

Appendices

Appendix 2.1
(Refer Paragraph No.2.1.7.1)
List of Key Problem Areas (KPAs)

Sl. No.	Key Problem Areas
1.	Composition taxpayers generating E-way Bills
2.	E-way bills generated using two-wheeler vehicles
3.	Duplicate Invoices used to generate multiple EWBs
4.	E-way bills of DGFT blacklisted entities
5.	E-way bills of non-genuine Taxpayers as per Maharashtra Tax Authority and Parties booked for offences by DGARM
6.	E-way Bills with dis-proportionate Inward Supply ratio
7.	Scrapped vehicles used in E-Way Bill
8.	E-way Bills using Invalid Pincodes
9.	E-way Bills generated by Nil filers of return
10.	E-way Bills subsequently rejected by the recipient
11.	E-way Bills generated and later on cancelled
12.	E-way Bills generated after cancellation of registration of the GSTIN
13.	E-way Bills generated by return defaulters (non-filers)
14.	GSTIN with only outward supply E-way Bills
15.	Vehicles whose registration has been cancelled used in E-Way Bill
16.	E-way Bill of GSTIN whose registration was subsequently cancelled
17.	E-way Bills with high distance from PIN to PIN
18.	Surrendered vehicles used in E-Way Bill
19.	E-way Bills extended beyond eight hours
20.	Stolen vehicles used in EWBs
21.	High value E-Way bills generated within six months of registration by GSTIN
22.	E-way Bill of GSTIN having disproportionate inward-outward supply ratio

Appendix 2.2
(Refer Paragraph No.2.1.9.1)

Non/short discharge of tax liability by the taxpayers identified as non-filers

Sl. No.	GSTIN of the Taxpayers	Jurisdictional authority	No. of EWBs used	Assessable value (₹ in lakh)	Tax value (₹ in lakh)
1	21*****1ZC	Cuttack-II	14	33.76	6.07
2	21*****1Z5	Cuttack-II	122	686.91	123.64
3.	21*****1Z2	Rourkela-II	1,756	5,462.79	758.86
4.	21*****1ZB	Rourkela-II	47	194.58	35.02
5.	21*****1Z1	Rourkela-I	263	652	95
6.	21*****1ZB	Rourkela-I	138	951	171
	TOTAL		2,340	7,981.04	1,189.59

Appendix – 2.3

(Refer Paragraph No.2.1.9.2)

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

Sl. No.	GSTIN of the Taxpayers	Jurisdictional authority	No. of EWB generated after cancellation	Assessable value (₹ in lakh)	Tax value (₹ in lakh)
1	21*****1Z5	Cuttack-II	8	46.67	8.40
2	21*****1ZC	Cuttack-II	7	16.84	3.03
3	21*****1Z2	Rourkela-I	3	17.92	3.23
4	21*****1ZM	Rourkela-I	25	111.16	19.86
	TOTAL		43	192.59	34.52

Appendix – 2.4

(Refer Paragraph No.2.1.9.3)

Short discharge of tax liability by the taxpayers identified as having multiple EWBs using same/ similar invoices

Sl. No.	GSTIN of the Taxpayers	Jurisdictional authority	No. of EWB generated	Assessable Value (₹ in lakh)	Tax Value (₹ in lakh)
1	21*****1Z2	Rourkela-II	4	11.82	1.38
2	21*****2ZN	Cuttack-II	16	49.73	2.49
3	21*****1ZZ	Bhubaneswar-II	5	22.53	0
4	21*****2ZP	Bhubaneswar-I	14	101.47	5.72
	TOTAL		39	185.550	9.59

Appendix 2.5

(Refer Paragraph No.2.1.9.4)

Non discharge of tax liability by Composition taxpayer

Sl. No.	GSTIN of the Taxpayer	Jurisdictional authority	No. of EWBs generated	Assessable value (₹ in lakh)	Tax value (₹ in lakh)	Tax paid (₹ in lakh)	Tax due (₹ in lakh)
1	21*****1Z0	Bhubaneswar I	3	21.30	3.82	-	3.82

Appendix – 2.6

(Refer Paragraph No.2.1.9.5)

Non/ short discharge of tax liability by the taxpayers identified as Nil filers

Sl. No.	GSTIN of the Taxpayer	Jurisdictional authority	No. of EWBs generated	Assessable value (₹ in lakh)	Tax value (₹ in lakh)
1	21*****1ZP	Cuttack-II	1	9.99	1.20
2	21*****1ZM	Bhubaneswar-III	32	86.68	14.87
3	21*****1Z2	Rourkela-I	62	461.94	83.15
4	21*****1ZB	Rourkela-I	1	0.72	0.20
	TOTAL		96	559.33	99.42

Appendix – 2.7
(Refer Paragraph No.2.1.9.6)

E-way bills generated but invoices not reported in GSTR-1

Sl. No.	GSTIN of the taxpayer	Jurisdictional authority	No. of EWBs generated	Assessable value (₹ in crore)	Tax value (₹ in crore)
1.	21*****1ZM	Bhubaneswar-III	6	0.24	0.02

E-way bills not generated for invoices as included in GSTR-1

Sl. No.	GSTIN of the taxpayer	Jurisdictional authority	Assessable value (₹ in crore)	Tax value (₹ in crore)
1.	21*****1Z6	Bhubaneswar-III	0.63	0.08

Appendix – 2.8 (i)
(Refer Paragraph No.2.1.9.7)

EWBs generated using risky vehicles (Two wheelers)

Sl. No.	GSTIN of the Taxpayers	Jurisdictional authority	No. of EWBs	No. of risky vehicle used	Assessable value (₹ in crore)	Tax value (₹ in crore)
1	21*****3ZT	Cuttack-II	02	02	0.18	0.03
2.	21*****1ZX	Bhubaneswar-I	21	21	0.17	0.005
3.	21*****1Z25	Rourkela-I	1	1	0.6	0.01
4.	21*****1Z1	Rourkela-I	3	2	0.02	.002
5.	21*****1ZZ	Bhubaneswar –II	6	6	0.10	0.00
6.	21*****1ZP	Ganjam-II	5	2	1.37	0.15
	TOTAL		38	34	2.44	0.197

Appendix – 2.8 (ii)
(Refer Paragraph No.2.1.9.7)

EWBs generated using same vehicle starting from different places thousands apart on same day

Sl. No.	GSTIN of the Taxpayer	Jurisdictional authority	No. of EWBs generated	No. of risky vehicle used	Assessable value (₹ in crore)	Tax value (₹ in crore)
1	21*****2ZP	Bhubaneswar -I	1,065	193	77.13	13.45
	TOTAL		1,065	193	77.13	13.45

Appendix – 2.8 (iii)
(Refer Paragraph No.2.1.9.7)

EWBs generated using stolen vehicles used in EWBs

Sl. No.	GSTIN of the Taxpayers	Jurisdictional authority	No. of EWBs generated	No. of risky vehicle used	Assessable value (₹ in lakh)	Tax value (₹ in lakh)
1	21*****1ZY	Rourkela-II	1	1	7.37	1.33
2	21*****1Z3	Bhubaneswar-III	1	1	1.13	0.32
	TOTAL		2	2	8.5	1.65

Appendix – 2.8 (iv)
(Refer Paragraph No.2.1.9.7)
EWBs generated using surrendered vehicles

Sl. No.	GSTIN of the Taxpayers	Jurisdictional authority	No. of EWBs generated	No. of risky vehicle used	Assessable value (₹ in lakh)	Tax value (₹ in lakh)
1	21*****1ZE	Rourkela-I	1	1	6.25	1.13
2	21*****1Z9	Bhubaneswar-III	1	1	18.19	3.27
	TOTAL		2	2	24.44	4.41

Appendix – 2.8 (v)
(Refer Paragraph No.2.1.9.7)
EWBs generated using vehicles whose registration was cancelled

Sl. No.	GSTIN of the Taxpayers	Jurisdictional authority	No. of EWBs generated	No. of risky vehicle used	Assessable value (₹ in lakh)	Tax value (₹ in lakh)
1	21*****1ZB	Rourkela-I	3	2	23.44	4.85
2	21*****1ZM	Rourkela-I	1	1	7.41	1.33
	TOTAL		4	3	30.84	6.18

Appendix – 2.8 (vi)
(Refer Paragraph No.2.1.9.7)
EWBs generated using scrapped vehicles

Sl. No.	GSTIN of the Taxpayer	Jurisdictional authority	No. of EWBs generated	No. of risky vehicle used	Assessable value (₹ in lakh)	Tax value (₹ in lakh)
1	21*****1ZU	Bhubaneswar-I	2	1	9.77	1.76

Appendix –2.9
(Refer Paragraph No.2.1.9.8)
Cross-PAN analysis

Sl. No.	GSTIN of the Taxpayer	Jurisdictional authority	No. of EWBs generated	Assessable value (₹ in lakh)	Tax value (₹ in lakh)
1	21*****1Z6	Bhubaneswar-III	13	233.53	38.33

Appendix – 2.10
(Refer Paragraph No.2.1.9.9)

Declaring abnormally high PIN to PIN distance than actual distance

Sl. No.	GSTIN of the Taxpayers	Jurisdictional authority	EWB No.& date	Assessable value (₹ in lakh)	Tax value (₹ in lakh)	Declared distance (in km)	Actual PIN to PIN Distance (in km)	per cent of excess distance of EWB w.r.t PIN	No. of excess validity day of EWB
1	21*****1ZB	Rourke la-I	851043729261 & 18 March 2019	3.99	0.72	148	67	121	1
2	21XXXXXXXXXX1ZB	Rourke la-I	85103975046 & 20 March 2019	10.76	1.94	489	67	630	4
3	21*****1ZB	Rourkela-II	821021114378 & 20 September 2018	8.07	1.45	160	22	627	1
TOTAL				22.82	4.11				

Appendix – 2.11
(Refer Paragraph No.2.1.9.10)

High value E-Way bills generated within six months of registration by GSTIN

Sl. No.	GSTIN of the Taxpayer	Jurisdictional authority	Registration certificate obtained	RC cancelled	EWB generated between	No. of EWBs generated	Assessable value (₹ in Lakh)	Tax value (₹ in lakh)
1	21XXXXXXXXXX1Z2	Rourke la-II	23 May 2018	11 Feb 2019	18 October 2018 to 28 October 2018	4	52.7	9.48

Appendix – 2.12
(Refer Paragraph No.2.1.9.11)

E-way Bills with disproportionate Inward Supply ratio

GSTIN of the Taxpayer	Jurisdictional authority	Year	No. of EWBs generated	Outward supplies (₹ in lakh)	Inward supplies (₹ in lakh)	No. of EWBs generated	Per cent of inward supplies to outward supplies.
21XXXXX XXXX1ZC	Cuttack-II	2018-19	15	36,66,114	50,584	1	1.38
		2019-20	3	5,47,845	13,053		2.38
TOTAL			18	42,13,959	63,637	1	

Appendix – 2.13
(Refer Paragraph No.2.1.10.4)
Details of vehicles available at the audited field units

Name of the Unit	No. of Govt. vehicle	No. of hired vehicle	Total No. of vehicles
Cuttack Enforcement Range	0	1	1
Cuttack - I EU	0	1	1
Cuttack - II EU	1	0	1
Paradeep EU	0	1	1
Angul EU	0	1	1
Sambalpur Enforcement Range	0	1	1
Sambalpur EU	0	1	1
Jharsuguda EU	0	1	1
Bargarh EU	0	1	1
Rourkela EU	0	1	1
Berhampur EU	1	0	1
Jeypore EU	1	0	1
Rayagada EU	0	1	1
Bhawanipatna Enforcement Range	1	0	1
Bhawanipatna EU	0	1	1
Nuapada EU	0	1	1
Balangir EU	0	1	1
Total	4	13	17

Appendix 2.14
(Refer Paragraph No.2.1.10.5)
Targets and Achievements for EWBs verification during 2019-20 to 2021-22

Name of the Enforcement Units	Targets fixed (Nos.)	Achievements (Nos.)	Shortfall (Nos.)	Shortfall in %
Cuttack Enforcement Range	10,800	10,781	19	0.17
Cuttack - I EU	10,800	21,083	No shortfall	0
Cuttack - II EU	46,800	18,760	28,040	60
Paradeep EU	15,200	3,801	11,399	75
Angul EU	46,800	21,918	24,882	53
Sambalpur Enforcement Range	10,800	6,834	3,966	37
Sambalpur EU	28,800	21,163	7,637	27
Jharsuguda EU	46,800	19,143	27,657	59
Bargarh EU	28,800	19,580	9,220	32
Rourkela EU	62,400	33,869	28,531	46
Berhampur EU	28,800	23,965	4,835	17
Jeypore EU	39,200	35,515	3,685	9
Rayagada EU	31,200	12,358	18,842	60
Bhawanipatna Enforcement Range	10,800	7,979	2,821	26
Bhawanipatna EU	46,800	17,425	29,375	63
Nuapada EU	24,700	12,258	12,442	50
Balangir EU	28,800	11,244	17,556	61
Total	5,23,100	2,86,905	2,36,195	

Appendix 2.15
(Refer Paragraph No.2.1.11.2)
Statement showing delay in depositing the tax and penalty into e-cash ledger and setting up of liability resulted in delay in receipt of Government revenue

Enforcement Unit	GSTIN No.	Date of collection	Amount collected (in ₹)	Date of deposit into e-cash ledger	Delay in deposit (days)	Date of setting off liability	Delay in setting the liability (days)	Delay from receipt to deposit into Government account (days)
Deputy Commissioner of CT and GST, Enforcement Unit, Balangir	21*****C1ZS	17-07-2020	50,000	21-07-2020	4	26-12-2023	1,253	1,257
	21*****B1ZV	17-07-2021	2,26,564	18-08-2021	32	21-12-2023	855	886
	212000001956TMP	30-10-2020	36,000	27-11-2020	28	03-12-2020	6	34
	212100004675TMP	10-11-2021	35,280	02-12-2021	22	04-12-2021	2	24
	212100000634TMP	25-02-2021	49,000	02-03-2021	5	30-03-2021	28	33
	21*****K1ZY	16-12-2018	10,372	31-12-2018	15	31-12-2018	0	15
Deputy Commissioner of CT and GST, Enforcement Unit, Berhampur	212000001778TMP	13-10-2020	22,000	01-12-2020	49	03-12-2020	2	51
	2121000000346TMP	30-01-2021	62,780	12-02-2021	13	11-09-2021	211	224
Joint Commissioner of CT and GST, Bhawanipatna Range.	21*****C1Z5	26-10-2018	14,400	02-01-2019	68	02-01-2019	0	68
	21*****K2ZM	25-07-2018	39,844	29-03-2019	247	29-03-2019	0	247
Deputy Commissioner of CT and GST, Enforcement Unit, Bhawanipatna.	211900000204TMP	25-07-2018	3,00,800	14-02-2019	204	09-01-2024	1,790	Liability not settled yet
	21*****C1ZK	26-10-2018	25,200	02-01-2019	68	02-01-2019	0	68
	211800001869TMP	20-11-2018	5,000	29-11-2018	9	19-01-2019	51	60
	212000000006TMP	14-12-2019	5,000	02-01-2020	19	17-01-2020	15	34
	212000000849TMP	19-07-2020	9,900	03-08-2020	15	14-08-2020	11	26

Enforcement Unit	GSTIN No.	Date of collection	Amount collected (in ₹)	Date of deposit into e-cash ledger	Delay in deposit (days)	Date of setting off liability	Delay in setting the liability (days)	Delay from receipt to deposit into Government account (days)
Deputy Commissioner of CT and GST, Enforcement Unit, Jeypore.	21*****D1ZV	03-08-2019	45,000	06-08-2019	3	07-08-2019	Liability not settled yet	
	21*****C1Z2	15-02-2022	19,573	25-02-2022	10	04-03-2022	7	17
	21*****L1Z1	12-06-2018	55,312	23-01-2019	225	30-01-2019	7	232
	212000002017TMP	21-11-2020	40,000	27-11-2020	6	01-03-2021	94	100
	211900000171TMP	12-02-2019	37,600	23-04-2019	70	23-04-2019	0	70
	212100003989TMP	26-09-2021	2,15,000	11-10-2021	15	02-12-2021	52	67
	211900000173TMP	14-11-2019	1,50,400	25-11-2019	11	11-12-2019	16	27
	21*****J1ZU	06-11-2020	85,800	27-11-2020	21	27-11-2020	0	21
Deputy Commissioner of CT&GST, Enforcement Unit Nuapada	21*****L1Z2	26-09-2021	1,77,120	11-10-2021	15	13-10-2021	2	17
	212100001413TMP	08-06-2021	19,980	21-06-2021	13	07-07-2021	16	29
Joint Commissioner of CT and GST, Sambalpur Range	21180000 1856TMP	15-11-2018	8,200	26-11-2018	11	27-03-2019	121	132
	21180000 1857TMP	20-11-2018	85,000	26-11-2018	6	20-03-2019	114	120
Deputy Commissioner of CT and GST, Enforcement Unit, Jharsuguda	21210000 3222TMP	30-03-2021	10,000	10-08-2021	133	31-08-2021	21	154
	21220000 1177TMP	30-12-2021	20,880	25-03-2022	85	29-03-2022	4	89
	21190000 1278TMP	21-09-2019	21,600	04-10-2019	13	15-10-2019	11	24
	21*****C1Z1	11-05-2019	36,612	28-05-2019	17	29-05-2019	1	18
	21*****B1ZC	07-09-2021	4,28,736	26-11-2021	80	26-11-2021	0	80
	212100000201TMP	23-12-2020	52,920	02-02-2021	41	28-03-2021	54	95
	212200000186TMP	30-11-2021	1,51,200	03-02-2022	65	02-03-2022	27	92
	2122000001574TMP	31-03-2022	80,000	24-05-2022	54	25-05-2022	1	55

Enforcement Unit	GSTIN No.	Date of collection	Amount collected (in ₹)	Date of deposit into e-cash ledger	Delay in deposit (days)	Date of setting off liability	Delay in setting the liability (days)	Delay from receipt to deposit into Government account (days)
	21*****F1ZW	16-09-2021	2,01,788	11-11-2021	56	29-07-2022	260	315
	212000000626TMP	12-03-2020	70,020	04-05-2020	53	05-05-2020	1	54
Deputy Commissioner of CT and GST, Enforcement Unit, Bargarh	212100000919TMP	04-02-2021	10,800	30-03-2021	54	30-03-2021	0	54
	212100003534TMP	26-07-2021	20,020	16-09-2021	52	16-09-2021	0	52
	212000000723TMP	31-05-2020	20,000	09-06-2020	9	20-06-2020	11	20
	212000000719TMP	28-05-2020	10,800	09-06-2020	12	20-06-2020	11	23
	212000001075TMP	01-10-2020	3,06,000	07-10-2020	6	20-10-2020	13	19
	212100003343TMP	19-04-2021	1,98,188	18-08-2021	121	18-08-2021	0	121
Deputy Commissioner of CT and GST, Enforcement Unit, Rourkela	21*****D1ZR	13-11-2018	16,580	24-12-2018	41	24-12-2018	0	41
	212000000638TMP	20-03-2020	36,864	08-05-2020	49	09-05-2020	1	50
Deputy Commissioner of CT and GST, Enforcement Unit, Angul	21*****Q1Z6	04-11-2018	7,000	31-12-2018	57	31-12-2018	0	57
	211900000409TMP	07-03-2019	10,800	19-03-2019	12	19-03-2019	0	12
	211900000950TMP	19-06-2019	11,000	15-07-2019	26	15-07-2019	0	26
	21*****E1Z4	23-10-2019	21,600	04-12-2019	42	04-12-2019	0	42
	21*****H1ZU	30-07-2019	1,06,920	05-08-2019	6	05-08-2019	0	6
	212000000503TMP	24-01-2020	21,620	13-03-2020	49	13-03-2020	0	49

