

Annexures

Annexure 1.1
(Referred to in paragraph 1.1.3)
Position of Inspection Reports¹

(₹ in crore)

Year	Opening Balance			Addition during the year			Clearance during the year			Closing Balance		
	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value
2013-14	469	11,234	10,496.31	92	790	1,099.45	3	83	0	558	11,941	11,595.76
2014-15	558	11,941	11,595.76	76	506	159.57	15	159	7.4	619	12,288	11,747.93
2015-16	619	12,288	11,747.93	80	458	52.23	9	129	4.12	690	12,617	11,796.04
2016-17	690	12,617	11,796.04	111	650	169.04	11	357	484.3	790	12,910	11,480.78
2017-18	790	12,910	11,480.78	70	499	1,038.00	9	3,879 ²	5,383.67	851	9,530	7,135.11
2018-19	851	9530	7135.11	65	393	510.05	6	328	298.74	910	9,595	7,346.42
2019-20	910	9595	7346.42	62	413	327.22	2	98	65.85	970	9,910	7,607.79
2020-21	970	9910	7607.79	21	163	203.25	0	2	0.11	991	10,071	7,810.93
2021-22	991	10,071	7810.93	13	106	29.43	5	29	0	999	10,148	7,840.36
2022-23	1067*	10586	7722.39	24	176	19.08	1	105	359.41	1090	10659	7382.06

*The details of outstanding IRs and paragraphs were reconciled during the year 2022-23 and the same have been updated due to which there is a difference between closing balance of 2021-22 and opening balance of 2022-23.

Annexure 1.2
(Referred to in paragraph 1.1.4)

Position of paragraphs included in the Audit Reports, accepted by the Departments and the amount recovered

(₹ in crore)

Year of Audit Report	Number of Paragraphs included	Money value of the Paragraphs	Number of Paragraphs accepted	Money value accepted	Amount recovered	Cumulative position of recovery of accepted cases as of 31 March 2022	Percentage of recovery
2012-13	3	536	3	70.16	0	0	0
2013-14	3	98.39	3	20.83	0	0	0
2014-15	1	1.34	1	1.34	0	0.02	1.49
2015-16	4	122.13	4	7.02	0	0.01	0.14
2016-17	7	254.46	7	7.04	0	0.27	3.84
2017-18	7	705.58	7	390.39	0	0	0
2018-19	7	137.77	7	96.32	0	0	0
2019-20	8	701.93	8	94.65	0	0	0
2020-21							
2021-22	3	1873.28	3	1873.28	0.16	0.16	0.01
Total	43	4430.88	43	2561.03	0.16	0.46	

¹ Inspection Reports of the Department of SGST/Sales Tax, Transport, State Excise and Revenue

² In 2017-18, a review of old paras was undertaken and a large number of paras were settled on the basis of replies furnished by the Department of Trade and Taxes. Further, paras which were printed in CAG's Report but lying outstanding in the objection book from 2009-10 to 2015-16 were also removed.

Annexure 1.3
Short levy of stamp duty and registration fee
(Referred to in paragraph 1.2)

Sl. No.	Reg. No./ B.No./Vol. No./Date	Name of First party (Seller)	Name of Second party (Purchaser)	Address of the Property	Categ ory	Rate of the property as per circle rate (residential) per sq. meter	Factor	Area under transfer	Stamp Duty and Registration Fee payable	Stamp Duty and Registration Fee paid (Agriculture rate)	Difference/ Short payment	Remarks
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	1012/ Book No. 01/ Vol. 417/ date- 13/04/2021	Surender Kumar, Rakesh Kumar, Vimal Kumar	Kamla Devi Kasat, Komal Kasat	Kh. No. 40/8/2, 9/2, 12,13 village Hamidpur, Delhi	H	18624	2 (Industrial)	6354.56 Sq. meter *	1,18,34,733/- [(SD @4 per cent + RF@1 per cent) Total=5 per cent of 23,66,94,651/-]	4,20,000/- (SD=336000 + RF= 84000)	1,14,14,733	1 Bigha= 20 Biswa 1 Biswa= 50 Sq. Yd. 1 sq. yard = 0.836127 Sq. Meter
2.	841/ Book No. 01/ Vol. 410/ date- 30/03/2021	Alka Gupta	Ankur Jain	Kh. No. 93/6 (4-10), 72/25 (4-16) Village Alipur, Tehsil Alipur, Delhi-36	H	18624	1 (Residential)	7775.98 Sq. meter **	1,01,37,390 [(SD@6 per cent + RF@1 per cent) Total= 7 per cent of 14,48,19,852/-]	24,50,000/- (SD=2100000 + RF= 350000)	76,87,390	
										Total	1,91,02,123	

Note:

- * Area = 152 Biswa (7 Bigha 12 Biswa) X 50 sq. yard (Biswa) X 0.836127 = 6354.56 sq. meter.
Cost of plot/land as per circle rate = Circle rate X Area under transfer X Factor (18624*6354.56 *2) = ₹ 23,66,94,651/-
- ** Area = 186 Biswa (9 Bigha 06 Biswa) X 50 sq. yard (Biswa) X 0.836127 = 7775.98 sq. meter.
Cost of plot/land as per circle rate = Circle rate X Area under transfer X Factor (18624*7775.98) = ₹ 14,48,19,852/-

Annexure 1.4
(Referred to in paragraph 1.3.8)
Trends of generation of EWBs

Details of EWBs generated for outward and inward supplies

Year	Outward supplies		Inward supplies	
	Number of Suppliers	No. of EWBs	Number of Suppliers	No. of EWBs
2018-19	1,87,032	1,48,40,095	50,465	3,43,405
2019-20	1,90,898	1,61,71,084	36,154	2,94,206
2020-21	1,74,783	1,34,71,591	27,014	2,37,760
2021-22	1,71,630	1,53,34,169	27,077	3,04,675
Total		5,98,16,939		11,80,046

Source: GSTN data

Details of extended, cancelled and rejected EWBs

Year	Extension of EWBs		Cancelled EWBs		Rejected EWBs	
	No. of suppliers	No. of EWBs	No. of suppliers	No. of EWBs	No. of suppliers	No. of EWBs
2018-19	13,779	72,134	63,802	3,03,078	3,832	6,895
2019-20	21,963	1,73,039	65,564	3,26,869	2,755	4347
2020-21	37,358	2,15,775	58,260	2,81,983	1,652	2,523
2021-22	53,643	2,89,600	59,748	2,91,245	1,188	2,216
Total		7,50,548		12,03,175		15,981

Source: GSTN data

Mode of transport used in EWBs 2018-19 to 2021-22

Nature of EWBs	Mode of transport (By Road)	Total of all modes	Percentage of transport (by road)
Inward EWBs	1109200	1132665	97.92
Outward EWBs	55753324	57362516	97.19

Source: GSTN data

Annexure 1.5
Samples of key problem areas
(Referred to in paragraph 1.3.8)

Key Problem Area

- (1) Composition taxpayers generating EWBs for inter-State supplies
- (2) Composition taxpayers generating EWBs for outward supplies exceeding threshold limit
- (3) Taxpayers with only outward supplies supported by EWBs in any given year.
- (4) Taxpayers who effect disproportionate outward supplies compared to inward supply (EWBs supported) in any given year.
- (5) Taxpayers who had generated EWBs using duplicate invoices.
- (6) Generation of EWBs by 'Nil' filers of return.
- (7) Generation of EWBs by returns defaulters (Non-filers).
- (8) Taxpayers who have generated EWBs after effective date of cancellation.
- (9) Taxpayers who have generated EWB whose registration was subsequently cancelled.
- (10) Taxpayers who had generated EWBs and had cancelled subsequently.
- (11) Taxpayers who had generated EWBs and were subsequently rejected by the recipients.
- (12) Taxpayers who had generated disproportionate supplies supported by EWBs on the inward side compared to outward side in any given year.
- (13) Extension of EWBs by taxpayers.
- (14) EWBs generated using risky vehicles i.e., two wheelers.
- (15) EWBs generated using theft vehicles.
- (16) High value of EWBs in first six months of registration.
- (17) EWBs using invalid pin codes.
- (18) EWBs generated using suspended, scrapped, surrendered and cancelled vehicles.
- (19) EWBs generated by defaulter list of MCA.
- (20) EWBs generated by income tax defaulters.
- (21) EWBs generated by DGARM-identified/other agencies-identified taxpayers.
- (22) EWBs generated by DGFT-blacklisted exporters.

Annexure 1.6
(Referred to in paragraph 1.3.8)
Cross PAN analysis sample

Sl.No.	EWB No.	EWB Date	EWB Amount	Invoice/Bill Date	Invoice/Bill No.
1	701128864834	27-05-2020 16:11	1028547000	26-05-2020	LKMD2021-02
2	701063000000	28-03-2019 22:11	88184020	28-03-2019	GSTV18-19V0977
3	751189762093	12-05-2021 23:15	66843084	12-05-2021	LID6642
4	761230220258	22-12-2021 16:29	46224950	22-12-2021	21-22V0264
5	771042000000	26-11-2018 11:31	40494800	26-11-2018	285
6	311394179176	23-12-2021 16:53	3361554.57	23-12-2021	UK2135000008
7	651088000000	20-03-2019 15:32	45000619	20-03-2019	R0000196
8	421026000000	11-09-2018 17:57	39639175	11-09-2018	SOLV/MORV003

Annexure 1.7
(Referred to in paragraph 1.3.8)
Details of High Value case selected

EWB No.	EWB Date	EWB Amount	EWB cross check	Jurisdiction
701222601492	12-11-2021 19:32	₹ 2,08,05.25 crore*	701222601492	Ward 61

*caused by data error, subsequently cancelled.

Annexure 1.8
(Referred to in paragraph 1.3.8)
Details of 120 cases (EWBs)

Sl. No.	EWB No.	EWB Date	EWB Amount	Invoice/Bill No	Jurisdiction
1	391032128533	2018-07-22T20:22	71085	213	Ward 62
2	711024213162	2018-08-12T08:04	86000	001	Ward 61
3	711032495822	2018-09-29T20:35	496000	18-19V358	Ward 61
4	721022901080	2018-08-04T12:47	3100000	CEPLV18-19V055	Ward 61
5	721035778033	2018-10-17T19:28	662500	243	Ward 63
6	731019986415	2018-07-19T19:06	60120	C000153	Ward 84
7	741244704502	2022-03-05T14:45	185973	3V/2021-22	Ward 61
8	771009116561	2018-04-25T14:58	2265250	D072	Ward 63
9	771036159117	2018-10-20T13:05	92820	484	Ward 74
10	771077871915	2019-06-18T18:50	60000	RT-457	Ward 63
11	781032482502	2018-09-29T19:39	496000	18-19V358	Ward 61
12	791078907129	2019-06-24T22:50	60000	RT457	Ward 63
13	741086534703	2019-08-09T00:00	6010240	17	Ward 61
14	761086536817	2019-08-09T00:00	6761520	20	Ward 61
15	731133574253	2020-06-30T18:38	990345	878	Ward 74
16	761075270997	2019-06-01T21:19	1250989	202	Ward 84
17	701070210510	2019-05-04T00:00	38630000	TEV02	Ward 63
18	701070211258	2019-05-04T00:00	62923500	TEV03	Ward 63
19	731070213633	2019-05-04T00:00	36328000	TEV06	Ward 63
20	761070210112	2019-05-04T00:00	50568330	TEV01	Ward 63
21	761070211863	2019-05-04T00:00	34552200	TEV04	Ward 63
22	771078483186	2019-06-21T00:00	6100404	2376	Ward 61
23	701015986775	2018-06-21T00:00	1149383	18-19V166	Ward 61
24	701023243901	2018-08-06T00:00	1605800	18-19V282	Ward 61
25	701035322722	2018-10-15T00:00	1333290	412	Ward 74
26	701063040317	2019-03-26T00:00	13775100	1002	Ward 74
27	701063382545	2019-03-28T00:00	1338516	1016	Ward 74
28	701064386955	2019-04-02T00:00	3465000	13	Ward 74
29	701070677083	2019-05-07T00:00	1156885	232	Ward 74
30	711035320662	2018-10-15T00:00	1340640	410	Ward 74
31	711063118956	2019-03-27T00:00	3750000	1007	Ward 74
32	711063119579	2019-03-27T00:00	2960000	1010	Ward 74
33	711068890088	2019-04-27T00:00	2235290	161	Ward 74
34	711085379333	2019-08-01T00:00	3798144	9	Ward 71
35	711125209875	2020-03-16T00:00	1278000	1045	Ward 74
36	721035317795	2018-10-15T00:00	1336230	411	Ward 74
37	721035319212	2018-10-15T00:00	1329615	409	Ward 74
38	721064386401	2019-04-02T00:00	3366000	12	Ward 74
39	721068137470	2019-04-23T00:00	2212000	136	Ward 74
40	731021987352	2018-07-30T00:00	2448000	230	Ward 62

Sl. No.	EWB No.	EWB Date	EWB Amount	Invoice/Bill No	Jurisdiction
41	731025810728	2018-08-22T00:00	1276420	18-19V333	Ward 61
42	731063911140	2019-03-30T00:00	1801200	1024	Ward 74
43	731068094040	2019-04-23T00:00	1688680	130	Ward 74
44	741035323420	2018-10-15T00:00	1328880	413	Ward 74
45	741063911242	2019-03-30T00:00	1200040	1030	Ward 74
46	741063911309	2019-03-30T00:00	1300050	1031	Ward 74
47	741068323273	2019-04-24T00:00	2156000	141	Ward 74
48	741068829896	2019-04-26T00:00	2281500	154	Ward 74
49	741068891457	2019-04-27T00:00	2380500	162	Ward 74
50	741070265161	2019-05-04T00:00	3413922	214	Ward 74
51	741070280911	2019-05-04T00:00	2169746	215	Ward 74
52	741072706910	2019-05-18T00:00	1339600	315	Ward 74
53	751022644647	2018-08-02T00:00	1751760	18-19V261	Ward 61
54	751063040325	2019-03-26T00:00	9207830	1003	Ward 74
55	751064385212	2019-04-02T00:00	3564000	10	Ward 74
56	751064385915	2019-04-02T00:00	3168000	11	Ward 74
57	751068118429	2019-04-23T00:00	3804382	132	Ward 74
58	751068831203	2019-04-26T00:00	2236800	155	Ward 74
59	751068831290	2019-04-26T00:00	2385000	156	Ward 74
60	751068888337	2019-04-27T00:00	2233850	160	Ward 74
61	761023576793	2018-08-08T00:00	1287300	18-19V292	Ward 61
62	761025810095	2018-08-22T00:00	1971370	18-19V332	Ward 61
63	761035502645	2018-10-16T00:00	1349460	416	Ward 74
64	761068324243	2019-04-24T00:00	2296000	142	Ward 74
65	771023575131	2018-08-08T00:00	1221090	18-19V290	Ward 61
66	771035471306	2018-10-16T00:00	1327410	417	Ward 74
67	771061488073	2019-03-16T00:00	2469334	950	Ward 74
68	771068138858	2019-04-23T00:00	2380000	138	Ward 74
69	771070010122	2019-05-03T00:00	1520258	207	Ward 74
70	781022644914	2018-08-02T00:00	1656720	18-19V262	Ward 61
71	781037411655	2018-10-26T00:00	1442550	460	Ward 74
72	781063039377	2019-03-26T00:00	11586220	1189	Ward 74
73	781063039489	2019-03-26T00:00	5172000	1190	Ward 74
74	781063118577	2019-03-27T00:00	3327500	1006	Ward 74
75	781068138413	2019-04-23T00:00	2128000	137	Ward 74
76	781068352055	2019-04-24T00:00	4380332	145	Ward 74
77	781078060726	2019-06-19T00:00	590327	4	Ward 61
78	791021986104	2018-07-30T00:00	2142000	229	Ward 62
79	791023920043	2018-08-10T00:00	4000000	18-19V300	Ward 61
80	791063119263	2019-03-27T00:00	2886000	1009	Ward 74
81	791068324747	2019-04-24T00:00	2268000	143	Ward 74
82	791071892570	2019-05-14T00:00	1708100	1018	Ward 74
83	791078056898	2019-06-19T00:00	591675	1	Ward 61
84	711209348148	2021-09-08T00:00	66898	103VKEV2122	Ward 35

Sl. No.	EWB No.	EWB Date	EWB Amount	Invoice/Bill No	Jurisdiction
85	741098608489	2019-10-16T00:00	866934	GSTV19-20V0347	Ward 61
86	761250005242	2022-03-30T00:00	834560	GE-068	Ward 63
87	751215057272	2021-10-06T00:00	1394187	PII21220626	Ward 71
88	771226507283	2021-12-02T00:00	3329250	PII21220885	Ward 71
89	701235931216	2022-01-21T00:00	4000000	DC01V21-22V677	Ward 84
90	791235412747	2022-01-19T00:00	6000000	DC01V21-22V670	Ward 84
91	731116346158	2020-01-27T00:00	7367500	JTV059	Ward 67
92	761116345860	2020-01-27T00:00	7552500	JTV058	Ward 67
93	731148183239	2020-09-29T00:00	22104830	173	Ward 62
94	781018484184	2018-07-06T00:00	251192188	107	Ward 71
95	741033525619	2018-10-05T00:00	197620	295	Ward 61
96	781128577415	2020-05-24T00:00	298200	TV1	Ward 61
97	701013461724	2018-06-03T19:49	2679770	GST-943	Ward 62
98	751013461406	2018-06-03T19:44	2679770	GST-943	Ward 62
99	711030043131	2018-09-17T12:59	1222435	355	Ward 61
100	761030126820	2018-09-17T18:09	1222435	355	Ward 61
101	771086535622	2019-08-09T00:00	6010240	18	Ward 61
102	781086536152	2019-08-09T00:00	6010240	19	Ward 61
103	751075500198	2019-06-03T00:00	1159477	1665	Ward 61
104	701045491278	2018-12-15T00:00	40894028	PO-004	Ward 62
105	711045491958	2018-12-15T00:00	38173492	PO-005	Ward 62
106	741177807741	2021-03-01T00:00	2817360	MMV43V20-21	Ward 84
107	751177807731	2021-03-01T00:00	2620800	MMV42V20-21	Ward 84
108	731162523226	2020-12-14T00:00	1907565	141	Ward 74
109	731162523705	2020-12-14T00:00	1907565	135	Ward 74
110	771021052272	2018-07-25T00:00	899775	54	Ward 61
111	791021052249	2018-07-25T00:00	899550	53	Ward 61
112	741087614947	2019-08-17T00:00	29796480	277	Ward 62
113	741087615867	2019-08-17T00:00	22230264	276	Ward 62
114	761087615540	2019-08-17T00:00	10872630	275	Ward 62
115	781087615278	2019-08-17T00:00	17927316	274	Ward 62
116	711114684153	2020-01-17T00:00	660000	959	Ward 74
117	721110289971	2019-12-23T00:00	291555	958	Ward 74
118	721114684242	2020-01-17T00:00	897600	963	Ward 74
119	721125682769	2020-03-18T00:00	886600	1056	Ward 74
120	731110288559	2019-12-23T00:00	290700	957	Ward 74

Annexure 1.9
(Referred to in paragraph 1.3.8)
Details of 45 taxpayers included in the sample

Sl. No.	GSTIN	Jurisdictional Ward No.
1	07XXXXXXXXXXXXZ9	62
2	07XXXXXXXXXXXXZQ	84
3	07XXXXXXXXXXXXZK	74
4	07XXXXXXXXXXXXZA	71
5	07XXXXXXXXXXXXZW	63
6	07XXXXXXXXXXXXZJ	84
7	07XXXXXXXXXXXXZG	61
8	07XXXXXXXXXXXXZE	63
9	07XXXXXXXXXXXXZK	74
10	07XXXXXXXXXXXXZR	63
11	07XXXXXXXXXXXXZH	61
12	07XXXXXXXXXXXXZK	61
13	07XXXXXXXXXXXXZQ	84
14	07XXXXXXXXXXXXZJ	63
15	07XXXXXXXXXXXXZJ	63
16	07XXXXXXXXXXXXZ3	74
17	07XXXXXXXXXXXXZA	71
18	07XXXXXXXXXXXXZO	74
19	07XXXXXXXXXXXXZ2	62
20	07XXXXXXXXXXXXZR	35
21	07XXXXXXXXXXXXZR	63
22	07XXXXXXXXXXXXZS	61
23	07XXXXXXXXXXXXZL	74
24	07XXXXXXXXXXXXZ7	61
25	07XXXXXXXXXXXXZ4	71
26	07XXXXXXXXXXXXZ2	62
27	07XXXXXXXXXXXXZW	62
28	07XXXXXXXXXXXXZ4	84
29	07XXXXXXXXXXXXZ7	206
30	07XXXXXXXXXXXXZ6	61
31	07XXXXXXXXXXXXZN	61
32	07XXXXXXXXXXXXZH	61
33	07XXXXXXXXXXXXZ5	62
34	07XXXXXXXXXXXXZU	84
35	07XXXXXXXXXXXXZL	63
36	07XXXXXXXXXXXXZZ	62
37	07XXXXXXXXXXXXZI	202
38	07XXXXXXXXXXXXZ7	44
39	07XXXXXXXXXXXXZ7	71
40	07XXXXXXXXXXXXZF	204
41	07XXXXXXXXXXXXZ8	210
42	07XXXXXXXXXXXXZO	108
43	07XXXXXXXXXXXXZR	61
44	07XXXXXXXXXXXXZ7	206
45	07XXXXXXXXXXXXZ7	61

Annexure 1.10
(Referred to in paragraph 1.3.10.1 (ii))
Generation of EWBs by Nil filers

Sl. No.	GSTIN	Ward	Zone	Total No. of EWBs generated	Assessable Value of Outward supply (in ₹)	Tax Involved (in ₹)	Department's response
1	07XXXXXXXXXXZ3	74	7	118	178103967	18489544	DRC-07 Issued
2	07XXXXXXXXXXZL	74	7	30	49219122	8859441	DRC-07 Issued
3	07XXXXXXXXXXZQ	84	7	48	43143541	7765846	DRC-01 Issued
4	07XXXXXXXXXXZ2	62	5	15	23477464	3651583	DRC-07 Issued
5	07XXXXXXXXXXZR	63	6	548	44910608	8002916	Not received
				759	338854702	46769330	

Annexure 1.11
(Referred to in paragraph 1.3.10.1 (iii))
Generation of EWBs by non-filers

Sl.No.	GSTIN	Ward	Zone	Total No. of EWBs generated	Assessable Value of Outward supply (in ₹)	Tax Involved (in ₹)	Department's response
1	07XXXXXXXXXXZ0	74	7	7	5156455	928161	DRC-07 Issued
2	07XXXXXXXXXXZL	74	7	27	55491150	9988407	DRC-07 Issued
3	07XXXXXXXXXXZA	71	6	9	34612164	3575992	DRC-07 Issued
4	07XXXXXXXXXXZU	84	7	2	5438160	271908	DRC-01 Issued
5	07XXXXXXXXXXZL	63	6	168	147701800	26554224	DRC-01 Issued
6	07XXXXXXXXXXZ7	61	5	32	4070950	732771	DRC-01 Issued
7	07XXXXXXXXXXZH	61	5	151	1467694771	143732831	DRC-01 Issued
8	07XXXXXXXXXXZJ	63/6	6	10	375905964	67663074	Not received
9	07XXXXXXXXXXZR	61	5	17	9548274	1718681	DRC-01 Issued
10	07XXXXXXXXXXZN	61	5	5	3820125	687623	DRC-01 Issued
11	07XXXXXXXXXXZH	61	5	36	28927058	4816451	DRC-01 Issued
12	07XXXXXXXXXXZ5	62	5	4	158135040	18976204	DRC-07 Issued
13	07XXXXXXXXXXZZ	62	5	4	80826690	4041333	DRC-07 Issued
14	07XXXXXXXXXXZ7	206	11	90	79775756	18450126	DRC-07 Issued
15	07XXXXXXXXXXZ8	210	11	18	69557504	12487851	Not received
				580	2526661861	314625637	

Annexure 1.12
(Referred to in paragraph 1.3.10.1 (iv))
Generation of EWBs by cancelled taxpayers

Sl. No.	GSTIN	Ward	Zone	Assessable Value of Outward supply (in ₹)	Tax Involved (in ₹)	Date of cancellation of registration	Department's response
1	07XXXXXXXXXXZ3	74	7	271657043	34225209	30.8.2017	DRC-07 Issued
2	07XXXXXXXXXXZ0	74	7	13688215	2124160	7/30/2019	DRC-07 Issued
3	07XXXXXXXXXXZK	74	7	134939254	16803130	10.1.2020	DRC-07 Issued
4	07XXXXXXXXXXZL	74	7	301594815	54287066	25.09.2020	DRC-07 Issued
5	07XXXXXXXXXXZA	71	6	34612164	3575992	30.07.2019	DRC-07 Issued
6	07XXXXXXXXXXZQ	84	7	278326040	50098696	1.2.2019	DRC-01 Issued
7	07XXXXXXXXXXZU	84	7	124245381	7635971	11.1.2021	DRC-01 Issued
8	07XXXXXXXXXXZQ	61	5	172000	8600	7.8.2018	DRC-01 Issued
9	07XXXXXXXXXXZ2	62	5	2,34,77,464	3651583	1.7.2017	DRC-07 Issued
10	07XXXXXXXXXXZ7	61	5	4070950	732771	1.7.2017	DRC-01 Issued
11	07XXXXXXXXXXZS	61	5	760862060	56978793	1.2.2019	DRC-01 Issued
12	07XXXXXXXXXXZH	61	5	1467694771	143732831	17.7.2019	DRC-01 Issued
13	07XXXXXXXXXXZW	62	5	96261237	17137018	25.2.2020	Not received
14	07XXXXXXXXXXZK	61	5	5,02,59,415	9176895	1.7.2017	DRC-01 Issued
15	07XXXXXXXXXXZJ	61	6	86090624	14384552	1.1.2019	DRC-01 Issued
16	07XXXXXXXXXXZR	63	6	14789133	2662045	8.12.2018	Not received
17	07XXXXXXXXXXZR	61	5	9548274	1718681	24.5.2019	DRC-01 Issued
18	07XXXXXXXXXXZ6	61	5	7956370	2888366	15.12.2019	DRC-01 Issued
19	07XXXXXXXXXXZ2	62	5	132143168	23041783	15.2.2018	Not received
20	07XXXXXXXXXXZN	61	5	119633079	21185055	25.6.2018	DRC-01 Issued
21	07XXXXXXXXXXZH	61	5	223043907	40036614	29.11.2018	DRC-01 Issued
22	07XXXXXXXXXXZ5	62	5	192595558	20847628	17.9.2018	DRC-07 Issued
23	07XXXXXXXXXXZZ	62	5	935117364	84688092	18.3.2019	DRC-07 Issued
24	07XXXXXXXXXXZ9	62	5	37435718	6738429	01.7.2017	Not received
25	07XXXXXXXXXXZE	63	6	46560224	8380840	31.8.2018	DRC-01 Issued
26	07XXXXXXXXXXZJ	63	6	375905964	67663074	8.3.2019	Not received
27	07XXXXXXXXXXZ7	206	11	432310132	81906314	13.02.2019	Not received
28	07XXXXXXXXXXZ8	210	11	1246284756	217649174	16.07.2018	Not received
				7347538201	993959362		

Annexure 1.13
(Referred to in paragraph 1.3.10.1 (v))
Supply through same/similar invoices

Sl. No.	GSTIN	Ward	Zone	Total No. of EWBs generated	Assessable Value of Outward supply (in ₹)	Tax Involved (in ₹)	Department's response
1	07XXXXXXXXXXZJ	84	7	16	1367387	165671	DRC-01 Issued
2	07XXXXXXXXXXZ9	62	5	24	2026604	364789	Not received
3	07XXXXXXXXXXZW	63	6	13	3026044	544688	ASMT-10 Issued
4	07XXXXXXXXXXZK	61	5	2	992000	277760	DRC-01 Issued
5	07XXXXXXXXXXZE	63	6	4	5713450	1028421	DRC-01 Issued
6	07XXXXXXXXXXZN	61	5	4	4616540	830976	DRC-01 Issued
7	07XXXXXXXXXXZH	61	5	2	180000	32400	DRC-01 Issued
				65	17922025	3244705	

Annexure 1.14
(Referred to in paragraph 1.3.10.1 (vi))
Supply made through suspicious vehicles

Sl. No.	GSTIN	Ward	Zone	Total No. of EWBs generated	Value of Outward Supply (in ₹)	Remarks	Department's response
1	07XXXXXXXXXXZ3	74	7	1	1568078	Surrendered vehicles mentioned in EWB	DRC-07 Issued
2	07XXXXXXXXXXZ3	74	7	3	10183950	Vehicle whose registration has been cancelled mentioned in EWB	DRC-07 Issued
3	07XXXXXXXXXXZK	74	7	1	1168607	Stolen vehicles mentioned in EWB	DRC-07 Issued
4	07XXXXXXXXXXZA	71	6	1	3988051	Suspended vehicles mentioned EWB	DRC-07 Issued
5	07XXXXXXXXXXZQ	84	7	1	1476167	Suspended vehicles mentioned EWB	DRC-01 Issued
6	07XXXXXXXXXXZR	35	1	1	66898	EWBs generated using suspended two wheeler	DRC-07 Issued
7	07XXXXXXXXXXZL	63	6	1	1044480	EWBs generated using 2-wheeler	DRC-01 Issued
8	07XXXXXXXXXXZH	61	5	4	24792240	EWBs generated using 2-wheeler	DRC-01 Issued
9	07XXXXXXXXXXZL	63	6	3	1467040	EWBs generated using Scrapped vehicles	DRC-01 Issued
10	07XXXXXXXXXXZW	62	5	1	610834	EWBs generated using cancelled vehicles	Not Received
11	07XXXXXXXXXXZS	61	5	1	866934	Vehicle whose registration has been cancelled mentioned in EWB	DRC-01 Issued
				18	47233279		

Annexure 1.15
(Referred to in paragraph 1.3.10.1 (vii))
Generation of EWBs using invalid Pin codes

Sl.No.	GSTIN	Ward	Zone	Total No. of EWBs generated	Assessable Value of Outward supply (in ₹)	Tax Involved (in ₹)	Department's response
1	07XXXXXXXXXXZA	61	5	1	3100000	558000	DRC-01 Issued
2	07XXXXXXXXXXZ9	62	5	1	20886	3760	Not received
3	07XXXXXXXXXXZ2	62	5	2	4590000	826200	DRC-07 Issued
4	07XXXXXXXXXXZW	63	6	4	274500	49410	ASMT-10 Issued
				8	7985386	1437370	

Annexure 1.16
(Referred to in paragraph 1.3.10.2 (i))
Irregular Availment and Utilization of Input Tax Credit

Sl. No.	GSTIN	Ward	Zone	Financial Year	Taxable value (₹)	Central tax (₹)	State/UT tax (₹)	Total (₹)	Remarks	Department's response
1	07XXXXXX XXXXXXZS	71	6	Jul-20	402750	36247.49	36247.49	72494.98	Document date is after the cancellation of registration of supplier	Not Received
2	07XXXXXX XXXXXXZJ			Jul-18	417277	37554.93	37554.93	75109.86		
								147,605		

Annexure 1.17
(Referred to in paragraph 1.3.10.2 (ii))
Excess Availing and Utilization of Input Tax Credit

Sl. No.	GSTIN	Ward	Zone	ITC claimed as per GSTR-3B(₹)	As per GSTR-2A(₹)	Tax involved(₹)	Department's response
1	07XXXXXXXXXX XZZ	62	5	89261300	52984698	36276602	not received
2	07XXXXXXXXXX XZ5	62	5	1870618	0	1870618	DRC-07 Issued
3	07XXXXXXXXXX XZ2	62	5	58853174	0	58853174	not received
				149985092	52984698	97000394	

Sl. No.	GSTIN	Ward	Zone	Financial Year	As per GSTR-3B (₹)	As per GSTR-2A/2B (₹)	Difference (Excess Availment) (₹)	Department's response
1	07XXXXXXXXXX XZI	202	11	2021-22	39,226,484	36,127,203	3,099,281	Not received
2	07XXXXXXXXXX XZ7	44	3	2018-19	106,590,286	97,865,696	8,724,589	DRC-07 Issued
3	07XXXXXXXXXX XZO	108		2018-19	529,881,959	526,190,379	3,691,580	Not received
				2019-20	422,079,943	404,249,079	17,830,864	Not received
					1,09,77,78,671	1,06,44,32,356	3,33,46,315	

Annexure 1.18
(Referred to in paragraph 1.3.10.2 (iii))
Inadmissible Availing and Utilization of Input Tax Credit

Sl. No.	GSTIN	Ward	Zone	Financial Year	Taxable value (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)	Remarks	Department's response
1	07XXXXXXXXXX XZI	202	11	2018-19 to 2021-22	8956328	1087017.42	1087017.42	1265678	3439713	Blocked Credit under Section 17(5) (C) of DGST Act, 2017	Not received

Annexure 1.19(a)
(Referred to in paragraph 1.4.4)
Sample for Centralised Audit

Sl.No.	GSTIN SELECTED	Year	Ward	Dimension
1	07XXXXXXXXXX1ZG	2018-19	Ward 201	1
2	07XXXXXXXXXX1ZC	2018-19	Ward 62	1
3	07XXXXXXXXXX1ZX	2018-19	Ward 103	1
4	07XXXXXXXXXX1ZS	2020-21	Ward 111(Special Zone)	1
5	07XXXXXXXXXX1ZS	2018-19	Ward 111(Special Zone)	1
6	07XXXXXXXXXX1ZS	2019-20	Ward 111(Special Zone)	1
7	07XXXXXXXXXX1ZJ	2020-21	Ward 14	1
8	07XXXXXXXXXX1ZJ	2018-19	Ward 14	1
9	07XXXXXXXXXX1ZX	2018-19	Ward 63	1
10	07XXXXXXXXXX1ZI	2020-21	Ward 14	1
11	07XXXXXXXXXX1ZE	2018-19	Ward 93	1
12	07XXXXXXXXXX1ZD	2020-21	Ward 210	1
13	07XXXXXXXXXX1Z4	2018-19	Ward 107(Special Zone)	1
14	07XXXXXXXXXX1Z4	2019-20	Ward 107(Special Zone)	1
15	07XXXXXXXXXX1Z4	2020-21	Ward 107(Special Zone)	1
16	07XXXXXXXXXX1ZY	2018-19	Ward 107(Special Zone)	1
17	07XXXXXXXXXX1ZY	2019-20	Ward 107(Special Zone)	1
18	07XXXXXXXXXX1ZO	2019-20	Ward 206	1
19	07XXXXXXXXXX1ZO	2020-21	Ward 206	1
20	07XXXXXXXXXX1ZO	2018-19	Ward 206	1
21	07XXXXXXXXXX1ZB	2018-19	Ward 210	1
22	07XXXXXXXXXX1ZB	2019-20	Ward 210	1
23	07XXXXXXXXXX1ZQ	2019-20	Ward 201	1
24	07XXXXXXXXXX1ZQ	2020-21	Ward 201	1
25	07XXXXXXXXXX2ZR	2018-19	Ward 28	1
26	07XXXXXXXXXX2Z8	2018-19	Ward 28	1
27	07XXXXXXXXXX1ZD	2019-20	Ward 63	1
28	07XXXXXXXXXX2ZT	2020-21	Ward 210	1
29	07XXXXXXXXXX1ZI	2018-19	Ward 63	1
30	07XXXXXXXXXX1Z6	2018-19	Ward 63	1
31	07XXXXXXXXXX1Z6	2019-20	Ward 63	1
32	07XXXXXXXXXX1ZC	2019-20	Ward 66	1
33	07XXXXXXXXXX1ZC	2018-19	Ward 66	1
34	07XXXXXXXXXX1ZH	2018-19	Ward 210	1
35	07XXXXXXXXXX1ZH	2019-20	Ward 210	1
36	07XXXXXXXXXX1ZI	2020-21	Ward 210	1
37	07XXXXXXXXXX1ZH	2018-19	Ward 12	1
38	07XXXXXXXXXX2Z5	2018-19	Ward 72	1
39	07XXXXXXXXXX1ZL	2019-20	Ward 63	1
40	07XXXXXXXXXX1ZS	2018-19	Ward 27	1
41	07XXXXXXXXXX1ZN	2018-19	Ward 210	1
42	07XXXXXXXXXX1Z9	2018-19	Ward 202	1
43	07XXXXXXXXXX1Z9	2019-20	Ward 202	1
44	07XXXXXXXXXX1Z7	2018-19	Ward 70	1
45	07XXXXXXXXXX1Z0	2019-20	Ward 205	2
46	07XXXXXXXXXX1Z0	2018-19	Ward 205	2
47	07XXXXXXXXXX1Z0	2020-21	Ward 205	2
48	07XXXXXXXXXX2Z9	2019-20	Ward 207	2
49	07XXXXXXXXXX2Z9	2018-19	Ward 207	2
50	07XXXXXXXXXX1ZK	2019-20	Ward 105	2
51	07XXXXXXXXXX1ZK	2018-19	Ward 105	2
52	07XXXXXXXXXX1ZK	2020-21	Ward 105	2

