deeds, distinct shares, family transfer cases and power of attorney cases.

Thus, the relevant provisions of the Acts, Rules and Manuals were not strictly adhered to by the Registering Authorities for classification of the documents for levying appropriate SD and RF, which resulted in loss of revenue to the State Government of ₹ 6.63 crore.

3.1.11 Recommendations

The State Government may consider:

- ***The registration software may be upgraded to incorporate linking correction deed with its original deed, Integration of Bhulekh records with the Registration system to verify land records and web service link with Electoral***

authority, Income tax authority, Transport authority and UID for verification of identity;

- *The SROs should thoroughly examine the documents prior to registration regarding applicability of stamp duty on documents rather than referring the cases to the Stamp Collector under inappropriate section of the Act after registration of the documents;*
- *The Stamp Collector should take into cognizance the cases referred under inappropriate section and IGR may issue direction to the SRs to refer the cases as per the provision of the Act;*
- *Further, IGR should fix norms for examining for each type of deed by AIG at the time of inspection to detect mistakes at the initial stage;*
- *The Government/Department may, therefore, undertake a thorough review of all units to check whether similar errors/omissions have taken place elsewhere and if so, to rectify them.*

MINING DEPARTMENT

3.2 Non recovery of royalty

Undue benefit of ₹ 10.04 crore was allowed to the brick kiln operators due to non-recovery of royalty.

As per rule 7 (1) of Uttarakhand sub-mineral (sand, gravel, boulder, brick etc.) policy, 2015³⁶, the production of bricks from the brick kilns will be calculated on the basis of pillars of the brick. The calculation will be done by setting the standard of 20 lakh bricks production for minimum 15 pillars and assuming an additional one lakh bricks per pillar from the brick kiln. Further, the rate of royalty on bricks was fixed at ₹ 100 per thousand bricks produced by amending Uttarakhand minor minerals (concession) (amendment), rules 2016³⁷.

Scrutiny of records of District Mining Officers (DMOs), Haridwar (October 2020 and August 2021) and Udham Singh Nagar (September 2021) revealed that brick kiln operators did not deposit the royalty for production of bricks in accordance with the provisions of above notifications. The details are given below:

- (a) During audit of DMO, Haridwar, it was noticed that 81.86 crore bricks were produced by 148 brick kiln operators during the year 2019-20 and 2020-21 against which royalty of ₹ 8.19 crore was payable as per the prescribed rate, but no royalty was deposited by the said kiln operators (sl. no. 1 and 2 of **Appendix-3.2.1**). Further, in DMO, U S Nagar it was also noticed that eight brick kiln operators did not deposit any royalty for the year 2020-21, though 2.24 crore bricks were produced against which ₹ 0.22 crore royalty was due to be deposited by the kiln operators (sl. no. 5 of **Appendix-3.2.1**).

³⁶ Issued vide Office Memorandum no. 1033/VII-1/2015/146-kha/2010 dated 31 July 2015.

³⁷ By notification number 1754/VII-1/16/24-kha/07 TC dated 08 December 2016.

(b) Scrutiny of records of DMO, Udham Singh Nagar revealed that ₹ 1.20 crore³⁸ royalty was deposited by kiln operators during the year 2019-20 & 2020-21 against the royalty of ₹ 2.83 crore due for the production of 28.34 crore bricks by kiln operators³⁹ (sl. no. 3 and 4 of *Appendix-3.2.1*).

Thus, undue benefit of ₹ 10.04 crore was allowed to the brick kiln operators.

The Government (July 2023) stated that a comprehensive proposal from the Directorate of Geology and Mining had been received and is under review. A decision on this matter will be communicated to audit in due course of time.

REVENUE DEPARTMENT

3.3 Irregular expenditure

Irregular expenditure of ₹ 4.23 crore was incurred by the Commissioner, Kumaon Division in renovation work of the Commissioner's office

As per Delegation of Financial Powers Rules, 2018, the Government's sanction is required to incur any expenditure on government building. Further, as per Financial Handbook Vol VI, permanent Government building may be dismantled under the order of the Government or any subordinate authority to whom power has been delegated. Still further, Uttarakhand Procurement Rules 2018, require that any original work, repair, or maintenance work should not be commenced until administrative approval is obtained from the competent authority; a properly detailed design has been approved; estimates containing the detailed specification and quantities of various items have been approved by PWD or any other specialised agency.

As per para 12 (iii) of Uttarakhand Budget Manual no authority should exercise its power of sanctioning to pass an order directly or indirectly to its own advantage.

As per Uttarakhand Budget Manual, expenditure involved on a new scheme, in the adoption of a new policy, provision of a new facility, or any substantial alteration in character or extent of an existing facility will normally be treated as constituting "New Expenditure". Volume III of the State Budget has a grant wise list of 'New Expenditure.'

As per Budget Manual, new projects/New Expenditure must undergo detailed scrutiny on parameters such as cost-benefit analysis, availability of costing norm, recurring expenditure and its composition, economic and financial viability, value for money.

Scrutiny of records (April 2022) of Commissioner, Kumaon Division, Nainital (Commissioner) revealed that the Commissioner's office was renovated at a cost of

³⁸ Royalty of ₹ 48.50 lakh was deposited by 52 brick kiln operators during the year 2019-20 and royalty of ₹ 71.55 lakh was deposited by 53 brick kiln operators during the year 2020-21.

³⁹ 52 brick kiln operators during the year 2019-20 and 53 brick kiln operators during the year 2020-21.

₹ 4.23 crore. The cost of renovation was borne by the District Development Authorities of Nainital and Udham Singh Nagar⁴⁰ in the ratio of 50:50.



Renovation work of office building of Commissioner Kumaon

The said renovation had following irregularities:

- Government's approval/sanction as envisaged in para 3.12 of Delegation of Financial Powers, 2018 and para 40(1) of Uttarakhand Procurement Rules was not obtained,
- Government's approval/sanction before dismantling/demolition of a part of office building, as envisaged under para 280 of Financial Handbook vol VI, was not obtained,
- Dismantled material was disposed off without government's sanction/approval,
- There was no assurance that the said renovation was as per the technical specifications and as per the scales/ specifications applicable to government non-residential buildings, since Government's sanction/approval was not obtained.

On being pointed out, the Government forwarded the Commissioner's reply. Similarly, the Commissioner in his reply forwarded the reply of District Development Authority without offering his own comments. The DDA in its reply stated that in the 8th Board meeting⁴¹ of DDA, Nainital, it was decided to renovate the office building of Chairman, DDA, Nainital (Divisional Commissioner in ex-officio capacity). Accordingly, a contract⁴² of ₹ 63.90 lakh was entered into (October 2020) for the said

⁴⁰ Commissioner Kumaon has been delegated the duty of Chairman, DDA Nainital and Chairman, U.S. Nagar through Notification no 1814(2)/V-2/05(आ०) and 1814(2)/V-2/05(आ०) dated 13 November 2017 respectively.

⁴¹ Held on 08 June 2020.

⁴² Selected through E-tendering, agreement number 05/2020-21.

work. Further, the Board in its 11th meeting and 13th meeting approved the revised estimates of ₹ 3.12 crore and ₹ 4.95 crore respectively, for the said work. DDA Nainital claimed that these decisions were according to clause IV⁴³ of the “Uttarakhand Urban and Country Planning and Development Act, 1973” (Act) and hence, the approval was not obtained from any other authority.

The reply is not acceptable as financial rules relating to incurring of expenditure on government buildings were not followed. Further, clause 4 of the said Act advocates development of the notified area in terms of town planning and this cannot be interpreted to empower the District Development Authority to modify/alter/demolish any Government premises without the approval of competent authority. Further, the Commissioner violated canons of financial propriety as mentioned in para 12 (iii) of Budget Manual.

Thus, the Commissioner Kumaon Division (Ex-officio Chairman of the DDA, Nainital and Udham Singh Nagar) used funds of DDA, Nainital and US Nagar to incur an irregular expenditure of ₹ 4.23 crore on renovation works of the government office building.

3.4 Subject Specific Compliance Audit on establishment and utilisation of Modern Record Rooms under Digital India Land Records Modernization Programme

Ineffective planning at the departmental level resulted in incomplete execution of work for the establishment of Modern Record Rooms (MRRs) in pilot districts. The equipment/material installed by the firm in MRRs were found to be idle resulting in expenditure incurred by way of payment of ₹ 2.75 crore to the firm against the contracted amount of ₹ 4.82 crore turning unfruitful. In violation of Uttarakhand Procurement Rules, Mobilization Advance was made available to the firm not only without interest but also without Bank Guarantee. Apart from the pilot districts, there was unnecessary delay in execution of civil work in setting up of MRRs in rest of the districts of the State. Besides, frugality was not adhered to in execution of civil work resulting into gratuitous expenditure of ₹ 1.48 crore. During centralized procurement for setting up of MRRs, unnecessary and extra material was purchased which had not been put to use for two years and expenditure of ₹ 13.80 crore incurred on the said procurement was futile.

3.4.1 Introduction

The National Land Records Modernization Programme (NLRMP), approved in 2008, was formulated by merging two schemes namely Computerization of Land Records (CLR) and Strengthening of Revenue Administration and Updating of Land Records (SRA&ULR) and has since been revamped as a Digital India Land Records Modernization Programme⁴⁴ (DILRMP). The Programme contains various components which in effect translated into following activities:

⁴³ The State Government may by notification in the Gazette constitute for the purposes of this Act, an authority to be called the ‘Uttarakhand Housing and Urban Development Authority’ for all the development areas in the State with headquarter at such place as the State Government may specify and Local Development Authority for any development area.

⁴⁴ A Central Sector Scheme with cent *per cent* Central funding with effect from 01 April 2016.

(i) computerization of records of rights; (ii) digitization of cadastral maps; (iii) integration of records of rights and cadastral maps; (iv) Survey/resurvey; (v) modern record rooms; (vi) computer centres at tehsil, sub-division, district and data centre at state level; (vii) connectivity between revenue offices; (viii) computerization of registration and connectivity between sub-registrar offices and tehsils; (ix) integration of registration and land records.

Audit of the Chairman, Board of Revenue, Uttarakhand, Dehradun was conducted in November 2021. Besides, physical inspection was carried out in three districts (four tehsils in each district of Pauri, Tehri and Nainital). Scrutiny of records pertaining to establishment of Modern Record Rooms (MRRs), a major activity under the DILRMP, revealed that MRRs were to be set up in all the 128 Tehsil offices of the State and these were to be established/upgraded with compactors/storage devices for physical storage of records and maps, an operational area with computers/servers, storage area network (SAN), printers, etc., and a public services area for waiting/reception as prescribed in the guidelines. For the said purpose, the Board of Revenue, Uttarakhand, Dehradun fixed (November 2015) the minimum requirement of space of MRRs in each Tehsil as 700 sq. ft⁴⁵.

3.4.2 Audit Objectives

The audit objectives were to ascertain whether:

- Adequate care was taken to address all relevant issues in pre-implementation stage of programmes/schemes.
- The funds allocated were expended economically and effectively.
- The relevant rules, notifications, guidelines and orders have been complied with in execution of works.
- Procurement of equipment/goods was prudent, and procedures ensured transparency in selection of vendors.

3.4.3 Financial position of MRR Component under DILRMP as on 31 March 2022

Financial position of MRR Component under DILRMP as on 31 March 2022 is given in **Table-3.4.1**.

Table-3.4.1: Financial position of MRR Component under DILRMP as on 31 March 2022

Sanctioned Amount		Funds Released			Expenditure incurred	Balance Amount
Year of sanction	Amount	Central share	State Share	Total released		
2014-15	500.00	125.00	250.00	375.00	281.11	93.89
2019-20	2,700.00	2,700.00	-	2,700.00	1,379.84	1,320.16
Total	3,200.00	2,825.00	250.00	3,075.00	1,660.95	1,414.05

In June 2014, ₹ 5.00 crore had been sanctioned for setting up MRRs in Pilot Districts of Pauri (Garhwal) and Almora (in 10 Tehsils of each Pilot District) and the said amount was released in three instalments w.e.f. January 2015 to March 2019. Further, an amount of ₹ 27.00 crore was sanctioned (June 2019) for setting up MRRs in rest of 108 Tehsils of the State. The said amount was released in two instalments w.e.f. January 2020 to July 2021.

⁴⁵ One room of 500 sq. ft. for storage and operating area and one room of 200 sq. ft. for public service area.

Audit Findings

Audit findings are discussed in the succeeding paragraphs:

3.4.4 Establishment of MRRs in pilot districts

3.4.4.1 Unfruitful Expenditure of ₹ 2.75 crore

As MRRs were to be set up at Tehsil offices in all districts of the State, the Chairman, Board of Revenue, Uttarakhand, Dehradun (Board) initially identified two districts as pilot districts⁴⁶ for this purpose. In addition, the Board decided to make centralized procurement of equipment⁴⁷ and other required material to be installed in all the MRRs in the State.

Scrutiny of relevant records revealed that an agreement was entered into (June 2017) with a firm⁴⁸ for an amount of ₹ 4.82 crore⁴⁹ (₹ 24.10 lakh per Tehsil) for execution of work⁵⁰ in 20 Tehsils of pilot districts. Work in all the Tehsils was scheduled to be completed by December 2018. Up-to March 2019, an amount of ₹ 3.75 crore⁵¹ was released for the said work at various intervals⁵². However, audit noticed that:

- No work was taken up in eight Tehsils⁵³ due to non-availability of adequate space, which shows that the contract was awarded to the firm without ensuring availability of adequate space to set up MRRs in Tehsil offices.
- In four Tehsils⁵⁴ of district Pauri, where work was completed, it was noticed during joint physical inspection (January 2022) that there was delay in execution of civil/electric works, installation of equipment and scanning of land records, ranging between 11 and 23 months.
- No work related to land records was being carried out in MRRs at respective Tehsils and the equipment installed were found non-functional as depicted in the photographs below.



Figure 1: Tehsil Lansdowne

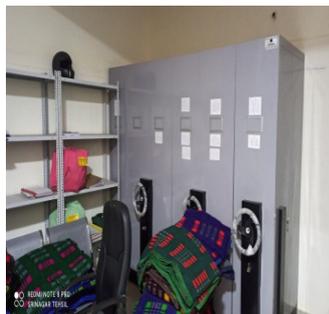


Figure 2: Tehsil Pauri



Figure 3: Tehsil Kotdwar

⁴⁶ 10 Tehsils in each pilot district of Pauri and Almora were selected for setting up MRRs and an amount of ₹ 5.00 crore was sanctioned (July 2014), at the rate of ₹ 25.00 lakh per Tehsil, wherein the Central and State share was fixed as 50-50 per cent.

⁴⁷ Computer hardware, software, compactor, air conditioner, UPS etc.

⁴⁸ GIS consortium India Pvt. Ltd.

⁴⁹ ₹ 24.10 lakh x 20.

⁵⁰ included civil work and electrification, installation of computer hardware, software, compactors, air conditioners, etc. in MRRs as per the agreement. After establishing the MRRs with the required equipment, the services were also to be provided by the firm with regard to scanning of land records.

⁵¹ central share ₹ 1.25 crore and State share ₹ 2.50 crore.

⁵² Released in January 2015, March 2015, and March 2019.

⁵³ Tehsil Chobattakhal and Chakisain of District Pauri; Tehsil Someshwar, Jainti, Bhanoli, Sult, Almora and syalde of District Almora.

⁵⁴ Pauri, Srinagar, Lansdowne, Kotdwar.

The Government accepted (July 2023) that the space for setting up of MRRs was not available in eight Tehsils and stated that after identification of alternate option in these Tehsils, the executing agency refused to start work with the plea that the agency cannot execute the work on the rates quoted/ agreed upon before four years. It was further stated that the final payment has been made to the executing agency and the tender invited by the department has been terminated after completion of work in 12 tehsils only.

The reply of the department is self-explanatory that the work was awarded without assessing the availability of space in the Tehsils. Despite identification of alternate option, no efforts were made to set up MRRs in such tehsils till the date of audit. As the equipment installed in other tehsils were also found non-functional, the entire purpose of establishing MRRs was defeated due to lack of planning at departmental level. The payment of ₹ 2.75 crore made to the firm against the contract remained unfruitful as on date.

3.4.4.2 Grant of Mobilization Advance in violation of Uttarakhand Procurement Rules

Uttarakhand Procurement Rules, 2017 (Paragraph 53 of Chapter 3) provide that advances to contractors are prohibited and payment should be made only against the work done. However, as an exception, the advances shall be subject to payment of interest, till the amount is deducted or adjusted. A bank guarantee or adjustment of advance should be taken to secure the repayment or adjustment of advance. Further, as per office memorandum⁵⁵ issued by Central Public Works Department (February 2007), the mobilization advance should be charged 10 *per cent* simple interest, limited to 10 *per cent* of tendered amount. However, it was found that:-

- The firm was given interest free mobilization advance of ₹ 48.20 lakh (₹ 2.41 lakh per tehsil) for Preparation of Modern record Rooms at 20 Tehsils located in District of Almora and District Pauri, in September 2017 without bank guarantee in contravention to the provisions *ibid*.
- The said advance included ₹ 19.28 lakh for setting up of MRRs in eight Tehsils wherein adequate space was not available for setting up of MRRs. This advance was recovered/adjusted in January 2022 after a lapse of more than four years. Simple interest at 10 *per cent* per annum amounting to ₹ 8.35 lakh⁵⁶ was required to be charged on the said irregular payment of ₹ 19.28 lakh. This clearly indicates that irregular payment of advance was made to the contractor for these Tehsils which resulted in blockade of funds to that extent for more than four years.

The Government, while accepting the facts stated (July 2023) that no condition of providing Bank Guarantee against mobilization advance was laid in the tender notice. The reply in itself proves that the Board had ignored the Procurement rules and provided undue favor to contractor by providing interest free Mobilization Advance and excluding the condition of obtaining Bank Guarantee against the same.

⁵⁵ No. DGW/MAN/143 dated 05 February 2007.

⁵⁶ 19.28 lakh × 10 *Per cent* × (52 months ÷ 12).

3.4.5 Establishment of MRRs in rest of the districts

3.4.5.1 Execution of work without analyzing the actual requirement

On the basis of standards set-in pilot districts, all the District Magistrates (DMs) were directed to ensure the availability of space⁵⁷ in tehsils so that the equipment to be procured could be installed at workplace. However, it was noticed that:

An amount of ₹ 27.00 crore⁵⁸ was sanctioned (June 2019) for setting up of MRRs in rest of 108 tehsils of the State. The said amount was released in two phases. ₹ 16.20 crore⁵⁹ were released in January 2020 and the rest of the amount was released in July 2021. However, on the basis of maximum available space⁶⁰, 65 Tehsils were considered for setting up of MRRs. The rest of the Tehsils, not operating in their own buildings, were not taken up for the said purpose. For execution of civil works⁶¹, an amount of ₹ 1.48 crore⁶² was released to all the concerned District Magistrates during the period from March 2020 to May 2020.

Civil work of MRRs in Tehsil offices had to be carried out under the supervision of DM office. During joint Physical inspection of MRRs, it was revealed that the funds released for the said purpose were utilized on undesirable items of work.

<p>Tiles were laid after removing the marble flooring in Tehsil Tehri, Dhanaulti (district Tehri), Betalghat and Koshya Kutoli (district Nainital).</p>	
<p>MRR in Tehsil Nainital was decorated with wooden false ceiling as depicted in photographs alongside. On this being pointed out, the Government, in its reply, stated (July 2023) that no prescribed standards were given for the work related to the establishment of MRRs in the guidelines of DILRMP scheme issued by the Government of India.</p>	

The reply is not justified as it defeats the fundamental principles of procurement [Uttarakhand Procurement Rules 2008 and 2017 Chapter-1, Para 3 (13)] which envisages that the authority making purchases shall pay strict regard to the 'Standards

⁵⁷ In each Tehsil as 700 sq. ft.

⁵⁸ On the basis of ₹ 25.00 lakh per tehsil.

⁵⁹ 60 per cent of the sanctioned amount.

⁶⁰ Less than 450 sq.feet.

⁶¹ Repair works of available space, partition of rooms, electrical works, painting work etc.

⁶² ₹ 2.27 lakh per tehsil for 65 tehsils.

of Financial Propriety'. Besides, the Government money should be used judiciously and not in anticipation of future work. The Board did not carry out the analysis of requirement before commencing work in Tehsil offices and there was a lack of effective internal control monitoring at DM level. Thus, it shows that the funds were utilised without actual requirement.

3.4.5.2 Improper planning in procurement of equipment

The Board also decided to make centralized procurement of equipment⁶³ and other required material at its own level.

It was noticed that:

- To establish MRRs in Tehsils with the equipment, Board started (December 2019) the process of e-tendering for centralized procurement of computer hardware, software, compactor, AC, UPS, etc. for an amount of ₹ 13.11 crore (with GST) with the below mentioned conditions in tender:

Healthy competition leads to price reduction and prompts firms to increase quality of products.

- Supply to the Central or State Government Departments located in Uttarakhand for the last three years.
- Establishment of office and service center in the State of Uttarakhand; and
- Having TIN registration related to Uttarakhand for more than three years.

The above conditions limited the scope of competitive tendering.

Purchase orders for procurement of equipment were issued, in two phases⁶⁴, for an amount of ₹ 13.11 crore without ensuring the setting up of MRRs as per the set standards and even before the commencement of civil work in MRRs.

- The Board was informed (March 2020) that Tehsil Haldwani of Nainital district was to be reconstructed under Chief Minister's announcement and was suggested to set up MRR during the reconstruction work. This fact could not be taken into consideration as the purchase order had already been issued (March 2020) for the said Tehsil. It was found that equipment worth ₹ 20.00 lakh supplied to Tehsil Haldwani in June 2020 were lying idle in sealed boxes.



Figure 4: Tehsil Haldwani

- Scrutiny of records revealed that equipment were supplied directly to 65 Tehsils w.e.f. March 2020 to July 2020. Installation of equipment had been completed in only 26 Tehsils and there was an incomplete installation in rest of the Tehsils due to non-completion of civil works in MRRs. ₹ 12.32 crore had been paid to the firm up to April 2021. Audit noticed that even the installed equipment were not put to use due to shortage of staff. Since the equipment had been either dumped or not

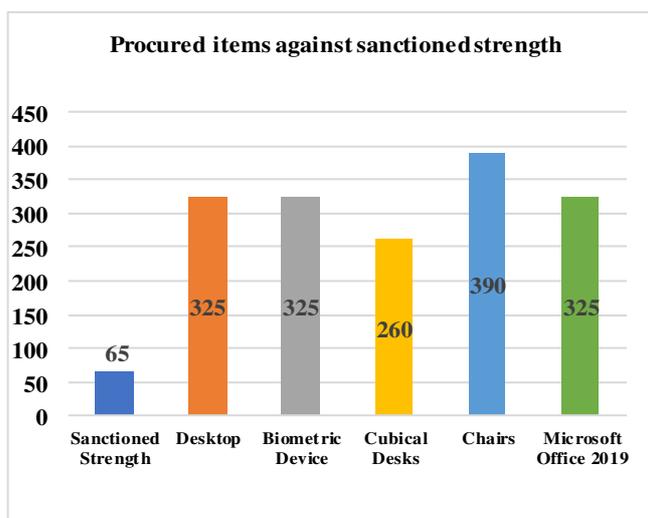
⁶³ Computer Hardware, Software, Compactor, Air Conditioner, UPS etc.

⁶⁴ First phase for 40 tehsils in January 2020 and second phase for 25 tehsils in March 2020.

put to use, the warranty of the equipment was bound to expire within a span of one to five years from the date of supply of the material as well.

- As per the terms of the contract, payment of 90 per cent of the amount, agreed upon, was to be made to the supplier on receipt of the equipment/material and the remaining 10 per cent of the amount due had to be paid after the installation of the same. Scrutiny of relevant records revealed that 90 per cent payment was made to the firm during March 2020 to August 2020 against the supply to all 65 tehsils without checking the required quality standards. The remaining 10 per cent amount had also been paid (April 2021) to the firm against the material supplied and without ensuring the installation of the equipment at the remaining 39 tehsils.

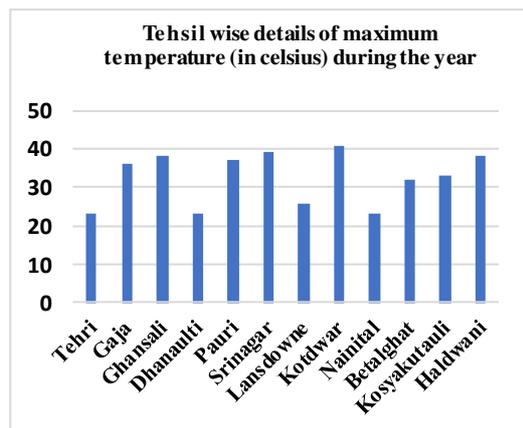
- Purchase orders⁶⁵ were issued for delivering equipment⁶⁶ at 65 tehsils to be installed in MRRs. The said equipment were delivered in the ratio of five per location against the sanctioned strength of one⁶⁷ operator for the required work. Procured items of equipment/material against available staff can be seen in the chart alongside. The fact clearly indicates that procurement was made without adequately



assessing the actual requirement with reference to staff strength resulting in idle as well as wasteful expenditure. Further, procurement in advance was disadvantageous to the department due to early expiry of warranty and non-procurement of equipment having latest technology.

On this being pointed out, the Government stated (July 2023) that the procurement of equipment has not been made in relation to the deployment of computer operators/data entry operators, but in view of the needs of future works and to develop the infrastructure.

The reply is not justified as it defeats the fundamental principles of procurement [Uttarakhand Procurement Rules 2008 and



⁶⁵ Order no. 4529/IV-41/2019-20 dated 21 January 2020 and order no. 5417/IV-41/2019-20 dated 06 March 2020.

⁶⁶ 390 medium back chairs and 65 four-seater back-to-back workstations (cubical desks). In addition, 325 number Desktops, Biometric devices, and Microsoft Office standard 2019 (This product is part of the Microsoft Open Licensing Program and the purchase of this product provides one perpetual software license).

⁶⁷ The sanctioned strength of computer operators in 128 tehsils was 126 posts, for maintaining the land records, which arrive at approximately one computer operator in each tehsil.

2017 Chapter-1, Para 3 (13)] which envisages that the authority making purchases shall pay strict attention regard to the 'Standards of Financial Propriety'. Besides, the Government money should be used judiciously and not in anticipation of future work.

- The State of Uttarakhand being a Himalayan State has 86.07 per cent mountainous area and 13.93 per cent only as plain. It was found that without analyzing the requirement of Air conditioners, in view of the geographical conditions of the State, the Board had procured 130 Air Conditioners (ACs) for MRRs of 65 tehsils (one for Server Room and one for Operational area) and supplied to each tehsil.

The above fact can be substantiated by the chart alongside, showing the maximum temperature in the selected tehsils. The chart clearly indicates that the requirement of ACs especially for Tehri, Dhanaulti, Lansdowne and Nainital was minuscule keeping in view the fact that maximum temperature observed in the areas was between 23-26 degree Celsius. Thus, the department procured ACs for areas, where it was not required due to weather condition, without assessing the requirement.

3.4.5.3 Monitoring and Review Mechanism

As per the guidelines of the programme, Project Sanctioning and Monitoring Committee was to be set up at national level for sanctioning of projects and to review the implementation of the programme in the country. Besides, Monitoring and Review Committee was also to be constituted in each State as well as in each District of the State.

It was observed that Monitoring and Review mechanism was ineffective due to the following reasons:

- i. District-level Monitoring and Review Committee (DLMRC) had not been constituted and no efforts were seen to be made by the State-Level Monitoring and Review Committee (SLMRC) for constituting DLMRC.

- ii. Due to non-existence of DLMRC, the following irregularities and shortcomings were noticed:

- ❖ The implementation of the programme could not be efficiently monitored at the district level and the Progress Report of the Program, which was supposed to be submitted quarterly to SLMRC, could not be submitted.
- ❖ The civil work remained incomplete in many tehsils and the procured equipment could not be installed in time.

Revenue Board was required to constitute a DLMRC in each district under the chairpersonship of the District Collector/ Deputy commissioner and District Magistrate. The committee would include ADMs/SDMs dealing with land revenue matters, CEO/ Executive Officer of Zilla Parishad, Sub district Registrar, representative of state forest department and District Informatics officer of NIC as members. Besides, representatives from other technical agencies were also to be involved as per requirement. The Committee was required to review the progress of implementation of the Programme at least once in a quarter and submit report to State-level Monitoring and review Committee.

- ❖ Inspection was not carried out, as stipulated in the terms and conditions of the contract for procurement of equipment, at bidder's premises before dispatch of the goods to ensure that the material conforms to the prescribed standards.
- ❖ The equipment were to be supplied directly to the tehsils and after taking possession of the equipment at respective tehsils, it was the responsibility of District Heads to acknowledge to the Revenue Board that the equipment conforms to the requirements and purchase specifications. However, the quality and specifications of the material/equipment were not checked at tehsil level.

On this being pointed out, the Government, in its reply, stated that DLMRC has been constituted, as per DILRMP guidelines-2018-19, vide Government's office memorandum dated 22 November 2021 and instructions are being issued from time to time to all the District Magistrates for compliance.

During joint physical inspection of selected districts, conducted during December 2021 to February 2022, it was noticed that no such committee was in existence, which is indicative of lack of planning and weak internal control system at the departmental level. This can be attributed to the Board as well as to concerned DMs due to their inefficient monitoring of the programme for timely execution and for achieving performance parameters.

3.4.6 Audit conclusion

The availability of adequate space for establishing MRRs in Tehsil offices was not ensured by the department before the execution of the work related to setting up of MRRs. Civil work was executed in MRRs without assessing the actual requirement resulting into expenditure incurred on unnecessary items of work. Equipment/material were procured by the Board before setting up of MRRs in respective tehsils due to which the said equipment remained unutilized/dumped in many tehsils. The equipment could not be put to use, due to shortage of staff, even in those tehsil offices where it had been installed.

3.5 Non-imposition of penalty amounting to ₹ 2.84 crore

The Uttarakhand Minerals (Prevention of Illegal Mining, Transportation and Storage) Rules, 2005 (Amended Rules, October 2015), provide that the authorised officer in charge of an area (under jurisdiction) will impose applicable penalties on the vehicles, transporting the mineral illegally and the cost of mineral transported illegally, should be recovered from the responsible transporters at prescribed rates.

Further, the said Rules provide that the District Collector shall check illegal mining, transportation and storage, wherever required, and is authorised to seize the vehicle carrying illegally mined mineral and impose fine on it. Besides, the District Collector controls Sub Divisional Magistrate (SDM), who gives permission for picking construction material for construction of private building in hilly areas.

Scrutiny of records of Sub-Divisional Magistrate (SDM), Laksar, Haridwar (October/November 2020), revealed that, SDM Laksar caught 334 vehicles of various categories for illegal transportation and mining of mineral during the period from

April 2016 to October 2016. Penalty was imposed by the SDM, Laksar on the above vehicles for illegal transportation and mining of minerals under powers conferred under the Uttarakhand Minerals Rules.

On review of records, Audit noticed that there was a short imposition of penalty against 334 vehicles amounting to ₹ 2.84 crore as the rates applied were below the prescribed rate as detailed in *Appendix-3.5.1*.

The Government informed (November 2023) that the issue of taking a final decision in this regard is under consideration.

3.6 Non-imposition of penalty amounting to ₹ 252.26 crore on account of using illegally mined/transported minor minerals

Financial Rules⁶⁸ and Government Orders⁶⁹ envisage that the financial loss caused to the Government by reason of negligence or contravention of orders should be recovered wholly or partly from the Government servant.

The Uttarakhand Minerals (Prevention of Illegal Mining, Transportation and Storage) Rules, 2005, read with Uttarakhand Mining Policy 2020, empower the District Magistrate (DM) *inter alia* to: check illegal mining, transportation and storage; give license to contractors engaged in government sponsored construction works to use the muck obtained during construction of road; give license to retailers of minor mineral, seize the vehicle carrying illegally mined material and impose penalty/fine on it.

Further, the National Green Tribunal has directed that District Magistrates have to impose exemplary penalty in case of illegal mining.

It was reported⁷⁰ by Audit (August 2018) that responsible authorities did not take due cognizance of use of illegal minor mineral by contractors in government's projects and thus failed to levy penalty of ₹ 237.10 crore. In response, the Mining Department intimated (August 2019) that executing agencies may forward cases of transportation of minerals without form MM-11 to the District Magistrate/Sub-Divisional Magistrate/District Mining Officer for further penal action. Again, it was further reported⁷¹ by Audit (February 2022) that there was non-levy of penalty on contractors by Government Agencies to the tune of ₹ 104.08 crore.

During Integrated Financial Management System (IFMS) based data driven audit (July-August 2022), it was observed that at the time of making payments to the contractors by Government Departments (PWD, RWD, Irrigation etc.) during

⁶⁸ As per paragraph 81 of the Uttarakhand Budget Manual, Government dues be assessed and realised regularly and promptly: Subject to any special arrangement that may be authorised by Government with respect to any particular class of receipts, it is the duty of the departmental Controlling Officers to see that all sums due to Government are regularly and promptly assessed, realised and duly credited into the Government account. Also, Appendix 25 of Part-2 of Financial Handbook Volume-5 read with GO NO. 28015/39-4-95-57/95 dated 04 September 1995 provides that all officers are personally liable if any loss is caused due to their negligence.