Enforcement Unit	GSTIN No.	Date of collection	Amount collected (in ₹)	Date of deposit into e-cash ledger	Delay in deposit (days)	Date of settling off liability	Delay in settling the liability (days)	Delay from receipt to deposit into Government account (days)
	21*****B1ZF	18-03-2020	56,052	02-11-2020	228	02-11-2020	0	228
	21*****M1ZB	24-06-2020	10,800	04-11-2020	133	Not settled till the date of audit		
	212000000915TMP	26-06-2020	18,000	04-11-2020	131	04-11-2020	0	131
	212000001002TMP	01-09-2020	10,000	11-11-2020	71	11-11-2020	0	71
	212000001839TMP	15-09-2020	10,956	11-11-2020	57	11-11-2020	0	57
	21*****K1ZS	09-02-2021	16,212	17-03-2021	36	18-03-2021	1	37
	21*****P1Z9	19-02-2021	22,652	17-03-2021	26	18-03-2021	1	27
	212100004601TMP	25-10-2021	19,684	02-12-2021	38	02-12-2021	0	38
	21*****B1Z3	17-12-2018	36,288	30-03-2019	103	30-03-2019	0	103
TOTAL			18,03,738					

Appendix 2.16
(Refer Paragraph No.2.1.11.3)

Non recording of summary report and final report on interception of goods in transit

Details of deficiencies noticed	CT and GST Range	No. of Booked cases selected as Sample	No. of Booked cases verified	No. of Booked cases in which deficiency noticed
Statement of person in charge of conveyance has not been recorded in GST-MOV-1 when interception of conveyance has been done and E-WAY BILL related documents were not available	Cuttack Range	5	5	1
	Cuttack-II EU	4	4	2
	Paradeep EU	5	5	1
	Jeypore EU	19	19	8
Order for physical inspection of conveyance was not issued in GST -MOV-2	Cuttack Range	5	5	2
	Cuttack-II EU	4	4	3
	Paradeep EU	5	5	1
	Jeypore EU	19	19	8
Inspection Report in GST -MOV-4 has not been served to the person in charge of the conveyance	Cuttack Range	5	5	2
	Cuttack-I EU	19	19	2
	Cuttack-II EU	4	4	3
	Paradeep EU	5	5	2
	Jeypore EU	19	19	8
Final Inspection Report in GST -E-WAY BILL-03 (Part-B) was pending	Sambalpur Range	5	5	5
	Sambalpur EU	16	16	16
	Jharsuguda EU	11	11	9
	Baragarh EU	6	6	6
	Paradeep EU	5	5	5
	Berhampur EU	21	21	16
	Jeypore EU	19	19	13
	Bhawanipatna Enforcement Range	10	10	8
	Bhawanipatna EU	27	27	18
	Balangir EU	7	7	7
Where no discrepancies are found after the inspection of the goods and conveyance, the proper officer shall issue a	Cuttack Range	5	5	2
	Cuttack-I EU	19	19	1
	Cuttack-II EU	4	4	3

Details of deficiencies noticed	CT and GST Range	No. of Booked cases selected as Sample	No. of Booked cases verified	No. of Booked cases in which deficiency noticed
release order in FORM GST MOV-05 and allow the conveyance to move further.	Paradeep EU	5	5	4
	Jharsuguda EU	11	11	1
Where the proper officer is of the opinion that the goods and conveyance need to be detained under section 129 of the CGST Act, he shall issue an order of detention in FORM GST MOV-06	Cuttack Range	5	5	3
	Cuttack-I EU	19	19	2
	Cuttack-II EU	4	4	3
	Paradeep EU	5	5	2
Issued notice in FORM GST MOV-07 in accordance with the provisions of sub-section (3) of section 129 of the CGST Act, specifying the tax and penalty payable	Cuttack Range	5	5	3
	Cuttack-I EU	19	19	5
	Cuttack-II EU	4	4	3
	Paradeep EU	5	5	2

Appendix 2.17
(Refer Paragraph No.2.1.11.4)
Statement showing list of selected cases booked under section 129(1)(a) instead of 129(1)(b)

Sl No	GSTIN No	Name of the Office/Unit	Case No	Value of the Goods in ₹	Tax collected under section 129(1)(a) in ₹	Tax to be collected under section 129(1)(b) in ₹	Penalty collected under section 129(1)(a) in ₹	Penalty to be collected under section 129(1)(b) including CGST (50%) and SGST (50%) in ₹	Short collection of Tax	Short Collection of Penalty in ₹	Gross short collection of tax and penalty in ₹
									(7-6)	(9-8)	(10+11)
1	2	3	4	5	6	7	8	9	10	11	12
1	21200001322TMP	Rourkela EU	485632/ 20 May 2021	6,15,000	1,10,700	1,10,700	1,10,700	6,15,000	0	5,04,300	5,04,300
2	212200000186TMP	Jharsuguda EU	810628/ 14 November 2022	4,20,000	75,600	75,600	75,600	4,20,000	0	3,44,400	3,44,400
3	212100003222TMP	Jharsuguda EU	488905/ 28 June 2021	1,00,000	5,000	5,000	5,000	1,00,000	0	95,000	95,000
4	212000000626TMP	Jharsuguda EU	306100/ 16 March 2020	1,94,500	35,010	35,010	35,010	1,94,500	0	1,59,490	1,59,490
5	212100000201TMP	Jharsuguda EU	396393/ 23 December 2020	1,47,000	26,460	26,460	26,460	1,47,000	0	1,20,540	1,20,540
6	2119000001278TMP	Jharsuguda EU	190772/ 01 October 2019	60,000	10,800	10,800	10,800	60,000	0	49,200	49,200
7	2120000001021TMP	Sambalpur Range	386728/ 10 November 2020	4,50,000	22,500	22,500	22,500	4,50,000	0	4,27,500	4,27,500
8	2118000001856TMP	Sambalpur Range	89459/ 20 March 2019	82,000	4,100	4,100	4,100	82,000	0	77,900	77,900
9	2121000000823TMP	Sambalpur Range	450573/ 18 February 2021	1,50,000	27,000	27,000	27,000	1,50,000	0	1,23,000	1,23,000
10	2118000001857TMP	Sambalpur Range	89571/ 20 March 2019	56,50,000	42,500	2,82,500	42,500	56,50,000	2,40,000	58,47,500	58,47,500
11	2121000001180TMP	Sambalpur Unit	CR-01/2021-22	71,400	19,992	19,992	71,400	19,992	0	51,408	51,408

Sl No	GSTIN No	Name of the Office/Unit	Case No	Value of the Goods in ₹	Tax collected under section 129(1)(a) in ₹	Tax to be collected under section 129(1)(b) in ₹	Penalty collected under section 129(1)(a) in ₹	Penalty to be collected under section 129(1)(b) including CGST (50%) and SGST (50%) in ₹	Short collection of Tax	Short Collection of Penalty in ₹	Gross short collection of tax and penalty in ₹
								(9-8)	(7-6)	(9-8)	(10+11)
1	2	3	4	5	6	7	8	9	10	11	12
12	212100005193TMP	Sambalpur Unit	CR-79/2021-22	2,50,000	12,500	12,500	12,500	2,50,000	0	2,37,500	2,37,500
13	212000000842TMP	Sambalpur Unit	CR-28/ 2020-21	64,470	11,605	11,605	11,605	64,470	0	52,865	52,865
14	212100001164TMP	Sambalpur Unit	CR-02/2021-22	53,000	9,540	9,540	9,540	53,000	0	43,460	43,460
15	212100000875TMP	Sambalpur Unit	CR-55/2020-21	12,00,000	60,000	60,000	12,00,000	60,000	0	11,40,000	11,40,000
16	212000000282TMP	Sambalpur Unit	CR- 112/ 2019-20	13,24,000	66,200	66,200	66,200	13,24,000	0	12,57,800	12,57,800
17	212100000839TMP	Sambalpur Unit	CR-54/2020-21	7,00,000	35,000	35,000	35,000	7,00,000	0	6,65,000	6,65,000
18	212000000474TMP	Sambalpur Unit	CR- 121/ 2019-20	21,30,000	1,06,500	1,06,500	1,06,500	21,30,000	0	20,23,500	20,23,500
19	212100001309TMP	Sambalpur Unit	CR-07/2021-22	2,85,000	51,300	51,300	51,300	2,85,000	0	2,33,700	2,33,700
20	211800001606TMP	Sambalpur Unit	CR- 68/ 2018-19	10,00,000	50,000	50,000	50,000	10,00,000	0	9,50,000	9,50,000
21	211900000052TMP	Sambalpur Unit	CR-118/2018 -19	7,50,000	37,500	1,35,000	37,500	7,50,000	97,500	7,12,500	8,10,000
22	212100001309TMP	Sambalpur Unit	CR-7/2021-22	2,85,000	51,300	51,300	51,300	2,85,000	0	2,33,700	2,33,700
23	2119000001352TMP	Sambalpur Unit	CR-67/2019-20	48,712	5,846	5,846	5,846	4,8712	0	42,866	42,866
										TOTAL	1,54,90,641

Appendix 2.18
(Refer Paragraph No.2.1.12.2)

Absence of exchange of information between Enforcement Units of various Inter Departmental Units

Goods seized by Enforcement Teams of Forest Department

Sl. No.	Name of the office	Goods seized	Value (₹ in lakh)	GST liability (₹ in lakh)
1	District Forest Office, Jeypore	Kendu Leaf and logs of teak wood etc.	4.88	0.84
2	District Forest Office, Kalahandi North Division	Teak and Sal logs	4.37	1.04
3	District Forest Office, Kalahandi South Division	Sal wood	0.45	0.10
	TOTAL		9.7	1.98

Overloaded Goods seized by Enforcement Teams of Motor Vehicle Department

Sl. No.	Name of the office	Goods seized	Excess overload intercepted than actually permitted to carry
1	Road Transport Authority, Bhawanipatna	Coal, Sands, Aluminum	1,893 ton

Appendix 2.19
(Refer Paragraph No.2.1.12.3)

Details of temporary GSTIN intercepted multiple times at the Enforcement Unit, Cuttack-II

Sl. No.	GSTIN	No. of times intercepted	Tax and penalty collected (₹)
1.	212000001757TMP	10	4,37,900
2.	211800002062TMP	9	5,88,776
3.	212100004702TMP	5	3,02,040
4.	211800002063TMP	4	2,21,520
5.	212100001064TMP	4	1,90,000
6.	212100004953TMP	4	3,41,720
7.	212100004952TMP	3	1,58,400
8.	211900000146TMP	2	99,540
9.	211900001498TMP	2	90,000
10.	212100002355TMP	2	11,80,608
11.	212100004703TMP	2	1,46,960

Appendix 3.1
(Refer Paragraph 3.1.4.3)
Sample for Centralised Audit

ITC & Tax Liability deviation cases

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
1	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZG	2020-21	4,10,58,310
2	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z5	2018-19	1,47,29,744
			2019-20	20,01,40,432
			2020-21	34,09,12,782
3	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZF	2018-19	21,80,753
			2019-20	20,59,81,259
			2020-21	7,28,12,319
4	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZQ	2020-21	14,10,06,554
5	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z3	2018-19	1,92,89,76,143
6	ITC mismatch between GSTR 2A and GSTR 3B	21*****2Z1	2018-19	24,68,03,078
			2019-20	5,64,98,316
7	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZN	2020-21	25,53,40,442
8	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z8	2018-19	19,62,31,093
			2019-20	27,37,821
9	ITC mismatch between GSTR 2A and GSTR 3B	21*****2ZM	2018-19	9,08,62,862
			2020-21	6,40,79,574
10	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZS	2019-20	78,41,677
11	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZG	2020-21	47,68,17,384
12	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z0	2018-19	23,16,91,474
13	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z4	2018-19	15,20,02,399
14	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZG	2018-19	13,48,60,966
			2020-21	5,86,96,791
15	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZJ	2020-21	5,00,04,521
16	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZV	2018-19	13,69,02,651
17	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z5	2018-19	14,49,97,796
18	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZX	2019-20	23,40,69,650
19	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZJ	2018-19	4,54,10,652
			2019-20	15,85,54,911
			2020-21	26,14,87,893
20	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZJ	2019-20	34,63,28,775
21	ITC passed on without suppliers remitting tax	21*****ZG	2020-21	8,28,84,634
22	ITC passed on without suppliers remitting tax	21*****1ZV	2018-19	30,57,49,690
			2019-20	31,42,88,493
			2020-21	10,86,61,077
23			2018-19	5,21,50,196

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
	ITC passed on without suppliers remitting tax	21*****1ZQ	2019-20	3,71,27,494
			2020-21	24,03,094
24	ITC passed on without suppliers remitting tax	21*****1ZG	2018-19	7,41,60,743
			2019-20	2,16,84,410
			2020-21	73,19,858
25	ITC passed on without suppliers remitting tax	21*****1ZQ	2018-19	89,92,991
			2019-20	9,62,19,712
			2020-21	29,60,63,465
26	ITC passed on without suppliers remitting tax	21*****1Z6	2018-19	7,37,49,236
			2019-20	3,17,96,908
			2020-21	2,17,92,891
27	ITC passed on without suppliers remitting tax	21*****1Z9	2018-19	1,82,60,890
			2019-20	7,76,42,694
			2020-21	24,25,723
28	ITC passed on without suppliers remitting tax	21*****1Z8	2018-19	10,958
			2019-20	30,885
			2020-21	2,22,360
29	ITC passed on without suppliers remitting tax	21*****1ZL	2018-19	3,02,903
			2019-20	57,48,838
			2020-21	9,76,52,855
30	ITC passed on without suppliers remitting tax	21*****2ZM	2018-19	9,37,37,103
			2019-20	14,31,75,209
31	ITC passed on without suppliers remitting tax	21*****2Z6	2018-19	3,19,06,772
			2019-20	4,35,00,338
			2020-21	3,81,59,939
32	ITC passed on without suppliers remitting tax	21*****1ZZ	2020-21	47,33,823
33	ITC passed on without suppliers remitting tax	21*****1ZB	2018-19	1,05,24,631
			2019-20	9,77,78,313
			2020-21	60,68,261
34	ITC passed on without suppliers remitting tax	21*****1ZD	2019-20	2,36,38,461
			2020-21	96,81,971
35	ITC passed on without suppliers remitting tax	21*****1ZJ	2018-19	9,81,08,146
			2019-20	91,14,254
			2020-21	86,54,808
36	Excess credit availed under ISD mechanism	21*****1ZS	2019-20	24,68,512
			2020-21	13,42,237
37	Excess credit availed under ISD mechanism	21*****1Z4	2019-20	64,08,617
			2020-21	69,69,367
38	Excess credit availed under ISD mechanism	21*****1ZS	2020-21	64,46,843
39	Excess credit availed under ISD mechanism	21*****1ZF	2018-19	17,57,764
			2019-20	42,87,793
			2020-21	34,71,642
40	Excess credit availed under ISD mechanism	21*****1ZE	2018-19	1,01,44,569
			2019-20	1,27,59,802
			2020-21	1,59,41,774
41	Excess credit availed under ISD mechanism	21*****1ZZ	2018-19	33,12,635
42	Excess credit availed under ISD mechanism	21*****1ZU	2018-19	52,81,637
			2020-21	1,53,555
43	Excess credit availed under ISD mechanism	21*****1ZG	2018-19	78,17,656
			2019-20	65,43,290
			2020-21	68,74,504
44			2018-19	65,79,737

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
	Excess credit availed under ISD mechanism	21*****1ZD	2019-20	54,95,371
			2020-21	55,78,198
45	Excess credit availed under ISD mechanism	21*****1Z0	2020-21	72,39,711
46	Excess credit availed under ISD mechanism	21*****1ZU	2019-20	1,40,80,160
			2020-21	1,12,25,203
47	Excess credit availed under ISD mechanism	21*****1ZT	2018-19	33,86,032
			2019-20	11,61,869
			2020-21	7,12,120
48	Excess credit availed under ISD mechanism	21*****1ZJ	2018-19	10,99,757
			2019-20	42,08,918
			2020-21	12,97,724
49	Excess credit availed under ISD mechanism	21*****1Z0	2018-19	4,150
50	Excess credit availed under ISD mechanism	21*****1ZX	2018-19	2,14,861
51	Mismatch of ITC availed between Annual Audited Financial Statement and Annual Return (12F of 9C)	21*****1Z5	2020-21	19,07,74,097
52	Mismatch of ITC availed between Annual Audited Financial Statement and Annual Return (12F of 9C)	21*****1Z3	2019-20	55,47,68,102
			2020-21	96,352
53	Mismatch of ITC availed between Annual Audited Financial Statement and Annual Return (12F of 9C)	21*****1Z4	2018-19	1,84,05,737
54	Mismatch of ITC availed between Annual Audited Financial Statement and Annual Return (12F of 9C)	21*****1ZZ	2019-20	3,97,36,484
			2020-21	10,36,289
55	Mismatch of ITC availed between Annual Audited Financial Statement and Annual Return (12F of 9C)	21*****1ZR	2018-19	7,16,38,214
56	Mismatch of ITC availed between Annual Audited Financial Statement and Annual Return (12F of 9C)	21*****1ZP	2020-21	1,97,40,069
57	Mismatch of ITC availed between Annual Audited Financial Statement and Annual Return (12F of 9C)	21*****1Z5	2018-19	2,06,02,568
			2019-20	13,87,371
58	Mismatch of ITC availed between Annual Audited Financial Statement and Annual Return (12F of 9C)	21*****1ZV	2020-21	4,64,34,599
59	Mismatch in eligible Input Tax Credit (ITC) and ITC claimed in the Annual Return (14T-9C)	21*****1Z5	2020-21	54,25,98,732
60	Mismatch in eligible Input Tax Credit (ITC) and ITC claimed in the Annual Return (14T-9C)	21*****1Z3	2018-19	3,53,79,182
			2019-20	55,47,68,102
61	Mismatch in eligible Input Tax Credit (ITC) and ITC claimed in the Annual Return (14T-9C)	21*****1ZX	2019-20	6,96,59,104
62	Mismatch in eligible Input Tax Credit (ITC) and ITC claimed in the Annual Return (14T-9C)	21*****1ZR	2018-19	7,34,30,778
63	Mismatch in eligible Input Tax Credit (ITC) and ITC claimed in the Annual Return (14T-9C)	21*****1ZD	2018-19	10,66,63,430