Sl.No.	GSTIN SELECTED	Year	Ward	Dimension
53	07XXXXXXXXXX1Z8	2020-21	Ward 61	2
54	07XXXXXXXXXX1Z8	2018-19	Ward 61	2
55	07XXXXXXXXXX1ZF	2019-20	Ward 203	2
56	07XXXXXXXXXX1ZF	2020-21	Ward 203	2
57	07XXXXXXXXXX1Z2	2020-21	Ward 206	2
58	07XXXXXXXXXX1Z2	2018-19	Ward 206	2
59	07XXXXXXXXXX1Z2	2019-20	Ward 206	2
60	07XXXXXXXXXX1ZB	2020-21	Ward 89	2
61	07XXXXXXXXXX1ZB	2019-20	Ward 89	2
62	07XXXXXXXXXX1ZB	2018-19	Ward 89	2
63	07XXXXXXXXXX1ZT	2020-21	Ward 94	2
64	07XXXXXXXXXX1ZT	2019-20	Ward 94	2
65	07XXXXXXXXXX1ZT	2018-19	Ward 94	2
66	07XXXXXXXXXX1Z1	2019-20	Ward 206	2
67	07XXXXXXXXXX1Z1	2018-19	Ward 206	2
68	07XXXXXXXXXX1ZZ	2020-21	Ward 207	2
69	07XXXXXXXXXX1ZZ	2019-20	Ward 207	2
70	07XXXXXXXXXX1ZZ	2018-19	Ward 207	2
71	07XXXXXXXXXX1Z9	2019-20	Ward 61	2
72	07XXXXXXXXXX1Z9	2018-19	Ward 61	2
73	07XXXXXXXXXX1ZS	2020-21	Ward 202	2
74	07XXXXXXXXXX1ZS	2019-20	Ward 202	2
75	07XXXXXXXXXX1ZS	2018-19	Ward 202	2
76	07XXXXXXXXXX1ZC	2018-19	Ward 2	2
77	07XXXXXXXXXX1ZC	2020-21	Ward 2	2
78	07XXXXXXXXXX1ZC	2019-20	Ward 2	2
79	07XXXXXXXXXX1ZP	2020-21	Ward 206	2
80	07XXXXXXXXXX1ZP	2019-20	Ward 206	2
81	07XXXXXXXXXX1ZP	2018-19	Ward 206	2
82	07XXXXXXXXXX1ZZ	2020-21	Ward 206	2
83	07XXXXXXXXXX1ZZ	2018-19	Ward 206	2
84	07XXXXXXXXXX1ZZ	2018-19	Ward 63	3
85	07XXXXXXXXXX1ZW	2018-19	Ward 210	3
86	07XXXXXXXXXX1ZY	2019-20	Ward 63	3
87	07XXXXXXXXXX1ZY	2018-19	Ward 63	3
88	07XXXXXXXXXX1ZG	2018-19	Ward 98	3
89	07XXXXXXXXXX1Z6	2018-19	Ward 61	3
90	07XXXXXXXXXX1Z6	2019-20	Ward 61	3
91	07XXXXXXXXXX1Z8	2018-19	Ward 63	3
92	07XXXXXXXXXX1ZC	2018-19	Ward 93	3
93	07XXXXXXXXXX2ZY	2018-19	Ward 63	3
94	07XXXXXXXXXX1Z0	2019-20	Ward 210	3
95	07XXXXXXXXXX1Z0	2018-19	Ward 210	3
96	07XXXXXXXXXX1ZZ	2018-19	Ward 4	3
97	07XXXXXXXXXX1ZO	2019-20	Ward 72	3
98	07XXXXXXXXXX1Z9	2019-20	Ward 27	3
99	07XXXXXXXXXX1ZI	2019-20	Ward 34	3
100	07XXXXXXXXXX1ZI	2018-19	Ward 34	3
101	07XXXXXXXXXX1ZM	2019-20	Ward 105	3
102	07XXXXXXXXXX1ZZ	2018-19	Ward 210	3
103	07XXXXXXXXXX1ZG	2018-19	Ward 210	3
104	07XXXXXXXXXX1Z1	2019-20	Ward 82	3
105	07XXXXXXXXXX1Z1	2018-19	Ward 82	3
106	07XXXXXXXXXX1ZZ	2018-19	Ward 67	3
107	07XXXXXXXXXX2ZE	2018-19	Ward 64	3
108	07XXXXXXXXXX1ZS	2019-20	Ward 84	3
109	07XXXXXXXXXX1ZS	2018-19	Ward 84	3

Sl.No.	GSTIN SELECTED	Year	Ward	Dimension
110	07XXXXXXXXXX1ZR	2020-21	Ward 203	4
111	07XXXXXXXXXX6ZG	2019-20	Ward 202	4
112	07XXXXXXXXXX1Z4	2019-20	Ward 203	4
113	07XXXXXXXXXX1Z4	2020-21	Ward 203	4
114	07XXXXXXXXXX1ZZ	2020-21	Ward 2	4
115	07XXXXXXXXXX1ZD	2018-19	Ward 205	4
116	07XXXXXXXXXX1ZD	2019-20	Ward 205	4
117	07XXXXXXXXXX1ZD	2020-21	Ward 205	4
118	07XXXXXXXXXX1Z1	2018-19	Ward 205	4
119	07XXXXXXXXXX1Z7	2018-19	Ward 96	4
120	07XXXXXXXXXX1Z7	2019-20	Ward 96	4
121	07XXXXXXXXXX1ZG	2018-19	Ward 206	4
122	07XXXXXXXXXX1Z5	2018-19	Ward 203	4
123	07XXXXXXXXXX2ZV	2018-19	Ward 203	4
124	07XXXXXXXXXX1ZQ	2018-19	Ward 106	4
125	07XXXXXXXXXX1ZQ	2019-20	Ward 106	4
126	07XXXXXXXXXX1ZK	2019-20	Ward 96	4
127	07XXXXXXXXXX1Z1	2019-20	Ward 63	4
128	07XXXXXXXXXX1Z6	2019-20	Ward 98	4
129	07XXXXXXXXXX1ZT	2018-19	Ward 63	4
130	07XXXXXXXXXX1Z9	2018-19	Ward 63	4
131	07XXXXXXXXXX1Z9	2020-21	Ward 63	4
132	07XXXXXXXXXX3ZM	2018-19	Ward 63	4
133	07XXXXXXXXXX1Z0	2019-20	Ward 203	4
134	07XXXXXXXXXX1ZA	2019-20	Ward 202	4
135	07XXXXXXXXXX2ZQ	2019-20	Ward 94	4
136	07XXXXXXXXXX1Z2	2020-21	Ward 204	5
137	07XXXXXXXXXX1Z7	2019-20	Ward 71	5
138	07XXXXXXXXXX1ZL	2018-19	Ward 203	5
139	07XXXXXXXXXX1ZL	2020-21	Ward 203	5
140	07XXXXXXXXXX1ZL	2019-20	Ward 203	5
141	07XXXXXXXXXX2ZF	2018-19	Ward 204	5
142	07XXXXXXXXXX6ZC	2020-21	Ward 11	5
143	07XXXXXXXXXX6ZC	2019-20	Ward 11	5
144	07XXXXXXXXXX1Z4	2018-19	Ward 203	5
145	07XXXXXXXXXX1Z3	2019-20	Ward 44	5
146	07XXXXXXXXXX1ZI	2020-21	Ward 88	5
147	07XXXXXXXXXX1Z3	2020-21	Ward 63	5
148	07XXXXXXXXXX1Z3	2019-20	Ward 63	5
149	07XXXXXXXXXX1Z3	2018-19	Ward 63	5
150	07XXXXXXXXXX1Z3	2019-20	Ward 202	5
151	07XXXXXXXXXX1Z3	2020-21	Ward 202	5
152	07XXXXXXXXXX1ZX	2018-19	Ward 207	5
153	07XXXXXXXXXX1ZX	2019-20	Ward 207	5
154	07XXXXXXXXXX1ZR	2019-20	Ward 63	5
155	07XXXXXXXXXX1ZR	2020-21	Ward 63	5
156	07XXXXXXXXXX1ZR	2018-19	Ward 63	5
157	07XXXXXXXXXX1ZJ	2018-19	Ward 202	5
158	07XXXXXXXXXX2ZY	2018-19	Ward 210	5
159	07XXXXXXXXXX1ZH	2019-20	Ward 27	5
160	07XXXXXXXXXX1Z6	2018-19	Ward 23	5
161	07XXXXXXXXXX2ZQ	2020-21	Ward 210	5
162	07XXXXXXXXXX3ZK	2018-19	Ward 61	5
163	07XXXXXXXXXX1ZT	2020-21	Ward 84	5
164	07XXXXXXXXXX1ZU	2020-21	Ward 208	5
165	07XXXXXXXXXX1ZU	2019-20	Ward 208	5
166	07XXXXXXXXXX2Z9	2020-21	Ward 207	6

Sl.No.	GSTIN SELECTED	Year	Ward	Dimension
167	07XXXXXXXXXX2Z9	2018-19	Ward 207	6
168	07XXXXXXXXXX2ZT	2019-20	Ward 201	6
169	07XXXXXXXXXX1ZK	2019-20	Ward 203	6
170	07XXXXXXXXXX1ZK	2018-19	Ward 203	6
171	07XXXXXXXXXX1Z4	2018-19	Ward 107(Special Zone)	6
172	07XXXXXXXXXX1Z1	2019-20	Ward 206	6
173	07XXXXXXXXXX1ZN	2019-20	Ward 61	6
174	07XXXXXXXXXX1ZN	2018-19	Ward 61	6
175	07XXXXXXXXXX2Z7	2018-19	Ward 110(Special Zone)	6
176	07XXXXXXXXXX1ZK	2019-20	Ward 100	6
177	07XXXXXXXXXX1Z0	2018-19	Ward 203	6
178	07XXXXXXXXXX1Z0	2019-20	Ward 203	6
179	07XXXXXXXXXX1Z0	2020-21	Ward 203	6
180	07XXXXXXXXXX1Z1	2020-21	Ward 203	6
181	07XXXXXXXXXX1Z1	2018-19	Ward 203	6
182	07XXXXXXXXXX2Z9	2018-19	Ward 208	7
183	07XXXXXXXXXX1ZA	2020-21	Ward 202	7
184	07XXXXXXXXXX1ZA	2019-20	Ward 202	7
185	07XXXXXXXXXX1ZU	2020-21	Ward 16	7
186	07XXXXXXXXXX1Z6	2020-21	Ward 103	7
187	07XXXXXXXXXX1ZO	2020-21	Ward 58	7
188	07XXXXXXXXXX1Z6	2018-19	Ward 63	7
189	07XXXXXXXXXX1ZA	2018-19	Ward 107(Special Zone)	7
190	07XXXXXXXXXX2ZS	2018-19	Ward 201	7
191	07XXXXXXXXXX2ZS	2020-21	Ward 201	7
192	07XXXXXXXXXX1ZM	2020-21	Ward 74	7
193	07XXXXXXXXXX1Z7	2018-19	Ward 71	7
194	07XXXXXXXXXX1Z7	2020-21	Ward 71	7
195	07XXXXXXXXXX1Z1	2019-20	Ward 20	9
196	07XXXXXXXXXX1Z1	2020-21	Ward 20	9
197	07XXXXXXXXXX1ZL	2020-21	Ward 20	9
198	07XXXXXXXXXX1ZL	2019-20	Ward 20	9
199	07XXXXXXXXXX1ZP	2018-19	Ward 16	9
200	07XXXXXXXXXX1ZP	2019-20	Ward 16	9
201	07XXXXXXXXXX1ZE	2019-20	Ward 64	9
202	07XXXXXXXXXX1ZE	2018-19	Ward 64	9
203	07XXXXXXXXXX1ZV	2019-20	Ward 59	9
204	07XXXXXXXXXX1ZH	2019-20	Ward 93	9
205	07XXXXXXXXXX1ZH	2018-19	Ward 93	9
206	07XXXXXXXXXX1Z8	2019-20	Ward 71	9
207	07XXXXXXXXXX1Z8	2018-19	Ward 71	9
208	07XXXXXXXXXX2ZC	2018-19	Ward 71	9
209	07XXXXXXXXXX2Z4	2020-21	Ward 71	9
210	07XXXXXXXXXX1ZP	2019-20	Ward 10	9
211	07XXXXXXXXXX1ZP	2018-19	Ward 10	9
212	07XXXXXXXXXX1ZY	2018-19	Ward 63	9
213	07XXXXXXXXXX1ZY	2019-20	Ward 63	9
214	07XXXXXXXXXX1ZY	2020-21	Ward 63	9
215	07XXXXXXXXXX1Z1	2019-20	Ward 63	9
216	07XXXXXXXXXX1Z1	2018-19	Ward 63	9
217	07XXXXXXXXXX2ZR	2019-20	Ward 92	9
218	07XXXXXXXXXX2ZR	2018-19	Ward 92	9
219	07XXXXXXXXXX1ZU	2018-19	Ward 79	9
220	07XXXXXXXXXX1ZU	2019-20	Ward 79	9
221	07XXXXXXXXXX1ZG	2018-19	Ward 62	9
222	07XXXXXXXXXX1ZG	2019-20	Ward 62	9
223	07XXXXXXXXXX1ZE	2019-20	Ward 65	9

Sl.No.	GSTIN SELECTED	Year	Ward	Dimension
224	07XXXXXXXXXX1ZE	2018-19	Ward 65	9
225	07XXXXXXXXXX1ZQ	2018-19	Ward 78	9
226	07XXXXXXXXXX1ZQ	2019-20	Ward 78	9
227	07XXXXXXXXXX1Z0	2019-20	Ward 37	9
228	07XXXXXXXXXX1ZR	2020-21	Ward 28	9
229	07XXXXXXXXXX1ZR	2019-20	Ward 28	9
230	07XXXXXXXXXX1ZR	2018-19	Ward 28	9
231	07XXXXXXXXXX1Z0	2018-19	Ward 73 to 54	9
232	07XXXXXXXXXX1Z0	2020-21	Ward 73 to 54	9
233	07XXXXXXXXXX1ZL	2020-21	Ward 203	9
234	07XXXXXXXXXX1ZL	2019-20	Ward 203	9
235	07XXXXXXXXXX1ZX	2019-20	Ward 83	9
236	07XXXXXXXXXX1ZX	2020-21	Ward 83	9
237	07XXXXXXXXXX1Z1	2019-20	Ward 208	9
238	07XXXXXXXXXX1Z1	2020-21	Ward 208	9
239	07XXXXXXXXXX1ZU	2020-21	Ward 208	9
240	07XXXXXXXXXX1ZU	2018-19	Ward 208	9
241	07XXXXXXXXXX1ZU	2019-20	Ward 208	9
242	07XXXXXXXXXX1ZT	2018-19	Ward 206	9
243	07XXXXXXXXXX1ZT	2019-20	Ward 206	9
244	07XXXXXXXXXX1ZT	2020-21	Ward 206	9
245	07XXXXXXXXXX1ZF	2018-19	Ward 78	9
246	07XXXXXXXXXX1ZF	2019-20	Ward 78	9
247	07XXXXXXXXXX1ZC	2018-19	Ward 74	9
248	07XXXXXXXXXX1ZQ	2018-19	Ward 62	9
249	07XXXXXXXXXX1ZQ	2020-21	Ward 62	9
250	07XXXXXXXXXX1Z7	2019-20	Ward 59	9
251	07XXXXXXXXXX1Z3	2018-19	Ward 32	9
252	07XXXXXXXXXX1ZI	2019-20	Ward 84	9
253	07XXXXXXXXXX1ZI	2018-19	Ward 84	9
254	07XXXXXXXXXX1Z2	2020-21	Ward 61	9
255	07XXXXXXXXXX1ZF	2019-20	Ward 93	9
256	07XXXXXXXXXX1ZF	2020-21	Ward 93	9
257	07XXXXXXXXXX1Z3	2019-20	Ward 59	9
258	07XXXXXXXXXX1Z3	2020-21	Ward 59	9
259	07XXXXXXXXXX2ZR	2019-20	Ward 84	9
260	07XXXXXXXXXX2ZR	2018-19	Ward 84	9
261	07XXXXXXXXXX1ZV	2019-20	Ward 59	10
262	07XXXXXXXXXX1ZO	2018-19	Ward 59	10
263	07XXXXXXXXXX1ZO	2019-20	Ward 59	10
264	07XXXXXXXXXX1ZO	2020-21	Ward 59	10
265	07XXXXXXXXXX1Z3	2018-19	Ward 12	10
266	07XXXXXXXXXX1ZF	2018-19	Ward 78	10
267	07XXXXXXXXXX1ZL	2018-19	Ward 78	10
268	07XXXXXXXXXX1ZQ	2018-19	Ward 78	10
269	07XXXXXXXXXX1Z9	2018-19	Ward 75	10
270	07XXXXXXXXXX4ZG	2019-20	Ward 77	10
271	07XXXXXXXXXX1ZB	2020-21	Ward 62	10
272	07XXXXXXXXXX1Z1	2020-21	Ward 63	10
273	07XXXXXXXXXX1Z9	2020-21	Ward 63	10
274	07XXXXXXXXXX1ZE	2019-20	Ward 63	10
275	07XXXXXXXXXX1Z1	2019-20	Ward 41	10
276	07XXXXXXXXXX1ZN	2018-19	Ward 97	10
277	07XXXXXXXXXX1ZN	2019-20	Ward 97	10
278	07XXXXXXXXXX1ZN	2020-21	Ward 97	10
279	07XXXXXXXXXX2Z7	2018-19	Ward 96	10
280	07XXXXXXXXXX1ZJ	2018-19	Ward 103	10

Sl.No.	GSTIN SELECTED	Year	Ward	Dimension
281	07XXXXXXXXXX1ZJ	2019-20	Ward 103	10
282	07XXXXXXXXXX1ZA	2018-19	Ward 203	10
283	07XXXXXXXXXX1ZA	2019-20	Ward 203	10
284	07XXXXXXXXXX1ZA	2020-21	Ward 203	10
285	07XXXXXXXXXX3Z3	2018-19	Ward 44	10
286	07XXXXXXXXXX3Z3	2019-20	Ward 44	10
287	07XXXXXXXXXX3Z3	2020-21	Ward 44	10
288	07XXXXXXXXXX1ZN	2018-19	Ward 93	10
289	07XXXXXXXXXX1ZN	2019-20	Ward 93	10
290	07XXXXXXXXXX1ZN	2020-21	Ward 93	10
291	07XXXXXXXXXX1ZF	2019-20	Ward 93	10
292	07XXXXXXXXXX1ZR	2018-19	Ward 91	10
293	07XXXXXXXXXX1ZR	2019-20	Ward 91	10
294	07XXXXXXXXXX1ZR	2020-21	Ward 91	10
295	07XXXXXXXXXX1Z4	2018-19	Ward 202	10
296	07XXXXXXXXXX1Z4	2019-20	Ward 202	10
297	07XXXXXXXXXX1Z4	2020-21	Ward 202	10
298	07XXXXXXXXXX1ZH	2018-19	Ward 86	10
299	07XXXXXXXXXX1ZH	2019-20	Ward 86	10
300	07XXXXXXXXXX1Z4	2018-19	Ward 201	10
301	07XXXXXXXXXX1Z4	2019-20	Ward 201	10
302	07XXXXXXXXXX1Z4	2020-21	Ward 201	10
303	07XXXXXXXXXX1Z6	2019-20	Ward 64 to 210	10
304	07XXXXXXXXXX1ZK	2020-21	Ward 48	11
305	07XXXXXXXXXX1ZK	2018-19	Ward 48	11
306	07XXXXXXXXXX1ZK	2019-20	Ward 48	11
307	07XXXXXXXXXX1ZZ	2018-19	Ward 98	11
308	07XXXXXXXXXX1Z5	2019-20	Ward 97	11
309	07XXXXXXXXXX1Z9	2018-19	Ward 86	11
310	07XXXXXXXXXX1Z2	2019-20	Ward 89	11
311	07XXXXXXXXXX1Z2	2018-19	Ward 89	11
312	07XXXXXXXXXX1ZQ	2018-19	Ward 101	11
313	07XXXXXXXXXX1ZQ	2020-21	Ward 101	11
314	07XXXXXXXXXX1ZQ	2019-20	Ward 101	11
315	07XXXXXXXXXX1ZG	2018-19	Ward 71	11
316	07XXXXXXXXXX2Z9	2019-20	Ward 207	11
317	07XXXXXXXXXX2Z9	2018-19	Ward 207	11
318	07XXXXXXXXXX1ZT	2018-19	Ward 201	11
319	07XXXXXXXXXX1ZW	2019-20	Ward 61	11
320	07XXXXXXXXXX1Z3	2020-21	Ward 89	12
321	07XXXXXXXXXX2ZZ	2020-21	Ward 86 case pertains to 62	12
322	07XXXXXXXXXX2ZZ	2018-19		12
323	07XXXXXXXXXX2ZZ	2019-20		12
324	07XXXXXXXXXX1ZF	2019-20	Ward 71	12
325	07XXXXXXXXXX1Z5	2019-20	Ward 51	12
326	07XXXXXXXXXX1Z5	2020-21	Ward 51	12
327	07XXXXXXXXXX1Z4	2020-21	Ward 203	12
328	07XXXXXXXXXX1Z4	2019-20	Ward 203	12
329	07XXXXXXXXXX2Z2	2020-21	Ward 80	12
330	07XXXXXXXXXX1Z9	2019-20	Ward 208	12
331	07XXXXXXXXXX2Z2	2020-21	Ward 56	12
332	07XXXXXXXXXX2Z2	2019-20	Ward 56	12
333	07XXXXXXXXXX1Z3	2019-20	Ward 3	12
334	07XXXXXXXXXX1ZY	2019-20	Ward 100	12
335	07XXXXXXXXXX1ZY	2018-19	Ward 100	12
336	07XXXXXXXXXX1ZG	2019-20	Ward 2	13
337	07XXXXXXXXXX1Z4	2018-19	Ward 2	13

Sl.No.	GSTIN SELECTED	Year	Ward	Dimension
338	07XXXXXXXXXX1ZL	2019-20	Ward 203	13
339	07XXXXXXXXXX1ZL	2018-19	Ward 203	13
340	07XXXXXXXXXX1ZK	2018-19	Ward 101	13
341	07XXXXXXXXXX2ZO	2018-19	Ward 52	13
342	07XXXXXXXXXX1ZO	2020-21	Ward 89	13
343	07XXXXXXXXXX1ZG	2020-21	Ward 2	13
344	07XXXXXXXXXX1Z3	2018-19	Ward 208	13
345	07XXXXXXXXXX2ZE	2020-21	Ward 206	13
346	07XXXXXXXXXX2ZE	2018-19	Ward 206	13
347	07XXXXXXXXXX2ZE	2019-20	Ward 206	13
348	07XXXXXXXXXX1ZH	2018-19	Ward 113	13
349	07XXXXXXXXXX1Z1	2018-19	Ward 108	14
350	07XXXXXXXXXX1Z1	2019-20	Ward 108	14
351	07XXXXXXXXXX1ZL	2018-19	Ward 203	14
352	07XXXXXXXXXX1ZL	2019-20	Ward 203	14
353	07XXXXXXXXXX1ZP	2020-21	Ward 203	14
354	07XXXXXXXXXX1ZP	2018-19	Ward 203	14
355	07XXXXXXXXXX1ZP	2019-20	Ward 203	14
356	07XXXXXXXXXX1Z1	2020-21	Ward 203	14
357	07XXXXXXXXXX1Z7	2019-20	Ward 40	14
358	07XXXXXXXXXX1Z7	2018-19	Ward 40	14
359	07XXXXXXXXXX2Z8	2020-21	Ward 50	14
360	07XXXXXXXXXX2Z8	2019-20	Ward 50	14
361	07XXXXXXXXXX2Z8	2018-19	Ward 50	14
362	07XXXXXXXXXX2ZK	2019-20	Ward 28	14
363	07XXXXXXXXXX2ZK	2018-19	Ward 28	14
364	07XXXXXXXXXX2ZK	2020-21	Ward 28	14
365	07XXXXXXXXXX1ZT	2020-21	Ward 89	14
366	07XXXXXXXXXX1ZT	2018-19	Ward 89	14
367	07XXXXXXXXXX1ZT	2019-20	Ward 89	14
368	07XXXXXXXXXX1ZQ	2020-21	Ward 8	14
369	07XXXXXXXXXX1ZQ	2018-19	Ward 8	14
370	07XXXXXXXXXX1ZQ	2019-20	Ward 8	14
371	07XXXXXXXXXX1Z5	2018-19	Ward 103	14
372	07XXXXXXXXXX1Z5	2019-20	Ward 103	14
373	07XXXXXXXXXX1Z8	2020-21	Ward 70	16
374	07XXXXXXXXXX1ZW	2018-19	Ward 105	16
375	07XXXXXXXXXX1Z9	2019-20	Ward 96	16
376	07XXXXXXXXXX2ZP	2020-21	Ward 102	16
377	07XXXXXXXXXX1ZP	2020-21	Ward 40	16
378	07XXXXXXXXXX1ZB	2020-21	Ward 84	17
379	07XXXXXXXXXX1ZP	2020-21	Ward 65	17
380	07XXXXXXXXXX1Z7	2020-21	Ward 90	17
381	07XXXXXXXXXX1ZH	2020-21	Ward 7	17
382	07XXXXXXXXXX1Z2	2020-21	Ward 59	17
383	07XXXXXXXXXX1Z3	2018-19	Ward 32	20
384	07XXXXXXXXXX2ZT	2019-20	Ward 41	20
385	07XXXXXXXXXX2ZT	2018-19	Ward 41	20
386	07XXXXXXXXXX2ZM	2018-19	Ward 63	20
387	07XXXXXXXXXX2Z9	2018-19	Ward 20	20
388	07XXXXXXXXXX1ZF	2018-19	Ward 78	20
389	07XXXXXXXXXX1ZF	2019-20	Ward 78	20
390	07XXXXXXXXXX1Z1	2018-19	Ward 206	20
391	07XXXXXXXXXX1Z1	2019-20	Ward 206	20
392	07XXXXXXXXXX1ZA	2018-19	Ward 63	20
393	07XXXXXXXXXX1ZN	2018-19	Ward 63	20
394	07XXXXXXXXXX1ZU	2018-19	Ward 71	20

Sl.No.	GSTIN SELECTED	Year	Ward	Dimension
395	07XXXXXXXXXX1ZN	2018-19	Ward 102	20
396	07XXXXXXXXXX4ZN	2018-19	Ward 75	20
397	07XXXXXXXXXX2Z6	2018-19	Ward 63	20
398	07XXXXXXXXXX1ZW	2019-20	Ward 109(Special Zone)	20
399	07XXXXXXXXXX1ZM	2019-20	Ward 63	20
400	07XXXXXXXXXX1ZM	2020-21	Ward 63	20
401	07XXXXXXXXXX1ZH	2018-19	Ward 66	20
402	07XXXXXXXXXX2ZD	2018-19	Ward 85	20
403	07XXXXXXXXXX2ZD	2019-20	Ward 85	20
404	07XXXXXXXXXX1ZO	2018-19	Ward 84	20
405	07XXXXXXXXXX1ZK	2019-20	Ward 64	20
406	07XXXXXXXXXX1ZK	2018-19	Ward 64	20
407	07XXXXXXXXXX2ZS	2019-20	Ward 43	20
408	07XXXXXXXXXX1ZG	2019-20	Ward 201	20
409	07XXXXXXXXXX1Z5	2018-19	Ward 101	21
410	07XXXXXXXXXX1Z5	2019-20	Ward 101	21
411	07XXXXXXXXXX2Z9	2020-21	Ward 208	21
412	07XXXXXXXXXX2Z9	2018-19	Ward 208	21
413	07XXXXXXXXXX2Z9	2019-20	Ward 208	21
414	07XXXXXXXXXX2Z9	2019-20	Ward 207	21
415	07XXXXXXXXXX2Z9	2018-19	Ward 207	21
416	07XXXXXXXXXX1ZH	2019-20	Ward 88	21
417	07XXXXXXXXXX1ZH	2018-19	Ward 88	21
418	07XXXXXXXXXX1ZH	2020-21	Ward 88	21
419	07XXXXXXXXXX1Z6	2018-19	Ward 207	21
420	07XXXXXXXXXX1Z6	2019-20	Ward 207	21
421	07XXXXXXXXXX1Z6	2020-21	Ward 207	21
422	07XXXXXXXXXX1ZZ	2020-21	Ward 203	21
423	07XXXXXXXXXX1ZZ	2018-19	Ward 203	21
424	07XXXXXXXXXX1ZZ	2019-20	Ward 203	21
425	07XXXXXXXXXX1ZH	2019-20	Ward 204	21
426	07XXXXXXXXXX1ZH	2020-21	Ward 204	21
427	07XXXXXXXXXX1Z6	2020-21	Ward 207	21
428	07XXXXXXXXXX1Z6	2018-19	Ward 207	21
429	07XXXXXXXXXX1Z6	2019-20	Ward 207	21
430	07XXXXXXXXXX1ZK	2019-20	Ward 202	21
431	07XXXXXXXXXX1ZK	2018-19	Ward 202	21
432	07XXXXXXXXXX1ZK	2020-21	Ward 202	21
433	07XXXXXXXXXX1ZM	2020-21	Ward 201	21
434	07XXXXXXXXXX1ZM	2018-19	Ward 201	21
435	07XXXXXXXXXX1ZM	2019-20	Ward 201	21
436	07XXXXXXXXXX1ZP	2018-19	Ward 62	21
437	07XXXXXXXXXX1ZP	2019-20	Ward 62	21
438	07XXXXXXXXXX1ZQ	2018-19	Ward 101	21
439	07XXXXXXXXXX1ZQ	2020-21	Ward 101	21
440	07XXXXXXXXXX1ZQ	2019-20	Ward 101	21
441	07XXXXXXXXXX1ZA	2018-19	Ward 204	21
442	07XXXXXXXXXX1ZA	2020-21	Ward 204	21
443	07XXXXXXXXXX1ZA	2019-20	Ward 204	21
444	07XXXXXXXXXX1Z1	2019-20	Ward 208	21
445	07XXXXXXXXXX1Z1	2020-21	Ward 208	21
446	07XXXXXXXXXX1Z1	2018-19	Ward 208	21
447	07XXXXXXXXXX1ZI	2020-21	Ward 92	21
448	07XXXXXXXXXX1ZI	2018-19	Ward 92	21
449	07XXXXXXXXXX1ZI	2019-20	Ward 92	21
450	07XXXXXXXXXX1Z2	2020-21	Ward 60	21
451	07XXXXXXXXXX1Z2	2018-19	Ward 60	21

Sl.No.	GSTIN SELECTED	Year	Ward	Dimension
452	07XXXXXXXXXX1Z2	2019-20	Ward 60	21
453	07XXXXXXXXXX1ZX	2018-19	Ward 43	21
454	07XXXXXXXXXX1ZX	2019-20	Ward 43	21
455	07XXXXXXXXXX2Z8	2019-20	Ward 97	21
456	07XXXXXXXXXX2Z8	2018-19	Ward 97	21
457	07XXXXXXXXXX1Z8	2018-19	Ward 201	21
458	07XXXXXXXXXX1Z8	2019-20	Ward 201	21
459	07XXXXXXXXXX1Z8	2020-21	Ward 201	21
460	07XXXXXXXXXX2Z3	2018-19	Ward 208	21
461	07XXXXXXXXXX2Z3	2019-20	Ward 208	21
462	07XXXXXXXXXX2Z7	2020-21	Ward 203	21
463	07XXXXXXXXXX1Z8	2019-20	Ward 203	21
464	07XXXXXXXXXX1Z8	2018-19	Ward 203	21
465	07XXXXXXXXXX1ZE	2018-19	Ward 96	21
466	07XXXXXXXXXX1ZE	2019-20	Ward 96	21
467	07XXXXXXXXXX1ZE	2020-21	Ward 96	21
468	07XXXXXXXXXX1ZJ	2020-21	Ward 202	21
469	07XXXXXXXXXX1ZJ	2019-20	Ward 202	21
470	07XXXXXXXXXX1ZJ	2018-19	Ward 202	21
471	07XXXXXXXXXX1ZM	2018-19	Ward 105	21
472	07XXXXXXXXXX1ZM	2019-20	Ward 105	21
473	07XXXXXXXXXX1ZP	2018-19	Ward 205	21
474	07XXXXXXXXXX1ZP	2019-20	Ward 205	21
475	07XXXXXXXXXX1ZP	2020-21	Ward 205	21
476	07XXXXXXXXXX1ZV	2020-21	Ward 61	21
477	07XXXXXXXXXX1ZV	2018-19	Ward 61	21
478	07XXXXXXXXXX1ZV	2019-20	Ward 61	21
479	07XXXXXXXXXX1Z9	2019-20	Ward 208	21
480	07XXXXXXXXXX1Z9	2020-21	Ward 208	21
481	07XXXXXXXXXX1Z9	2018-19	Ward 208	21
482	07XXXXXXXXXX1ZP	2018-19	Ward 208	21
483	07XXXXXXXXXX1ZP	2019-20	Ward 208	21
484	07XXXXXXXXXX1ZP	2020-21	Ward 208	21
485	07XXXXXXXXXX1ZO	2019-20	Ward 204	21
486	07XXXXXXXXXX1ZO	2018-19	Ward 204	21
487	07XXXXXXXXXX1ZO	2020-21	Ward 204	21

Annexure 1.19(b)
(Referred to in paragraph 1.4.4)
List of Taxpayers selected for Detailed Audit

Sl. No.	GSTIN	Return year	Ward
1	07XXXXXXXXXX1Z2	2019-20	Ward 72
	07XXXXXXXXXX1Z2	2020-21	Ward 72
2	07XXXXXXXXXX1ZM	2018-19	Ward 1
	07XXXXXXXXXX1ZM	2019-20	Ward 1
	07XXXXXXXXXX1ZM	2020-21	Ward 1
3	07XXXXXXXXXX1ZM	2018-19	Ward 202
	07XXXXXXXXXX1ZM	2019-20	Ward 202
	07XXXXXXXXXX1ZM	2020-21	Ward 202
4	07XXXXXXXXXX1ZW	2018-19	Ward 207
	07XXXXXXXXXX1ZW	2019-20	Ward 207
	07XXXXXXXXXX1ZW	2020-21	Ward 207
5	07XXXXXXXXXX1ZO	2018-19	Ward 202
	07XXXXXXXXXX1ZO	2019-20	Ward 202
	07XXXXXXXXXX1ZO	2020-21	Ward 202
6	07XXXXXXXXXX2Z4	2018-19	Ward 204
	07XXXXXXXXXX2Z4	2019-20	Ward 204
	07XXXXXXXXXX2Z4	2020-21	Ward 204
7	07XXXXXXXXXX1Z3	2018-19	Ward 208
	07XXXXXXXXXX1Z3	2019-20	Ward 208
	07XXXXXXXXXX1Z3	2020-21	Ward 208
8	07XXXXXXXXXX1ZY	2018-19	Ward 94
	07XXXXXXXXXX1ZY	2019-20	Ward 94
	07XXXXXXXXXX1ZY	2020-21	Ward 94
9	07XXXXXXXXXX1Z0	2018-19	Ward 45
	07XXXXXXXXXX1Z0	2019-20	Ward 45
10	07XXXXXXXXXX1Z1	2020-21	Ward 207
	07XXXXXXXXXX1Z1	2019-20	Ward 207
	07XXXXXXXXXX1Z1	2020-21	Ward 207
11	07XXXXXXXXXX1Z6	2018-19	Ward 202
	07XXXXXXXXXX1Z6	2019-20	Ward 202
	07XXXXXXXXXX1Z6	2020-21	Ward 202
12	07XXXXXXXXXX1Z8	2018-19	Ward 64
	07XXXXXXXXXX1Z8	2019-20	Ward 64
	07XXXXXXXXXX1Z8	2020-21	Ward 64
13	07XXXXXXXXXX1ZD	2020-21	Ward 52
14	07XXXXXXXXXX1Z2	2018-19	Ward 115(Special Zone)
	07XXXXXXXXXX1Z2	2019-20	Ward 115(Special Zone)
	07XXXXXXXXXX1Z2	2020-21	Ward 115(Special Zone)
15	07XXXXXXXXXX1ZR	2018-19	Ward 206
	07XXXXXXXXXX1ZR	2019-20	Ward 206
	07XXXXXXXXXX1ZR	2020-21	Ward 206
16	07XXXXXXXXXX2ZZ	2018-19	Ward 206
	07XXXXXXXXXX2ZZ	2019-20	Ward 206
	07XXXXXXXXXX2ZZ	2020-21	Ward 206
17	07XXXXXXXXXX1ZE	2018-19	Ward 89