⁶⁹ The Government Order GO No 466/xxx(2)2005 dated 05 March 2005 states that if the government suffers financial loss due to irregular acts by any employee, then it should be recovered from the personnel.

⁷⁰ Paragraph 2.2 of the Report of the Comptroller and Auditor General of India for the year ended March 2019.

⁷¹ Paragraph 3.1.7 of Report no. 3 of the year 2022.

2021-22, royalties amounting to ₹ 63.06 crore were deducted from the contractors' bills for using minor minerals brought to the construction sites without Form MM-11 or Form J (*Appendix-3.6.1*). The District Magistrates and other responsible authorities in all the 13 districts of the state had jointly failed to impose the prescribed penalty i.e five times of royalty for use of illegal minor minerals by the contractors in government projects. As only one time royalty was deducted from the contractors' bills, there was loss of revenue of minimum of ₹ 252.26 crore⁷².

The Government informed (November 2023) that the issue of taking a final decision in this regard is under consideration.

Thus, due to negligence of the DMs/other authorities to act according to the roles and responsibilities envisaged in the Mining Rules and Regulations, Budget Manual, Financial Handbook and Government Orders, penalty amounting to ₹ 252.26 crore could not be collected, for which responsibility should be fixed on the concerned officials.

STATE TAX DEPARTMENT

3.7 Subject Specific Compliance Audit on Department's Oversight on GST Payments and Return Filing

3.7.1 Introduction

Introduction of Goods and Services 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 Uttarakhand Goods and Services Tax (UGST) Act 2017 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 late fee 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 UGST Rules 2017 stipulates that the proper officer may scrutinize the return and related particulars furnished by taxpayers, communicate discrepancies to the taxpayers and seek an explanation.

This Subject Specific Compliance Audit (SSCA) was taken up considering the significance of the control mechanism envisaged for tax compliance and the oversight mechanism of the State Tax Department, Uttarakhand in this new tax regime.

⁷² ₹ 3,15,31,90,630 - ₹ 63,06,38,126 = ₹ 2,52,25,52,504.

3.7.2 Organizational setup

The Commissioner, State Tax is overall in-charge of the Department of State Tax in Uttarakhand. The Department Administers Goods and Services Tax as well as Uttarakhand Value Added Tax/Central Sales Tax Act in the State, subject to overall control and superintendence of the Commissioner of State Tax with the help of Additional Commissioner of State Tax at divisional level and Headquarters, Joint Commissioner at Zone Level, Deputy Commissioner of State Tax, Assistant Commissioner of State Tax and State Tax officers and other allied Staff at the Sector level.

3.7.3 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:

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

3.7.4 Audit methodology and scope

This SSCA was predominantly conducted based on data analysis, which highlighted risk areas and red flags pertaining to the period July 2017 to March 2018. Through data analysis, a set of 14 deviations were identified across the domains of Input Tax Credit (ITC), Discharge of tax liability, Registration and Return filing. Such deviations were followed up through a limited audit⁷³, whereby these deviations were communicated to the relevant State Departmental field formations (Sectors) and action taken by the jurisdictional formations on the identified deviations was ascertained without involving field visits. The limited audit (centralised audit) was supplemented by a detailed audit involving field visits for verification of records available with the jurisdictional field formations. Returns and related attachments and information were accessed through the GSTN Portal application - the back-end system of the State Tax Department (boweb) as much as feasible to examine data/documents relating to taxpayers (viz. registration, tax payment, returns and other Departmental functions). The detailed audit also involved accessing relevant granular records from the taxpayers such as invoices through the respective field formations. This apart, compliance functions of the Departmental formations such as scrutiny of returns, were also reviewed in selected Sectors.

The review of the scrutiny of returns by the Department and verification of taxpayers' records covered the period from July 2017 to March 2018, while the audit of the functions of selected Sectors covered the period 2017-18 to 2020-21.

⁷³ Limited audit did not involve seeking taxpayer's granular records such as financial statements related ledger accounts, invoices, agreements etc.

Entry conference of this SSCA was held on 13 January 2022 with Additional Commissioner, State Tax Department, Uttarakhand in which the audit objectives, sample selection, audit scope and methodology were discussed. The Exit Conference was held on 16 June 2023 with the Additional Commissioner, State Tax Department, Uttarakhand in which the audit findings were discussed. The views expressed by the Department during the Exit Conference and the written replies to the draft report have been suitably incorporated in the relevant paragraphs.

3.7.5 Audit sample

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 limited audit that did not involve field visits; a sample of taxpayers for detailed audit that involved field visits and scrutiny of taxpayer's records at Departmental premises; and a sample of Sectors for evaluating the compliance functions of the Sectors.

There were three distinct parts of this SSCA as under:

(i) Part I- Audit of Sectors

Ten Sectors with jurisdiction over more than one selected sample of cases for Detailed Audit were considered as the sample of Sectors for evaluation of their oversight functions.

(ii) Part II –Limited Audit

The sample for Limited audit was selected by identification of 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. Accordingly, 376 taxpayers were selected for Limited audit under this SSCA.

(iii) Part III-Detailed audit

It was conducted by accessing taxpayers' records through Sectors for evaluation of the extent of tax compliance by taxpayers. The sample of taxpayers for Detailed Audit was selected on the basis of risk parameters such as Excess ITC, Tax Liability mismatch, Disproportionate exempted turnover to total turnover and Irregular ITC reversal. The 99 taxpayers pertaining to 36 Sectors⁷⁴ selected for 'Detailed Audit' comprised large, medium and small strata⁷⁵ taxpayers.

The details of sample for Audit of Sectors, limited audit and detailed audit of Sectors selected for this SSCA are brought out in **Appendix-3.7.1**.

3.7.6 Audit criteria

The source of audit criteria comprised the provisions contained in the UGST Act, IGST Act, and Rules made thereunder. The significant provisions are given in **Table-3.7.1**:

⁷⁴ Sector-1 Almora, Sector-1,2,3,4,6,7 & 8 Dehradun, Sector-2 Haldwani, Sector-1,2,3,4,5 & 6 Haridwar, Sector-1 & 2 Kashipur, Sector-1 & 2 Khatima, Kichha, Sector-1 Kotdwar, Sector-1 Pithoragarh, Ramnagar, Sector-1,2&3 Rishikesh, Sector-1,2,3&4 Roorkee, Sector-1,2&3 Rudrapur, Tanakpur, Sector-1&2 Vikasgarh.

⁷⁵ Large taxpayers-60, Medium taxpayers-30 and Small Taxpayers-09.

Table-3.7.1: Source of criteria

SI No	Subject	Act and Rules
1	Levy and collection	Section 9 of UGST Act 2017
2	Reverse Charge Mechanism	Section 9(3) of UGST Act and Section 5 (3) of IGST Act 2017
3	Availing and utilizing ITC	Sections 16 to 21 of UGST Act; Rules 36 to 45 of UGST Rules 2017
4	Registrations	Section 22 to 30 of UGST Act; Rules 8 to 26 of UGST Rules
5	Supplies	Section 7 and 8 UGST Act. Schedule I, II and III of the UGST Act.
6	Place of Supply	Sections 10 to 13 of IGST Act
7	Time of Supply	Section 12 to 14 of UGST Act
8	Value of Supply	Section 15 of UGST Act; Rules 27 to 34 of UGST Rules
9	Payment of Tax	Sections 49 to 53 under Chapter X of UGST Act; Rules 85 to 88A under Chapter IX of UGST Rules
10	Filing of Returns	Sections 37 to 47 of UGST Act; Rules 59 to 68 and 80 to 81 of UGST Rules. Part B of UGST Rules prescribes format of returns
11	Zero-rated supplies	Section 16 of IGST Act
12	Assessment and Audit functions	Sections 61, 62, 65 and 66 of UGST Act; Rules 99 to 102 of UGST Rules

In addition, the Notifications and Circulars issued by CBIC⁷⁶/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) and other tax authorities reports etc. also formed part of the audit criteria.

Audit findings

The audit findings have been categorized into the following three categories:

- Oversight on returns filing- Audit of Sectors
- Limited Audit
- Detailed Audit

3.7.7 Oversight on returns filing- Audit of Sectors

As per Rule 59(1) of UGST Rules, every registered person, other than a person referred to in section 14 of the IGST Act, 2017, required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in Form GSTR-1 electronically through the common portal, either directly or through a Facilitation Center notified by the Commissioner.

As per rule 61(1) of UGST Rules, every registered person other than a person referred to in section 14 of the IGST, Act 2017 or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return specified under sub-section (1) of

⁷⁶ Central Board of Indirect Taxes and Customs.

section 39 in Form GSTR-3 electronically through the common portal either directly or through a Facilitation Center notified by the Commissioner.

As per rule 61(5) of UGST Rules, where the time for furnishing of details in Form GSTR-1 under Section 37 and in Form GSTR-2 under section 38 has been extended and the circumstances so warrant, the Commissioner may, by notification, specify the manner and conditions subject to which the return shall be furnished in Form GSTR-3B electronically through the common portal, either directly or through a Facilitation Center notified by the Commissioner.

3.7.7.1 Slow pace of scrutiny of returns

As per Section 61 of the UGST Act, various returns filed by 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. The Proper Officer designated for this purpose is the Sector Officer. Further, Rule 99 of the UGST Rules, 2017 mandates that the discrepancies, if any noticed shall be communicated to the taxpayer to seek his explanation.

Department vide Circular letter no. 925/ Commissioner State Tax Uttarakhand/ Headquarter/ GST Section/2022-23 (May 2022) issued detailed guidelines/ Standard Operating Procedure (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. As per SOP, the Joint Commissioner (Executive) will forward the cases identified by the Risk Management and Tax Analysis to the concerned Proper Officers for Scrutiny.

Audit observed that considering total number of cases (79,057) pertaining to 2017-18 to 2020-21, falling in the selected 10 sectors, the Department could scrutinise only 364 (0.46 *per cent*) cases during the said period. (**Appendix-3.7.2**). Audit further noticed that the list of cases for the said scrutiny was not made available to Proper Officer even after lapse of six months from the date of issue of SOP. Due to this, scrutiny of the cases for the financial year 2017-18 had not been done despite the fact that the Annual Returns for the financial year 2017-18 were filed by the taxpayers up to 07 February 2020 and these cases will be time barred in September 2023. Further, cases of 2018-19 will be time barred by December 2023. This indicated negligence of the Department in ensuring scrutiny of returns.

On this being pointed out in audit (August-December 2022), the reply of the Department was not received (March 2024).

3.7.7.2 Delay in internal audit by tax authorities/ internal audit not initiated

As per Section 65 of the UGST 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 UGST 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 ITC availed, and to assess his compliance with the provisions of this Act or the rules made thereunder.

Department vide Circular letter no. 925/ Commissioner State Tax Uttarakhand/ Headquarter/GST Section/2022-23 dated 20 May 2022 issued detailed guidelines/SOP on audit of returns with a view to ensure uniformity and to standardize the procedure for the Audit proceeding as per section 65 and section 66 of the Act.

The details of internal audit undertaken by the Department during the period 2017-18 to 2020-21 for GST are given in **Table-3.7.2**.

Table-3.7.2: Details of internal audit during 2017-18 to 2020-21

(₹ in crore)

Financial Year	Audit conducted during the year	Total number of taxpayers	No. of taxpayer selected for audit (in per cent)	Actual number of audits completed (as of December 2022)	No. of cases in which deficiencies were found	Total amount involved in deficiencies	Total Recovery
2017-18	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2018-19	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2019-20	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2020-21	312	1,02,280	0.31	272	272	340.02	20.46

Source: Information provided by State Tax Department.

Above facts indicate that due to delay in issuing the SOP, the Department conducted internal audit of the financial year 2017-18 in the financial year 2020-21. It is observed that the Department conducted internal audit of 312 (0.31 per cent) cases out of 1,02,280 cases of the financial year 2017-18 in 2020-21. Department found deficiencies in all the 272 audited cases, which shows high probability of deficiencies to be noticed in other cases too, if selected for internal audit. Despite this, the Department did not enhance its audit selection which indicates negligence on the part of the Department.

The Department needs to take prompt steps to undertake remaining audits so that timely action could be initiated against the defaulters and recoveries could be effected so as to plug revenue leakage as in the era of self-assessed tax regime, Internal Audit is one of the main tools for ensuring correctness of compliance by taxpayers.

On this being pointed out in audit (March 2023), the reply of the Department was not received (March 2024).

3.7.7.3 Lack of action on Reports received from other GST taxation authorities

The CBIC (Board) formed Directorate General of Analytics and Risk Management (DGARM) vide OM F.No. A-11013/19/2017-Ad. IV dated 11 July 2017 with the aim of studying, interpreting, and analysing GST data and sharing the results with various stakeholders under the Board. Audit called for information regarding cases received from DGARM and other Tax Authorities.

During audit of the selected 10 sectors, three sectors informed that no cases were received during 2017-18 to 2020-21, while Audit noticed that nine cases were received during the said period from other GST taxation authorities in these sectors. One sector had informed one case received during the said period, but Audit noticed

that sector had received six cases. In the remaining six sectors, no discrepancy was noticed. (*Appendix-3.7.3*).

On this being pointed out in audit (August-December 2022), the reply of the Department was not received (March 2024).

3.7.7.4 Non conducting of best judgement assessment to assess the tax liability of non-filers of returns

Section 46 of the UGST Act read with Rule 68 of the UGST Rules, 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 as per section 62 of the UGST Act read with rule 100 of UGST Rules.

In the selected 10 sectors, there were 12,804 non-filers during 2017-18 to 2020-21, out of which only in 2,192 (17.12 *per cent*) cases, the Department issued GSTR-3A notice. In response to the GSTR-3A notice, 855 (39.01 *per cent*) non-filers filed their returns. The Department did not carry out the assessment in any of the remaining 1337 cases where the non-filers had not responded to GSTR-3A notice. (*Appendix-3.7.4*).

On this being pointed out in audit (August-December 2022), the Department replied in exit conference (June 2023) that penalty notice under section 125 of UGST Act is more effective against the non-filers. Hence, the Department is sending notice under section 125 for the same but did not provide any details of the same.

The Department's reply is not acceptable because, firstly, the audit observation was related to inaction of the Department in not issuing of GSTR 3A notices to 83 *per cent* of non-filers. Further, the Department also had not carried out best judgment assessment in 61 *per cent* of cases where the taxpayers did not respond to GSTR-3A notices as required under Section 62 of the UGST Act.

3.7.7.5 Non-submission of final return (GSTR-10) in case of cancellation of registration

Section 29 of UGST Act stipulates conditions for cancellation of registration, including *suo-moto* cancellation of registrations of taxpayers who have not filed Returns for six consecutive months (three consecutive tax periods for composition taxpayers). Section 45 of the UGST Act read with Rule 81 of the UGST Rules specify that any person whose registration was cancelled should file final Return in FORM GSTR-10 within three months of the date of cancellation or date of order of cancellation, whichever is later.

During audit of the selected 10 Sectors, it was informed that during the period 2017-21, Proper Officers had taken *Suo-moto* action to cancel registration in 7,143 cases of non-filers as per the above provision, while 1,994 registrations had

been cancelled on request of the taxpayers. It was observed that only 194 (2.12 *per cent*) taxpayers, out of the total 9,137 cases of cancelled registration, had filed GSTR-10 (*Appendix-3.7.5*).

Non-filing of GSTR-10 translates to non-assessment of the closing stock, plant and machinery etc. on which tax is leviable.

On this being pointed out in audit (August-December 2022), the Department replied (June 2023) that action would be taken against such non-filers of GSTR-10.

3.7.8 Inconsistencies in GST returns -Limited Audit

Audit analyzed GST returns data pertaining to July 2017 to March 2018 as made available by GSTN. Rule-based deviations, and logical inconsistencies between GST returns filed by taxpayers were identified on a set of 14 parameters, which can be broadly categorized into two domains - ITC and Tax payments.

Out of the 13 prescribed GST returns,⁷⁷ 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 ITC 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.
- **GSTR-6:** Monthly return for Input Service Distributors providing the details of their distributed ITC 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.

⁷⁷ 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-9C:** Annual audit form for all taxpayers having a turnover above ₹ two crores in a particular financial year. It is basically a reconciliation statement between the annual returns filed in GSTR-9 and the taxpayer's 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 data analysis pertaining to state of Uttarakhand for the period 2017-18 on the 14 identified parameters and extent of deviations/inconsistencies (sample for limited audit) observed are summarized in **Table-3.7.3:**

Table-3.7.3: Summary of Uttarakhand State data analysis

(₹ in crore)				
Sl. No.	Parameter	Algorithm used	Number of deviations	Amount
1	ITC mismatch between GSTR 2A and GSTR 3B	ITC available as per GSTR-2A with all its amendments was compared with the ITC availed in GSTR-3B {Table 4A (5)} (accrued on domestic supplies) considering the reversal in Table 4(B)(2) but including the ITC availed in subsequent year 2018-19 from Table 8(C) of GSTR 9.	50	99.80
2	ITC availed under RCM vs payment of tax in GSTR 3B/ GSTR 9	RCM liability declared in GSTR9 Table 4G was compared with ITC availed in GSTR-9 Table (6C+6D+6F). In cases where GSTR 9 was not available, RCM liability in GSTR-3B Table 3.1(d) was compared with GSTR-3B Table {4(A)(2) + 4(A) (3)}.	19	1.55
3	Short payment of tax under RCM vs ITC availed in GSTR 3B/ GSTR 9	RCM payments in GSTR3B Table 6.1 (B) were compared with ITC availed in GSTR-9 Table (6C+ 6D+6F). In cases where GSTR-9 was not available, check was restricted within GSTR 3B, RCM payments in Table 6.1 (B) vis-a-vis ITC availed in Table {4A(2) + 4A(3)}.	18	7.47
4	Incorrect availment of ISD credit	ISD received in GSTR-9 Table 6G or GSTR 3B Table 4(A)(4) of the recipients was compared with ITC transferred in GSTR 6 of the distributor.	25	15.50
5	Incorrect ISD credit reversal	GSTR9 Table 7B should be less than Sum Total of GSTR6 Table 8B+Table 9B of ISD for the respective GSTINs.	2	0.0014
6	Reconciliation between ITC availed in Annual returns with expenses in financial statements	Positive figure in GSTR 9C Table 14T.	25	466.73
7	Mismatch of ITC availed between	Positive figure in GSTR 9C Table 12F.	25	20.97

Sl. No.	Parameter	Algorithm used	Number of deviations	Amount
	Annual returns and Books of accounts			
8	Mismatch in turnover declared in GSTR 9C Table 5R*	Negative figure in GSTR 9C Table 5R.	42	87.01
9	Mismatch in taxable turnover declared in GSTR 9C Table 7G*	Negative figure in GSTR 9C Table 7G.	42	31.84
10	Mismatch in taxpaid between books of accounts and returns	Negative figure in GSTR 9C Table 9R.	50	31.56
11	Unsettled liabilities	Greater of tax liability between GSTR-1 (Table 4 to 11) and GSTR-9 (Table 4N, 10 & 11) was compared with tax paid details in GSTR 3B Table {3.1 (a) + 3.1 (b)}. In cases where GSTR-9 was not available, tax paid in GSTR-3B was compared with GSTR-1 liability. The amendments and advance adjustments declared in GSTR-1 and GSTR-9 were duly considered.	25	57.04
12	Composition taxpayer also availing e-commerce facility	E-commerce GSTR-8 became effective from 01.01.2018 when TCS provisions became effective. GSTINs declared in GSTR-8 who are also filing GSTR-4 under composition scheme.	4	0
13	GSTR 3B was not filed but GSTR 1 is available	Taxpayers who had not filed GSTR-3B but filed GSTR-1 or where GSTR-2A available, indicating taxpayers had carried the business without discharging tax.	24	0.49
14	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-a-vis Interest declared in GSTR-3B Table 6.1.	25	5.76
Total			376	825.72

**The amount shown is derived tax liability on mismatch of turnover.*

3.7.8.1 Non-submission of reply by the Department

The audit queries, based on 376 sample, were issued to the respective offices of the Sectors in May 2022 without further scrutiny of taxpayer's records. The audit check in these cases was limited to verifying the Department's action on the identified deviations/mismatches.

Initial responses, even after issuing of reminders to the Commissionerate⁷⁸, the Government⁷⁹ of Uttarakhand and after persuasion made in the exit conference with the Department (16 June 2023), were yet to be (as of March 2024) received in 146 cases communicated to the Department (May 2022).

⁷⁸ Vide letters no. AMG IV/SSCA>Returns Filings/2022-23/3424 dated 30 May 2022, AMG IV/SSCA>Returns Filings/2022-23/3702 dated 04 July 2022, PAG(UK)SSCA on GST PAYMENTS/LIMITED AUDIT/202-23/5840 dated 20 January 2023.

⁷⁹ Vide DO. letter no. AMG IV/SSCA>Returns Filings/2022-23/4580 dated 02 September 2022, AMG IV/SSCA>Returns Filings/2022-23/5512 dated 13 December 2022.

It represents a mismatch of ₹ 238.39 crore in tax liability/ITC/short payment of interest (on delayed payment of tax) in 146 cases as detailed in **Table-3.7.4 (Appendix-3.7.6)**.

Table-3.7.4: Reply not received

(₹ in crore)

Audit Dimension	Sample		Department Reply not received		Percentage	
	Number	Amount of mismatch	Number	Amount	Number	Amount
1	2	3	4	5	6	7
ITC mismatch between GSTR 2A and GSTR 3B	50	99.80	24	31.79	48	31.85
ITC availed under RCM vs payment of tax in GSTR 3B/ GSTR 9	19	1.55	1	0.07	5.26	4.52
Short payment of tax under RCM vs ITC availed in GSTR 3B/ GSTR 9. (RCM without Payment of tax)	18	7.47	4	1.13	22.22	15.13
Incorrect availment of ISD credit	25	15.50	10	1.04	40	6.71
Incorrect ISD credit reversal	2	0.0014	1	0.00139	50	100
Reconciliation between ITC availed in Annual returns with expenses in financial statements	25	466.73	6	81.29	24	17.42
Mismatch of ITC availed between Annual returns and Books of accounts	25	20.97	12	13.35	48	63.66
Mismatch in turnover declared in GSTR 9C Table 5R	42	87.01	18	37.57	42.86	43.18
Mismatch in taxable turnover declared in GSTR 9C Table 7G	42	31.84	20	13.80	47.62	43.34
Mismatch in tax paid between books of accounts and returns	50	31.56	24	23.85	48	75.57
Unsettled liabilities	25	57.04	10	32.143	40	56.35
Composition taxpayer also availing e-commerce facility	4	0	0	0	0	0
GSTR 3B was not filed but GSTR 1 is available	24	0.49	5	0.1108	44	38.77
Short payment of interest	25	5.76	11	2.24	44	38.89
Total	376	825.72	146	238.39	38.82	28.86

Considering the amount involved in the above-mentioned inconsistencies and its likely conversion into compliance deviations, the reply of the Department is of paramount importance. Hence, the Department is required to expedite verification of these cases as a priority.

3.7.8.2 Results of Centralized Audit

Based on responses received from the Department to the Audit Queries, the extent to which each of the 14 parameters translated into compliance deviations is summarized in **Table-3.7.5 (Appendix-3.7.7)**:

Table-3.7.5: Summary of deficiencies

(₹ in crore)

		Audit Dimensions														Total	
		ITC mismatch between GSTR 2A and GSTR 3B	ITC availed under RCM vs payment of tax in GSTR 3B/GSTR 9	Short payment of tax under RCM vs ITC availed in GSTR 3B/GSTR 9	Incorrect availment of ISD credit	Incorrect ISD credit reversal	Reconciliation between ITC availed in Annual returns with expenses in financial statements	Mismatch of ITC availed between Annual returns and Books of accounts	Mismatch in turnover declared in GSTR 9C Table 5R	Mismatch in taxable turnover declared in GSTR 9C Table 7G	Mismatch in taxpaid between books of accounts and returns	Unsettled liabilities	Composition taxpayer also availing e-commerce facility	GSTR 3B was not filed but GSTR 1 is available	Short payment of interest		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14		
Cases where reply received	No.	26	18	14	15	1	19	13	24	22	26	15	4	19	14	230	
	Amt	72.47	1.75	5.78	15.94	0	385.44	8.48	50.57	20.21	8.27	40.71	0	0.78	4.76	615.16	
Department reply accepted by Audit	Data Entry errors	No.	4	6	5	8	0	2	0	2	0	0	0	0	0	0	27
		Amt	18.17	0.32	1.79	1.98	0	21.39	0	2.01	0	0	0	0	0	0	45.66
	Action taken before query	No.	4	1	1	0	0	0	3	1	0	4	1	0	0	6	21
		Amt	10.8	0.39	0.57	0	0	0	2.99	0.51	0	1.33	0.84	0	0	1.2	18.63
	Other valid explanation	No.	4	3	0	0	1	16	5	2	7	7	1	4	1	0	51
		Amt	2.73	0.16	0	0	0	356.15	2.19	0.46	5.88	2.39	5.62	0	0.002	0	375.58
Compliance Deviations	Accepted by Department including cases, where action is yet to be initiated.	Recovered	No.	1	3	1	1	0	0	0	0	7	2	0	1	4	20
			Amt	0.01	0.39	0.01	0.21	0	0	0	0	0	2.67	1.32	0	0.01	0.84
	SCN issued	No.	4	3	0	3	0	0	3	2	5	5	7	0	16	2	50
		Amt	13.77	0.25	0	12.91	0	0	2.26	8.53	4.77	1.39	27.91	0	0.632	1.78	74.20
	ASMT-10	No.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Amt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Under correspondence with taxpayers	No.	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
		Amt	0	0	0	0	0	0	0	0	0	0	0	0	0.14	0	0.14
	Department's reply not acceptable to Audit (Rebuttal)	No.	3	0	0	0	0	0	0	0	0	0	0	0	0	1	4
		Amt	8.26	0	0	0	0	0	0	0	0	0	0	0	0	0.83	9.09
Total	No.	8	6	1	4	0	0	3	2	5	12	9	0	18	7	75	
	Amt	22.04	0.64	0.01	13.12	0	0	2.26	8.53	4.77	4.06	29.23	0	0.78	3.45	88.89	
Department's reply not furnished with appropriate documentary evidence	No.	6	2	6	3	0	1	2	17	10	3	4	0	0	0	54	
	Amt	18.73	0.24	3.16	0.84	0	7.90	1.04	39.06	9.56	0.49	5.02	0	0	0	86.04	
Department stated that they are examining the audit query	No.	0	0	1	0	0	0	0	0	0	0	0	0	0	1	2	
	Amt	0	0	0.25	0	0	0	0	0	0	0	0	0	0	0.11	0.36	

The words 'AR' and 'FS' used in title of above table, mean 'Annual Return' and 'Financial Statement' respectively.

The amount in above table under 'Recovered' and 'SCN issued' category is as per recoveries made and amount of SCN issued by the Department irrespective of the amount pointed by Audit.

3.7.8.3 Summary of Centralized Audit

Out of deviations/inconsistencies in 376 cases, the Department furnished replies of 230 cases constituting 61.17 per cent of the total sample. Out of these 230 replies received (March 2024), 27 cases pertain to data entry errors having money value of ₹ 45.66 crore, 21 cases pertain to the action taken by the Department before issuance of the audit queries involving money value of ₹ 18.63 crore, 51 cases pertain to other valid explanations involving money value of ₹ 375.58 crore. In cases where the Department accepted the audit observation, 20 cases pertained to recovery of objected amount of ₹ 5.46 crore and 50 cases pertained to SCN issued involving money value of ₹ 74.20 crore. Further, the Department stated that one case was under correspondence. In 4 cases, the Department's reply was not acceptable to the Audit.

The Department furnished no documentary evidence in support of its reply in 54 cases and in two cases, it stated that these cases were under examination.

In all these cases, higher rates of mismatches were noticed in risk areas such as ITC and tax liability mismatches, incorrect turnover declarations, and short payment of tax.

High value cases for each audit dimension of Centralized Audit (for compliance deviation pertaining to different action taken by the Department including no reply from the Department) are detailed below in **Table-3.7.6**.

Table-3.7.6: High Value Cases for Audit Dimensions

(₹ in crore)

Sl. No.	Audit dimension	GSTIN	Sector	Amount	Action taken
1.	Cases where GSTR-3B not filed but GSTR-1 available	05XXXXXXXXXX1ZK	Rudrapur - Sector 1	0.14	Demand Raised
2.	Mismatch in turnover between Annual Return and Financial Statements (Table 5R of Form 9C)	05XXXXXXXXXX1ZX	Dehradun - Sector 6	11.36	No Reply
3.	Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of Form 9C)	05XXXXXXXXXX1Z4	Rishikesh - Sector 1	2.40	Department reply not acceptable
4.	Mismatch in tax paid between books of accounts and Annual return (Table 9R of Form 9C)	05XXXXXXXXXX1ZD	Kashipur - Sector-2	10.37	No Reply
5.	Mismatch in ITC availed between Annual Return and Financial Statements (Table-12F of Form 9C)	05XXXXXXXXXX1ZX	Haridwar - Sector-1	5.49	No Reply
6.	Reconciliation between ITC declared in Annual Return with expenses in Financial Statement (Table-14T of Form 9C)	05XXXXXXXXXX1Z3	Haridwar - Sector-4	26.60	No Reply
7.	Excess availing of ITC under Reverse Charge Mechanism	05XXXXXXXXXX1Z0	Haridwar - Sector 4	0.19	Department reply not acceptable
8.	Availing of ITC under RCM without payment	05XXXXXXXXXX1ZU	Roorkee Sector 1	1.55	Department reply not acceptable
9.	Excess availing of ITC	05XXXXXXXXXX1Z6	Kichha	10.34	Show Cause Notice
10.	Short payment of interest on delayed payments	05XXXXXXXXXX2ZY	Rudrapur - Sector 1	1.63	Show Cause Notice
11.	ISD credit incorrectly availed by the recipients	05XXXXXXXXXX1Z0	Haldwani - Sector 4	12.58	SCN issued
12.	ISD credit reversals incorrectly adopted by the recipients	05XXXXXXXXXX1ZP	Dehradun - Sector-9	0.0013911	No Reply
13.	Undischarged tax liability	05XXXXXXXXXX1Z9	Dehradun - Sector 5	10.41	No Reply

Illustrative cases are discussed below:

1. Non filing of GSTR-3B

Under the UGST Act 2017, every registered person (other than specified persons) is required to furnish the details of inward and outward supplies of goods or services or both, ITC availed, tax payable, tax paid, etc. during the tax period electronically over the GSTN portal. These details are required to be furnished periodically (monthly or quarterly) in a return referred to as Form-3B. This is to be furnished for each month/part of the month on or before 20th day of the month succeeding to the relevant month. The tax due shall be paid to the Government on the same date.

Audit noticed (May 2022), in case of taxpayer having GSTIN 05XXXXXXXXXX1ZK, under the jurisdiction of Rudrapur Sector 1, that the taxpayer had not filed even a single GSTR-3B for the financial year 2017-18. As per GSTR-1, the tax liability of ₹ 0.08 crore was to be deposited by the taxpayer but non-filing of GSTR-3B indicates that the taxpayer had not discharged its tax liability.

On this being pointed out in audit (May 2022), the Department raised the tax demand of ₹ 0.12 crore along with the Interest of ₹ 0.02 crore (June 2023).

2. Mismatch in total turnover declared in Table 5R of GSTR-9C

Table 5 of GSTR-9C attempts to reconcile the turnover declared in audited annual financial statement with turnover declared in annual return GSTR-9. Column 5R of this table captures the unreconciled turnover between the annual return GSTR-9, and that declared in the Financial Statement.

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

Audit noticed (May 2022), in case of taxpayer having GSTIN 05XXXXXXXXXX1ZX, under the jurisdiction of Dehradun - Sector 6, that there was unreconciled turnover of ₹ 63.11 crore in table 5R of GSTR-9C leading to tax impact of ₹ 11.36 crore.

On this being pointed out in audit (May 2022), the reply of the Department was not received (March 2024).

3. Mismatch in total turnover declared in Table 7G of GSTR-9C

Table 7 of GSTR-9C attempts to reconcile the turnover declared in audited annual financial statement with turnover declared in annual return GSTR-9. Column 7G of this table captures the unreconciled turnover between the annual return GSTR-9, and that declared in the Financial Statement.

The certified reconciliation statement submitted by the taxpayer as required under Rule 80(3) of UGST Rules 2017 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 Statement. The unreconciled amount in cases, where the turnover declared in GSTR-9 was less than that declared in financial statement, carried the risk of non-reporting, under-reporting, short-reporting, omission, and error in reporting of supplies that could lead to evasion or short payment of tax. It could also be a case of non-reporting of both taxable and exempted supplies.

Audit noticed (May 2022) in case of taxpayer having GSTIN 05XXXXXXXXXX1Z4, under the jurisdiction of Rishikesh - Sector 1, that there was unreconciled turnover of ₹ 13.34 crore in table 7G of GSTR-9C leading to tax impact of ₹ 2.40 crore.

On this being pointed out in audit (May 2022), the Department did not furnish relevant documents necessary for verification of reconciliation of turnover (March 2024).

4. *Mismatch in tax paid between Annual Returns and Financial Statements (Table 9R of GSTR-9C)*

Table 9R of GSTR-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.

The certified reconciliation statement submitted by the taxpayer as required under Rule 80(3) of UGST Rules 2017 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 Financial Statement.