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
64	Mismatch in eligible Input Tax Credit (ITC) and ITC claimed in the Annual Return (14T-9C)	21*****1ZG	2020-21	8,51,75,526
65	Mismatch in eligible Input Tax Credit (ITC) and ITC claimed in the Annual Return (14T-9C)	21*****1Z0	2018-19	4,99,88,325
			2019-20	4,67,82,021
			2020-21	2,98,47,679
66	Mismatch in payment of tax (9R of GSTR-9C)	21*****1ZE	2019-20	3,00,99,444
			2020-21	38,16,33,067
67	Mismatch in payment of tax (9R of GSTR-9C)	21*****2ZS	2020-21	4,96,18,943
68	Mismatch in payment of tax (9R of GSTR-9C)	21*****1ZS	2020-21	1,35,08,192
69	Mismatch in payment of tax (9R of GSTR-9C)	21*****1Z1	2018-19	1,98,03,104
70	Mismatch in payment of tax (9R of GSTR-9C)	21*****1ZR	2018-19	11,10,92,929
71	Mismatch in payment of tax (9R of GSTR-9C)	21*****1ZI	2019-20	30,79,700
71	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21*****3ZZ	2018-19	2,26,02,295
72	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21*****1ZD	2019-20	1,50,99,020
73	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21*****1ZX	2018-19	2,27,96,617
74	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21*****1ZW	2018-19	19,04,79,096
75	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21*****1Z0	2018-19	7,69,76,098
76	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21*****1ZN	2018-19	1,35,11,805
			2019-20	1,32,08,034
77	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21*****1ZI	2018-19	1,80,79,957
			2019-20	2,27,168
78	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21*****1Z6	2018-19	1,81,35,396
79	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21*****1ZB	2018-19	1,71,13,200
80	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21*****1ZT	2018-19	92,23,455
			2019-20	70,15,246
81	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21*****1ZE	2018-19	4,36,21,485
82	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21*****1Z2	2018-19	16,39,68,504

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
83	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21*****1ZS	2018-19	2,97,32,288
84	Undischarged Tax liability	21*****2ZR	2019-20	6,56,07,266
85	Undischarged Tax liability	21*****2ZG	2018-19	3,85,01,548
86	Undischarged Tax liability	21*****1ZC	2019-20	6,70,00,784
			2020-21	2,59,18,528
87	Undischarged Tax liability	21*****1Z9	2018-19	3,332
88	Undischarged Tax liability	21*****1Z7	2019-20	3,71,326
			2020-21	18,32,129
89	Undischarged Tax liability	21*****1ZY	2018-19	3,61,141
			2019-20	19,26,876
			2020-21	12,59,218
90	Undischarged Tax liability	21*****1ZQ	2018-19	8,37,26,336
			2019-20	29,71,77,856
91	Undischarged Tax liability	21*****1ZU	2019-20	11,57,594
92	Undischarged Tax liability	21*****1Z9	2018-19	1,13,11,49,871
			2019-20	11,480
			2020-21	65,85,56,771
93	Undischarged Tax liability	21*****1Z	2018-19	26,295
94	Undischarged Tax liability	21*****1Z8	2019-20	66,753
95	Undischarged Tax liability	21*****1ZZ	2019-20	5,306
			2020-21	21,222
96	Undischarged Tax liability	21*****1ZH	2019-20	15,01,72,422
97	Undischarged Tax liability	21*****1Z0	2018-19	16,029
98	Undischarged Tax liability	21*****1ZQ	2018-19	2,624
			2019-20	45,174
99	Undischarged Tax liability	21*****1ZY	2019-20	1,29,935
			2020-21	27,385
100	Undischarged Tax liability	21*****1ZP	2020-21	4,46,31,625
101	Undischarged Tax liability	21*****1ZL	2020-21	8,14,381
102	Undischarged Tax liability	21*****1ZF	2019-20	4,85,01,001
			2020-21	3,601
103	Undischarged Tax liability	21*****1ZW	2018-19	19,04,79,096
104	Undischarged Tax liability	21*****1Z0	2018-19	6,19,05,768
105	Undischarged Tax liability	21*****1ZL	2019-20	2,500
106	Undischarged Tax liability	21*****1ZE	2019-20	4,821
107	Undischarged Tax liability	21A*****1ZL	2018-19	52,320
			2019-20	5,146
108	Non/short payment of interest	21*****1ZC	2020-21	12,15,314
109	Non/short payment of interest	21*****2ZZ	2018-19	58,01,972
110	Non/short payment of interest	21*****1ZQ	2020-21	1,97,78,444
111	Non/short payment of interest		2018-19	26,06,037

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
		21*****1Z2	2019-20	31,29,648
			2020-21	12,14,110
112	Non/short payment of interest	21*****1Z0	2019-20	11,317
113	Non/short payment of interest	21*****1ZT	2018-19	98,77,930
			2019-20	94,33,343
			2020-21	30,30,397
114	Non/short payment of interest	21*****1ZJ	2018-19	54,63,370
			2019-20	19,32,619
			2020-21	7,97,805
115	Non/short payment of interest	21*****1ZX	2018-19	39,95,184
			2019-20	15,46,470
			2020-21	17,09,524
116	Non/short payment of interest	21*****1Z3	2018-19	1,24,50,008
			2019-20	90,59,841
			2020-21	50,86,127
117	Non/short payment of interest	21*****1ZO	2018-19	31,76,366
			2019-20	26,55,927
			2020-21	17,60,248
118	Non/short payment of interest	21*****1ZX	2018-19	9,14,533
			2019-20	35,44,450
119	Non/short payment of interest	21*****2ZX	2018-19	23,85,604
			2020-21	33,26,653
120	Non/short payment of interest	21*****1Z9	2018-19	43,96,611
			2019-20	5,75,950
			2020-21	9,76,949
121	Non/short payment of interest	21*****1Z4	2018-19	2,89,11,805
			2019-20	4,71,13,016
			2020-21	3,56,57,405
122	Non/short payment of interest	21*****1Z4	2018-19	21,92,650
			2019-20	15,43,162
			2020-21	19,20,599
123	Non/short payment of interest	21*****1ZI	2018-19	54,80,636
			2019-20	17,83,341
			2020-21	1,26,979
124	Non/short payment of interest	21*****1Z6	2018-19	19,38,879
			2019-20	18,69,956
			2020-21	9,71,456
125	Non/short payment of interest	21*****1ZR	2018-19	93,54,830
			2019-20	90,37,224
			2020-21	55,55,267
126	Non/short payment of interest	21*****1ZG	2018-19	24,28,856
			2019-20	22,07,285
			2020-21	11,17,781
127	Non/short payment of interest	21*****1ZX	2019-20	33,10,114
128	Non/short payment of interest	21*****1ZX	2018-19	31,11,154
			2019-20	22,30,807
			2020-21	20,99,033
129	E-Commerce operators under composition levy	21*****1ZT	2018-19	0
130	Irregularly continuing under composition levy even after crossing the threshold turnover limit	21*****1ZN	2018-19	0
			233	15,81,32,38,307

Sl. No.	Dimension	GSTIN	Year	Deviation Amount
				(in ₹)
1	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G-9C)	21*****1Z5	2020-21	30,47,30,745
2	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G-9C)	21*****2Z0	2020-21	1,90,02,60,232
3	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G-9C)	21*****1ZW	2020-21	4,38,53,12,360
4	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G-9C)	21*****1ZA	2018-19	7,10,37,12,224
			2019-20	11,40,72,53,820
			2020-21	12,10,19,58,641
5	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G-9C)	21*****2ZQ	2018-19	11,84,02,88,474
			2020-21	5,97,11,37,389
6	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G-9C)	21*****1ZW	2019-20	58,220
			2020-21	21,66,40,29,954
7	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G-9C)	21*****1ZE	2018-19	26,39,00,239
			2019-20	22,09,75,893
			2020-21	41,25,79,185
8	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G-9C)	21*****1ZD	2019-20	1,52,15,15,936
			2020-21	1,71,40,65,623
9	Suppression of taxable Value- mismatch in unbilled revenue	21*****1ZX	2018-19	7,57,64,864
			2019-20	5,24,34,043
10	Suppression of taxable Value- mismatch in unbilled revenue	21*****1ZG	2018-19	6,61,74,100
			2019-20	16,60,04,603
			2020-21	1,18,18,80,284
11	Suppression of taxable Value- mismatch in unbilled revenue	21*****1ZZ	2018-19	1,92,97,148
			2019-20	5,41,79,958
			2020-21	5,63,91,275
12	Suppression of taxable Value- mismatch in unbilled revenue	21*****1Z5	2018-19	8,62,77,030
13	Suppression of taxable Value- mismatch in unbilled revenue	21*****1ZA	2018-19	28,03,17,686
			2019-20	8,10,28,993
14	Suppression of taxable Value- mismatch in unbilled revenue	21*****1ZQ	2018-19	17,64,72,304
			2019-20	5,01,17,831
			2020-21	4,58,31,969
15	Suppression of taxable Value- mismatch in unbilled revenue	21*****1ZY	2018-19	1,51,91,433
			2020-21	7,44,11,818
16	Suppression of taxable Value- mismatch in unbilled revenue	21*****1Z6	2020-21	17,89,51,701
17	Suppression of tax liability compared with E-way bill	21*****2ZR	2020-21	8,62,80,720
			2018-19	2,14,245
18	Suppression of tax liability compared with E-way bill	21*****1ZC	2019-20	3,99,14,355
			2020-21	73,89,589
19	Suppression of tax liability compared with E-way bill	21*****1ZO	2020-21	6,41,12,158
20	Suppression of tax liability compared with E-way bill	21*****1ZH	2018-19	84,00,51,102
21	Suppression of tax liability compared with E-way bill	21*****1Z5	2019-20	2,64,78,661

22	Suppression of tax liability compared with E-way bill	21*****1ZH	2020-21	1,10,14,956
23	Suppression of tax liability compared with E-way bill	21*****1ZK	2020-21	7,61,18,080
24	Suppression of tax liability compared with E-way bill	21*****1Z6	2020-21	18,72,418
25	Suppression of tax liability compared with E-way bill	21*****1ZO	2018-19	2,80,42,647
			2019-20	5,36,85,700
			2020-21	52,08,483
26	Suppression of tax liability compared with E-way bill	21*****1ZH	2018-19	7,17,33,435
			2019-20	8,65,98,984
			2020-21	8,40,52,192
27	Suppression of tax liability compared with E-way bill	21*****1Z5	2018-19	18,88,85,114
28	Suppression of tax liability compared with E-way bill	21*****1Z0	2018-19	11,24,64,553
29	Suppression of tax liability compared with E-way bill	21*****1ZW	2018-19	18,85,78,136
30	Suppression of tax liability compared with E-way bill	21*****1ZC	2019-20	13,13,751
31	Suppression of tax liability compared with E-way bill	21*****1ZH	2019-20	7,58,36,609
32	Suppression of tax liability compared with E-way bill	21*****1Z2	2018-19	7,52,14,911
33	Suppression of tax liability compared with E-way bill	21*****1ZC	2018-19	6,91,54,255
34	Suppression of tax liability compared with E-way bill	21*****1Z1	2019-20	10,32,63,359
35	Suppression of tax liability compared with E-way bill	21*****1ZC	2018-19	11,21,55,217
36	Suppression of Taxable Value identified through TDS	21*****1ZN	2018-19	3,45,80,400
			2019-20	2,89,50,250
			2020-21	2,23,60,500
37	Suppression of Taxable Value identified through TDS	21*****1Z8	2019-20	10,20,15,361
38	Suppression of Taxable Value identified through TDS	21*****1Z6	2020-21	6,63,74,948
39	Suppression of Taxable Value identified through TDS	21*****1ZQ	2019-20	7,30,66,313
			2020-21	8,06,35,490
40	Suppression of Taxable Value identified through TDS	21*****1ZM	2019-20	30,85,46,250
41	Suppression of Taxable Value identified through TDS	21*****1ZE	2018-19	20,43,73,316
42	Suppression of Taxable Value identified through TDS	21*****1Z1	2018-19	3,68,52,900
			2019-20	1,91,08,400
	Total=15 Dimensions=233+68=301 cases=10,267.22 crore		68	86,85,90,03,733

Appendix 3.1(A)
(Refer Paragraph 3.1.4.3)
Sample for Detailed Audit (13 dimensions)

Sl. No.	Dimension	GSTIN	Year	Deviation Amount
				(in ₹)
1	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z4	2019-20	59,96,67,462
			2020-21	33,183
2	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZX	2020-21	3,76,373
3	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z3	2018-19	4,77,870
4	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z9	2019-20	67,49,258
			2020-21	84,08,313
5	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z4	2020-21	1,72,47,755
6	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZO	2020-21	2,98,973
7	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZU	2019-20	15,96,07,295
			2020-21	39,52,98,649
8	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZX	2020-21	45,48,96,976
9	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZH	2020-21	47,13,22,748
10	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z0	2019-20	32,05,525
11	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZI	2018-19	10,38,805
12	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z7	2018-19	14,01,67,228
13	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZO	2018-19	49,20,331
			2019-20	10,33,575
			2020-21	27,19,941
14	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z9	2020-21	3,90,415
15	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZB	2018-19	8,71,625
			2019-20	1,20,43,023
			2020-21	5,91,106
16	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z9	2019-20	1,496
17	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z0	2018-19	2,44,03,318
			2020-21	94,34,626
18	ITC mismatch between GSTR 2A and GSTR 3B	21*****2ZE	2019-20	3,89,80,376
			2020-21	3,61,30,090
19	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZR	2019-20	1,37,33,808
			2020-21	1,70,82,847
20	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZF	2018-19	6,40,036
			2019-20	11,56,701
			2020-21	21,42,282
21	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZH	2018-19	4,58,28,853
			2020-21	2,16,05,493
22	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z9	2018-19	92,73,98,090
23	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZV	2018-19	1,40,94,76,289
			2019-20	95,99,46,292
			2020-21	96,16,32,241
24	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z1	2018-19	9,24,86,965
			2019-20	9,80,67,428

Sl. No.	Dimension	GSTIN	Year	Deviation Amount
				(in ₹)
			2020-21	8,69,62,022
25	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZC	2020-21	9,82,19,191
26	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZY	2018-19	27,85,552
			2019-20	52,18,948
			2020-21	12,27,217
27	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z8	2018-19	1,68,20,641
28	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z9	2018-19	17,54,443
			2019-20	23,15,824
			2020-21	12,30,809
29	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZP	2018-19	96,02,888
			2019-20	30,18,275
			2020-21	81,26,490
30	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZZ	2018-19	12,97,44,841
			2020-21	30,49,44,388
31	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZO	2019-20	1,71,76,629
32	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z6	2018-19	1,65,44,517
			2019-20	9,51,18,313
			2020-21	42,67,26,262
33	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZT	2019-20	19,81,582
34	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZT	2019-20	27,65,912
35	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z0	2018-19	72,68,412
			2020-21	26,40,919
36	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZP	2020-21	93,52,118
37	ITC mismatch between GSTR 2A and GSTR 3B	21*****5ZR	2020-21	5,48,76,094
38	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZK	2018-19	1,63,042
			2020-21	60,96,321
39	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z1	2018-19	18,30,86,589
			2019-20	37,70,67,021
			2020-21	40,60,73,977
40	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z1	2020-21	76,22,88,408
41	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z5	2019-20	1,67,81,977
			2020-21	2,48,20,677
42	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZA	2020-21	18,04,221
43	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZF	2018-19	61,70,40,179
			2020-21	43,65,80,949
44	ITC mismatch between GSTR 2A and GSTR 3B	21*****1Z8	2018-19	18,33,36,541
			2019-20	15,15,96,025
45	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZB	2018-19	8,17,631
			2019-20	95,30,489
			2020-21	75,46,412
46	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZL	2018-19	8,46,14,034
			2020-21	14,63,95,332
47	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZP	2020-21	1,49,20,664
48	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZS	2018-19	47,96,281
			2019-20	54,89,216

Sl. No.	Dimension	GSTIN	Year	Deviation Amount
				(in ₹)
49	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZM	2020-21	14,68,219
50	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZM	2018-19	5,57,11,314
			2019-20	47,71,08,845
			2020-21	5,84,93,735
51	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZF	2019-20	16,392
			2020-21	9,74,804
52	ITC mismatch between GSTR 2A and GSTR 3B	21*****1ZF	2019-20	4,11,984
			2020-21	8,36,928
53	Undischarged Tax liability	21*****1Z4	2018-19	1,66,092
			2019-20	2,30,511
54	Undischarged Tax liability	21*****1ZO	2018-19	39,93,457
			2019-20	11,50,729
			2020-21	12,46,022
55	Undischarged Tax liability	21*****1ZX	2018-19	21,43,46,846
			2019-20	27,13,17,013
			2020-21	31,57,83,714
56	Undischarged Tax liability	21*****1Z0	2020-21	5,924
57	Undischarged Tax liability	21*****1ZV	2019-20	16,26,752
58	Undischarged Tax liability	21*****1ZI	2020-21	12,80,031
59	Undischarged Tax liability	21*****1Z7	2019-20	1,65,95,200
60	Undischarged Tax liability	21*****1ZO	2019-20	25,457
			2020-21	71,216
61	Undischarged Tax liability	21*****2Z0	2018-19	1,49,096
			2019-20	4,336
62	Undischarged Tax liability	21*****1ZB	2018-19	5,26,806
			2019-20	2,77,51,121
			2020-21	2,520
63	Undischarged Tax liability	21*****1Z9	2018-19	25,25,690
			2019-20	11,40,732
64	Undischarged Tax liability	21*****1ZZ	2018-19	16,74,05,128
			2019-20	1,52,72,841
			2020-21	14,62,90,956
65	Undischarged Tax liability	21*****1Z1	2019-20	57,66,778
66	Undischarged Tax liability	21*****2ZE	2018-19	27,03,83,975
			2019-20	1,50,97,001
67	Undischarged Tax liability	21*****1ZR	2020-21	6,57,93,054
68	Undischarged Tax liability	21*****1ZF	2020-21	19,772
69	Undischarged Tax liability	21*****1ZT	2020-21	16,183
70	Undischarged Tax liability	21*****1Z9	2018-19	1,13,11,62,362
71	Undischarged Tax liability	21*****1ZV	2018-19	1,63,421
			2019-20	52,62,177
72	Undischarged Tax liability	21*****1ZV	2018-19	27,03,83,975
			2019-20	1,50,97,001
73	Undischarged Tax liability	21*****1Z1	2018-19	20,98,24,949
			2019-20	6,87,98,146
74	Undischarged Tax liability	21*****1ZC	2020-21	13,81,08,513
75	Undischarged Tax liability	21*****1ZY	2019-20	73,40,325
76	Undischarged Tax liability	21*****1Z9	2019-20	10,19,306
			2020-21	1,71,167
77	Undischarged Tax liability	21*****1ZP	2018-19	34,01,560
78	Undischarged Tax liability	21*****1ZZ	2018-19	4,92,77,248
79	Undischarged Tax liability	21*****1ZO	2019-20	2,41,17,303
			2020-21	9,44,66,094
80	Undischarged Tax liability	21*****1Z6	2018-19	5,58,624
			2020-21	27,764