Sl. No.	GSTIN	Return year	Ward
	07XXXXXXXXXX1ZE	2019-20	Ward 89
	07XXXXXXXXXX1ZE	2020-21	Ward 89
18	07XXXXXXXXXX2ZE	2018-19	Ward 203
	07XXXXXXXXXX2ZE	2019-20	Ward 203
	07XXXXXXXXXX2ZE	2020-21	Ward 203
19	07XXXXXXXXXX1ZM	2018-19	Ward 98
	07XXXXXXXXXX1ZM	2019-20	Ward 98
	07XXXXXXXXXX1ZM	2020-21	Ward 98
20	07XXXXXXXXXX1Z1	2018-19	Ward 73
	07XXXXXXXXXX1Z1	2019-20	Ward 73
	07XXXXXXXXXX1Z1	2020-21	Ward 73
21	07XXXXXXXXXX1ZP	2018-19	Ward 90
	07XXXXXXXXXX1ZP	2019-20	Ward 90
	07XXXXXXXXXX1ZP	2020-21	Ward 90
22	07XXXXXXXXXX1ZX	2018-19	Ward 204
	07XXXXXXXXXX1ZX	2019-20	Ward 204
	07XXXXXXXXXX1ZX	2020-21	Ward 204
23	07XXXXXXXXXX1ZP	2018-19	Ward 203
	07XXXXXXXXXX1ZP	2019-20	Ward 203
	07XXXXXXXXXX1ZP	2020-21	Ward 203
24	07XXXXXXXXXX1Z8	2018-19	Ward 61
	07XXXXXXXXXX1Z8	2019-20	Ward 61
	07XXXXXXXXXX1Z8	2020-21	Ward 61
25	07XXXXXXXXXX1ZI	2018-19	Ward 202
	07XXXXXXXXXX1ZI	2019-20	Ward 202
	07XXXXXXXXXX1ZI	2020-21	Ward 202
26	07XXXXXXXXXX1Z4	2018-19	Ward 100
	07XXXXXXXXXX1Z4	2019-20	Ward 100
	07XXXXXXXXXX1Z4	2020-21	Ward 100
27	07XXXXXXXXXX2ZQ	2018-19	Ward 202
	07XXXXXXXXXX2ZQ	2019-20	Ward 202
	07XXXXXXXXXX2ZQ	2020-21	Ward 202
28	07XXXXXXXXXX1ZW	2018-19	Ward 202
	07XXXXXXXXXX1ZW	2019-20	Ward 202
	07XXXXXXXXXX1ZW	2020-21	Ward 202
29	07XXXXXXXXXX1ZK	2018-19	Ward 208
	07XXXXXXXXXX1ZK	2019-20	Ward 208
	07XXXXXXXXXX1ZK	2020-21	Ward 208
30	07XXXXXXXXXX1Z4	2018-19	Ward 206
	07XXXXXXXXXX1Z4	2019-20	Ward 206
	07XXXXXXXXXX1Z4	2020-21	Ward 206
31	07XXXXXXXXXX1ZF	2018-19	Ward 201
	07XXXXXXXXXX1ZF	2019-20	Ward 201
	07XXXXXXXXXX1ZF	2020-21	Ward 201
32	07XXXXXXXXXX1ZL	2018-19	Ward 203
	07XXXXXXXXXX1ZL	2019-20	Ward 203
	07XXXXXXXXXX1ZL	2020-21	Ward 203
33	07XXXXXXXXXX1ZC	2018-19	Ward 208

Sl. No.	GSTIN	Return year	Ward
	07XXXXXXXXXX1ZC	2019-20	Ward 208
	07XXXXXXXXXX1ZC	2020-21	Ward 208
34	07XXXXXXXXXX1ZM	2018-19	Ward 61
	07XXXXXXXXXX1ZM	2019-20	Ward 61
	07XXXXXXXXXX1ZM	2020-21	Ward 61
35	07XXXXXXXXXX1ZY	2018-19	Ward 203
	07XXXXXXXXXX1ZY	2019-20	Ward 203
	07XXXXXXXXXX1ZY	2020-21	Ward 203
36	07XXXXXXXXXX1ZH	2018-19	Ward 204
	07XXXXXXXXXX1ZH	2019-20	Ward 204
	07XXXXXXXXXX1ZH	2020-21	Ward 204
37	07XXXXXXXXXX1ZP	2018-19	Ward 207
	07XXXXXXXXXX1ZP	2019-20	Ward 207
	07XXXXXXXXXX1ZP	2020-21	Ward 207
38	07XXXXXXXXXX2ZR	2018-19	Ward 94
	07XXXXXXXXXX2ZR	2019-20	Ward 94
	07XXXXXXXXXX2ZR	2020-21	Ward 94
39	07XXXXXXXXXX1ZC	2018-19	Ward 205
	07XXXXXXXXXX1ZC	2019-20	Ward 205
	07XXXXXXXXXX1ZC	2020-21	Ward 205
40	07XXXXXXXXXX1ZT	2018-19	Ward 208
	07XXXXXXXXXX1ZT	2019-20	Ward 208
	07XXXXXXXXXX1ZT	2020-21	Ward 208
41	07XXXXXXXXXX1ZN	2018-19	Ward 70
	07XXXXXXXXXX1ZN	2019-20	Ward 70
	07XXXXXXXXXX1ZN	2020-21	Ward 70
42	07XXXXXXXXXX1Z4	2018-19	Ward 95
	07XXXXXXXXXX1Z4	2019-20	Ward 95
	07XXXXXXXXXX1Z4	2020-21	Ward 95
43	07XXXXXXXXXX1ZL	2018-19	Ward 63
	07XXXXXXXXXX1ZL	2019-20	Ward 63
	07XXXXXXXXXX1ZL	2020-21	Ward 63
44	07XXXXXXXXXX1ZU	2018-19	Ward 204
	07XXXXXXXXXX1ZU	2019-20	Ward 204
	07XXXXXXXXXX1ZU	2020-21	Ward 204
45	07XXXXXXXXXX1ZL	2018-19	Ward 202
	07XXXXXXXXXX1ZL	2019-20	Ward 202
	07XXXXXXXXXX1ZL	2020-21	Ward 202
46	07XXXXXXXXXX1Z8	2018-19	Ward 204
	07XXXXXXXXXX1Z8	2019-20	Ward 204
	07XXXXXXXXXX1Z8	2020-21	Ward 204
47	07XXXXXXXXXX1ZS	2018-19	Ward 103
	07XXXXXXXXXX1ZS	2019-20	Ward 103
	07XXXXXXXXXX1ZS	2020-21	Ward 103
48	07XXXXXXXXXX1ZJ	2018-19	Ward 105
	07XXXXXXXXXX1ZJ	2019-20	Ward 105
	07XXXXXXXXXX1ZJ	2020-21	Ward 105
49	07XXXXXXXXXX1Z3	2018-19	Ward 61

Sl. No.	GSTIN	Return year	Ward
	07XXXXXXXXXX1Z3	2019-20	Ward 61
	07XXXXXXXXXX1Z3	2020-21	Ward 61
50	07XXXXXXXXXX1ZL	2018-19	Ward 201
	07XXXXXXXXXX1ZL	2019-20	Ward 201
	07XXXXXXXXXX1ZL	2020-21	Ward 201
51	07XXXXXXXXXX1ZR	2018-19	Ward 206
	07XXXXXXXXXX1ZR	2019-20	Ward 206
	07XXXXXXXXXX1ZR	2020-21	Ward 206
52	07XXXXXXXXXX1ZH	2018-19	Ward 209
	07XXXXXXXXXX1ZH	2019-20	Ward 209
	07XXXXXXXXXX1ZH	2020-21	Ward 209
53	07XXXXXXXXXX1ZP	2018-19	Ward 201
	07XXXXXXXXXX1ZP	2019-20	Ward 201
	07XXXXXXXXXX1ZP	2020-21	Ward 201
54	07XXXXXXXXXX1ZF	2018-19	Ward 203
	07XXXXXXXXXX1ZF	2019-20	Ward 203
	07XXXXXXXXXX1ZF	2020-21	Ward 203
55	07XXXXXXXXXX1ZE	2018-19	Ward 204
	07XXXXXXXXXX1ZE	2019-20	Ward 204
	07XXXXXXXXXX1ZE	2020-21	Ward 204
56	07XXXXXXXXXX1Z1	2018-19	Ward 204
	07XXXXXXXXXX1Z1	2019-20	Ward 204
	07XXXXXXXXXX1Z1	2020-21	Ward 204
57	07XXXXXXXXXX1Z5	2018-19	Ward 203
	07XXXXXXXXXX1Z5	2019-20	Ward 203
	07XXXXXXXXXX1Z5	2020-21	Ward 203
58	07XXXXXXXXXX2ZI	2018-19	Ward 202
	07XXXXXXXXXX2ZI	2019-20	Ward 202
	07XXXXXXXXXX2ZI	2020-21	Ward 202
59	07XXXXXXXXXX1ZI	2018-19	Ward 62
	07XXXXXXXXXX1ZI	2019-20	Ward 62
	07XXXXXXXXXX1ZI	2020-21	Ward 62
60	07XXXXXXXXXX3ZF	2018-19	Ward 2
	07XXXXXXXXXX3ZF	2019-20	Ward 2
	07XXXXXXXXXX3ZF	2020-21	Ward 2
61	07XXXXXXXXXX1ZR	2018-19	Ward 56
	07XXXXXXXXXX1ZR	2019-20	Ward 56
	07XXXXXXXXXX1ZR	2020-21	Ward 56
62	07XXXXXXXXXX1Z3	2018-19	Ward 205
	07XXXXXXXXXX1Z3	2019-20	Ward 205
	07XXXXXXXXXX1Z3	2020-21	Ward 205
63	07XXXXXXXXXX1ZV	2018-19	Ward 207
	07XXXXXXXXXX1ZV	2019-20	Ward 207
	07XXXXXXXXXX1ZV	2020-21	Ward 207
64	07XXXXXXXXXX1ZS	2018-19	Ward 2
	07XXXXXXXXXX1ZS	2019-20	Ward 2
	07XXXXXXXXXX1ZS	2020-21	Ward 2

Sl. No.	GSTIN	Return year	Ward
65	07XXXXXXXXXX1ZM	2018-19	Ward 7
	07XXXXXXXXXX1ZM	2019-20	Ward 7
	07XXXXXXXXXX1ZM	2020-21	Ward 7
66	07XXXXXXXXXX1ZA	2018-19	Ward 92
	07XXXXXXXXXX1ZA	2019-20	Ward 92
	07XXXXXXXXXX1ZA	2020-21	Ward 92
67	07XXXXXXXXXX1ZE	2018-19	Ward 203
	07XXXXXXXXXX1ZE	2019-20	Ward 203
	07XXXXXXXXXX1ZE	2020-21	Ward 203
68	07XXXXXXXXXX1Z7	2018-19	Ward 205
	07XXXXXXXXXX1Z7	2019-20	Ward 205
	07XXXXXXXXXX1Z7	2020-21	Ward 205
69	07XXXXXXXXXX1ZR	2018-19	Ward 64
	07XXXXXXXXXX1ZR	2019-20	Ward 64
	07XXXXXXXXXX1ZR	2020-21	Ward 64
70	07XXXXXXXXXX1ZY	2018-19	Ward 204
	07XXXXXXXXXX1ZY	2019-20	Ward 204
	07XXXXXXXXXX1ZY	2020-21	Ward 204

Annexure 1.20
(Referred to in paragraph 1.4.6.1(a))
Sample selected from ASMT3.1 for detailed verification

Sl.No.	GSTIN	Ward	Financial Year	Date of Adjudication started	Notice/order issued	Date of Notice/Order	Deviation Amount
1	07XXXXXXXXXX1ZR	1	2108-19	09.11.2020	DRC-07	01.02.2021	28.21
2	07XXXXXXXXXX1Z9	1	2018-19	11.11.2020	ASMT 10	11.11.2020	0.03
3	07XXXXXXXXXX1Z2	1	2020-21	19.08.2020	ASMT 10	19.08.2020	0.00
4	07XXXXXXXXXX1ZO	1	2020-21	13.08.2020	ASMT 10	13.08.2020	-
5	07XXXXXXXXXX1ZY	1	2020-21	19.08.2020	ASMT 10	19.08.2020	0.00
6	07XXXXXXXXXX1ZX	1	2020-21	19-08-2020	ASMT 10	19-08-2020	0.05
7	07XXXXXXXXXX2ZI	1	2020-21	19-08-2020	ASMT 10	19-08-2020	0.00
8	07XXXXXXXXXX1Z5	1	2018-19	11.11.2020	ASMT 10	11.11.2020	0.01
9	07XXXXXXXXXX1Z2	1	2019-20	18.03.2021	DRC-07	19.08.2021	0.84
10	07XXXXXXXXXX1ZY	1	2017-18	14.08.2020	ASMT 10	14.08.2020	0.05
11	07XXXXXXXXXX1ZF	2	2017-18	14.10.2020	DRC07	27.12.2023	5.25
12	07XXXXXXXXXX1Z9	2	2019-20	26.02.2021	ASMT10	26.02.2021	0.04
13	07XXXXXXXXXX1ZF	2	2017-18	13.10.2020	DRC07	21.12.2023	0.13
14	07XXXXXXXXXXZO	2	2019-20	03.03.2021	ASMT10	03.03.2021	1.29
15	07XXXXXXXXXX1Z5	2	2017-18	13.10.2020	DRC07	29.12.2023	0.35
16	07XXXXXXXXXX1ZJ	2	2018-19	06.11.2020	ASMT-10	06.11.2020	0.01
17	07XXXXXXXXXX1ZV	2	2017-18	14.10.2020	DRC07	27.12.2023	0.20
18	07XXXXXXXXXX1ZU	2	2017-18	14.10.2020	ASMT10	14.10.2020	0.99
19	07XXXXXXXXXXZZ	2	2017-18	14.10.2020	DRC 07	21.12.2023	3.60
20	07XXXXXXXXXX1ZT	2	2020-21	19.02.2021	DRC 01	30.05.2022	16.53
21	07XXXXXXXXXX1ZW	7	2017-18	26.10.2020	ASMT 10	27.06.2022	0.09
22	07XXXXXXXXXXZR	7	2019-20	16.03.2021	ASMT 10	16.03.2021	0.51
23	07XXXXXXXXXXZ3	7	2017-18	26.10.2020	ASMT 10	27.06.2022	0.07
24	07XXXXXXXXXX1ZF	7	2019-20	16.03.2021	ASMT 10	16.03.2021	0.00
25	07XXXXXXXXXXZT	7	2017-18	22.10.2020	ASMT 10	30.08.2023	0.06
26	07XXXXXXXXXX1ZJ	7	2019-20	15.03.2021	ASMT 10	15.03.2021	0.05
27	07XXXXXXXXXX3ZE	7	2019-20	16.03.2021	ASMT 10	16.03.2021	2.50

Sl.No.	GSTIN	Ward	Financial Year	Date of Adjudication started	Notice/order issued	Date of Notice/Order	Deviation Amount
28	07XXXXXXXXXX1ZN	7	2019-20	16.03.2021	ASMT 10	16.03.2021	0.17
29	07XXXXXXXXXX1Z7	7	2019-20	15.03.2021	ASMT 10	27.07.2023	0.02
30	07XXXXXXXXXX1Z2	7	2019-20	16.03.2021	ASMT 10	16.03.2021	4.20
31	07XXXXXXXXXX1Z9	64	2017-18	15.03.2021	ASMT 10	15.03.2021	-
32	07XXXXXXXXXX1ZO	64	2017-18	15.03.2021	DRC 07	25.12.2023	0.07
33	07XXXXXXXXXX1ZX	64	2019-20	15.03.2021	ASMT 10	15.03.2021	-
34	07XXXXXXXXXX2Z5	64	2019-20	17.03.2021	DRC-07	14.10.2021	2.01
	07XXXXXXXXXX2Z5		2020-21	13.09.2021	DRC-07	14.10.2021	0.99
35	07XXXXXXXXXX1ZM	64	2018-19	19.11.2020	DRC -01	15.12.2023	0.10
36	07XXXXXXXXXX2ZL	64	2019-20	15.03.2021	ASMT 10	15.03.2021	-
37	07XXXXXXXXXX1Z1	64	2019-20	16.03.2021	ASMT 10	16.03.2021	-
38	07XXXXXXXXXX1Z6	64	2018-19	19.11.2020	DRC 01	08.10.2021	36.92
	07XXXXXXXXXX1Z6		2019-20	26.11.2020	ASMT 10	26.11.2020	16.51
39	07XXXXXXXXXXZD	64	2018-19	19.11.2020	DRC 01	14.10.2021	9.27
40	07XXXXXXXXXX1ZN	64	2018-19	19.11.2020	DRC-01	11.06.2021	0.12
41	07XXXXXXXXXX1ZQ	94	2019-20	16.01.2021	ASMT 10	16.01.2021	-
42	07XXXXXXXXXX1Z6	94	2018-19	23.02.2021	ASMT 10	23.02.2021	-
43	07XXXXXXXXXX1ZA	94	2018-19	16.11.2020	ASMT 10	16.11.2020	0.47
44	07XXXXXXXXXX1Z2	94	2020-21	08.10.2020	ASMT 10	08.10.2020	
45	07XXXXXXXXXX1ZW	94	2019-20	03.09.2020	ASMT 10	03.09.2020	-
46	07XXXXXXXXXX1Z9	94	2019-20	07.09.2020	ASMT 10	07.09.2020	31.56
47	07XXXXXXXXXX1ZS	94	2018-19	24.02.2021	ASMT 10	24.02.2021	-
48	07XXXXXXXXXX1ZI	94	2019-20	05.03.2021	ASMT 10	05.03.2021	-
49	07XXXXXXXXXX1ZK	94	2019-20	16.01.2021	ASMT 10	16.01.2021	-
50	07XXXXXXXXXX1ZW	94	2020-21	24.09.2020	ASMT 10	24.09.2020	-
51	07XXXXXXXXXX2ZB	201	2019-20	16.03.2021	ASMT 10	16.03.2021	0.63
52	07XXXXXXXXXX1Z6	201	2017-18	15.01.2021	ASMT 10	15.01.2021	0.27
53	07XXXXXXXXXX1ZW	201	2018-19	11.02.2021	ASMT 10	11.02.2021	4.80
54	07XXXXXXXXXX1ZO	201	2019-20	19.02.2021	ASMT 10	19.02.2021	0.10
55	07XXXXXXXXXX1Z2	201	2018-19	11.02.2021	ASMT 10	11.02.2021	0.00
56	07XXXXXXXXXX1Z4	201	2017-18	15.01.2021	ASMT 10	15.01.2021	0.06

Sl.No.	GSTIN	Ward	Financial Year	Date of Adjudication started	Notice/order issued	Date of Notice/Order	Deviation Amount
57	07XXXXXXXXXX1ZP	201	2019-20	22.02.2021	ASMT 10	22.02.2021	
58	07XXXXXXXXXX2Z1	201	2017-18	15.01.2021	ASMT 10	15.01.2021	2.47
59	07XXXXXXXXXX1ZG	201	2019-20	22.02.2021	ASMT 10	22.02.2021	2.04
60	07XXXXXXXXXX1Z3	201	2018-19	11.02.2021	ASMT 10	11.02.2021	0.02
61	07XXXXXXXXXX1ZC	203	2018-19	26.11.2020	ASMT 10	26.11.2020	0.01
62	07XXXXXXXXXX1ZD	203	2019-20	13.10.2020	ASMT 10	13.10.2020	0.04
63	07XXXXXXXXXX1ZT	203	2017-18	26.10.2020	ASMT 10	26.10.2020	-
64	07XXXXXXXXXX1ZC	203	2020-21	18.08.2020	ASMT 10	18.08.2020	-
65	07XXXXXXXXXX1ZL	203	2017-18	24.11.2020	ASMT 10	24.11.2020	0.04
66	07XXXXXXXXXX1ZW	203	2018-19	26.11.2020	ASMT 10	26.11.2020	-
67	07XXXXXXXXXX1ZE	203	2017-18	23.11.2020	DRC 01	04.01.2021	0.03
68	07XXXXXXXXXX1ZU	203	2018-19	16.01.2021	ASMT 10	16.01.2021	-
69	07XXXXXXXXXX1ZB	203	2018-19	15.01.2021	ASMT 10	15.01.2021	-
70	07XXXXXXXXXX1Z6	203	2017-18	21.08.2020	ASMT 10	21.08.2020	0.03
71	07XXXXXXXXXX1Z2	204	2017-18	24.12.2020	DRC -07	19.12.2023	0.03
72	07XXXXXXXXXX1ZV	204	2017-18	24.12.2020	DRC-07	30.12.2023	1.27
73	07XXXXXXXXXX1ZU	204	2018-19	19.12.2020	DRC-07	30.12.2023	0.92
74	07XXXXXXXXXX1ZZ	204	2017-18	24.12.2020	DRC-07	02.12.2023	0.09
75	07XXXXXXXXXX2ZZ	204	2017-18	02.12.2020	DRC-07	26.07.2021	0.06
76	07XXXXXXXXXX1ZO	204	2017-18	01.12.2020	DRC-07	02.12.2023	0.18
77	07XXXXXXXXXX1ZK	204	2017-18	02.12.2020	DRC-07	02.12.2023	0.15
78	07XXXXXXXXXX2ZF	204	2017-18	02.12.2020	DRC-07	30.12.2023	1.07
79	07XXXXXXXXXX1Z7	204	2017-18	24.12.2020	DRC-07	30.12.2023	2.36
80	07XXXXXXXXXX1ZI	204	2019-20	26.11.2020	DRC-01	07.01.2021	19.01
81	07XXXXXXXXXX1ZK	207	2017-18	16.12.2020	ASMT 10	16.12.2020	0.01
82	07XXXXXXXXXX1Z2	207	2018-19	22.01.2021	ASMT 10	22.01.2021	1.35
83	07XXXXXXXXXX1ZC	207	2017-18	16.12.2020	DRC07	30.12.2023	0.03
84	07XXXXXXXXXX1ZX	207	2018-19	22.01.2021	DRC 01	09.12.2023	0.07
85	07XXXXXXXXXX1ZE	207	2017-18	16.12.2020	DRC07	30.12.2023	0.51
86	07XXXXXXXXXX1ZP	207	2019-20	15.03.2021	ASMT 10	15.03.2021	0.01
87	07XXXXXXXXXX1ZC	207	2017-18	16.12.2020	DRC07	25.12.2023	0.01

Sl.No.	GSTIN	Ward	Financial Year	Date of Adjudication started	Notice/order issued	Date of Notice/Order	Deviation Amount
88	07XXXXXXXXXX1ZA	207	2017-18	16.12.2020	DRC 01	27.09.2023	0.06
89	07XXXXXXXXXX1Z9	207	2019-20	15.03.2021	ASMT 10	15.03.2021	0.00
90	07XXXXXXXXXX1Z6	207	2017-18	16.12.2020	DRC 07	02.12.2023	0.15
91	07XXXXXXXXXX1Z1	208	2019-20	16.03.2021	ASMT 10	16.03.2021	4.31
92	07XXXXXXXXXX1ZM	208	2019-20	16.03.2021	ASMT 10	16.03.2021	0.00
93	07XXXXXXXXXX1ZD	208	2019-20	23.07.2020	ASMT 10	16.03.2021	1.57
94	07XXXXXXXXXX3ZD	208	2018-19	28.01.2021	ASMT 10	28.01.2021	0.46
95	07XXXXXXXXXX1ZH	208	2019-20	16.03.2021	ASMT 10	16.03.2021	0.23
96	07XXXXXXXXXX1Z3	208	2019-20	16.03.2021	DRC-01	13.03.2023	0.67
97	07XXXXXXXXXX1ZG	208	2017-18	18.12.2020	DRC-07	04.12.2023	14.55
98	07XXXXXXXXXX1ZP	208	2019-20	11.08.2020	ASMT-10	16.01.2021	1.15
99	07XXXXXXXXXX2Z6	208	2017-18	02.12.2020	DRC-07	17.12.2023	0.32
100	07XXXXXXXXXX1Z2	208	2017-18	18.12.2020	DRC-01	30.09.2023	0.02

Annexure 1.20(a)
(Referred to in paragraph 1.4.6.1(a))
Action pending after issuance of ASMT-10

Sl. No.	GSTIN	Ward	Financial Year	Notice/order issued	Date of Notice/Order	Deviation Amount (Cr.)	No. of days since pending for action (As on February-2024)	Taxpayer's Reply Received (Yes/No)	Action taken by Deptt.
1	07XXXXXXXXXXZT	7	2017-18	ASMT10	30.08.2023	0.06	183	No	ASMT 10 issued & firm not replied, now DRC01 can not be issued for 2017-18 being time barred.
2	07XXXXXXXXXX1Z7	7	2019-20	ASMT10	27.07.2023	0.02	217	No	DRC 07 dtd 13-08-2024 issued
3	07XXXXXXXXXX1ZW	7	2017-18	ASMT10	27.06.2022	0.09	612	Yes	ASMT 10 issued reply furnished by the TP, now time barred, no action can be taken.
4	07XXXXXXXXXXZ3	7	2017-18	ASMT10	27.06.2022	0.07	612	No	ASMT 10 issued & firm not replied. Matter relates to 2017-18 and now DRC01 cannot be issued.
5	07XXXXXXXXXXZR	7	2019-20	ASMT10	16.03.2021	0.51	1080	Yes	DRC07 dated 07-12-2023 was issued. (prior to audit)
6	07XXXXXXXXXX1ZF	7	2019-20	ASMT10	16.03.2021	0.00	1080	No	DRC 07 dtd 19-08-2024 issued
7	07XXXXXXXXXX3ZE	7	2019-20	ASMT10	16.03.2021	2.50	1080	No	No Reply received
8	07XXXXXXXXXX1ZN	7	2019-20	ASMT10	16.03.2021	0.17	1080	No	DRC 07 dtd 28-09-2024 issued
9	07XXXXXXXXXX1Z2	7	2019-20	ASMT10	16.03.2021	4.20	1080	No	DRC 07 dtd 25-08-2024 issued
10	07XXXXXXXXXX1Z1	64	2019-20	ASMT10	16.03.2021	-	1080	No	DRC-01 issued on 28.05.2024
11	07XXXXXXXXXX2ZB	201	2019-20	ASMT10	16.03.2021	0.63	1080	No	No reply received
12	07XXXXXXXXXX1Z1	208	2019-20	ASMT10	16.03.2021	4.31	1080	Yes	No reply received
13	07XXXXXXXXXX1ZM	208	2019-20	ASMT10	16.03.2021	0.00	1080	Yes	No reply received
14	07XXXXXXXXXX1ZD	208	2019-20	ASMT10	16.03.2021	1.57	1080	Yes	No reply received
15	07XXXXXXXXXX1ZH	208	2019-20	ASMT10	16.03.2021	0.23	1080	No	No reply received
16	07XXXXXXXXXX1ZJ	7	2019-20	ASMT10	15.03.2021	0.05	1081	Yes	The Deptt replied that DRC01 issued and proceedings concluded and case dropped vide order dated 30-07-2024 issued under section 73/74

Sl. No.	GSTIN	Ward	Financial Year	Notice/order issued	Date of Notice/Order	Deviation Amount (Cr.)	No. of days since pending for action (As on February-2024)	Taxpayer's Reply Received (Yes/No)	Action taken by Deptt.
17	07XXXXXXXXXX1Z9	64	2017-18	ASMT10	15.03.2021	-	1081	No	No reply received
18	07XXXXXXXXXX1ZX	64	2019-20	ASMT10	15.03.2021	-	1081	Yes	No reply received
19	07XXXXXXXXXX2ZL	64	2019-20	ASMT10	15.03.2021	-	1081	No	DRC-01 issued on 21.08.2024
20	07XXXXXXXXXX1ZP	207	2019-20	ASMT10	15.03.2021	0.01	1081	Yes	No reply received
21	07XXXXXXXXXX1Z9	207	2019-20	ASMT10	15.03.2021	0.00	1081	No	No reply received
22	07XXXXXXXXXX1ZI	94	2019-20	ASMT10	05.03.2021	-	1091	Yes	No reply received
23	07XXXXXXXXXXZO	2	2019-20	ASMT10	03.03.2021	1.29	1093	Yes	The Deptt in its reply dated 21-05-2025 stated that DRC01 dated 30-05-2024 is dropped vide order dated 09-07-2024 issued under section 73/74
24	07XXXXXXXXXX1Z9	2	2019-20	ASMT10	26.02.2021	0.04	1098	No	No reply received
25	07XXXXXXXXXX1Z6	94	2018-19	ASMT10	23.02.2021	-	1101	No	No reply received
26	07XXXXXXXXXX1ZG	201	2019-20	ASMT10	22.02.2021	2.04	1102	No	No reply received
27	07XXXXXXXXXX1ZO	201	2019-20	ASMT10	19.02.2021	0.10	1105	Yes	No reply received
28	07XXXXXXXXXX1ZW	201	2018-19	ASMT10	11.02.2021	4.80	1113	No	No reply received
29	07XXXXXXXXXX1Z2	201	2018-19	ASMT10	11.02.2021	0.00	1113	Yes	No reply received
30	07XXXXXXXXXX1Z3	201	2018-19	ASMT10	11.02.2021	0.02	1113	No	No reply received
31	07XXXXXXXXXX3ZD	208	2018-19	ASMT10	28.01.2021	0.46	1127	No	No reply received
32	07XXXXXXXXXX1Z2	207	2018-19	ASMT10	22.01.2021	1.35	1133	Yes	No reply received
33	07XXXXXXXXXX1ZQ	94	2019-20	ASMT10	16.01.2021	-	1139	Yes	No reply received
34	07XXXXXXXXXX1ZK	94	2019-20	ASMT10	16.01.2021	-	1139	No	No reply received
35	07XXXXXXXXXX1ZU	203	2018-19	ASMT10	16.01.2021	-	1139	No	No reply received
36	07XXXXXXXXXX1ZP	208	2019-20	ASMT-10	16.01.2021	1.15	1139	Yes	No reply received
37	07XXXXXXXXXX1Z6	201	2017-18	ASMT10	15.01.2021	0.27	1140	No	No reply received
38	07XXXXXXXXXX1Z4	201	2017-18	ASMT10	15.01.2021	0.06	1140	No	No reply received
39	07XXXXXXXXXX2Z1	201	2017-18	ASMT10	15.01.2021	2.47	1140	Yes	No reply received
40	07XXXXXXXXXX1ZB	203	2018-19	ASMT10	15.01.2021	-	1140	Yes	No reply received
41	07XXXXXXXXXX1ZK	207	2017-18	ASMT10	16.12.2020	0.01	1170	Yes	No reply received
42	07XXXXXXXXXX1ZK	207	2019-20	ASMT10	26.11.2020	16.51	1190	No	No reply received
43	07XXXXXXXXXX1ZC	203	2018-19	ASMT10	26.11.2020	0.01	1190	Yes	No reply received
44	07XXXXXXXXXX1ZA	94	2018-19	ASMT10	16.11.2020	0.47	1200	Yes	No reply received
45	07XXXXXXXXXX1Z9	1	2018-19	ASMT10	11.11.2020	0.03	1205	No	No reply received

Sl. No.	GSTIN	Ward	Financial Year	Notice/order issued	Date of Notice/Order	Deviation Amount (Cr.)	No. of days since pending for action (As on February-2024)	Taxpayer's Reply Received (Yes/No)	Action taken by Deptt.
46	07XXXXXXXXXX1Z5	1	2018-19	ASMT10	11.11.2020	0.01	1205	Yes	No reply received
47	07XXXXXXXXXX1ZJ	2	2018-19	ASMT-10	06.11.2020	0.01	1210	No	No reply received
48	07XXXXXXXXXX1ZU	2	2017-18	ASMT10	14.10.2020	0.99	1233	No	No reply received
49	07XXXXXXXXXX1ZD	203	2019-20	ASMT10	13.10.2020	0.04	1234	Yes	No reply received
50	07XXXXXXXXXX1Z2	94	2020-21	ASMT10	08.10.2020	-	1239	No	No reply received
51	07XXXXXXXXXX1ZW	94	2020-21	ASMT10	24.09.2020	-	1253	No	No reply received
52	07XXXXXXXXXX1Z9	94	2019-20	ASMT10	07.09.2020	31.56	1270	No	No reply received
53	07XXXXXXXXXX1ZW	94	2019-20	ASMT10	03.09.2020	-	1274	No	No reply received
54	07XXXXXXXXXX1Z6	203	2017-18	ASMT10	21.08.2020	0.03	1287	Yes	No reply received
55	07XXXXXXXXXX1Z2	1	2020-21	ASMT10	19.08.2020	0.00	1289	No	No reply received
56	07XXXXXXXXXX1ZY	1	2020-21	ASMT10	19.08.2020	0.00	1289	Yes	ASMT-12 issued on 21.05.2025
57	07XXXXXXXXXX1ZX	1	2020-21	ASMT10	19-08-2020	0.05	1289	No	No reply received
58	07XXXXXXXXXX2Z1	1	2020-21	ASMT10	19-08-2020	0.00	1289	No	No reply received
59	07XXXXXXXXXX1ZC	203	2020-21	ASMT10	18.08.2020	-	1290	Yes	No reply received
60	07XXXXXXXXXX1ZY	1	2017-18	ASMT10	14.08.2020	0.05	1294	No	no mismatch ,hence ASMT-12
61	07XXXXXXXXXX1ZO	1	2020-21	ASMT10	13.08.2020	-	1295	Yes	ASMT-12 issued on 21.05.2025
					Total	78.24			

Annexure 1.20(b)
(Referred to in paragraph 1.4.6.1(a))
Delay in finalization of DRC-01

Sl. No.	GSTIN	Ward	Financial Year	Notice/order issued	Date of Notice/Order	Deviation Amount	No. of days since issuance of DRC-01 (as on February-2024)	Reply of the department
1	07XXXXXXXXXX1ZE	203	2017-18	DRC 01	04.01.2021	0.03	353	No reply received
2	07XXXXXXXXXX1ZN	64	2018-19	DRC-01	11.06.2021	0.12	640	No reply received
3	07XXXXXXXXXX1Z3	208	2019-20	DRC-01	13.03.2023	0.67	868	No reply received
4	07XXXXXXXXXXZD	64	2018-19	DRC 01	14.10.2021	9.27	874	No reply received
5	07XXXXXXXXXX1ZT	2	2020-21	DRC 01	30.05.2022	16.53	993	DRC07 dtd 13-02-25 issued
6	07XXXXXXXXXX1ZI	204	2019-20	DRC-01	07.01.2021	19.01	1148	No reply received
7	07XXXXXXXXXX1Z6	64	2018-19	DRC 01	08.10.2021	36.92	1151	No reply received
					Total	82.55		

Annexure 1.20(c)
(Referred to in paragraph 1.4.6.1(a))
Pending for Recovery after issuance of DRC-07