Audit noticed (May 2022) in case of taxpayer having GSTIN 05XXXXXXXXXX1ZD, under the jurisdiction of Kashipur, Sector-2, that there was unreconciled payment of tax of ₹ 10.37 crore in table 9R of GSTR-9C.

On this being pointed out in audit (May 2022), the reply of the Department was not received (March 2024).

5. *Mismatch in ITC availed between Annual Returns and Financial Statements (Table 12F of GSTR-9C)*

Table 12 of GSTR-9C reconciles the ITC declared in Annual Return GSTR-9 with the ITC availed as per audited Annual Financial Statement or Books of Accounts.

Audit noticed (February 2022) in case of taxpayer having GSTIN 05XXXXXXXXXX1ZX, under the jurisdiction of Haridwar, Sector-1, that there was unreconciled ITC of ₹ 5.49 crore in table 12F of GSTR-9C.

On this being pointed out in audit (May 2022), the reply of the Department was not received (March 2024).

6. *Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of Form 9C)*

As per Section 122 (1)(vii), where a taxable person who takes or utilizes ITC without actual receipt of goods or services or both either fully or partially, in contravention of the provisions of this Act or the rules made thereunder; shall be liable to pay a penalty of ten thousand rupees or an amount equivalent to the tax evaded or the tax not deducted under section 51 or short deducted or deducted but not paid to the Government or tax not collected under section 52 or short collected or collected but not paid to the Government or ITC availed of or passed on or distributed irregularly, or the refund claimed fraudulently, whichever is higher.

The certified reconciliation statement submitted by the taxpayer as required under rule 80(3) of UGST Rules in form GSTR-9C for the year 2017-18 was analyzed 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.

Audit noticed that, in case of taxpayer having GSTIN 05XXXXXXXXXX1Z3, under jurisdiction of Haridwar, Sector-4, as per Table 14 (S) of GSTR-9C, total ITC amounting to ₹ 178.48 crore was claimed but as per Table 14 (R) of GSTR-9C, ITC of ₹ 151.88 crore was available. Thus, there was a mismatch of ITC of ₹ 26.60 crore.

On this being pointed out in audit (May 2022), the reply of the Department was not received (March 2024).

7. *Availing of ITC under Reverse Charge Mechanism*

The extent of availing of ITC under Reverse Charge Mechanism (RCM) for the year 2017-18 without discharging equivalent tax liability or, in other words, short payment of tax under RCM was analyzed by comparing the datasets pertaining to GSTR-3B and annual return GSTR-9 to check whether the tax has been discharged fully on the activities/transactions under RCM. In cases where GSTR-9 was filed, the RCM payments in table 4G were compared with ITC availed in table 6C, 6D and 6F. In cases where GSTR-9 was not available, RCM payments in table 3.1(d) of GSTR-3B were compared with table 4 (A) (2) and 4 (A) (3).

Audit noticed, in case of a taxpayer having GSTIN 05XXXXXXXXXX1Z0 under jurisdiction of Haridwar, Sector-4, that as per GSTR 3B (3.1.d) the GST paid on inward supplies liable to reverse charge was ₹ nil while as per Table 6C, 6D and 6F of GSTR 9, ITC (ITC) of ₹ 0.19 crore was availed. Thus, there was a mismatch of ITC of ₹ 0.19 crore.

On this being pointed out in audit (May 2022), the Department stated that the ITC availed did not pertain to RCM supply. But the Department did not furnish relevant document like copies of the bills for verification. (March 2024).

8. *Excess availing of ITC on Reverse Charge Mechanism than corresponding tax paid*

As per provisions under Section 9(3), Section 9(4) of the UGST Act 2017 and Section 5(3), Section 5(4) of the Integrated GST Act 2017, the liability to pay tax lies with the recipient of goods or services instead of the supplier or provider under certain categories of goods or services or both. One of the conditions is that supplier of goods or services or both is not registered under GST.

GSTR-9 is an annual return to be filed once for each financial year, by the registered taxpayers who were regular taxpayers, including SEZ units and SEZ developers. The taxpayers are required to furnish details of purchases, sales, ITC or refund claimed, or demand created etc.

To analyse the veracity of ITC availed on tax paid under reverse charge mechanism for the year 2017-18, the datasets pertaining to GSTR-3B and annual return GSTR-9 were compared to check whether the ITC availed under reverse charge mechanism was restricted to the extent of tax paid. The methodology adopted was to compare the

tax discharged in table 6.1(B) of GSTR-3B with ITC availed in table 6C⁸⁰, 6D⁸¹ and 6F⁸² of GSTR-9. In cases where GSTR-9 was not available, the check was restricted within GSTR-3B and the tax discharged in table 6.1(B) of GSTR-3B was compared with the ITC availed under table 4A (2)⁸³ and 4A (3)⁸⁴.

Audit noticed, in case of a taxpayer having GSTIN 05XXXXXXXXXX1ZU under jurisdiction of Roorkee, Sector-1, that inward supplies made during the financial year on which tax was to be paid on reverse charge basis was ₹ 0.02 crore as per GSTR-9 (4G), while ITC (ITC) of ₹ 1.57 crore was availed as shown in GSTR 9 Table 6C, 6D and 6F. Thus, there was a mismatch of ITC of ₹ 1.55 crore.

On this being pointed out in audit (May 2022), the Department did not provide documentary evidence like Tran-I for verification (March 2024).

9. Excess availing of ITC

GSTR-2A is a purchase related dynamic tax return that is automatically generated for each business by the GST portal, whereas 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.

To analyze the veracity of ITC utilization, the relevant data sets were extracted from GSTR-3B and GSTR-2A for the year 2017-18, and the ITC paid as per suppliers' details was matched with the ITC availed by the recipient taxpayers. The methodology adopted was to compare the ITC available as per GSTR-2A with all its amendments and the ITC availed in GSTR-3B in table 4A (5)⁸⁵ considering the reversals in table 4B (2)⁸⁶ but including the ITC availed in the subsequent year 2018-19 in table 8C of GSTR-9.

Audit noticed (May 2022), in case of a taxpayer having GSTIN 05XXXXXXXXXX1Z6 under jurisdiction of Sector-Kichha, that ITC available, as per Table 4A (5) of GSTR-3B, was ₹ 18.37 crore. The B2B of GSTR-2A was ₹ 13.35 crore. The B2BA of GSTR-2A was ₹ 0.40 crore. Further, as per Table 8C of GSTR-9, the ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to specified period was ₹ nil. As per GSTR-2A, the value of net credit notes (CDNR) was ₹ 0.06 crore. The ITC reversal as per Table 4B (2) GSTR-3B is ₹ nil. Thus, there was a mismatch of ITC of ₹ 4.69 crore.

On this being pointed out in audit (May 2022), the Department issued notice and raised the demand for ₹ 10.34 crore. (March 2024).

⁸⁰ Inward supplies receive from unregistered persons liable to reverse charge.

⁸¹ Inward supplies received from registered persons liable to reverse charge.

⁸² Import of services.

⁸³ Import of services.

⁸⁴ Inward supplies (liable to reverse charge).

⁸⁵ All other eligible ITC.

⁸⁶ Other ITC reversed.

10. Short payment of interest on delayed payment of tax

Section 50 of the UGST Act 2017 stipulates that every person liable to pay tax in accordance with the provisions of this Act or the rules made thereunder 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 this return. Only the net tax liability (cash component) was considered to work out the interest payable.

Audit noticed, in case of a taxpayer having GSTIN 05XXXXXXXXXX2ZY under jurisdiction of Rudrapur Sector-1, that as per GSTR-3B (month wise) of 2017-18, the total tax payment was ₹ 51.38 crore (cash component). The delay in tax remittance ranged from 18 days to 110 days. Therefore, the total interest due on the delayed tax payment was ₹ 1.58 crore but no interest was paid by the taxpayer. Thus, total interest of ₹ 1.58 crore was payable.

On this being pointed out in audit (May 2022), the Department issued notice and raised the demand through DRC-7, for ₹ 1.63 crore (March 2024).

11. Incorrect availing of ISD credit

Rule 39(1)(a) of UGST Rules 2017 provides that an Input Service Distributor shall distribute ITC available with him and provide details thereof in GSTR-6⁸⁷ return.

The extent of excess ITC availed during 2017-18 was identified by comparing GSTR-9 Table 6G or GSTR-3B Table 4(A)(4) with the sum of Table 5(A), Table 8(A), and Table (9A) of GSTR-6 of the respective GSTINs.

Audit noticed (May 2022), in case of the taxpayer having GSTIN 05XXXXXXXXXX1Z0 under the jurisdiction of Haldwani Sector-4, that as per Table 6(G) of GSTR-9-Annual Return, the claimed ITC on account of Input Service Distributor (ISD) was amounting to ₹ 44.27 crore (IGST) for year 2017-18. Same amount was reflected in Table-4(A)(4) of GSTR-3B Further, ISD credit included in GSTR-2A returns was ₹ 32.82 crore for year 2017-18. However, as per centralized data available in GSTN, the total value of Table 5A, 8A and 9A of the GSTR-6 of the ISD was ₹ 32.82 crore. Thus, there was a mismatch of ₹ 11.43 crore.

On this being pointed out in audit (May 2022), the Department issued notice and raised the demand for ₹ 12.58 crore (March 2024).

12. Undischarged tax liability

GSTR-1 depicts the monthly details of outward supplies of Goods or Services. This detail is also assessed by the taxpayer and declared in annual return GSTR-9 in the relevant columns. Further, taxable value and tax paid thereof is also shown in the monthly return GSTR-3B.

⁸⁷ GSTR-6: Monthly return for Input Service Distributors providing the details of their distributed ITC and inward supplies.

To analyse the undischarged tax liability, relevant data sets 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 declared in GSTR-9. Where GSTR-9 was not available, a comparison of tax payable between GSTR-1 and GSTR-3B was resorted to. The amendments and advance adjustments declared in GSTR-1 and GSTR-9 were also considered for this purpose.

For the algorithm, Tables 4 to 11 of GSTR-1 and Tables 4N, 10 and 11 of GSTR-9 were considered. The greater of the tax liability between GSTR-1 and GSTR-9 was compared with the tax paid as reflected in Tables 9 and 14 of GSTR-9 to identify the short payment of tax. In case of GSTR-3B, Tables 3.1(a)⁸⁸ and 3.1(b)⁸⁹ were taken into account.

Audit noticed (May 2022), in case of taxpayer having GSTIN 05XXXXXXXXXX1Z9, under the jurisdiction of Dehradun - Sector 5 that tax payable in GSTR-1 was ₹ 23.21 crore and the tax paid as per GSTR-9 (table 4N, 10 and 11) was ₹ 12.80 crore. Thus, there was mismatch of tax liability of ₹ 10.41 crore between GSTR-1 and GSTR-9.

On this being pointed out in audit (May 2022), the reply of the Department was not received (March 2024).

3.7.8.4 Analysis of causative factors

Considering the Department's response to deviations/inconsistencies in 230 cases, the factors that caused the data deviations/inconsistencies are discussed below:

A- An illustrative case where the Department had issued SCN after accepting the audit observation:

Out of 230 replies received, in 20 cases (8.7 per cent of total reply) the Department made recoveries and in 50 cases (21.7 per cent of total reply), the Department accepted the audit observations and issued SCNs/confirmed demands. One case is illustrated below.

Undischarged liability:

Audit noticed, in case of taxpayer GSTIN 05XXXXXXXXXX1ZW, that liability of taxpayer as per GSTR-01 was amounting to ₹ 2.45 crore but nil tax was paid by taxpayer. Hence total Undischarged tax liability was amounting to ₹ 2.45 crore.

On this being pointed out in audit (May 2022), the Department had confirmed (June 2023) the tax liability with equal penalty by issuing order for tax demand of ₹ 4.91 crore in DRC-07.

B. An illustrative case, in which Department's reply was not acceptable:

Out of 230 replies received, in four cases (1.7 per cent of total reply) amounting to ₹ 9.09 crore, the Department's reply was not accepted. One case is illustrated below.

⁸⁸ Outward taxable supplies (Other than zero rated, nil rated and exempted).

⁸⁹ Outward taxable supplies (Zero rated).

Excess availing of ITC (GSTR 3B vs GSTR 2A):

Audit noticed, in case of GSTIN 05XXXXXXXXXX1ZO, that ITC available as per Table 4A (5) of GSTR-3B was ₹ 7.84 crore. Table B2B of GSTR-2A was ₹ 1.34 crore. Further, as per Table (8C) of GSTR-9, the ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to specified period was ₹ 0.09 crore. As per GSTR-2A, the value of net credit notes (CDNR) was nil. The ITC reversal as per Table 4B (2) of GSTR-3B, was nil. Further, net Table B2BA of GSTR-2A was nil. Thus, there was a mismatch of ITC of ₹ 6.60 crore.

On this being pointed out in audit (May 2022), the Department in its reply did not explain the mismatch of ITC and therefore was not acceptable to audit. (June 2023)

C. An illustrative case, where mismatches was due to data entry errors:

Out of 230 replies received, 27 cases (11.7 per cent) amounting to ₹ 45.66 crore pertained to data entry errors committed by the taxpayers. All the cases pertain to incorrect availing of ITC pertaining to **Excess availing of ITC (GSTR 3B vs GSTR 2A)** which did not have any revenue implication. For illustration, one case is detailed below:

Excess availing of ITC (GSTR 3B vs GSTR 2A):

Audit noticed, in case of taxpayer having GSTIN 05XXXXXXXXXX1ZS, under jurisdiction of Rudrapur Sector-3, that ITC available, as per Table 4A(5) of GSTR 3B, was ₹ 1,351.98 crore. The B2B of GSTR 2A was ₹ 1,416.95 crore. The B2BA of GSTR 2A was ₹ 1.29 crore. Further, as per Table 8C of GSTR 9, the ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year upto specified period was ₹ 77.60 crore. As per GSTR 2A, the value of net credit notes (CDNR) was ₹ 3.93 crore. The ITC reversal as per Table 4B (2) of GSTR 3B was nil. Thus, there was a mismatch of ITC of ₹ 15.27 crore.

On this being pointed out in audit (May 2022), the Department replied (March 2024) that the mismatch was due to incorrect posting of ITC on account of import and ISD, by the taxpayer.

D. An illustrative case, where action had been taken before issue of audit query:

Department's reply was accepted in 21 cases (9.1 per cent of total 230 replies) amounting to ₹ 18.63 crore where action was taken by the Department before issuance of audit query. For illustration, one case is given below:

Excess availing of ITC:

Audit noticed, in case of GSTIN 05XXXXXXXXXX1ZN, that ITC as per Table 4A (5) of GSTR-3B was ₹ 6.48 crore and as per Table of B2B GSTR-2A, was ₹ 0.102 crore. The net credit as per GSTR 2A was nil. The taxpayer has also credited the same amount ₹ 6.48 crore in its Electronic Credit Ledger and utilized it. Thus, there was a mismatch of ITC of ₹ 6.38 crore.

On this being pointed out in audit (May 2022), the Department replied (June 2023) that the excess ITC of ₹ 6.38 crore was reversed by the taxpayer in June 2019.

3.7.9 Detailed audit of GST returns

In a self-assessment regime, the onus of compliance with the law is on the taxpayer. The role of the Department is to establish and maintain an efficient tax administration mechanism to provide oversight. With a 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-state data analysis, a detailed audit of GST returns was also conducted as a part of this review. A risk-based sample of 99 taxpayers was selected for this part of the review. 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. Desk review was carried out in the office of the Accountant General (Audit), Uttarakhand. Based on desk review results, detailed audit was conducted in State field formations by requisitioning corresponding granular records of taxpayers such as financial ledgers, invoices etc. to identify causative factors of the identified risks and to evaluate compliance by taxpayers.

As brought out in the previous paragraphs detailed audit involved a desk review of GST returns and other basic records to identify risks and red flags, which were followed up by field audit to identify the extent of non-compliance by taxpayers and action taken by the State field formations. Non-compliance by taxpayers at various stages ultimately impacts the veracity of returns filed, utilization of ITC and discharge of tax payments. The audit findings are therefore categorized under a) Returns b) Utilization of ITC and c) Discharge of tax liability.

3.7.9.1 Scope limitation (non-production of records)

There was scope limitation of audit due to non-production of granular record by the Department. During the desk review of taxpayers' returns available in the back-end system, Audit identified the risks related to excess ITC and tax liability mismatches for detailed examination. On the ITC dimension, the mismatches were identified by comparing GSTR 3B with GSTR 2A and GSTR 9, and the declarations made in Table 12 and 14 of GSTR 9C. On the tax liability dimension, the mismatches were identified by comparing GSTR 3B with GSTR 1 and GSTR 9 and the declarations in Table 5, Table 7, and Table 9 of GSTR 9C. However, in none of the selected cases, the Department had provided the corresponding granular records such as supplementary financial ledgers, invoices, agreement copies etc. required for examining the causative factors for mismatches of ITC and tax liability. Audit requisitioned these granular records of the taxpayers through the respective sectors.

As in none of the cases were requisitioned records produced by the department, due to which the identified risks, relating to mismatch of ITC, mismatch in tax liabilities and mismatch of turnover could not be examined in detail by Audit.

3.7.9.2 Returns

Section 50 (1) of UGST Act, 2017, provides that Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, 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, on his own, interest at such rate, not exceeding 18 *per cent*, as may be notified by the Government on the recommendations of the Council.

The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding to the day on which such tax was due to be paid.

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 GSTR 3B. Only the net tax liability (cash component) was considered to work out the interest payable. In this regard, the discrepancies noticed were as below: -

a) *Non-payment of interest by taxpayers*

Audit observed that the taxpayer had either filed their GSTR-3B returns belatedly or had paid the net tax liability (cash component) belatedly but the interest amounting to ₹ 1.00 crore was not discharged in 37 cases.

On this being pointed out in audit (December 2022 to February 2023), Interest amount of ₹ 20.77 lakh was deposited in seven cases and ₹ 5.47 lakh demand has been raised in two cases by the department. In respect of 28 cases, no reply was given by the Department (*Appendix-3.7.8*).

One case is illustrated below.

The taxpayer, M/s Shiv Construction Company (GSTIN 05XXXXXXXXXXXX1ZC) under jurisdiction of Deputy Commissioner (Assessment), State Tax, Sector 5, Haridwar wherein the returns (GSTR 3B) pertaining to the months of July 2017 to March 2018 involved total tax liability amounting to ₹ 1.59 crore which was paid belatedly. The total interest due on the delayed tax payment was ₹ 29.19 lakh which was not paid by the taxpayer. On this being pointed out in audit (December 2022), the reply of the Department was not received (March 2024).

3.7.9.3 Utilisation of Input Tax Credit

ITC means the Goods and Services Tax (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 for payment of taxes on outward supplies.

As per Section 2(61) of the Uttarakhand GST Act, 2017, Input Service Distributor (ISD) means an office of the supplier of goods or services or both which receives tax invoices issued under section 31 of the UGST Act, 2017 towards receipt of input services and issues a prescribed document for the purposes of distributing the credit of central tax (CGST), State tax (UGST)/Union territory tax (UTGST) or integrated tax (IGST) paid on the said services to a supplier of taxable goods or services or both having same PAN as that of the ISD.

a) Mismatches in ITC

Audit analysed the dataset of GSTR-2A in respect of selected taxpayers along with datasets of GSTR-3B, GSTR-9 and GSTR-9C filed by the taxpayers and noticed mismatches of ITC and Reverse Charge Mechanism (RCM) among returns. Audit could not examine mismatches in detail since relevant granular records were not produced by the Department. The details of mismatches in ITC noticed by Audit are given in **Table-3.7.7**.

Table-3.7.7: Mismatch in ITC claimed by taxpayers

(₹ in crore)

Sl. No	Parameter	No. of cases	No. of Sectors	Amount of mismatch	Remarks
1.	Mismatch in ITC availed under RCM with payment of tax: Data of table 3.1 (d) of GSTR-3B, which contains the details of inward supplies that are liable to reverse charge, was compared with RCM ITC availed in GSTR-9 table 6C+6D+ 6F. <i>(Appendix-3.7.9.i)</i>	2	2	7.48	On this being pointed out in audit (December 2022 to February 2023), in one case the Department stated that there is no mismatch but did not provide documentary evidence in its reply. Further, no reply was given in other case (March 2024).
2.	Mismatch in ITC availed under RCM: Data of table 3.1 (d) of GSTR-3B, which contains the details of inward supplies that are liable to reverse charge, was compared with RCM tax liability in GSTR-9 table 4G. <i>(Appendix-3.7.9.ii)</i>	3	3	0.13	On this being pointed out in audit (December 2022 to February 2023), tax of ₹ 2.96 lakh has been deposited in one case. Further, no reply was given in remaining two cases (March 2024).
3.	Non/short reversal of ITC availed for nil/exempt and non-GST and on capital goods supplies: As per Section 17(2) of Uttarakhand GST Act 2017, read with Rules 42 and 43 of UGST Rules 2017, 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. <i>(Appendix-3.7.9.iii and Appendix-3.7.9.iv)</i>	18	9	13.17	On this being pointed out in audit (December 2022 to February 2023), Tax and interest of ₹ 10.88 lakh has been deposited in four cases and demand of ₹ 0.48 lakh has been raised in one case and in four cases reply of Department was not supported with evidence. Further, no reply was given in remaining nine cases (March 2024).
4.	Mismatch in availing of ITC under Input Service Distribution credit: As per Section 20(2) of Uttarakhand GST Act 2017, ISD may distribute the credit available for distribution in the same month in which it is availed. Table 4A (4) of GSTR 3B which contains the details of ISD credit availed shall tally with the Table 6G of GSTR 9. <i>(Appendix-3.7.9.v)</i>	2	2	7.10	On this being pointed out in audit (December 2022 to February 2023), reply of the Department was not received (March 2024).
5.	ITC mismatch between GSTR-2A and GSTR-9: The ITC available as per GSTR-2A was compared with the ITC availed under GSTR-9 return. <i>(Appendix-3.7.9.vi)</i>	46	26	35.19	On this being pointed out in audit (December 2022 to February 2023), tax and interest of ₹ 14.49 lakh has been deposited in four cases and demand of ₹ 1,667.46 lakh has been raised in eight cases. In five cases reply has been given by the Department which is not acceptable. Further, no reply was given in remaining 29 cases (March 2024).

Sl. No	Parameter	No. of cases	No. of Sectors	Amount of mismatch	Remarks
6	Unreconciled ITC in GSTR 9 after adjustments- Table 8D of GSTR 9 captures the difference between ITC available as per GSTR 2A and that of availed as per GSTR 3B with subsequent period's adjustments. The negative figure in table 8D of GSTR 9 indicates that ITC is availed in excess over eligible. <i>(Appendix-3.7.9.vii)</i>	51	25	53.26	On this being pointed out in audit (December 2022 to February 2023), demand of ₹ 74.05 lakh has been raised in five cases. In 16 cases reply has been given by the Department which is not acceptable. Further, no reply was given in 30 cases (March 2024).
7	Mismatches pertaining to ITC noticed in GSTR-9C (Table-14 T) Table 14T of GSTR-9C compares expenses incurred by the registered persons on inputs, capital goods or services with the ITC availed and highlights any excess availing of ITC on account of ineligibility, blocked credits in the Table 14T. <i>(Appendix-3.7.9.viii)</i>	18	12	112.09	On this being pointed out in audit (December 2022 to February 2023), Tax and interest of ₹ 2.44 lakh deposited in one case and demand of tax and interest of ₹ 5.54 lakh has been raised in one case. In five cases reply has been given by the Department which is not acceptable. Further, no reply was given in remaining 11 cases (March 2024).
8	Mismatch in availing of ITC: ITC through FORM GSTR-3B (sum of Table 4A of FORM GSTR-3B), as declared in GSTR 9 table 6(A) while value of GSTR 9 Table 6(I) there is difference of ₹ (-) between the ITC availed in GSTR 3B and declared in GSTR-9 serial no.6(I), adjustment in the ITC of GSTR 9. negative. <i>(Appendix-3.7.9.ix)</i>	26	16	104.26	On this being pointed out in audit (December 2022 to February 2023), Demand of ₹ 106.58 lakh has been raised in three cases and ₹ 3.00 lakh had been recovered. In six cases reply has been given by the Department which is not acceptable. Further, no reply was given in remaining 17 cases (March 2024).
9	Mismatch between Debits of Tax Liabilities and ITC comparison statement and Electronic Cash/Credit ledger- GSTR 3B debits should match with Liability ledger debits and actual Electronic Credit/Cash ledger debits for the month. Mismatch may be the indication of alteration in the amounts of Liability register by the taxpayers even after debiting GSTR 3B Table 6.1 to materialize lower debits in the Electronic Credit/Cash ledger. <i>(Appendix-3.7.9.x)</i>	4	4	5.46	On this being pointed out in audit (December 2022 to February 2023), In two cases reply has been given by the Department which is not acceptable. Further, no reply was given in remaining two cases (March 2024).
10	Mismatch in ITC claim on Import of goods and ITC in 2A- allowing excess ITC claim on Import of Goods against GSTR-2A <i>(Appendix-3.7.9.xi)</i>	5	5	1.66	On this being pointed out in audit (December 2022 to February 2023), tax and interest of ₹ 5.48 lakh has been deposited in one case. Further, no reply was given in remaining four cases (March 2024).
11	Mismatch in ITC claim on GSTR-9C and ITC in 2A- Mismatch ITC claim in GSTR-9C and GSTR-2A <i>(Appendix-3.7.9.xii)</i>	2	2	1.05	On this being pointed out in audit (December 2022 to February 2023) Demand has been raised in one case. Further, no reply was given in other case

Sl. No	Parameter	No. of cases	No. of Sectors	Amount of mismatch	Remarks
					(March 2024).
12	Availing of ITC without producing supporting documents: Section 16(2) of the Act prescribes the conditions for availing ITC. Audit could not check availing of ITC as supporting documents for ITC availed on items i.e. Employee Cost, Salaries, wages, Any other expenses etc., were not produced. <i>(Appendix-3.7.9.xiii)</i>	14	12	27.00	On this being pointed out in audit (December 2022 to February 2023), tax and interest of ₹ 0.21 lakh has been deposited in one case and demand of ₹ 103.55 lakh has been raised in one case. In three cases reply has been given by the Department which is not acceptable. Further, no reply was given in remaining nine cases (March 2024).

b) Availing of excess transitional credit

Section 140(1) of UGST Act 2017 allows a registered person, other than composition taxpayer, to take in his electronic credit ledger, credit of the amount of VAT, if any, carried forward in the return relating to period ending with the day immediately preceding the appointed day by filing a TRAN-1 and TRAN-2.

Audit observed (December 2022 to February 2023) in three cases pertaining to three sectors that the taxpayers had claimed excess transitional credit of ₹ 32.91 crore. The excess claiming was due to non-filing of TRAN-1 in one case, filing of TRAN-1 with nil amount in one case and filing of TRAN-1 of less amount than that of amount claimed in GSTR-9 return of 2017-18 in one case *(Appendix-3.7.9.xiv)*.

On this being pointed out in audit (December 2022 to February 2023), reply of the Department was not received in any case. March 2024).

An illustrative case is featured below: -

One taxpayer having GSTIN 05XXXXXXXXXX1ZB has claimed transitional credit ₹ 31.12 crore in GSTR-9, despite not filing TRAN-1. This had resulted in excess claims of ITC of ₹ 31.12 crore.

On this being pointed out in audit (January 2023), reply of the Department was not received (March 2024).

3.7.9.4 Discharge of tax liability

The taxable event in the case of GST is supply of goods and/or services. Section 9 of the Uttarakhand/Central GST Act 2017 is the charging section authorizing levy and collection of tax called State/Centre Goods and Services Tax on all intra-State supplies of goods or services or both, except on supply of alcoholic liquor for human consumption, on value determined under Section 15 of the Act *ibid* and at such rates not exceeding 20 *per cent* under each Act, i.e., CGST Act and UGST Act. Section 5 of the IGST vests levy and collection of Integrated GST on interstate supply of goods and services with Central Government with maximum rate of 40 *per cent*.

Under Section 8 of the Goods and Services Tax (Compensation to States) Act 2017, a cess is levied on all inter-state and intra-state supply of such goods or services or both which are listed in the schedule of the said Act such as tobacco products, aerated drinks, cigarettes, vehicles etc. Section 9(3) and 9(4) of the Uttarakhand GST

Act 2017 and Sections 5(3) and 5(4) of the Integrated GST Act 2017 provide for reverse charge levy of tax on certain goods or services, wherein the recipient instead of supplier becomes liable to pay tax.

Audit findings and mismatches noticed related to discharge of tax liabilities are discussed below.

a) Mismatches relating to discharge of tax liability

Audit scrutinised GSTR-1, GSTR-3B and GSTR-9 returns filed by the taxpayers for the year 2017-18 and noticed mismatch in discharge of tax liability by comparing the tax liability furnished in the returns. Audit could not examine these mismatches in detail since relevant granular records were not produced by the Department. The details of mismatches are given in **Table-3.7.8**.

Table-3.7.8: Mismatch related to discharge of tax liability

(₹ in crore)

Sl. No.	Parameter	No. of cases	No. of Sectors	Amount of mismatch	Remarks
1.	Mismatch of tax payable between GSTR-1 and GSTR-3B -Tax liability of GSTR-1 was not matching with the tax liability declared in GSTR-3B. <i>(Appendix-3.7.10.i)</i>	15	12	6.16	On this being pointed out in audit (December 2022 to February 2023), tax and interest of ₹ 35.27 lakh has been deposited in three cases and demand of ₹ 0.58 lakh has been raised in one case. In four cases reply has been given by the Department which is not acceptable. Further, no reply was given in remaining seven cases (March 2024).
2.	Un-discharged tax liability on comparing greater of the tax liability of GSTR 1, GSTR 9 with reference to Tax payment in GSTR-9 - GSTR 1 and GSTR 9 for the year 2017-18 and the tax payable in these returns was compared with the tax paid and declared in GSTR 9. <i>(Appendix-3.7.10.ii)</i>	27	19	24.98	On this being pointed out in audit (December 2022 to February 2023), tax and interest of ₹ 54.99 lakh has been deposited in seven cases and demand of ₹ 264.64 lakh has been raised in four cases. In three cases reply has been given by the Department which is not acceptable. Further, no reply was given in remaining 14 cases (March 2024).
3.	Mismatch between tax payment of GSTR9 and, debits of Electronic Credit and Cash ledgers - Tax payment difference with Electronic Credit ledger (ECL) and Cash ledger. <i>(Appendix-3.7.10.iii)</i>	03	03	5.42	On this being pointed out in audit (December 2022 to February 2023), no reply was given in all cases (March 2024).

Sl. No.	Parameter	No. of cases	No. of Sectors	Amount of mismatch	Remarks
4.	Unreconciled in taxable turnover declared in GSTR 9C: Table 5R and Table 7G of GSTR-9 captures reconciliation between gross turnover declared in annual return GSTR-9 and audited Annual Financial Statements. (Appendix-3.7.10.iv)	10	08	80.71	On this being pointed out in audit (December 2022 to February 2023), tax of ₹ 8.02 lakh has been deposited in one case and demand of ₹ 0.97 lakh has been raised in one case. In one case reply has been given by the Department which is not acceptable. Further, no reply was given in remaining seven cases (March 2024).
5.	Unreconciled Tax payment declared in GSTR 9C: Table 9R of GSTR-9 captures reconciliation between tax payment declared in annual return GSTR-9 and audited Annual Financial Statements. (Appendix-3.7.10.v)	10	07	1.61	On this being pointed out in audit (December 2022 to February 2023), in one case Department had issued demand. In two cases reply has been given by the Department which is not acceptable. Further, no reply was given in remaining seven cases (March 2024).
6.	Mismatch between books of accounts and Annual Returns regarding tax payment: Mismatch between Turnover declared in GSTR-9 as included in GSTR-9C table 5Q and total turnover (including advances) as declared in GSTR-9 table 5N. (Appendix-3.7.10.vi)	4	3	3.10	On this being pointed out in audit (December 2022 to February 2023), tax of ₹ 11.41 lakh has been deposited in one case. In one case reply has been given by the Department which is not acceptable. Further, no reply was given in remaining two cases (March 2024).
7.	Mismatch between books of accounts and Annual Returns regarding tax payment: Mismatch between tax paid in GSTR9 as declared in GSTR 9C table 9Q and Tax paid as per GSTR9 table 9 (cash+ITC) (Appendix-3.7.10.vii)	6	5	67.63	On this being pointed out in audit (December 2022 to February 2023), In five cases replies have been given by the Department which is not acceptable. Further, no reply was given in remaining one case (March 2024).
8.	Non-payment of tax due to mismatch in taxable turnover: Sl. No. O of Table 5 of GSTR-9C i.e. Adjustments in turnover due to reasons not listed above, comprises 16 heads of adjustments. Out of which, 12	3	3	30.41	On this being pointed out in audit (December 2022 to February 2023), In one case reply has been given by the Department which is not acceptable. Further, no reply was given in

Sl. No.	Parameter	No. of cases	No. of Sectors	Amount of mismatch	Remarks
	entries shall be added, and four entries shall be deducted ⁹⁰ from the turnover. Taxpayer had adjusted the turnover in the GSTR-9C, table 5 (O) which resulted in mismatch in taxable turnover on which tax was not paid. (<i>Appendix-3.7.10.viii</i>)				remaining two cases (March 2024).

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

As per sub section (1) of section 9 of Uttarakhand Goods and services tax act, 2017, subject to the provisions of sub-section (2), there shall be levied a tax called the State goods and services tax on all intra-State supplies of goods or services or both, except on the supply of alcoholic liquor for human consumption, on the value determined under section 15 and at such rates, not exceeding twenty *per cent*, as may be notified by the Government on the recommendations of the Council and collected in such manner as may be prescribed and shall be paid by the taxable person.