Sl. No.	Dimension	GSTIN	Year	Deviation Amount
				(in ₹)
81	Undischarged Tax liability	21*****1ZN	2018-19	1,98,46,424
			2019-20	21,05,853
			2020-21	26,80,280
82	Undischarged Tax liability	21*****1ZW	2019-20	74,544
			2020-21	2,13,596
83	Undischarged Tax liability	21*****1ZE	2018-19	1,65,17,679
			2019-20	86,131
			2020-21	1,37,99,556
84	Undischarged Tax liability	21*****1ZV	2020-21	13,94,666
85	Undischarged Tax liability	21*****1Z7	2018-19	5,30,247
			2019-20	13,37,87,960
			2020-21	51,25,029
86	Undischarged Tax liability	21*****1ZP	2019-20	2,35,471
87	Undischarged Tax liability	21*****1ZY	2018-19	36,04,269
			2019-20	20,80,298
88	Undischarged Tax liability	21*****1Z1	2018-19	23,07,15,089
			2019-20	40,57,42,459
			2020-21	83,57,68,570
89	Undischarged Tax liability	21*****1Z1	2020-21	15,31,166
90	Undischarged Tax liability	21*****1Z5	2019-20	91,233
91	Undischarged Tax liability	21*****1Z5	2020-21	5,356
92	Undischarged Tax liability	21*****1ZL	2018-19	78,871
93	Undischarged Tax liability	21*****1ZP	2018-19	5,39,84,018
			2019-20	8,67,160
94	Undischarged Tax liability	21*****2ZN	2019-20	2,94,299
			2020-21	46,197
95	Undischarged Tax liability	21*****1ZM	2019-20	6,53,304
			2020-21	6,97,069
96	Undischarged Tax liability	21*****1ZM	2020-21	26,566
97	Undischarged Tax liability	21*****1ZF	2019-20	1,06,83,966
98	Undischarged Tax liability	21*****1ZF	2019-20	24,508
			2020-21	52,388
99	Excess ITC availed under RCM	21*****1ZV	2018-19	3,90,60,495
			2019-20	2,00,434
100	Excess ITC availed under RCM	21*****1ZV	2019-20	1,13,729
101	Excess ITC availed under RCM	21*****1Z9	2018-19	73,509
			2019-20	8,507
102	Excess ITC availed under RCM	21*****1ZT	2020-21	3,231
103	Excess ITC availed under RCM	21*****1ZW	2020-21	35,36,818
104	Excess ITC availed under RCM	21*****1ZF	2018-19	43,50,807
			2019-20	26,46,355
105	Excess ITC availed under RCM	21*****1ZL	2018-19	8,40,16,402
			2020-21	14,65,51,344
106	Excess credit availed under ISD mechanism	21*****1ZX	2018-19	28,684
107	Excess credit availed under ISD mechanism	21*****1ZZ	2019-20	6,14,10,601
108	Excess credit availed under ISD mechanism	21*****1ZZ	2020-21	7,23,11,190
109	Excess credit availed under ISD mechanism	21*****2ZE	2020-21	2,74,667
110	Excess credit availed under ISD mechanism	21*****1ZR	2019-20	11,09,597
			2020-21	1,07,175
111	Excess credit availed under ISD mechanism	21*****1ZF	2018-19	1,85,09,220
			2019-20	2,18,66,024
			2020-21	4,46,71,388

Sl. No.	Dimension	GSTIN	Year	Deviation Amount
				(in ₹)
112	Excess credit availed under ISD mechanism	21*****1Z9	2019-20	71,578
113	Excess credit availed under ISD mechanism	21*****G1Z	2018-19	1,25,46,852
			2019-20	90,67,932
			2020-21	6,74,87,730
114	Excess credit availed under ISD mechanism	21*****1Z1	2018-19	4,14,34,758
			2019-20	3,43,52,486
115	Excess credit availed under ISD mechanism	21*****1ZY	2018-19	3,052
116	Excess credit availed under ISD mechanism	21*****1Z9	2019-20	37,11,107
117	Excess credit availed under ISD mechanism	21*****1ZZ	2018-19	53,740
			2020-21	36,52,733
118	Excess credit availed under ISD mechanism	21*****1ZO	2020-21	5,73,164
119	Excess credit availed under ISD mechanism	21*****1Z6	2019-20	5,47,50,863
120	Excess credit availed under ISD mechanism	21*****1ZE	2020-21	1,77,947
121	Excess credit availed under ISD mechanism	21*****1ZY	2019-20	98,83,174
			2020-21	10,49,711
122	Excess credit availed under ISD mechanism	21*****1ZK	2019-20	62,800
			2020-21	86,446
123	ITC availed without remittance of tax by the supplier	21*****1Z4	2018-19	58,74,36,713
124	ITC availed without remittance of tax by the supplier	21*****1ZX	2019-20	22,731
			2020-21	5,78,560
125	ITC availed without remittance of tax by the supplier	21*****1Z3	2018-19	8,84,499
			2019-20	32,96,166
			2020-21	18,12,675
126	ITC availed without remittance of tax by the supplier	21*****1Z9	2020-21	82,38,795
127	ITC availed without remittance of tax by the supplier	21*****1Z4	2018-19	1,84,20,678
			2020-21	12,87,43,401
128	ITC availed without remittance of tax by the supplier	21*****1ZO	2019-20	2,315
129	ITC availed without remittance of tax by the supplier	21*****1ZU	2018-19	3,24,83,742
			2019-20	2,03,87,768
			2020-21	74,25,546
130	ITC availed without remittance of tax by the supplier	21*****1ZX	2018-19	8,78,65,724
			2019-20	5,39,45,590
			2020-21	2,52,03,910
131	ITC availed without remittance of tax by the supplier	21*****1ZH	2018-19	7,59,863
			2019-20	49,80,28,614
132	ITC availed without remittance of tax by the supplier	21*****1ZO	2018-19	6,97,939
			2019-20	2,64,521
			2020-21	46,864
133	ITC availed without remittance of tax by the supplier	21*****1ZV	2018-19	11,24,484
			2019-20	54,779
			2020-21	1,94,774
134	ITC availed without remittance of tax by the supplier	21*****1Z1	2018-19	2,27,14,749
			2019-20	2,62,23,888
			2020-21	39,40,171
135	ITC availed without remittance of tax by the supplier	21*****1ZI	2018-19	3,89,939
			2019-20	6,22,168
			2020-21	10,383

Sl. No.	Dimension	GSTIN	Year	Deviation Amount
				(in ₹)
136	ITC availed without remittance of tax by the supplier	21*****1Z7	2019-20	14,01,64,032
137	ITC availed without remittance of tax by the supplier	21*****1ZR	2018-19	58,346
			2019-20	16,34,310
			2020-21	1,065
138	ITC availed without remittance of tax by the supplier	21*****1ZO	2018-19	18,68,543
			2019-20	18,41,705
			2020-21	6,72,296
139	ITC availed without remittance of tax by the supplier	21*****1Z9	2018-19	30,38,893
			2020-21	9,44,983
140	ITC availed without remittance of tax by the supplier	21*****2Z0	2019-20	14,05,850
			2020-21	2,62,850
141	ITC availed without remittance of tax by the supplier	21*****1ZB	2018-19	5,71,782
			2019-20	2,10,197
142	ITC availed without remittance of tax by the supplier	21*****1Z9	2018-19	86,42,287
			2019-20	149
			2020-21	5,394
143	ITC availed without remittance of tax by the supplier	21*****1ZZ	2019-20	93,46,538
			2020-21	6,77,581
144	ITC availed without remittance of tax by the supplier	21*****1Z0	2020-21	23,67,163
145	ITC availed without remittance of tax by the supplier	21*****1Z1	2018-19	97,98,079
146	ITC availed without remittance of tax by the supplier	21*****1Z1	2020-21	1,19,07,03,182
147	ITC availed without remittance of tax by the supplier	21*****2ZE	2018-19	9,30,648
			2019-20	21,43,134
148	ITC availed without remittance of tax by the supplier	21*****1ZR	2018-19	78,21,043
			2019-20	50,44,469
			2020-21	24,88,499
149	ITC availed without remittance of tax by the supplier	21*****1ZF	2019-20	9,433
150	ITC availed without remittance of tax by the supplier	21*****1ZH	2019-20	79,22,324
			2020-21	1,86,74,582
151	ITC availed without remittance of tax by the supplier	21*****1Z9	2018-19	8,73,43,802
			2019-20	10,61,53,839
			2020-21	6,19,34,506
152	ITC availed without remittance of tax by the supplier	21*****1ZV	2019-20	14,94,81,572
			2020-21	2,21,120
153	ITC availed without remittance of tax by the supplier	21*****1ZV	2018-19	10,76,807
			2019-20	5,23,975
154	ITC availed without remittance of tax by the supplier	21*****1Z6	2018-19	19,87,018
			2019-20	74,563
			2020-21	50,913
155	ITC availed without remittance of tax by the supplier	21*****1Z1	2019-20	5,20,86,329
			2020-21	5,35,650
156	ITC availed without remittance of tax by the supplier	21*****1ZC	2018-19	7,97,59,832
			2019-20	9,19,49,021
			2020-21	2,29,47,828
157	ITC availed without remittance of tax by the supplier	21*****1ZY	2019-20	2,61,230
158	ITC availed without remittance of tax by the supplier	21*****1Z8	2018-19	17,20,673
			2019-20	1,18,213
159	ITC availed without remittance of tax by the supplier	21*****1Z9	2018-19	4,90,703
			2019-20	31,196
160		21*****1ZP	2018-19	4,55,121

Sl. No.	Dimension	GSTIN	Year	Deviation Amount
				(in ₹)
	ITC availed without remittance of tax by the supplier		2019-20	4,05,113
161	ITC availed without remittance of tax by the supplier	21*****1ZZ	2018-19	23,85,21,778
			2019-20	8,15,20,897
			2020-21	90,43,306
162	ITC availed without remittance of tax by the supplier	21*****1ZO	2019-20	2,46,71,422
			2020-21	5,25,138
163	ITC availed without remittance of tax by the supplier	21*****1Z6	2018-19	1,05,08,774
			2019-20	1,58,09,036
			2020-21	31,25,026
164	ITC availed without remittance of tax by the supplier	21*****1ZN	2018-19	15,12,76,859
			2019-20	2,33,60,399
			2020-21	67,03,442
165	ITC availed without remittance of tax by the supplier	21*****1ZT	2018-19	48,69,030
			2020-21	1,00,81,289
166	ITC availed without remittance of tax by the supplier	21*****1ZW	2018-19	20,09,426
			2019-20	5,23,151
167	ITC availed without remittance of tax by the supplier	21*****1Z0	2018-19	6,07,028
			2019-20	19,71,936
			2020-21	6,46,920
168	ITC availed without remittance of tax by the supplier	21*****1ZE	2018-19	28,01,540
			2019-20	6,24,447
			2020-21	1,02,027
169	ITC availed without remittance of tax by the supplier	21*****1ZV	2018-19	2,54,358
			2019-20	4,87,924
			2020-21	6,59,221
170	ITC availed without remittance of tax by the supplier	21*****1Z7	2018-19	1,14,813
			2019-20	44,961
			2020-21	15,741
171	ITC availed without remittance of tax by the supplier	21*****1ZP	2018-19	2,67,65,370
			2019-20	13,17,246
			2020-21	21,41,467
172	ITC availed without remittance of tax by the supplier	21*****1ZY	2018-19	6,56,682
			2019-20	20,17,533
173	ITC availed without remittance of tax by the supplier	21*****1ZA	2018-19	19,79,94,001
			2019-20	7,44,29,110
			2020-21	1,78,54,476
174	ITC availed without remittance of tax by the supplier	21*****1ZK	2019-20	2,05,773
			2020-21	2,68,479
175	ITC availed without remittance of tax by the supplier	21*****1ZF	2018-19	29,42,44,506
			2019-20	10,01,86,779
			2020-21	8,27,20,213
176	ITC availed without remittance of tax by the supplier	21*****1Z8	2020-21	1,51,42,752
177	ITC availed without remittance of tax by the supplier	21*****1ZB	2019-20	23,14,216
			2020-21	36,87,317
178	ITC availed without remittance of tax by the supplier	21*****1ZL	2018-19	73,338
			2020-21	1,56,014
179	ITC availed without remittance of tax by the supplier	21*****1ZP	2018-19	1,93,90,886
			2019-20	2,97,33,861
			2020-21	42,97,799
180	ITC availed without remittance of tax by the supplier	21*****1ZS	2019-20	35,660
181	ITC availed without remittance of tax by the supplier	21*****1ZM	2019-20	40,437
182		21*****1ZM	2018-19	2,38,62,549

Sl. No.	Dimension	GSTIN	Year	Deviation Amount
				(in ₹)
	ITC availed without remittance of tax by the supplier		2019-20	92,09,263
			2020-21	51,92,641
183	ITC availed without remittance of tax by the supplier	21*****1ZF	2018-19	29,862
			2019-20	16,705
184	Suppression of Taxable Value identified through TDS	21*****1ZT	2019-20	4,08,61,293
			2020-21	24,43,971
185	Ineligible ITC availed (Table 8D of GSTR-9)	21*****1Z4	2019-20	1,22,30,749
186	Ineligible ITC availed (Table 8D of GSTR-9)	21*****1ZM	2019-20	21,498
187	Ineligible ITC availed (Table 8D of GSTR-9)	21*****1ZM	2018-19	8,29,69,810
			2019-20	4,80,80,188
188	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G)	21*****1Z1	2020-21	4,64,196
189	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G)	21*****1ZW	2018-19	12,25,96,724
190	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G)	21*****1ZC	2018-19	7,38,384
			2019-20	82,71,62,725
191	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G)	21*****1ZZ	2019-20	6,45,741
			2020-21	5,76,187
192	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G)	21*****1Z6	2019-20	6,28,34,295
193	Mismatch in payment of tax (9R-9C)	21*****1ZW	2018-19	20,38,412
194	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*****1Z9	2018-19	31,94,027
195	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*****1Z4	2019-20	13,88,28,472
196	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*****1ZU	2019-20	1,62,51,975
197	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*****1Z9	2018-19	21,57,227
			2020-21	29,78,604
198	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*****1Z9	2019-20	5,58,829
199	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*****2ZE	2018-19	63,985
			2019-20	1,80,501
200	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*****1ZT	2019-20	18,81,426

Sl. No.	Dimension	GSTIN	Year	Deviation Amount
				(in ₹)
201	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*****1Z9	2019-20	17,818
202	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*****1ZW	2018-19	1,25,40,493
203	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*****1ZP	2020-21	39,29,069
204	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*****1ZS	2019-20	4,07,026
205	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*****1ZM	2018-19	2,96,639
206	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*****1ZF	2018-19	30,06,70,250
207	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*****1ZF	2019-20	26,37,03,383
208	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*****1ZL	2018-19	9,44,57,015
209	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*****2ZN	2019-20	1,72,33,395
210	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*****1ZF	2019-20	4,07,026
211	Non/short payment of interest on delayed payment of tax	21*****1Z9	2020-21	27,060
212	Non/short payment of interest on delayed payment of tax	21*****1ZO	2020-21	27,038
213	Non/short payment of interest on delayed payment of tax	21*****1ZH	2019-20	5,552
214	Non/short payment of interest on delayed payment of tax	21*****H1Z0	2020-21	5,908
215	Non/short payment of interest on delayed payment of tax	21*****1ZR	2018-19	10,04,612
216	Non/short payment of interest on delayed payment of tax	21*****2Z0	2019-20	6,435
217	Non/short payment of interest on delayed payment of tax	21*****1ZB	2018-19	3,796
			2019-20	27,128
218	Non/short payment of interest on delayed payment of tax	21*****1Z9	2018-19	6,032
			2019-20	2,19,323
			2020-21	92,881

Sl. No.	Dimension	GSTIN	Year	Deviation Amount
				(in ₹)
219	Non/short payment of interest on delayed payment of tax	21*****1Z1	2019-20	9,855
			2020-21	1,608
220	Non/short payment of interest on delayed payment of tax	21*****2ZE	2019-20	2,10,512
221	Non/short payment of interest on delayed payment of tax	21*****1ZF	2018-19	1,493
			2020-21	10,086
222	Non/short payment of interest on delayed payment of tax	21*****1ZH	2019-20	4,61,418
223	Non/short payment of interest on delayed payment of tax	21*****1Z9	2018-19	2,83,608
224	Non/short payment of interest on delayed payment of tax	21*****1ZV	2018-19	12,74,570
225	Non/short payment of interest on delayed payment of tax	21*****1ZY	2018-19	8,620
225	Non/short payment of interest on delayed payment of tax	21*****1Z8	2020-21	6,143
226	Non/short payment of interest on delayed payment of tax	21*****1ZP	2018-19	186
			2019-20	1,756
227	Non/short payment of interest on delayed payment of tax	21*****1ZN	2018-19	2,652
228	Non/short payment of interest on delayed payment of tax	21*****1ZV	2019-20	15,921
			2020-21	1,948
229	Non/short payment of interest on delayed payment of tax	21*****1Z7	2019-20	45,271
230	Non/short payment of interest on delayed payment of tax	21*****1Z8	2020-21	9,806
231	Non/short payment of interest on delayed payment of tax	21*****1ZP	2020-21	4,643
232	Non/short payment of interest on delayed payment of tax	21*****1ZM	2018-19	3,60,945
			2019-20	20,654
233	Non/short payment of interest on delayed payment of tax	21*****1ZM	2019-20	54,800
234	Irregular set-off of ITC in respect of Cess	21*****1ZF	2018-19	22,49,55,946
			2020-21	30,19,09,888
235	Suppression of tax liability in the guise of exempted turnover	0	0	0
13 Dimensions				26,04,21,74,095

Appendix 3.1 (B)
(Refer Paragraph No.3.1.4.3)
Circles selected for Circle Audit

Sl. No.	Name of the CT & GST Circle
1	Balasore
2	Bhubaneswar-I
3	Bhubaneswar-IV
4	Cuttack-I Central
5	Cuttack-I West
6	Jagatsinghpur
7	Jajpur
8	Jharsuguda
9	Rourkela-I
10	Sambalpur-II

Appendix 3.2
(Refer Paragraph 3.1.6.1)
Status of return filing of monthly GSTR 3B and GSTR 1

Financial Year	2		3		4		5			6		Total filing based on total return to be filed
	GSTR 3B	GSTR 1	GSTR 3B	GSTR 1	GSTR 3B	GSTR 1	GSTR 3B	GSTR 1	3B	1	3B	1
2019-20	26,75,365	26,75,365	14,25,676	2,24,907	10,20,977	10,90,065	24,46,653	13,14,972	58.27	17.10	91.45	49.15
2020-21	27,69,176	27,69,176	10,07,397	3,01,671	14,62,776	5,36,522	24,70,173	8,38,193	40.78	35.99	89.20	30.27
2021-22	23,40,608	23,40,608	12,88,233	6,74,452	8,84,880	14,35,457	21,73,113	21,09,909	59.28	31.97	92.84	90.14
2022-23	24,70,987	24,70,987	15,79,071	9,08,220	6,84,883	12,24,702	22,63,954	21,32,922	69.75	42.58	91.62	86.32

(Source: Information furnished by the Commissionerate of CT&GST, Odisha, Cuttack.)