Sl. No.	GSTIN	Ward	Financial Year	Date of Adjudication started	Notice/order issued	Date of Notice/Order	Deviation Amount	No. of days since issuance of DRC-07 (as on February-2024)	Reply of the Department
1	07XXXXXXXXXX2Z5	64	2019-20	17.03.2021	DRC-07	14.10.2021	2.01	868	No reply received
2	07XXXXXXXXXX2Z5	64	2020-21	13.09.2021	DRC-07	14.10.2021	0.99	868	No reply received
3	07XXXXXXXXXX1Z2	1	2019-20	18.03.2021	DRC-07	19.08.2021	0.84	924	No reply received
4	07XXXXXXXXXX2ZZ	204	2017-18	02.12.2020	DRC-07	26.07.2021	0.06	948	No reply received
5	07XXXXXXXXXX1ZR	1	2108-19	09.11.2020	DRC-07	01.02.2021	28.21	1123	No reply received
						Total	32.12		

Annexure 1.20(d)
(Referred to in paragraph 1.4.6.1(a))
Delay in completion of adjudication proceedings

SL No	GSTIN	Ward	Financial Year	Date of Adjudication started	Notice/order issued	Date of Notice/Order	Deviation Amount	No. of Days taken to issue final Demand from initiation of adjudication	Reply of the department
1	07XXXXXXX1ZO	64	2017-18	15.03.2021	DRC-07	25.12.2023	0.07	1015	No reply received
2	07XXXXXXX1ZZ	204	2017-18	24.12.2020	DRC-07	02.12.2023	0.09	1073	No reply received
3	07XXXXXXX1Z6	207	2017-18	16.12.2020	DRC-07	02.12.2023	0.15	1081	No reply received
4	07XXXXXXX1ZG	208	2017-18	18.12.2020	DRC-07	04.12.2023	14.55	1081	No reply received
5	07XXXXXXX1Z2	204	2017-18	24.12.2020	DRC-07	19.12.2023	0.03	1090	No reply received
6	07XXXXXXX1ZK	204	2017-18	02.12.2020	DRC-07	02.12.2023	0.15	1095	No reply received
7	07XXXXXXX1ZO	204	2017-18	01.12.2020	DRC-07	02.12.2023	0.18	1096	No reply received
8	07XXXXXXX1ZV	204	2017-18	24.12.2020	DRC-07	30.12.2023	1.27	1101	No reply received
9	07XXXXXXX1Z7	204	2017-18	24.12.2020	DRC-07	30.12.2023	2.36	1101	No reply received
10	07XXXXXXX1ZC	207	2017-18	16.12.2020	DRC07	25.12.2023	0.01	1104	No reply received
11	07XXXXXXX1ZU	204	2018-19	19.12.2020	DRC-07	30.12.2023	0.92	1106	No reply received
12	07XXXXXXX1ZC	207	2017-18	16.12.2020	DRC07	30.12.2023	0.03	1109	No reply received
13	07XXXXXXX2Z6	208	2017-18	02.12.2020	DRC-07	17.12.2023	0.32	1110	No reply received
14	07XXXXXXX2ZF	204	2017-18	02.12.2020	DRC-07	30.12.2023	1.07	1123	No reply received
15	07XXXXXXXZZ	2	2017-18	14.10.2020	DRC 07	21.12.2023	3.60	1163	No reply received
16	07XXXXXXX1ZF	2	2017-18	13.10.2020	DRC07	21.12.2023	0.13	1164	No reply received
17	07XXXXXXX1ZF	2	2017-18	14.10.2020	DRC07	27.12.2023	5.25	1169	No reply received
18	07XXXXXXX1ZV	2	2017-18	14.10.2020	DRC07	27.12.2023	0.20	1169	No reply received
19	07XXXXXXX1Z5	2	2017-18	13.10.2020	DRC07	29.12.2023	0.35	1172	No reply received

Annexure 1.21
(Referred to in paragraph 1.4.6.1(b))
Sample selected from ASMT 3.2 for detailed verification

Sl. No.	GSTIN	Ward	Financial Year	Date of Adjudication Started	Notice/order issued	Date of Notice/Order	Deviation Amount (₹ in crore)
1	07XXXXXXX1ZA	1	2020-21	17.08.2021	ASMT 10	17.08.2021	1.03
2	07XXXXXXX1ZS	1	2020-21	17.08.2021	ASMT 10	17.08.2021	0.27
3	07XXXXXXX1Z4	1	2020-21	17.08.2021	ASMT 10	17.08.2021	0.19
4	07XXXXXXX1ZR	1	2020-21	17.08.2021	ASMT 10	17.08.2021	0.05
5	07XXXXXXX3ZU	1	2020-21	17.08.2021	ASMT 10	17.08.2021	4.62
6	07XXXXXXX3ZU	1	2019-20	24.06.2021	ASMT 10	24.06.2021	5.02
7	07XXXXXXX1ZK	1	2020-21	17.08.2021	ASMT 10	17.08.2021	0.37
8	07XXXXXXX1ZI	1	2020-21	17.08.2021	ASMT 10	17.08.2021	0.18
9	0XXXXXXX1ZZ	1	2019-20	21.07.2020	ASMT 10	21.07.2020	0.02
10	07XXXXXXX1Z9	1	2019-20	08.08.2020	ASMT 10	08.08.2020	0.80
11	07XXXXXXX3ZO	1	2018-19	11.11.2020	ASMT 10	11.11.2020	0.35
12	07XXXXXXX1ZR	2	2017-18	13.10.2020	ASMT 10	09.10.2020	-
13	07XXXXXXX1ZI	2	2017-18	14.10.2020	DRC 07	29.12.2023	0.11
14	07XXXXXXX1ZB	2	2020-21	13.08.2021	ASMT 10	13.08.2021	0.14
15	07XXXXXXX1ZW	2	2020-21	13.08.2021	ASMT 10	13.08.2021	0.01
16	07XXXXXXX1ZK	2	2019-20	19.12.2019	ASMT 10	19.12.2019	0.02
17	07XXXXXXX1ZU	2	2020-21	13.08.2021	ASMT 10	18.08.2021	0.07
18	07XXXXXXX1Z7	2	2018-19	16.02.2021	DRC 01	22.12.2023	2.30
19	07XXXXXXX1ZD	2	2018-19	16.02.2021	DRC 01	09.12.2023	1.72
20	07XXXXXXX1ZP	2	2018-19	16.02.2021	DRC 01	09.12.2023	0.79
21	07XXXXXXX1ZO	2	2019-20	24.02.2021	ASMT 10	24.02.2021	0.00
22	07XXXXXXX1ZI	7	2017-18	15.01.2019	ASMT 10	27.06.2022	0.30
23	07XXXXXXXZ5	7	2019-20	16.03.2021	ASMT 10	16.03.2021	1.55
24	07XXXXXXX1Z7	7	2019-20	17.08.2021	ASMT 10	17.08.2021	0.01
25	07XXXXXXX1ZI	7	2018-19	17.08.2021	DRC 01	03-12-2023	0.37

Sl. No.	GSTIN	Ward	Financial Year	Date of Adjudication Started	Notice/order issued	Date of Notice/Order	Deviation Amount
26	07XXXXXXXXXX1ZE	7	2020-21	19.08.2021	ASMT 10	19.08.2021	-
27	07XXXXXXXXXX1ZC	7	2017-18	27.06.2022	DRC 07	29.12.2023	0.06
28	07XXXXXXXXXX1ZN	7	2017-18	27.06.2022	DRC 07	01.12.2023	0.00
29	07XXXXXXXXXX1ZC	7	2020-21	17.08.2021	ASMT 10	17.08.2021	0.01
30	07XXXXXXXXXX1ZI	7	2020-21	19.08.2021	ASMT 10	19.08.2021	0.00
31	07XXXXXXXXXX1Z5	7	2018-19	16.10.2023	DRC01	08.12.2023	0.00
32	07XXXXXXXXXX1ZU	64	2019-20	16.03.2021	ASMT 10	16.03.2021	-
33	07XXXXXXXXXX1ZD	64	2017-18	08.08.2022	DRC-01	27.09.2023	-
34	07XXXXXXXXXX1ZJ	64	2017-18	30.08.2023	DRC-07	18.12.2023	0.06
35	07XXXXXXXXXX1ZP	64	2018-19	23.08.2023	ASMT 10	23.08.2023	0.06
36	07XXXXXXXXXX1ZL	64	2019-20	26.11.2020	ASMT 10	26.11.2020	3.08
37	07XXXXXXXXXX1ZI	64	2019-20	16.03.2021	ASMT 10	16.03.2021	-
38	07XXXXXXXXXX1Z8	64	2021-22	29.03.2022	ASMT 10	29.03.2022	-
39	07XXXXXXXXXX1ZN	64	2019-20	17.03.2021	ASMT 10	17.03.2021	-
40	07XXXXXXXXXX1ZT	64	2020-21	05.01.2022	ASMT 10	05.01.2022	-
41	07XXXXXXXXXX1Z2N	64	2019-20	16.03.2021	ASMT 10	16.03.2021	-
42	07XXXXXXXXXX1ZN	203	2017-18	05.02.2021	DRC01	22.03.2021	0.10
43	07XXXXXXXXXX1ZA	203	2020-21	18.08.2020	ASMT 10	18.08.2020	0.10
44	07XXXXXXXXXX1ZX	203	2017-18	27.11.2020	ASMT 10	27.11.2020	0.05
45	07XXXXXXXXXX1ZB	203	2018-19	15.01.2021	ASMT 10	15.01.2021	0.03
46	07XXXXXXXXXX1Z0	203	2017-18	06.02.2021	ASMT 10	06.02.2021	0.09
47	07XXXXXXXXXX1ZI	203	2018-19	16.01.2021	ASMT 10	16.01.2021	0.35
48	07XXXXXXXXXX1Z7	203	2017-18	21.07.2022	ASMT 10	21.07.2022	0.00
49	07XXXXXXXXXX1ZG	203	2018-19	25.11.2020	ASMT 10	25.11.2020	0.43
50	07XXXXXXXXXX1Z2	203	2019-20	15.11.2019	ASMT 10	15.11.2019	0.08
51	07XXXXXXXXXX1ZR	203	2018-19	16.01.2021	ASMT 10	16.01.2021	0.02
52	07XXXXXXXXXX1ZY	94	2021-22	22.12.2021	ASMT 10	27.12.2021	-
53	07XXXXXXXXXX1ZS	94	2018-19	18.11.2020	ASMT 10	18.11.2020	-
54	07XXXXXXXXXX1ZL	94	2020-21	10.08.2020	ASMT 10	10.08.2020	-
55	07XXXXXXXXXX1ZK	94	2020-21	19.12.2020	ASMT 10	19.12.2020	0.06

Sl. No.	GSTIN	Ward	Financial Year	Date of Adjudication Started	Notice/order issued	Date of Notice/Order	Deviation Amount
56	07XXXXXXXXXX1ZQ	94	2019-20	09.12.2019	ASMT 10	09.12.2019	0.22
57	07XXXXXXXXXX1ZI	94	2017-18	16.03.2023	ASMT 10	16.03.2023	0.08
58	07XXXXXXXXXX1Z9	94	2018-19	25.07.2022	ASMT 10	25.07.2022	-
59	07XXXXXXXXXX1Z2	94	2018-19	24.02.2021	ASMT 10	24.02.2021	-
60	07XXXXXXXXXX1ZX	94	2017-18	22.03.2023	ASMT 10	22.03.2023	0.07
61	07XXXXXXXXXX1ZX	94	2018-19	01.11.2023	ASMT 10	01.11.2023	0.01
62	07XXXXXXXXXX1ZJ	201	2019-20	22.02.2021	ASMT 10	22.02.2021	0.26
63	07XXXXXXXXXX1Z4	201	2019-20	22.02.2021	ASMT 10	22.02.2021	0.18
64	07XXXXXXXXXX1ZR	201	2019-20	22.02.2021	ASMT 10	22.02.2021	0.47
65	07XXXXXXXXXX1ZM	201	2018-19	11.02.2021	ASMT 10	11.02.2021	1.83
66	07XXXXXXXXXX2Z4	201	2019-20	19.02.2021	ASMT 10	19.02.2021	4.53
67	07XXXXXXXXXX1ZT	201	2017-18	15.01.2021	ASMT 10	15.01.2021	0.06
68	07XXXXXXXXXX1ZI	201	2017-18	15.01.2021	ASMT 10	15.01.2021	0.55
69	07XXXXXXXXXX1Z3	201	2019-20	25.11.2019	ASMT 10	25.11.2019	0.28
70	07XXXXXXXXXX1ZM	201	2021-22	09.02.2022	ASMT 10	09.02.2022	2.31
71	07XXXXXXXXXX1ZT	201	2018-19	11.02.2021	ASMT 10	11.02.2021	0.11
72	07XXXXXXXXXX1ZF	204	2018-19	13.02.2021	ASMT 10	13.02.2021	0.28
73	07XXXXXXXXXX1ZH	204	2019-20	04.03.2021	ASMT 10	04.03.2021	1.41
74	07XXXXXXXXXX1ZD	204	2018-19	10.12.2019	ASMT 10	10.12.2019	0.05
75	07XXXXXXXXXX1ZY	204	2018-19	12.02.2021	ASMT 10	12.02.2021	10.67
76	07XXXXXXXXXX1ZX	204	2017-18	29.12.2020	DRC 01	26.09.2023	0.04
77	07XXXXXXXXXX1Z2	204	2018-19	10.12.2019	ASMT 10	10.12.2019	0.10
78	07XXXXXXXXXX1ZZ	204	2018-19	03.03.2021	DRC-07	29.03.2022	18.70
79	07XXXXXXXXXX1ZZ	204	2018-19	12.02.2021	ASMT 10	12.02.2021	0.86
80	07XXXXXXXXXX1ZX	204	2019-20	04.03.2021	ASMT 10	04.03.2021	2.15
81	07XXXXXXXXXX1ZE	204	2019-20	04.03.2021	ASMT 10	04.03.2021	3.39
82	07XXXXXXXXXX1ZU	204	2019-20	13.01.2021	ASMT 10	13.01.2021	0.19
83	07XXXXXXXXXX1ZH	207	2017-18	12-12-2020	DRC01	27.09.2023	-
84	07XXXXXXXXXX1ZA	207	2017-18	12-12-2020	DRC 07	03.12.2023	20.65
85	07XXXXXXXXXX1Z6	207	2018-19	15-01-2021	DRC01	21.12.2023	0.63

Sl. No.	GSTIN	Ward	Financial Year	Date of Adjudication Started	Notice/order issued	Date of Notice/Order	Deviation Amount
86	07XXXXXXXXXX1ZL	207	2019-20	23-07-2020	ASMT 10	15.03.2021	0.03
87	07XXXXXXXXXX1ZP	207	2018-19	21-01-2021	ASMT 10	21.01.2021	0.02
88	07XXXXXXXXXX1ZN	207	2019-20	15-03-2021	ASMT 10	15.03.2021	0.26
89	07XXXXXXXXXX1ZA	207	2017-18	16-12-2020	DRC 07	13.12.2023	0.09
90	07XXXXXXXXXX1ZM	207	2017-18	16-12-2020	DRC01	24.09.2023	-
91	07XXXXXXXXXX1Z9	207	2019-20	23-07-2020	ASMT 10	23.07.2020	1.52
92	07XXXXXXXXXX1Z7	207	2017-18	16-12-2020	DRC 07	27.12.2023	0.14
93	07XXXXXXXXXX1ZB	208	2017-18	02.12.2020	DRC-01	18.02.2021	0.13
94	07XXXXXXXXXX1Z1	208	2019-20	16.03.2021	ASMT-10	16.03.2021	1.95
95	07XXXXXXXXXX1ZU	208	2019-20	16.03.2021	ASMT-10	16.03.2021	0.09
96	07XXXXXXXXXX1ZP	208	2019-20	13.08.2020	ASMT-10	13.08.2020	0.79
97	07XXXXXXXXXX1ZI	208	2018-19	15.01.2021	DRC-01	16.07.2021	0.24
98	07XXXXXXXXXX1ZD	208	2018-19	15.01.2021	DRC-01	03.12.2023	4.61
99	07XXXXXXXXXX1ZP	208	2018-19	28.01.2021	ASMT-10	28.01.2021	0.00
100	07XXXXXXXXXX1ZV	208	2018-19	14.11.2019	DRC-01	09.12.2023	0.75
101	07XXXXXXXXXX1ZP	208	2017-18	26.10.2020	DRC-07	31.12.2023	0.20
102	07XXXXXXXXXX1Z9	208	2018-19	15.01.2021	DRC-01	31.12.2023	4.28

Annexure 1.21(a)
(Referred to in paragraph 1.4.6.1(b))
Action pending after issuance of ASMT-10

Sl. No.	GSTIN	Ward	Financial Year	Notice/order issued	Date of Notice/Order	Deviation Amount	No. of days since pending for action (As on February-2024)	Taxpayer's Reply Received (Yes/No)	Reply of the department
1	07XXXXXXX1ZX	94	2018-19	ASMT 10	01-11-2023	0.01	120	No	No reply received
2	07XXXXXXX1ZP	64	2018-19	ASMT 10	23-08-2023	0.06	190	No	No reply received
3	07XXXXXXX1ZX	94	2017-18	ASMT 10	22-03-2023	0.07	344	No	No reply received
4	07XXXXXXX1Z1	94	2017-18	ASMT 10	16-03-2023	0.08	350	No	No reply received
5	07XXXXXXX1Z9	94	2018-19	ASMT 10	25-07-2022	-	584	No	No reply received
6	07XXXXXXX1Z7	203	2017-18	ASMT 10	21-07-2022	0.00	588	No	No reply received
7	07XXXXXXX1Z1	7	2017-18	ASMT 10	27-06-2022	0.30	612	Yes	No reply received
8	07XXXXXXX1Z8	64	2021-22	ASMT 10	29-03-2022	-	702	No	DRC-07 issued on 23.08.2024
9	07XXXXXXX1ZM	201	2021-22	ASMT 10	09-02-2022	2.31	750	No	No reply received
10	07XXXXXXX1ZT	64	2020-21	ASMT 10	05-01-2022	-	785	No	DRC-07 issued on 22.02.2025
11	07XXXXXXX1ZY	94	2021-22	ASMT 10	27-12-2021	-	794	No	No reply received
12	07XXXXXXX1ZE	7	2020-21	ASMT 10	19-08-2021	-	924	No	No reply received
13	07XXXXXXX1ZI	7	2020-21	ASMT 10	19-08-2021	0.00	924	No	No reply received
14	07XXXXXXX1ZU	2	2020-21	ASMT 10	18-08-2021	0.07	925	No	DRC-07 dtd 13-02-25 issued
15	07XXXXXXX1ZA	1	2020-21	ASMT 10	17-08-2021	1.03	926	No	DRC-07 issued on 25.02.2025
16	07XXXXXXX1ZS	1	2020-21	ASMT 10	17-08-2021	0.27	926	No	No reply received
17	07XXXXXXX1Z4	1	2020-21	ASMT 10	17-08-2021	0.19	926	Yes	No reply received
18	07XXXXXXX1ZR	1	2020-21	ASMT 10	17-08-2021	0.05	926	Yes	No reply received
19	07XXXXXXX1ZU	1	2020-21	ASMT 10	17-08-2021	4.62	926	No	DRC-07 issued on 25.02.2025
20	07XXXXXXX1ZK	1	2020-21	ASMT 10	17-08-2021	0.37	926	No	No reply received
21	07XXXXXXX1ZI	1	2020-21	ASMT 10	17-08-2021	0.18	926	No	No reply received
22	07XXXXXXX1Z7	7	2019-20	ASMT 10	17-08-2021	0.01	926	Yes	No reply received
23	07XXXXXXX1ZC	7	2020-21	ASMT 10	17-08-2021	0.01	926	No	DRC-07 dated 30-12-2024.
24	07XXXXXXX1ZB	2	2020-21	ASMT 10	13-08-2021	0.14	930	Yes	No reply received
25	07XXXXXXX1ZW	2	2020-21	ASMT 10	13-08-2021	0.01	930	Yes	No reply received
26	07XXXXXXX1ZU	1	2019-20	ASMT 10	24-06-2021	5.02	980	No	No reply received
27	07XXXXXXX1ZN	64	2019-20	ASMT 10	17-03-2021	-	1079	Yes	DRC-07 issued on 22.08.2024
28	07XXXXXXX1Z5	7	2019-20	ASMT 10	16-03-2021	1.55	1080	Yes	No reply received
29	07XXXXXXX1ZU	64	2019-20	ASMT 10	16-03-2021	-	1080	No	DRC-07 issued on 22.08.2024

Sl. No.	GSTIN	Ward	Financial Year	Notice/order issued	Date of Notice/Order	Deviation Amount	No. of days since pending for action (As on February-2024)	Taxpayer's Reply Received (Yes/No)	Reply of the department
30	07XXXXXX1Z1	64	2019-20	ASMT 10	16-03-2021	-	1080	No	No reply received
31	07XXXXXX2Z1	64	2019-20	ASMT 10	16-03-2021	-	1080	No	DRC-07 issued on 23.08.2024
32	07XXXXXX1Z1	208	2019-20	ASMT-10	16-03-2021	1.95	1080	No	No reply received
33	07XXXXXX1ZU	208	2019-20	ASMT-10	16-03-2021	0.09	1080	No	No reply received
34	07XXXXXX1ZL	207	2019-20	ASMT 10	15-03-2021	0.03	1081	Yes	No reply received
35	07XXXXXX1ZN	207	2019-20	ASMT 10	15-03-2021	0.26	1081	Yes	No reply received
36	07XXXXXX1ZH	204	2019-20	ASMT 10	04-03-2021	1.41	1092	No	No reply received
37	07XXXXXX1ZX	204	2019-20	ASMT 10	04-03-2021	2.15	1092	Yes	No reply received
38	07XXXXXX1ZE	204	2019-20	ASMT 10	04-03-2021	3.39	1092	No	No reply received
39	07XXXXXX1ZO	2	2019-20	ASMT 10	24-02-2021	0.00	1100	No	DRC-07 dtd 05-08-2024 issued
40	07XXXXXX1Z2	94	2018-19	ASMT 10	24-02-2021	-	1100	No	No reply received
41	07XXXXXX1ZJ	201	2019-20	ASMT 10	22-02-2021	0.26	1102	No	No reply received
42	07XXXXXX1Z4	201	2019-20	ASMT 10	22-02-2021	0.18	1102	Yes	No reply received
43	07XXXXXX1ZR	201	2019-20	ASMT 10	22-02-2021	0.47	1102	No	No reply received
44	07XXXXXX2Z4	201	2019-20	ASMT 10	19-02-2021	4.53	1105	No	No reply received
45	07XXXXXX1ZF	204	2018-19	ASMT 10	13-02-2021	0.28	1111	No	No reply received
46	07XXXXXX1ZY	204	2018-19	ASMT 10	12-02-2021	10.67	1112	No	No reply received
47	07XXXXXX1ZY		2018-19	ASMT 10	12-02-2021	0.86	1112	No	No reply received
48	07XXXXXX1ZM	201	2018-19	ASMT 10	11-02-2021	1.83	1113	Yes	No reply received
49	07XXXXXX1ZT	201	2018-19	ASMT 10	11-02-2021	0.11	1113	Yes	No reply received
50	07XXXXXX1ZO	203	2017-18	ASMT 10	06-02-2021	0.09	1118	Yes	No reply received
51	07XXXXXX1ZP	208	2018-19	ASMT-10	28-01-2021	0.00	1127	Yes	No reply received
52	07XXXXXX1ZP	207	2018-19	ASMT 10	21-01-2021	0.02	1134	No	No reply received
53	07XXXXXX1ZI	203	2018-19	ASMT 10	16-01-2021	0.35	1139	Yes	No reply received
54	07XXXXXX1ZR	203	2018-19	ASMT 10	16-01-2021	0.02	1139	No	No reply received
55	07XXXXXX1ZB	203	2018-19	ASMT 10	15-01-2021	0.03	1140	Yes	No reply received
56	07XXXXXX1ZT	201	2017-18	ASMT 10	15-01-2021	0.06	1140	Yes	No reply received
57	07XXXXXX1ZI	201	2017-18	ASMT 10	15-01-2021	0.55	1140	Yes	No reply received
58	07XXXXXX1ZU	204	2019-20	ASMT 10	13-01-2021	0.19	1142	No	No reply received
59	07XXXXXX1ZK	94	2020-21	ASMT 10	19-12-2020	0.06	1167	No	No reply received
60	07XXXXXX2ZX	203	2017-18	ASMT 10	27-11-2020	0.05	1189	Yes	No reply received
61	07XXXXXX2ZL	64	2019-20	ASMT 10	26-11-2020	3.08	1190	No	DRC-07 issued on 20.08.2024
62	07XXXXXX1ZG	203	2018-19	ASMT 10	25-11-2020	0.43	1191	Yes	No reply received

Sl. No.	GSTIN	Ward	Financial Year	Notice/order issued	Date of Notice/Order	Deviation Amount	No. of days since pending for action (As on February-2024)	Taxpayer's Reply Received (Yes/No)	Reply of the department
63	07XXXXXXXXXX1ZS	94	2018-19	ASMT 10	18-11-2020	-	1198	Yes	No reply received
64	07XXXXXXXXXX3ZO	1	2018-19	ASMT 10	11-11-2020	0.35	1205	Yes	No reply received
65	07XXXXXXXXXX1ZA	203	2020-21	ASMT 10	18-08-2020	0.10	1290	Yes	No reply received
66	07XXXXXXXXXX1ZP	208	2019-20	ASMT-10	13-08-2020	0.79	1295	No	No reply received
67	07XXXXXXXXXX1ZL	94	2020-21	ASMT 10	10-08-2020	-	1298	No	No reply received
68	07XXXXXXXXXX1Z9	1	2019-20	ASMT 10	08-08-2020	0.80	1300	Yes	ASMT-12 issued on 21.05.2025
69	07XXXXXXXXXX1Z9	207	2019-20	ASMT 10	23-07-2020	1.52	1316	Yes	No reply received
70	07XXXXXXXXXX1ZZ	1	2019-20	ASMT 10	21-07-2020	0.02	1318	Yes	No reply received
71	07XXXXXXXXXX1ZK	2	2019-20	ASMT 10	19-12-2019	0.02	1533	Yes	No reply received
72	07XXXXXXXXXX1ZD	204	2018-19	ASMT 10	10-12-2019	0.05	1542	No	No reply received
73	07XXXXXXXXXX1Z2	204	2018-19	ASMT 10	10-12-2019	0.10	1542	Yes	No reply received
74	07XXXXXXXXXX1ZQ	94	2019-20	ASMT 10	09-12-2019	0.22	1543	Yes	No reply received
75	07XXXXXXXXXX1Z3	201	2019-20	ASMT 10	25-11-2019	0.28	1557	Yes	No reply received
76	07XXXXXXXXXX1Z2	203	2019-20	ASMT 10	15-11-2019	0.08	1567	No	No reply received

Annexure 1.21(b)
(Referred to in paragraph 1.4.6.1(b))
Delay in finalization of DRC-01

Sl. No.	GSTIN	Ward	Financial Year	Notice/order issued	Date of Notice/Order	Deviation Amount	Since issuance of DRC-01(as on February-2024)	Reply of the Department
1	07XXXXXXXXXX1ZI	208	2018-19	DRC-01	16.07.2021	0.24	958	No reply received
2	07XXXXXXXXXX1ZB	208	2017-18	DRC-01	18.02.2021	0.13	1106	No reply received
3	07XXXXXXXXXX1ZN	203	2017-18	DRC01	22.03.2021	0.10	1119	No reply received
				Total		0.46		

Annexure 1.21(c)
(Referred to in paragraph 1.4.6.1(b))
Pending for Recovery after issuance of DRC-07

Sl. No.	GSTIN	Ward	Financial Year	Notice/order issued	Date of Notice / Order	Deviation Amount	No. of days since issuance of DRC-07 (as on February-2024)	Reply of the Department
1	07XXXXXXXXXX1ZZ	204	2018-19	DRC-07	29.03.2022	18.70	702	No reply received

Annexure 1.21(d)
(Referred to in paragraph 1.4.6.1(b))
Delay in completion of adjudication proceedings

Sl. No.	GSTIN	Ward	Financial Year	Date of Adjudication Started	Notice/order issued	Date of Notice/ Order	Deviation Amount	No. of Days taken to issue final Demand from initiation of adjudication	Reply of the Department
1	07XXXXXXXXXX1ZZ	204	2018-19	03.03.2021	DRC-07	29.03.2022	18.70	391	No reply received
2	07XXXXXXXXXX1ZN	7	2017-18	27.06.2022	DRC07	01.12.2023	0.00	522	No reply received
3	07XXXXXXXXXX1ZC	7	2017-18	27.06.2022	DRC07	29.12.2023	0.06	550	No reply received
4	07XXXXXXXXXX1ZA	207	2017-18	12-12-2020	DRC07	03.12.2023	20.65	1086	Noreply
5	07XXXXXXXXXX1ZA	207	2017-18	16-12-2020	DRC07	13.12.2023	0.09	1092	No reply received
6	07XXXXXXXXXX1Z7	207	2017-18	16-12-2020	DRC07	27.12.2023	0.14	1106	No reply received
7	07XXXXXXXXXX1ZP	208	2017-18	26.10.2020	DRC-07	31.12.2023	0.20	1161	No reply received
8	07XXXXXXXXXX1Z1	2	2017-18	14.10.2020	DRC07	29.12.2023	0.11	1171	No reply received

Annexure 1.21(e)
(Referred to in paragraph 1.4.6.1(c))
Taxpayers cancelled with nil demand against whom demand notices were pending

SLNo.	GSTIN	Ward	Financial Year	Notice/order issued	Date of Notice/Order	Deviation Amount	Date of Cancellation	Reply of the Department
1	07XXXXXXX1ZR	1	2108-19	DRC-07	01.02.2021	28.21	30.12.2021	No reply received
2	07XXXXXXX1Z9	1	2018-19	ASMT 10	11.11.2020	0.03	12.09.2021	No reply received
3	0XXXXXXX1Z2	1	2019-20	DRC-07	19.08.2021	0.84	31.08.2020	No reply received
4	07XXXXXXX1Z1	2	2018-19	ASMT-10	06.11.2020	0.01	13.11.2020	No reply received
5	07XXXXXXX1ZZ	2	2017-18	DRC 07	21.12.2023	3.60	22.06.2021	No reply received
6	07XXXXXXX1ZT	2	2020-21	DRC 01	30.05.2022	16.53	03.07.2020	No reply received
7	07XXXXXXX1ZF	7	2019-20	ASMT 10	16.03.2021	0.00	25.10.2018	No reply received
8	07XXXXXXX2Z5	64	2019-20	DRC-07	14.10.2021	2.01	18.02.2022	No reply received
9	07XXXXXXX1ZM	64	2018-19	DRC -01	15.12.2023	0.10	13.09.2021	No reply received
10	07XXXXXXX1Z6	64	2018-19	DRC 01	08.10.2021	36.92	19.10.2022	No reply received
11	07XXXXXXX1ZD	64	2018-19	DRC 01	14.10.2021	9.27	23.03.2021	No reply received
12	07XXXXXXX1ZI	204	2019-20	DRC-01	07.01.2021	19.01	11.12.2020	No reply received
13	07XXXXXXX1ZG	208	2017-18	DRC-07	04.12.2023	14.55	22.05.2020	No reply received
14	07XXXXXXX1ZA	1	2020-21	ASMT 10	17.08.2021	1.03	20.12.2022	No reply received
15	07XXXXXXX3ZU	1	2020-21	ASMT 10	17.08.2021	4.62	20.12.2022	No reply received
16	07XXXXXXX1ZK	1	2020-21	ASMT 10	17.08.2021	0.37	20.12.2022	No reply received
17	07XXXXXXX1ZI	1	2020-21	ASMT 10	17.08.2021	0.18	08.09.2020	No reply received
18	07XXXXXXX1Z9	1	2019-20	ASMT 10	08.08.2020	0.8	31.01.2020	No reply received
19	07XXXXXXX3ZO	1	2018-19	ASMT 10	11.11.2020	0.35	27.05.2021	No reply received
20	07XXXXXXX1ZU	2	2020-21	ASMT 10	18.08.2021	0.0742	14.01.2022	No reply received
21	07XXXXXXX1Z7	2	2018-19	DRC 01	22.12.2023	2.3026	02.09.2020	No reply received
22	07XXXXXXX1ZO	2	2019-20	ASMT 10	24.02.2021	0.0000	09.03.2021	No reply received
23	07XXXXXXX1ZC	7	2020-21	ASMT 10	17.08.2021	0.0082	17.12.2020	No reply received
24	07XXXXXXX2ZL	64	2019-20	ASMT 10	26.11.2020	3.08	29.03.2022	No reply received
25	07XXXXXXX1ZA	207	2017-18	DRC 07	03.12.2023	20.6482	15.11.2019	No reply received
26	07XXXXXXX1ZB	208	2017-18	DRC-01	18.02.2021	0.1273	24.06.2022	No reply received
				Total		164.68		

Annexure 1.22(a)
(Referred to in paragraph 1.4.6.1(ii))
List of sample cancelled cases (suo moto)

Sl. No.	GSTIN	Ward	Date of Order	GSTR 10 Filed	ASMT 13
1	07XXXXXXXXXX1ZZ	1	01.09.2020	NA	No
2	07XXXXXXXXXX1ZL	1	01.09.2020	No	No
3	07XXXXXXXXXX2Z9	1	01.09.2020	No	No
4	07XXXXXXXXXX1Z3	1	04.09.2020	No	No
5	07XXXXXXXXXX1Z8	1	04.09.2020	No	No
6	07XXXXXXXXXX3Z9	1	04.09.2020	No	No
7	07XXXXXXXXXX1Z2	1	08.09.2020	No	No
8	07XXXXXXXXXX1ZI	1	08.09.2020	No	No
9	07XXXXXXXXXX1ZE	1	09.09.2020	No	No
10	07XXXXXXXXXX2ZR	1	09.09.2020	No	No
11	07XXXXXXXXXX1Z3	1	09.09.2020	No	No
12	07XXXXXXXXXX3ZR	1	15.09.2020	NA	No
13	07XXXXXXXXXX1ZA	2	22.07.2020	No	No
14	07XXXXXXXXXX1Z5	2	16.02.2021	No	No
15	07XXXXXXXXXX1Z4	2	09.09.2020	No	No
16	07XXXXXXXXXX1ZZ	2	25.01.2021	No	No
17	07XXXXXXXXXX1Z3	2	28.08.2020	No	No
18	07XXXXXXXXXX1ZK	2	02.09.2020	No	No
19	07XXXXXXXXXX6Z9	2	28.08.2020	No	No
20	07XXXXXXXXXX1Z2	2	02.09.2020	No	No
21	07XXXXXXXXXX1ZD	2	22.07.2020	No	No
22	07XXXXXXXXXX1Z6	2	22.07.2020	No	No
23	07XXXXXXXXXX2Z9	2	25.08.2020	No	No
24	07XXXXXXXXXX1ZD	2	22.07.2020	No	No
25	07XXXXXXXXXX1ZV	7	23.03.2021	No	No
26	07XXXXXXXXXX1Z6	7	18.03.2021	No	No
27	07XXXXXXXXXX1ZZ	7	18.03.2021	No	No
28	07XXXXXXXXXX1ZX	7	30.09.2020	No	No
29	07XXXXXXXXXX1ZL	7	17.12.2020	No	No
30	07XXXXXXXXXX1ZT	7	18.03.2021	No	No
31	07XXXXXXXXXX1ZF	7	01.10.2020	No	No
32	07XXXXXXXXXX1Z1	7	05.02.2021	No	No
33	07XXXXXXXXXX1ZN	7	06.10.2020	No	No
34	07XXXXXXXXXX1ZP	7	26.11.2020	No	No
35	07XXXXXXXXXX1ZY	7	01.02.2021	No	No
36	07XXXXXXXXXX1Z5	7	27.01.2021	No	No
37	07XXXXXXXXXX1ZS	64	04.12.2020	No	No
38	07XXXXXXXXXX1ZN	64	02.03.2021	No	No
39	07XXXXXXXXXX1ZR	64	27.03.2021	No	No
40	07XXXXXXXXXX1ZS	64	25.03.2021	No	No
41	07XXXXXXXXXX1ZM	64	23.04.2020	No	No
42	07XXXXXXXXXX1Z1	64	25.03.2021	No	No
43	07XXXXXXXXXX1ZL	64	28.12.2020	No	No
44	07XXXXXXXXXX2ZR	64	15.03.2021	No	No
45	07XXXXXXXXXX4Z2	64	28.11.2020	No	No
46	07XXXXXXXXXX1ZI	64	09.11.2020	No	No