On scrutiny of GSTR-9C (reconciliation statement) furnished by the 10 taxpayers out of 99 taxpayers pertain to eight sectors for the year 2017-18, it was noticed that as per tax assessment order of the VAT period (from April 2017 to June 2017) turnover of the VAT was ₹ 134.79 crore, whereas in GSTR-9C the VAT turn over (from April 2017 to June 2017) was mentioned as ₹ 170.58 crore. Thus, there was a difference of ₹ 35.79 crore in VAT turnover on which tax was not paid. This had resulted in non-payment of tax of ₹ 5.26 crore which was recoverable with interest and penalty.

Also, two cases were noticed in which tax of ₹ 5.04 crore was not levied on escaped turnover of ₹ 42.04 crore (**sl. no. 11 and 12 of Appendix-3.7.10.ix**).

On this being pointed out in audit (July 2022 to November 2022), tax and interest of ₹ 4.08 lakh has been deposited in two cases and demand of ₹ 144.21 lakh has been raised in two cases. In one case reply has been given by the Department which is not acceptable. Further, no reply was given in seven cases (March 2024) (*Appendix-3.7.10.ix*).

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Sl. No.	Particulars	Action
1	Physician sample distributed by the pharmaceutical company to physician for free	(+)
2	Notice pay recovered from employees	(+)
3	Gifts given to customers/vendors/distributors	(+)
4	Stocks issued to discharge CSR obligation	(+)
5	Sales promotion / advertisement reimbursement received and considered as supply	(+)
6	Out of pocket expenses considered in the value of supply	(+)
7	Value of Capital Goods on which GST paid on sale	(+)
8	Profit on sale of Capital goods disclosed in audited Annual Financial Statements	(-)
9	Loss on sale of Capital goods disclosed in audited Annual Financial Statements	(+)
10	Income in Profit and Loss account recognized based on special circumstances	(-)
11	Value on which GST is liable to be paid in respect of transactions where income is recognized based on special circumstances	(+)
12	Discounts which are not to be excluded from the value of supply as per Section 15	(+)
13	Sale reversals in financials as risk & rewards not transferred.	(+)
14	Provision for doubtful debts written back	(+)
15	Interest income	(-)
16	Miscellaneous income or Any other amount	(-)

An illustrative case is featured below:

One taxpayer (GSTIN 05XXXXXXXXXX1Z2) has declared ₹ 43.48 crore as VAT period turnover in GSTR 9C table 5G. However, it was ₹ 25.42 crore as per VAT assessment order for April to June 2017. Out of this turnover, there was mismatch in VAT turnover amounting to ₹ 18.06 crore on which tax of ₹ 2.17 crore was payable with interest and penalty.

On this being pointed out in audit (September 2022), reply of the Department was not received (March 2024).

(c) Payment of tax

As per sub section (1) of section 9 of Uttarakhand Goods and services tax act, 2017, subject to the provisions of sub-section (2), there shall be levied a tax called the State goods and services tax on all intra-State supplies of goods or services or both, except on the supply of alcoholic liquor for human consumption, on the value determined under section 15 and at such rates, not exceeding twenty *per cent.*, as may be notified by the Government on the recommendations of the Council and collected in such manner as may be prescribed and shall be paid by the taxable person.

As per sub section (1) of section 50 of Uttarakhand Goods and services tax act, 2017, Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, 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, on his own, interest at such rate, not exceeding eighteen *per cent.*, as may be notified by the Government on the recommendations of the Council.

As per sub section (1) of section 122 of Uttarakhand Goods and services tax act, 2017, Where a taxable person who- (iv) collects any tax in contravention of the provisions of this Act but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due; he shall be liable to pay a penalty of ten thousand rupees or an amount equivalent to the tax evaded or the tax not deducted under section 51 or short deducted or deducted but not paid to the Government or tax not collected under section 52 or short collected or collected but not paid to the Government or ITC availed of or passed on or distributed irregularly, or the refund claimed fraudulently, whichever is higher.

(i) Short payment of Tax

During scrutiny of the records pertaining to 2017-18 it was noticed that five taxpayers pertaining to five sectors had not paid the full tax amount as declared in their GSTR-9 returns. Against payable tax of ₹ 115.73 crore, only ₹ 96.58 crore was paid by the taxpayers which resulted in short payment of tax of ₹ 19.16 crore on which taxpayers were also liable to pay interest and penalty (*Appendix-3.7.10.x*).

On this being pointed out in audit (September-October 2022), tax and interest of ₹ 18.25 lakh has been deposited in one case. In one case DRC-01 was issued by the Department. Further, no reply was given in remaining three cases (March 2024).

An illustrative case is featured below:

In case of one taxpayer (GSTIN 05XXXXXXXXXXOZG), as per Annual Return (GSTR 9) total tax payable was ₹ 110.98 crore. However, ₹ 92.60 crore had only been paid. Therefore, ₹ 18.37 crore tax had been short paid.

On this being pointed out in audit (October 2022), the Department stated that show cause notice (GST DRC-1) of ₹ 18.46 crore was issued. (March 2024).

(ii) Non-Payment of tax

During scrutiny of records pertaining to 2017-18 it was noticed that two taxpayers pertaining to two sectors have declared total ₹ 26.92 crore as Value of Exempted, Nil Rated, Non-GST supplies on which tax was not paid by the taxpayers. In two cases, the taxpayers had cleared goods in packing containing brand name on which tax was leviable. Total ₹ 1.35 crore tax was payable with interest and penalty on the same. (*Appendix-3.7.10.xi*).

On this being pointed out in audit (September-October 2022), no reply was given in all cases (March 2024)

An illustrative case is featured below:-

One case (05XXXXXXXXXX1ZX), the taxpayer had cleared wheat flour in a unit container and declared the same as exempted supply in GSTR 9 of ₹ 14.08 crore on which tax had not been paid. As per notification no 837/2017/9(120)/XXVII (8)/2017 dated 25 October 2017 of Uttarakhand tax is leviable if goods are cleared in unit container under a brand name, GST is payable on the same. Hence, in this case tax was leviable on this turnover which had not been paid by the taxpayer. The same was recoverable with interest and penalty.

On this being pointed out in audit (September 2022), reply of the Department was not received (March 2024).

(iii) Non-payment of tax due to finished goods not received back from Job workers within prescribed time

As per sub section (1) of section 143 of UGST Act, 2017, A registered person (hereafter in this section referred to as the “principal”) may under intimation and subject to such conditions as may be prescribed, send any inputs or capital goods, without payment of tax, to a job worker for job work and from there subsequently send to another job worker and likewise, and shall-

As per sub section 1 (a) of section 143 of UGST Act, 2017, bring back inputs, after completion of job work or otherwise, or capital goods, other than moulds and dies, jigs and fixtures, or tools, within one year and three years, respectively, of their being sent out, to any of his place of business, without payment of tax.

As per sub section 1(b) of section 143 of UGST Act,2017, supply such inputs, after completion of job work or otherwise, or capital goods, other than moulds and dies, jigs and fixtures, or tools, within one year and three years, respectively, of their being sent out from the place of business of a job worker on payment of tax within India, or with or without payment of tax for export, as the case may be.

As per sub section (3) of section 143 of UGST Act, 2017 Where the inputs sent for job work are not received back by the principal after completion of job work or otherwise in accordance with the provisions of clause (a) of sub-section (1) or are not supplied from the place of business of the job worker in accordance with the provisions of clause (b) of sub-section (1) within a period of one year of their being sent out, it shall be deemed that such inputs had been supplied by the principal to the job worker on the day when the said inputs were sent out.

Audit noticed that two taxpayers pertaining to two sectors sent goods worth ₹ 5.40 crore for job work against GST ITC-04 during July 2017 to March 2018. As per the *Ibid* Act taxpayers were required to furnish details of the return of goods from the job worker in GST ITC-04. However, no such detail of return of the goods was mentioned in the GST ITC-04 of the concerned taxpayers which indicates that the goods sent to the job workers had not been returned within the prescribed time limit. Therefore, the taxpayers are liable to pay tax of ₹ 0.97 crore on ₹ 5.40 crore along with interest and penalty thereon. (*Appendix-3.7.10.xii*).

On this being pointed out in audit (September- October 2022), the Department has issued demand of ₹ 40.60 lakh in one case. In other case reply was not received (March 2024).

An illustrative case is featured below:-

One taxpayer (05XXXXXXXXXX1ZL) had sent goods to the job worker during 2017-18 worth ₹ 1.66 crore which was not received back from the job worker till September 2022. Hence, ₹ 29.87 lakh tax is payable along with interest and penalty thereon the goods sent to the job worker.

On this being pointed out in audit (September 2022), the Department stated that the demand has been raised of tax and penalty of amount ₹ 40.60 lakh. (March 2024).

3.7.9.5 Excess Refund allowed

As per sub section (1) of section 54 of UGST Act, 2017, Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application before the expiry of two years from the relevant date in such form and manner as may be prescribed:

Further as per sub section (2) of section 54 of UGST Act, 2017, A specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries or any other person or class of persons, as notified under section 55, entitled to a refund of tax paid by it on inward supplies of goods or services or both, may make an application for such refund, in such form and manner as may be prescribed, before the expiry of six months from the last day of the quarter in which such supply was received.

As per section 55 of UGST Act, 2017, the Government may, on the recommendations of the Council, by notification, specify any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under

the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries and any other person or class of persons as may be specified in this behalf, who shall, subject to such conditions and restrictions as may be prescribed, be entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them.

Notification no 06/2017 dated 28 June 2017 and Notification no 520/2017/9(120)/XXVII(8) dated 29 June 2017 entitled a taxpayer i.e. CSD canteen to a refund of tax paid by it on inward supplies of goods or services or both. The taxpayer had to make an application for such refund, in such form and manner as may be prescribed, before the expiry of six months from the last day of the quarter in which such supply was received.

During scrutiny of records of financial year 2017-18, it was noticed that four taxpayers pertaining to four sectors had claimed refund of ₹ 38.61 crore which was sanctioned by the Proper Officer against the admissible refund of ₹1.49 crore. It resulted in excess claim of refund of ₹ 37.13 crore. Out of the excess claim of refund of ₹ 37.13 crore, refund of ₹ 35.09 crore was inadmissible due to late filing of refund claim in one case, excess refund of ₹ 1.85 crore was inadmissible due to refund claim on service input in inverted duty refund in two cases and remaining excess claim of refund of ₹ 0.18 crore was inadmissible due to difference between adjusted turnover and ITC in one case. Hence, ₹ 37.13 crore is payable by the taxpayers along with interest and penalty on it. (*Appendix-3.7.10.xiii*).

On this being pointed out in audit (August-November 2022), Department has issued demand of ₹ 1.00 crore in one case and in one case reply has been given by the Department which is not acceptable. Further, the reply of the Department was not received in two cases. (March 2024).

An illustrative case is featured below:-

One taxpayer (05XXXXXXXXXX1ZO) had filed three refund applications for the three quarters of 2017-18 in December 2018 after the last date of filing the refund claim as stated in section 54 (2) above. The Department had sanctioned refund of ₹ 35.09 crore despite the applications being filed after due date.

On this being pointed out in audit (November 2022), the Department stated that as per notification no. 18/2022-CT dated 28 September 2022, the time limit has been increased from six months to two years. Hence, the objection is not suitable. The reply of the Department is not acceptable as the notification mentioned is effective from 01 October 2022 and not from retrospective date. Hence not applicable on the case mentioned above. (March 2024).

3.7.10 Inadequate Capacity building efforts

Capacity building is necessary for effectiveness of officers and staff of the Department at all levels. The Department organized various training programmes on GST to their officers and staff in order to enhance their skill so as to upgrade their knowledge in new tax regime and for revenue augmentation. Details of training on

GST imparted by the Department during the years 2017-18 to 2020-21 are in **Table-3.7.9** below:

Table-3.7.9: Details of trainings on GST

Year	Name of Post	Actual Strength	Required mandays for training (Column 3*5)	Actual mandays of training	Shortfall
1	2	3	4	5	6
2017-18	Adjudication Authority	240	1,200	274	926
	Supporting Staff	441	2,205	517	1,688
2018-19	Adjudication Authority	239	1,195	278	917
	Supporting Staff	433	2,165	492	1,673
2019-20	Adjudication Authority	237	1,185	278	907
	Supporting Staff	400	2,000	479	1,521
2020-21	Adjudication Authority	219	1,095	252	843
	Supporting Staff	389	1,945	28	1,917

Source: Information provided by the State Taxes Department.

If training is given to a person even for five days, the above table shows that the persons trained were actually very low compared to the available man-power. Thus, the number of officers/officials trained after the issue of SOP for the start of the audit of taxpayers under section 65 of the Act are very low compared to the officers/officials engaged in these tasks and as such the Department needs to enhance capacity building in these areas on priority.

3.7.11 Inadequacy of manpower

For efficient functioning of the Department, proper manpower planning to meet its objectives and its proper deployment are necessary.

The sanction and working strength of State Tax Department in respect of adjudicating authority (Dy. Commissioner/Assistant Commissioner, Commercial Taxes Officer) and other supporting staff during the years 2017-18 to 2020-21 are given in **Table-3.7.10**.

Table-3.7.10: Sanction and working strength of State Tax Department

Year	Name of the posts	Number of sanctioned posts	Actual strength	Number of vacant posts	Percentage of vacant posts
2017-18	Adjudicating authority	305	240	65	21.31
	Supporting staff	1051	441	610	58.04
2018-19	Adjudicating authority	305	239	66	21.64
	Supporting staff	1051	433	618	58.80
2019-20	Adjudicating authority	306	237	69	22.55
	Supporting staff	1050	400	650	61.90
2020-21	Adjudicating authority	267	219	50	17.98
	Supporting staff	925	389	536	57.95

Source: Information provided by the State Taxes Department.

The table above shows that during 2017-18 to 2020-21 the vacant posts in respect of Adjudicating authority ranged between 17.98 per cent to 22.55 per cent. Further, the vacant posts in respect of supporting staff ranged between 57.95 to 61.90 per cent. Absence of adequate manpower has adversely impacted the working efficiency of the Department which is evident in the slow pace of scrutiny or returns, lack of action in cases of cancellation of registrations, etc.

3.7.12 Conclusion

The Subject Specific Compliance Audit (SSCA) on Department Oversight on GST Payments and Return Filing was undertaken in the context of varying trend of return filing and continued data inconsistencies with an objective of assessing the adequacy of the system in monitoring return filing and tax payments, extent of compliance and other Departmental oversight functions.

This SSCA was predominantly based on analysis of returns submitted by the taxpayers, 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 Uttarakhand State Tax Department jurisdictional formations (Sectors)/State Jurisdictional formation at two levels – at the data level through global data queries and at the functional level with a deeper detailed audit of Sectors, GST returns and internal audit which involved accessing taxpayer records.

The Department, after formulating a Standard Operating Procedure (May 2022) for scrutiny of returns, has recently commenced scrutiny of returns for the year 2017-18 and 2018-19 in financial year 2022-23. The Department needs to increase its efforts in the area of scrutiny of return and internal audit to verify the correctness of self-assessment of tax liability by the taxpayers.

The Department did not provide the additional records of taxpayers sought by Audit due to which the Audit could not establish the mismatches noticed in the returns filed by the taxpayers into logical conclusions. The Department needs to provide assistance to the Audit so that audit process reaches its logical conclusion through detailed examination of records of taxpayers.

The Department also needs to respond expeditiously to audit observations so that mismatches pointed out by audit through Limited and Detailed Audit are resolved quickly and recovery of dues to the Government is ensured.

Considering the significant rate of compliance deficiencies, the Department must initiate remedial measures before they get time barred. From a systemic perspective, the Department needs to strengthen the scrutiny of returns and internal audit and reinforce the institutional mechanism in the Sectors to establish and maintain effective oversight on return filing, taxpayer compliance, tax payments, follow up of other tax authorities reports, cancellation of registrations and recovery of dues from defaulters.

3.7.13 Recommendations

The State Government may consider:

- *The Department may prescribe the timelines for scrutiny of returns for the years 2017-18 and 2018-19;*
- *Year wise targets under Section 65 of Uttarakhand GST Act, 2017, may be increased by the Department in view of additional tax demand created as a result of internal audit;*

- *The Department may also instruct its field formations to ensure the scrutiny of returns and internal audit along with recovery of pointed out amounts of dues before the time barring of cases;*
- *The Department may urgently pursue the 146 inconsistencies pointed out by the Audit, for which responses have not been provided and intimate the results to Audit;*
- *The Department may initiate remedial action for all the compliance deviations brought out in this report before they get time barred.*

3.8 Undue Benefit of Input Tax Credit of ₹ 5.37 Lakh

As per section 6(1) of the Uttarakhand Value Added Tax Act, 2005, the benefit of ITC shall be allowed only to a registered dealer, and for the purpose of calculating the net tax payable by a registered dealer for any tax period after being registered, an ITC as determined under the provision of this act shall be allowed to such registered dealer for the tax paid or payable in respect of all taxable sales other than sale of goods, specified in Schedule III, or any other sales, as may be prescribed. As per section 34(4) of the Act, interest at the rate of 15 *per cent* per annum shall become due and be payable on the unpaid amount with effect from the date immediately following the last date prescribed till the date of payment of such amount.

Scrutiny of records (March 2021) of Deputy Commissioner (Assessment)-III, State Tax, Haridwar revealed that as per the Assessment Order dated 30 September 2019, benefit of ITC of ₹ 44.81 lakh was allowed to the dealer⁹¹ as against the admissible/verified/due ITC of ₹ 39.44 lakh. This led to short levy of tax by ₹ 5.37 lakh with consequential liabilities towards penalty and interest at the rate of 15 *per cent* per annum w.e.f. 01 October 2015 to the date of depositing.

On this being pointed out by Audit, the Government accepted (August 2022) the lapse as human error and stated that revised Assessment Order was issued on 26 July 2021. The Government's reply is not acceptable due to provisions of Financial Handbook, Uttarakhand Budget Manual and GO dated 05 March 2005 which require recovery of revenue loss from the concerned officer.

The Government has also not taken any prevention & detection measures for future.

3.9 Non levy of tax

Non levy of tax on fixed assets after transfer of business resulted in revenue loss of ₹ 45.38 lakh on which interest of ₹ 37.44 lakh is also payable.

As per Section 9(4)(a) of the Uttarakhand Value Added Tax Act, 2005, where a dealer is a firm or association of persons or a Joint Hindu Family, and such firm, association or Family has discontinued business, tax including penalty, if any, payable under this Act by such firm, association or family up to the date of such discontinuance may be assessed and determined as if no such discontinuance had taken place. Also, Section 18(5) stipulates that every person whose registration is cancelled under this section shall pay in respect of every taxable goods held as stock or as capital goods on

⁹¹ M/s Balaji Sales Corporation (TIN 05011836353).

the date of cancellation an amount equal to the tax that would be payable in respect of those goods if the goods were sold at fair market price on that date or the total tax credit previously claimed in respect of those goods, whichever is higher.

Further, Section 4(2)(b)(i)(d) of the Act provides that a dealer shall be liable to pay tax at the rate of 13.5 *per cent* in respect of goods other than those included in any of the Schedules and one *per cent* additional tax was also leviable with effect from 04 October 2016.

Scrutiny of records (February-March 2020) of Deputy Commissioner (Assessment)-1, State Tax, Roorkee revealed that the firm M/s B.A. International⁹² was closed⁹³ and the said firm was taken over by M/s Birla Aircon Industries⁹⁴. The firm M/s B.A. International transferred goods of ₹ 8.11 crore⁹⁵ to M/s Birla Aircon Industries on which tax was not imposed due to business takeover. Audit noticed that fixed assets (other than land and building) worth ₹ 3.13 crore⁹⁶ were not transferred by M/s B.A. International to M/s Birla Aircon Industries because M/s Birla Aircon Industries accepted only raw material, packing material, finished goods and semi-finished goods and also the firm, M/s Birla Aircon Industries had shown opening balance of fixed assets of only ₹ 12.03 lakh⁹⁷ in its balance sheet as on 01 April 2017. It is clear from the above that tax was leviable on fixed assets worth ₹ 3.13 crore as per Section 18(5) of the Act, but the tax was not levied by the Assessing Officer. This led to non-levy of tax by ₹ 45.38 lakh⁹⁸ with consequential liabilities towards interest⁹⁹.

On this being pointed out, the Government intimated (October 2021) that necessary action on audit observation has been initiated and accordingly a tax of ₹ 45.38 lakh has been imposed on the concerned dealer vide revised Assessment Order dated 06 July 2020. Meanwhile the dealer has filed an appeal before Joint Commissioner (Appeal) in 2021 against the imposition of the additional tax. The appeal is yet to be decided¹⁰⁰.

3.10 Non levy of tax

The Department did not levy tax on closing stock resulting into revenue loss of ₹ 21.44 lakh.

As per Section 3 (2) of the Uttarakhand Value Added Tax Act, 2005, every person who is registered under the provisions of this Act shall be a taxable person and liable to pay tax in the manner provided in the Act. Section 4 of the Act stipulates that a

⁹² TIN 05005757654.

⁹³ The firm was closed on 14 February 2017 as per the assessment order for the year 2016-17.

⁹⁴ TIN 05018537889.

⁹⁵ Raw material of ₹ 7,66,39,160 and packing material of ₹ 45,03,300.

⁹⁶ As on 31 March 2017.

⁹⁷ As on 01 April 2017.

⁹⁸ ₹ 3,12,99,024 × 14.5 per cent = ₹ 45,38,358.

⁹⁹ Interest for the period 01 October 2016 to 31 March 2022 is ₹ 37.44 lakh (₹ 45,38,358 × 15 per cent × 66 months / 12).

¹⁰⁰ The Joint Commissioner (Appeal) ordered that 90 per cent of the imposed tax amount would remain suspended till the decision of the appeal and also order to deposit the security for suspended amount as per the satisfaction of the Assessing Officer. As per order, the dealer deposited 10 per cent (₹ 5.00 lakh) of disputed tax and for the 90 per cent amount of tax, Indemnity Bond against Stay of Demand has been submitted. But this bond was denied by the Department and recovery certificate was issued (May 2022) against remaining amount.

dealer shall be liable to pay tax on his taxable turnover at the rate specified in Schedules.

Scrutiny of records (March 2022) of Assistant Commissioner (Assessment), Sector-2, State Tax, Rishikesh, revealed that the dealer¹⁰¹ had shown the closing stock of goods as ₹ 4.29 crore¹⁰² under VAT. There was no evidence available on the records to carry forward the closing stock from VAT to GST and scrutiny of the GSTIN¹⁰³ pertaining to the dealer¹⁰⁴ also revealed that the tax was not paid on the closing stock under GST. Therefore, the tax was leviable on the said closing stock under VAT but the tax was not levied by the Assessing Officer as seen in the assessment order¹⁰⁵. This led to non-levy of tax by ₹ 21.44 lakh¹⁰⁶ at the minimum rate of tax¹⁰⁷ with consequential liabilities towards interest and penalty.

On this being pointed out, the Government stated (December 2022) that the said closing stock is not an item or raw material, but the balance payment of the contract work of VAT period and this amount has not yet been received by the contractor. Since, the outstanding payment is to be referred to be shown in the income tax return by the contractor, therefore, the said amount was shown by the dealer in his return. This is a pending payment of VAT period.

Reply is not justified because as per the annual return¹⁰⁸ of the dealer, the said amount pertained to the closing stock. Besides, no evidence was made available as to which department was liable to pay the outstanding amount. Further, it was the responsibility of the Assessing Officer to levy tax on the closing stock, but the tax was not levied by the Assessing Officer.

3.11 Lack of due diligence by Assessing Officer led to tax evasion of ₹ 18.81 lakh on turnover of ₹ 4.40 crore

The dealer was unilaterally declared tax free for want of filing of statutory returns and lack of cross verification with GST returns resulting in tax evasion of ₹ 18.81 lakh on turnover of ₹ 4.40 crore.

Section 3 (2) of the Uttarakhand VAT Act, 2005 provides that every person who is registered under the provisions of this Act shall be liable to pay tax in the manner as provided in the Act. Also, Section 23 of the Act prescribes the duty of every dealer who is liable to pay tax under this Act regarding submission of periodical returns and payment of tax.

Moreover, Section 39 and Section 44 of the Uttarakhand GST Act, 2017 also prescribes the duty of every registered person to submit periodical returns and annual return respectively.

¹⁰¹ M/s Nabh Construction and Developers Pvt. Ltd. (TIN 05011216523).

¹⁰² As per Annexure-004 of Form IV(B) (annual return for work contractors) for the Assessment year 2017-18 (April to June 2017).

¹⁰³ GSTIN 05AADCN7045A1ZX.

¹⁰⁴ For the period July 2017 to March 2021.

¹⁰⁵ Under Section 7(2) of VAT Act.

¹⁰⁶ ₹ 4,28,84,004 × 05 per cent = ₹ 21,44,200.

¹⁰⁷ As per Section 4(2)(b)(i)(b) of the VAT Act, the rate of tax is 05 per cent in respect of goods specified in Schedule II (B).

¹⁰⁸ Annexure-004 of Form IV (B) (Amended-1) (annual return for work contractors).

Further, Section 45 (1) of the Uttarakhand VAT Act stipulates that any officer under this Act, not being an officer below the rank of an officer appointed and posted by the Commissioner, may for any purpose related to the administration or enforcement of the provisions of this Act by notice, require any dealer or other person to furnish any information or any document including electronic records which may be in his knowledge or possession. Whenever so required, the dealer or such person shall furnish correct, complete and true information.

Scrutiny of records (March 2022) of Assistant Commissioner (Assessment), Sector-2, State Tax, Rishikesh revealed that the Assessing Officer unilaterally declared (August 2021) a dealer¹⁰⁹ tax free for the period April to June 2017 on the ground that no records relating to business by the said dealer were available. This was, however, subject to reopening of the assessment on receipt of any information regarding conduct of business in future. On further scrutiny, Audit observed that the said dealer had shown turnover of ₹ 4.40 crore¹¹⁰ for the period April to June 2017 in his GST return and thus liable for the tax under VAT¹¹¹. Since the dealer was declared tax free by the Assessing Officer, this resulted into non-levy of tax on the turnover of ₹ 4.40 crore with consequential liabilities towards interest and penalty.

On this being pointed out, the Government replied (December 2022) that after taking cognizance of declarations by the Assessee in GST returns¹¹² the reassessment order has been passed (October 2022) and the demand of ₹ 7.04 lakh¹¹³ has been raised, after adjusting ₹ 11.78 lakh of advance Tax Deposit at Source (TDS), under the relevant provisions¹¹⁴ of the VAT on turnover of ₹ 4.40 crore for the first quarter of 2017-18. The dealer is also liable to pay interest w.e.f 01 July 2017 to the date of depositing. As of April 2023, Joint Commissioner (Appeal) has sent the case back to Assessing Officer for reassessment.

On review of whole events, Audit is of the view that there was lack of due diligence on the part of Assessing Officer as he: (i) failed to enforce submission of statutory quarterly and annual return under VAT by the dealer/assessee; (ii) did not cull out turnover for the assessing period (April-June 2017) from GST returns of the dealer/ assessee despite the fact that works contractors were one of the high risk category under VAT/GST regime for tax evasion. Further, had this omission been not detected in Audit, the Government would have been deprived of the said revenue.

¹⁰⁹ M/s Global Construction (TIN 05007907368).

¹¹⁰ As per GSTR-9C (Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return) relating to the GSTIN 05AAHFG7312C2ZV.

¹¹¹ GST was introduced w.e.f. 01 July 2017.

¹¹² GSTR-9C relating to the GSTIN-05AAHFG7312C2ZV of M/s Global Construction (TIN 05007907368).

¹¹³ As per Section 7(2)/29(4), the Assessing officer fixed the composition money of ₹ 7.20 lakh at the rate of two *per cent* on the payment of ₹ 3.60 crore received by the dealer and as per Section 25/29(4), the Assessing Officer imposed the tax of ₹ 11.61 lakh at the rate of 14.5 *per cent* on the turnover of ₹ 0.80 crore. Thus, the total composition money/tax imposed by the Assessing Officer was ₹ 18.81 lakh which was adjusted by TDS deposited by the dealer and the amount of ₹ 7.04 lakh has been raised.

¹¹⁴ Section 7(2)/29(4) and 25/29(4).

3.12 Irregular tax rebate on use of false form-C

False forms-C were used by a dealer for availing concessional rate of tax which resulted in short levy of tax ₹ 14.70 lakh. In addition, penalty of ₹ 47.63 lakh and interest on unpaid amount of tax till the date of deposit was also leviable.

As per Section 4 (2) (b) (i) (d) of Uttarakhand Value Added Tax Act, 2005, goods not included in any Schedule would be taxable at 13.5 *per cent*. Section-8 (4) of the Central Sales Tax Act, 1956, stipulates that inter-State sales to registered dealers are taxable at concessional rate when such sales are supported by declaration in form-C. If a dealer issues or furnishes a false certificate or declaration, he shall be liable to penalty of a sum not exceeding forty *per cent* of the value of the goods involved or three times the tax leviable on such goods, whichever is higher, under Section-58 (1) (xxxii) of the Uttarakhand VAT Act, 2005.

Scrutiny of records (October-November 2020) of Deputy Commissioner (Assessment)-II, State Tax, Roorkee revealed that during the year 2014-15, a dealer¹¹⁵ made central sale of auto parts of ₹ 17.86 crore at concessional rate¹¹⁶ against form-C. As per Assessment Order dated 12 April 2019, tax on the sale of ₹ 17.86 crore was levied at the concessional rate of one *per cent*. However, on test check, Audit selected two¹¹⁷ form-C related to the said dealer for verification. On cross verification of the form-C, the issuing authority¹¹⁸ of the respective State stated (December 2020 and January 2021) that these two form-C amounting to ₹ 1.18 crore¹¹⁹ had not been issued to the dealer by the concerned State. Therefore, the tax was leviable at the rate of 13.5 *per cent* on the sale of auto parts of ₹ 1.18 crore instead of one *per cent*. This resulted in short levy of tax by ₹ 14.70 lakh¹²⁰. In addition, the dealer was also liable to pay a penalty of ₹ 47.63 lakh¹²¹ along with interest on the unpaid amount of tax till the date of payment as per rule.

On this being pointed out, Commissioner, State Tax replied (April 2023) that tax of ₹ 14.56 lakh had been imposed on the dealer as per Section 9(2)/ read with Section 31/Section 29(4) of the Act. After which a penalty of ₹ 47.16 lakh has also been imposed under Section 58(1) (xxix).

On examination of the reply, Audit observed that the Department took the sale value of ₹ 1.16 crore of these two form-C and tax and penalty have been calculated accordingly, while the total sale value mentioned in these two forms is ₹ 1.18 crore. Also, no reason was given by the Department for this difference.

¹¹⁵ M/s Jack Hardware Pvt. Ltd TIN 05007250387.

¹¹⁶ At the rate of one *per cent*.

¹¹⁷ Form-C no. 14P 448278 and 14P 448279.

¹¹⁸ Department of Trade & Taxes, Government of NCT of Delhi.

¹¹⁹ Form-C no. 14P 448278 (amount ₹ 54,77,554) and form-C no. 14P 448279 (amount ₹ 62,83,452).

¹²⁰ ₹ 1,17,61,006 × 12.5 (13.5-1) *per cent* = ₹ 14,70,126.

¹²¹ ₹ 1,17,61,006 × 13.5 *per cent* × 3 times = ₹ 47,63,207 or ₹ 1,17,61,006 × 40 *per cent* = ₹ 47,04,402, whichever is higher.

The matter was referred to the Government (April 2022); and despite pointing it out repeatedly (May, August & September 2022) the Government failed to give its reply (March 2024).

3.13 Short Levy of Tax

Application of incorrect rate of tax and showing short purchases of imported goods (diesel/petrol) by the dealer, resulted in revenue loss of ₹ 32.71 lakh.

Section 3 (1) of Uttarakhand Value Added Tax Act, 2005 stipulates that tax shall be levied and charged in accordance with the provisions of this Act on every sale made within the State by a dealer or a person. As per the notification dated 16 September 2015¹²² of the Government of Uttarakhand, the tax will be leviable on Motor Spirit and Diesel in the following manner:

Sl. No.	Description of goods	Rate of tax	Taxation point
1.	Motor Spirit (petrol)	25 per cent or ₹ 17 per litre, whichever is greater	Manufacturer or Importer
2.	Diesel	21 per cent	

Scrutiny of records (March 2022) of Deputy Commissioner (Assessment)-III, State Tax, Haridwar revealed that the dealer¹²³ had imported Diesel and Petrol amounting to ₹ 3.08 crore¹²⁴ and declared the sale of these goods for an amount of ₹ 3.25 crore (Diesel ₹ 22.67 lakh and Petrol ₹ 3.03 crore) during the year 2016-17. As per the assessment order dated 06 November 2020, the tax on the sale of Petrol was levied as ₹ 75.66 lakh (at the rate of 25 per cent on ₹ 3.03 crore) which should have been levied as ₹ 99.96 lakh¹²⁵ (at the rate of ₹ 17 per litre on 5,88,000 litre) as per the notification dated 16 September 2015. This led to a short levy of tax of ₹ 24.30 lakh¹²⁶ with a consequential liability towards interest.