Appendix 3.3
(Refer Paragraph No.3.1.6.3)
Details of action taken against non-filers

Sl. No.	Name of the circle	Non-filer identified	3A issued	Return file in pursuance to 3A	ASMT-13 initiated	Assessment completed	Amount assessed (₹ in lakh)	Amount recovered (₹ in lakh)	ASMT 13 withdrawn	Interest paid on return filing in pursuance to 3A
1	Rourkela-I	7,034	6,885	3,623	871	871	NA	NA	173	NA
2	Jharsuguda	2,991	2,991	1,086	267	230	2,590.7	NA	48	NA
3	Sambalpur-II	1,390	1,390	1,304	86	86	98.86	92.14	80	32.56
4	Balasore	5,944	5,830	2,399	619	619	2,282.5	NA	386	0
5	Jagatsinghpur	2,176	2,176	841	188	188	4.32	NA	27	0
6	Cuttack-I Central	2,637	2,637	2,500	137	137	3,883.62	3,869.15	93	0
7	Cuttack -I West	1,331	1,331	673	160	160	131.92	97.16	156	6.47 lakh at later stage
8	Bhubaneswar-I	18,167	17,975	6,843	11,132	1683	14,656.2	8,643	478	NA
9	Bhubaneswar-IV	1,893	1,539	639	900	900	1,620.15	NA	540	NA
	Total=	43,563	42,754	19,908	14,360	4,874	25,268.2	12,701.5	1,981	
10	Jajpur	reply not received								

Appendix 3.4

(Refer Paragraph 3.1.6.4)

Number of returns scrutinised

Sl. No.	Name of the circle	No of taxpayer whose return were scrutinised	No of return scrutinised	No of ASMT-10 issued	Discrepancies in ASMT-10 accepted by the taxpayer	Amount recovered after issue of ASMT-10 (₹ in lakh)	No of SCN issued	Amount involved in the SCN (₹ in lakh)	Amount recovered from SCN (₹ in lakh)
1	Rourkela-I	7339	7339	1083	344	181.86	598	30508	161.95
2	Balasore	7063	84756	1257	NA	49.87	231	NA	0
3	Jagatsinghpur	1173	18678	380	10	85.4	684	11879.51	85.03
4	Cuttack-I, West	1551	2668	639	197	117	522	1916.56	229.7
5	Cuttack-I, Central	630	5040	814	814	594.88	549	5226.52	232.96
6	Bhubaneswar-I	3080	7098	1206	1128	56.01	2361	38837.27	370.32
7	Bhubaneswar-IV	833	833	348	78	44.87	152	18293.17	3.04
8	Sambalpur-II	1292	1292	538	108	605.21	347	1145.10	911.46
	TOTAL	22,961	1,27,704	6,265	2,679	1734.1	5,444	10,78,06.13	19,94.46
9	Jharsuguda	No information furnished by the concerned circle							
10	Jajpur	No information furnished by the concerned circle							

Appendix 3.5
(Refer Paragraph 3.1.6.5)
Details of cancellation of Registrations

Name of the circle	No of application received for cancellation of registration	Suo-moto cancellation issued by the PO	REG-20 order issued (Dropping the proceeding)	Order of cancellation issued (REG-19)	Filing of final return (GSTR-10)	Not Filing of final return (GSTR-10)	Action initiated for not filing GSTR 10
Rourkela-I	108	443	0	411	62	349	0
Jagatsinghpur	0	563	0	563	0	563	0
Cuttack-I, West	123	310	79	310	74	236	21
Cuttack-I, Central	160	518	27	678	46	632	0
Bhubaneswar-I	880	1838	158	143	131	12	12
Bhubaneswar-IV	338	804	0	1142	355	787	0
Balasore	204	1399	176	1289	109	1180	0
Jharsuguda	0	301	0	0	0	0	0
Sambalpur-II	87	107	25	194	32	162	20
Total	1,900	6,283	465	4,730	809	3,921	53
Jaipur	No information furnished						

Appendix 3.6
(Refer Paragraph 3.1.7.1)

Department Reply received - 'ITC & Tax Liability deviations'					
Sl No.	Audit Dimension	No of cases	GSTIN	Year	Amount (in ₹)
1	Mismatch in ITC Availed (GSTR-3B- GSTR-2A)	30	21*****1ZG	2020-21	4,10,58,310
2			21*****1Z5	2018-19	1,47,29,744
3				2019-20	20,01,40,432
4				2020-21	34,09,12,782
5			21*****1ZF	2018-19	21,80,753
6				2019-20	20,59,81,259
7				2020-21	7,28,12,319
8			21*****1ZQ	2020-21	14,10,06,554
9			21*****1Z3	2018-19	1,92,89,76,143
10			21*****2Z1	2018-19	24,68,03,078
11				2019-20	5,64,98,316
12			21*****1ZN	2020-21	25,53,40,442
13			21*****1Z8	2018-19	19,62,31,093
14				2019-20	27,37,821
15			21*****2ZM	2018-19	9,08,62,862
16				2020-21	6,40,79,574
17			21*****1ZS	2019-20	78,41,677
18			21*****1ZG	2020-21	47,68,17,384
19			21*****1Z0	2018-19	23,16,91,474
20			21*****1Z4	2018-19	15,20,02,399
21			21*****1ZG	2018-19	13,48,60,966
22				2020-21	5,86,96,791
23			21*****1ZJ	2020-21	5,00,04,521
24			21*****1ZV	2018-19	13,69,02,651
25			21*****1Z5	2018-19	14,49,97,796
26			21*****1ZX	2019-20	23,40,69,650
27			21*****1ZJ	2018-19	4,54,10,652
28				2019-20	15,85,54,911
29				2020-21	26,14,87,893
30			21*****1ZJ	2019-20	34,63,28,775
31	ITC availed without remittance of tax by the supplier	39	21*****1ZG	2020-21	8,28,84,634
32			21*****1ZV	2018-19	30,57,49,690
33				2019-20	31,42,88,493
34				2020-21	10,86,61,077
35			21*****1ZQ	2018-19	5,21,50,196
36				2019-20	3,71,27,494
37				2020-21	24,03,094
38			21*****1ZG	2018-19	7,41,60,743
39				2019-20	2,16,84,410
40				2020-21	73,19,858
41			21*****1ZQ	2018-19	89,92,991
42				2019-20	9,62,19,712
43				2020-21	29,60,63,465
44			21*****1Z6	2018-19	7,37,49,236
45				2019-20	3,17,96,908
46				2020-21	2,17,92,891
47			21*****1Z9	2018-19	1,82,60,890
48				2019-20	7,76,42,694
49				2020-21	24,25,723
50			21*****1Z8	2018-19	10,958
51				2019-20	30,885

Department Reply received - 'ITC & Tax Liability deviations'					
Sl No.	Audit Dimension	No of cases	GSTIN	Year	Amount (in ₹)
52				2020-21	2,22,360
53			21*****1ZL	2018-19	3,02,903
54				2019-20	57,48,838
55				2020-21	9,76,52,855
56			21*****2ZM	2018-19	9,37,37,103
57				2019-20	14,31,75,209
58			21*****2Z6	2018-19	3,19,06,772
59				2019-20	4,35,00,338
60				2020-21	3,81,59,939
61			21*****1ZZ	2020-21	47,33,823
62			21*****1ZB	2018-19	1,05,24,631
63				2019-20	9,77,78,313
64				2020-21	60,68,261
65			21*****1ZD	2019-20	2,36,38,461
66				2020-21	96,81,971
67			21*****1ZJ	2018-19	9,81,08,146
68				2019-20	91,14,254
69				2020-21	86,54,808
70	Excess credit availed under ISD mechanism	31	21*****1ZS	2019-20	24,68,512
71				2020-21	13,42,237
72			21*****1Z4	2019-20	64,08,617
73				2020-21	69,69,367
74			21*****1ZS	2020-21	64,46,843
75			21*****1ZF	2018-19	17,57,764
76				2019-20	42,87,793
77				2020-21	34,71,642
78			21*****1ZE	2018-19	1,01,44,569
79				2019-20	1,27,59,802
80				2020-21	1,59,41,774
81			21*****1ZZ	2018-19	33,12,635
82			21*****1ZU	2018-19	52,81,637
83				2020-21	1,53,555
84			21*****1ZG	2018-19	78,17,656
85				2019-20	65,43,290
86				2020-21	68,74,504
87			21*****1ZD	2018-19	65,79,737
88				2019-20	54,95,371
89				2020-21	55,78,198
90			21*****1Z0	2020-21	72,39,711
91			21*****1ZU	2019-20	1,40,80,160
92				2020-21	1,12,25,203
93			21*****1ZT	2018-19	33,86,032
94				2019-20	11,61,869
95				2020-21	7,12,120
96			21*****1ZJ	2018-19	10,99,757
97				2019-20	42,08,918
98				2020-21	12,97,724
99			21*****1Z0	2018-19	4,150
100			21*****1ZX	2018-19	2,14,861
101	Mismatch of ITC availed between Annual Audited Financial Statement and Annual Return (12F of 9C)	11	21*****1Z5	2020-21	19,07,74,097
102			21*****1Z3	2019-20	55,47,68,102
103				2020-21	96,352
104			21*****1Z4	2018-19	1,84,05,737
105			21*****1ZZ	2019-20	3,97,36,484
106				2020-21	10,36,289

Department Reply received - 'ITC & Tax Liability deviations'					
Sl No.	Audit Dimension	No of cases	GSTIN	Year	Amount (in ₹)
107			21*****1ZR	2018-19	7,16,38,214
108			21*****1ZP	2020-21	1,97,40,069
109			21*****1Z5	2018-19	2,06,02,568
110				2019-20	13,87,371
111			21*****1ZV	2020-21	4,64,34,599
112		10	21*****1Z5	2020-21	54,25,98,732
113			21*****1Z3	2018-19	3,53,79,182
114				2019-20	55,47,68,102
115			21*****1ZX	2019-20	6,96,59,104
116			21*****1ZR	2018-19	7,34,30,778
117			21*****1ZD	2018-19	10,66,63,430
118			21*****1ZG	2020-21	8,51,75,526
119			21*****1Z0	2018-19	4,99,88,325
120				2019-20	4,67,82,021
121				2020-21	2,98,47,679
122	Mismatch in payment of tax (9R of GSTR-9C)	7	21*****1ZE	2019-20	3,00,99,444
123				2020-21	38,16,33,067
124			21*****2ZS	2020-21	4,96,18,943
125			21*****1ZS	2020-21	1,35,08,192
126			21*****1Z1	2018-19	1,98,03,104
127			21*****1ZR	2018-19	11,10,92,929
128			21*****1ZI	2019-20	30,79,700
129	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	16	21*****3ZZ	2018-19	2,26,02,295
130			21*****1ZD	2019-20	1,50,99,020
131			21*****1ZX	2018-19	2,27,96,617
132			21*****1ZW	2018-19	19,04,79,096
133			21*****1Z0	2018-19	7,69,76,098
134				2018-19	1,35,11,805
135			21*****1ZN	2019-20	1,32,08,034
136				2018-19	1,80,79,957
137			21*****1ZI	2019-20	2,27,168
138				2018-19	1,81,35,396
139			21*****1ZB	2018-19	1,71,13,200
140			21*****1ZT	2018-19	92,23,455
141				2019-20	70,15,246
142			21*****1ZE	2018-19	4,36,21,485
143			21*****1Z2	2018-19	16,39,68,504
144			21*****1ZS	2018-19	2,97,32,288
145	Undischarged Tax liability	36	21*****2ZR	2019-20	6,56,07,266
146			21*****2ZG	2018-19	3,85,01,548
147			21*****1ZC	2019-20	6,70,00,784
148				2020-21	2,59,18,528
149			21*****1Z9	2018-19	3,332
150			21*****1Z7	2019-20	3,71,326
151				2020-21	18,32,129
152			21*****1ZY	2018-19	3,61,141
153				2019-20	19,26,876
154				2020-21	12,59,218
155			21*****1ZQ	2018-19	8,37,26,336
156				2019-20	29,71,77,856
157			21*****1ZU	2019-20	11,57,594
158			21*****1Z9	2018-19	1,13,11,49,871
159				2019-20	11,480
160				2020-21	65,85,56,771
161			21*****1ZZ	2018-19	26,295

Department Reply received - 'ITC & Tax Liability deviations'					
Sl No.	Audit Dimension	No of cases	GSTIN	Year	Amount (in ₹)
162			21*****1Z8	2019-20	66,753
163			21*****1ZZ	2019-20	5,306
164				2020-21	21,222
165			21*****1ZH	2019-20	15,01,72,422
166			21*****1Z0	2018-19	16,029
167			21*****1ZQ	2018-19	2,624
168				2019-20	45,174
169			21*****1ZY	2019-20	1,29,935
170				2020-21	27,385
171			21*****1ZP	2020-21	4,46,31,625
172			21*****1ZL	2020-21	8,14,381
173			21*****1ZF	2019-20	4,85,01,001
174				2020-21	3,601
175			21*****1ZW	2018-19	19,04,79,096
176			21*****1Z0	2018-19	6,19,05,768
177			21*****1ZL	2019-20	2,500
178			21*****1ZE	2019-20	4,821
179			21*****1ZL	2018-19	52,320
180				2019-20	5,146
181	Non/short payment of interest	51	21*****1ZC	2020-21	12,15,314
182			21*****2ZZ	2018-19	58,01,972
183			21*****1ZQ	2020-21	1,97,78,444
184			21*****1Z2	2018-19	26,06,037
185				2019-20	31,29,648
186				2020-21	12,14,110
187			21*****1Z0	2019-20	11,317
188			21*****1ZT	2018-19	98,77,930
189				2019-20	94,33,343
190				2020-21	30,30,397
191			21*****1ZJ	2018-19	54,63,370
192				2019-20	19,32,619
193				2020-21	7,97,805
194			21*****1ZX	2018-19	39,95,184
195				2019-20	15,46,470
196				2020-21	17,09,524
197			21*****1Z3	2018-19	1,24,50,008
198				2019-20	90,59,841
199				2020-21	50,86,127
200			21*****1Z0	2018-19	31,76,366
201				2019-20	26,55,927
202				2020-21	17,60,248
203			21*****1ZX	2018-19	9,14,533
204				2019-20	35,44,450
205			21*****2ZX	2018-19	23,85,604
206			21*****1Z9	2020-21	33,26,653
207				2018-19	43,96,611
208				2019-20	5,75,950
209			21*****1Z4	2020-21	9,76,949
210				2018-19	2,89,11,805
211				2019-20	4,71,13,016
212				2020-21	3,56,57,405
213			21*****1Z4	2018-19	21,92,650
214				2019-20	15,43,162
215				2020-21	19,20,599
216			21*****1ZI	2018-19	54,80,636

Department Reply received - 'ITC & Tax Liability deviations'					
Sl No.	Audit Dimension	No of cases	GSTIN	Year	Amount (in ₹)
217				2019-20	17,83,341
218				2020-21	1,26,979
219				2018-19	19,38,879
220			21*****1Z6	2019-20	18,69,956
221				2020-21	9,71,456
222			21*****1ZR	2018-19	93,54,830
223				2019-20	90,37,224
224				2020-21	55,55,267
225			21*****1ZG	2018-19	24,28,856
226				2019-20	22,07,285
227				2020-21	11,17,781
228			21*****1ZX	2019-20	33,10,114
229			21*****1ZX	2018-19	31,11,154
230				2019-20	22,30,807
231				2020-21	20,99,033
232	Composition taxpayers also availing E-Commerce facility	1	21*****1ZT	2018-19	0
233	Irregularly operating under composition levy even after crossing threshold limit	1	21*****1ZT	2018-19	0
TOTAL		233			15,81,32,38,307

Department Reply received - 'Turnover & Taxable supply'					
Sl No.	Audit Dimension	No. of cases	GSTIN	Year	Amount (in ₹)
1	Mismatch in the Taxable Turnover declared in the Annual Audited Financial Statement and Annual Return (7G-9C)	15	21*****1Z5	2020-21	30,47,30,745
			21*****2Z0	2020-21	1,90,02,60,232
			21*****1ZW	2020-21	4,38,53,12,360
			21*****1ZA	2018-19	7,10,37,12,242
			21*****1ZA	2019-20	11,40,72,53,820
			21*****1ZA	2020-21	12,10,19,58,641
			21*****2ZQ	2018-19	11,84,02,88,474
			21*****2ZQ	2020-21	5,97,11,37,389
			21*****1ZW	2019-20	58,220
			21*****1ZW	2020-21	21,66,40,29,954
			21*****1ZE	2018-19	26,39,00,239
			21*****1ZE	2019-20	22,09,75,893
			21*****1ZE	2020-21	41,25,79,185
			21*****1ZD	2019-20	1,52,15,15,936
			21*****1ZD	2020-21	1,71,40,65,623
2	Suppression of taxable Value on account of mismatch in unbilled revenue	17	21*****1ZX	2018-19	7,57,64,864
			21*****1ZX	2019-20	5,24,34,043
			21*****1ZG	2018-19	6,61,74,100
			21*****1ZG	2019-20	16,60,04,603
			21*****1ZG	2020-21	1,18,18,80,284
			21*****1ZZ	2018-19	1,92,97,148
			21*****1ZZ	2019-20	5,41,79,958
			21*****1ZZ	2020-21	5,63,91,275
			21*****1Z5	2018-19	8,62,77,030
			21*****1ZA	2018-19	28,03,17,686
			21*****1ZA	2019-20	8,10,28,993
			21*****1Z7	2018-19	17,64,72,304