Sl. No.	GSTIN	Ward	Date of Order	GSTR 10 Filed	ASMT 13
47	07XXXXXXXXXX1ZB	64	19.10.2020	No	No
48	07XXXXXXXXXX1ZA	64	28.11.2020	No	No
49	07XXXXXXXXXX1Z4	94	08.04.2020	No	No
50	07XXXXXXXXXX1Z2	94	19.04.2020	No	No
51	07XXXXXXXXXX1ZS	94	28.04.2020	No	No
52	07XXXXXXXXXX2Z1	94	03.05.2020	No	No
53	07XXXXXXXXXX2ZK	94	03.05.2020	No	No
54	07XXXXXXXXXX1ZS	94	03.05.2020	No	No
55	07XXXXXXXXXX1ZJ	94	03.05.2020	No	No
56	07XXXXXXXXXX1Z9	94	03.05.2020	No	No
57	07XXXXXXXXXX1ZT	94	28.05.2020	No	No
58	07XXXXXXXXXX1Z1	94	03.06.2020	No	No
59	07XXXXXXXXXX1ZP	94	03.06.2020	No	No
60	07XXXXXXXXXX1ZL	94	03.06.2020	No	No
61	07XXXXXXXXXX1ZT	201	08.04.2020	No	No
62	07XXXXXXXXXX2ZU	201	29.05.2020	No	No
63	07XXXXXXXXXX1ZN	201	29.05.2020	No	No
64	07XXXXXXXXXX1Z3	201	24.07.2020	No	No
65	07XXXXXXXXXX1ZW	201	18.08.2020	No	No
66	07XXXXXXXXXX1ZZ	201	31.08.2020	No	No
67	07XXXXXXXXXX2ZU	201	31.08.2020	No	No
68	07XXXXXXXXXX1ZT	201	31.08.2020	No	No
69	07XXXXXXXXXX2ZF	201	31.08.2020	No	No
70	07XXXXXXXXXX1Z1	201	31.08.2020	No	No
71	07XXXXXXXXXX1ZV	201	31.08.2020	No	No
72	07XXXXXXXXXX1ZP	201	31.08.2020	No	No
73	07XXXXXXXXXX1Z6	203	08.05.2020	No	No
74	07XXXXXXXXXX1Z7	203	08.05.2020	No	No
75	07XXXXXXXXXX1ZT	203	08.05.2020	No	No
76	07XXXXXXXXXX2ZB	203	08.05.2020	No	No
77	07XXXXXXXXXX2ZA	203	08.05.2020	No	No
78	07XXXXXXXXXX1ZS	203	08.05.2020	No	No
79	07XXXXXXXXXX1ZW	203	08.05.2020	No	No
80	07XXXXXXXXXX1ZZ	203	08.05.2020	No	No
81	07XXXXXXXXXX1ZO	203	08.05.2020	No	No
82	07XXXXXXXXXX1ZB	203	08.05.2020	No	No
83	07XXXXXXXXXX1ZO	203	04.09.2020	No	No
84	07XXXXXXXXXX1ZZ	204	15.05.2020	No	No
85	07XXXXXXXXXX1ZO	204	15.05.2020	No	No
86	07XXXXXXXXXX1ZB	204	15.05.2020	No	No
87	07XXXXXXXXXX1Z0	204	15.05.2020	No	No
88	07XXXXXXXXXX1ZB	204	15.05.2020	No	No
89	07XXXXXXXXXX1ZX	204	23.07.2020	No	No
90	07XXXXXXXXXX1Z3	204	23.07.2020	No	No
91	07XXXXXXXXXX1ZZ	204	18.08.2020	No	No
92	07XXXXXXXXXX1ZZ	204	18.08.2020	No	No
93	07XXXXXXXXXX1ZZ	204	18.08.2020	No	No
94	07XXXXXXXXXX1ZZ	204	18.08.2020	No	No
95	07XXXXXXXXXX1ZU	204	18.08.2020	No	No
96	07XXXXXXXXXX3ZE	207	29.09.2020	No	No
97	07XXXXXXXXXX1ZQ	207	18.08.2020	No	No
98	07XXXXXXXXXX1Z1	207	27.08.2020	No	No
99	07XXXXXXXXXX1ZB	207	27.08.2020	No	No
100	07XXXXXXXXXX1ZR	207	14.08.2020	Yes	No
101	07XXXXXXXXXX1ZM	207	14.08.2020	No	No
102	07XXXXXXXXXX1ZJ	207	04.02.2021	No	No

Sl. No.	GSTIN	Ward	Date of Order	GSTR 10 Filed	ASMT 13
103	07XXXXXXXXXX1Z4	207	29.09.2020	No	No
104	07XXXXXXXXXX1ZD	207	05.08.2020	No	No
105	07XXXXXXXXXX4Z9	207	05.08.2020	No	No
106	07XXXXXXXXXX2ZD	207	05.08.2020	No	No
107	07XXXXXXXXXX1ZB	207	05.08.2020	No	No
108	07XXXXXXXXXX1ZS	208	24.07.2020	Yes	No
109	07XXXXXXXXXX1Z7	208	24.07.2020	No	No
110	07XXXXXXXXXX1ZD	208	24.07.2020	No	No
111	07XXXXXXXXXX1ZD	208	24.07.2020	No	No
112	07XXXXXXXXXX1Z3	208	24.07.2020	No	No
113	07XXXXXXXXXX2Z8	208	24.07.2020	No	No
114	07XXXXXXXXXX1ZN	208	24.07.2020	No	No
115	07XXXXXXXXXX1Z3	208	03.08.2020	No	No
116	07XXXXXXXXXX3ZQ	208	04.08.2020	No	No
117	07XXXXXXXXXX1ZY	208	06.08.2020	No	No
118	07XXXXXXXXXX1ZG	208	19.09.2020	No	No
119	07XXXXXXXXXX2ZH	208	30.09.2020	No	No
120	07XXXXXXXXXX1ZJ	208	01.01.2021	No	No

Annexure 1.22(b)
(Referred to in paragraph 1.4.6.1(ii))
List of sampled cancelled cases (On Application)

Sl.No.	GSTIN	Ward	Date of Application	Date of Order	Days taken to Cancel the registration	Whether GSTR10 Filed	Reg 19 issued within 30 days	ASMT 13
1	07XXXXXXX1ZX	1	16.1.2020	13.08.2020	210	Yes	No	No
2	07XXXXXXX1ZW	1	15.6.2020	16.6.2020	1	Yes	Yes	No
3	07XXXXXXX1ZG	1	19.7.2020	20.7.2020	1	No	Yes	No
4	07XXXXXXX1ZV	1	16.8.2020	17.8.2020	1	No	Yes	No
5	07XXXXXXX1Z3	1	20.7.2020	20.7.2020	0	No	Yes	No
6	07XXXXXXX1Z6	1	01.8.2020	04.8.2020	3	No	Yes	No
7	07XXXXXXX1ZC	1	05.6.2020	06.8.2020	62	Yes	No	No
8	07XXXXXXX1ZV	1	29.6.2020	06.8.2020	38	No	No	No
9	07XXXXXXX1ZZ	2	02.7.2020	22.7.2020	20	Yes	Yes	No
10	07XXXXXXX1ZQ	2	18.2.2021	23.2.2021	5	No	Yes	No
11	07XXXXXXX2ZF	2	28.9.2020	11.12.2020	74	No	No	No
12	07XXXXXXX1ZL	2	06.5.2020	12.5.2020	6	No	Yes	No
13	07XXXXXXX1ZW	2	16.3.2020	12.5.2020	57	No	No	No
14	07XXXXXXX1Z5	2	17.6.2020	22.7.2020	35	Yes	No	No
15	07XXXXXXX1ZM	2	01.12.2020	11.12.2020	10	No	Yes	No
16	07XXXXXXX2Z8	2	27.8.2020	11.12.2020	106	No	No	No
17	07XXXXXXX2ZN	7	25.2.2021	31.3.2021	34	No	No	No
18	07XXXXXXX1ZU	7	15.10.2020	19.11.2020	35	No	No	No
19	07XXXXXXX2ZG	7	20.10.2020	19.11.2020	30	Yes	Yes	No
20	07XXXXXXX1ZD	7	04.6.2020	23.6.2020	19	No	Yes	No
21	07XXXXXXX1ZJ	7	07.12.2020	17.12.2020	10	Yes	Yes	No
22	07XXXXXXX1ZP	7	23.2.2021	23.3.2021	28	No	Yes	No
23	07XXXXXXX1ZS	7	08.11.2019	23.3.2021	501	No	No	No
24	07XXXXXXX1Z2	7	03.2.2021	23.2.2021	20	No	Yes	No
25	07XXXXXXX1ZB	64	21.10.2019	03.5.2020	195	Yes	No	No
26	07XXXXXXX1Z1	64	21.1.2021	08.3.2021	46	No	No	No
27	07XXXXXXX1ZS	64	30.4.2019	26.4.2020	362	No	No	No
28	07XXXXXXX1ZE	64	01.8.2018	19.4.2020	627	No	No	No
29	07XXXXXXX1ZM	64	20.2.2019	25.4.2020	430	No	No	No

Sl.No.	GSTIN	Ward	Date of Application	Date of Order	Days taken to Cancel the registration	Whether GSTR10 Filed	Reg 19 issued within 30 days	ASMT 13
30	07XXXXXXX1ZK	64	19.9.2018	20.4.2020	579	Yes	No	No
31	07XXXXXXX1ZP	64	12.11.2019	03.5.2020	173	Yes	No	No
32	07XXXXXXX1ZA	64	20.2.2019	25.4.2020	430	No	No	No
33	07XXXXXXX1ZL	94	15.10.2019	25.07.2020	284	Yes	No	No
34	07XXXXXXX1ZN	94	15.11.2019	25.07.2020	253	Yes	No	No
35	07XXXXXXX1ZO	94	15.11.2019	25.07.2020	253	No	No	No
36	07XXXXXXX1Z2	94	19.01.2020	25.07.2020	188	No	No	No
37	07XXXXXXX1ZH	94	07.10.2019	25.07.2020	292	Yes	No	No
38	07XXXXXXX1Z4	94	09.10.2019	25.07.2020	290	Yes	No	No
39	07XXXXXXX1ZL	94	30.01.2020	30.01.2020	0	Yes	Yes	No
40	07XXXXXXX1ZX	94	18.10.2019	25.07.2020	281	No	No	No
41	07XXXXXXX1ZX	201	09.9.2019	07.4.2020	211	No	No	No
42	07XXXXXXX1Z3	201	20.1.2020	07.4.2020	78	No	No	No
43	07XXXXXXX1ZR	201	20.12.2019	10.4.2020	112	No	No	No
44	07XXXXXXX1ZL	201	21.12.2019	19.4.2020	120	No	No	No
45	07XXXXXXX1ZJ	201	09.4.2020	20.4.2020	11	No	Yes	No
46	07XXXXXXX1ZZ	201	12.2.2020	19.5.2020	97	No	No	No
47	07XXXXXXX1ZD	201	09.4.2020	19.5.2020	40	No	No	No
48	07XXXXXXX2Z4	201	03.5.2019	19.5.2020	382	Yes	No	No
49	07XXXXXXX1ZX	203	11.4.2020	24.7.2020	104	Yes	No	No
50	07XXXXXXX1ZC	203	01.7.2020	27.7.2020	26	Yes	Yes	No
51	07XXXXXXX1ZZ	203	06.8.2020	22.8.2020	16	No	Yes	No
52	07XXXXXXX1Z8	203	19.8.2020	22.8.2020	3	Yes	Yes	No
53	07XXXXXXX2ZA	203	29.7.2020	22.8.2020	24	No	Yes	No
54	07XXXXXXX1ZS	203	16.9.2020	19.9.2020	3	Yes	Yes	No
55	07XXXXXXX2ZY	203	09.11.2020	17.11.2020	8	Yes	Yes	No
56	07XXXXXXX1ZY	203	15.11.2020	01.12.2020	16	No	Yes	No
57	07XXXXXXX1Z8	207	19.03.2020	13.05.2020	55	Yes	No	No
58	07XXXXXXX1Z2	207	07.12.2020	06.01.2021	30	No	Yes	No
59	07XXXXXXX1ZA	207	18.01.2021	04.02.2021	17	No	Yes	No
60	07XXXXXXX1ZE	207	10.09.2020	30.09.2020	20	Yes	Yes	No
61	07XXXXXXX1ZS	207	12.06.2020	25.06.2020	13	No	Yes	No
62	07XXXXXXX1Z2	208	23.5.2020	29.5.2020	6	Yes	Yes	No
63	07XXXXXXX1ZG	208	22.5.2020	13.7.2020	52	Yes	No	No

Sl.No.	GSTIN	Ward	Date of Application	Date of Order	Days taken to Cancel the registration	Whether GSTR10 Filed	Reg 19 issued within 30 days	ASMT 13
64	07XXXXXXXXXXXXX1ZY	208	28.8.2020	01.9.2020	4	No	Yes	No
65	07XXXXXXXXXXXXX1ZG	208	29.9.2020	30.9.2020	1	Yes	Yes	No
66	07XXXXXXXXXXXXX1ZU	208	10.12.2020	25.2.2021	77	Yes	No	No
67	07XXXXXXXXXXXXX1ZW	208	10.12.2020	25.2.2021	77	Yes	No	No
68	07XXXXXXXXXXXXX1ZP	208	07.2.2021	25.2.2021	18	No	Yes	No
69	07XXXXXXXXXXXXX1ZI	204	22.3.2019	08.5.2020	413	No	No	No
70	07XXXXXXXXXXXXX1ZB	204	25.4.2019	08.5.2020	379	No	No	No
71	07XXXXXXXXXXXXX2ZW	204	19.1.2019	08.5.2020	171	Yes	No	No
72	07XXXXXXXXXXXXX1ZQ	204	28.2.2019	08.5.2020	435	No	No	No
73	07XXXXXXXXXXXXX1ZQ	204	14.5.2019	08.5.2020	360	No	No	No
74	07XXXXXXXXXXXXX1ZE	204	06.12.2019	08.5.2020	154	No	No	No
75	07XXXXXXXXXXXXX2ZN	204	28.3.2019	08.5.2020	407	No	No	No
76	07XXXXXXXXXXXXX1ZE	204	21.6.2019	08.5.2020	322	No	No	No

Annexure 1.22(c)
(Referred to in paragraph 1.4.6.1(ii))
Action not taken on non filers of final return

Sl. No.	GSTIN	Ward	Type of cancellation	Date of Order	Filing of final returns pending in days (as on January-2024)	Reply of the department
1	07XXXXXXXXXX2ZN	7	On-Application	31-3-2021	1036	No reply received
2	07XXXXXXXXXX1ZR	64	Suo-moto	27-03-2021	1040	No liability
3	07XXXXXXXXXX1ZS	64	Suo-moto	25-03-2021	1042	No return filed
4	07XXXXXXXXXX1ZI	64	Suo-moto	25-03-2021	1042	No liability
5	07XXXXXXXXXX1ZV	7	Suo-moto	23-3-2021	1044	No reply received
6	07XXXXXXXXXX1ZP	7	On-Application	23-3-2021	1044	No reply received
7	07XXXXXXXXXX1ZS	7	On-Application	23-3-2021	1044	No reply received
8	07XXXXXXXXXX1Z6	7	Suo-moto	18-3-2021	1049	No reply received
9	07XXXXXXXXXX1ZZ	7	Suo-moto	18-3-2021	1049	No reply received
10	07XXXXXXXXXX1ZT	7	Suo-moto	18-3-2021	1049	No reply received
11	07XXXXXXXXXX2ZR	64	Suo-moto	15-03-2021	1052	DRC-07 issued on 20.02.2025
12	07XXXXXXXXXX1ZI	64	On-Application	08-3-2021	1059	no mismatch, no liability
13	07XXXXXXXXXX1ZN	64	Suo-moto	02-03-2021	1065	No reply received
14	07XXXXXXXXXX1ZP	208	On-Application	25-2-2021	1070	No reply received
15	07XXXXXXXXXX1ZQ	2	On-Application	23-2-2021	1072	No sale no purchase
16	07XXXXXXXXXX1Z2	7	On-Application	23-2-2021	1072	No reply received
17	07XXXXXXXXXX1Z5	2	Suo-moto	16-02-2021	1079	DRC 07 dtd 13-02-2025 issued
18	07XXXXXXXXXX1ZI	7	Suo-moto	05-2-2021	1090	No reply received
19	07XXXXXXXXXX1ZJ	207	Suo-moto	04-2-2021	1091	No reply received
20	07XXXXXXXXXX1ZA	207	On-Application	04-2-2021	1091	No reply received
21	07XXXXXXXXXX1ZY	7	Suo-moto	01-2-2021	1094	No reply received
22	07XXXXXXXXXX1Z5	7	Suo-moto	27-1-2021	1099	No reply received
23	07XXXXXXXXXX1ZZ	2	Suo-moto	25-1-2021	1101	No liability against the taxpayer
24	07XXXXXXXXXX1Z2	207	On-Application	06-1-2021	1120	No reply received
25	07XXXXXXXXXX1ZJ	208	Suo-moto	01-1-2021	1125	No reply received
26	07XXXXXXXXXX1ZL	64	Suo-moto	28-12-2020	1129	No liability
27	07XXXXXXXXXX1ZL	7	Suo-moto	17-12-2020	1140	No reply received
28	07XXXXXXXXXX2ZF	2	On-Application	11-12-2020	1146	No liability against the taxpayer
29	07XXXXXXXXXX1ZM	2	On-Application	11-12-2020	1146	No liability against the taxpayer
30	07XXXXXXXXXX2Z8	2	On-Application	11-12-2020	1146	No reply received
31	07XXXXXXXXXX1ZS	64	Suo-moto	04-12-2020	1153	No liability
32	07XXXXXXXXXX1ZY	203	On-Application	01-12-2020	1156	No reply received
33	07XXXXXXXXXX4Z2	64	Suo-moto	28-11-2020	1159	No details available on GST portal
34	07XXXXXXXXXX1ZA	64	Suo-moto	28-11-2020	1159	No details available on GST portal
35	07XXXXXXXXXX1ZP	7	Suo-moto	26-11-2020	1161	No reply received
36	07XXXXXXXXXX1ZU	7	On-Application	19-11-2020	1168	No reply received
37	07XXXXXXXXXX1ZI	64	Suo-moto	09-11-2020	1178	No return filed
38	07XXXXXXXXXX1ZB	64	Suo-moto	19-10-2020	1199	No liability
39	07XXXXXXXXXX1ZN	7	Suo-moto	06-10-2020	1212	No reply received
40	07XXXXXXXXXX1ZF	7	Suo-moto	01-10-2020	1217	No reply received
41	07XXXXXXXXXX1ZX	7	Suo-moto	30-9-2020	1218	No reply received
42	07XXXXXXXXXX2ZH	208	Suo-moto	30-9-2020	1218	No reply received

Sl. No.	GSTIN	Ward	Type of cancellation	Date of Order	Filing of final returns pending in days (as on January-2024)	Reply of the department
43	07XXXXXXXXXX3ZE	207	Suo-moto	29-9-2020	1219	No reply received
44	07XXXXXXXXXX1Z4	207	Suo-moto	29-9-2020	1219	No reply received
45	07XXXXXXXXXX1ZG	208	Suo-moto	19-9-2020	1229	No reply received
46	07XXXXXXXXXX1ZE	1	Suo-moto	09-9-2020	1239	DRC-07 issued on 10.08.2024 for ₹ 21,27,87,570
47	07XXXXXXXXXX2ZR	1	Suo-moto	09-9-2020	1239	DRC-07 issued on 10.08.2024 for ₹ 3,61,60,763/-
48	07XXXXXXXXXX1Z3	1	Suo-moto	09-9-2020	1239	proceedings against non-filers cannot be initiated as the data for non-filers is not reflected in the system
49	07XXXXXXXXXX1Z4	2	Suo-moto	09-9-2020	1239	Return not filed
50	07XXXXXXXXXX1Z2	1	Suo-moto	08-9-2020	1240	proceedings against non-filers cannot be initiated as the data for non-filers is not reflected in the system
51	07XXXXXXXXXX1ZI	1	Suo-moto	08-9-2020	1240	The taxpayer has been cancelled suo moto from the date of regn, (14.03.2020)therefore no records are reflected on the portal and consequently DRC-01 cannot be issued
52	07XXXXXXXXXX1Z3	1	Suo-moto	04-9-2020	1244	proceedings against non-filers cannot be initiated as the data for non-filers is not reflected in the system
53	07XXXXXXXXXX1Z8	1	Suo-moto	04-9-2020	1244	proceedings against non-filers cannot be initiated as the data for non-filers is not reflected in the system
54	07XXXXXXXXXX3Z9	1	Suo-moto	04-9-2020	1244	proceedings against non-filers cannot be initiated as the data for non-filers is not reflected in the system
55	07XXXXXXXXXX1ZO	203	Suo-moto	04-9-2020	1244	No reply received
56	07XXXXXXXXXX1ZK	2	Suo-moto	02-9-2020	1246	No liability
57	07XXXXXXXXXX1Z2	2	Suo-moto	02-9-2020	1246	No liability
58	07XXXXXXXXXX1ZL	1	Suo-moto	01-9-2020	1247	proceedings against non-filers cannot be

Sl. No.	GSTIN	Ward	Type of cancellation	Date of Order	Filing of final returns pending in days (as on January-2024)	Reply of the department
						initiated as the data for non-filers is not reflected in the system
59	07XXXXXXXXXX2Z9	1	Suo-moto	01-9-2020	1247	proceedings against non-filers cannot be initiated as the data for non-filers is not reflected in the system
60	07XXXXXXXXXX1ZY	208	On-Application	01-9-2020	1247	No reply received
61	07XXXXXXXXXX1ZZ	201	Suo-moto	31-8-2020	1248	No reply received
62	07XXXXXXXXXX2ZU	201	Suo-moto	31-8-2020	1248	No reply received
63	07XXXXXXXXXX1ZT	201	Suo-moto	31-8-2020	1248	No reply received
64	07XXXXXXXXXX2ZF	201	Suo-moto	31-8-2020	1248	No reply received
65	07XXXXXXXXXX1Z1	201	Suo-moto	31-8-2020	1248	No reply received
66	07XXXXXXXXXX1ZV	201	Suo-moto	31-8-2020	1248	No reply received
67	07XXXXXXXXXX1ZP	201	Suo-moto	31-8-2020	1248	No reply received
68	07XXXXXXXXXX1Z3	2	Suo-moto	28-8-2020	1251	DRC 07 dtd 28-02-2025 issued
69	07XXXXXXXXXX6Z9	2	Suo-moto	28-8-2020	1251	DRC 07 dtd 28-02-2025 issued
70	07XXXXXXXXXX1Z1	207	Suo-moto	27-8-2020	1252	No reply received
71	07XXXXXXXXXX1ZB	207	Suo-moto	27-8-2020	1252	No reply received
72	07XXXXXXXXXX2Z9	2	Suo-moto	25-8-2020	1254	no liability against the taxpayers
73	07XXXXXXXXXX1ZZ	203	On-Application	22-8-2020	1257	No reply received
74	07XXXXXXXXXX2ZA	203	On-Application	22-8-2020	1257	No reply received
75	07XXXXXXXXXX1ZW	201	Suo-moto	18-8-2020	1261	No reply received
76	07XXXXXXXXXX1ZQ	207	Suo-moto	18-8-2020	1261	No reply received
77	07XXXXXXXXXX1ZZ	204	Suo-moto	18-8-2020	1261	No reply received
78	07XXXXXXXXXX1ZZ	204	Suo-moto	18-8-2020	1261	No reply received
79	07XXXXXXXXXX1ZZ	204	Suo-moto	18-8-2020	1261	No reply received
80	07XXXXXXXXXX1ZZ	204	Suo-moto	18-8-2020	1261	No reply received
81	07XXXXXXXXXX1ZU	204	Suo-moto	18-8-2020	1261	No reply received
82	07XXXXXXXXXX1ZV	1	On-Application	17-8-2020	1262	Proceedings against non-filers cannot be initiated as the data for non filers is not yet reflected in the system
83	07XXXXXXXXXX1ZM	207	Suo-moto	14-8-2020	1265	No reply received
84	07XXXXXXXXXX1ZY	208	Suo-moto	06-8-2020	1273	No reply received
85	07XXXXXXXXXX1ZV	1	On-Application	06-8-2020	1273	Proceedings against non-filers cannot be initiated as the data for non filers is not yet reflected in the system
86	07XXXXXXXXXX1ZD	207	Suo-moto	05-8-2020	1274	No reply received
87	07XXXXXXXXXX4Z9	207	Suo-moto	05-8-2020	1274	No reply received
88	07XXXXXXXXXX2ZD	207	Suo-moto	05-8-2020	1274	No reply received
89	07XXXXXXXXXX1ZB	207	Suo-moto	05-8-2020	1274	No reply received
90	07XXXXXXXXXX3ZQ	208	Suo-moto	04-8-2020	1275	No reply received

Sl. No.	GSTIN	Ward	Type of cancellation	Date of Order	Filing of final returns pending in days (as on January-2024)	Reply of the department
91	07XXXXXXXXXX1Z6	1	On-Application	04-8-2020	1275	Proceedings against non-filers cannot be initiated as the data for non filers is not yet reflected in the system
92	07XXXXXXXXXX1Z3	208	Suo-moto	03-8-2020	1276	No reply received
93	07XXXXXXXXXX1ZO	94	On-Application	25-7-2020	1285	No reply received
94	07XXXXXXXXXX1Z2	94	On-Application	25-7-2020	1285	No reply received
95	07XXXXXXXXXX1ZX	94	On-Application	25-07-2020	1285	No reply received
96	07XXXXXXXXXX1Z3	201	Suo-moto	24-7-2020	1286	No reply received
97	07XXXXXXXXXX1Z7	208	Suo-moto	24-7-2020	1286	No reply received
98	07XXXXXXXXXX1ZD	208	Suo-moto	24-7-2020	1286	No reply received
99	07XXXXXXXXXX1ZD	208	Suo-moto	24-7-2020	1286	No reply received
100	07XXXXXXXXXX1Z3	208	Suo-moto	24-7-2020	1286	No reply received
101	07XXXXXXXXXX2Z8	208	Suo-moto	24-7-2020	1286	No reply received
102	07XXXXXXXXXX1ZN	208	Suo-moto	24-7-2020	1286	No reply received
103	07XXXXXXXXXX1ZX	204	Suo-moto	23-7-2020	1287	No reply received
104	07XXXXXXXXXX1Z3	204	Suo-moto	23-7-2020	1287	No reply received
105	07XXXXXXXXXX1ZA	2	Suo-moto	22-07-2020	1288	DRC 07 dtd 05-08-2024 issued
106	07XXXXXXXXXX1ZD	2	Suo-moto	22-07-2020	1288	no liability against the taxpayers
107	07XXXXXXXXXX1Z6	2	Suo-moto	22-07-2020	1288	DRC07/ 28-02-2025 issued
108	07XXXXXXXXXX1ZD	2	Suo-moto	22-07-2020	1288	DRC07/ 28-02-2025 issued
109	07XXXXXXXXXX1ZG	1	On-Application	20-7-2020	1290	Proceedings against non-filers cannot be initiated as the data for non filers is not yet reflected in the system
110	07XXXXXXXXXX1Z3	1	On-Application	20-7-2020	1290	Proceedings against non-filers cannot be initiated as the data for non filers is not yet reflected in the system
111	07XXXXXXXXXX1ZS	207	On-Application	25-06-2020	1315	No reply received
112	07XXXXXXXXXX1ZD	7	On-Application	23-6-2020	1317	No reply received
113	07XXXXXXXXXX1Z1	94	Suo-moto	03-6-2020	1337	No reply received
114	07XXXXXXXXXX1ZP	94	Suo-moto	03-6-2020	1337	No reply received
115	07XXXXXXXXXX1ZL	94	Suo-moto	03-6-2020	1337	No reply received
116	07XXXXXXXXXX2ZU	201	Suo-moto	29-5-2020	1342	No reply received
117	07XXXXXXXXXX1ZN	201	Suo-moto	29-5-2020	1342	No reply received
118	07XXXXXXXXXX1ZT	94	Suo-moto	28-5-2020	1343	No reply received
119	07XXXXXXXXXX1ZZ	201	On-Application	19-5-2020	1352	No reply received
120	07XXXXXXXXXX1ZD	201	On-Application	19-5-2020	1352	No reply received
121	07XXXXXXXXXX1ZZ	204	Suo-moto	15-5-2020	1356	No reply received
122	07XXXXXXXXXX1ZO	204	Suo-moto	15-5-2020	1356	No reply received
123	07XXXXXXXXXX1ZB	204	Suo-moto	15-5-2020	1356	No reply received
124	07XXXXXXXXXX1Z0	204	Suo-moto	15-5-2020	1356	No reply received
125	07XXXXXXXXXX1ZB	204	Suo-moto	15-5-2020	1356	No reply received

Sl. No.	GSTIN	Ward	Type of cancellation	Date of Order	Filing of final returns pending in days (as on January-2024)	Reply of the department
126	07XXXXXXXXXX1ZL	2	On-Application	12-5-2020	1359	Zero sale
127	07XXXXXXXXXX1ZW	2	On-Application	12-5-2020	1359	No liability against the taxpayer
128	07XXXXXXXXXX1Z6	203	Suo-moto	08-5-2020	1363	No reply received
129	07XXXXXXXXXX1Z7	203	Suo-moto	08-5-2020	1363	No reply received
130	07XXXXXXXXXX1ZT	203	Suo-moto	08-5-2020	1363	No reply received
131	07XXXXXXXXXX2ZB	203	Suo-moto	08-5-2020	1363	No reply received
132	07XXXXXXXXXX2ZA	203	Suo-moto	08-5-2020	1363	No reply received
133	07XXXXXXXXXX1ZS	203	Suo-moto	08-5-2020	1363	No reply received
134	07XXXXXXXXXX1ZW	203	Suo-moto	08-5-2020	1363	No reply received
135	07XXXXXXXXXX1ZZ	203	Suo-moto	08-5-2020	1363	No reply received
136	07XXXXXXXXXX1ZO	203	Suo-moto	08-5-2020	1363	No reply received
137	07XXXXXXXXXX1ZB	203	Suo-moto	08-5-2020	1363	No reply received
138	07XXXXXXXXXX1Z1	204	On-Application	08-5-2020	1363	No reply received
139	07XXXXXXXXXX1ZB	204	On-Application	08-5-2020	1363	No reply received
140	07XXXXXXXXXX1ZQ	204	On-Application	08-5-2020	1363	No reply received
141	07XXXXXXXXXX1ZQ	204	On-Application	08-5-2020	1363	No reply received
142	07XXXXXXXXXX1ZE	204	On-Application	08-5-2020	1363	No reply received
143	07XXXXXXXXXX2ZN	204	On-Application	08-5-2020	1363	No reply received
144	07XXXXXXXXXX1ZE	204	On-Application	08-5-2020	1363	No reply received
145	07XXXXXXXXXX2Z1	94	Suo-moto	03-5-2020	1368	No reply received
146	07XXXXXXXXXX2ZK	94	Suo-moto	03-5-2020	1368	No reply received
147	07XXXXXXXXXX1ZS	94	Suo-moto	03-5-2020	1368	No reply received
148	07XXXXXXXXXX1ZJ	94	Suo-moto	03-5-2020	1368	No reply received
149	07XXXXXXXXXX1Z9	94	Suo-moto	03-5-2020	1368	No reply received
150	07XXXXXXXXXX1ZS	94	Suo-moto	28-4-2020	1373	No reply received
151	07XXXXXXXXXX1ZS	64	On-Application	26-4-2020	1375	No mismatch, no liability
152	07XXXXXXXXXX1ZM	64	On-Application	25-4-2020	1376	No mismatch, no liability
153	07XXXXXXXXXX1ZA	64	On-Application	25-4-2020	1376	No mismatch, no liability
154	07XXXXXXXXXX1ZM	64	Suo-moto	23-04-2020	1378	no details available on GST portal
155	07XXXXXXXXXX1ZJ	201	On-Application	20-4-2020	1381	No reply received
156	07XXXXXXXXXX1Z2	94	Suo-moto	19-4-2020	1382	No reply received
157	07XXXXXXXXXX1ZE	64	On-Application	19-4-2020	1382	No mismatch, no liability
158	07XXXXXXXXXX1ZL	201	On-Application	19-4-2020	1382	No reply received
159	07XXXXXXXXXX1ZR	201	On-Application	10-4-2020	1391	No reply received
160	07XXXXXXXXXX1Z4	94	Suo-moto	08-4-2020	1393	No reply received
161	07XXXXXXXXXX1ZT	201	Suo-moto	08-4-2020	1393	No reply received
162	07XXXXXXXXXX1ZX	201	On-Application	07-4-2020	1394	No reply received
163	07XXXXXXXXXX1Z3	201	On-Application	07-4-2020	1394	No reply received

Annexure 1.22(d)
(Referred to in paragraph 1.4.6.1(ii))
Taxpayers issued ASMT-10 after cancellation (Section-I)

Sl.No.	GSTIN	Ward	Type of Cancellation	Date of Order of Cancellation	Notice issued after cancellation	Date of issue of Notice	Period of SCN	Deviation Amount as per SCN (₹ in crore)	Days taken to issue SCN after cancellation
1	07XXXXXXXXXX2ZF	201	Suo-Moto	31.08.2020	ASMT-10	29.09.2020	2018-19	-	29
2	07XXXXXXXXXX1ZG	208	Suo-Moto	19.09.2020	ASMT-10	16.01.2021	2019-20	0.90	119
3	07XXXXXXXXXX1Z4	94	Suo-Moto	08.04.2020	ASMT-10	14.08.2020	2018-19	-	128
4	07XXXXXXXXXX1ZG	208	Suo-Moto	19.09.2020	ASMT-10	28.01.2021	2018-19	0.08	131
5	07XXXXXXXXXX1ZR	207	Suo-Moto	14.08.2020	ASMT-10	21.01.2021	2018-19	0.00	160
6	07XXXXXXXXXX2Z4	201	On-Application	19.05.2020	ASMT-10	10.12.2020	2018-19	-	205
7	07XXXXXXXXXX1ZA	2	Suo-Moto	22.07.2020	ASMT-10	24.02.2021	2019-20	0.09	217
8	07XXXXXXXXXX1Z8	207	On-Application	13.05.2020	ASMT-10	22.01.2021	2018-19	0.03	254
9	07XXXXXXXXXX2ZR	1	Suo-Moto	09.09.2020	ASMT-10	24.06.2021	2019-20	1.87	288
10	07XXXXXXXXXX2ZR	64	Suo-Moto	15.03.2021	ASMT-10	04.01.2022	2020-21	-	295
11	07XXXXXXXXXX1Z8	207	On-Application	13.05.2020	ASMT-10	15.03.2021	2019-20	0.11	306
12	07XXXXXXXXXX1ZA	207	On-Application	04.02.2021	ASMT-10	15.12.2021	2019-20	0.02	314
13	07XXXXXXXXXX1ZI	1	Suo-Moto	08.09.2020	ASMT-10	17.08.2021	2020-21	0.18	343
							Total	3.28	

Taxpayers issued DRC-01 after cancellation (Section-II)