Further, scrutiny of form-16 (online) revealed that the dealer had actually imported goods (Diesel/Petrol) of ₹ 3.33 crore against the declared amount of ₹ 3.08 crore. Thus, no tax could be levied on concealed purchase of goods of ₹ 25.02 lakh.

In April 2023, the Commissioner of State Tax reported a reassessment in September 2022 under Section 29(4) of the Act, resulting in a demand of ₹ 36.49 lakh and an additional cess demand of ₹ 0.31 lakh. Furthermore, the Joint Commissioner (Appeal) had invalidated the assessment order, returning the case for re-hearing. Subsequently, after a re-hearing, the Commissioner of State Tax confirmed¹²⁷ the adjusted taxation, setting the sale value of imported diesel at ₹ 34.14 lakh but applicable tax leviable was not communicated. After accepting the audit observation, the Department imposed an additional tax of ₹ 32.71 lakh¹²⁸ on the dealer.

¹²² No. 809/146(120)/2015/XXVII(8)/2008 of Government of Uttarakhand, Finance Section-08.

¹²³ M/s Chandan Filling Station (TIN 05015313027).

¹²⁴ 30,000 litre of Diesel amounting to ₹ 12,85,036 and 5,88,000 litre of Petrol amounting to ₹ 2,95,11,253.

¹²⁵ ₹ 3,02,63,278 × 25 per cent = ₹ 75,65,819 or 5,88,000 litre × ₹ 17 per litre = ₹ 99,96,000, whichever is higher.

¹²⁶ Difference of ₹ 75,65,819 and ₹ 99,96,000.

¹²⁷ In September 2023.

¹²⁸ ₹ 1,13,13,176 - ₹ 80,41,896 (the difference of tax imposed in the original assessment order and reassessment order).

The Department's reply was, however, silent on re-examining similar cases of short levy of tax in case of other dealers under same/different assessing officer and also putting in place any preventive mechanism to avoid recurrence of similar lapses.

The matter was referred to the Government (May 2022); it informed (September 2024) that the trader had deposited tax amounting to ₹ 29.79 lakh through various challans and all interest on the outstanding amount had been waived off.

Chapter-4

**Audit Observations of
State Public Sector Enterprises**

CHAPTER-4

AUDIT OBSERVATIONS OF STATE PUBLIC SECTOR ENTERPRISES

This chapter discusses the financial performance and Compliance audit findings of Government Companies, Statutory Corporations and Government Controlled Other Companies (GCOC) as revealed from their accounts.

4.1 Financial Performance of State Public Sector Enterprises

4.1.1 Definition of Government Companies

A Government Company is defined in Section 2(45) of the Companies Act, 2013 as a Company in which not less than 51 *per cent* of the paid-up share capital is held by Central Government, or by any State Government or Governments, or partly by the Central Government and partly by one or more State Governments and includes a Company which is a subsidiary of a Government Company.

Besides, any other Company¹ owned or controlled, directly or indirectly, by the Central Government, or by any State Government or Governments, or partly by the Central Government and partly by one or more State Governments is referred to in this Chapter as GCOC.

4.1.2 Mandate of Audit

Audit of Government Companies and GCOC is conducted by the CAG of India under the provisions of Section 143(5) to 143(7) of the Companies Act, 2013 read with Section 19 of the CAG's (Duties, Powers and Conditions of Service) Act, 1971 and the Regulations made thereunder. Under the Companies Act, 2013, the CAG appoints Chartered Accountants as Statutory Auditors for Companies and gives directions on the manner in which the accounts are to be audited. In addition, CAG has the right to conduct a supplementary audit. The statutes governing three Statutory Corporations² require their accounts to be audited only by the CAG while in respect of Uttarakhand State Warehousing Corporation (USWC), CAG conducts supplementary audit.

4.1.2.1 Number of State Public Sector Enterprises

As on 31 March 2022, there were 32 State Public Sector Enterprises (SPSEs) under the audit jurisdiction of the CAG in the State of Uttarakhand. These include four Statutory Corporations and 28 Government Companies (including nine³ inactive government companies⁴ and one Government Controlled Other Company⁵) detailed in

¹ Companies (Removal of Difficulties) Seventh Order, 2014 issued by Ministry of Corporate Affairs *vide* Gazette Notification dated 04 November 2014.

² Uttarakhand Parivahan Nigam (UPN), Uttarakhand Forest Development Corporation (UFDC), Uttarakhand Peyjal Sansadhan Vikas Evam Nirman Nigam (Peyjal Nigam).

³ UPAI; Trans Cables Limited (TCL), a subsidiary of KMVN Limited; Uttar Pradesh Digitals Limited (UPDL), a subsidiary of KMVN Limited; Kumtron Limited (KUMTRON), a subsidiary of HILTRON; Uttar Pradesh Hill Electronics Corporation Limited (HILTRON), Uttar Pradesh Hill Phones Limited (UPHPL), a subsidiary of HILTRON; Uttar Pradesh Hill Quartz Limited (UPHQL), a subsidiary of HILTRON; Garhwal Anusuchit Janjati Vikas Nigam Limited (GAJVNL), a subsidiary of GMVN Limited; Kumaon Anusuchit Janjati Vikas Nigam Limited (KAJVNL), a subsidiary of KMVN Limited.

⁴ Inactive Government Company means a Company which has not been carrying on any business or operation, or has not made any significant accounting transaction for more than three years.

⁵ Uttarakhand Seeds and Tarai Development Corporation Limited (UKTDC).

Appendix-4.1.1. Out of nine inactive Government companies, seven⁶ are under liquidation. None of these Government Companies were listed on the stock exchanges.

This report summarises financial performance of 14 SPSEs⁷ based on receipt of their accounts during previous three financial years reckoned from 2019-20 to 2021-22 (or in respect of which at least one account pertaining to these years were received up-to 30 September 2022). Further, financial data of the latest finalised accounts of an SPSE has been considered to calculate performance parameters for succeeding years (**Appendix-4.1.1**). Accordingly, SPSEs covered in this report in the subsequent paragraphs are indicated in **Table-4.1.1**:

Table-4.1.1: Coverage and nature of SPSEs covered in this report

Classification of SPSEs	Total number of SPSEs in the State	Number of SPSEs covered in the Report				No. of SPSEs not covered in the report
		Accounts received up to			Total	
		2021-22	2020-21	2019-20		
Active SPSEs						
Government Companies	18	02 ⁸	08 ⁹	01 ¹⁰	11	07 ¹¹
Statutory Corporations	04	-	01 ¹²	01 ¹³	02	02 ¹⁴
Government Controlled Other Companies	01	-	01 ¹⁵	-	01	-
Inactive SPSEs						
Government Companies	09	-	-	-	-	09
Total	32	02	10	02	14	18

4.1.3 SPSEs and their contribution to the Gross State Domestic Product of the State

State Public Sector Enterprises consist of State Government Companies, Statutory Corporations and GCOs. SPSEs are established to carry out activities of commercial nature keeping in view the welfare of people and occupy an important place in the state economy.

A ratio of turnover of the SPSEs to the Gross State Domestic Product (GSDP) shows the extent of activities of the SPSEs in the state economy. The details of total turnover

⁶ UPAI, UPDL, KUMTRON, HILTRON, UPHPL, UPHQL and GAJVNL.

⁷ Excluding nine inactive companies and nine other SPSEs whose accounts were in arrears for three years or more (i.e. accounts not received for the period upto 2019-20).

⁸ UJVN Limited (UJVN) and Uttarakhand Metro Rail, Urban Infrastructure & Buildings Construction Corporation Limited (UKMRC).

⁹ Uttarakhand Power Corporation Limited (UPCL); Power Transmission Corporation of Uttarakhand Limited (PTCUL), Dehradun Smart City Limited (DeSCL), Kichha Sugar Company Limited (KSCL); Uttarakhand Project Development and Construction Corporation Limited (UPDCCL); Doiwala Sugar Company Limited (DoSCL); Kishau Corporation Limited (KCL); and Uttarakhand Purv Sainik Kalyan Nigam (UPNL).

¹⁰ Bridge, Ropeway, Tunnel and other Infrastructure Development Corporation of Uttarakhand Limited (BRIDCUL).

¹¹ Uttarakhand Bahudeshia Vitta Evam Vikas Nigam Limited (UBVVN), State Infrastructure and Industrial Development Corporation of Uttarakhand Limited (SIIDCUL), Kumaon Mandal Vikas Nigam limited (KMVNL), Garhwal Mandal Vikas Nigam Limited (GMVNL), Uttarakhand Alpsankhyak Kalyan Wakf Vikas Nigam (UAKWVN); SIIDCUL Plastic Park Ltd (SPPL) and Ecotourism Development Corporation of Uttarakhand (ETDC).

¹² Peyjal Nigam.

¹³ UFDC.

¹⁴ UPN and USWC.

¹⁵ UKTDC.

of 14 SPSEs covered in this chapter and GSDP of State of Uttarakhand for a period of three years ending 31 March 2022 are given in **Table-4.1.2**.

Table-4.1.2: Details of total turnover of SPSEs vis-à-vis GSDP of Uttarakhand

(₹ in crore)			
Particulars	2019-20	2020-21	2021-22
14 SPSEs total turnover	9,570.53	9,187.70	9,171.31
GSDP of Uttarakhand	2,36,988	2,34,660	2,53,832
Percentage of SPSEs total turnover to GSDP of Uttarakhand	4.04	3.92	3.61

Source: Latest Financial Statements and information received from Economics & Statistics Department, Uttarakhand.

It can be seen from **Table-4.1.2** that the total turnover of 14 SPSEs as per their latest audited accounts, decreased by 4.17 per cent during 2021-22 as compared to 2019-20. The contribution of SPSEs in GSDP remained marginal.

4.1.4 Investments in SPSEs and Budgetary support

4.1.4.1 Equity holding and Loans in SPSEs

The sector-wise total Equity, Equity contribution by Government of Uttarakhand (GoU) and Long-Term Loans including the loans given by GoU as on 31 March 2022 of 32 SPSEs are given in **Table-4.1.3**. The SPSEs wise details of equity and loans are as per **Appendix-4.1.2**.

Table-4.1.3: Sector-wise investment in SPSEs

Name of Sector	Investment ¹⁶				
	Equity		Long-term Loans		Total (Equity & Long-term Loans)
	Total	GoU	Total	GoU	
Power	3,527.47	3,522.47	4,542.27	551.76	8,069.74
Finance	24.45	17.88	2.21	1.00	26.66
Service	258.71	249.47	190.73	125.09	449.44
Infrastructure	33.00	30.30	75.47	21.02	108.47
Others	46.82	36.12	292.63	270.96	339.45
Total	3,890.45	3,856.24	5,103.31	969.83	8,993.76

Source: Latest Financial Statements and information received from SPSEs.

It can be seen that thrust of SPSEs investment was mainly on the Power sector. This sector had received 89.73 per cent of total investment.

4.1.4.2 Grants / Subsidies received by SPSEs

The details of total Grants/ Subsidies received by twelve¹⁷ SPSEs from Government of India (GoI) and GoU during the period from 2019-20 to 2021-22 are given in **Table-4.1.4**.

Table-4.1.4: Details of Grants/ Subsidy received by SPSEs

Year	Grant/ Subsidy from		Total
	GoU	GoI	
2019-20	1,110.63	489.68	1,600.31
2020-21	802.16	310.37	1,112.53
2021-22	1,297.35	158.08	1,455.43
Total	3,210.14	958.13	4,168.27

Source: Latest Financial Statements and information received from SPSEs.

¹⁶ Investment includes Equity and Long-term Loans.

¹⁷ UPCL, UJVN, DoSCL, KSCL, UKMRC, DeSCL, PeyJal Nigam, UKTDC, UBVVN, SIIDCUL, UFDC and SPPL.

The Peyjal Nigam received major amount of Grant of ₹ 2,560.47 crore (61.43 per cent of the total Grant/ Subsidy) from GoU during 2019-20 to 2021-22 (₹ 2,299.47 crore for creation of infrastructure and ₹ 261.00 crore for revenue expenditure). Further, during the period 2019-20 to 2021-22, DeSCL received grant of ₹ 381.50 crore (GoI: ₹ 187.50 crore and GoU: ₹ 194.00 crore) for Smart City development scheme of GoI; UPCL received grant of ₹ 682.22 crore (GoI: ₹ 654.80 crore for Deendayal Upadhyaya Gram Jyoti Yojana, Integrated Power Development Scheme, RAPDRP and SAUBHAGYA scheme and GoU: ₹ 27.42 crore); DoSCL and KSCL received subsidy of ₹ 332.67 crore (GoU: ₹ 317.53 crore for payment of cane price to farmers and DoSCL received subsidy from GoI: ₹ 15.14 crore as export sugar subsidy and buffer stock subsidy. SIIDCUL received subsidy of ₹ 174.11 crore (GoU: ₹ 87.52 crore under Mega Industrial and Investment Policy-2015 & Mega Textile Park Policy- 2014 and GoI: ₹ 86.59 crore for Industrial Development Schemes). Remaining six other SPSEs¹⁸ received grant/ subsidy of ₹ 37.30 crore from GoI and GoU.

4.1.4.3 Reconciliation with Finance Accounts of Government of Uttarakhand

The figures in respect of equity, loans and guarantees outstanding as per records of the SPSEs should agree with those appearing in the Finance Accounts of the GoU. In case, the figures do not agree, the concerned SPSEs and the Finance Department should carry out reconciliation of the differences. Audit observed that as on 31 March 2022 such differences exist in respect of 14 SPSEs (13 Government Companies and one Statutory Corporation) as detailed in *Appendix-4.1.3* and summarised in **Table-4.1.5**.

Table-4.1.5: Equity, Loans and Guarantees outstanding as per Finance Accounts of Government of Uttarakhand vis-à-vis records of SPSEs

Outstanding in respect of	Sector	Amount as per		Difference
		SPSEs	Finance Accounts	
Equity	Power Sector	3,517.47	3,502.79	14.68
	Other than Power Sector	331.03	300.63	30.40
	Total	3,848.50	3,803.42	45.08
Loan	Power Sector	551.76	380.04	171.72
	Other than Power Sector	373.40	215.47	157.93
	Total	925.16	595.51	329.65
Guarantees	Power Sector	122.21	122.21	0.00
	Other than Power Sector	196.50	1.25	195.25
	Total	318.71	123.46	195.25
Grand Total		5,092.37	4,522.39	569.98

Source: Information received from SPSEs and Finance Accounts for the year 2021-22.

The differences between the figures have been persisting for many years. The issue of reconciliation of differences was also taken up by the audit with the concerned SPSEs and the Departments from time to time, however, action in this regard is still awaited. Major difference in balances was observed in respect of three power sector SPSEs¹⁹ and four²⁰ other than power sector SPSEs as detailed in *Appendix-4.1.3*.

¹⁸ UJVN (₹ 0.53 crore), UKMRC (₹ 20.90 crore), UKTDC (₹ 6.78 crore), UBVVN (₹ 0.30 crore), UFDC (₹ 2.00 crore) and SPPL (₹ 6.79 crore).

¹⁹ UPCL, PTCUL and UJVN.

²⁰ UPN, SIIDCUL, KSCL and DoSCL.

4.1.4.4 Disinvestment, Restructuring and Privatisation

During the year 2021-22, there was no case of disinvestment/ restructuring/ privatisation of SPSEs. GoU has not prepared any policy on disinvestment of State Government equity invested in the SPSEs up to 31 March 2022.

4.1.5 Returns from SPSEs

4.1.5.1 Profit earned by SPSEs

Out of 14 SPSEs²¹ covered in this report, the seven SPSEs which earned profit during the year 2020-21, also earned profit in 2021-22. However, the profit earned decreased from ₹ 285.33 crore in 2020-21 to ₹ 270.24 crore in 2021-22. Further, Return on Equity (RoE) in respect of these seven SPSEs decreased from 7.29 per cent in 2020-21 to 6.65 per cent in 2021-22. The details of four SPSEs which contributed maximum profit are given in **Table-4.1.6**.

Table-4.1.6: Top four SPSEs which contributed maximum profit during 2021-22

Name of SPSE	Net profit earned (₹ in crore)	Percentage of profit to total profit of seven SPSEs
UJVN	121.86	45.09
UFDC	93.06	34.44
PTCUL	41.61	15.40
UPNL	9.11	3.37
Total	265.64	98.30

Source: Latest Financial Statements of SPSEs.

During 2021-22, four SPSEs contributed 98.30 per cent of the total profit of seven SPSEs. Out of these seven SPSEs, UJVN earned maximum profit.

4.1.5.2 Operating efficiency of SPSEs

The details of total profit/loss after tax, income from operating activities and other income in respect of 11 SPSEs²² are given in **Table-4.1.7**.

Table-4.1.7: Operating Efficiency of SPSEs

Particulars	₹ in crore)		
	2019-20	2020-21	2021-22
a. Income from Operating Activities (total turnover)	9,570.53	9,187.70	9,171.31
b. Other Income	200.98	211.38	249.15
c. Profit/Loss (after tax)	(-)292.26	68.50	53.89
d. Operating Efficiency percentage (c/a x 100)	(-)3.05	0.75	0.59
e. Loss incurred by UPCL	(-)577.31	(-)151.75	(-)151.75
f. Profit/Loss of other SPSEs excluding UPCL (c-e)	285.05	220.25	205.64

Source: Latest Financial Statements of SPSEs.

During the year 2021-22, total profit/loss of 11 SPSEs was ₹ 53.89 crore against the Income from Operating Activities of ₹ 9,171.31 crore with operating efficiency of 0.59 per cent. The operating efficiency has increased from (-)3.05 per cent in 2019-20 to 0.59 per cent in 2021-22. UPCL was the major contributor to the losses incurred as well as operating income earned by 11 SPSEs. Remaining 10 SPSEs had

²¹ Seven SPSEs earned profit; six SPSEs incurred loss; and one SPSEs namely KCL with Nil Profit/Loss as KCL had not commenced its operation.

²² Three SPSEs (KCL, UKMRC and DeSCL) did not have any Income from Operating Activities, hence, excluded.

positive operating efficiency showing a decreasing trend with decrease in profits from ₹ 285.05 crore (2019-20) to 205.64 crore (2021-22). The Other Income ranged between 2.10 per cent and 2.72 per cent of Income from Operating Activities.

4.1.5.3 Outstanding dues of UPCL against Power Generating Companies

UPCL (the sole distribution licensee) is engaged in the business of distribution and retail supply of power in the State of Uttarakhand. Purchase of power from State PSUs and Central PSUs during the period 2019-20 to 2021-22 is given in **Table-4.1.8:**

Table-4.1.8: UPCL's dues against Power Generating Companies

(₹ in crore)				
Sector-wise Purchase of Power	Opening Balance of dues as on 01 April 2019	Payment due during the period 2019-20 to 2021-22	Payment made against dues during the period 2019-20 to 2021-22	Closing Balance of dues as on 31 March 2022
Central owned PSUs ²³	378.66	4,475.78	4,712.98	141.46
State owned PSUs ²⁴	966.48	1,887.60	2,234.40	619.68
Total	1,345.14	6,363.38	6,947.38	761.14

Source: Information furnished by SPSEs.

It can be seen from the above that UPCL purchased power from State PSUs and Central PSUs amounting to ₹ 6,363.38 crore during the period 2019-20 to 2021-22. As on 31 March 2022, ₹ 761.14 crore was outstanding against State PSUs (81.41 per cent) and Central PSUs (18.59 per cent). Further, during the year 2019-20, UPCL defaulted on the payment of ₹ 98.69 crore²⁵ due to paucity of funds, however, there was no default during the year 2020-21 and 2021-22.

4.1.5.4 Dividend paid by SPSEs

GoU has not formulated any dividend policy as of 31 March 2022 under which SPSEs would be required to pay a minimum return on the paid-up share capital contributed by the State Government. The dividend declared/paid by SPSEs, where equity was infused by GoU is shown in **Table-4.1.9.**

Table-4.1.9: Dividend Payout by SPSEs

(₹ in crore)				
Year	No. of SPSEs which declared dividend	Paid-up Capital	Net Profit	Dividend Declared/Paid
1	2	3	4	5
2019-20	2	1,829.06	220.35	16.94
2020-21	2	1,941.65	178.56	44.87
2021-22	2	2,007.56	163.47	35.00

Source: Latest Financial Statement of SPSEs.

During 2019-20 to 2021-22, UJVN and PTCUL paid / declared dividend. UJVN and PTCUL paid/declared dividend at the rate of 2.42 per cent and 1.71 per cent respectively of their retained earnings during the year 2021-22. None of the other SPSEs had declared/ paid dividend.

²³ NTPC, NPCL, NHPC, SJVNL, and THDC.

²⁴ UREDA and UJVN.

²⁵ NTPC, UJVN and SJVNL.

4.1.6 Debt Servicing

4.1.6.1 Interest Coverage Ratio

Interest coverage ratio is used to determine the ability of a Company to pay interest on outstanding debt and is calculated by dividing Company's earnings before interest and taxes (EBIT) to interest expenses of the same period. Lower the ratio, lesser is the ability of the Company to pay interest on debt. An interest coverage ratio of below one indicates that the Company was not generating sufficient revenues even to meet its expenses on interest. The details of interest coverage ratio in SPSEs which had interest burden are given in **Table-4.1.10**.

Table-4.1.10: Interest coverage ratio of SPSEs

Year	Interest	Earnings before interest and tax (EBIT)	Number of SPSEs having liability of loans from Government, and other financial institutions	Number of companies having interest coverage ratio	
				more than one	less than one
2019-20	257.15	(-)92.10	8 ²⁶	5 ²⁷	3 ²⁸
2020-21	297.37	301.67	8	4 ²⁹	4 ³⁰
2021-22	291.08	280.31	8	4 ³¹	4 ³²

(₹ in crore)

Source: Latest Financial Statement of SPSEs.

During 2021-22, four SPSEs had interest coverage ratio of more than one and four SPSEs had interest coverage ratio of less than one. Therefore, the SPSEs, having interest coverage ratio of less than one, were not generating sufficient revenue even to meet their interest liability.

4.1.6.2 Age-wise analysis of interest unpaid on GoU Loans

As on 31 March 2022, interest amounting to ₹ 469.90 crore was unpaid on Long-Term Loans provided by GoU in respect of four SPSEs. The age-wise analysis of unpaid interest on GoU loans by SPSEs is depicted in **Table-4.1.11**.

Table-4.1.11: Interest unpaid on GoU Loans

Name of the Company	Total unpaid interest on loans	Age-wise analysis		
		Interest unpaid for less than one year	Interest unpaid for 1 to 3 years	Interest unpaid for more than three years
DoSCL	251.84	21.29	42.58	187.97
KSCL	205.44	18.35	36.70	150.39
UJVN	8.21	2.09	6.12	-
UKTDC	4.41	0.88	2.57	0.96
Grand Total	469.90	42.61	87.97	339.32

(₹ in crore)

Source: Information furnished by the SPSEs.

As on 31 March 2022 out of total unpaid interest of ₹ 469.90 crore, ₹ 457.28 crore interest was not paid by DoSCL and KSCL against total loans of ₹ 250.46 crore. The interest amount was not paid since receipt of loan during 2001-02 to 2015-16 (DoSCL) and 2002-03 to 2018-19 (KSCL). Both these SPSEs had not repaid their Loans also. UJVN did not pay interest for the period 2019-20 to 2021-22.

²⁶ Including BRIDCUL which repaid its loan amounting to ₹ three crore during the year 2019-20.

²⁷ PTCUL, UJVN, KSCL, BRIDCUL and UKTDC.

²⁸ UPCL, DoSCL and Peyjal Nigam.

²⁹ PTCUL, UJVN, BRIDCUL and UKTDC.

³⁰ UPCL, DoSCL, KSCL and Peyjal Nigam.

³¹ PTCUL, UJVN L, BRIDCUL, UKTDC.

³² UPCL, DoSCL, KSCL & Peyjal Nigam.

4.1.7 Performance of SPSEs

4.1.7.1 Return on Capital Employed

Return on Capital Employed (RoCE) is a ratio that measures a Company's profitability and the efficiency with which its capital is employed. RoCE is calculated by dividing a Company's Earnings before Interest and Taxes (EBIT) by the capital employed³³. The details of RoCE of 14 SPSEs during the period 2019-20 to 2021-22 are given in **Table-4.1.12**.

Table-4.1.12: Return on Capital Employed

(₹ in crore)			
Year	EBIT	Capital Employed	ROCE (in per cent)
2019-20	9.18	4,307.27	0.21
2020-21	401.62	5,454.17	7.36
2021-22	380.91	5,643.06	6.75

Source: Latest Financial Statement of SPSEs.

As can be seen, RoCE rose to 7.15 per cent from 2019-20 to 2020-21. However, it decreased by 0.61 per cent from 2020-21 to 2021-22. The main reason for increase in RoCE in 2020-21 was improvement in EBIT of UPCL by ₹ 427.35 crore³⁴ whereas there was marginal decrease of RoCE in 2021-22 as compared to 2020-21 due to decrease in EBIT of UJVN by ₹ 21.36 crore³⁵.

4.1.7.2 Return on Equity by SPSEs

Return on Equity (RoE) is a measure of financial performance to assess how effectively a Company's assets are being used to create profits. RoE is calculated by dividing net income (i.e. net profit after taxes) by shareholders' fund³⁶. It is expressed as a percentage and can be calculated for any Company if net income and shareholders' fund are both positive numbers.

Shareholders' fund reveals how much would be left for a Company's stakeholders if all assets were sold and all debts paid. A positive shareholder's fund reveals that the Company has enough assets to cover its liabilities while negative shareholder equity means liabilities exceed assets.

The details of total net income, Shareholders' Fund and RoE relating to the 14 SPSEs are given in **Table-4.1.13**.

Table-4.1.13: Return on Equity relating to SPSEs where funds were infused by the State Government

(₹ in crore)			
Year	Net Income (PAT)	Shareholders' Fund	RoE (in per cent)
2019-20	(-) 292.26	469.90	_ ³⁷
2020-21	68.50	539.23	12.70
2021-22	53.89	685.80	7.86

³³ Capital Employed = Paid up Share capital + Free Reserves and surplus + Long term loans – Accumulated Losses – Deferred Revenue Expenditure.

³⁴ EBIT (-) ₹ 447.57 crore in 2019-20 to (-) ₹ 20.22 crore in 2020-21.

³⁵ EBIT ₹ 190.77 crore in 2020-21 to ₹ 169.41 crore in 2021-22.

³⁶ Shareholders' fund = Paid up capital and free reserves minus net of accumulated losses and deferred revenue expenditure.

³⁷ Not worked out, as Net Income is negative.

As can be seen from above, the net income of SPSEs turned positive (₹ 68.50 crore) in 2020-21 as compared to (-) ₹ 292.26 crore in 2019-20. Consequently, RoE was 12.70 per cent in 2020-21. However, RoE decreased in 2021-22 by 4.84 per cent due to decrease in Net Income and increase in Shareholders' fund.

4.1.7.3 Rate of Real Return (RORR) on Government Investment

RORR measures the profitability and efficiency with which equity and similar non-interest-bearing capitals have been employed, after adjusting for their time value/Present Value (PV). It assumes significance when compared with the conventional rate of return (ROR) which is calculated by dividing Profit after Tax by the sum of all such investments counted on historical cost.

The RORR of GoU investments in 14 SPSEs has been computed based on following assumptions:

- Actual infusion of capital by GoU in the SPSEs in the form of equity, interest-free loans and grants and subsidies for operational and administrative expenses given by GoU to the SPSEs have been considered as investment by GoU.
- The average rate of interest on Government borrowings for the concerned financial year was adopted as compounded rate for arriving at PV since it represents the cost incurred by the Government towards investment of funds for the year and was therefore considered as the minimum expected rate of return on investments made by the Government.
- For the purpose of RORR calculation of GoU investment, the period beginning from 2000-01 to 2021-22 has been taken considering the investment in these 14 SPSEs as on 31 March 2001 as PV of GoU investment in the beginning of 2000-01.

The consolidated position of the RORR of GoU investment relating to the 14 SPSEs since 2000-01 till 31 March 2022 is indicated in **Table-4.1.14**.

Table-4.1.14: Return on Investment based on RoRR on Government Investment

(₹ in crore)

Year	PV of total investment at the beginning of the year	Equity Infused by the GoU during the year	Interest Free loans given by the GoU during the year	Grants/subsidies given by GoU for operational and administrative Expenditure	Total Investment during the year	Total investment at the end of the year	Average rate of interest on GoU borrowings (in per cent)	PV of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earning for the year
A	B	C	D	E	F=C+D+E	G=B+F	H	I=G*(1+H/100)	J=G*H/100	K
OB		17.54	0.00	0.00	17.54	17.54	0.00	17.54		
2001-02	17.54	16.00	0.00	0.00	16.00	33.54	8.36	36.34	2.80	-30.06
2002-03	36.34	1.20	1.00	0.00	2.20	38.54	10.40	42.55	4.01	-13.80
2003-04	42.55	0.00	0.00	0.25	0.25	42.80	8.51	46.45	3.64	-34.73
2004-05	46.45	169.66	0.00	0.40	170.06	216.51	9.10	236.21	19.70	-180.75
2005-06	236.21	241.64	0.00	1.58	243.22	479.43	7.47	515.24	35.81	-125.29
2006-07	515.24	119.98	-0.25	1.00	120.73	635.97	7.79	685.51	49.54	-180.25
2007-08	685.51	229.20	0.00	0.00	229.20	914.71	7.99	987.80	73.09	-206.65
2008-09	987.80	72.08	0.00	3.35	75.43	1,063.23	7.75	1,145.63	82.40	-347.35
2009-10	1,145.63	697.83	0.00	9.18	707.01	1,852.64	7.64	1,994.18	141.54	-543.10
2010-11	1,994.18	31.78	0.00	0.12	31.90	2,026.08	7.34	2,174.79	148.71	-196.78
2011-12	2,174.79	42.78	0.00	0.00	42.78	2,217.57	7.83	2,391.21	173.64	5.33
2012-13	2,391.21	517.30	0.00	0.00	517.30	2,908.51	8.50	3,155.73	247.22	8.80
2013-14	3,155.73	258.80	0.00	0.29	259.09	3,414.82	7.57	3,673.33	258.50	339.32
2014-15	3,673.33	171.25	0.00	0.35	171.60	3,844.93	7.73	4,142.14	297.21	-134.66

Year	PV of total investment at the beginning of the year	Equity Infused by the GoU during the year	Interest Free loans given by the GoU during the year	Grants/ subsidies given by GoU for operational and administrative Expenditure	Total Investment during the year	Total investment at the end of the year	Average rate of interest on GoU borrowings (in per cent)	PV of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earning for the year
A	B	C	D	E	F=C+D+E	G=B+F	H	I=G*(1+H/100)	J=G*H/100	K
2015-16	4,142.14	208.54	8.00	19.60	236.14	4,378.28	8.19	4,736.86	358.58	155.53
2016-17	4,736.86	130.01	0.00	12.96	142.97	4,879.83	8.91	5,314.62	434.79	-175.02
2017-18	5,314.62	53.15	0.00	61.21	114.36	5,428.98	8.27	5,877.96	448.98	-136.60
2018-19	5,877.96	193.01	0.00	232.01	425.02	6,302.98	8.15	6,816.68	513.69	-464.53
2019-20	6,816.68	133.34	0.00	220.90	354.24	7,170.92	7.26	7,691.53	520.61	-292.26
2020-21	7,691.53	147.58	0.00	206.30	353.88	8,045.41	6.83	8,594.91	549.50	68.50
2021-22	8,594.91	100.91	0.00	185.50	286.41	8,881.32	6.55	9,463.05	581.73	53.89
Total		3,553.58	8.75	955.00	4,517.33					

Source: Information as per financial statements and information received from SPSEs.

It may be seen from above that the balance of investments by GoU in these SPSEs increased to ₹ 4,517.33 crore³⁸ in 2021-22 from ₹ 17.54 crore in 2000-01 as GoU made further investments in the form of equity (₹ 3,536.04 crore), interest free loans (₹ 8.75 crore) and Grant/ Subsidies (₹ 955.00 crore) during the period 2001-02 to 2021-22. The PV of funds infused by GoU as on 31 March 2022 was ₹ 9,463.05 crore.

During 2013-14, earning of these 14 SPSEs was more than RORR. In the remaining years, earnings were less than RORR, mainly due to losses incurred by DoSCL, KSCL and UPCL. Two SPSEs viz. PTCUL and UJVN earned maximum profit during the year 2018-19 to 2021-22 due to their competitive advantage in the market being the only power-transmission company (PTCUL) and major power-generator (UJVN) in the State of Uttarakhand.

4.1.8 SPSEs incurring losses

4.1.8.1 Losses incurred

There were six³⁹ SPSEs out of 14 SPSEs covered in this chapter, which incurred losses as per their latest finalised accounts (i.e. at least one account pertaining to previous three years, ending March 2022) received up to 30 September 2022. The losses incurred by these SPSEs decreased to ₹ 216.35 crore in 2021-22 from ₹ 631.74 crore in 2019-20 as indicated in **Table-4.1.15**.

Table-4.1.15: Details of SPSEs that incurred losses

Year	No. of loss making SPSEs	Net loss for the year	Accumulated loss	Net Worth ⁴⁰
2019-20	04 ⁴¹	(-) 631.74	(-) 4,366.67	(-) 2,915.66
2020-21	06 ⁴²	(-) 216.83	(-) 4,881.80	(-) 3,382.40
2021-22	06 ⁴³	(-) 216.35	(-) 4,882.64	(-) 3,383.24

³⁸ ₹ 4,517.33 crore = ₹ 3,553.58 crore (Equity) + ₹ 8.75 crore (Interest Free Loan) + ₹ 955.00 crore (Grants/ subsidies for operational and administrative expenditure).