Department Reply received - ‘Turnover & Taxable supply’					
Sl No.	Audit Dimension	No. of cases	GSTIN	Year	Amount (in ₹)
			21*****1ZQ	2019-20	5,01,17,831
			21*****1ZQ	2020-21	4,58,31,969
			21*****1ZY	2018-19	1,51,91,433
			21*****1ZY	2020-21	7,44,11,818
			21*****1Z6	2020-21	17,89,51,701
3	Suppression of tax liability compared with E-way bill	25	21*****2ZR	2018-19	2,14,245
			21*****2ZR	2020-21	8,62,80,720
			21*****1ZC	2019-20	3,99,14,355
			21*****1ZC	2020-21	73,89,589
			21*****1ZO	2020-21	6,41,12,158
			21*****1ZH	2018-19	84,00,51,102
			21*****1Z5	2019-20	2,64,78,661
			21*****1ZH	2020-21	1,10,14,956
			21*****1ZK	2020-21	7,61,18,080
			21*****1Z6	2020-21	18,72,418
			21*****1ZO	2018-19	2,80,42,647
			21*****1ZO	2019-20	5,36,85,700
			21*****1ZO	2020-21	52,08,483
			21*****1ZH	2018-19	7,17,33,435
			21*****1ZH	2019-20	8,65,98,984
			21*****1ZH	2020-21	8,40,52,192
			21*****1Z5	2018-19	18,88,85,114
			21*****1Z0	2018-19	11,24,64,553
			21*****1ZW	2018-19	18,85,78,136
			21*****1ZC	2019-20	13,13,751
			21*****1ZH	2019-20	7,58,36,609
			21*****1Z2	2018-19	7,52,14,911
			21*****1ZC	2018-19	6,91,54,255
			21*****1Z1	2019-20	10,32,63,359
			21*****1ZC	2018-19	11,21,55,217
4	Under-declaration of taxable supplies by comparing TDS returns	11	21*****1ZN	2018-19	3,45,80,400
			21*****1ZN	2019-20	2,89,50,250
			21*****1ZN	2020-21	2,23,60,500
			21*****1Z8	2019-20	10,20,15,361
			21*****1Z6	2020-21	6,63,74,948
			21*****1ZQ	2019-20	7,30,66,313
			21*****1ZQ	2020-21	8,06,35,490
			21*****1ZM	2019-20	30,85,46,250
			21*****1ZE	2018-19	20,43,73,316
			21*****1Z1	2018-19	3,68,52,900
			21*****1Z2	2019-20	1,91,08,400
Total		68	68	86,85,90,03,751 8,685.90 crore	

Appendix 3.6 (A)
(Refer Paragraph No.3.1.7.1)
Cases where recovery was made

Sl. No.	Dimension	No. of cases	GSTIN	Year	Amount
					(in ₹)
1	ITC mismatch between GSTR 2A and GSTR 3B	4	21*****1ZF	2018-19	21,80,753
2				2019-20	20,59,81,259
3			21*****1ZQ	2020-21	14,10,06,554
4			21*****1Z0	2018-19	23,16,91,474
5	Excess credit availed under ISD Mechanism	1	21*****1Z0	2018-19	4,150
6	Mismatch of ITC availed between AAFS & AR	1	21*****1Z5	2019-20	13,87,371
7	Mismatch in payment of tax between AAFS & AR	1	21*****1ZE	2020-21	38,16,33,067
8	Undischarged Tax Liability	6	21*****1Z9	2018-19	3,332
9			21*****1ZP	2020-21	4,46,31,625
10			21*****1ZL	2019-20	2,500
11			21*****1ZE	2019-20	4,821
12			21*****1ZL	2018-19	52,320
13				2019-20	5,146
TOTAL			13		

100.86 crore

Appendix 3.6 (B)
(Refer Paragraph No.3.1.7.1)
Cases where demand was raised

ITC & Tax Liability deviation cases					
Sl. No.	Dimension	No of cases	GSTIN	Year	Amount
					(in ₹)
1	ITC mismatch between GSTR 2A and GSTR 3B	1	21*****2ZM	2018-19	9,08,62,862
2	ITC availed without remittance of tax	1	21*****2ZM	2018-19	9,37,37,103
3	Non/short payment of interest	8	21*****1Z0	2019-20	11,317
4			21*****1ZT	2018-19	98,77,930
5				2019-20	94,33,343
6			21*****1ZJ	2020-21	30,30,397
7				2018-19	54,63,370
8				2019-20	19,32,619
9				2020-21	7,97,805
10			21*****1ZX	2019-20	35,44,450
	TOTAL	10			21,86,91,196

‘Turnover & Taxable supply Cases’					
Sl No.	Audit Dimension	No. of cases	GSTIN	Year	Amount (in ₹)
1	Suppression of tax liability compared with E-way bill	2	21*****2ZR	2019-20	2,14,245
			21*****2ZR	2020-21	8,62,80,720
2	Suppression of taxable Value on account of mismatch in unbilled revenue	1	21*****1Z X	2019-20	5,24,34,043
	TOTAL	3			13,89,29,008

13.89 crore

Appendix 3.6 (C)
(Refer Paragraph 3.1.7.1)
Cases where SCN/DRC-01 issued

ITC & Tax Liability deviation cases					
Sl. No.	Dimension	No of cases	GSTIN	Year	Amount
					(in ₹)
1	ITC mismatch between GSTR 2A and GSTR 3B	6	21*****1Z5	2018-19	1,47,29,744
2				2019-20	20,01,40,432
3				2020-21	34,09,12,782
4			21*****1ZF	2020-21	7,28,12,319
5			21*****1ZG	2020-21	47,68,17,384
6			21*****1ZJ	2020-21	5,00,04,521
7	ITC availed without remittance of tax	4	21*****2Z6	2020-21	3,81,59,939
8			21*****2Z6	2020-21	47,33,823
9			21*****1ZB	2019-20	9,77,78,313
10				2020-21	60,68,261
11	Excess Credit availed under ISD Mechanism	11	21*****1ZS	2019-20	24,68,512
12				2020-21	13,42,237
13			21*****1Z4	2019-20	64,08,617
14				2020-21	69,69,367
15			21*****1ZE	2018-19	1,01,44,569
16				2019-20	1,27,59,802
17				2020-21	1,59,41,774
18			21*****1ZU	2018-19	52,81,637
19				2020-21	1,53,555
20			21*****1Z0	2020-21	72,39,711
21			21*****1ZU	2019-20	1,40,80,160
22	Mismatch of ITC Between AAFA & AR (12F)	4	21*****Z5	2020-21	19,07,74,097
23			21*****1Z3	2019-20	55,47,68,102
24				2020-21	96,352
25			21*****1ZP	2020-21	1,97,40,069
26	Mismatch of ineligible ITC Between AAFA & AR (14T)	3	21*****1Z5	2020-21	54,25,98,732
27			21*****1Z3	2018-19	3,53,79,182
28				2019-20	55,47,68,102
29	Mismatch in payment of tax (9R of 9C)	1	21*****2ZS	2020-21	4,96,18,943
30	Irregular passing of ITC without discharging Tax Liability	1	21*****1ZX	2018-19	2,27,96,617
31	Undischarged Tax Liability	2	21*****2ZG	2018-19	3,85,01,548
32			21*****1ZL	2020-21	8,14,381
33	Non/short payment of interest	3	21*****1Z2	2018-19	26,06,037
34				2019-20	31,29,648
35				2020-21	12,14,110
	Total	35			3,40,17,53,379
340.17 crore					

340.17 crore

‘Turnover & Taxable supply Cases’					
Sl No.	Audit Dimension	No. of cases	GSTIN	Year	Amount (in ₹)
1	Mismatch in the Taxable Turnover declared in the Annual Audited Financial Statement and Annual Return (7G-9C)	5	21*****1ZE	2018-19	26,39,00,239
			21*****1ZE	2019-20	22,09,75,893
			21*****1ZE	2020-21	41,25,79,185
			21*****1ZD	2019-20	1,52,15,15,936
			21*****1ZD	2020-21	1,71,40,65,623
2	Suppression of taxable Value on account of mismatch in unbilled revenue	6	21*****1ZX	2018-19	7,57,64,864
			21*****1ZZ	2020-21	5,63,91,275
			21*****1ZA	2018-19	28,03,17,686
			21*****1ZA	2019-20	8,10,28,993
			21*****1ZY	2018-19	1,51,91,433
			21*****1ZY	2020-21	7,44,11,818
3	Suppression of tax liability compared with E-way bill	5	21*****1ZH	2020-21	1,10,14,956
			21*****1ZK	2020-21	7,61,18,080
			21*****1Z6	2020-21	18,72,418
			21*****1ZO	2019-20	53685700
			21*****1ZO	2020-21	5208483
4	Under-declaration of taxable supplies by comparing TDS returns	2	21*****1Z6	2020-21	6,63,74,948
			21*****1ZE	2018-19	20,43,73,316
	TOTAL	18	18		5,13,47,90,846

513.48 crore

Appendix 3.6 (D)
(Refer Paragraph 3.1.7.1)
Cases where ASMT-10 issued

ITC & Tax Liability deviation cases					
Sl. No.	Dimension	No of cases	GSTIN	Year	Amount (in ₹)
1	ITC availed without remittance of tax	6	21*****1ZQ	2018-19	89,92,991
2				2019-20	9,62,19,712
3				2020-21	29,60,63,465
4			21*****1Z6	2018-19	7,37,49,236
5				2019-20	3,17,96,908
6				2020-21	2,17,92,891
7	Mismatch of ITC Between AAFA & AR (12F)	1	21*****1ZR	2018-19	7,16,38,214
8	Mismatch of ineligible ITC Between AAFA & AR (14T)	1	21*****1ZR	2018-19	7,34,30,778
9	Mismatch in payment of tax (9R of 9C)	1	21*****1ZS	2020-21	1,35,08,192
TOTAL		9			68,71,92,387

Appendix 3.6 (E)
(Refer Paragraph 3.1.7.1)
Cases where action is under process

ITC & Tax Liability deviation cases					
Sl. No.	Dimension	No of cases	GSTIN	Year	Amount (in ₹)
1	ITC mismatch between GSTR 2A and GSTR 3B	1	21*****1ZS	2019-20	78,41,677
Total		1			78,41,677

0.78 crore

Appendix 3.6 (F)
(Refer Paragraph 3.1.7.1)
Cases where Data Entry Errors found

ITC & Tax Liability deviation cases					
Sl. No.	Dimension	No of cases	GSTIN	Year	Amount
					(in ₹)
1	Mismatch of ineligible ITC Between AAFA & AR (14T)	1	21*****1ZG	2020-21	8,51,75,526
2	Undischarged Tax Liability	1	21*****2ZR	2019-20	6,56,07,266
	Total	2			15,07,82,792
					15.08 crore
Turnover & Taxable supply Cases					
Sl No.	Audit Dimension	No. of cases	GSTIN	Year	Amount (in ₹)
1	Suppression of tax liability compared with E-way bill	3	21*****1ZC	2018-19	6,91,54,255
			21*****1Z1	2019-20	10,32,63,359
			21*****1ZC	2018-19	11,21,55,217
2	Suppression of taxable Value on account of mismatch in unbilled revenue	1	21*****1Z6	2020-21	17,89,51,701
	Total	4			46,35,24,532
					46.35 crore

Appendix 3.6 (G)
(Refer Paragraph 3.1.7.1)
Cases where Action had been Taken Before Query

ITC & Tax Liability deviation cases					
Sl. No.	Dimension	No of cases	GSTIN	Year	Amount
					(in ₹)
1	ITC mismatch between GSTR 2A and GSTR 3B	3	21*****2ZM	2020-21	6,40,79,574
2			21*****1Z5	2018-19	14,49,97,796
3			21*****1ZJ	2019-20	34,63,28,775
4	Escsess Credit availed under ISD Mechanism	1	21*****1ZZ	2018-19	33,12,635
5	Mismatch of ITC Between AAFA & AR (12F)	1	21*****1ZV	2020-21	4,64,34,599
6	Mismatch of ineligible ITC Between AAFA & AR (14T)	3	21*****1Z0	2018-19	4,99,88,325
7				2019-20	4,67,82,021
8				2020-21	2,98,47,679
9	Mismatch in payment of tax (9R of 9C)	2	21*****1Z1	2018-19	1,98,03,104
10			21*****1ZI	2019-20	30,79,700
11	Irregular passing of ITC without discharging Tax Liability	15	21*****3ZZ	2018-19	2,26,02,295
12			21*****1ZD	2019-20	1,50,99,020
13			21*****1ZW	2018-19	19,04,79,096
14			21*****1Z0	2018-19	7,69,76,098
15			21*****1ZN	2018-19	1,35,11,805
16				2019-20	1,32,08,034
17			21*****K1ZI	2018-19	1,80,79,957
18				2019-20	2,27,168
19			21*****1Z6	2018-19	1,81,35,396
20			21*****1ZB	2018-19	1,71,13,200
21			21*****1ZT	2018-19	92,23,455
22				2019-20	70,15,246
23			21*****1ZE	2018-19	4,36,21,485
24			21*****1Z2	2018-19	16,39,68,504
25			21*****1ZS	2018-19	2,97,32,288
26	Undischarged Tax Liability	11	21*****1ZC	2019-20	6,70,00,784
27				2020-21	2,59,18,528
28			21*****1ZU	2019-20	11,57,594
29			21*****1ZZ	2019-20	5,306
30				2020-21	21,222
31			21*****1ZY	2019-20	1,29,935
32				2020-21	27,385
33			21*****1ZF	2019-20	4,85,01,001
34				2020-21	3,601
35			21*****1ZW	2018-19	19,04,79,096
36			21*****1Z0	2018-19	6,19,05,768
37	Non/short payment of interest	39	21*****1ZC	2020-21	12,15,314
38			21AAATO0246N1ZQ	2020-21	1,97,78,444
39			21*****1ZX	2018-19	39,95,184
40				2019-20	15,46,470

ITC & Tax Liability deviation cases					
Sl. No.	Dimension	No of cases	GSTIN	Year	Amount (in ₹)
41				2020-21	17,09,524
42				2018-19	1,24,50,008
43			21*****1Z3	2019-20	90,59,841
44				2020-21	50,86,127
45				2018-19	31,76,366
46			21*****1ZO	2019-20	26,55,927
47				2020-21	17,60,248
48			21*****1ZX	2018-19	9,14,533
49			21*****2ZX	2018-19	23,85,604
50				2020-21	33,26,653
51				2018-19	43,96,611
52			21*****1Z9	2019-20	5,75,950
53				2020-21	9,76,949
54				2018-19	2,89,11,805
55			21*****1Z4	2019-20	4,71,13,016
56				2020-21	3,56,57,405
57				2018-19	21,92,650
58			21*****1Z4	2019-20	15,43,162
59				2020-21	19,20,599
60				2018-19	54,80,636
61			21*****1ZI	2019-20	17,83,341
62				2020-21	1,26,979
63				2018-19	19,38,879
64			21*****1Z6	2019-20	18,69,956
65				2020-21	9,71,456
66				2018-19	93,54,830
67			21*****1ZR	2019-20	90,37,224
68				2020-21	55,55,267
69				2018-19	24,28,856
70			21*****1ZG	2019-20	22,07,285
71				2020-21	11,17,781
72			21*****1ZX	2019-20	33,10,114
73				2018-19	31,11,154
74			21*****1ZX	2019-20	22,30,807
75				2020-21	20,99,033
TOTAL		75			2,03,37,69,463

203.38 crore

Turnover & Taxable supply Cases					
Sl No.	Audit Dimension	No. of cases	GSTIN	Year	Amount (in ₹)
1	Mismatch in the Taxable Turnover declared in the Annual Audited Financial Statement and Annual Return (7G-9C)	2	21*****2ZQ	2018-19	11,84,02,08,474
			21*****2ZQ	2020-21	5,97,11,37,389
2	Suppression of taxable Value on	1	21*****1Z7	2018-19	17,64,72,304

ITC & Tax Liability deviation cases					
Sl. No.	Dimension	No of cases	GSTIN	Year	Amount
					(in ₹)
	account of mismatch in unbilled revenue				
3	Suppression of tax liability compared with E-way bill	9	21*****1ZC	2019-20	3,99,14,355
			21*****1ZC	2020-21	73,89,589
			21*****1ZO	2018-19	2,80,42,647
			21*****1Z5	2018-19	18,88,85,114
			21*****1Z0	2018-19	11,24,64,553
			21*****1ZW	2018-19	18,85,78,136
			21*****1ZC	2019-20	13,13,751
			21*****1ZH	2019-20	7,58,36,609
			21*****1Z2	2018-19	7,52,14,911
4	Under-declaration of taxable supplies by comparing TDS returns	5	21*****1ZN	2018-19	3,45,80,400
			21*****1ZN	2019-20	2,89,50,250
			21*****1ZN	2020-21	2,23,60,500
			21*****1Z1	2018-19	3,68,52,900
			21*****1Z2	2019-20	1,91,08,400
	TOTAL	17			18,84,73,10,282

1884.73 crore

Appendix 3.6 (H)
(Refer Paragraph 3.1.7.1)
Cases where Department gave valid explanations

ITC & Tax Liability deviation cases					
Sl. No.	Dimension	No of cases	GSTIN	Year	Amount (in ₹)
1	ITC mismatch between GSTR 2A and GSTR 3B	5	21*****1ZG	2020-21	4,10,58,310
2			21*****1Z4	2018-19	15,20,02,399
3			21*****1ZG	2018-19	13,48,60,966
4				2020-21	5,86,96,791
5			21*****1ZV	2018-19	13,69,02,651
6	ITC availed without remittance of tax	18	21*****1ZG	2020-21	8,28,84,634
7			21*****1ZV	2018-19	30,57,49,690
8				2019-20	31,42,88,493
9				2020-21	10,86,61,077
10			21*****1ZQ	2018-19	5,21,50,196
11				2019-20	3,71,27,494
12				2020-21	24,03,094
13			21*****1ZG	2018-19	7,41,60,743
14				2019-20	2,16,84,410
15				2020-21	73,19,858
16			21*****2Z6	2018-19	3,19,06,772
17				2019-20	4,35,00,338
18			21*****1ZB	2018-19	1,05,24,631
19			21*****1ZD	2019-20	2,36,38,461
20			21*****1ZJ	2018-19	9,81,08,146
21				2019-20	91,14,254
22				2020-21	86,54,808
23			21*****2ZM	2019-20	14,31,75,209
24	Excess Credit availed under ISD Mechanism	8	21*****1ZS	2020-21	64,46,843
25			21*****1ZF	2018-19	17,57,764
26				2019-20	42,87,793