Sl. No.	GSTIN	Ward	Type of Cancellation	Date of Order of Cancellation	Notice issued after cancellation	Date of issue of Notice	Period of SCN	Deviation Amount as per SCN (₹ in crore)	Days taken to issue SCN after cancellation
1	07XXXXXXX1ZE	1	Suo-Moto	09.9.2020	DRC-01	18.12.2020	2019-20	8.27	100
2	07XXXXXXX1ZJ	207	Suo-Moto	04.02.2021	DRC-01	29.06.2022	2020-21	15.52	510
3	07XXXXXXX1Z4	207	Suo-Moto	29.9.2020	DRC-01	12.03.2022	2019-20	36.09	529
4	07XXXXXXX1Z4	207	Suo-Moto	29.9.2020	DRC-01	12.03.2022	2020-21	3.97	529
5	07XXXXXXX1ZZ	204	Suo-Moto	18.8.2020	DRC-01A	28.02.2022	2017-18	0.29	559
6	07XXXXXXX1ZZ	204	Suo-Moto	18.8.2020	DRC-01	29.03.2022	2019-20	0.02	588
7	07XXXXXXX1ZB	207	Suo-Moto	27.08.2020	DRC-01	28.06.2022	2017-18	20.07	670
8	07XXXXXXX1ZB	207	Suo-Moto	27.08.2020	DRC-01	28.06.2022	2018-19	6.52	670
9	07XXXXXXX1ZY	208	Suo-Moto	06.8.2020	DRC-01	24.06.2022	2017-18	4.87	687
10	07XXXXXXX1ZY	208	Suo-Moto	06.8.2020	DRC-01	24.06.2022	2018-19	29.17	687
11	07XXXXXXX1ZY	208	Suo-Moto	06.8.2020	DRC-01	24.06.2022	2019-20	21.06	687
12	07XXXXXXX3ZQ	208	Suo-Moto	04.8.2020	DRC-01	27.06.2022	2018-19	33.32	692
13	07XXXXXXX1ZA	207	On-Application	04.02.2021	DRC-01	27.09.2023	2017-18	0.31	965
14	07XXXXXXX1Z2	207	On-Application	06.01.2021	DRC-01	09.12.2023	2018-19	9.96	1067
15	07XXXXXXX3ZE	207	Suo-Moto	29.9.2020	DRC-01	09.12.2023	2018-19	0.82	1166
16	07XXXXXXX1Z4	207	Suo-Moto	29.9.2020	DRC-01	09.12.2023	2018-19	1.68	1166
17	07XXXXXXX1ZG	208	Suo-Moto	19.9.2020	DRC-01	17.12.2023	2018-19	0.01	1184
18	07XXXXXXX1ZO	203	Suo-Moto	04.9.2020	DRC-01	11.12.2023	2018-19	4.12	1193
19	07XXXXXXX1Z1	207	Suo-Moto	27.08.2020	DRC-01	09.12.2023	2018-19	8.02	1199
20	07XXXXXXX1ZA	2	Suo-Moto	22.7.2020	DRC-01	22.12.2023	2018-19	1.66	1248
21	07XXXXXXX1Z6	2	Suo-Moto	22.7.2020	DRC-01	25.12.2023	2018-19	0.003	1251
22	07XXXXXXX1Z8	207	On-Application	13.05.2020	DRC-01	21.12.2023	2018-19	0.01	1317
							Total	205.77	

Section-III
Taxpayers issued DRC-07 after cancellation

Sl. No.	GSTIN	Ward	Type of Cancellation	Date of Order of Cancellation	Notice issued after cancellation	Date of issue of Notice	Period of SCN	Deviation Amount as per SCN (₹ in crore)	Days taken to issue SCN after cancellation
1	07XXXXXXX1ZQ	207	Suo-Moto	18.08.2020	DRC-07	08.11.2021	2018-19	135.36	447
2	07XXXXXXX1ZQ	207	Suo-Moto	18.08.2020	DRC-07	08.11.2021	2019-20	160.11	447
3	07XXXXXXX1ZO	203	Suo-Moto	04.9.2020	DRC-07	28.02.2022	2019-20	22.68	542
4	07XXXXXXX1ZJ	208	Suo-Moto	01.1.2021	DRC-07	05.07.2022	2018-19	15.60	550
5	07XXXXXXX1ZM	207	Suo-Moto	14.8.2020	DRC-07	05.07.2022	2018-19	33.41	690
6	07XXXXXXX1ZM	207	Suo-Moto	14.8.2020	DRC-07	05.07.2022	2018-19	3.73	690
7	07XXXXXXX1Z3	208	Suo-Moto	03.8.2020	DRC-07	05.07.2022	2018-19	38.47	701
8	07XXXXXXX1ZW	208	On-Application	25.2.2021	DRC-07	31.12.2023	2017-18	0.19	1039
9	07XXXXXXX1Z2	207	On-Application	06.01.2021	DRC-07	02.12.2023	2017-18	7.59	1060
10	07XXXXXXX1Z4	207	Suo-Moto	29.9.2020	DRC-07	03.12.2023	2017-18	2.45	1160
11	07XXXXXXX1ZG	208	Suo-Moto	19.9.2020	DRC-07	04.12.2023	2017-18	1.44	1171
12	07XXXXXXX1ZO	203	Suo-Moto	04.9.2020	DRC-07	05.12.2023	2017-18	3.52	1187
13	07XXXXXXX1Z1	207	Suo-Moto	27.08.2020	DRC-07	02.12.2023	2017-18	2.17	1192
14	07XXXXXXX1ZQ	207	Suo-Moto	18.08.2020	DRC-07	03.12.2023	2017-18	10.28	1202
15	07XXXXXXX1Z6	2	Suo-Moto	22.7.2020	DRC-07	26.12.2023	2017-18	0.002	1252
16	07XXXXXXX1Z2	208	On-Application	29.5.2020	DRC-07	31.12.2023	2017-18	0.11	1311
							Total	437.11	
							Grand Total	646.16	

Annexure 1.23
(Referred to in paragraph 1.4.6.2)
Summary of audit dimensions/parameters

Sl. No.	Audit Dimension	Algorithm used	Taxpayers	Number of instances	Amount of deviation/ mismatch (₹ in crore)
Mismatch in availing of ITC					
1	Input tax credit mismatch (GSTR-3B and GSTR-2A)	A. The input tax credit availed in Table 4A (5) of GSTR 3B, Table 4D of GSTR-3B (or Table 8F of GSTR-9) and Table 8C of GSTR-9 should not exceed the input tax credit available in Table 3, Table 4, Table 5 and Table 6 of GSTR 2A for the period 2018-19 and April to September 2019. B. The input tax credit availed in Table 4A (5) of GSTR 3B, Table 4D of GSTR 3B (or Table 8F of GSTR-9) and Table 8C of GSTR-9 should not exceed 120 <i>per cent</i> of the input tax credit available in Table 3, Table 4, Table 5 and Table 6 of GSTR-2A for the period October to December 2019. C. The input tax credit availed in Table 4A (5) of GSTR-3B, Table 4D of GSTR-3B (or Table 8F of GSTR-9) and Table 8C of GSTR-9 should not exceed 110 <i>per cent</i> of the input tax credit available in Table 3, Table 4, Table 5 and Table 6 of GSTR-2A for the period January to March 2020.	30	44	1,459.51
2	Input tax credit availed without supplier remitting tax	In cases where input tax credit available in Table 8A of GSTR-9 was less than the input tax credit available in GSTR-2A (including subsequent year's adjustments), the input tax credit availed on transactions where the supplier had not filed GSTR-3B or issued invoices after effective date of cancellation were accounted for separately. Further, if Table 8D of GSTR-9 was negative, the entire amount should have been reversed.	15	39	277.32
3	Input tax credit availed on GSTR-3B filed after limitation period	Input tax credit availed through GSTR-3B pertaining to the periods 2018-19, 2019-20 and 2020-21 filed after October 2019, October 2020 and October 2021, respectively.	20	26	326.45
4	Excess ISD credits	If GSTR-9 was available, Table 6G minus Table 7B of GSTR-9 was expected to equal the sum of Table 5A, Table 8A and Table 9A of GSTR-6, adjusted for entries in Table 8A or Table 9A of GSTR-6 from respective distributors. If Table 7B of GSTR-9 was null or zero, Table 7H of GSTR-9 could be used. If GSTR-9 was not available, Table	20	26	23.08

Sl. No.	Audit Dimension	Algorithm used	Taxpayers	Number of instances	Amount of deviation/ mismatch (₹ in crore)
		4(A)(4) minus Table 4(B)(2) of GSTR-3B was expected to equal the sum of Table 5A, Table 8A and Table 9A of GSTR-6, or Table 4A(4) minus Table 4B(2) of GSTR-3B should not have exceeded Table 7 minus Table 8 of GSTR-2A.			
Mismatch in Annual Return and Financial Statement (FS)					
5	Unreconciled input tax credit with financial statements (Table 12F of GSTR-9C)	Only positive entries in Table 12F of GSTR-9C were considered. For top deviations, if there were multiple GSTINs under the same PAN, the respective figures in Table 12 of GSTR-9C for all GSTINs along with a consolidated deviation (considering all GSTINs) were to be provided. Since filling Table 12B and 12C (input tax credit adjustments between years) was optional until the period 2020-21, only those taxpayers who had disclosed these details were included.	10	16	307.72
6	Ineligible input tax credit (Table 14T of GSTR 9C)	Only positive entries in Table 14T of GSTR-9C were considered. Since taxpayers had the option not to fill this table, only the unreconciled cases where the taxpayer had disclosed the details, were included.	10	13	88.26
7	Short payment of tax (Table 9R of GSTR-9C)	Any negative entry (excluding interest, penalty, late fee) in Table 9R of GSTR-9C could be a case of non-payment or short-payment of tax.	10	16	140.11
Shortfall in Tax Paid or Interest and other deviations					
8	Short payment of tax on reverse charge	Tax liability under reverse charge mechanism in Table 3.1(d) of GSTR-3B should not be less than the input tax credit availed in Table 6C, Table 6D and Table 6F of GSTR-9. If GSTR-9 is not available, the tax liability under reverse charge mechanism in Table 3.1(d) of GSTR-3B should not be less than the total of Table 4(A)(2) and Table 4(A)(3) of GSTR-3B.	20	30	252.83
9	Undischarged tax liability	If GSTR-9 is available, the sum of [Table 4, Table 5, Table 6, Table 7 of GSTR-1, the data of Table 9 of GSTR-1 where amendments (amended value minus original value of the same invoice), debit notes of Table 9, credit notes of Table 9, Table 11A and Table 11B of GSTR-1 (net of advances and adjustments of Table 11)] and [tax payable in Table 4N minus Table 4G plus Table 10 minus Table 11 of GSTR-9] (whichever is greater) should not exceed the tax paid in [Table 9 (both ITC and cash) plus Table 14 minus Table 4G of GSTR-9]. Where GSTR-9 is not available, tax payable in Table 4 (excluding Table 4B),	35	66	2,339.92

Sl. No.	Audit Dimension	Algorithm used	Taxpayers	Number of instances	Amount of deviation/ mismatch (₹ in crore)
		Table 5, Table 6, Table 7 of GSTR-1, the data of Table 9 of GSTR-1 where amendments (amended value minus original value of the same invoice), debit notes of Table 9, credit notes of Table 9, Table 11A and Table 11B of GSTR-1 (net of advances and adjustments of Table 11) should not exceed [Table 6.1 (without interest and late fee) minus Table 3.1(d) of GSTR-3B].			
10	Short payment of tax in comparison with e-way bill liability	The sum of Table 3.1(a) and Table 3.1(b) of GSTR-3B should be less than the tax liability declared in e-way bills.	25	43	1,360.72
11	Under composition levy even after crossing the specified turnover	The composition taxpayers whose turnover on an all-India basis (Central and State jurisdiction) under all GSTINs of the same PAN had crossed the turnover limit of ₹ 1 crore in 2018-19 and ₹ 1.5 crore in 2019-20.	5	5	0
12	E-commerce benefactors under composition levy	If GSTINs from Table 3 of GSTR 8 returns also filed CMP-08 quarterly returns as composition taxpayers, then it was irregular.	5	5	0
13	GSTR 3B not filed but GSTR1/2A available	Taxpayers who had filed GSTR-1 but hadn't filed the corresponding GSTR-3B for the years 2018-19, 2019-20, and 2020-21 by October 2019, October 2020 or October 2021.	20	26	334.96
14	Short payment of interest on delayed payment of tax	Interest at the rate of 18 <i>per cent</i> on the cash component of tax payment for delayed GSTR-3B.	30	79	46.88
Total			255	434	6,957.76
Summary of audit dimensions/parameters (Turnover mismatch)					
15	Suppression of taxable value identified through TDS/TCS declaration	Table 3.1(a) of GSTR-3B was compared with Column 4 of Table 9 of GSTR-2A.	10	16	757.49
16	Suppressing taxable value due to short disclosure of unbilled value	Table 5B of GSTR-9C for 2018-19 was compared with Table 5H of GSTR-9C for 2017-18, and similarly, Table 5B of GSTR-9C for 2019-20 was compared with Table 5H of GSTR-9C for 2018-19, and Table 5B of GSTR-9C for 2020-21 was compared with Table 5H of GSTR-9C for 2019-20.	10	13	252.85
17	Under-reporting of taxable turnover	Any negative entry in Table 7G of GSTR-9C could be a case of clearances of taxable supplies in the guise of exempted, nil rates, non-GST and no supply turnover.	10	24	10,921.59
Total			30	53	11,931.93
Grand Total			285	487	18,889.69

Annexure 1.24
(Referred to in paragraph 1.4.6.2(A))
Cases in which reply not received

(₹ in crore)

Sl. No.	Audit Dimension	Sample cases issued to department		Department's Reply not received		Percentage	
		Number	Amount of mismatch	Number	Amount of mismatch	Number	Amount of mismatch
1	Input tax credit mismatch (GSTR-3B and GSTR-2A)	44	1,459.51	39	1,344.47	88.64	92.12
2	Input tax credit availed without supplier remitting tax	39	277.32	27	203.27	69.23	73.29
3	Input tax credit availed on GSTR-3B filed after limitation period	26	326.45	18	198.01	69.23	60.66
4	Excess ISD credit	26	23.08	17	15.04	65.38	65.16
5	Unreconciled input tax credit with financial statements (Table 12F of GSTR-9C)	16	307.72	14	277.21	87.5	90.09
6	Ineligible input tax credit (Table 14T of GSTR 9C)	13	88.26	12	72.56	92.31	82.21
7	Short payment of tax (Table 9R of GSTR-9C)	16	140.11	7	54.96	43.75	39.23
8	Short payment of tax on reverse charge	30	252.83	25	226.61	83.33	89.62
9	Undischarged tax liability	66	2,339.92	40	1,668.01	60.61	71.28
10	Short payment of tax in comparison with e-way bill liability	43	1,360.72	32	983.40	74.42	72.27
11	Under composition levy even after crossing the specified turnover	5	0	4	0	80	0
12	E-commerce benefactors under composition levy	5	0	3	0	60	0
13	GSTR 3B not filed but GSTR1/2A available	26	334.96	17	209.39	65.38	62.51
14	Short payment of interest on delayed payment of tax	79	46.88	64	40.75	81.01	86.92
	Total	434	6,957.76	319	5,293.68	73.50	76.08

Annexure 1.25
(Referred to in paragraph 1.4.6.2(A))
Cases in which reply not received (Turnover Cases)

(₹ in crore)

Sl. No.	Audit Dimension	Sample cases issued to department		Departments Reply not received		Percentage	
		Number	Amount of mismatch	Number	Amount of mismatch	Number	Amount of mismatch
1	Suppression of taxable value identified through TDS/TCS declaration	16	757.49	11	677.09	68.75	89.39
2	Suppressing taxable value due to short disclosure of unbilled value	13	252.85	11	210.48	84.62	83.24
3	Under-reporting of taxable turnover	24	10,921.59	19	8,854.44	79.17	81.07
	Total	53	11,931.93	41	9,742.01	77.36	81.65

Annexure 1.26
(Referred to in paragraph 1.4.6.2(B))
Summary of deficiencies

Sl. No	Limited Audit - Risk parameters	Sample cases issued to department		Compliance deviations						Department's reply accepted by Audit						Total		
				Accepted by Dept. including cases where action is yet to be initiated		Department's reply was without documentary evidence and comments		Data entry errors		Action taken before query		Other valid explanations						
		No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.			
1	Input tax credit mismatch (GSTR-3B and GSTR-2A)	44	1,459.51	2	139.33			3	50.14							5	189.47	
2	Input tax credit availed without supplier remitting tax	39	277.32			3	20.69	5	36.65						4	16.7	12	74.04
3	Input tax credit availed on GSTR-3B filed after limitation period	26	326.45	7	341.46	1	16.61									8	358.07	
4	Excess ISD credit	26	23.08	3	1.88	3	0.78			1	5.07			2	1.26	9	8.99	
5	Unreconciled input tax credit with financial statements (Table 12F of GSTR-9C)	16	307.72									2	34.28			2	34.28	
6	Ineligible input tax credit (Table 14T of GSTR 9C)	13	88.26									1	37.06			1	37.06	
7	Short payment of tax (Table 9R of GSTR-9C)	16	140.11	3	17.63					2	30.62	1	10.54	3	35.39	9	94.18	

Sl. No	Limited Audit - Risk parameters	Sample cases issued to department		Compliance deviations						Department's reply accepted by Audit								Total	
		No.	Amt.	Accepted by Dept. including cases where action is yet to be initiated		SCN		ASMT-10		Department's reply was without documentary evidence and comments		Data entry errors		Action taken before query		Other valid explanations		No.	Amt.
8	Short payment of tax on reverse charge	30	252.83	4	67.73	0	0	0	0			1	7.56					5	75.29
9	Undischarged tax liability	66	2,339.92	24	1,402.92	2	36.85											26	1,439.77
10	Short payment of tax in comparison with e-way bill liability	43	1,360.72	2	324.43	3	138.76	0	0					1	47.54	5	73.70	11	584.43
11	Under composition levy even after crossing the specified turnover	5	0									1	0					1	0.00
12	E-commerce under composition levy	5	0	2	3.27													2	3.27
13	GSTR 3B not filed but GSTR1/2A available	26	334.96	5	247.50	2	23.60							2	48.39			9	319.49
14	Short payment of interest on delayed payment of tax	79	46.88	15	6.09	0	0											15	6.09
	Total	434	6,957.76	67	2,552.24	14	237.29	8	86.79	5	43.25	7	177.81	14	127.05	115	3,224.43		

Annexure 1.27
(Referred to in paragraph 1.4.6.2(B))
Summary of deficiencies (turnover cases)

(₹ in crore)

Sl. No.	Limited Audit - Risk parameters	Sample cases issued to department		Compliance deviations								Department's reply accepted by Audit						Total	
				Accepted by Dept. including cases where action is yet to be initiated		Department's reply was without documentary evidence and comments		Data entry errors		Action taken before query		Other valid explanations							
		SCN		No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.				
1	Suppression of taxable value identified through TDS/TCS declaration	16	757.49	2	20.5	3	36.58									5	57.08		
2	Suppressing taxable value due to short disclosure of unbilled value	13	252.85	2	14.26											2	14.26		
3	Under-reporting of taxable turnover	24	10,921.59	3	69.65	0	0	0	0							5	1,906.46		
	Total	53	11,931.93	7	104.41	3	36.58	0	0	0	0	0	0	0	0	12	1,977.80		

Annexure 1.28
(Referred to in paragraph 1.4.6.2(B))
A Case under each dimension where the department has taken rectificatory action in the form of ASMT-10/SCN

Sl. No.	Dimension	GSTIN	Year	Ward	Mismatch (₹ in crore)	Action taken
1	Input tax credit mismatch (GSTR-3B and GSTR-2A)	07XXXXXXXXXX1ZH	2018-19	12	33.18	DRC-07 issued on 19.04.2024
2	Input tax credit availed without supplier remitting tax	07XXXXXXXXXX1ZC	2019-20	2	10.04	ASMT-10 issued on 23.08.2023
3	Input tax credit availed on GSTR-3B filed after limitation period	07XXXXXXXXXX1ZG	2018-19	98	24.12	DRC-01A issued on 20.11.2023
4	Excess ISD credits	07XXXXXXXXXX1ZK	2019-20	96	0.45	DRC-01 issued on 17.11.2023
5	Short payment of tax (Table 9R of GSTR-9C)	07XXXXXXXXXX1ZQ	2019-20	101	5.4	DRC-01 issued on 31.01.2024
6	Short payment of tax on reverse charge	07XXXXXXXXXX1ZI	2020-21	88	7.30	DRC -07 issued on 11.11.2024
7	Undischarged tax liability	07XXXXXXXXXX1ZU	2019-20	79	76.86	DRC -07 issued on 19.08.2024
8	Short payment of tax in comparison with e-way bill liability	07XXXXXXXXXX4ZG	2019-20	77	96.33	DRC-07 issued on 18.08.2024
9	E-commerce benefactors under composition levy	07XXXXXXXXXX1ZB	2020-21	84	0	DRC-01 issued on 21.05.2025
10	GSTR 3B not filed but GSTR1/2A available	07XXXXXXXXXX2ZT	2019-20	41	16.77	ASMT-10 Issued on 21.07.2023
11	Short payment of interest on delayed payment of tax	07XXXXXXXXXX1Z5	2018-19	101	1.12	DRC-01 issued on 18.10.2023
12	Suppression of taxable value identified through TDS/TCS declaration	07XXXXXXXXXX1Z3	2019-20	3	34.47	DRC-07 issued on 17.08.2024
13	Suppressing taxable value due to short disclosure of unbilled value	07XXXXXXXXXX2ZO	2018-19	52	5.48	DRC-01 issued on 06.11.2023
14	Under-reporting of taxable turnover	07XXXXXXXXXX2ZK	2019-20	28	15	DRC-01 issued on 01.11.2023

Annexure 1.29
(Referred to in paragraph 1.4.6.2(C)(i)(a))
List of taxpayers to whom SCN issued

Sl. No.	GSTIN	Year	Ward	Deviation Amount (₹ in crore)
1	07XXXXXXXXXX1ZE	2018-19	93	69.16
2	07XXXXXXXXXX1ZH	2018-19	12	70.17
3	07XXXXXXXXXX1ZG	2018-19	98	51.39
4	07XXXXXXXXXX1ZC	2018-19	93	44.69
5	07XXXXXXXXXX1ZZ	2018-19	4	60.49
6	07XXXXXXXXXX1Z9	2019-20	27	31.85
7	07XXXXXXXXXX1ZS	2019-20	84	15.18
8	07XXXXXXXXXX1ZS	2018-19	84	1.78
9	07XXXXXXXXXX1ZI	2019-20	34	136.08
10	07XXXXXXXXXX1Z7	2018-19	96	0.73
11	07XXXXXXXXXX1Z7	2019-20	96	0.16
12	07XXXXXXXXXX1ZK	2019-20	96	0.99
13	07XXXXXXXXXX6ZC	2019-20	11	30.21
14	07XXXXXXXXXX1ZI	2020-21	88	12.48
15	07XXXXXXXXXX1ZT	2020-21	84	11.39
16	07XXXXXXXXXX1Z6	2018-19	23	13.65
17	07XXXXXXXXXX1ZH	2019-20	93	84.24
18	07XXXXXXXXXX1ZH	2018-19	93	4.98
19	07XXXXXXXXXX1ZP	2019-20	10	13.48
20	07XXXXXXXXXX1ZP	2018-19	10	247.34
21	07XXXXXXXXXX2ZR	2019-20	92	27.48
22	07XXXXXXXXXX2ZR	2018-19	92	62.9
23	07XXXXXXXXXX1ZU	2018-19	79	139.74
24	07XXXXXXXXXX1ZU	2019-20	79	129.32
25	07XXXXXXXXXX1ZQ	2018-19	78	69.95
26	07XXXXXXXXXX1ZQ	2019-20	78	0.29
27	07XXXXXXXXXX1ZE	2019-20	65	69.63
28	07XXXXXXXXXX1ZF	2018-19	78	74.39
29	07XXXXXXXXXX1ZF	2019-20	78	0.38
30	07XXXXXXXXXX1ZE	2018-19	65	138.36
31	07XXXXXXXXXX1Z7	2019-20	59	51.5
32	07XXXXXXXXXX1Z3	2019-20	59	9.06
33	07XXXXXXXXXX1Z3	2020-21	59	96.01
34	07XXXXXXXXXX1ZP	2018-19	16	10.95
35	07XXXXXXXXXX1ZP	2019-20	16	48.69
36	07XXXXXXXXXX1ZI	2019-20	84	7.73
37	07XXXXXXXXXX1ZI	2018-19	84	42.43
38	07XXXXXXXXXX2ZR	2019-20	84	18.87
39	07XXXXXXXXXX2ZR	2018-19	84	29.26
40	07XXXXXXXXXX1ZO	2018-19	84	25.94
41	07XXXXXXXXXX4ZG	2019-20	77	186.06
42	07XXXXXXXXXX1ZQ	2018-19	101	0.01
43	07XXXXXXXXXX1ZQ	2020-21	101	6.56
44	07XXXXXXXXXX1ZQ	2019-20	101	11.06

Sl. No.	GSTIN	Year	Ward	Deviation Amount (₹ in crore)
45	07XXXXXXXXXX1ZP	2020-21	65	1.98
46	07XXXXXXXXXX1Z3	2018-19	32	65.7
47	07XXXXXXXXXX4ZN	2018-19	75	41.14
48	07XXXXXXXXXX1Z0	2019-20	37	81.67
49	07XXXXXXXXXX1ZU	2018-19	71	27.43
50	07XXXXXXXXXX1ZH	2018-19	66	31.56
51	07XXXXXXXXXX1Z5	2018-19	101	1.12
52	07XXXXXXXXXX1Z5	2019-20	101	0.41
53	07XXXXXXXXXX1ZQ	2018-19	101	0.29
54	07XXXXXXXXXX1ZQ	2020-21	101	0.02
55	07XXXXXXXXXX1ZQ	2019-20	101	0.45
56	07XXXXXXXXXX1ZX	2019-20	43	0.32
57	07XXXXXXXXXX1ZX	2018-19	43	0.83
58	07XXXXXXXXXX1Z2	2020-21	60	0.15
59	07XXXXXXXXXX1Z2	2018-19	60	0.52
60	07XXXXXXXXXX1Z2	2019-20	60	0.41
61	07XXXXXXXXXX1ZH	2019-20	88	0.1
62	07XXXXXXXXXX1ZH	2018-19	88	0.54
63	07XXXXXXXXXX1ZH	2020-21	88	0.07
64	07XXXXXXXXXX1ZP	2018-19	62	0.38
65	07XXXXXXXXXX1ZP	2019-20	62	0.48
66	07XXXXXXXXXX1ZB	2020-21	84	1.29
67	07XXXXXXXXXX1ZV	2019-20	59	138.37
Total				2552.24
List of taxpayers to whom SCN issued (Turnover cases)				
1	07XXXXXXXXXX1ZK	2018-19	101	3.29
2	07XXXXXXXXXX2ZO	2018-19	52	10.97
3	07XXXXXXXXXX2ZK	2019-20	28	24.54
4	07XXXXXXXXXX2ZK	2018-19	28	25.96
5	07XXXXXXXXXX2ZK	2020-21	28	19.15
6	07XXXXXXXXXX1Z5	2019-20	51	6.65
7	07XXXXXXXXXX1Z3	2019-20	3	13.85
Total				104.41
Grand Total				2656.65

Annexure 1.30
(Referred to in paragraph 1.4.6.2(C)(i)(a))
List of taxpayers to whom ASMT 10 issued

Sl. No.	GSTIN	Year	Ward	Deviation Amount (₹ in crore)
1	07XXXXXXXXXX1ZC	2018-19	2	4.17
2	07XXXXXXXXXX1ZC	2020-21	2	6.48
3	07XXXXXXXXXX1ZC	2019-20	2	10.04
4	07XXXXXXXXXX1ZM	2019-20	105	16.61
5	07XXXXXXXXXX1ZZ	2020-21	2	0.35
6	07XXXXXXXXXX1ZQ	2018-19	106	0.27
7	07XXXXXXXXXX1ZQ	2019-20	106	0.16
8	07XXXXXXXXXX1ZE	2019-20	64	13.56
9	07XXXXXXXXXX1ZE	2018-19	64	23.29
10	07XXXXXXXXXX1Z1	2019-20	41	85.01
11	07XXXXXXXXXX1ZR	2020-21	91	5.05
12	07XXXXXXXXXX1ZQ	2018-19	78	48.70
13	07XXXXXXXXXX2ZT	2019-20	41	16.77
14	07XXXXXXXXXX2ZT	2018-19	41	6.83
Total				237.29
(List of Taxpayers to whom ASMT10 issued in turnover cases)				
Sl. No.	GSTIN	Year	Ward	Deviation Amount (₹ in crore)
1	07XXXXXXXXXX1Z5	2020-21	51	4.06
2	07XXXXXXXXXX1ZY	2019-20	100	6.58
3	07XXXXXXXXXX1ZY	2018-19	100	25.94
Total				36.58
Grand Total				273.87

Annexure 1.31
(Referred to in paragraph 1.4.6.2(C)(i)(b))
List of cases where department's reply was without supporting documents or its comments

Sl.No.	GSTIN	Year	Ward	Mismatch amount (₹ in crore)
1	07XXXXXXXXXXXX1ZO	2019-20	206	15.70
2	07XXXXXXXXXXXX1ZO	2020-21	206	20.55
3	07XXXXXXXXXXXX1ZO	2018-19	206	13.89
4	07XXXXXXXXXXXX1ZZ	2020-21	206	13.02
5	07XXXXXXXXXXXX1ZZ	2018-19		2.99
6	07XXXXXXXXXXXX1Z2	2020-21	206	4.02
7	07XXXXXXXXXXXX1Z2	2018-19		7.62
8	07XXXXXXXXXXXX1Z2	2019-20		9.00
Total				86.79

Annexure 1.32
(Referred to in paragraph 1.4.6.2(C)(ii))
List of taxpayers who made data entry error

Sl. No.	GSTIN	Year	Ward	Deviation Amount (₹ in crore)
1	07XXXXXXXXXX1Z5	2018-19	203	5.07
2	07XXXXXXXXXX1Z9	2018-19	86	24.42
3	07XXXXXXXXXX1ZP	2020-21	40	0.00
4	07XXXXXXXXXX1ZH	2019-20	5	7.56
5	07XXXXXXXXXX1Z5	2019-20	11	6.20
Total				43.25

Annexure 1.33
(Referred to in paragraph 1.4.6.2(C)(ii))
List of taxpayers where Action taken before issue of Audit Queries

Sl. No.	GSTIN	Year	Ward	Deviation Amount (₹ in crore)
1	07XXXXXXXXXX2ZT	2019-20	201	12.72
2	07XXXXXXXXXX1ZK	2019-20	100	21.56
3	07XXXXXXXXXX1Z1	2018-19	206	38.51
4	07XXXXXXXXXX1Z1	2019-20	206	9.88
5	07XXXXXXXXXX1Z9	2018-19	75	47.54
6	07XXXXXXXXXX1ZZ	2018-19	98	10.54
7	07XXXXXXXXXX1ZU	2020-21	16	37.06
Total				177.81

Annexure 1.34
(Referred to in paragraph 1.4.6.2(C)(iii))
List of cases where taxpayers had valid explanation

Sl.No.	GSTIN	Year	Ward	Mismatch amount (₹ in crore)
1	07XXXXXXXXXX1ZK	2019-20	105	5.34
2	07XXXXXXXXXX1ZK	2018-19	105	9.68
3	07XXXXXXXXXX1ZK	2020-21	105	0.82
4	07XXXXXXXXXX1Z6	2019-20	98	0.63
5	07XXXXXXXXXX1ZG	2018-19	206	0.63
6	07XXXXXXXXXX1ZK	2020-21	48	9.43
7	07XXXXXXXXXX1ZK	2018-19	48	17.39
8	07XXXXXXXXXX1ZK	2019-20	48	8.57
9	07XXXXXXXXXX1ZR	2018-19	91	13.44
10	07XXXXXXXXXX1ZB	2019-20	89	0.86
11	07XXXXXXXXXX1ZH	2018-19	86	14.69
12	07XXXXXXXXXX1ZH	2019-20	86	5.40
13	07XXXXXXXXXX1ZR	2019-20	91	32.17
14	07XXXXXXXXXX1ZO	2018-19	59	8.00
Total				127.05
List of cases where taxpayers had valid explanation of turnover cases				
Sl.No.	GSTIN	Year	Ward	Mismatch amount (₹ in crore)
1	07XXXXXXXXXX1Z7	2019-20	40	1,040.53
2	07XXXXXXXXXX1Z7	2018-19	40	796.28
Total				1,836.81

Annexure 1.35
(Referred to in paragraph 1.4.6.3(A)(I)(a))
Non Payment of Interest

Sl. No.	GSTIN	Ward	Financial Year	No. of Monthly returns filed late	Delay ranging in days	Tax deposited in cash	Interest	Interest already Paid	Interest to be paid	Reply of the Department
1	07XXXXXXXXXX1ZR	56	2018-19	2	62 to 94	223099	9491	0	9491	No reply received
2	07XXXXXXXXXX1ZR	56	2019-20	2	22 to 53	4189631	107931	0	107931	No reply received
3	07XXXXXXXXXX1ZR	56	2020-21	1	5	255308	629	0	629	No reply received
4	07XXXXXXXXXX1ZM	61	2018-19	2	55 to 78	3538472	30726	0	30726	No reply received
5	07XXXXXXXXXX1ZM	61	2019-20	2	17 to 199	3006779	92970	0	92970	No reply received
6	07XXXXXXXXXX1ZM	61	2020-21	9	10 to 208	752483	7054	0	7054	No reply received
7	07XXXXXXXXXX1ZE	91	2020-21	4	14 to 78	14859411	332629	0	332629	No reply received
8	07XXXXXXXXXX1ZL	201	2019-20	1	37	3070688	56029	0	56029	No reply received
9	07XXXXXXXXXX2ZQ	202	2018-19	6	7 to 69	941405993	14383198	0	14383198	No reply received
10	07XXXXXXXXXX2ZQ	202	2019-20	3	26 to 155	515082052	26003340	0	26003340	No reply received
11	07XXXXXXXXXX2ZQ	202	2020-21	1	34	104797442	1757152	0	1757152	No reply received
12	07XXXXXXXXXX1ZX	204	2018-19	4	8 to 38	70389409	606527	0	606527	No reply received
13	07XXXXXXXXXX1ZX	204	2019-20	8	4 to 37	61032665	651902	0	651902	No reply received
14	07XXXXXXXXXX1ZX	204	2020-21	7	11 to 55	42124749	506750	0	506750	No reply received
15	07XXXXXXXXXX1Z7	205	2019-20	1	64	2290296	36143	25983	10160	No reply received
16	07XXXXXXXXXX1Z7	205	2020-21	1	34	445482	3735	1704	2031	No reply received
								Total	4,45,58,519	

Annexure 1.36
(Referred to in paragraph 1.4.6.3 (A) (II))
Excess availing of ITC under Reverse Charge Mechanism (RCM)

Sl. No.	GSTIN	Ward	Financial Year	Tax paid under RCM as per GSTR 3B table 6.1 B	ITC availed under RCM as per GSTR 3B table 4A(2)+4A(3)	Excess ITC availed under RCM	Reply of the Department
1	07XXXXXXXXXX1ZM	1	2018-19	9933622	10750440	816818	DRC-07 issued
2	07XXXXXXXXXX1ZL	63	2020-21	434688	11099284	10664596	ASMT10 issued on 02-06-2025
3	07XXXXXXXXXX1ZM	98	2018-19	73764	728228	654464	department forwarded reply of taxpayer with its comments however documentary evidences not furnished
4	07XXXXXXXXXX1Z6	202	2020-21	189090102	193548019	4457917	No reply received
5	07XXXXXXXXXX1ZI	202	2020-21	626190	757819	131629	No reply received
6	07XXXXXXXXXX2ZQ	202	2018-19	1431371182	1470093569	38722387	No reply received
7	07XXXXXXXXXX2ZQ	202	2019-20	2114835496	2119731391	4895895	No reply received
8	07XXXXXXXXXX2ZI	202	2019-20	22614156	39534337	16920181	No reply received
9	07XXXXXXXXXX2ZI	202	2020-21	20433620	24395574	3961954	No reply received
10	07XXXXXXXXXX1ZM	202	2018-19	687693	832374	144681	No reply received
11	07XXXXXXXXXX1ZF	203	2018-19	67500	6615521	6548021	No reply received
12	07XXXXXXXXXX1ZF	203	2019-20	166358	990872	824514	No reply received
13	07XXXXXXXXXX1ZI	204	2018-19	8926055	9089274	163219	No reply received
14	07XXXXXXXXXX1ZC	208	2020-21	266992	543382	276390	No reply received
15	07XXXXXXXXXX2ZZ	206	2019-20	33180616	34557365	1376749	No reply received
					Total	9,05,59,415	