³⁹ UPCL, UKMRC, DeSCL, KSCL, Peyjal Nigam and DoSCL.

⁴⁰ Net worth = Paid-up share capital and free reserves and surplus less accumulated loss and deferred revenue expenditure. Free reserves mean all reserves created out of profits and share premium account but do not include reserves created out of revaluation of assets and write back of depreciation provision.

⁴¹ UPCL, DoSCL, UKMRC and Peyjal Nigam.

⁴² UPCL, DoSCL, KSCL, DeSCL, UKMRC and Peyjal Nigam.

⁴³ UPCL, DoSCL, KSCL, DeSCL, UKMRC and Peyjal Nigam.

In 2021-22, out of total loss of ₹ 216.35 crore incurred by six SPSEs, loss of ₹ 151.75 crore was contributed by UPCL alone. In respect of UPCL, the main reason for losses was revenue realisation of ₹ 4.86 per unit against average cost of ₹ 4.97 per unit. As regards DoSCL and KSCL, the main reason for incurring losses was significant finance cost of ₹ 39.89 crore (93 per cent of total loss of ₹ 42.72 crore).

4.1.8.2 Erosion of Capital in SPSEs

As on 31 March 2022, there were seven SPSEs⁴⁴ with accumulated losses of ₹ 4,907.48 crore, out of which six SPSEs⁴⁵ incurred losses amounting to ₹ 216.35 crore during the year 2021-22. Further, one SPSE namely UKTDC had not incurred losses during 2021-22, though it had accumulated losses of ₹ 24.84 crore.

The net worth of these seven SPSEs have been completely eroded by accumulated losses and their net worth was negative. As on 31 March 2022, the net worth of these SPSEs was (-) ₹ 3,404.00 crore against equity investment of ₹ 1,503.48 crore. Out of seven SPSEs, whose capital has been eroded, one SPSE namely UKTDC had earned profit of ₹ 2.57 crore during 2021-22. In five⁴⁶ out of seven SPSEs, whose capital has been eroded, outstanding GoU Loans as on 31 March 2022 were ₹ 295.66 crore.

4.1.9 Audit of State Public Sector Enterprises

Comptroller and Auditor General of India appoints the statutory auditors of a Government Company and Government Controlled Other Company under Section 139 (5) and (7) of the Companies Act, 2013. CAG has a right to conduct a supplementary audit and issue comments upon or supplement the Audit Report of the statutory auditors. Statutes governing some Corporations require that their accounts be audited by the CAG and audited accounts and Separate Audit Report be submitted to the Legislature.

4.1.10 Appointment of statutory auditors of SPSEs by CAG

Section 139 (5) of the Companies Act, 2013 provides that the statutory auditors in case of a Government Company or Government Controlled Other Company are to be appointed by the CAG within a period of 180 days from the commencement of the financial year. The statutory auditors of these Companies for the year 2021-22 were appointed by the CAG.

4.1.11 Submission of accounts by SPSEs

4.1.11.1 Need for timely submission of Annual Report and Accounts

According to Section 394 of the Companies Act, 2013, Annual Report on the working and affairs of a Government Company is to be prepared within three months of its Annual General Meeting⁴⁷ (AGM). As soon as may be after such preparation, the Annual Report together with a copy of the Audit Report and comments of the CAG

⁴⁴ UPCL, DoSCL, KSCL, DeSCL, UKMRC, Peyjal Nigam and UKTDC.

⁴⁵ UPCL, DoSCL, KSCL, DeSCL, Peyjal Nigam and UKMRC.

⁴⁶ UPCL, DoSCL, KSCL, Peyjal Nigam and UKTDC.

⁴⁷ In case of first AGM, it shall be held within a period of nine months from the date of closing of the first financial year of the Company and in any other case within a period of six months, from the date of closing of the financial year.

upon or as supplement to the Audit Report must be laid before Legislature in case of a Government Company where State Government is also a member in addition to the Central Government. Similar provisions exist in the respective Acts regulating Statutory Corporations. This mechanism provides the necessary Legislative control over the utilisation of public funds invested in the Companies from the Consolidated Fund of State.

Section 96 of the Companies Act, 2013 requires every company to hold AGM of the shareholders once in every calendar year. It also states that not more than 15 months shall elapse between the date of one AGM and that of the next. Further, Section 129 of the Companies Act, 2013 stipulates that the audited Financial Statements for the financial year have to be placed in the said AGM for their consideration.

Section 129 (7) of the Companies Act, 2013 also provides for levy of penalty like fine and imprisonment on the persons including directors of the Company responsible for non-compliance with the provisions of Section 129 of the Companies Act, 2013.

The annual accounts of various SPSEs were in arrears as on 30 September 2022, as detailed in the following paragraph.

4.1.11.2 Timeliness in preparation of accounts by Government Companies

As on 31 March 2022, there were 28 Government Companies under the purview of CAG's audit. However, only two Government Companies had prepared and submitted their accounts for audit by C&AG by 30 September 2022. Accounts of 19 Government Companies were in arrears. Details of arrears in submission of accounts of Government Companies are given in **Table-4.1.16**.

Table-4.1.16: Details of arrears in submission of accounts of Government Companies

Particulars		Number
Total number of Companies under the purview of CAG's audit as on 31 March 2022		28
Number of Companies which presented the accounts for the year 2021-22 for Audit by 30 September 2022		02 ⁴⁸
Number of Companies which were under Liquidation		07 ⁴⁹
Number of Companies whose accounts were in arrears		19
Number of annual accounts in arrears in respect of 19 Companies		130
Break- up of Arrears	(i) Inactive (Two companies namely TCL & KAJVNL)	57
	(ii) Active (17 companies)	73
Age-wise analysis of arrears against 'Others' category		
One-year (2021-22) accounts - Nine companies ⁵⁰		09
Two years (2020-21 and 2021-22) - Two Companies ⁵¹		04
Three years and more - Six Companies ⁵²		60

There are nine inactive companies (including seven under liquidation) in the State where arrears of accounts of two inactive companies ranged between 22 and 35 years. GoU had invested ₹ 37.31 crore (Equity ₹ 12.28 crore and Loans ₹ 25.03 crore) in these nine inactive companies. This is a critical area as the investments in these inactive

⁴⁸ UJVN and UKMRC.

⁴⁹ UPAI, UPDL, KUMTRON, HILTRON, UPHPL, UPHQL and GAJVNL.

⁵⁰ UPDCCL, UPCL, PTCUL, DeSCL, KCL, DoSCL, KSCL, UPNL and UKTDC.

⁵¹ SPPL and BRIDCUL.

⁵² SIIDCUL, KMVN, GMVN, UAKWVN, ETDC and UBVVN.

companies do not contribute to the economic growth of the State and remain outside the oversight of the State Legislature. (*Appendix-4.1.1*).

Further, there were 17 active companies, whose 73 annual accounts were in arrears for one year to 17 years as on 30 September 2022. During the period of arrears of accounts, the GoU had invested ₹ 368.14 crore (Grant/Subsidy: ₹ 314.56 crore Equity ₹ 44.08 crore, Loan: ₹ 9.50 crore) in nine Companies whereas, no investment was made in seven companies during the period of arrears of accounts. One Company⁵³ had neither furnished any information nor prepared/submitted their first account. In the absence of finalisation of accounts of the Companies, investments made by the GoU remained outside the oversight of the Audit and State Legislature. (*Appendix-4.1.4*).

The Accountant General (Audit) made regular correspondence with the Chief Secretary, GoU for expediting finalisation of accounts of these companies.

Further, a virtual meeting was organized on 31 January 2022 and attended by the Secretary (Finance), GoU along with MDs/ Director (Finance) of the SPSEs in which it was assured by the Secretary (Finance) that the preparation / submission of accounts in arrears of SPSEs would be completed by March 2022.

4.1.11.3 Timeliness in preparation of accounts by Statutory Corporations

Audit of four Statutory Corporations is conducted by the CAG. None of the Statutory Corporations prepared and submitted their accounts for the year 2021-22 for audit till 30 September 2022. Twelve accounts of these Statutory Corporations were in arrears for the period between one to six years as on 30 September 2022.

During the period of arrears of accounts, the GoU had invested ₹ 1,124.66 crore (Grant/Subsidy: ₹ 1,030.31 crore, Loan: ₹ 94.35 crore) in three Statutory Corporations whereas no further investment was made in one Statutory Corporation. In the absence of finalisation of accounts by the Statutory Corporation, investments made by the GoU remained outside the oversight of the Audit and State Legislature.

4.1.12 C&AG's oversight - Audit of accounts and supplementary audit

4.1.12.1 Financial reporting framework

Companies are required to prepare the Financial Statements in the format laid down in Schedule III to the Companies Act, 2013 and in adherence to the mandatory Accounting Standards prescribed by the Central Government, in consultation with National Advisory Committee on Accounting Standards. The Statutory Corporations are required to prepare their accounts in the format prescribed under the rules, framed in consultation with the CAG and any other specific provision relating to accounts in the Act governing such Corporations.

4.1.12.2 Audit of accounts of Government Companies by Statutory Auditors

The statutory auditors appointed by the C&AG under Section 139 of the Companies Act, 2013, conduct audit of accounts of the Government Companies and submit their report thereon in accordance with Section 143 of the Companies Act, 2013.

⁵³ Uttarakhand Alpsankhyak Kalyan Wakf Vikas Nigam (UAKWVN).

The CAG plays an oversight role by monitoring the performance of the statutory auditors in audit of public sector undertakings with the overall objective that the statutory auditors discharge the functions assigned to them properly and effectively. This function is discharged by exercising the power to:

- Issue directions to the statutory auditors under Section 143 (5) of the Companies Act, 2013; and
- Supplement or comment upon the statutory auditors' report under Section 143 (6) of the Companies Act, 2013.

4.1.12.3 Supplementary Audit of accounts of Government Companies

The prime responsibility for preparation of Financial Statements in accordance with the financial reporting framework prescribed under the Companies Act, 2013 or other relevant Act is of the management of an entity.

The statutory auditors appointed by the CAG under section 139 of the Companies Act, 2013 are responsible for expressing an opinion on the Financial Statements under section 143 of the Companies Act, 2013 based on an independent audit in accordance with the Standard Auditing Practices of Institute of Chartered Accountants of India and directions given by the CAG. The statutory auditors are required to submit the Audit Report to the CAG under Section 143 of the Companies Act, 2013.

The certified accounts of selected Government Companies along with the report of the statutory auditors are reviewed by CAG by carrying out a supplementary audit. Based on such review, significant audit observations, if any, are reported under Section 143 (6) of the Companies Act, 2013 to be placed before the AGM.

4.1.13 Result of CAG's oversight role

4.1.13.1 Audit of Accounts of Government Companies under Section 143 of the Companies Act, 2013

Nine Financial Statements for the year 2021-22 and previous years were received from Nine Government Companies⁵⁴ during the period 01 December 2021 to 30 September 2022. Of which, seven Financial Statements of SPSEs were reviewed in audit by the CAG and in respect of remaining two⁵⁵ financial statements, it was decided not to review the same. The results of the reviews are detailed in the following paragraph:

4.1.13.2 Significant comments of the CAG issued as supplement to the Statutory Auditors' reports on Government Companies

Subsequent to the audit of the Financial Statements for the year 2021-22 and previous years by the Statutory Auditors, the CAG conducted supplementary audit of the Financial Statements of seven Government Companies. Significant comments issued on the Financial Statements of Government Companies, the financial impact of which was ₹ 81.51 crore on the profitability and ₹ 102.90 crore on assets / liabilities, are detailed in **Table-4.1.17**.

Table-4.1.17: Impact of the Comments on the Profitability and financial position of Government

⁵⁴ DeSCL, PTCUL, KSCL, DoSCL, UKTDC, UPDCCL, UJVN, UKMRC and GMVN.

⁵⁵ UKTDC, KSCL.

Companies		
Sl. No.	Name of the Company	Comments
1.	UJVN (2021-22)	<p>a. Capital Work in Progress (CWIP) as well as Profit was overstated by ₹ 8.69 crore due to booking of expenditure incurred on housekeeping expenses (₹ 2.72 crore) and on purchase of insurance cover of the under-construction project i.e. Vyasi Project (₹ 5.97 crore) in CWIP instead of charging it to the Profit and Loss account.</p> <p>b. Other Financial Liabilities understated, and Profit overstated by ₹ 71.63 crore due to not making provision in accounts for amount payable to UPCL (₹ 62.97 crore) and HPSEB (₹ 8.66 crore) as per directions of UERC.</p> <p>c. Capital Work-in-Progress as well as the Other Current Liabilities were understated due to non-provision for ₹ 5.24 crore being expenditure incurred on Vyasi Project (₹ 4.64 crore) and Maneri Bhali-I (₹ 0.60 crore) during the period January to March 2022 not made in accounts.</p>
2.	PTCUL (2020-21)	Capital Work-in-Progress overstated and Property Plant and Equipment understated due to completed assets not capitalised in accounts amounting to ₹ 6.44 crore (400 KV Roorkee-Muzaffarnagar line ₹ 5.27 crore and 400 KV Rishikesh-Nahtore line ₹ 1.17 crore).
3.	DoSCL (2020-21)	Other Current Assets overstated and Loss understated by ₹ 61 lakh due to excess booking of subsidy receivable as ₹ 2.86 crore as against actual receipt of ₹ 2.25 crore.
4.	DeSCL (2020-21)	<p>a) Provision of expenses relating to consultancy charges, advertisement expenses etc. not made in accounts, which resulted in understatement of Short-Term Provisions and Expenditure and overstatement of Other Long Term Liabilities (unutilised A&OE Grant) by ₹ 1.48 crore.</p> <p>b) Due to not booking grants received against Administrative and Operating expenditure (A&OE) as “Other Income” to the extent of depreciation charged in Profit and Loss account, “Other Income” and Loss for the year was understated and Other Long-Term Liabilities (Unutilised Grant) were overstated by ₹ 58 lakh.</p>
5.	UPDCCL (2020-21)	Other Current Liabilities as well as Capital work in progress were understated by ₹ 8.23 crore due to not making provision for expenses relating to work done as on 31 March 2021 for “Renovation of Har ki Pauri, Haridwar” under Namami Gange Scheme, in the Accounts.

4.1.13.3 Significant Comments on Audit of Accounts of Statutory Corporations

Audit of four Statutory Corporations⁵⁶ are conducted by the CAG. Six⁵⁷ Financial Statements for the previous years were received from three⁵⁸ Statutory Corporations during the period 01 December 2021 to 30 September 2022. All the six Financial Statements of Statutory Corporations were reviewed in audit by the CAG.

The significant comments issued by the CAG on the accounts of Statutory Corporations, having financial impact of ₹ 98.55 crore on the profitability of ₹ 177.40 crore is as detailed in **Table-4.1.18**.

⁵⁶ In case of UPN, UFDC and Peyjal Nigam, CAG is the sole auditor whereas in case of USWC, CAG issued supplementary comments on the Statutory Auditor reports.

⁵⁷ UFDC (2019-20), USWC (2015-16 to 2017-18) and Peyjal Nigam (2019-20 to 2020-21)

⁵⁸ UFDC, USWC and Peyjal Nigam.

Table-4.1.18: Impact of the Comments on the Profitability and financial position of Statutory Corporations

Sl. No.	Name of the Statutory Corporation	Comments
1.	USWC (2015-16 to 2017-18)	a. Deferred Revenue Expenditure understated and Loans and Advances overstated by ₹ 29 lakh due to incorrect classification of Deferred Revenue Expenditure. b. Provision for leave encashment and dearness allowance not made in accounts, which resulted in understatement of Current Liabilities and Provisions and overstatement of Profit by ₹ 22 lakh.
2	UFDC (2019-20)	a. Current Liabilities and Provisions understated and Profit overstated by ₹ 1.98 crore due to non-provisioning for Sixth and Seventh pay commission arrears in the Accounts. b. Current Liabilities and Provisions as well as Fixed Assets understated by ₹ 59 lakh due to not making provision for amount payable towards construction of boundary wall in the Accounts. c. Not making provision for Shortage of Material of ₹ 1.42 crore which was noticed in different Divisional Sales Managers units during the period 1983-84 to 2003-04 and material shortage cases of ₹ 1.99 crore pending against employees who had already retired resulted in overstatement of Profit and understatement of Provision for Loss by ₹ 3.41 crore.
3	Uttarakhand Peyjal Nigam (2019-20 & 2020-21)	2019-20 a. Depicting of Loans and Advances given to various parties/ schemes under the head Current Liabilities as negative balances resulted in understatement of Current Liabilities as well as Loans and Advances by ₹ 40.66 crore. b. Current Liabilities as well as Work-in-Progress were understated by ₹ 4.97 crore due to not making provision for amount payable to contractors in the Accounts. c. Current Liabilities and Provisions as well as Deficit were understated by ₹ 44.11 crore due to not making provision for interest payable to Government of Uttarakhand during the period 2002-03 to 2008-09. d. Not accounting income from centage resulted in understatement of Income and overstatement of Deficit by ₹ 40 lakh. 2020-21 a. Depicting the Loans and Advances given to various parties/ schemes under the head Current Liabilities as negative balances resulted in understatement of Current Liabilities as well as Loans and Advances by ₹ 19.20 crore. b. Current Liabilities as well Work-in-Progress were understated by ₹ 14.71 crore due to not making provision for amount payable to contractors in the Accounts. c. Current Liabilities and Provisions as well as Deficit were understated by ₹ 47.26 crore due to not making provision for interest payable to GoU during the period 2002-03 to 2008-09. d. Not accounting income from centage resulted in understatement of Income and overstatement of Deficit by ₹ 1.17 crore.

4.1.14 Non-compliance with provisions of Accounting Standards/ Ind-AS

In exercise of the powers conferred by Section 469 of the Companies Act, 2013, read with Section 129 (1), Section 132 and Section 133 of the said Act, the Central Government prescribed Accounting Standards 1 to 7 and 9 to 29. Besides these, the Central Government notified 41 Indian Accounting Standards (Ind-AS) through Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment) Rules, 2016.

During the year 2021-22, Compliance to the Accounting Standards by the SPSEs remained reasonably fair. It was noticed that the Statutory Auditors pointed out 13 instances of

non-compliance to the Accounting Standards on two⁵⁹ accounts and CAG, in the Supplementary Audit, pointed out one instance of non-compliance to the Accounting Standards on one⁶⁰ account and one⁶¹ instance of non-compliance of Ind-AS.

4.1.15 Management Letters

Material observations on the Financial Statements of SPSEs were reported in the form of comments by the CAG under Section 143 (6) of the Companies Act, 2013. Besides these comments, irregularities or deficiencies observed by CAG in the financial reports or in the reporting process, were also communicated to Management of respective SPSEs through Management Letters for taking corrective action. During the period 01 December 2021 to 30 September 2022, Management Letters to four SPSEs viz. DeSCL, PTCUL, DoSCL and UJVN were issued. The deficiencies requiring attention of the Management were highlighted in these Management Letters.

4.1.16 Conclusions

- A ratio of turnover of the SPSEs to the Gross State Domestic Product (GSDP) shows decreasing trend in last three years. This shows decreasing contribution of the SPSEs in the state economy.
- Out of the total profit of ₹ 270.24 crore earned by seven SPSEs, 98.30 per cent was contributed by four SPSEs. Two of the profit earning SPSEs had declared/ paid dividend to GoU during the year 2021-22, however, five other SPSEs had not paid/declared any dividend.
- Out of total loss of ₹ 216.35 crore incurred during 2021-22 by six SPSEs, loss of ₹ 151.75 crore was contributed by UPCL alone. The net worth of seven SPSEs has been completely eroded by accumulated losses and their net worth was (-) ₹ 3,404.00 crore. Out of these seven SPSEs, five SPSEs had outstanding GoU loan of ₹ 295.66 crore.
- SPSEs were not adhering to the prescribed timeline for submission of their Accounts as per the Companies Act, 2013, as a result, 130 annual accounts of 19 Government Companies were in arrears. This included 57 annual accounts of two inactive companies. Further, 12 annual accounts of four Statutory Corporations were also in arrears.
- The financial impact of comments of CAG on the financial statements of SPSEs was ₹ 180.06 crore on the profitability and ₹ 280.30 crore on assets/ liabilities.

4.1.17 Recommendations

The State Government may consider to:

- *formulate a dividend policy specifying minimum rate of dividend to be contributed by profit earning SPSEs;*
- *formulate plan for making UPCL viable;*
- *ensure timely submission of financial statements of SPSEs by clearing the backlogs.*

⁵⁹ GMVN and DoSCL.

⁶⁰ DoSCL.

⁶¹ UJVN.

DEPARTMENT OF ENERGY

4.2 Subject Specific Compliance Audit on Project Management by Power Transmission Corporation of Uttarakhand Limited

4.2.1 Introduction

In Uttarakhand, the management of the intra-state power transmission system and of the Grid operations are vested with the Power Transmission Corporation of Uttarakhand Limited (Company). The Company was incorporated on 27 May 2004 under the erstwhile Companies Act, 1956 to plan, establish, operate and maintain an integrated and efficient power transmission network in the State of Uttarakhand. Planning of intra-state transmission system is done by the Company in co-ordination with Uttarakhand Power Corporation Limited (UPCL), Central Electricity Authority (CEA), Central Transmission Utility (CTU) and Generating Companies.

As on 31 March 2022, the paid-up share capital of the Company was ₹ 654.88 crore, Revenue from operations was ₹ 346.50 crore and it earned Profit after Tax of ₹ 43.52 crore. The Company had a transmission network comprising 3,373.73 Circuit Kilometers (CKm) of Transmission lines and 48 Sub stations (S/s) with transformation capacity of 8,992.50 Mega Volt Amperes (MVA).

4.2.2 Organizational Set up

The Management of the Company is vested with the Board of Directors (BoDs), appointed by the Government of Uttarakhand (GoU), comprising a Chairman, Managing Director and four Directors handling Project, Operation, Human Resources and Finance. Managing Director is the chief executive officer of the Company.

4.2.3 Audit Objectives

Objective of audit was to assess whether:

- Planning for construction of Substations/ transmission lines was realistic, optimal and adequate.
- Projects were executed economically, efficiently and effectively within the stipulated time.
- Robust monitoring and internal control mechanisms were in place to review project implementation and strengthening of the transmission system.

4.2.4 Audit Criteria

The audit findings are evaluated against audit criteria sourced from the following:

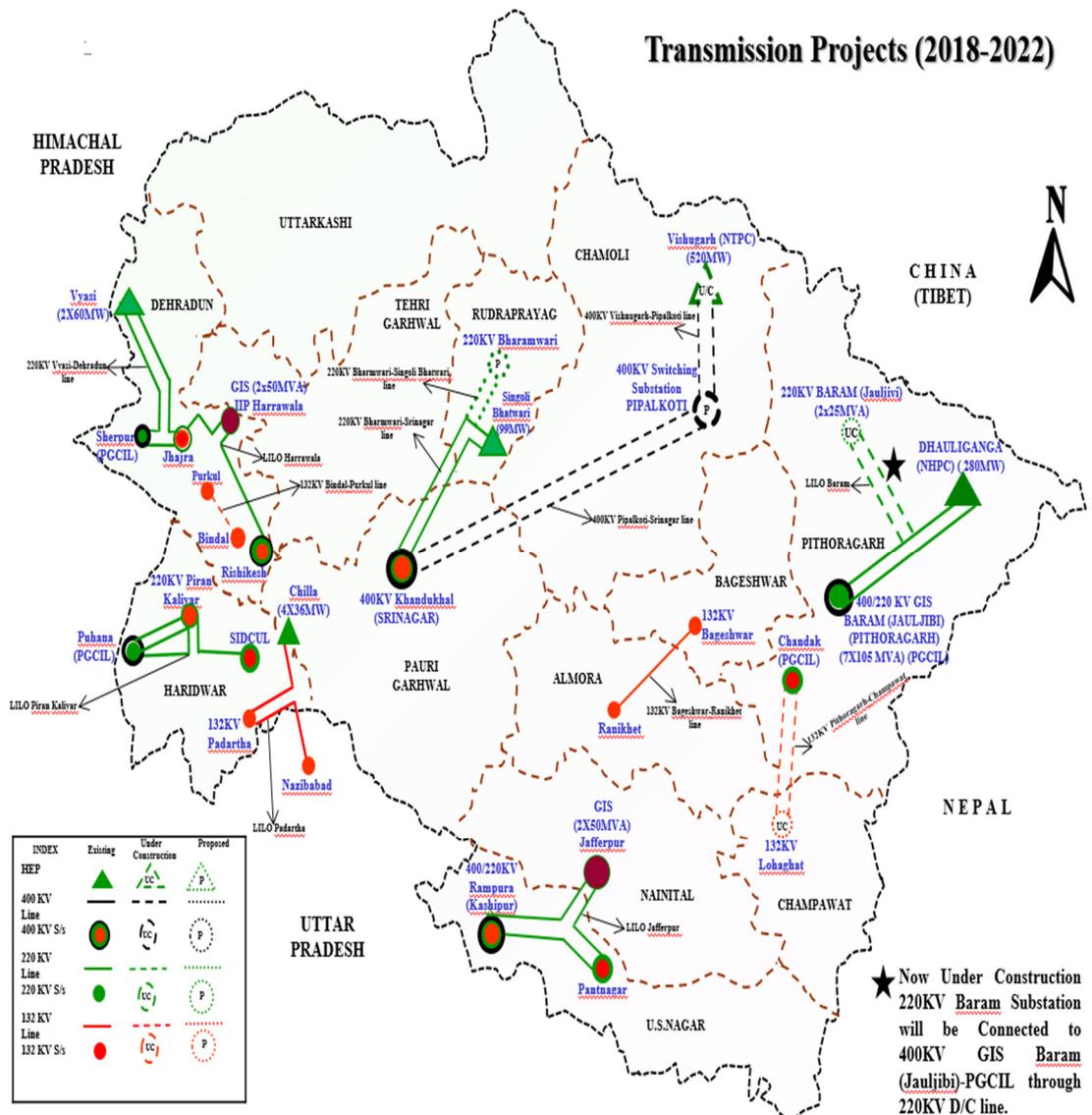
- Electricity Act, 2003, Manual of Transmission Planning Criteria (MTPC), 2013 of Central Electricity Authority (CEA), Indian Electricity and State Grid Codes.
- Directions from GoU/ Ministry of Power (MoP), Government of India (GoI) and norms/guidelines issued by Uttarakhand Electricity Regulatory Commission (UERC)/CEA.
- Annual plans, project reports, circulars, manuals and Management Information System reports of the Company.

- Agenda and minutes of meetings of BoDs; and
- Standard procedures for award of contracts and Tariff proposals filed with UERC and its orders.

4.2.5 Scope of Audit and Methodology

The Performance Audit on “Transmission Activities” of the Company featured in the Audit Report of the Comptroller and Auditor General of India for the year ending 31 March 2012, GoU. The Report was discussed by the Committee on Public Undertakings (COPU) but no recommendations were made. Since period of more than 10 years had elapsed, the compliance audit on Project Management activities of the Company had been planned for inclusion in the CAG’s Audit Report, GoU for the year ending 31 March 2022.

The compliance audit covered the period of four years from April 2018 to March 2022. During the period, four Sub stations & seven Transmission lines had been constructed/completed and work of two Sub stations and seven transmission lines were under progress which are detailed in map below:

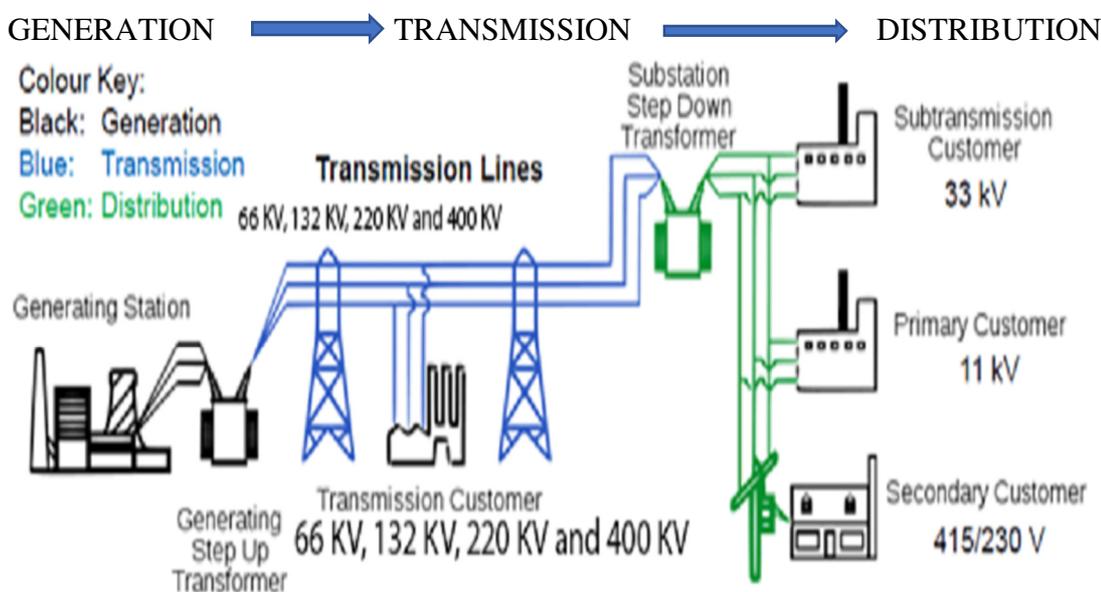


An audit sample comprising all 11 completed projects involving cost of ₹ 397.93 crore and nine ongoing projects awarded at a cost of ₹ 680.78 crore during the period 2018-19 to 2021-22 were selected for examination in Audit. Further, Project wing, five Operation and Maintenance Divisions to which completed projects were transferred and grant received by the Company under Power System Development Fund, MoP (GoI) were also covered in audit.

The audit objectives were discussed (July 2022) with the Additional Chief Secretary, Department of Energy, GoU and Company Management during Entry Conference held on 06 July 2022. The audit findings were reported (February 2023) to both Department and the Company. Reply of the Company was received on 18 April 2023. The reply of the Department was awaited (May 2023). The audit findings were also discussed with the Department and Company Management in the Exit Conference held on 1 May 2023. The replies received from the Company Management and in the Exit Conference have been suitably incorporated in the Report.

4.2.6 Transmission process and transmission assets

The Major elements of transmission systems are transmission lines and sub-stations⁶² which cater to power demand of downstream network of distribution licensee. To reduce losses and increase efficiency during transmission, power generated at Power Plant at relatively low voltage (11 KV) is stepped up at high voltage before transmission and then stepped down to low voltage for distribution to consumers. A pictorial representation of transmission process is given below:



Increased demand for power as per projected load growth necessitates construction of new sub-stations, capacity augmentation of existing sub-stations and laying of new transmission lines. Transmission network of the Company at the beginning and at the end of 2018-22 is depicted in **Chart-No. 4.2.1** and **4.2.2**.

⁶² Sub-stations are the interface between distribution grid and transmission systems. Sub-stations step down voltage in the transmission line to the level suitable for distribution.

Chart-4.2.1: Status of Transmission lines as on 31 March of respective year

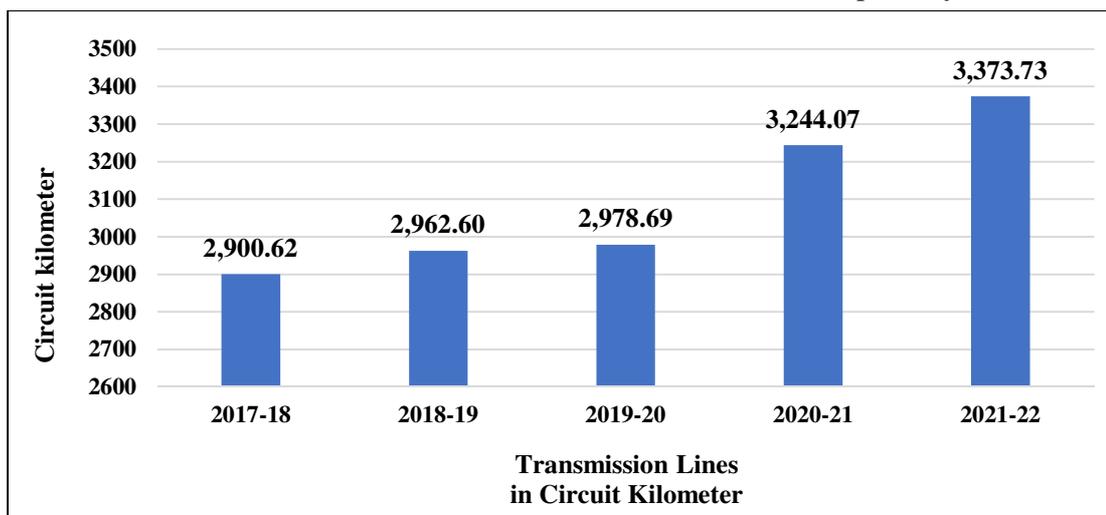
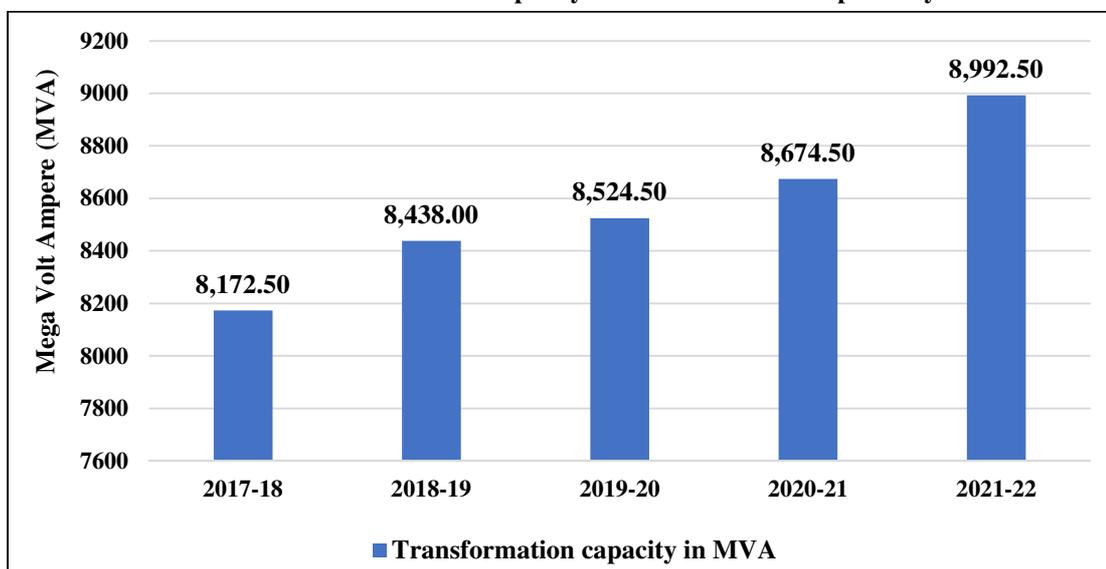


Chart 4.2.2: Transformation capacity as on 31 March of respective year



It may be seen that during the period 2017-18 to 2021-22, the Company constructed 473.11 CKm transmission lines and added 820 MVA transformation capacity⁶³ through construction of four⁶⁴ new S/ss and augmentation of existing S/ss.