ITC & Tax Liability deviation cases					
Sl. No.	Dimension	No of cases	GSTIN	Year	Amount
					(in ₹)
27				2020-21	34,71,642
28			21*****1ZU	2020-21	1,12,25,203
29			21*****1ZT	2018-19	33,86,032
30				2019-20	11,61,869
31				2020-21	7,12,120
32	Mismatch of ITC Between Annual Audited Financial Statement and Annual Return (12F)	3	21*****1Z4	2018-19	1,84,05,737
33			21*****1ZZ	2020-21	10,36,289
34			21*****1Z5	2018-19	2,06,02,568
35	Mismatch of ineligible ITC Between Annual Audited Financial Statement and Annual Return (14T)	2	21*****1ZX	2019-20	6,96,59,104
36			21*****1ZD	2018-19	10,66,63,430
37	Mismatch in payment of tax (9R of 9C)	2	21*****1ZE	2019-20	3,00,99,444
38			21*****1ZR	2018-19	11,10,92,929
39	Undischarged Tax Liability	4	21*****1Z7	2019-20	3,71,326
40				2020-21	18,32,129
41			21*****1ZQ	2018-19	8,37,26,336
42				2019-20	29,71,77,856
43	Non/short payment of interest	1	21*****2ZZ	2018-19	58,01,972
	Total	43			2,67,74,91,811

267.74 crore

‘Turnover & Taxable supply Cases’					
Sl. No.	Audit Dimension	No. of cases	GSTIN	Year	Amount (in ₹)
1	Mismatch in the Taxable Turnover declared in the Annual Audited Financial Statement and Annual Return (7G-9C)	7	21*****1Z5	2020-21	30,47,30,745
			21*****2Z0	2020-21	1,90,02,60,232
			21*****1ZW	2020-21	4,38,53,12,360
			21*****1ZA	2018-19	7,10,37,12,242
			21*****1ZA	2019-20	11,40,72,53,820
			21*****1ZA	2020-21	12,10,19,58,641
			21*****1ZW	2020-21	21,66,40,29,954
2	Suppression of taxable Value on account of mismatch in unbilled revenue	8	21*****1ZG	2018-19	6,61,74,100
			21*****1ZG	2019-20	16,60,04,603
			21*****1ZG	2020-21	1,18,18,80,284
			21*****1ZZ	2018-19	1,92,97,148
			21*****1ZZ	2019-20	5,41,79,958
			21*****1Z5	2018-19	8,62,77,030
			21*****1ZQ	2019-20	5,01,17,831
			21*****1ZQ	2020-21	4,58,31,969
3	Suppression of tax liability compared with E-way bill	4	21*****1ZO	2020-21	6,41,12,158
			21*****1ZH	2018-19	7,17,33,435
			21*****1ZH	2019-20	8,65,98,984
			21*****1ZH	2020-21	8,40,52,192
4	Under-declaration of taxable supplies by comparing TDS returns	1	21*****1Z8	2019-20	10,20,15,361
		20			6094,55,33,047

6094.55 crore

Appendix 3.6 (I)
(Refer Paragraph No.3.1.7.1)

Cases where Department did not furnish KDs in support of the replies

ITC & Tax Liability deviation cases					
Sl. No.	Dimension	No. of cases	GSTIN	Year	Amount
					(in ₹)
1	ITC mismatch between GSTR 2A and GSTR 3B	4	21*****1ZX	2019-20	23,40,69,650
2			21*****1ZJ	2018-19	4,54,10,652
3				2019-20	15,85,54,911
4				2020-21	26,14,87,893
5	Mismatch of ITC Between AAFA & AR (12F)	1	21*****1ZZ	2019-20	3,97,36,484
6	Undischarged Tax Liability	3	21*****1ZY	2018-19	3,61,141
7				2019-20	19,26,876
8				2020-21	12,59,218
	Total	8			74,28,06,825
Turnover & Taxable supply Cases					
Sl No.	Audit Dimension	No of cases	GSTIN	Year	Amount (in ₹)
1	Mismatch in the Taxable Turnover declared in the Annual Audited Financial Statement and Annual Return (7G-9C)	1	21*****1ZW	2019-20	58220

Appendix 3.6 (J)
(Refer Paragraph No.3.1.7.1)

Cases where Department is examining the cases

ITC & Tax Liability deviation cases					
Sl. No.	Dimension	No of cases	GSTIN	Year	Amount
					(in ₹)
1	ITC mismatch between GSTR 2A and GSTR 3B	6	21*****1Z3	2018-19	1,92,89,76,143
2			21*****2Z1	2018-19	24,68,03,078
3				2019-20	5,64,98,316
4			21*****1ZN	2020-21	25,53,40,442
5			21*****L1Z8	2018-19	19,62,31,093
6				2019-20	27,37,821
7	ITC availed without remittance of tax	10	21*****1Z9	2018-19	1,82,60,890
8				2019-20	7,76,42,694
9				2020-21	24,25,723
10			21*****1Z8	2018-19	10,958
11				2019-20	30,885
12				2020-21	2,22,360
13			21*****1ZL	2018-19	3,02,903
14				2019-20	57,48,838
15				2020-21	9,76,52,855
16			21*****1ZD	2020-21	96,81,971
17		9	21*****1ZG	2018-19	78,17,656

ITC & Tax Liability deviation cases					
Sl. No.	Dimension	No of cases	GSTIN	Year	Amount (in ₹)
18	Excess Credit availed under ISD Mechanism			2019-20	65,43,290
19				2020-21	68,74,504
20				2018-19	65,79,737
21			21*****1ZD	2019-20	54,95,371
22				2020-21	55,78,198
23				2018-19	10,99,757
24			21*****1ZJ	2019-20	42,08,918
25				2020-21	12,97,724
26				2018-19	1,13,11,49,871
27	Undischarged Tax Liability	9	21*****1Z9	2019-20	11,480
28				2020-21	65,85,56,771
29				2018-19	26,295
30			21*****1Z8	2019-20	66,753
31			21*****1ZH	2019-20	15,01,72,422
32			21*****1Z0	2018-19	16,029
33			21*****1ZQ	2018-19	2,624
34				2019-20	45,174
35	E-commerce operators under composition levy	1	21*****1ZT	2018-19	0
	Total	35			4,88,41,09,544

488.41 crore

Turnover & Taxable supply Cases					
Sl No.	Audit Dimension	No. of cases	GSTIN	Year	Amount (in ₹)
1	Suppression of tax liability compared with E-way bill	2	21*****1ZH	2018-19	84,00,51,102
			21*****1Z5	2019-20	2,64,78,661
2	Under-declaration of taxable supplies by comparing TDS returns	3	21*****1ZQ	2019-20	7,30,66,313
			21*****1ZQ	2020-21	8,06,35,490
			21*****1ZM	2019-20	30,85,46,250
	Total	5			1,32,87,77,816
					132.88 crore

Appendix 3.7
(Refer Paragraph 3.1.7.1)
Summary of compliance deviations relating to ITC mismatch and tax payment

Audit Dimensions	Cases where reply received (Col. 2= Col. 12+14+16+18 +20+22+24)		Accepted by Dept. and status of the case																												
			Recovered		SCN issued		ASMT-10		Action is under process		Total (Col. 12= Col. 4+6+8+10) and Col. 13= Col. 5+7+9+11)		Department reply accepted by Audit								Department's reply not acceptable to Audit (Rebuttal)				Department reply not furnished with appropriate documentary evidence				Department stated that they are examining the AQ		
	Data entry errors												Action taken before query		Other valid explanations																
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25							
ITC mismatch between GSTR-2A and GSTR-3B	30	630	4	58.09																											
			1	9.09	6	115.54	0	0	1	0.78	12	183.5	0	0	3	55.44	5	52.35	0	0	4	69.95	6	268.65							
ITC passed on without supplier remitting tax	39	235.61	0	0																											
			1	9.37	4	14.67	6	52.86	0	0	11	76.9	0	0	0	0	0	0	18	137.51	0	0	0	0	10	21.19					
Incorrect availing of ISD credit	31	16.43	1	0.0004																											
			0	0	11	8.28	0	0	0	0	12	8.28	0	0	1	0.33	8	3.24	0	0	1	3.97	9	4.55							
Mismatch of ITC availed between Annual returns and Books of accounts (12F)	11	96.46	1	0.13																											
			0	0	4	76.54	1	7.16	0	0	6	83.83	0	0	1	4.64	3	4	0	0	0	0	0	0	0	0	0	0	0	0	0
Reconciliation between ITC availed in Annual returns with expenses in financial statements (14T)	10	159.43	0	0	3	113.27	1	7.34	0	0	4	120.61	1	8.51	3	12.66	2	17.63	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0																											
Mismatch in tax paid between books of accounts and returns (9R)	7	60.88	1	38.16																											
			0	0	1	4.96	1	1.35	0	0	3	44.47	0	0	2	2.29	2	14.12	0	0	0	0	0	0	0	0	0	0	0	0	0
GSTR-3B was not filed but GSTR-1 is available	16	66.18	0	0																											
			0	0	1	2.28	0	0	0	0	1	2.28	0	0	15	63.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	36	287.15	6	4.47	2	3.93	0	0	0	0	8	8.4	1	6.56	11	39.51	4	38.31	0	0	3	0.35	9	194							

Audit Report for the period ended March 2023

Audit Dimensions	Accepted by Dept. and status of the case																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
	Cases where reply received (Col. 2= Col. 12+14+16+18 +20+22+24)		Recovered Demand Order issued		SCN issued		ASMT-10		Action is under process		Total (Col. 12= Col. 4+6+8+10) and Col. 13= Col. 5+7+9+11)		Department reply accepted by Audit						Department's reply not acceptable to Audit (Rebuttal)		Department reply not furnished with appropriate documentary evidence		Department stated that they are examining the AQ																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
No.	Amount	2	3	No.	Amount	4	5	No.	Amount	6	7	No.	Amount	8	9	No.	Amount	10	11	No.	Amount	12	13	14	15	16	17	18	19	No.	Amount	20	21	No.	Amount	22	23	No.	Amount	24	25																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
1																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
Undischarged tax liabilities (UDL)							0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Non/short payment of interest	51	29.18					0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					</

Appendix 3.8
(Refer Paragraph 3.1.7.1)
Summary of mismatches (Turnover mismatch)
(₹ in crore)

Accepted by Dept. and status of case																										
Audit Dimension	Cases where reply received (Col. 2= Col. 12+14+16+18 +20+22+24)		Recovered		SCN issued		ASMT-10		Action is under process		Total (Col. 12= Col. 4+6+8+10) and Col. 13= Col. 5+7+9+11)		Department reply accepted by Audit						Department's reply not acceptable to Audit (Rebuttal)		Department reply not furnished with appropriate documentary evidence		Department stated that they are examining the AQ			
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25		
Mismatch in taxable turnover declared in GSTR-9C Table 7G	15	8081.16	0	0	5	413.3	0	0	0	0	5	413.3	0	0	2	1781.13	7	5886.72	0	0	1	0.006	0	0		
Suppression of taxable value based on unbilled revenue declared in GSTR-9C.	17	266.07	0	0	6	58.31	0	0	0	0	7	63.55	1	17.89	1	17.65	8	166.98	0	0	0	0	0	0		
Suppression of tax liability based on E-way bill verification	25	240.96	0	0	5	14.79	0	0	0	0	7	23.44	3	28.46	9	71.76	4	30.65	0	0	0	0	2	86.65		
Under-declaration of taxable supplies by comparing TDS returns	11	97.68	0	0	2	27.07	0	0	0	0	2	27.07	0	0	5	14.18	1	10.2	0	0	0	0	3	46.22		
Total	68	8685.87	0	0	18	513.47	0	0	0	0	21	527.36	4	46.35	17	1884.73	20	6094.55	0	0	1	0.006	5	132.88		

Appendix 3.9
(Refer Paragraph 3.1.8 (I))

Non production of records

Sl. No.	Name of Circles	Excess ITC availed	Undischarged Tax Liability	Excess ITC on RCM	ITC without remit. of Tax	Excess Credit under ISD	Supp. of tax Through TDS	Ineligible ITC Availed	Mismatch of TTD-7G of 9C	Mismatch in Pmt-9R of 9C	Mismatch of ITC-12F of 9C	Non-pmt. of interest	Irregular set-off of ITC for excess	Supp. of tax of liab. In disguise of ETO	Total
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Angul	59.97	0	0	58.74	0	0	1.22	0	0	0	0.0000	0	0	119.93
2	Barbil	58.80	0.67	0	22.22	0	0	0	0	0	15.82	0.0054	0	0	97.52
3	Bhubaneswar-I	109.25	85.11	0	88.34	0.0028	0	0	0	0	0.56	0.2100	0	0	283.47
4	Bhubaneswar-II	14.37	68.6	0	123.13	22.02	0	0	0.04	0	0.21	0.0200	0	0	228.39
5	Bhubaneswar-III	575.86	204.41	4.3	127.19	30.71	4.33	0	101.46	0.20	1.25	0.2000	0	0	1049.91
6	Bhubaneswar-IV	0.93	17.71	0	32.82	0.03	0	0	0	0	0.39	0.0063	0	0	51.89
7	Boudh	5.48	0	0	0	0	0	0	0	0	0	0.0000	0	0	5.48
8	Cuttack-I Central	0.62	0	0	0.04	0.01	0	0	0	0	0	0.0000	0	0	0.67
9	Cuttack-I West	0.00	0	0	0	0	0	0	0	0	0	0.0000	0	0	0.00
10	Cuttack-II	96.62	147.22	0	0	0	0	0	0	0	0	0.0000	0	0	243.84
11	Jajpur	165.23	5.49	23.75	55.19	0	0	0	0	0	65.88	0.0014	52.68	0	368.22
12	Jharsuguda	60.30	0.13	0	3.83	0	0	13.11	0	0	0.07	0.0400	0	0	77.48
13	Rourkela-I	0.09	1.06	0	0	0	0	0	0	0	0	0.0094	0	0	1.16
14	Sambalpur-I	0.12	0.0076	0	0.0046	0	0	0	0	0	0.04	0.0000	0	0	0.17
	Total MV	1147.64	530.4	28.05	511.5046	52.7728	4.33	14.33	101.50	0.20	84.22	0.49	52.68	0	2528.12
	Total Cases	90 cases	74 cases	11 cases	134 cases	27 cases	2 cases	4 cases	7 cases	1 case	17 cases	37 cases	2 cases	0 case	406
70 %	14 Circles	13 Circles	10 Circles	2 Circles	10 Circles	5 Circles	1 circle	2 Circles	2 Circles	1 circle	10 Circles	8 Circle	1 circle	0 Circle	

Appendix 3.10
(Refer Paragraph 3.1.8 (II))
Non-payment of interest on account of delayed remittance of tax

Sl. No.	Name of the Circle	GSTIN	Year	Interest payable @18% on cash payment (in ₹)	Interest paid (in ₹)	Short/Non-payment of interest (in ₹)
1	Barbil	21*****1Z9	2020-21	27,060	0	27,060
		21*****1ZO	2020-21	31,412	4,374	27,038
2	Bhubaneswar - I	21*****1ZH	2019-20	5,552	0	5,552
		21*****1ZO	2020-21	5,908	0	5,908
		21*****1ZR	2018-19	10,04,612	0	10,04,612
		21*****2ZO	2019-20	6,435	0	6,435
		21*****1ZB	2018-19	3,796	0	3,796
			2019-20	27,591	463	27,128
		21*****1Z9	2018-19	3,44,857	3,38,825	6,032
			2019-20	2,19,323	0	2,19,323
			2020-21	92,881	0	92,881
3	Bhubaneswar - II	21*****1Z1	2019-20	9,855	0	9,855
		21*****1Z1	2020-21	1,608	0	1,608
		21*****2ZE	2019-20	2,72,519	62,007	2,10,512
		21*****1ZF	2018-19	1,493	0	1,493
			2020-21	10,086	0	10,086
4	Bhubaneswar - III	21*****1ZH	2019-20	4,61,418	0	4,61,418
		21*****1Z9	2018-19	2,83,608	0	2,83,608
		21*****1ZV	2018-19	12,74,570	0	12,74,570
		21*****1ZY	2018-19	8,620	0	8,620
		21*****1Z8	2020-21	6,143	0	6,143
		21*****1ZP	2018-19	186	0	186
			2019-20	1,756	0	1,756
		21*****1ZN	2018-19	2,652	0	2,652
5	Bhubaneswar - IV	21*****1ZV	2019-20	18,361	2,440	15,921
			2020-21	1,948	0	1,948

Sl. No.	Name of the Circle	GSTIN	Year	Interest payable @18% on cash payment (in ₹)	Interest paid (in ₹)	Short/Non-payment of interest (in ₹)
		21*****1Z7	2019-20	45,271	0	45,271
6	Jajpur	21*****1Z8	2020-21	9,806	0	9,806
		21*****1ZP	2020-21	4,643	0	4,643
7	Jharsuguda	21*****1ZM	2018-19	3,60,945	0	3,60,945
			2019-20	20,654	0	20,654
		21*****1ZM	2019-20	54,800	0	54,800
TOTAL	7 Circles	25 taxpayers	32 cases	46,20,369	4,08,109	42,12,260

Appendix 3.11
(Refer Paragraph 3.1.8 (III))
Data Entry Error

Sl. No.	Name of the Circle	GSTIN	Details of the Audit Query	Year	Money Value (in ₹)
1	Barbil	21*****1Z3	Excess credit availed under ISD mechanism	2019-20	80,56,109
				2020-21	9,33,30,269
	1 Circle			02 cases	10,13,86,378

Appendix 3.12
(Refer Paragraph 3.1.8 (IV-a))
Excess ITC availed

Sl. No.	Name of the Circle	GSTIN	Year	ITC availed as per R3B	ITC available as per R2A	Excess ITC availed (in ₹)
1	Angul	21*****1Z4	2019-20	7,26,44,777	(-52,70,22,685)	59,96,67,462
2	Balasore	21*****1ZX	2020-21	33,882	699	33,183
3	Barbil	21*****1Z3	2020-21	4,11,29,250	4,07,52,877	3,76,373
		21*****1Z9	2018-19	2,52,83,556	2,48,05,686	4,77,870
		21*****1Z4	2019-20	3,50,48,361	2,82,99,103	67,49,258
		21*****1Z4	2020-21	2,75,56,636	1,91,48,323	84,08,313
		21*****1ZO	2020-21	24,49,90,736	22,77,42,981	1,72,47,755
		21*****1ZU	2020-21	4,41,53,565	4,38,54,592	2,98,973
		21*****1ZX	2019-20	1,09,09,33,802	93,13,26,507	15,96,07,295
		21*****1ZH	2020-21	87,33,50,077	47,80,51,428	39,52,98,649
4	Bhubaneswar-I	21*****1Z0	2020-21	1,14,59,66,774	69,10,69,798	45,48,96,976
		21*****1ZI	2020-21	9,89,09,396	-37,24,13,352	47,13,22,748
		21*****1Z7	2019-20	1,04,75,318	72,69,793	32,05,525
		21*****1ZO	2018-19	1,33,99,541	1,23,60,736	10,38,805
		21*****1Z0	2018-19	14,01,67,780	552	14,01,67,228
		21*****1Z0	2018-19	1,31,99,913	89,09,582	42,90,331
		21*****1Z9	2019-20	1,64,13,045	1,53,79,470	10,33,575
		21*****1ZB	2020-21	2,30,92,806	2,03,72,865	27,19,941
		21*****1Z9	2020-21	3,24,93,834	3,21,03,419	3,90,415
		21*****1ZB	2018-19	1,27,12,396	1,18,40,771	8,71,625
		21*****1Z9	2019-20	1,77,11,435	56,68,412	1,20,43,023
		21*****1Z0	2020-21	14,66,075	8,74,969	5,91,106
		21*****1Z9	2019-20	11,38,02,984	11,38,01,488	1,496
		21*****1Z0	2018-19	43,52,61,295	41,08,57,977	2,44,03,318
5	Bhubaneswar-II	21*****2ZE	2020-21	3,26,03,966	2,31,69,340	94,34,626
		21*****1ZR	2019-20	7,14,71,547	3,24,91,171	3,89,80,376
		21*****1ZF	2020-21	6,27,24,973	2,65,94,883	3,61,30,090
		21*****1ZF	2019-20	11,33,69,901	9,96,36,093	1,37,33,808
		21*****1ZF	2020-21	13,57,01,927	11,86,19,080	1,70,82,847
		21*****1ZF	2018-19	2,61,68,859	2,55,28,823	6,40,036