Annexure 1.37
(Referred to in paragraph 1.4.6.3 (A) (II))
Mismatch in availing of ITC under Input Service Distribution (ISD)

Sl. No.	GSTIN	Ward	Financial Year	ITC Availed under ISD (table 4A4-4B2) GSTR3B	ITC available under ISD (GSTR 2A)	Excess ITC Availed under ISD	Reply of the Department
1	07XXXXXXXXXX1ZW	202	2018-19	581243	0	581243	No reply received
2	07XXXXXXXXXX1ZW	202	2019-20	4748884	0	4748884	No reply received
3	07XXXXXXXXXX1ZW	202	2020-21	845941	0	845941	No reply received
4	07XXXXXXXXXX1ZY	203	2018-19	24603380	16540016	8063364	No reply received
5	07XXXXXXXXXX1ZY	203	2019-20	41855727	34439763	7415964	No reply received
6	07XXXXXXXXXX1ZY	203	2020-21	18929045	11516268	7412777	No reply received
7	07XXXXXXXXXX1ZP	203	2018-19	567350363	32656680	534693683	No reply received
8	07XXXXXXXXXX1ZP	203	2019-20	772172626	182402507	589770119	No reply received
9	07XXXXXXXXXX1ZP	203	2020-21	1028305074	0	1028305074	No reply received
10	07XXXXXXXXXX1ZL	203	2018-19	321894262	315534428	6359834	No reply received
11	07XXXXXXXXXX1ZL	203	2019-20	149917660	140118630	9799030	No reply received
12	07XXXXXXXXXX1ZL	203	2020-21	356262290	16969246	339293044	No reply received
13	07XXXXXXXXXX1ZU	204	2020-21	177703380	39535437	138167943	No reply received
14	07XXXXXXXXXX1Z3	205	2020-21	7390920	0	7390920	No reply received
15	07XXXXXXXXXX1ZR	206	2018-19	42557334	0	42557334	No reply received
16	07XXXXXXXXXX1ZR	206	2019-20	14284332	0	14284332	No reply received
17	07XXXXXXXXXX1ZR	206	2020-21	72944757	0	72944757	No reply received
18	07XXXXXXXXXX1Z4	206	2019-20	2073991	0	2073991	No reply received
19	07XXXXXXXXXX1Z4	206	2020-21	149394784	0	149394784	No reply received
20	07XXXXXXXXXX1ZT	208	2018-19	782801	615369	167432	No reply received
				Total	615369	2,96,42,70,450	

Annexure 1.38
(Referred to in paragraph 1.4.6.3 (A) (II))
Mismatch in availing of ITC

Sl. No.	GSTIN	Ward	Financial Year	ITC availed in GSTR3B Table 4A(5)+ Table 4D	ITC availed in GSTR9 Table 8C	Total ITC availed	ITC available as per GSTR 2A (Excluding ITC under ISD)	Mismatch of ITC (ITC availed in GSTR3B Table 4A5+Table 4D+GSTR 9 table 8C compared with GSTR 2A)	Reply of the Department
1	2	3	4	5	6	7 (5+6)	8	9 (7-8)	
1	07XXXXXXXXXX1ZM	1	2020-21	2915265722	156847342	3072113064	2879569106	192543958	DRC-01 issued
2	07XXXXXXXXXX1ZS	2	2020-21	9682862	39338	9722200	9594422	127778	No reply received
3	07XXXXXXXXXX3ZF	2	2018-19	55804106	0	55804106	24437424	31366682	No reply received
4	07XXXXXXXXXX3ZF	2	2020-21	22353282	0	22353282	15477268	6876014	No reply received
5	07XXXXXXXXXX1Z0	45	2019-20	41873942	0	41873942	41290056	583886	No reply received
6	07XXXXXXXXXX1ZR	56	2018-19	25071410	711044	25782454	8310640	17471814	No reply received
7	07XXXXXXXXXX1ZR	56	2019-20	10523586	8750746	19274332	8345818	10928514	No reply received
8	07XXXXXXXXXX1Z8	61	2019-20	8451106	15500	8466606	8374757	91849	No reply received
9	07XXXXXXXXXX1Z3	61	2018-19	83541395	0	83541395	13453061	70088334	No reply received
10	07XXXXXXXXXX1Z3	61	2020-21	170261799	5757949	176019748	95352384	80667364	No reply received
11	07XXXXXXXXXX1ZI	62	2018-19	49836214	1551104	51387318	50879088	508230	No reply received
12	07XXXXXXXXXX1ZI	62	2019-20	33099794	33473	33133267	32391939	741328	No reply received
13	07XXXXXXXXXX1ZL	63	2018-19	51499199	0	51499199	35618891	15880309	No reply received
14	07XXXXXXXXXX1ZL	63	2020-21	63386643	0	63386643	58988298	4398345	No reply received
15	07XXXXXXXXXX1ZN	70	2019-20	49608517	0	49608517	46775019	2833498	No reply received
16	07XXXXXXXXXX1Z2	72	2020-21	29824545	0	29824545	0	29824545	DRC-07 issued on 17.02.2025(for ₹ 55148442/-)
17	07XXXXXXXXXX1ZE	91	2019-20	520856474	0	520856474	500093377	20763097	DRC-07 issued on 27.08.2024 (for ₹ 2144424/-+1962030)
18	07XXXXXXXXXX1ZA	92	2020-21	59888836	17440	59906276	59600275	306001	DRC-01 issued u/s 74 on 21.05.2025 (for ₹ 348741/-)
19	07XXXXXXXXXX1ZY	94	2020-21	4961508	1107172	6068680	4320574	1748106	No reply received

Sl. No.	GSTIN	Ward	Financial Year	ITC availed in GSTR3B Table 4A(5)+ Table 4D	ITC availed in GSTR9 Table 8C	Total ITC availed	ITC available as per GSTR 2A (Excluding ITC under ISD)	Mismatch of ITC (ITC availed in GSTR3B Table 4A5+Table 4D+GSTR 9 table 8C compared with GSTR 2A)	Reply of the Department
1	2	3	4	5	6	7 (5+6)	8	9 (7-8)	
20	07XXXXXXXXXX2ZR	94	2019-20	41750703	53248	41803951	37663380	4140571	No reply received
21	07XXXXXXXXXXXXX1Z4	95	2018-19	1466095	0	1466095	643446	822649	The mismatch of 3B and 2B due to import of goods from overseas on bill of entry in 2A.The department did not accept the audit observation, but did not provide documentary evidence in support of its reply.
22	07XXXXXXXXXXXXX1Z4	100	2019-20	40155253	115709	40270962	24737860	15533102	No reply received
23	07XXXXXXXXXXXXX1ZS	103	2019-20	10377688	165600	10543288	10101844	441444	No reply received
24	07XXXXXXXXXXXXX1ZJ	105	2018-19	13760152	0	13760152	5234457	8525695	No reply received
25	07XXXXXXXXXXXXX1ZJ	105	2019-20	9604733	0	9604733	6704491	2900243	No reply received
26	07XXXXXXXXXXXXX1ZJ	105	2020-21	15863419	600177	16463596	15666563	797033	No reply received
27	07XXXXXXXXXXXXX1ZF	201	2019-20	760868480	3600	760872080	760710609	161471	No reply received
28	07XXXXXXXXXXXXX2ZE	203	2018-19	113511129	73520437	187031566	164215355	22816210	No reply received
29	07XXXXXXXXXXXXX2ZE	203	2019-20	193082736	0	193082736	61492091	131590645	No reply received
30	07XXXXXXXXXXXXX2ZQ	202	2018-19	5791333317	0	5791333317	3335043416	2456289900	No reply received
31	07XXXXXXXXXXXXX2ZQ	202	2019-20	5693071108	0	5693071108	4865580952	827490156	No reply received
32	07XXXXXXXXXXXXX2ZQ	202	2020-21	3189847549	0	3189847549	2553942919	635904630	No reply received
33	07XXXXXXXXXXXXX1ZM	202	2018-19	21972207	0	21972207	17463023	4509184	No reply received
34	07XXXXXXXXXXXXX1ZM	202	2020-21	26359619	833017	27192636	20876664	6315972	No reply received
35	07XXXXXXXXXXXXX1Z6	202	2018-19	1288099912	814232	1288914144	893144482	395769662	No reply received
36	07XXXXXXXXXXXXX1Z6	202	2019-20	2491986289	67066480	2559052769	1485987552	1073065217	No reply received
37	07XXXXXXXXXXXXX1ZI	202	2019-20	15789722	7331438	23121160	15839428	7281732	No reply received
38	07XXXXXXXXXXXXX1Z5	203	2018-19	485374451	33389982	518764433	440595444	78168989	No reply received
39	07XXXXXXXXXXXXX1Z5	203	2019-20	469625907	28525285	4981511192	453351009	44800183	No reply received
40	07XXXXXXXXXXXXX1ZF	203	2020-21	101992257	7736258	109728515	99293580	10434935	No reply received
41	07XXXXXXXXXXXXX1ZY	203	2020-21	109413443	1123505	110536949	87800343	22736606	No reply received

Sl. No.	GSTIN	Ward	Financial Year	ITC availed in GSTR3B Table 4A(5)+ Table 4D	ITC availed in GSTR9 Table 8C	Total ITC availed	ITC available as per GSTR 2A (Excluding ITC under ISD)	Mismatch of ITC (ITC availed in GSTR3B Table 4A5+Table 4D+GSTR 9 table 8C compared with GSTR 2A)	Reply of the Department
1	2	3	4	5	6	7 (5+6)	8	9 (7-8)	
42	07XXXXXXX1ZH	204	201819	55651963	0	55651963	38134262	17517701	No reply received
43	07XXXXXXX1ZH	204	202021	40891550	0	40891550	29369113	11522437	No reply received
44	07XXXXXXX1Z8	204	201920	7364811	706308	8071119	7885894	185225	No reply received
45	07XXXXXXX1Z8	204	202021	7146097	271565	7417662	6325886	1091776	No reply received
46	07XXXXXXX1ZX	204	201920	489857300	563132	490420432	470376314	20044119	No reply received
47	07XXXXXXX1ZU	204	201819	571187801	24134798	595322599	573685202	21637398	No reply received
48	07XXXXXXX1ZU	204	201920	547011123	30907995	577919118	531805054	46114064	No reply received
49	07XXXXXXX1ZY	204	201819	2102385253	0	2102385253	1854323115	248062138	No reply received
50	07XXXXXXX1ZY	204	201920	1713596766	164158333	1877755099	1819372643	58382456	No reply received
51	07XXXXXXX2Z4	204	201920	117491581	34850040	152341621	115872689	36468931	No reply received
52	07XXXXXXX2Z4	204	202021	122488927	29962918	152451846	113334327	39117518	No reply received
53	07XXXXXXX1ZC	205	201819	3078067816	44650034	3122717850	3059783730	62934120	No reply received
54	07XXXXXXX1ZC	205	201920	2658331779	59893162	2718224941	2656129540	62095401	No reply received
55	07XXXXXXX1ZC	205	202021	1539184041	18231165	1557415206	1487760317	69654889	No reply received
56	07XXXXXXX1ZR	206	201819	2024885018	256829697	2281714715	1650560541	631154174	No reply received
57	07XXXXXXX1ZR	206	201920	1682501264	3092475031	4774976295	1640283889	3134692406	No reply received
58	07XXXXXXX1ZR	206	202021	3694774417	491555000	4186329417	1996698744	2189630673	No reply received
59	07XXXXXXX1ZW	207	201920	7474828784	613183093	8088011877	7638748677	449263200	No reply received
60	07XXXXXXX1ZV	207	201920	13064655	0	13064655	12265542	799113	No reply received
61	07XXXXXXX1ZC	208	201819	42513217	4646570	47159787	39575970	7583817	No reply received
62	07XXXXXXX1ZT	208	201920	27088171	1633165	28721336	28206676	514660	No reply received
							Total	13,34,67,12,094	

Annexure 1.38(a)
(Referred to in paragraph 1.4.6.3 (A) (II))
Mismatch of ITC (GSTR9 Table 8D)

Sl. No.	GSTIN	Ward	Financial Year	ITC as per 2A (GSTR 9 Table 8A)	ITC as per sum total of GSTR9 table 6B and 6H (GSTR 9 table 8B)	ITC on inward supplies received during the financial year but availed in next financial year (GSTR 9 Table 8C)	Mismatch of ITC Availed as per (GSTR-9 table 8D)	Reply of the Department
1	2	3	4	5	6	7	8 (5-(6+7))	
1	07XXXXXXXXXX1ZM	1	2018-19	2498283053	2512459975	46834072	61010994	No reply received
2	07XXXXXXXXXX1ZM	1	2019-20	2974416104	2844575875	182966751	53126522	No reply received
3	07XXXXXXXXXX1Z8	61	2018-19	46911114	4824784	0	133670	No reply received
4	07XXXXXXXXXX1Z8	61	2020-21	6149094	6265003	25000	140907	No reply received
5	07XXXXXXXXXX1ZI	62	2020-21	18584680	19662244	721790	1799353	No reply received
6	07XXXXXXXXXX1ZL	63	2019-20	69394158	72286217	0	2892058	ASMT-10 issued on 02-06-2025
7	07XXXXXXXXXX1Z8	64	2019-20	19350874	19482675	0	131800	ASMT-10 issued, further no action can be taken as period is time barred
8	07XXXXXXXXXX1ZN	70	2020-21	125391912	136696386	-11068060	236412	No reply received
9	07XXXXXXXXXX1ZI	73	2018-19	11938605	76223655	0	64285050	No reply received
10	07XXXXXXXXXX1ZI	73	2019-20	6919519	175255117	375105	168710696	No reply received
11	07XXXXXXXXXX1ZI	73	2020-21	5882107	105043633	0	99161526	No reply received
12	07XXXXXXXXXX1ZE	91	2018-19	436055279	441535710	0	5480431	No reply received
13	07XXXXXXXXXX1ZE	91	2020-21	6461432	33909011	0	27447580	No reply received
14	07XXXXXXXXXX1ZA	92	2018-19	71953052	71687406	354309	88665	DRC-01 issued u/s 74 on 22.05.2025 for ₹ 88,665/-
15	07XXXXXXXXXX1ZA	92	2019-20	54284253	54532247	351824	599818	DRC-07 issued on 12.07.2024 for ₹ 23,652/-
16	07XXXXXXXXXX1ZY	94	2019-20	1159748	1250388	39646	130286	No reply received
17	07XXXXXXXXXX1ZM	98	2019-20	6870249	10247373	98202	3475325	No reply received
18	07XXXXXXXXXX1Z4	100	2018-19	718807	1653686	0	934879	No reply received
19	07XXXXXXXXXX1ZS	103	2020-21	14608378	15041211	599466	1032299	No reply received

Sl. No.	GSTIN	Ward	Financial Year	ITC as per 2A (GSTR 9 Table 8A)	ITC as per sum total of GSTR9 table 6B and 6H (GSTR 9 table 8B)	ITC on inward supplies received during the financial year but availed in next financial year (GSTR 9 Table 8C)	Mismatch of ITC Availed as per (GSTR-9 table 8D)	Reply of the Department
1	2	3	4	5	6	7	8 (5-(6+7))	
20	07XXXXXXX1ZF	201	2018-19	829831548	829840613	0	9065	No reply received
21	07XXXXXXX1ZP	201	2020-21	79227579	89396304	-682357	9486368	No reply received
22	07XXXXXXX2ZE	203	2020-21	105162277	172449954	16584475	83872151	No reply received
23	07XXXXXXX1Z6	202	2020-21	425278890	428229594	60564745	63515449	No reply received
24	07XXXXXXX1ZI	202	2018-19	22113536	30373769	7554128	15814361	No reply received
25	07XXXXXXX1ZI	202	2020-21	13214173	17270863	3265147	7321837	No reply received
26	07XXXXXXX1ZW	202	2018-19	25395855	32322740	6169260	13096145	No reply received
27	07XXXXXXX1ZW	202	2019-20	26071602	30354270	2037499	6320166	No reply received
28	07XXXXXXX1ZW	202	2020-21	38097381	49224866	-6564309	4563177	No reply received
29	07XXXXXXX1ZL	202	2020-21	6691693	16189043	14984	9512334	No reply received
30	07XXXXXXX1ZM	202	2019-20	8005086	8052539	0	47453	No reply received
31	07XXXXXXX1ZO	202	2018-19	147946990	170055285	0	22108296	No reply received
32	07XXXXXXX1ZO	202	2019-20	49995481	66898192	59275253	76177964	No reply received
33	07XXXXXXX1ZO	202	2020-21	42557388	89563942	6185050	53191604	No reply received
34	07XXXXXXX1ZY	203	2019-20	27270411	19454787	13559076	5743450	No reply received
35	07XXXXXXX1ZE	203	2019-20	42424490	54579686	1397900	13553096	No reply received
36	07XXXXXXX1ZE	203	2020-21	54990268	44864047	23094468	12968245	No reply received
37	07XXXXXXX1ZP	203	2018-19	395679555	381992267	20784516	7097228	No reply received
38	07XXXXXXX1ZP	203	2019-20	112018689	114438996	7976913	10397220	No reply received
39	07XXXXXXX1ZP	203	2020-21	501393762	534852180	40725948	74184365	No reply received
40	07XXXXXXX1ZH	204	2019-20	47924070	52745127	0	4821057	No reply received
41	07XXXXXXX1Z8	204	2018-19	6415889	8124780	0	1708891	No reply received
42	07XXXXXXX1ZX	204	2018-19	623174569	640092444	0	16917875	No reply received
43	07XXXXXXX1ZX	204	2020-21	316840720	327249477	0	10408757	No reply received
44	07XXXXXXX2Z4	204	2018-19	82409319	80760115	9363288	7714084	No reply received
45	07XXXXXXX1Z3	205	2020-21	20350041	21058787	0	708746	No reply received

Sl. No.	GSTIN	Ward	Financial Year	ITC as per 2A (GSTR 9 Table 8A)	ITC as per sum total of GSTR9 table 6B and 6H (GSTR 9 table 8B)	ITC on inward supplies received during the financial year but availed in next financial year (GSTR 9 Table 8C)	Mismatch of ITC Availed as per (GSTR-9 table 8D)	Reply of the Department
1	2	3	4	5	6	7	8 (5-(6+7))	
46	07XXXXXXXXXX2ZZ	206	2018-19	66733688	67826975	-679635	413652	No reply received
47	07XXXXXXXXXX2ZZ	206	2019-20	32599335	35842721	5514150	8757536	No reply received
48	07XXXXXXXXXX2ZZ	206	2020-21	143244136	151379838	4479607	12615310	No reply received
49	07XXXXXXXXXX1ZW	207	2018-19	441923128	404733477	44925592	7735941	No reply received
50	07XXXXXXXXXX1ZW	207	2020-21	4058755054	4442822512	122773988	506841446	No reply received
51	07XXXXXXXXXX1ZV	207	2018-19	61923697	61785777	596014	458094	No reply received
52	07XXXXXXXXXX1ZT	208	2020-21	1732805	3153916	10138	1431249	No reply received
53	07XXXXXXXXXX1Z3	208	2018-19	191756039	197648338	11518827	17411127	No reply received
54	07XXXXXXXXXX1Z3	208	2019-20	190914229	189366752	14609300	13061823	No reply received
55	07XXXXXXXXXX1ZH	209	2018-19	91270488	109975413	0	18704957	No reply received
56	07XXXXXXXXXX1ZH	209	2019-20	109519053	109451041	13257463	13189451	No reply received
57	07XXXXXXXXXX1ZH	209	2020-21	170488738	178844762	15807367	24163391	No reply received
						Total	1,64,68,61,632	

Annexure 1.38(b)
(Referred to in paragraph 1.4.6.3 (A) (II))
Mismatch of ITC (GSTR9 Table 6J)

Sl. No.	GSTIN	Ward	Financial Year	ITC available as per Table 6I of GSTR 9	ITC availed as per Table 6A of GSTR9	Mismatch of ITC Availed as per R9 6J (-ve value only)	Reply of the Department	(Amount in ₹)
1	2	3	4	5	6	7(5-6)		
1	07XXXXXXXXXX1ZS	2	2019-20	10743439	10800649	57210	No reply received	
2	07XXXXXXXXXX1ZD	52	2020-21	934115684	1022365903	88250220	DRC 07 dtd 27-02-2025 issued for ₹ 8934776/-	
3	07XXXXXXXXXX1Z3	61	2019-20	3908857	3920362	11506	No reply received	
4	07XXXXXXXXXX1Z8	64	2018-19	26440542	26549610	109068	ASMT-10 issued on 05.10.2023 further no action can be taken as period is time barred	
5	07XXXXXXXXXX1ZY	94	2018-19	5663167	5981408	318241	No reply received	
6	07XXXXXXXXXX2ZR	94	2018-19	57216118	62895614	5679496	No reply received	
7	07XXXXXXXXXX2ZR	94	2020-21	866922	920170	53248	No reply received	
8	07XXXXXXXXXX1Z4	100	2020-21	114416375	128894138	14477763	No reply received	
9	07XXXXXXXXXX1Z2	115	2018-19	3222354006	3256737545	34383539	DRC 07 dtd 30-04-2024 issued (for ₹ 1345553/-+1193924/-)	
10	07XXXXXXXXXX1Z2	115	2020-21	1663498651	1665873540	2374889	DRC 07 dtd 28-02-2025 issued (for ₹ 834285/-)	
11	07XXXXXXXXXX1ZP	201	2019-20	70725931	77018777	6292846	No reply received	
12	07XXXXXXXXXX1ZL	202	2018-19	120250276	133806206	13555930	No reply received	
13	07XXXXXXXXXX1ZL	202	2019-20	66238235	128290388	62052153	No reply received	
14	07XXXXXXXXXX1ZF	203	2018-19	185947005	187946906	1999901	No reply received	
15	07XXXXXXXXXX1ZF	203	2019-20	138260651	144405170	6144519	No reply received	
16	07XXXXXXXXXX1ZY	203	2018-19	127523133	141656043	14132910	No reply received	
17	07XXXXXXXXXX1ZL	203	2020-21	1032972196	1069748168	36775972	No reply received	
18	07XXXXXXXXXX1ZU	204	2020-21	672741499	708367375	35625876	No reply received	
19	07XXXXXXXXXX1Z3	205	2019-20	89449584	91227028	1777444	No reply received	
20	07XXXXXXXXXX1ZR	206	2018-19	3170749441	3261174719	90425278	No reply received	
21	07XXXXXXXXXX1ZR	206	2019-20	4421708304	4615033015	193324711	No reply received	
22	07XXXXXXXXXX1ZR	206	2020-21	4851880918	4932097119	80216201	No reply received	
23	07XXXXXXXXXX1ZC	208	2019-20	43858699	48505269	4646570	No reply received	
24	07XXXXXXXXXX1ZC	208	2020-21	32609923	34858730	2248807	No reply received	
					Total	69,49,34,298		

Annexure 1.38(c)
(Referred to in paragraph 1.4.6.3 (A) (II))
Mismatch of ITC (GSTR9C table 12F)

SL No	GSTIN	Ward	Financial Year	ITC availed as per audited financial statements or books of account (GSTR9C table 12D)	ITC claimed in annual returns (GSTR9C table 12E)	Mismatch of ITC Availed as per GSTR9C Table 12F (+ve Value only)	Reply of the Department
1	2	3	4	5	6	7(6-5)	
1	07XXXXXXXXXX1ZS	103	2018-19	12456798	12521985	65187	No reply received
2	07XXXXXXXXXX1ZL	203	2019-20	862199235	898975207	36775972	No reply received
			Total			3,68,41,159	

Annexure 1.39

(Referred to in paragraph 1.4.6.3 (A) (II))
Short/Non- Reversal of ITC in lieu of common inputs for taxable and exempted/ nil supplies

Sl. No.	GSTIN	Ward	Financial Year	Total Turnover (Excluding Non-GST supplies)	Turnover (Exempted/Nil Supplies)	Reversal as per GSTR 3B Table 4B(1)	ITC to be Reversed	Short/Non Reversal	Reply of the Department
1	2	3	4	5	6	7	8	9 (8-7)	
1	07XXXXXXXXXX1ZM	1	2020-21	22085411110	141014235	285314	19675371	19390057	DRC-01 issued
2	07XXXXXXXXXX1Z8	61	2018-19	48493556	5534655	0	551325	551325	No reply received
3	07XXXXXXXXXX1Z8	61	2019-20	72635833	7812416	0	931069	931069	No reply received
4	07XXXXXXXXXX1ZI	62	2018-19	370641783	647950	0	129436	129436	No reply received
5	07XXXXXXXXXX1ZI	62	2019-20	247724569	13847056	9008	2464810	2455802	No reply received
6	07XXXXXXXXXX1ZI	62	2020-21	149435391	13686637	301426	2646968	2345542	No reply received
7	07XXXXXXXXXX1ZA	92	2020-21	432541108	989380	13382	138293	124910	No reply received
8	07XXXXXXXXXX1ZP	203	2018-19	12064705322	5561172	180479	2646833	2466354	No reply received
9	07XXXXXXXXXX1ZP	203	2019-20	15836391664	6438283	140004	3222516	3082512	No reply received

Sl. No.	GSTIN	Ward	Financial Year	Total Turnover (Excluding Non-GST supplies)	Turnover (Exempted/Nil Supplies)	Reversal as per GSTR 3B Table 4B(1)	ITC to be Reversed	Short/Non Reversal	Reply of the Department
1	2	3	4	5	6	7	8	9 (8-7)	
10	07XXXXXXX1ZP	203	2020-21	15289638367	6107276	133332	4167499	4034167	No reply received
11	07XXXXXXX1ZM	202	2019-20	692547273	350096389	0	37181092	37181092	No reply received
12	07XXXXXXX1ZO	202	2018-19	3108227962	4817519967	24446303	166024735	141578432	No reply received
13	07XXXXXXX1ZO	202	2019-20	2208469961	2686016495	0	120776367	120776367	No reply received
14	07XXXXXXX1ZO	202	2020-21	2284153386	2591119110	0	90999349	90999349	No reply received
15	07XXXXXXX1ZE	203	2019-20	1124161411	109556762	0	10410360	10410360	No reply received
16	07XXXXXXX1Z5	203	2018-19	3879607887	2620766	0	173519	173519	No reply received
17	07XXXXXXX1Z5	203	2019-20	4361357496	34868125	94317	2498070	2403753	No reply received
18	07XXXXXXX2ZE	203	2020-21	1955727083	8162801	0	4838095	4838095	No reply received
19	07XXXXXXX1ZP	201	2018-19	1001734094	144241006	1706986	63419557	61712571	No reply received
20	07XXXXXXX1ZP	201	2019-20	357055539	93038190	3509747	122058426	118548679	No reply received
21	07XXXXXXX1ZP	201	2020-21	561544972	88276357	4099427	83643776	79544349	No reply received
22	07XXXXXXX1ZH	204	2019-20	831411143	2180994	0	186943	186943	No reply received
23	07XXXXXXX1Z8	204	2018-19	572394912	16230845	950236	1063817	113581	No reply received
24	07XXXXXXX1Z8	204	2019-20	662881136	63318467	2985373	3885700	900327	No reply received
25	07XXXXXXX1ZX	204	2018-19	2796362411	221841157	0	50758630	50758630	No reply received
26	07XXXXXXX1ZX	204	2019-20	2167224890	189092139	0	42804036	42804036	No reply received
27	07XXXXXXX1ZU	204	2018-19	4256410138	11952439	1919390	2020166	100777	No reply received
28	07XXXXXXX1ZU	204	2019-20	4321750428	9761083	1405150	1558804	153654	No reply received
29	07XXXXXXX1ZY	204	2018-19	15917825801	240662992	663117	41517211	40854094	No reply received
30	07XXXXXXX1ZY	204	2019-20	18419472097	282446083	0	35318530	35318530	No reply received
31	07XXXXXXX1ZC	205	2018-19	21714987750	1742259084	8647752	244129046	235481294	No reply received
32	07XXXXXXX1ZC	205	2019-20	19328578682	2004212537	11758740	274969160	263210420	No reply received
33	07XXXXXXX1ZC	205	2020-21	12033157320	1233731902	5625510	157828504	152202994	No reply received
34	07XXXXXXX1ZR	206	2018-19	205995764285	192993743429	0	667816198	667816198	No reply received
35	07XXXXXXX1ZR	206	2019-20	228659179102	214936938734	0	3488976933	3488976933	No reply received
36	07XXXXXXX1ZR	206	2020-21	261965441917	248623763423	0	1429084062	1429084062	No reply received
37	07XXXXXXX2ZZ	206	2018-19	24282724347	21756754393	0	117631344	117631344	No reply received

Sl. No.	GSTIN	Ward	Financial Year	Total Turnover (Excluding Non-GST supplies)	Turnover (Exempted/Nil Supplies)	Reversal as per GSTR 3B Table 4B(1)	ITC to be Reversed	Short/Non Reversal	Reply of the Department
1	2	3	4	5	6	7	8	9 (8-7)	
38	07XXXXXXXXXX2ZZ	206	2019-20	25518298082	23937337431	0	134364093	134364093	No reply received
39	07XXXXXXXXXX2ZZ	206	2020-21	21936552048	21160140164	0	318834315	318834315	No reply received
40	07XXXXXXXXXX1Z4	206	2018-19	10525575250	9592306312	0	248726248	248726248	No reply received
41	07XXXXXXXXXX1Z4	206	2019-20	15640824356	13882554747	0	148053879	148053879	No reply received
42	07XXXXXXXXXX1Z4	206	2020-21	14312849871	12800276010	0	66860132	66860132	No reply received
43	07XXXXXXXXXX1Z3	208	2018-19	249546195898	248886351521	156265703	371190339	214924636	No reply received
44	07XXXXXXXXXX1Z3	208	2019-20	296674381999	295852437412	138699550	351018000	212318450	No reply received
45	07XXXXXXXXXX1Z3	208	2020-21	345391003481	344248238275	62856355	292268375	229412020	No reply received
46	07XXXXXXXXXX1ZK	208	2018-19	1040812454	39208082	0	2547351	2547351	No reply received
47	07XXXXXXXXXX1ZK	208	2019-20	499846218	1543219	0	247635	247635	No reply received
48	07XXXXXXXXXX1ZC	208	2018-19	715171549	108398741	0	6797086	6797086	No reply received
49	07XXXXXXXXXX1ZC	208	2019-20	1240571004	48431044	0	1628565	1628565	No reply received
50	07XXXXXXXXXX1ZC	208	2020-21	761411466	62056385	0	3116705	3116705	No reply received
Total								8,81,71,02,672	

Annexure 1.40
(Referred to in paragraph 1.4.6.3 (A) (II))
Short/Non Reversal of ITC in lieu of Capital Goods used for Taxable and Exempted/Nil Supplies

(Amount in ₹)

Sl. No	GSTIN	Ward	Financial Year	Total Turnover (Excluding Non-GST supplies) (GSTR9 table 5N-5F)	Turnover (Exempted/Nil Supplies) (GSTR9 table 5D+5E)	Reversal as per GSTR-9 Table 7D	ITC to be Reversed	Short/Non Reversal	Reply of the Department
1	2	3	4	5	6	7	8	9 (8-7)	
1	07XXXXXXXXXX1ZY	204	2019-20	18419472097	282446083	0	462423	462423	No reply received
2	07XXXXXXXXXX1ZC	205	2019-20	19328578682	2004212537	0	4553883	4553883	No reply received
3	07XXXXXXXXXX1ZC	205	2020-21	12033157320	1233731902	0	1546163	1546163	No reply received
4	07XXXXXXXXXX1ZR	206	2018-19	205995764285	192993743429	0	47010504	47010504	No reply received
5	07XXXXXXXXXX1ZR	206	2019-20	228659179102	214936938734	0	61376582	61376582	No reply received
6	07XXXXXXXXXX1ZR	206	2020-21	261965441917	248623763423	0	66820111	66820111	No reply received
7	07XXXXXXXXXX2ZZ	206	2019-20	25518298082	23937373431	0	18805251	18805251	No reply received
8	07XXXXXXXXXX2ZZ	206	2020-21	21936552048	21160140164	0	8704630	8704630	No reply received
9	07XXXXXXXXXX1Z3	208	2019-20	296674381999	295852437412	3157124	6296754	3139630	No reply received
10	07XXXXXXXXXX1Z3	208	2020-21	345391003481	344248238275	0	7086761	7086761	No reply received
							Total	21,95,05,938	

Annexure 1.41
(Referred to in paragraph 1.4.6.3 (A) (III))
Mismatch of Tax Liability

Sl. No	GSTIN	Ward	Financial Year	Tax Liability as per GSTR 9 (Table 4N-4G+10-11)	Tax Liability as per GSTR-1	Maximum of tax liability shown in GSTR9 and GSTR1	Tax Paid as per (GSTR 3B Table 6.1 A+ GSTR 9 Table 14)	Short Discharge of Tax Liability	Reply of the Department
1	2	3	4	5	6	7	8	9 (7-8)	(Amount in ₹)
1	07XXXXXXXXXX1ZM	1	2018-19	3146602000	3145853302	3146602000	3142868019	3733981	DRC-07 issued
2	07XXXXXXXXXX1ZR	56	2018-19	28207866	28599274	28599274	28180699	418575	No reply received
3	07XXXXXXXXXX1ZM	61	2019-20	22681752	22301077	22681752	22373969	307783	No reply received
4	07XXXXXXXXXX1ZM	61	2020-21	1098518	1166706	1166706	1104127	62579	No reply received
5	07XXXXXXXXXX1ZI	62	2019-20	28049643	27105620	28049643	25403680	2645963	No reply received
6	07XXXXXXXXXX1ZE	91	2019-20	525812243	533515788	533515788	531021052	2494736	DRC-07 issued on 27.08.2024 (for ₹155840-5152017)
7	07XXXXXXXXXX1ZY	94	2018-19	17043000	17091939	17091939	17050235	41704	No reply received
8	07XXXXXXXXXX1ZY	94	2019-20	30390444	31534637	31534637	30663738	870899	No reply received
9	07XXXXXXXXXX1ZY	94	2020-21	2388046	22743853	2388046	23614749	273297	No reply received
10	07XXXXXXXXXX2ZR	94	2018-19	535660969	94053932	535660969	84523381	451137588	No reply received
11	07XXXXXXXXXX1ZM	98	2018-19	30655084	30389460	30655084	30393566	261518	No reply received
12	07XXXXXXXXXX1ZL	201	2019-20	140905282	142326426	142326426	140905259	1421167	No reply received
13	07XXXXXXXXXX1Z6	202	2019-20	1831330549	2091645557	2091645557	1845374686	246270871	No reply received
14	07XXXXXXXXXX1ZI	202	2019-20	33861874	28973553	33861874	23437734	10424140	No reply received
15	07XXXXXXXXXX1ZI	202	2020-21	29166044	26613591	29166044	28298743	867301	No reply received
16	07XXXXXXXXXX2ZQ	202	2019-20	6130176698	7017687379	7017687379	6478006260	539681119	No reply received
17	07XXXXXXXXXX2ZI	202	2020-21	274124926	275581462	275581462	274124925	1456537	No reply received
18	07XXXXXXXXXX1ZN	203	2018-19	3489626	3489626	3489626	3482324	7302	No reply received
19	07XXXXXXXXXX1ZN	203	2020-21	268655151	131747258	268655151	131747259	136907892	No reply received
20	07XXXXXXXXXX1Z5	203	2018-19	697744702	697694566	697744702	697710286	34416	No reply received
21	07XXXXXXXXXX1Z5	203	2019-20	778650367	778403523	778650367	778403504	246863	No reply received
22	07XXXXXXXXXX1ZP	203	2018-19	2248019355	2248596112	2248596112	2248171172	424940.1	No reply received
23	07XXXXXXXXXX1ZP	203	2019-20	2826017966	2826027939	2826027939	2826017963	9976	No reply received
24	07XXXXXXXXXX1ZP	203	2020-21	2702698964	3180351096	3180351096	2702647196	477703900	No reply received