4.2.7 System availability

As per Uttarakhand Electricity Regulatory Commission (UERC) Regulation 2018, the Company is entitled for full recovery of Annual Transmission Charges (ATCs) only if it achieves target availability of 98 *per cent* for its alternating current system and in case of availability of less than 98 *per cent*, the recovery of ATC is reduced to that extent on pro-rata basis. The Company had achieved the targets⁶⁵ during 2018-19, 2019-20, 2020-21 and 2021-22 and the system availability was 99.15, 99.23, 99.56 and 99.55 *per cent* respectively.

⁶³ Transformation capacity is the aggregate capacity of all transformers at sub-stations of the Company.

⁶⁴ 220/33 KV GIS S/s Harrawala, Dehradun, 220/132/33 KV S/s Pirankaliyar, Roorkee, 132/33 KV GIS S/s Bageshwar and 220/33 KV Substation Jaffarpur, Kashipur.

⁶⁵ As per UERC tariff orders.

Audit Findings

4.2.8 Planning of transmission system – capacity assessment requirement and DPR preparations

The requirement of improvement and strengthening of transmission system is assessed by the Company based on the requirement of UPCL, UJVNL and Independent Power Producers (IPP).

The Company did not have any Project Planning and Management Manual (Manual) to be followed for planning and execution of transmission projects, viz. route, topography, survey, material requirement, type of construction, etc., for lines and land requirement, switchyard civil work and construction works, etc., for substations. Absence of clear policy or procedure led to instances of ad hoc decisions in project planning and execution, causing delays in commissioning Substations (S/ss) and associated lines.

In the Exit Conference, the Company Management assured (May 2023) that they would prepare their own Project Planning and Management Manual at the earliest.

4.2.8.1 Approval of projects

As per the Manual of Transmission Planning Criteria (MTPC) 2013, ‘To identify the bottlenecks for strengthening transmission system and to plan for new projects load flow study of transmission system as a whole on regular basis is to be conducted.’

Audit noticed that no regular studies of transmission system as a whole were conducted by the Company till December 2020. The Company was conducting only project wise load flow study. It was further noticed that the Company, in January 2021, conducted for the first-time a detailed load flow study of transmission system as a whole. Based on the study, the approval of 10 transmission projects was accorded by the BoDs in December 2021.

The deficiencies noticed due to not conducting regular load flow studies, bottlenecks and constraints in the transmission system are discussed in the succeeding paragraphs.

4.2.8.2 Norms of MTPC, 2013 of CEA not complied

As per requirement of MTPC when the capacity of existing substation exceeds 150 MVA for 132 KV S/s, 320 MVA for 220 KV S/s, effort should be made to explore possibility of planning a new S/s instead of adding transformer capacity at an existing S/s. Further, the maximum load on any transformer at S/s should not exceed 80 per cent of its rated capacity. The Company had adopted norm for 132 KV S/ss of 120 MVA. Further, the size and number of interconnecting transformers (ICTs) shall be planned in such a way that the outage of any single unit would not overload the remaining ICT(s) or the underlying system (N -1 contingency).

Audit noticed that out of 48 S/ss:

- Six S/ss (five S/ss⁶⁶ of 132 KV and one S/s⁶⁷ of 220 KV) had exhausted their installed capacity of 120 MVA and 320 MVA respectively (*Appendix-4.2.1*). During

⁶⁶ 132 KV S/s Jwalapur, Bhagwanpur, Bazpur, Laksar and Majra Dehradun.

⁶⁷ 220 KV S/s Roorkee.

the period 2018-22, the transformers installed in these S/ss were critically overloaded (utilization at 80 *per cent* and above of rated capacity) and were not meeting N -1 contingency norms as per provisions of MTPC. However, the plan for construction of new S/s where installed capacity had exhausted was under planning stage (December 2022).

- Nine S/ss⁶⁸ although were not overloaded yet were not meeting N -1 contingency norms as per provisions of MTPC. In case of outage of any single transformer, the remaining transformers would not be able to cater to the load. The Company did not take any corrective measures to enhance the installed capacity of the S/ss. (*Appendix-4.2.2*)

Thus, delay in planning of additional S/ss and not meeting N-1 contingency norms may result in damage to the transformers/equipment of the S/ss, adversely impacting reliable power supply to the consumers and failure of Grid.

Company Management accepted the fact and stated (April 2023) that 10 new S/ss of different capacity were proposed under Uttarakhand Transmission Strengthening & Distribution Improvement Programme (UTSDIP) which would provide relief by reducing load at the existing S/ss in order to make them N -1 compliant. Further, capacity augmentation of the existing S/ss was also being proposed, which would provide relief to existing S/ss in order to make them N-1 compliant. However, all the new S/ss were planned belatedly and were still (December 2022) at the proposal stage even though all the six S/ss, as pointed out by audit, were critically overloaded during the period 2018-22.

4.2.8.3 Critical loading of 220 KV Roorkee-Puhana line

As per MTPC, thermal loading limit⁶⁹ of Aluminum Conductors Steel Reinforced (ACSR) Zebra conductor is 703 amp at 45⁰ C.

Roorkee-Puhana 220 KV Single Circuit line had ACSR Zebra conductor. It was noticed that the peak load on the said line during the last four years was 700, 721, 709 and 632 amp in September 2018, May 2019, September 2020 and September 2021 respectively, Indicating being fully loaded. The line was also not meeting N -1 contingency provisions of MTPC (being a single circuit line) which also impacted reliable supply to the consumers. The facts were corroborated with the report on Load Flow Study on Transmission System of the Company (January 2021) and reports of State Load Dispatch Centre (SLDC) on constraints and bottlenecks in the Company (2016 to 2022) which stated that the Roorkee - Puhana line was fully loaded and was not N-1 compliant.

The Company Management stated (April 2023) that the Company had planned to construct 400 KV S/s at Landhora and 220 KV S/s at Manglore to reduce the load on the line. It further stated that peak load on 220 KV Roorkee-Puhana line was 721 amp

⁶⁸ 132 KV S/s Purukul, Bindal, Srinagar, Manglore, Chudiyala, Ramnagar, Almora, Pithoragarh, and 400 KV S/s Kashipur.

⁶⁹ Thermal Loading Limit (TLL) limits the temperature attained by the energized conductors and restrict sag and loss of tensile strength of the lines. The TLL of conductor limits the maximum power flow of the lines

in 2019-20 against its full load capacity of 800 amp. The reply about full load capacity was incorrect since as per MTPC, full load capacity of ACSR zebra conductor was 703 amp instead of 800 amp.

4.2.8.4 Transfer of project to Central Sector due to poor planning

The Company planned (September 2005) to construct 400 KV Double Circuit (D/C) Srinagar- Kashipur line to evacuate power from upcoming hydro projects in the State and as per DPR, cost of the project was ₹ 838.10 crore. Based on Preliminary route survey of the line, the Company invited (December 2008) tender but could not enter into the agreement as recovery of tariff (CERC/UERC) was not ascertained. CERC declared the said project as deemed Inter State Transmission System (ISTS) on 31 January 2013. Accordingly, an agreement with the contractor was signed in December 2013. The contractor did not commence⁷⁰ the work and there was considerable delay in implementation of project which resulted in cancellation of Asian Development Bank (ADB) grant/loan of 150 million dollars in March 2016 and avoidable liability of commitment charges of ₹ 2.28 crore. This fact was highlighted in **Paragraph 3.8** in Report of the C&AG for the year ended 31 March 2019, for Government of Uttarakhand. The Company forfeited (June 2017) the Bank Guarantee of ₹ 106.13 crore of the contractor and terminated (November 2017) the contract due to poor performance of the contractor.

Subsequently, the line was redesigned and renamed Khandukhal- Rampura and a new DPR for ₹ 1,099.40 crore was accepted under ADB funding in May 2018. As per DPR, the annual net financial benefits were envisaged from ₹ 42.00 crore to ₹ 99.61 crore during the estimated life of 30 years of the transmission line. The Company invited bids in March 2019 in two packages. The rates quoted by L1 bidders (one for each package) were higher than the estimated cost by 14.90 *per cent* and 16.04 *per cent* respectively. Although ADB granted approval for award of work to the L1 bidder but the Company time and again requested ADB to allow it to invite detailed cost analysis and to negotiate with the L1 bidders. This was not agreed to by ADB considering the importance of the said project, timelines to meet and quality of construction required for such critical network which was going to be the backbone of the 400 KV network. The tender was scrapped by the Company in June 2020 despite the Financial Bid Evaluation Report being approved by ADB wherein ADB intimated the Company to proceed to award the contract to L-1 bidders. Ultimately, the BoD decided (December 2020) to hand over the project to Central Sector as it was not able to achieve the targeted timeline towards matching with the scheduled commissioning date of the Hydro project.

The Company Management stated (April 2023) that the transmission line was handed over to Central Sector for construction and the work had been awarded by PFC Consulting Ltd. to the developer through Tariff Based Competitive Bidding (TBCB) and developer had to commission the line, matching with commissioning schedule of Generator. The reply was not justified as the Company could not award the work even

⁷⁰ Not deployed skilled manpower, Contractor failed to review route survey, tower location and proper tower schedule & Non-Establishment of the site offices; etc.

after approval was granted by ADB to award the work and lost the opportunity to earn annual net financial benefits as envisaged in the DPR.

4.2.8.5 Deficiency in planning and execution of construction of S/ss and their associated lines.

Para 8.2 of MTPC stipulates that the concept to commissioning for transmission elements generally takes three to five years; about three years for augmentation of capacitors, reactors, transformers etc., and about four to five years for new transmission lines or substations. Therefore, system study for firming up the transmission plans may be carried out within three to five years' time horizon.

In the execution of existing S/s at Pirankaliyar and its associated lines, audit noticed that the Company had adopted piece meal/ad-hoc approach in planning and construction of said S/s and its lines and did not envisage growing demand for the long term in the area as stipulated in MTPC. It was further noticed that:

- For meeting the growing demand and to provide relief to existing S/ss Bhagwanpur and Roorkee, the Company awarded the contract for construction of S/s in October 2014 and construction of line in February 2016 at a cost of ₹ 29.90 crore and ₹ 5.92 crore respectively. The S/s and line works were completed in September 2018.
- The Company within six months⁷¹ planned and approved an extension⁷² of S/s in March 2015 and awarded (December 2015) work of Puhana - Pirankaliyar line costing ₹ 6.01 crore.
- The stringing of second circuit of Puhana - Pirankaliyar line was again planned in November 2016 at a cost of ₹ 1.64 crore to meet the growing load demand, improving the reliability of power in Bhagwanpur & Chudiyala area and meeting N-1 contingency condition without ensuring availability of land in S/s to construct bay⁷³ for termination of second circuit of the line.

The work of Puhana-Pirankaliyar line was completed in September 2020 but the second circuit constructed at a cost of ₹ 1.64 crore could not be terminated. Thus, poor planning led to the investment of ₹ 1.64 crore remaining blocked since September 2020. Moreover, the said S/s was also not compliant with N-1 requirement at 220/132 level as it depends on Single Circuit of 220 KV Puhana - Pirankaliyar line for supply.

In Exit Conference, the Company Management assured (May 2023) that the alternate arrangement would be made at the S/s to terminate the idle line within next 18 months.

Recommendations:

The Company may consider to:

- **prepare and adopt Project Planning and Management Manual and**

⁷¹ Initially awarded contract for construction of S/s in October 2014.

⁷² Installation of 2x100 MVA, 220/132 KV Transformers and construction of 220 KV Single Circuit Puhana – Pirankaliyar on Double Circuit tower.

⁷³ For termination (connection to S/s) of both the lines (LILO and Puhana – Pirankaliyar line), four number of 220 KV bays were required at the S/s whereas space in S/s was available only for construction of three bays.

- *have long-term planning for transmission projects with due consideration of future requirements by conducting load flow study of the transmission system on regular basis.*

4.2.9 Project Management of transmission system

A transmission project involves activities from the concept to commissioning. Major activities in a transmission project are:

- Project formulation, appraisal, and approval phase, and
- Project execution phase.

The cases related to not complying with recommendations of the GoI constituted Task Force on transmission projects are detailed in para 9.1 (b) and 9.3.

The MoP, GoI constituted (February 2005) a Task Force on transmission projects. The task force suggested and recommended (July 2005) the following remedial actions to accelerate the completion of Transmission systems.

- *Undertake various preparatory activities such as surveys, design & testing, processing for forest & other statutory clearances, tendering activities, etc., in advance/ parallel to project appraisal and approval phase and go ahead with construction activities, once Transmission Line Project sanction/approval is received.*
- *Standardise designs of tower fabrication so that 6-12 months can be saved in project execution.*

4.2.9.1 Project Execution

The planning and execution of works of new S/s along with its associated transmission line should be done concurrently. In the event of a time gap in completion of S/s and its associated lines, the completed S/s or transmission line remains unutilized till completion of the associated transmission line or S/s respectively. Without commissioning of both S/s and associated lines, benefits of Return on Equity (RoE) and depreciation cannot be claimed through tariff and the consumers are not benefited through reliable and improved power supply. The deficiencies noticed in project execution during audit are as detailed in **Table-4.2.1**.

Table-4.2.1: Deficiencies noticed in project execution during audit

Sl. No.	Name and particulars of Project	Nature of lapse	Impact
a.	<i>220/33 KV S/s at Jaffarpur, Rudrapur and associated line</i>		
	The work of associated line (LILO) of 220 KV S/s Jaffarpur was awarded (15 November 2016) for ₹ 5.70 crore with scheduled date of completion being 14 November 2017.	In violation of requirement of the agreement, the Company accepted Performance Bank Guarantee (PBG) of ₹ 57.50 lakh after a delay of eight months in the form of Demand Draft. The contractor completed only	Due to delay in completion of line, the S/s remained unutilised for 24 months resulting in loss of revenue of ₹ 15.66 crore during that period, as

Sl. No.	Name and particulars of Project	Nature of lapse	Impact
	<p>As per the agreement, the contractor was required to deposit Performance Bank Guarantee (PBG) within 30 days from the issue of LOA.</p>	<p>the foundation work of towers and had not erected even a single tower till August 2019.</p> <p>The company terminated (August 2019) the contract and balance work of line was awarded to L3 bidder at L1 rate in November 2019.</p> <p>The line was completed/energized (31 March 2021) after delay of 24 months from completion of S/s in March 2019.</p> <p>The Company did not terminate the contract despite non-submission of PBG in time.</p>	<p>envisaged in the DPR. Further, consumers were also deprived of reliable and quality power supply.</p>
<p>The Company Management stated (April 2023) that S/s was completed on 07 March 2019 but contractor could not complete the line work till date and therefore, the contract was terminated in August 2019. The balance work was awarded in November 2019 but due to Covid 19 Pandemic from March 2020, the work was completed in March 2021.</p> <p>The reply was not acceptable as the Company should have terminated the contract of L1 bidder much earlier as he failed to submit the PBG in stipulated period i.e. up to 15 December 2016. Moreover, the Company took considerable time (20 months) to terminate the contract on the grounds of poor performance of the contractor, which delayed the project.</p>			
b.	<i>132/33 KV S/s at Padartha, Haridwar and associated line</i>		
	<p>DPR for construction of 132/33 KV S/s at Padartha, and its associated LILO line including construction of five well foundations in river Ganga was approved (November 2016) by the Company. The works of S/s, Line and well foundation were awarded during July 2017 to April 2018.</p>	<p>Though the line was going through forest area, the Company belatedly applied (August 2018) for forest clearance, which was obtained only in October 2019.</p> <p>Thus, the recommendation of Task Force for advance action for obtaining approval was not complied with.</p>	<p>Delay in submission of application for forest clearance resulted in delay in commissioning of the project by 16 months as the S/s was completed in April 2021 and associated line was completed only on 16 August 2022.</p>
<p>In the Exit Conference, Company Management assured (May 2023) that recommendation of Task Force would be followed in future.</p>			

Sl. No.	Name and particulars of Project	Nature of lapse	Impact
c.	220/33 KV GIS S/s at Baram, Jauljivi Pithoragarh and associated line		
	<p>Standing Committee⁷⁴ in its meeting held in November 2014 and July 2015 finalized:</p> <p>Phase I – Construction of LILO of 220 KV Dhauliganga-Pithoragarh line for construction of proposed 220 KV Gas Insulated Substation (GIS) at Baram, Jauljivi.</p> <p>Phase II - The said S/s would be connected to Jauljivi 400/220 KV S/s (PGCIL) through 220 KV DC line (line and S/s under Company scope) and existing link (LILO) at 220 KV S/s Jauljivi (PTCUL) would be disconnected.</p> <p>Construction work of S/s at Jauljivi and LILO line (construction of 39 numbers of towers) were awarded on 15 November 2016 (₹ 55.91 crore) and on 14 October 2015 (₹ 12.66 crore) respectively.</p> <p>The proposal for forest clearance for the line was submitted (September 2016) which was approved (August 2020) by MoEF.</p> <p>CEA in the Standing Committee directed (September 2018) the Company to go for Phase II instead of Phase I as LILO was an interim arrangement.</p>	<p>The Company apprised BoDs about directions of CEA (September 2018) in March 2022 after a delay of more than three years.</p> <p>Further, the Company had not applied for forest clearance for diverted route (from 27 tower) up to December 2022 which further delayed the completion of the project.</p> <p>As LILO line was an interim arrangement and S/s Baram would ultimately be connected to S/s Jauljivi (PGCIL), the Company should have applied for forest clearance of diverted route after finalization of land (28 March 2017) for 400 KV PGCIL Jauljivi S/s.</p> <p>The Company terminated the contract (13 April 2023) for construction of LILO line under Phase I as contractor had only completed foundation work of towers and no tower was erected.</p>	<p>The S/s constructed at a cost of ₹ 70.77 crore was lying unutilized since December 2021 as the associated line was not completed (March 2023).</p> <p>The Company booked Interest during Construction period (IDC) of ₹ 3.25 crore to the cost of S/s (December 2021 to September 2022).</p> <p>Thus, the Company was deprived of revenue earning through tariff and consumers were also deprived of reliable and quality power supply.</p>
<p>In the Exit Conference, Company Management assured (May 2023) that the work of line would be completed by November 2024.</p>			

⁷⁴ Power System Planning of Northern Region.

Sl. No.	Name and particulars of Project	Nature of lapse	Impact
d.	132/33 KV GIS S/s at Lohaghat & Champavat and associated lines		
	<p>The Company approved 132/33 KV Air Insulated S/s (AIS) at Lohaghat and associated line amounting to ₹ 103.76 crore which was approved by UERC in December 2012.</p> <p>Due to land constraint, it was decided to have GIS instead of AIS in June 2013. Revised DPR of the S/s was prepared at a cost of ₹ 93.16 crore which was approved by UERC in January 2015.</p> <p>No work was awarded for construction of S/s, however, the associated line work of 132/33 KV S/s at Lohaghat amounting to ₹ 40.90 crore was awarded (15 April 2015) to contractor⁷⁵ with scheduled date of completion 24 months from the date of LOA.</p>	<p>E-tender for construction of S/s was floated (December 2016) after delay of 23 months from investment approval (January 2015) by UERC.</p> <p>The Company could not resolve the queries raised by the bidders in pre-bid conference regarding TQR and FQR in tender documents and effect of introduction of GST Act (July 2017) and hence tender was scrapped (August 2017).</p> <p>The same procedure was repeated and tenders were scrapped time and again⁷⁶ and finally it was decided to finance the project under ADB funding.</p> <p>The work of line was almost completed (physical progress 98 <i>per cent</i>) as of November 2022.</p> <p>The tender was not invited for construction of S/s till March 2023.</p>	<p>The line constructed at a cost of ₹ 72.65 crore was lying idle/ unutilized since November 2022 as the work of associated S/s was not awarded by the Company till date (March 2023).</p> <p>Thus, the Company was deprived of revenue earning through tariff and consumers were also deprived of reliable and quality power supply.</p>
<p>The Company Management stated (April 2023) that e tender for construction of 132/33 KV GIS S/s Lohaghat was floated but the tender of S/s was scrapped due to queries raised by bidders in respect of GST, Joint venture (JV) Clause in SBD. Accordingly, the tender conditions were reviewed and amendments in the SBD were approved by the BoDs. After amendment in SBD, the tender was re-floated and three bidders submitted their bids. However, competent authorities decided to scrap the tender as the above work was proposed under ADB funding.</p> <p>However, the Company took 23 months to float the initial tender and could not resolve the queries of bidders in time due to which the tender was scrapped time and again.</p>			

4.2.9.2 Non-awarding of works after approval of Detailed Project Reports (DPRs)

The Company prepared DPRs for construction of S/ss along with associated lines on the request of UPCL and UJVNL for supply of quality and reliable power to industrial

⁷⁵ M/s Transglobal Power Ltd.

⁷⁶ NIT floated in December 2016, July 2018, and May 2020 and scrapped in August 2017, January 2020 and December 2020 respectively.

consumers and to evacuate power from Small Hydro Project Madhyamaheshwar respectively.

Audit observed that there was considerable delay in implementation of two projects as detailed in **Table-4.2.2**.

Table-4.2.2: Delay in implementation of projects

Sl. No.	Name of Project/ Approval of DPR by BoD	Investment approval by UERC in	Nature of Lapse	Impact
a.	220/33 KV GIS S/s at Selaqui and associated line			
	<p>Estimated value ₹ 164.46 crore. Approved in November 2018.</p> <p>Revised DPR (ADB funding) cost ₹ 89.67 crore. Approved in December 2021.</p>	<p>March 2019.</p> <p>April 2022</p>	<p>The e-tender floated in February 2019 could not be finalized as issues relating to TQR and FQR raised in pre bid meetings by the prospective bidders could not be resolved due to stringent conditions of bids resulting in no response/single bid from bidders.</p> <p>The tender was scrapped in December 2020 and it was decided to execute the work through ADB funding for which revised DPR (December 2021) and fresh approval (April 2022) of UERC were obtained.</p>	<p>The Industrial consumers were deprived of quality and reliable power supply as work was not awarded so far (March 2023).</p> <p>The Company was also deprived of financial benefits ranging from ₹ 8.54 crore to ₹ 16.32 crore per annum, as envisaged in DPR.</p>
<p>The Company Management stated (April 2023) that many prospective bidders raised queries and requested to amend the Joint venture (JV) clause. Accordingly, the tender conditions were reviewed and amendment in JV clause, TQR, FQR in SBD was accorded in 71 BoDs meeting. The tender witnessed better participation (four bids received). However, competent authority of the Company decided (23.01.2020) to scrap the tender as the work was proposed under ADB funding. The tender for work is under process and is expected to be awarded by July 2023.</p> <p>The reply was not convincing as there was delay of more than three years in finalisation of important clauses of SBD.</p>				

Sl. No.	Name of Project/ Approval of DPR by BoD	Investment approval by UERC in	Nature of Lapse	Impact
b.	220/33 KV GIS S/s at Baramwari and associated line			
	Estimated cost of ₹ 237.48 crore approved in May 2018. Revised DPR cost ₹ 149.70 crore (based on ADB funding pattern) approved in December 2020.	June 2021	Proposal for investment approval was not submitted to UERC against first DPR (May 2018). Part –I of e-tender for S/s was opened on 22 October 2021 and part –II bid was opened on 22 March 2022. The proposal of L1 bidder was valid up to 30 May 2022 therefore, the Company requested the bidder for extension of validity. The L1 bidder refused to extend the validity. Accordingly, the tender was scrapped. This indicates that unusually long time was taken by the Company in finalising the tender.	As the Small Hydro Power Plant was scheduled to be commissioned in March 2023, in the absence of GIS S/s there may be loss of power generation. Further, as Secretary Power (GoU) highlighted in a letter to the Managing Director, the Company may be penalized for not fulfilling its commitment. Moreover, the delay would also result in revenue loss of ₹ 50 crore per annum to the Generation Company as power could not be evacuated from the SHP in the absence of S/s and associated line.
The Company Management accepted the facts and stated (April 2023) that the case for awarding of work after opening of price bid was put up for consideration of competent authorities of the Company on 17 May 2022 but could not be concluded as L1 bidder refused to extend the bid validity beyond 30 May 2022. The GoU had nominated (15 February 2023) M/s Braithwaite & Co. Ltd. (a GoI undertaking) as executing agency for construction of S/s and allotment of work is under process.				

4.2.9.3 Award of work without ensuring availability of land

To accelerate the completion of Transmission systems, the task force of MoP, GoI had recommended (July 2005) to undertake various preparatory activities such as surveys, design & testing, processing for forest & other statutory clearances, tendering activities etc., in advance/ parallel to project appraisal and approval phase and go ahead with construction activities once Transmission Line Project sanction/approval is received.

DPR for construction of 220 KV Jaffarpur S/s and associated line was approved in June 2013. Since forest land was involved, the Company applied (March 2014) for

forest clearance after a delay of eight months from the date of approval of DPR. The work could not be commenced at scheduled time as the lease deed was executed in January 2017. The contractor claimed (August 2018) price variation for transformers amounting to ₹ 1.46 crore, due to increase in price of raw material, which was paid by the Company.

The cost overrun of ₹ 1.46 crore due to price variation could have been avoided by ensuring timely availability of land as per the recommendations of the task force.

The Company Management accepted the observation and stated (April 2023) that in future recommendation of Task Force would be followed and forest clearance of land for S/s would be pursued before award of contract.

4.2.9.4 Inappropriate Technical Qualification Requirement (TQR) in Tender

The Company floated (18 May 2016) e-tender for “Upgradation of control and protection system and replacement of different substations equipment.” The LOA was issued (22 July 2016) for ₹ 31.17 crore to JV⁷⁷ which included supply part of ₹ 28.99 crore and erection part of ₹ 2.18 crore. The scheduled date of completion of said work was six months from the date of LOA i.e. 21 January 2017.

The TQR in bidding document *inter alia* mentioned that “The bidder or its JV partner or its collaborator or its manufacturer (OEM) should have constructed/ supplied the material for construction of Bays and Substations of 132 KV and above voltage level successfully for Government utilities/ Departments/ Public Sector in the last five years and these works should be working satisfactory.”

Scrutiny of records revealed that two JV partners were manufacturers only and they did not have any experience of erection/ construction works whereas the third partner did not meet any of the criteria of TQR. Further, the third partner was registered in 2015 having experience of less than five years only. Despite this, the JV was qualified in techno commercial bid merely on the basis of meeting criteria for experience in supply basis as per the condition of TQR i.e. construction/supply. Audit further noticed that the Company ignored the fact that work involves both construction and supply part and did not factor it in the TQR condition. Instead of incorporating construction and supply in TQR it included construction/ supply of material for construction of Bays and Substations of 132 KV’. As JV was qualified in techno commercial bid without factoring inexperience in construction as a mandatory condition, the project could not be completed (December 2022) even after grant of four extensions to them.

In Exit conference, the Company Management stated (May 2023) that the major amount of work was for supply of equipment. Hence, for better participation and competition, the TQR was proposed for the participation of Original Equipment Manufacturer (OEM). Now tender terms and conditions had been changed accordingly. The reply of the Company is self-explanatory and proves audit observation.

⁷⁷ M/s Ishaan Enterprises (lead Partner), M/s CTR Manufacturing Company Industries Limited and M/s Venson Electric Pvt. Limited.

4.2.9.5 Short deduction of Penalty/ Penalty not imposed

The penalty clause of LOA stipulates that the tenderer should strictly observe the completion time allowed for carrying out the work. Any delay that may take place in supply and erection beyond contractual cutoff date started as per stipulated delivery period shall be subject to penalty at the rate of $\frac{1}{2}$ per cent of the contract value per week with a ceiling of 10 per cent of the total contract value.

It was noticed that the Company had short deducted/not imposed penalty of ₹ 9.06 crore due to delay on the part of the contractor as detailed in **Table-4.2.3**.

Table-4.2.3: Details of short deduction/ non-imposing of penalty

Sl. No.	Name of work/ Date of award and executed value	Completion		Penalty (₹ in crore)		Short deduction/ Non imposition of penalty (₹ in crore)	Reasons for delay on the part of the contractor	Audit conclusion
		Schedule & actual date	Delays (in months)	leviable	levied			
1	132 KV GIS S/s Bageshwar/ 26.09.2014 ₹ 47.16 crore	25.03.16 and 24.10.19	43	4.71	nil	4.71	Remote location (2 months), lack of space to dump excavated earth of approach road (3 months), lack of storage space at site for materials (1 month).	Reasons for delay not satisfactory as all these factors were taken into consideration at the time of finalisation of tender and fixing the scheduled completion period for the work to be executed.
2	220 KV GIS S/s IIP Harrawala, Dehradun/ 16.06.2015 ₹ 51.19 crore	15.12.16 and 4.08.18	20	5.12	0.77	4.35	High voltage test of 220 KV cable termination kit not available in India (52 days), Not taking vendor approval by the contractor in time (167 days) and rainy season (60 days).	Reasons for delay not satisfactory as these factors were taken into consideration at the time of finalisation of tender and fixing the scheduled completion period for the work to be executed.
Total				9.83	0.77	9.06		

Thus, the Company had short deducted/not imposed penalty of ₹ 9.06 crore despite delay on the part of contractors.

In Exit Conference the Company Management assured (May 2023) that the imposition of penalty will be reviewed.

Recommendations:

The Company may consider to:

- i. initiate all activities for project execution in advance/ parallel to project appraisal and approval phase as per recommendations of Task Force, 2005 to avoid delay in completion of projects;*
- ii. have a review mechanism to analyse reasons for excessive delays in constructing substations to minimize such delays in future;*
- iii. devise and implement contract conditions without any ambiguity to safeguard the financial interest of the Company.*

4.2.10 Fund Management

One of the major objectives of the National Electricity Policy, 2005 is to ensure the financial turnaround and commercial viability of the Power Sector. For the construction of transmission projects, the Company draws loans from REC/PFC and ADB up to 70 per cent of project cost and avails equity from the State Government (GoU) for the balance 30 per cent of the project cost.

The deficiencies noticed in fund management are discussed below: -

4.2.10.1 Non-availing of Power System Development Fund (PSDF) grant

MoP, GoI approved (January 2014) the scheme for transmission system strengthening work under PSDF by giving 100 per cent grant to hilly States. MoP, GoI vide its letter dated 21 February 2017 stated that Availability Based Tariff (ABT) framework at State level as mandated in National Electricity Policy would also be considered for PSDF Funding.

The Company invited (August 2017) tender for implementation of Intra-State ABT metering scheme for online ABT meters to be installed at interface points for Energy Accounting and Transmission level Energy Auditing. The work was awarded (July 2018) to the contractor⁷⁸ for ₹ 19.47 crore without submitting the proposal for PSDF grant to the Nodal Agency viz. National Load Dispatch Center (NLDC). The project was completed in April 2022 and the Company booked interest during construction of ₹ 0.80 crore.

Audit noticed that the Company requested NLDC (January 2020) for reimbursement of at least 50 per cent of the Project cost after a delay of more than one year. However, no funds were received under PSDF as the proposal⁷⁹ for the said work was not submitted to NLDC to avail 100 per cent grant before the award of the work. Had the Company submitted the proposal to NLDC in 2017 itself to avail 100 per cent PSDF grant for said work, the burden of ₹ 20.27 crore (₹ 19.47 crore + ₹ 0.80 crore) on consumers through tariff could have been avoided.

The Company Management stated (April 2023) that they were not fully aware whether installation of ABT meter was eligible under such grants. The installation of ABT meters in its substations and preparation of DPR was already planned in the year 2014. The project was completed successfully, and the state is harnessing the benefits of its implementation. No loss occurred to the Company and the Company has met all the regulations of Hon'ble UERC.