Sl. No.	Name of the Circle	GSTIN	Year	ITC availed as per R3B	ITC available as per R2A	Excess ITC availed (in ₹)
6	Bhubaneswar-III	21***** ZH	2019-20	3,49,13,115	3,37,56,414	11,56,701
			2020-21	4,86,61,196	4,65,18,914	21,42,282
			2018-19	27,72,98,892	23,14,70,039	4,58,28,853
			2020-21	47,66,79,980	45,50,74,487	2,16,05,493
			2018-19	11,23,75,79,261	10,31,01,81,171	92,73,98,090
			2018-19	5,36,15,22,488	3,95,20,46,199	1,40,94,76,289
			2019-20	4,22,45,17,750	3,26,45,71,458	95,99,46,292
			2020-21	3,46,41,67,529	2,50,25,35,288	96,16,32,241
			2018-19	2,59,92,75,590	2,50,67,88,625	9,24,86,965
			2019-20	4,18,37,18,414	4,08,56,50,986	9,80,67,428
			2020-21	4,59,98,76,768	4,51,29,14,746	8,69,62,022
			2020-21	71,28,32,837	61,46,13,646	9,82,19,191
			2018-19	1,42,38,754	1,14,53,202	27,85,552
			2019-20	2,54,65,683	2,02,46,735	52,18,948
			2020-21	2,64,98,700	2,52,71,483	12,27,217
			2018-19	10,57,02,227	8,88,81,586	1,68,20,641
			2018-19	1,28,49,102	1,10,94,659	17,54,443
			2019-20	1,02,87,335	79,71,511	23,15,824
			2020-21	70,15,726	57,84,917	12,30,809
			2018-19	2,60,48,241	1,64,45,393	96,02,888
7	Bhubaneswar -IV	21***** ZP	2019-20	2,15,39,320	1,85,21,045	30,18,275
			2020-21	5,57,73,555	4,76,47,065	81,26,490
			2018-19	1,41,20,88,169	1,28,23,43,328	12,97,44,841
			2020-21	2,02,49,43,412	1,71,99,99,024	30,49,44,388
			2019-20	1,44,56,99,444	1,42,85,22,815	1,71,76,629
			2018-19	1,03,77,02,725	1,02,11,58,208	1,65,44,517
			2019-20	65,63,43,954	56,12,25,641	9,51,18,313
			2020-21	95,44,84,215	52,77,57,953	42,67,26,262
			2019-20	4,40,28,663	4,20,47,081	19,81,582
			2019-20	1,35,58,848	1,07,92,936	27,65,912
			2018-19	3,92,32,920	3,19,64,508	72,68,412
			2020-21	3,74,73,792	3,48,32,873	26,40,919
7	Bhubaneswar -IV	21***** ZP	2020-21	4,56,13,313	3,62,61,195	93,52,118

Sl. No.	Name of the Circle	GSTIN	Year	ITC availed as per R3B	ITC available as per R2A	Excess ITC availed (in ₹)
8	Boudh	21*****5ZR	2020-21	41,63,63,196	36,14,87,102	5,48,76,094
9	Cuttack-I Central	21*****JZK	2018-19	11,69,21,025	11,67,57,983	1,63,042
			2020-21	13,21,88,658	12,60,92,337	60,96,321
10	Cuttack-II	21*****JZI	2018-19	1,06,37,66,783	88,06,80,194	18,30,86,589
			2019-20	1,23,07,98,456	85,37,31,435	37,70,67,021
			2020-21	1,42,85,81,054	1,02,25,07,077	40,60,73,977
11	Dhenkanal	21*****JZI	2020-21	9,64,17,53,828	8,87,94,65,420	76,22,88,408
12	Jagatsinghpur	21*****JZ5	2019-20	4,56,06,216	2,88,24,239	1,67,81,977
			2020-21	6,39,38,964	3,91,18,287	2,48,20,677
		21*****JZA	2020-21	18,37,50,689	18,19,46,468	18,04,221
13	Jaipur	21*****JZF	2018-19	11,21,82,48,895	10,60,12,08,716	61,70,40,179
			2020-21	11,02,14,77,977	10,58,48,97,028	43,65,80,949
		21*****JZ8	2018-19	50,07,23,352	31,73,86,811	18,33,36,541
			2019-20	45,75,89,030	30,59,93,005	15,15,96,025
		21*****JZB	2018-19	23,16,175	14,98,544	8,17,631
			2019-20	2,93,42,474	1,98,11,985	95,30,489
			2020-21	3,06,25,031	2,30,78,619	75,46,412
		21*****JZL	2018-19	16,78,82,323	8,32,68,289	8,46,14,034
			2020-21	29,37,44,210	14,73,48,878	14,63,95,332
14	Jharsuguda	21*****JZP	2020-21	12,90,69,231	11,41,48,567	1,49,20,664
		21*****JZS	2018-19	85,79,622	37,83,341	47,96,281
			2019-20	5,05,25,087	4,50,35,871	54,89,216
		21*****JZM	2020-21	49,75,324	35,07,105	14,68,219
			2018-19	2,90,01,36,900	2,84,44,25,586	5,57,11,314
			2019-20	3,49,75,40,027	3,02,04,31,182	47,71,08,845
			2020-21	3,41,17,65,565	3,35,32,71,830	5,84,93,735
15	Rourkela-I	21*****JZF	2019-20	6,14,32,236	6,14,15,844	16,392
			2020-21	7,56,52,612	7,46,77,808	9,74,804
16	Sambalpur-I	21*****JZF	2019-20	8,66,07,975	8,61,95,991	4,11,984
			2020-21	8,70,52,887	8,62,15,959	8,36,928
TOTAL	16 Circles	52 Taxpayers	93 cases	98,56,88,26,127	86,28,56,52,013	12,28,30,74,154

Appendix 3.13
(Refer Paragraph 3.1.8 (V-a))
Undischarged Tax liability

Sl. No.	Name of the Circle	GSTIN	Year	Tax liability to be discharged Greater among the GSTR-1 and GSTR-9	Tax liability discharged as per GSTR-3B	Undischarged Tax liability (in ₹)
1	Barbil	21*****1Z4	2018-19	71,29,29,378	71,27,63,286	1,66,092
			2019-20	49,46,84,568	49,44,54,057	2,30,511
			2018-19	40,80,625	87,168	39,93,457
			2019-20	4,23,83,575	4,12,32,846	11,50,729
			2020-21	10,89,13,844	10,76,67,822	12,46,022
2	Bhubaneswar-I	21*****1ZX	2018-19	1,41,74,58,177	1,20,51,11,331	21,23,46,846
			2019-20	1,40,67,97,167	1,13,54,80,154	27,13,17,013
			2020-21	1,31,96,48,588	1,00,38,64,874	31,57,83,714
			2020-21	83,09,850	83,03,926	5,924
			2019-20	6,96,74,068	6,80,47,316	16,26,752
		21*****1ZV	2020-21	3,78,52,181	3,65,72,150	12,80,031
			2019-20	15,41,80,448	13,75,85,248	1,65,95,200
			2019-20	6,79,81,097	6,79,55,640	25,457
			2020-21	6,68,89,571	6,68,18,355	71,216
			2018-19	1,19,87,668	1,18,38,572	1,49,096
		21*****2Z0	2019-20	68,28,823	68,24,487	4,336
			2018-19	1,42,33,603	1,37,06,797	5,26,806
			2019-20	3,83,66,791	1,06,15,670	2,77,51,121
			2020-21	31,51,256	31,49,206	2,050
			2018-19	9,29,82,677	9,04,56,987	25,25,690
3	Bhubaneswar - II	21*****1ZZ	2019-20	11,94,65,774	11,83,25,042	11,40,732
			2018-19	60,15,89,208	43,41,84,080	16,74,05,128
			2019-20	42,30,56,816	40,77,83,975	1,52,72,841
			2020-21	50,35,41,972	35,72,51,016	14,62,90,956
			2019-20	2,71,59,656	2,13,92,878	57,66,778
		21*****2ZE	2018-19	55,05,77,685	28,01,93,710	27,03,83,975
			2019-20	32,50,07,350	30,99,10,349	1,50,97,001
			2020-21	42,75,44,611	36,17,51,557	6,57,93,054
			2020-21	19,31,48,775	19,31,29,003	19,772
			2020-21	32,31,577	32,15,394	16,183

Sl. No.	Name of the Circle	GSTIN	Year	Tax liability to be discharged Greater among the GSTR-1 and GSTR-9	Tax liability discharged as per GSTR-3B	Undischarged Tax liability (in ₹)
4	Bhubaneswar - III	21*****1Z9	2018-19	13,92,11,11,956	12,78,99,49,594	1,13,11,62,362
		21*****1ZV	2018-19	86,13,49,131	86,11,85,710	1,63,421
		21*****1ZV	2019-20	2,64,01,99,005	2,63,49,36,828	52,62,177
		21*****1ZV	2018-19	55,05,77,685	28,01,93,710	27,03,83,975
		21*****1Z1	2019-20	32,50,07,350	30,99,10,349	1,50,97,001
		21*****1ZC	2018-19	2,86,02,21,526	2,65,03,96,577	20,98,24,949
		21*****1ZY	2019-20	4,19,07,26,705	4,12,19,28,559	6,87,98,146
		21*****1Z9	2020-21	86,11,22,720	72,30,14,207	13,81,08,513
		21*****1Z9	2019-20	5,31,38,943	4,57,98,618	73,40,325
		21*****1Z9	2019-20	2,83,65,052	2,73,45,746	10,19,306
		21*****1ZP	2020-21	2,36,51,637	2,34,80,470	1,71,167
		21*****1ZZ	2018-19	3,90,92,463	3,56,90,903	34,01,560
		21*****1ZO	2018-19	1,40,31,66,754	1,35,38,89,506	4,92,77,248
		21*****1ZO	2019-20	1,01,77,49,710	99,36,32,407	2,41,17,303
		21*****1Z6	2020-21	2,02,36,13,570	1,92,91,47,476	9,44,66,094
		21*****1Z6	2018-19	1,10,65,00,057	1,10,59,41,433	5,58,624
5	Bhubaneswar - IV	21*****1ZN	2020-21	66,29,69,933	66,29,42,169	27,764
		21*****1ZN	2018-19	5,97,57,633	3,99,11,209	1,98,46,424
		21*****1ZW	2019-20	4,19,85,822	3,98,79,969	21,05,853
		21*****1ZW	2020-21	2,08,09,897	1,81,29,617	26,80,280
		21*****1ZE	2019-20	5,40,21,648	5,39,47,104	74,544
		21*****1ZE	2020-21	2,68,69,416	2,66,55,820	2,13,596
		21*****1ZE	2018-19	27,37,97,637	25,72,79,958	1,65,17,679
		21*****1ZE	2019-20	24,38,82,145	24,37,96,014	86,131
		21*****1ZV	2020-21	14,02,12,840	12,64,13,284	1,37,99,556
		21*****1Z7	2018-19	1,38,77,790	1,24,83,124	13,94,666
6	Cuttack-II	21*****1ZP	2019-20	14,82,41,966	14,77,11,719	5,30,247
		21*****1ZY	2019-20	24,38,19,486	11,00,31,796	13,37,87,690
		21*****1ZP	2020-21	11,71,39,795	11,20,14,766	51,25,029
		21*****1ZY	2019-20	5,01,01,174	4,98,65,703	2,35,471
		21*****1ZY	2018-19	4,51,23,067	4,15,18,798	36,04,269
		21*****1Z1	2019-20	4,39,17,380	4,18,37,082	20,80,298
		21*****1Z1	2018-19	1,20,20,86,516	97,13,71,427	23,07,15,089
			2019-20	1,45,08,77,952	99,10,74,128	40,57,42,459

Sl. No.	Name of the Circle	GSTIN	Year	Tax liability to be discharged Greater among the GSTR-1 and GSTR-9	Tax liability discharged as per GSTR-3B	Undischarged Tax liability (in ₹)
			2020-21	1,81,17,01,749	97,59,33,179	83,57,68,570
7	Dhenkanal	21*****1Z1	2020-21	25,02,47,19,144	25,02,31,87,978	15,31,166
8	Jagatsinghpur	21*****1Z5	2019-20	8,71,68,752	8,70,77,519	91,233
		21*****1Z5	2020-21	8,41,95,312	8,41,89,956	5,356
		21*****1ZL	2018-19	8,89,38,868	8,88,59,997	78,871
9	Jajpur	21*****1ZP	2018-19	37,48,27,592	32,08,43,574	5,39,84,018
			2019-20	20,43,96,657	20,35,29,497	8,67,160
			2019-20	11,53,851	8,59,552	2,94,299
10	Jatni	21*****2ZN	2020-21	8,77,840	8,31,643	46,197
11	Jharsuguda	21*****1ZM	2019-20	1,28,36,017	1,21,82,713	6,53,304
			2020-21	90,19,852	83,22,783	6,97,069
		21*****1ZM	2020-21	5,38,83,07,489	5,38,82,80,923	26,566
12	Rourkela-I	21*****1ZF	2019-20	8,48,52,911	7,41,68,945	1,06,83,966
13	Sambalpur-I	21*****1ZF	2019-20	9,13,33,208	9,13,08,700	24,508
			2020-21	9,51,36,098	9,50,83,710	52,388
TOTAL	13 Circles	46 Taxpayers	79 cases			5,30,65,08,370

Appendix 3.14
(Refer Paragraph 3.1.8 (V-a Table 3.8))
Irregular set-off of ITC in respect of Cess

Sl. No.	Name of the Circle	GSTIN	Year	Cess ITC Set-off against the tax liabilities (in ₹)
1	Jajpur	21***** IZF	2018-19	22,49,55,946
		21***** IZF	2020-21	30,19,09,888
	1 Circle	1 Taxpayer	02 Cases	52,68,65,834

Appendix 3.15
(Refer Paragraph 3.1.8 (V-a Table 3.8))
Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F of GSTR-9C)

Sl. No.	Name of the Circle	GSTIN	Year	ITC availed as per Annual Audited Financial Statement (in ₹)	ITC claimed in the Annual Return GSTR-9 (in ₹)	Mismatch in ITC (in ₹)
1	Barbil	21*****1Z9	2018-19	1,07,86,211	1,39,80,238	31,94,027
		21*****1Z4	2019-20	48,10,67,342	61,98,95,814	13,88,28,472
		21*****1ZU	2019-20	2,32,15,33,671	2,33,77,85,646	1,62,51,975
2	Bhubaneswar-I	21*****1Z9	2018-19	3,82,61,492	4,04,18,719	21,57,227
			2020-21	3,67,04,896	3,96,83,500	29,78,604
		21*****1Z9	2019-20	11,32,65,246	11,38,24,075	5,58,829
3	Bhubaneswar-II	21*****2ZE	2018-19	8,76,66,552	8,77,30,537	63,985
			2019-20	14,21,29,639	14,23,10,140	1,80,501
		21*****1ZT	2019-20	50,14,887	68,96,313	18,81,426
4	Bhubaneswar -III	21*****1Z9	2019-20	1,26,07,724	1,26,25,542	17,818
		21*****1ZW	2018-19	-72,84,794	52,55,699	1,25,40,493
5	Bhubaneswar -IV	21*****1ZP	2020-21	3,10,08,250	3,49,37,319	39,29,069
6	Jharsuguda	21*****1ZS	2019-20	5,33,85,347	5,37,92,373	4,07,026
		21*****1ZM	2018-19	2,92,87,95,133	2,92,90,91,772	2,96,639
7	Jajpur	21*****1ZF	2018-19	18,56,05,36,649	18,86,12,06,899	30,06,70,250
		21*****1ZF	2019-20	18,17,70,57,293	18,44,07,60,676	26,37,03,383
		21*****1ZL	2018-19	0	9,44,57,015	9,44,57,015
8	Jatni	21*****2ZN	2019-20	2,00,32,407	3,72,65,802	1,72,33,395
9	Sambalpur-I	21*****1ZF	2019-20	5,33,85,347	5,37,92,373	4,07,026
	09 Circles	16 taxpayers	19 Cases			85,97,57,160

Appendix 3.16
(Refer Paragraph 3.1.8 (V-a Table 3.8))
Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G of GSTR-9C)

Sl. No.	Name of the Circle	GSTIN	Year	Taxable Turnover as per Annual Audited Financial Statement (in ₹)	Taxable Turnover declared in the Annual Return GSTR-9 (in ₹)	Mismatch in Taxable Turnover (in ₹)
1	Bhubaneswar-II	21*****1Z1	2020-21	3,61,43,982	3,56,79,786	4,64,196
2	Bhubaneswar-III	21*****1ZW	2018-19	52,26,80,118	40,00,83,394	12,25,96,724
		21*****1ZC	2018-19	8,39,09,46,496	8,39,02,08,112	7,38,384
			2019-20	8,57,30,58,284	7,74,58,95,559	82,71,62,725
			2019-20	16,92,22,75,562	16,92,16,29,821	6,45,741
		21*****1ZZ	2020-21	13,80,67,70,430	13,80,61,94,243	5,76,187
		21*****1Z6	2019-20	6,28,34,295	0	6,28,34,295
02 Circles		5 Taxpayers	07 Cases	48,31,47,09,167	47,29,96,90,915	1,01,50,18,252

Appendix 3.17
(Refer Paragraph 3.1.8 (V-a Table 3.8))
Mismatch in payment of tax (9R-9C)

Sl. No.	Name of the Circle	GSTIN	Year	Rate-wise tax payable (in ₹)	Tax paid declared in the Annual Return GSTR-9 (in ₹)	Mismatch in payment of tax (in ₹)
1	Bhubaneswar-III	21*****1ZW	2018-19	4,80,12,692	4,59,74,280	20,38,412
	1 Circle	1 Taxpayer	1 case			20,38,412