Sl. No	GSTIN	Ward	Financial Year	Tax Liability as per GSTR 9 (Table 4N-4G+10-11)	Tax Liability as per GSTR-1	Maximum of tax liability shown in GSTR9 and GSTR1	Tax Paid as per (GSTR 3B Table 6.1 A+ GSTR 9 Table 14)	Short Discharge of Tax Liability	Reply of the Department
1	2	3	4	5	6	7	8	9 (7-8)	
25	07XXXXXXX1Z2ZE	203	2020-21	349826584	350210464	350210464	349193391	1012073	No reply received
26	07XXXXXXX1ZH	204	2018-19	145104193	143759853	145104193	144938867	165326	No reply received
27	07XXXXXXX1ZH	204	2019-20	149340614	150241030	150241030	144334535	5906495	No reply received
28	07XXXXXXX1Z8	204	2018-19	35940227	35775582	35940227	359033354	36873	No reply received
29	07XXXXXXX1ZX	204	2018-19	693876238	735742285	735742285	693748959	41993326	No reply received
30	07XXXXXXX1ZX	204	2019-20	528210620	529177396	529177396	528335552	841844	No reply received
31	07XXXXXXX1ZU	204	2018-19	763974112	763979499	763979499	763974106	5393	No reply received
32	07XXXXXXX1ZU	204	2019-20	775151815	775200799	775200799	775123913	76886	No reply received
33	07XXXXXXX1ZU	204	2020-21	680946334	681042676	681042676	680946009	96667	No reply received
34	07XXXXXXX2Z4	204	2018-19	1323106202	1322977592	1323106202	1320840642	2265560	No reply received
35	07XXXXXXX1ZC	205	2019-20	3304467579	3302412928	3304467579	3303256568	1211011	No reply received
36	07XXXXXXX1ZC	205	2020-21	1842610586	1843235206	1843235206	1842467240	767966	No reply received
37	07XXXXXXX1ZR	206	2018-19	3530627854	3531032472	3531032472	3530524753	507719	No reply received
38	07XXXXXXX2ZZ	206	2018-19	454146149	453159169	454146149	454026126	120023	No reply received
39	07XXXXXXX2ZZ	206	2019-20	284573793	284573476	284573793	282465678	2108115	No reply received
40	07XXXXXXX1ZP	207	2018-19	394350921	354497967	394350921	354497967	39852954	No reply received
41	07XXXXXXX1Z1	207	2018-19	255125656	255003257	255125656	128966269	126159387	No reply received
42	07XXXXXXX1Z1	207	2019-20	283560003	283560010	283560010	47248621	236311389	No reply received
43	07XXXXXXX1Z1	207	2020-21	223463511	223463503	223463511	47248621	176214890	No reply received
44	07XXXXXXX1ZW	207	2020-21	3144372598	3156463430	3156463430	3144332138	12131292	No reply received
45	07XXXXXXX1Z3	208	2019-20	142559643	132879706	142559643	117846190	24713453	No reply received
							Total	2550203689	

Annexure 1.42
(Referred to in paragraph 1.4.6.3 (A) (III))
Mismatch in discharge of tax liability under Reverse Charge Mechanism (RCM)

Sl. No.	GSTIN	Ward	Financial Year	Tax Liability as per (GSTR 9 Table 4G)	Tax Liability as per (GSTR 2A)	Tax Liability as per GSTR 3B table 3.1d of GSTR 3B	Tax liability Maximum of column (5,6 and 7)	Tax liability paid as per GSTR 3B 6.1 B RCM	Short Payment of Tax Liability under RCM	Reply of the Department
1	2	3	4	5	6	7	8	9	10 (8-9)	
1	07XXXXXXXXXX1ZM	61	2019-20	295680	24389	68058	295680	68058	227622	No reply received
2	07XXXXXXXXXX2ZQ	202	2018-19	1431371182	2237519	1336771182	1431371182	1336771182	94600000	No reply received
3	07XXXXXXXXXX2ZQ	202	2019-20	2120079206	5547226	2114835496	2120079206	2114835496	5243710	No reply received
4	07XXXXXXXXXX1ZL	203	2018-19	54440756	276841	60592314	60592314	54440756	6151558	No reply received
5	07XXXXXXXXXX1ZL	203	2019-20	52935040	131668	53521699	53521699	52935040	586659	No reply received
6	07XXXXXXXXXX1Z7	205	2019-20	157464	191544	154130	191544	154130	37414	No reply received
7	07XXXXXXXXXX1Z7	205	2020-21	63874	135282	53994	135282	53994	81288	No reply received
								Total	10,69,28,251	

Annexure 1.43
(Referred to in paragraph 1.4.6.3 (A) (III))
I- Mismatch in Tax paid as per GSTR-9C table 9R

Sl. No.	GSTIN	Ward	Financial Year	Tax paid as per financial statement in Table 9Q of GSTR-9C	Tax paid as per annual return in Table 9R of GSTR-9C	Mismatch of Tax paid (GSTR-9C table 9S)	Reply of the Department
1	2	3	4	5	6	7(5-6)	
1	07XXXXXXXXXX1ZL	202	2018-19	76063112	75804230	25882	No reply received
2	07XXXXXXXXXX1ZP	207	2018-19	631992700	631599633	393067	No reply received
3	07XXXXXXXXXX1Z3	208	2018-19	36433960	-161927436	198361396	No reply received
					Total	19,90,13,345	
II- Mismatch in Tax paid as per GSTR-9C table 9Q and GSTR9 table 9							
Sl. No.	GSTIN	Ward	Financial Year	Tax paid as per annual return in Table 9Q of GSTR-9C	Tax paid as per GSTR-9 table 9	Mismatch of Tax paid	
1	2	3	4	5	6	7 (5-6)	
1	07XXXXXXXXXX1Z1	73	2018-19	81425915	80644354	781561	No reply received
2	07XXXXXXXXXX1Z4	206	2019-20	433133228	432240203	893025	No reply received
					Total	16,74,586	
					Grand Total	20,06,87,931	

Annexure 1.44
(Referred to in paragraph 1.4.6.4 (i))
Reduction of Turnover

(Amount in ₹)

Sl. No.	GSTIN	Ward	Financial Year	Adjustment of turnover GSTR9C (Table-5O) (-ve value only)	Reply of the Department
1	07XXXXXXXXXX1Z3	61	2020-21	41433171	No reply received
2	07XXXXXXXXXX1ZL	63	2020-21	34141999	ASMT-10 issued on 02-06-2025
3	07XXXXXXXXXX1Z8	64	2018-19	1823325	ASMT-10 issued, further no action can be taken as period is time barred
4	07XXXXXXXXXX1Z8	64	2020-21	8106630	ASMT-10 issued, further no action can be taken as period is time barred
5	07XXXXXXXXXX1ZA	92	2018-19	3046500	DRC-01 issued u/s 74 on 22.05.2025 (for ₹ 548370 @ 18 per cent)
6	07XXXXXXXXXX1ZY	94	2018-19	2916984	No reply received
7	07XXXXXXXXXX1ZY	94	2019-20	4197211	No reply received
8	07XXXXXXXXXX1ZY	94	2020-21	11196462	No reply received
9	07XXXXXXXXXX1ZP	201	2018-19	62518865	No reply received
10	07XXXXXXXXXX1ZP	201	2020-21	79790708	No reply received
11	07XXXXXXXXXX1ZI	202	2019-20	2488728	No reply received
12	07XXXXXXXXXX2ZI	202	2019-20	103425586	No reply received
13	07XXXXXXXXXX1ZO	202	2019-20	7530846	No reply received
14	07XXXXXXXXXX1Z5	203	2020-21	<u>25359434167</u>	No reply received
15	07XXXXXXXXXX1ZP	203	2018-19	535037375	No reply received
16	07XXXXXXXXXX1ZP	203	2019-20	155592223	No reply received
17	07XXXXXXXXXX1ZP	203	2020-21	1614182178	No reply received
18	07XXXXXXXXXX1ZH	204	2018-19	2158047	No reply received
19	07XXXXXXXXXX1ZH	204	2019-20	40422162	No reply received
20	07XXXXXXXXXX1ZU	204	2018-19	11433055	No reply received
21	07XXXXXXXXXX1ZU	204	2019-20	1093465	No reply received
22	07XXXXXXXXXX2Z4	204	2019-20	3314032402	No reply received
23	07XXXXXXXXXX2Z4	204	2020-21	4291063617	No reply received
24	07XXXXXXXXXX1Z3	205	2018-19	15775418	No reply received
25	07XXXXXXXXXX1Z3	205	2019-20	1833428	No reply received
26	07XXXXXXXXXX1Z3	205	2020-21	11219512	No reply received
27	07XXXXXXXXXX1ZT	208	2019-20	17388076	No reply received
			Total	35733282140	

Annexure 1.45

(Referred to in paragraph 1.4.6.4 (i))

Suppression of turnover due to non-inclusion of unbilled revenue of previous year

(Amount in ₹)

Sl. No.	GSTIN	Ward	Financial year	Unbilled Revenue at the end of Financial Year 2018-19 (GSTR9C table 5H)	Unbilled revenue shown in table 5B of GSTR 9C of Financial year 2019-20	Under Reporting of Turnover	Reply of the Department
1	2	3	4	5	6	7 (5-6)	
1	07XXXXXXXXXX1Z1	73	2018-19	105124904	0	105124904	No reply received
2	07XXXXXXXXXX1ZR	56	2018-19	10529046	0	10529046	No reply received
			2019-20	3862619	0	3862619	No reply received
				Total		11,95,16,569	

Annexure 1.46

(Referred to in paragraph 1.4.6.4 (i))

Mismatch of Turnover

(Amount in ₹)

Sl. No.	GSTIN	Ward	Financial Year	Taxable Turnover as per Table 7E of GSTR9C	Taxable turnover as per annual return (GSTR9C table 7F)	Unreconciled turnover GSTR 9C table 7G (-ve value)	Reply of the Department
1	2	3	4	5	6	7(5-6)	
1	07XXXXXXXXXX1Z3	208	2018-19	1885402933	659844377	1225558556	No reply received
2	07XXXXXXXXXX1Z8	204	2019-20	624043436	600744987	23298449	No reply received
				Total		1,24,88,57,005	

Annexure 2.1
(Referred to in paragraph 2.1.1)
Statement showing details of Departments and respective PSUs and other entities

Sl. No.	Name of Department (s)	Name of Public Sector Undertaking (PSUs)	Name of other entities (Autonomous Bodies/Authorities, etc.)	Total of PSUs/ other entities
1	2	3	4	5=3+4
1.	Public Works Department	-	-	-
2.	Irrigation and- Flood Control Department -	-	-	-
3.	Urban Development	1. Shahjahanabad Redevelopment Corporation Limited	1. Delhi Urban Shelter Improvement Board	3
4.	Power Department	1. Indraprastha Power Generation Company Limited	2. Delhi Jal Board	5
		2. Pragati Power Corporation Limited	1. Delhi Electricity Regulatory Commission	
		3. Delhi Power Company Limited		
		4. Delhi Transco Limited		
5.	Tourism Department	1. Delhi Tourism and Transportation Development Corporation	1. Delhi Institute of Hotel Management and Catering Technology	2
6.	Archeology Department	-	-	-
7.	Delhi Archives	-	-	-
8.	Art, Culture and Language	-	1. Hindi Academy	8
			2. Punjabi Academy	
			3. Urdu Academy	
			4. Sanskrit Academy	
			5. Sindhi Academy	
			6. Sahitya Kala Parishad	
			7. Dr. Goswami Girdhari Lal Shastri Prachya Vidyalyaya Pritishthan	
			8. Bhojpuri & Maithili Academy	
9.	Trade & Taxes Department	-	-	-
10.	State Excise and Expenditure	-	-	-

Sl. No.	Name of Department (s)	Name of Public Sector Undertaking (PSUs)	Name of other entities (Autonomous Bodies/Authorities, etc.)	Total of PSUs/ other entities
11.	Department of Finance	1. Delhi Financial Corporation	1. Delhi kalyan Samiti	2
12.	Department. of Planning	-	-	-
13.	Directorate of Economics & Statistics	-	-	-
14.	Home Department	-	-	-
15.	Department. of Law, Justice and Legislative. Affairs	-	1. Delhi Legal Service Authority (DLSA)	1
16.	Registrar General, Delhi High Court	-	-	--
17.	Directorate Of Prosecution	-	-	-
18.	Directorate of Vigilance and Anti Corruption	-	-	-
19.	Revenue Department	-	1. Delhi Wakf Board 2. Delhi Haj Committee	2
20.	Chief Electoral Office	-	-	-
21.	Secretariat of Vidhan Sabha, .	-	-	-
22.	General Administrative Department	-	-	-
23.	Department of Administrative Reforms	-	-	-
24.	Secretariat of Lt. Governor.	-	-	-
25.	Lokayukta	-	-	-
26.	Public Grievance Commission	-	-	-
27.	Department of Information and Publicity	-	-	-
28.	Land and Building Department	-	1. Real Estate Regulatory Authority (RERA)	1
29.	Department of Industries	1. Delhi State Industrial and infrastructure Development Corporation	-	1
30.	Department of Information Technology	1. Geospatial Delhi Ltd	-	1
31.	Department of Health and Family Welfare	-	1. Institute of Liver and Biliary Science 2. Institute of Human Behaviour & Allied Science 3. Delhi State Cancer Institute	14

Sl. No.	Name of Department (s)	Name of Public Sector Undertaking (PSUs)	Name of other entities (Autonomous Bodies/Authorities, etc.)	Total of PSUs/ other entities
			4. Delhi State Health Mission - GIA for Aam adami mohalla clinic & Aam adami Mohalla Society (Society came into existence wef 2020-21) 5. Delhi State Health Mission (GIA)(State share)-NUHM & DSHM 6. Rajiv Gandhi Super Specialty GTB Hospital 7. Maulana Azad Institute of Dental Sciences 8. Super Speciality Hospital, Janakpuri 9. Chacha Nehru Child hospital 10. Chaudhary Braham Prakash Delhi Ayurvedic Charak Sanssthan 11. Centralised Accident and Trauma Services (CATS) 12. Rogi Kalyan Samiti (GIA) 13. Indraprastha Vyavasyik Evam Paryavarnayya Swasthaya Samiti (IV/PSS) 14. Delhi Aids control society	
32.	Department of Social Welfare	-	-	
33.	Department of Women & Child Development	-	1. Delhi Commission for Women 2. Delhi State Child Protection Society	2
34.	Department for the Welfare of SC/ST/Minorities	1. Delhi SC/ST/OBC/ Minorities & Handicapped Financial & Development Corp. (DSFDC)	-	1
35.	Education Department	-	1. Universal Elementary Education Mission (UEEM) (GIA) 2. State Council of Education, Research and Training (GIA) 3. Delhi Board of Secondary Education	3
36.	Directorate of Higher Education	-	1. Guru Gobind Singh Indraprastha University (GIA)	15

Sl. No.	Name of Department (s)	Name of Public Sector Undertaking (PSUs)	Name of other entities (Autonomous Bodies/Authorities, etc.)	Total of PSUs/ other entities
			2. Dr. BR Ambedkar University (GIA) 3. National Law school University (GIA) 4. Aditi Mahavidyalaya (GIA) 5. Maharaja Agarsen College (GIA) 6. Maharishi Valmiki College of Education (GIA) 7. Deen Dayal Upadhyaya College (GIA) 8. Shahid Sukhdev College of Business (GIA) 9. Shahid Rajguru College of App. Sciences for Women (GIA) 10. Keshav Mahavidyala (GIA) 11. Bhaskaracharya College for Applied Science (GIA) 12. Bhagini Nivedita College (GIA) 13. Bhim Rao Ambedkar College (GIA) 14. Acharya Narendra Dev College (GIA) 15. Delhi Institute of Heritage, research and Management (GIA)	
37.	Directorate of Training and Technical Education	-	1. Netaji Subash University of Technology (GIA) 2. Indraprastha Institute of Information Technology Delhi (Loan) 3. Delhi Technological University (GIA) 4. Delhi Institute of Tool Engineering (GIA) 5. Society for Self Employment (GIA) 6. Indira Gandhi Delhi Technical University for Women (GIA)	6
38.	Services Department	1. Intelligent Communication System India Limited (ICSIL)	-	1
39.	Department of Labour	-	1. Delhi Building and Other Construction Workers Welfare Board (Cess Collection) 2. Delhi Labour Welfare Board (GIA)	2

Sl. No.	Name of Department (s)	Name of Public Sector Undertaking (PSUs)	Name of other entities (Autonomous Bodies/Authorities, etc.)	Total of PSUs/ other entities
40.	Directorate of Employment	-	-	
41.	Department of Food, Civil supply and Consumer Affairs	1. Delhi State Civil Supplies Corporation Limited (DSCSC)	-	1
42.	Development Department	-	1. Animal Welfare Advisory Board (GIA)	1
43.	Directorate of Agricultural Marketing	-	-	-
44.	Directorate of Weights and Measures	-	-	-
45.	Registrar Co-operative Societies	-	-	-
46.	Department of Forest and Wild Life	-	-	-
47.	Department of Food Safety	-	-	-
48.	Department of Environment	-	1. Delhi Parks & Gardens Society 2. Mahatma Gandhi Institute for Combating Climate Change (erstwhile Mahatma Gandhi Institute of Integrated Rural Energy Planning & Development)	2
49.	Transport Department	1. Delhi Transport Corporation (DTC) 2. Delhi Transport and Infrastructure Development Corporation Limited (DTIDC)	1. DTC Pension Trust 2. DTC EPF Trust	4
Total				78

Annexure 2.2
(Referred to in paragraph 2.1.5)

Statement showing the details of rendering of accounts to the Comptroller and Auditor General of India as on 31 March 2023

Sl. No.	Name of the autonomous body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year for which accounts due	Period of delay in submission of accounts (up to 31 March 2023)
1	Delhi Electricity Regulatory Commission (DERC)	As per section 19(2) of the DPC Act of CAG.	2021-22	Entrustment is over	-
2	Delhi Technical University (DTU)	As per section 20(1) of the DPC Act of CAG. 2017-18 to 2020-21	2020-21	Entrustment is over	-
3	Indira Gandhi Delhi Technological University for Women (IGDTUW)	As per section 20(1) of the DPC Act of CAG. 2013-14 to 2017-18	2017-18	Entrustment is over	-
4	Netaji Subhash University of Technology (NSUT)	As per section 20(1) of the DPC Act of CAG. 2017-18 to 2021-22	2021-22	Entrustment is over	-
5	Indraprastha Institute of Information Technology Delhi (IIIT-D)	As per section 20(1) of the DPC Act of CAG. 2018-19 to 2022-23	2021-22	Entrustment is over	-
6	Delhi Pharmaceutical Sciences and Research University (DPSRU)	As per section 19(3) of the DPC Act of CAG. 2015-16 to 2020-21	2015-16 to 2020-21	Entrustment is over	-
7	Delhi Building and Other Construction Workers Welfare Board (DBOCWWB)	As per section 19(2) of the DPC Act of CAG.	2021-22	Entrustment is over	-
8	Delhi Jal Board (DJB)	As per section 19(3) of the DPC Act of CAG. Deemed Entrustment	2017-18	2018-19 to 2021-22	4 years
9	Delhi Kalyan Samiti (DKS)	As per section 20(1) of the DPC Act of CAG. 2014-15 to 2023-24	2020-21	2021-22	1 year
10	Delhi State Legal Services Authority (DSLISA)	As per section 19(2) of the DPC Act of CAG.	2018-19	2019-20 to 2021-22	3 years
11	Delhi Urban Shelter Improvement Board (DUSIB)	As per section 19(3) of the DPC Act of CAG. 2010-11 to 2014-15	2013-14	2014-15	1 year
12	Dr. B. R. Ambedkar University (AUD)	As per section 19(3) of the DPC Act of CAG. Deemed entrustment	2021-22	Entrustment is over	-

Sl. No.	Name of the autonomous body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year for which accounts due	Period of delay in submission of accounts (up to 31 March 2023)
13	Guru Gobind Singh Indraprastha University (GGSIPU)	As per section 19(3) of the DPC Act of CAG. Deemed entrustment	2021-22	Entrustment is over	-
14	DTC EPF Trust	As per section 20(1) of the DPC Act of CAG. 2020-21 to 2024-25	2021-22	Entrustment is over	-
15	DTC ESPT	As per section 20(1) of the DPC Act of CAG. 2020-21 to 2024-25	2020-21	2021-22	1 year
16	Delhi Skill Entrepreneurship University (DSEU)	As per section 20(1) of the DPC Act of CAG. 2020-21 to 2024-25	No accounts received	2020-21 & 2021-22	2 year

Annexure 2.3
(Referred to in paragraph 2.3.5.1)
Regulatory Assets of BRPL and BYPL, as per True up of 2021-22

(₹ in crore)

Total unrecognized regulatory assets as per True up petition for 2021-22	BYPL			BRPL		
	Principal	Carrying cost	Total	Principal	Carrying cost	Total
Impact of APTEL Judgements which have attained finality vide Hon'ble SC Order dated 1/12/2021	4067	6383	10451	6177	10311	16490
Impact of Hon'ble Supreme Court Judgment and Order dated 18/10/2022	842	1215	2057	1309	1860	3169
Impact of issues pending before Hon'ble Commission for Implementation	412	1421	1833	501	1425	1926
Impact of issues challenged in Appeal and pending adjudication before the Hon'ble APTEL	1869	3437	5306	3630	6966	10596
Total	7191	12457	19647	11617	20563	32180

Annexure 2.4
(Referred to in paragraph 2.6.2)
Number of Tenders Selected in Sample Selection

For the duration 2017-18 till 4-5-2023			
Tender Type	Total no. of tenders created	No. of tenders to be selected	Basis for sample selection
Open Tender	154838	212 (209+3)	209 tenders as per total risk-based weight score (even medium-risk and low-risk tenders were selected, in addition to high-risk tenders as per recommendation by Statistical Advisor), and 3 top tenders of I&FC as per Note (i) below.
Limited Tender	716	50	50 tenders as per total risk-based weight score (even medium-risk and low-risk tenders were selected, in addition to high-risk tenders as per recommendation by Statistical Advisor).
Global Tenders	55	10	9 tenders selected as per total risk-based weight score. 1 tender selected from 'Regional Forensic Science Laboratory' to ensure 1 tender is selected from each of the 4 organizations having global tenders.
Open Limited	22	15	15 tenders as per total risk-based weight score.
Single Tender	Single tenders are processed offline	13	As per preliminary observation by Audit, for the duration mentioned above, no 'Single Tender' was called using GePNIC system, and single tenders were being called offline. This is also reflected in data, where no 'single tender' exists after 2014. Hence, 13 offline single tender files will be taken up for Audit during field visit, on judgmental basis, in addition to the list of 287 online tenders.
	155631	300* (297+3)	

*In addition to above, few other offline/online tenders were also seen during audit.

NOTE:

(i) During data analysis & sample selection, it was seen that 5 departments (i.e. PWD, DJB, NDMC, I&FC, DUSIB) in NCT of Delhi covered above 91 *per cent* of the total tenders (for the selected duration). Tenders of 4 departments got selected in the sample. However, none of the tenders of the Deptt. of Irrigation & Flood Control (I&FC) got selected in sample due to sample size restrictions etc. Hence, three tenders of I&FC on the basis of highest total risk-based weight score assigned to it in accordance with the guidelines of the CDMA were selected.

Annexure 2.5
(Referred to in paragraph 2.6.2)
Selected TIAs

Sl. No.	Selected TIA
1	132 Eco Task Force
2	Ambedkar University Delhi
3	Bhagwan Mahavir Hospital
4	College of Art
5	Dada Dev Matri Avum Shishu Chikitsalaya
6	DDU Hospital
7	Delhi Jal Board EE(NORTH WEST)-II
8	Delhi Jal Board EE-WEST-I
9	Delhi Parks and Gardens Society
10	Delhi Skill and Entrepreneurship University
11	Delhi Transco Limited
12	Delhi Transport Infrastructure Development Corp Ltd
13	Delhi Urban Shelter Improvement Board Engineering Department SE-I DD-II
14	Department of Trade and Taxes
15	Directorate of Health Services
16	DTTDC Non Engineering Corporate
17	Dy. Conservator of Forests(North)
18	Forensic Science Laboratory Rohini
19	G T B Hospital
20	IPGCL-PPCL CS III
21	IPGCL-PPCL CS CS-I
22	IPGCL-PPCL CS CS-II
23	IPGCL-PPCL MM MM-II
24	Irrigation and Flood Control ZONE-II Flood Circle-II Civil Division-VIII
25	Lt. Governor Secretariat
26	Maulana Azad Medical College
27	New Delhi Municipal Council Civil-III S/P
28	New Delhi Municipal Council Horticulture
29	NSIT
30	NSIT Engineering Cell
31	Public Works Department CE/SE/B1-B14 EE/B142
32	Public Works Department CE/SE/B1-B14 EE/B142 AE/B1421
33	Public Works Department CE/SE/B2-B24 EE/B242(N) AE/B2422(N)
34	Public Works Department CE/SE/B2-B24 EE/B242(N) AE/B2423(N)
35	Public Works Department CE/SE/B2-B24 EE/B244(N)
36	Public Works Department CE/SE/B2-B24 EE/B244(N) AE/B2442(N)
37	Public Works Department CE/SE/B2-B24 EE/B244(N) AE/B2445(N)
38	Public Works Department CE/SE/F1-F12 EE/F121
39	Public Works Department CE/SE/M1-M11 EE/M111
40	Public Works Department CE/SE/M1-M11 EE/M113(New)
41	Public Works Department CE/SE/M1-M11 EE/M114
42	Public Works Department CE/SE/M1-M12 EE/M122(New)
43	Public Works Department CE/SE/M1-M15 EE/M152
44	Public Works Department CE/SE/M1-M15 EE/M152 AE/M1521

Sl. No.	Selected TIA
45	Public Works Department CE/SE/M2-M23 EE/M231 AE/M2311
46	Public Works Department CE/SE/M2-M23 EE/M232
47	Public Works Department CE/SE/M2-M23 EE/M233
48	Public Works Department CE/SE/M3-M32 EE/M321
49	Public Works Department CE/SE/M3-M32 EE/M323
50	Public Works Department CE/SE/M3-M35 EE/M351
51	Public Works Department CE/SE/M4-M41 EE/M411
52	Public Works Department CE/SE/M4-M42 EE/M422
53	Public Works Department CE/SE/M4-M42 EE/M422 AE/M4222
54	Public Works Department CE/SE/M4-M45 EE/M451
55	Public Works Department CE/SE/M4-M45 EE/M451 AE/M4512
56	Public Works Department CE/SE/M4-M45 EE/M451 AE/M4513
57	Public Works Department CE/SE/M4-M45 EE/M453
58	Regional Forensic Science Laboratory
59	SCERT(Delhi)

Annexure 2.6

(Referred to in paragraph 2.6.4 (ii))

Details of registration of multiple bidders with the same email id

Number of e-mail ids	Range of number of bidders registered per email id
5647	2 to 10
9	11 to 20
1	21 to 30
1	31 to 39

Annexure 2.7

(Referred to in paragraph 2.7)

Details of funds transferred from Axis Bank to Canara Bank account during 2020-23

(₹ in crore)

Date of transfer and receipt of funds	Amount transferred	Date of transfer and receipt of funds	Amount transferred
02.04.2020	20.00	03.08.2021	25.00
21.07.2020	20.00	12.10.2021	30.00
10.09.2020	20.00	01.03.2022	50.00
12.10.2020	30.00	05.07.2022	04.00
09.12.2020	20.00	06.07.2022	10.00
19.02.2021	40.00	27.09.2022	10.00
18.05.2021	20.00	17.10.2022	15.00

Annexure 2.8
(Referred to in paragraph 2.7)
Details of potential loss of interest due to delay in investment of surplus funds

(Amount in ₹)

Month	Opening Balance	Debit	Credit	Closing Balance	Amount not invested for one month [#]	Rate of interest received on saving account	FY-wise average rate* on Category I and II investments	Rate of interest less received due to non-investment	Amount ^s of Interest less received
April 2020	4926210811	2032724529	1577229034	4470715316	2893486282	6.00	8.34	2.34	5642298
May 2020	4470715316	2484213767	468201911	2454703459	1986501549	5.50	8.34	2.84	4701387
June 2020	2454703459	2025222461	35545736	465026734	429480998	4.00	8.34	4.34	1553290
July 2020	465026734	200000000	21924354	286951088	265026734	4.00	8.34	4.34	958513
August 2020	286951088	0	110087800	397038888	286951088	4.00	8.34	4.34	1037806
September 2020	397038888	200000118	1005829625	1202868395	197038770	4.00	8.34	4.34	712624
October 2020	1202868395	300000000	42128557	944996952	902868395	4.00	8.34	4.34	3265374
November 2020	944996952	326168504	280385000	899213448	618828448	4.00	8.34	4.34	2238096
December 2020	899213448	200000000	151675176	850888624	699213448	4.00	8.34	4.34	2528822
January 2021	850888624	0	12600000	863488624	850888624	4.00	8.34	4.34	3077381
February 2021	863488624	587700000	73786655	349575280	275788624	4.00	8.34	4.34	997436
March 2021	349575280	200300000	848113760	997389040	149275280	4.00	8.34	4.34	539879
April 2021	997389040	0	32602500	1029991540	997389040	3.50	8.15	4.65	3864883
May 2021	1029991540	200000000	47570000	877561540	829991540	3.50	8.15	4.65	3216217
June 2021	877561540	590	417353	877978303	877560950	3.50	8.15	4.65	3400549
July 2021	877978303	0	37881744	915860047	877978303	3.50	8.15	4.65	3402166
August 2021	915860047	250000000	55562800	721422847	665860047	3.50	8.15	4.65	2580208
September 2021	721422847	0	97280000	818702847	721422847	3.50	8.15	4.65	2795514
October 2021	818702847	300000000	49085662	567788509	518702847	3.50	8.15	4.65	2009974
November 2021	567788509	0	21560000	589348509	567788509	3.50	8.15	4.65	2200180
December 2021	589348509	0	143369647	732718156	589348509	3.50	8.15	4.65	2283725
January 2022	732718156	0	27003427	759721583	732718156	3.50	8.15	4.65	2839283
February 2022	759721583	51436350	396739129	1105024363	708285233	3.50	8.15	4.65	2744605
March 2022	1105024363	973863170	302201930	433363123	131161193	3.50	8.15	4.65	508250
April 2022	433363123	0	36151840	469514963	433363123	3.50	8.15	4.65	1679282
May 2022	469514963	0	69327500	538842463	469514963	3.50	8.15	4.65	1819370
June 2022	538842463	431459229	103677154	211060388	107383234	3.50	8.15	4.65	416110
July 2022	211060388	140013334	24925959	95973013	71047054	3.50	8.15	4.65	275307
August 2022	95973013	6859	50667500	146633654	95966154	3.50	8.15	4.65	371869

Month	Opening Balance	Debit	Credit	Closing Balance	Amount not invested for one month [#]	Rate of interest received on saving account	FY-wise average rate* on Category I and II investments	Rate of interest less received due to non-investment	Amount ^s of Interest less received
September 2022	146633654	100016503	101410073	148027224	46617151	3.50	8.15	4.65	180641
October 2022	148027224	150016265	46855626	44866585	0	3.50	8.15	4.65	0
November 2022	44866585	118	27702500	72568967	44866467	3.50	8.15	4.65	173858
December 2022	72568967	14253	153779947	226334661	72554714	3.50	8.15	4.65	281150
January 2023	226334661	14535	21575001	247895127	226320126	3.50	8.15	4.65	876990
February 2023	247895127	15668	41692500	289571959	247879459	3.50	8.15	4.65	960533
March 2023	289571959	81358654	319943719	528157024	208213305	3.50	8.15	4.65	806827
Total					19797281164				66940395
Potential loss of interest after excluding the period of Covid pandemic (April to June 2020)									55043420

Note: [#]Opening balance *minus* amount debited during the month.

* Average rate of interest earned by DTC EPF Trust earned for 2020-21 (Maximum 9.53 *per cent* and minimum 7.14 *per cent*, average comes to 8.34 *per cent*), for 2021-22 (Maximum 9.53 *per cent* and minimum 6.77 *per cent*, average comes to 8.15 *per cent*) and for 2022-23 (Maximum 9.53 *per cent* and minimum 6.77 *per cent*, average comes to 8.15 *per cent*),

^s Amount not invested for one month x rate of interest less received/100) divided by 12.

Annexure 2.9
(Referred to in paragraph 2.8)
Details of payment of escalation on account of electricity charges

Period of Bill	Escalation Bill No 1- Units Consumed	Per Unit additional Cost paid in escalation bills	Avoidable Cost	Period of Bill	Escalation Bill No 2- Units Consumed	Per Unit additional Cost paid in escalation bills	Avoidable Cost	Period of Bill	Escalation Bill No 3- Units Consumed	Per Unit additional Cost paid in escalation bills	Avoidable Cost
Nilothi SPS											
07.06.2021 to 09.06.2021	68405	2.25	153911	09.12.2021 to 10.01.2022	582020	2.25	1309545	09.04.2022 to 11.05.2022	580440	2.25	1305990
10.06.2021 to 09.07.2021	688720	2.25	1549620	11.01.2022 to 07.02.2022	566400	2.25	1274400	12.05.2022 to 11.06.2022	692380	2.25	1557855
10.07.2021 to 09.08.2021	842560	2.25	1895760	08.02.2022 to 13.03.2022	582900	2.25	1311525	12.06.2022 to 17.07.2022	626600	2.25	1409850
10.08.2021 to 09.09.2021	755300	2.25	1699425	14.03.2022 to 08.04.2022	412620	2.25	928395	18.07.2022 to 11.08.2022	527900	2.25	1187775
10.09.2021 to 09.10.2021	896960	2.25	2018160					12.08.2022 to 12.09.2022	553720	2.25	1245870
10.10.2021 to 12.11.2021	704840	2.25	1585890					13.09.2022 to 11.10.2022	568120	2.25	1278270
13.11.2021 to 08.12.2021	693740	2.25	1560915					12.10.2022 to 27.10.2022	390880	2.25	879480
								28.10.2022 to 26.11.2022	405840	2.25	913140
Keshopur SPS											
07.06.2021 to 28.06.2021	32707	2.25	73591	28.11.2021 to 27.12.2021	19900	2.25	44775	Keshopur SPS			
29.06.2021 to 27.07.2021	40200	2.25	90450	28.12.2021 to 28.01.2022	13780	2.25	31005	27.03.2022 to 27.04.2022	77760	2.25	174960
28.07.2021 to 27.08.2021	5700	2.25	12825	29.01.2022 to 28.02.2022	5480	2.25	12330	28.04.2022 to 27.05.2022	99600	2.25	224100
28.08.2021 to 27.09.2021	6560	2.25	14760	01.03.2022 to 26.03.2022	3900	2.25	8775	28.05.2022 to 27.06.2022	122080	2.25	274680
28.09.2021 to	20720	2.25	46620					28.06.2022 to 27.07.2022	35120	2.25	79020
								28.07.2022 to	6360	2.25	14310

Period of Bill	Escalation Bill No 1- Units Consumed	Per Unit additional Cost paid in escalation bills	Avoidable Cost	Period of Bill	Escalation Bill No 2- Units Consumed	Per Unit additional Cost paid in escalation bills	Avoidable Cost	Period of Bill	Escalation Bill No 3- Units Consumed	Per Unit additional Cost paid in escalation bills	Avoidable Cost
27.10.2021								27.08.2022			
28.10.2021 to 27.11.2021	10560	2.25	23760					28.08.2022 to 27.09.2022	11200	2.25	25200
								28.09.2022 to 27.10.2022	5300	2.25	11925
								28.10.2022 to 27.11.2022	5660	2.25	12735
Total	4766972	2.25	10725687	Total	2187000	2.25	4920750		4708960	2.25	10595160
	Total of paid escalation bills	(No. 1 & 2)- ₹10725687	+ ₹4920750				15646437				

Note: Monetary implication for paid escalation bills No. 1 & 2 has been worked out on the basis of difference between per unit rate of ₹8.50 under NDHT category and ₹6.25 under public utility category. This is excluding the elements of various taxes, surcharges, rebates and subsidies, as the same are not consistently charged in the electricity bills and it is not feasible to work out the monetary implication on this account by reverse calculation.