The reply of the Company Management was not acceptable as MoP, GoI had intimated (February 2017) about consideration of ABT metering under PSDF funding before award of the work by the Company in July 2018, which however was not considered by the Company. However, as regards the reply that there was no loss to the Company, the burden of ₹ 20.27 crore (₹ 19.47 crore + ₹ 0.80 crore) was passed on to the consumers through tariff, which could have been avoided.

⁷⁸ M/s Secure Meters Limited.

⁷⁹ Moreover, AP Transco had submitted the scheme for ABT metering on 06 April 2017 and the same was approved by MoP on 27 July 2018 and Telangana Transco had also submitted the same proposal on 11 October 2017.

4.2.10.2 Lapse of PSDF grant

The Company submitted (April 2015) the proposal to NLDC for Renovation and upgradation of protection system for PSDF grant. MoP, GoI sanctioned (March 2016) ₹ 125.05 crore for the same and released grant of ₹ 112.08 crore during the period November 2016 to March 2021.

During scrutiny of records, it was noticed that against the sanctioned 10 works, the Company could award only nine works for execution. Bids for one work relating to supply and erection of battery and battery chargers for various S/ss with estimated value of ₹ 3.18 crore were floated in July 2018 but one disqualified bidder filed writ petition in the High Court against his disqualification. The Hon'ble High Court directed (04 March 2020) while disposing the writ petition that the Company should take appropriate decision within two weeks from the date of receipt of representation of the bidder. The bidder submitted (06 March 2020) his representation⁸⁰ but no decision was taken by the Company as directed by the High Court and later on tender was scrapped in January 2022. Again, fresh tender was called in March 2022 against which only two bidders participated, of which one bidder was disqualified. The Company keeping in view uncertainty in completing the said work before the final time extension, decided (21 November 2022) to cancel the tender. In the meantime, CEA directed (June 2022) that no further time extension shall be granted and projects shall be short closed, if not completed by 31 December 2022. Accordingly, the project was short closed in December 2022 as no further extension was granted by CEA.

Thus, delay in taking decision (21 months) in resolving the issues of the disqualified bidder resulted in short closure of the project and loss of opportunity to avail grant and create infrastructure with estimated cost of ₹ 3.18 crore.

Company Management while accepting the facts stated (April 2023) that due to uncertainty about completing the said work before the final time extension, it was decided (21 November 2022) to cancel the second tender. However, reply is silent on the issue of not taking timely decision on representation of the bidder within two weeks as directed by the Hon'ble High Court.

4.2.10.3 Release of grant as loan by State Government

Two projects viz. 400 KV S/s at Srinagar (Khandukhal) and Srinagar PH line were approved (2007) under Uttarakhand Integrated Transmission Project (UITP) Scheme by CEA and MoP. These projects were funded by ADB.

The ratio of funding of these projects was 30 per cent equity by GoU and 70 per cent as debt from ADB. Since, Uttarakhand is a special category State, Central Government passed on 90 per cent (₹ 160.66 crore) of ADB loan (i.e. 70 per cent of project cost) to GoU as grant with the intention that it may benefit end users through low tariff and remaining 10 per cent (₹ 17.85 crore) as loan at the rate of nine per cent per annum.

⁸⁰ Bidder in its representation stated that as per tender document, each bidder was required to submit 20 Experience/ Performance Certificate whereas he had submitted 22 Experience/ Performance Certificate. Therefore, even if certificate issued by CGPL is ignored then also the bidder was technically qualified and rejection of its technical bid was erroneous.

Audit noticed that the GoU, instead of releasing grant, transferred ₹ 160.66 crore (90 per cent of ₹ 178.51 crore) as loan to the Company. As the Company received ₹ 160.66 crore as a loan⁸¹, the burden of such release was passed on to consumers.

In Exit Conference, GoU intimated (May 2023) that the grant received from GoI was issued to the Company as loan with concurrence of Finance Department of GoU. However, the intended purpose of grant given by GoI to benefit the end users through low tariff, was affected.

4.2.10.4 Unutilised equity not returned/adjusted by the Company

The equity of ₹ 72.47 crore was granted by GoU for two works as detailed in **Table-4.2.4** with the following conditions:

- i) The amount sanctioned should be used for the project for which it was given and no deviation of any kind was allowed;
- ii) Any leftover amount against the sanctioned amount should be surrendered to GoU without any delay; and
- iii) Utilisation Certificate of amount sanctioned along with physical and financial progress to be provided to GoU.

Table-4.2.4 Unutilised equity

Sl. No.	Name of the Project	Amount (₹ in crore)	Date of receipt of equity	Remarks
1.	400 KV D/C Loharinag Pala Koteshwar Transmission Line.	19.70	March 2009	GoU directed (January 2011) the Company to stop/ abandon the transmission line project as GoI had decided to stop/ abandon the Loharinag Pala Hydro Project of NTPC due to agitation from environmentalists. Accordingly, the Company terminated the contract in January 2011.
2.	400 KV D/C Khandukhal-Rampura Transmission Line.	52.77	October 2014	The project was not executed as it was transferred to central sector in December 2020.
Total		72.47		

It may be seen from **Table-4.2.4** that both the projects were closed, and funds obtained as equity were not utilised as per the terms and conditions of release of equity. The Company neither surrendered the sanctioned amount of ₹ 72.47 crore as per terms and conditions of release of equity by GoU nor sought permission of GoU to utilise the equity on other projects.

In Exit Conference, the Company Management stated (May 2023) that they would seek permission from GoU to utilise the equity in other projects.

⁸¹ Loan reflects as liability in books of accounts of Company while grant is not reflected as liabilities and not required to be repaid.

4.2.10.5 Cost disallowed by UERC due to delay in commissioning of projects

The Company awarded contracts for various works/ projects which were commissioned from April 2018 to March 2022. However, UERC in tariff petitions, disallowed ₹ 4.87 crore of Interest during Construction (IDC) in four projects due to delay in commissioning of the projects. The disallowance of IDC is detailed in **Table-4.2.5**.

Table-4.2.5: Disallowance of IDC*(₹ in crore)*

Sl. No.	Name of the Project	Scheduled / Actual date of commissioning of project	Delay in months	Cost claimed by the Company in tariff petition	Cost Approved by UERC in Tariff	IDC disallowed by UERC
1.	220 KV S/s IIP Harrawala, Dehradun	15.12.2016 / 04.08.2018	20	57.02	56.29	0.73
2.	132 KV S/C Ranikhet – Bageshwar line	15.05.2016 / 08.01.2020	44	49.66	47.67	1.99
3.	132 KV GIS S/s Bageshwar	25.03.2016 / 08.01.2020	46	56.03	54.78	1.25
4.	220 KV S/s Jaffarpur	14.04.2015 / 31.03.2021	71	42.53	41.63	0.90
Total IDC disallowed by UERC				205.24	200.37	4.87

It may be seen from **Table - 4.2.5** that due to delay of 20 to 71 months in the construction of projects, the UERC disallowed IDC of ₹ 4.87 crore and the Company could not recover the same through tariff resulting in burden of ₹ 4.87 crore to the Company. Further, UERC while considering the tariff petitions, stated that the reasons given by the Company for the delay in implementing these projects were controllable and could have been mitigated through proper planning and monitoring.

The Company Management stated (April 2023) that planning of future projects would be done according to conditions faced in the ground.

Recommendations:**The Company may consider to:**

- i) ensure timely completion of works to avoid lapse of PSDF grant and disallowance of cost by UERC; and*
- ii) take necessary approval of GoU for utilisation of unutilised equity.*

4.2.11 Monitoring Mechanism and Internal Control

An effective monitoring mechanism plays a vital role in efficient implementation and execution of the projects as well as efficient operation of the transmission system such as:

- Develop detailed project timelines with clear milestones, responsibilities, and risk mitigation strategies to ensure timely completion.
- Coordinate with forest, environment, and land authorities in a timely manner to fast-track approvals and avoid delays as recommended by Task Force (2005), Ministry of Power, GoI.
- Conduct regular review meetings with contractors, consultants, and regulatory bodies to resolve bottlenecks.

Audit noticed that the Company management did not take necessary steps in planning of new S/s or augmentation of old S/s, for review and monitoring of inordinately delayed projects, making critical procurements in synchronization with project execution and in ensuring recovery of the amounts from both the contractors as discussed in earlier paragraphs. These were largely due to deficient monitoring on the part of the Company management.

4.2.11.1 Internal Audit

The Company did not have its own internal audit wing. However, the internal audit function was outsourced by the Company. It was observed that the scope of Internal Audit work was assigned to an outsourced agency since 2007-08 to conduct Financial Audit, Compliance Audit, Value for Money Audit, Environmental Audit and Concurrent Audit as per Internal Audit Manual of the Company. However, the standard of internal audit by the outsourced agency was not up to mark as outsourced firms neither reported systemic deficiencies nor pointed out significant observations relating to non-compliance of rules and regulations. The firms restricted their audit report only to the extent of arithmetical accounting errors and overlooked propriety issues. This issue was also highlighted in the Performance Audit of the Company, in the Report of the CAG for the year ending March 2012, wherein the Company Management had accepted the audit observation and assured that internal audit wing would be formed very soon. However, the Company did not establish internal audit wing despite an assurance given in 2012. During 2018-22, internal auditors were paid audit fees of ₹ 16.04 lakh and they submitted a total of 16 audit reports.

The Company Management stated (April 2023) that internal audit was outsourced considering the shortage of manpower. After approval of additional manpower for Internal Audit department, the separate internal audit cell would be established. Further, suggestions of audit were noted for future compliance.

Recommendations

The Company may consider to:

- i) strengthen its monitoring mechanism for Project management; and*
- ii) establish its own internal audit wing commensurate with the size and need of the Company.*

4.2.12 Conclusions

1. In the absence of Project Planning and Management Manual, the projects were not identified on regular basis. The planning of the identified projects was inadequate which resulted in overloading of substations.
2. The Company failed to execute most of the projects within the scheduled time frame. It did not have effective mechanism to review the justification submitted for inordinate delay in completion of projects and suggest standard operating procedure to avoid delays in future. There were instances of deficiencies in agreements made and award and execution of contracts. The Company also lacked any formal review mechanism for monitoring of projects that could help it in identifying potential bottlenecks and taking corrective actions in time.

3. Ineffective fund management by issuing of letter of award before sanction of projects under Power System Development Fund Scheme of Ministry of Power, Government of India resulted in grant of ₹ 20.27 crore being un-availed.
4. The Company did not have its own Internal Audit Wing, resulting in ineffective internal audit mechanism in place for timely system improvement.

4.3 Loss of revenue

Undue favour to consumer resulting in loss of revenue of ₹ 5.96 crore.

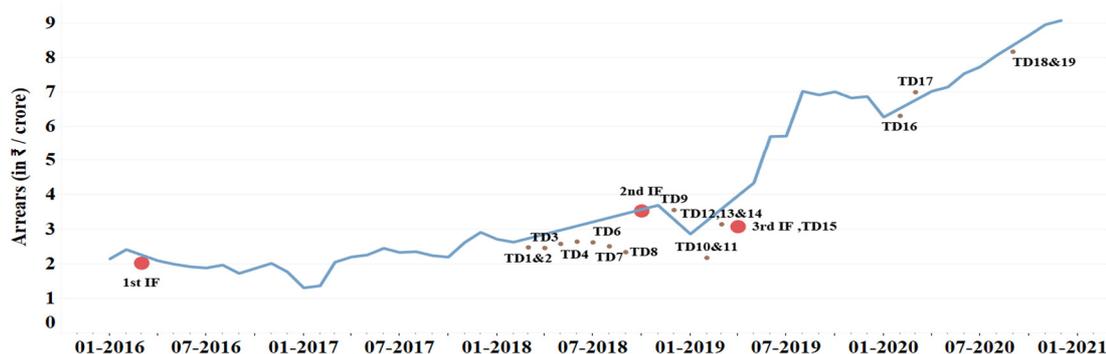
Uttarakhand Power Corporation Limited (UPCL⁸²), a Government of Uttarakhand Undertaking, is the sole electricity distribution Licensee in the State. UPCL has been empowered by UERC⁸³ to safeguard its interest against defaulting customers through security deposit and power to disconnect electric supply *on temporary basis (TD)* in case dues are not paid by the consumer within the notice period of 15 days and *on permanent basis* in case dues are not cleared within six months of date of TD.

In addition to the above, UPCL issued guidelines⁸⁴ for facilitation of the consumers with instalment facility who are not able to pay their electricity dues due to special circumstances. As per conditions of the instalment facilities so granted, the instalments were payable along with regular bills and in the event of default in payment of instalments or regular bills, the electricity supply was to be disconnected without notice and the restoration was possible only upon payment of all outstanding dues.

Scrutiny of records (March 2022) of the Electricity Distribution Division - Kashipur of UPCL revealed that one customer, M/s Multiwal Pulp & Board Mills Pvt Ltd., consistently had arrears of revenue despite grant of instalment facility thrice⁸⁵ and multiple temporary disconnections⁸⁶ during the period from March 2016 to May 2019 as detailed in **Chart- 4.3.1**.

Chart-4.3.1: Arrears, instalment facility and temporary disconnections

Graph depicting Arrears, Installment Facilities (IF) & Temporary Disconnections (TD)



⁸² A Company incorporated in February 2001 under the provisions of the Companies Act, 1956.

⁸³ Uttarakhand Electricity Regulatory Commission (UERC) is a quasi-judicial body constituted for functioning as a State Regulator in Power Sector.

⁸⁴ vide OM No. 1900 dated 27 June 2011 and OM No. 3893 dated 20 May 2017.

⁸⁵ March 2016, October 2018; and April 2019.

⁸⁶ 13 & 22 March 2018; 21 April 2018; 07 May 2018; 04 June 2018; 17 July 2018; 20 August 2018; 18 September 2018; 05 December 2018; 11 & 28 February 2019; 12, 25 & 30 March 2019; 25 April 2019; 25 February 2020; 13 March 2020 and 01 September 2020.

It may be seen from the above graph that despite grant of instalment facilities in March 2016 and October 2018, the arrears were not fully paid by the consumer. Further, by the time instalment facility for the third time for ₹ 2.17 crore was granted (April 2019), the arrears stood close to the security deposit (₹ 2.21 crore) held by UPCL. After TDs, the consumer was favoured by restoring power without realising the outstanding arrears.

In the meantime, UPCL received (June 2019) a communication from the Interim Resolution Professional (IRP) intimating that Corporate Insolvency Resolution Process (CIRP)⁸⁷ was initiated against the consumer under the provisions of Insolvency & Bankruptcy Code – 2016 and that the electricity dues up to 21 May 2019 were to be claimed from IRP. Besides, UPCL was also directed to ensure regular supply of electricity to the consumer, the bills of which were to be paid by the consumer as per normal routine. Accordingly, claims for the period up to 21 May 2019 for ₹ 3.84 crore were forwarded to IRP and uninterrupted supply of electricity to the consumer was ensured by UPCL. However, the consumer defaulted or made partial payments of its monthly bills till the end of billing month September 2020 when the last TD was carried out. This resulted in overall outstanding dues soaring up to ₹ 8.17 crore. The permanent disconnection (PD) is yet to be done despite lapse of more than 31 months (April 2023⁸⁸) as matter was pending under CIRP.

Since the Security Deposit of ₹ 2.21 crore is lying with UPCL, the balance ₹ 5.96 crore (₹ 8.17 crore less ₹ 2.21 crore) remains unrecovered as the consumer is under insolvency process since May 2019.

The Company Management stated (May 2023) that although all available measures to recover the dues are exercised, in many cases, coercive action makes the prospects of even partial recovery very feeble. Further, permanently disconnecting the connection may not have resulted in recovery of outstanding dues at once but may have been detrimental to Government initiatives to encourage industries in the State of Uttarakhand. Therefore, they acted in a reasonable and practical manner in accordance with Government policies to encourage the industries and did not resort to coercive action to keep the Consumer as a going concern to keep the prospects of recovery of dues alive.

The Company Management reply was not acceptable as the consumer was unduly favoured by granting instalment facility multiple times without due diligence and evaluation of the creditworthiness of the consumer. Further, arrears were allowed to swell by restoring power supply on 18 occasions (after TD) without realising outstanding dues which was in violation of UPCL's own conditions of granting instalments facility as well as the provisions of the UERC Regulations, 2007.

⁸⁷ CIRP is the process of resolving the corporate insolvency of a corporate debtor in accordance with the provisions of the Insolvency & Bankruptcy Code 2016.

⁸⁸ Electricity bills are being generated continually based on fixed charges and late payment surcharge, as a result, the electricity bill for April 2023 depicted outstanding balance of ₹ 20.45 crore.

The Energy Department, Government of Uttarakhand during meeting held (May 2023) for discussions of paragraph, accepted the audit observations and admitted that an organised system of internal checks and monitoring is needed to be put-in-place to deal with such cases.

Thus, undue favour extended to the consumer resulted in accumulation of electricity dues which subsequently became irrecoverable to the extent of ₹ 5.96 crore after institution of insolvency proceedings against the consumer.

Dehradun
The 25 August 2025



(SANJEEV KUMAR)
Accountant General (Audit),
Uttarakhand

Countersigned

New Delhi
The 02 September 2025



(K. SANJAY MURTHY)
Comptroller and Auditor General of India

Appendices

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

Details of Department and respective entities

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

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

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

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

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

Appendix-1.2

(Reference: Paragrah- 1.6, page 5)

Statement showing arrears of accounts of various Entities

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

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

Appendix-2.3.1

(Reference: Paragraph- 2.3.7.4; page 19)

Statement of delay in completion of works

(Position as on 30 June 2022)

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

Appendix-2.3.2

(Reference: Paragraph-2.3.7.4; page 20)

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

(Position as on 30 June 2022)

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

Appendix-2.3.3

(Reference: Paragraph- 2.3.7.5; page 20)

Details of time taken for procurement of Medical Equipment

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

Appendix-2.3.4(a)

(Reference: Paragraph- 2.3.8.1; page 22)

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

(Amount in ₹)

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

Compliance Audit Report for the period ended March 2022

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

Appendix-2.3.4(b)

(Reference: Paragraph- 2.3.8.1; page 22)

Extra cost of works by use of inflated Schedule of Rates

(Amount in ₹)

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

Appendix-2.3.5(a)

(Reference: Paragraph- 2.3.8.3; page 24)

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

(Amount in ₹)

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

Appendix-2.3.5(b)

(Reference: Paragraph- 2.3.8.3; page 24)

Details of faulty/excess provision of pavement thickness

(Amount in ₹)

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

Appendix-2.3.6

(Reference: Paragraph- 2.3.9.1; page 25)

Abnormal delay in finalisation of tenders and award of contracts

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

Appendix-2.3.7

(Reference: Paragraph- 2.3.9.2; page 26)

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

(Amount in ₹)

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

Appendix-2.3.8

(Reference: Paragraph- 2.3.10.4; page 29)

Details of RCC M-30 Facia Work Executed in RBPs

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

Source: Final variation statement of the works.

Appendix-2.3.9(a)

(Reference: Paragraph- 2.3.11.2; page 32)

Details of Liquidated Damages (FPIU Works)

(Amount in ₹)

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

* Cases where LDs were withheld and subsequently released.

Appendix-2.3.9(b)

(Reference: Paragraph- 2.3.11.2; page 32)

Details of Liquidated Damages in PIU Works

(Amount in ₹)

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

Appendix-2.3.10

(Reference: Paragraph- 2.3.11.3; page 33)

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

(Amount in ₹)

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

Appendix-2.4.1

(Reference: Paragraph- 2.4.2; page 36)

Details of selected 20 Training Partners

(₹ in lakh)

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

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

Excess payment of ₹ 2.34 crore

(₹ in lakh)

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

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

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

Non recovery of ₹ 1.61 crore

(₹ in lakh)

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

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

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

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

Same account number for different candidates

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

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

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

(₹ in lakh)

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

Appendix-2.5.1

(Reference: Paragraph-2.5.6.1.; page 47)

Details of components dropped or their location/scope was changed

₹ in lakh

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

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

Details of reduction in the proposed works in Jageshwar

(₹ in lakh)

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

Appendix-2.8.1

(Reference: Paragraph-2.8.5.1: page 72)

Details of irregular sanctions issued in parts

(₹ in lakh)

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

Appendix-2.8.2

(Reference: Paragraph-2.8.5.1: page 72)

Details of irregular execution of works

(₹ in lakh)

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

Appendix-2.8.3

(Reference: Paragraph- 2.8.5.2: page 72)

Poor Estimation/ internal control mechanism of the Department

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

(Amount in ₹)

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

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

(Amount in ₹)

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

Appendix-2.8.4

(Reference: Paragraph- 2.8.5.4: page 73)

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

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

Appendix-2.8.5

(Reference: Paragraph-2.8.5.6: page 75)

Details of short recovery of Liquidated Damages (LD)

(Amount in ₹)

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

Appendix-3.1.1

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

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

(Amount in ₹)

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

Appendix-3.1.2

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

Short levy of SD and RF

(Amount in ₹)

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

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

Short levy of SD and RF

(Amount in ₹)

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

Compliance Audit Report for the period ended March 2022

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

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

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

Short levy of SD

(Amount in ₹)

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

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

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

Short levy of SD

(Amount in ₹)

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

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

Short levy of SD and RF

(Amount in ₹)

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

Compliance Audit Report for the period ended March 2022

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

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

Compliance Audit Report for the period ended March 2022

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

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

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

Short levy of SD and RF

(Amount in ₹)

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

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

Short levy of SD and RF

(Amount in ₹)

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

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

Short levy of RF

(Amount in ₹)

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

Appendix-3.2.1

(Reference: Paragraph- 3.2; Page 95)

Details of outstanding royalty on brick kiln operators

(Amount in ₹)

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

Appendix-3.5.1

(Reference: Paragraph- 3.5; Page 107)

Details of vehicles transporting /mining minerals illegally

(Amount in ₹)

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

Appendix-3.6.1

(Reference: Paragraph- 3.6; Page 108)

Details of deduction of royalty from the Contractors' bills

(Amount in ₹)

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

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

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

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

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

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

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

Appendix-3.7.1

(Reference: Paragraph- 3.7.5; Page 110)

(A) Details of sample selected for “Sector Audit”

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

(B) Details of sample selected for “Limited Audit”

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

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

Compliance Audit Report for the period ended March 2022

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

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

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

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

Compliance Audit Report for the period ended March 2022

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

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

Compliance Audit Report for the period ended March 2022

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

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

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

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

(C) Details of sample selected for “Detailed Audit”

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

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

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

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

Appendix-3.7.2

(Reference: Paragraph- 3.7.7.1; page 112)

Details of scrutiny of returns of selected sectors

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

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

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

Reports received from other GST taxation authority of selected sectors

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

Appendix-3.7.4

(Reference: Paragraph- 3.7.7.4; page 114)

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

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

Appendix-3.7.5

(Reference: Paragraph- 3.7.7.5; page 115)

Cancellation of registration and non-submission of final return

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

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

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

(₹ in crore)

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

ITC availed under RCM vs payment of tax

(₹ in Crore)

Sl. No.	Sector	Sector no.	GSTIN	Objected Amount
1	RUDRAPUR	1	05XXXXXXXXXXXX1ZA	0.07
Total				0.07

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

(₹ in crore)

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

Incorrect availing of ISD credit

(₹ in crore)

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

Incorrect ISD Credit Reversal

(₹ in crore)

Sector	Sector no	GSTIN	Objected Amount
DEHRADUN	9	05XXXXXXXXXXXX1ZP	0.00139
Total			0.00139

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

(₹ in crore)

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

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

(₹ in crore)

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

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

(₹ in crore)

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

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

(₹ in crore)

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

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

(₹ in crore)

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

Undischarged tax liabilities

(₹ in crore)

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

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

Non-filing of GSTR-3B Returns

(₹ in Crore)

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

Short Payment of Interest

(₹ in crore)

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

Appendix-3.7.7

(Reference: Paragraph- 3.7.8.2; page 118)

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

(₹ in crore)

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

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

(₹ in crore)

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

Details of cases, where Department had valid explanations

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

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

¹ ₹ 0.0000053 was rounded off to ₹ 0.00.

Details of cases under compliance deviations (recovery made)

(₹ in crore)

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

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

Details of cases under compliance deviations (SCN issued)

(₹ in crore)

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

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

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

(₹ in crore)

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

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

(₹ in crore)

Sl. No.	Sector	Sector no	GSTIN	Audit Dimension Number	Objected Amount as per reply
1.	RAMNAGAR	-	05XXXXXXXXXX1ZO	1	6.60
2.	KASHIPUR	1	05XXXXXXXXXX1ZX	1	1.04
3.	HALDWANI	3	05XXXXXXXXXX3ZV	1	0.62
4.	RUDRAPUR	1	05XXXXXXXXXX1ZZ	14	0.83
Total					9.09

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

(₹ in crore)

Sl. No.	Sector	Sector no	GSTIN	Audit Dimension Number	Objected Amount as per reply
1.	GOPESHWAR	-	05XXXXXXXXXX1ZU	8	9.25
2.	VIKASNAGAR	1	05XXXXXXXXXX1ZL	8	4.81
3.	DEHRADUN	1	05XXXXXXXXXX1ZL	8	3.35
4.	KASHIPUR	1	05XXXXXXXXXX1ZY	8	2.50
5.	ROORKEE	1	05XXXXXXXXXX1Z2	11	1.66
6.	HARIDWAR	1	05XXXXXXXXXX1ZH	9	1.40
7.	VIKASNAGAR	1	05XXXXXXXXXX1ZT	9	1.18
8.	DEHRADUN	4	05XXXXXXXXXX1Z6	8	0.97
9.	HALDWANI	3	05XXXXXXXXXX2ZH	8	0.84
10.	DEHRADUN	6	05XXXXXXXXXX1ZK	9	0.81
11.	ROORKEE	1	05XXXXXXXXXX1Z4	8	0.75
12.	KHATIMA	1	05XXXXXXXXXX1ZF	8	0.54
13.	RUDRAPUR	2	05XXXXXXXXXX1ZY	4	0.51
14.	KASHIPUR	1	05XXXXXXXXXX1Z8	8	0.46
15.	RUDRAPUR	2	05XXXXXXXXXX1ZE	3	0.43
16.	RUDRAPUR	2	05XXXXXXXXXX1ZZ	3	0.41
17.	HALDWANI	3	05XXXXXXXXXX1ZX	3	0.33
18.	DEHRADUN	5	05XXXXXXXXXX1ZJ	4	0.20
19.	DEHRADUN	4	05XXXXXXXXXX1ZE	3	0.19
20.	DEHRADUN	2	05XXXXXXXXXX1ZB	2	0.05
21.	VIKASNAGAR	1	05XXXXXXXXXX1ZM	1	1.17
22.	HARIDWAR	4	05XXXXXXXXXX1Z0	1	5.88
23.	ROORKEE	2	05XXXXXXXXXX1ZA	1	0.70
24.	ROORKEE	1	05XXXXXXXXXX1ZN	1	0.91
25.	KHATIMA	1	05XXXXXXXXXX1Z3	1	8.89
26.	KHATIMA	1	05XXXXXXXXXX1ZC	1	1.18

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

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

(₹ in crore)

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

Appendix-3.7.8

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

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

(Amount in ₹)

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

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

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

Appendix-3.7.9.i

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

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

(Amount in ₹)

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

Appendix-3.7.9.ii

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

Mismatch in ITC availed under RCM

(Amount in ₹)

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

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

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

(Amount in ₹)

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

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

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

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

(Amount in ₹)

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

Appendix-3.7.9.v

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

Mismatch in availing of ITC under Input Service Distribution credit

(Amount in ₹)

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

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

ITC mismatch between GSTR-2A and GSTR-9

(Amount in ₹)

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

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

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

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

Appendix-3.7.9.vii

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

Unreconciled ITC in GSTR 9 after adjustment

(Amount in ₹)

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

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

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

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

Appendix-3.7.9.viii

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

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

(Amount in ₹)

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

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

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

Mismatch in availing of ITC

(Amount in ₹)

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

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

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

Appendix-3.7.9.x

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

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

(Amount in ₹)

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

Appendix-3.7.9.xi

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

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

(Amount in ₹)

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

Appendix-3.7.9.xii

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

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

(Amount in ₹)

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

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

Availing of ITC without producing supporting documents

(Amount in ₹)

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

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

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

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

Availing of Excess Transitional Credit

(Amount in ₹)

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

Appendix-3.7.10.i

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

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

(Amount in ₹)

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

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

Appendix-3.7.10.ii

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

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

(Amount in ₹)

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

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

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

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

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

Appendix-3.7.10.iii
(Reference: Paragraph- 3.7.9.4 (a); page 133)

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

(Amount in ₹)

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

Appendix-3.7.10.iv

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

Unreconciled taxable turnover declared in GSTR-9C

(Amount in ₹)

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

Appendix-3.7.10.v

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

Unreconciled tax payment as per 9R of GSTR 9C

(Amount in ₹)

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

Appendix-3.7.10.vi

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

Mismatch between Books of Accounts and Annual Return Regarding Tax Payment

(Amount in ₹)

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

Appendix-3.7.10.vii

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

Mismatch between Books of Accounts and Annual Return Regarding Tax Payment

(Amount in ₹)

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

Appendix-3.7.10.viii

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

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

(Amount in ₹)

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

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

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

(Amount in ₹)

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

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

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

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

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

(Amount in ₹)

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

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

Non Payment of Tax

(Amount in ₹)

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

Appendix-3.7.10.xii

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

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

(Amount in ₹)

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

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

Excess Refund Allowed

(Amount in ₹)

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

Appendix-4.1.1

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

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

(₹ in crore)

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

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

² Uttarakhand Metro Rail, Urban Infrastructure & Buildings Construction Corporation Limited.

³ Uttarakhand Project Development and Construction Corporation Limited.

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Sl. No.	Name of SPSE	Latest for which Accounts received	Paid up Capital	Loans	Net profit/ loss before dividend, interest & tax	Net profit/ loss after dividend, interest & tax	Finance Cost	Turn over	Capital employed	Net Worth	Accumulated Profit/ loss (-)
12	Uttarakhand Pey Jal Sansadhan Vikas Evam Nirman Nigam (Peyjal Nigam)	2020-21	0.00	75.47	(-)12.05	(-)20.49	8.44	92.13	(-)212.79	(-)288.26	(-)288.26
13	Uttarakhand Forest Development Corporation (UFDC)	2019-20	0.00	0.00	93.06	93.06	0.00	563.51	459.35	459.35	459.35
14	UKTDC ⁴	2020-21	4.08	10.00	4.98	2.57	1.85	33.15	(-)10.76	(-)20.76	(-)24.84
Total (A)			3,522.86	4,957.26	380.91	53.89	291.08	9,171.31	5,643.06	685.80	(-)2,837.06
Active SPSEs (not covered in this report⁵).											
15	Uttarakhand Bahudeshia Vitta Evam Vikas Nigam Limited (UBVVN)	2008-09	8.43	3.23	1.14	0.86	0.14	1.03	14.19	10.96	2.53
16	SIIDCUL ⁶	2017-18	28.50	196.15	20.65	5.91	6.95	16.77	622.88	426.73	398.23
17	Kumaon Mandal Vikas Nigam Limited (KMVN)	2005-06	13.42	0.43	0.91	(-) 1.51	1.21	100.49	13.18	12.75	(-) 0.67
18	Garhwal Mandal Vikas Nigam Limited (GMVN)	2016-17	6.64	9.79	(-) 7.64	(-) 7.93	0.29	192.36	29.24	19.45	12.81
19	Uttarakhand Parivahan Nigam (UPN)	2015-16	238.60	2.66	(-) 11.99	(-) 11.99	0.00	323.77	(-) 186.39	(-) 189.05	(-) 427.65
20	Uttarakhand State Warehousing Corporation (USWC)	2018-19	0.37	0.00	5.81	3.68	0.00	16.26	26.64	26.64	26.27
21	Ecotourism Development Corporation of Uttarakhand Limited (ETDC)	Incorporated in March 2017; First Accounts not received									

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

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

⁶ State Infrastructure and Industrial Development Corporation of Uttarakhand Limited.

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

*Under liquidation

Appendix-4.1.2

(Reference: Paragraph- 4.1.4.1; page 151)

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

(₹ in crore)

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

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

⁷ State Infrastructure and Industrial Development Corporation of Uttarakhand Limited.

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

⁹ Uttarakhand Metro Rail, Urban Infrastructure & Buildings Construction Corporation Limited.

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

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

¹¹ Uttarakhand Project Development and Construction Corporation Limited.

Appendix-4.1.3

(Referred to Paragraph- 4.1.4.3; page 152)

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

(*₹ in crore*)

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

¹² Includes loan of Power Transmission Corporation of Uttarakhand Limited.

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

#including share application money pending allotment.

¹³ State Infrastructure and Industrial Development Corporation of Uttarakhand Limited.

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

¹⁵ Uttarakhand Project Development and Construction Corporation Limited.

Appendix-4.1.4

(Reference: Paragraph- 4.1.11.2; page 161)

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

(₹ in crore)

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

¹⁶ Neither submitted any information nor first accounts.

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

Appendix-4.2.1

(Reference: Paragraph- 4.2.8.2; page 170)

Statement showing critical overloading of the Sub stations

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

Appendix-4.2.2

(Reference: Paragraph- 4.2.8.2; page 171)

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

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

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