

**Audit Programme of INDT wing**

- Subject Specific Compliance Audit on Works Contract/Construction Services (SSCA on WCS) under GST, 5 teams constituted for audit of selected samples in 5 Commissionerate have completed field audit in December 2024. LARs are being issued. Report under preparation
- Audit Programme for PA on Mines and Minerals

Team No.	Team	Auditee Unit/Taxpayer	Dates of Audit & No of working days	Sample (TP)	
GST-6	M Srinivas, SAO BSVS Naidu, AAO Shashi Kumar, Sr. Ar.	Qutbullapur Range (Jeedimetla)	03 (04.12.24 to 06.12.24)	01 (minor)	
		KPHB Range (Kutakpally)	03 (09.12.24 to 11.12.24)	01 (minor)	
		Balanagar Range (Kutakpally)	03 (12.12.24 to 16.12.24)	01 (major)	
			Transit to Ongole 17.12.2024		
		Ongole Range (Nellore)	12 (18.12.24 to 03.01.25)	11 (1 major+10 minor)	
			Transit to Hyderabad 04.01.2025		
		Cantonement Range (Malkajgiri)	03 (06.01.25 to 08.01.25)	01 (minor)	
		Punjagutta Range (Ameerpet)	03 (09.01.25 to 13.01.25)	01 (minor)	
			Transit to Gudur 15.01.2025		
		Gudur Range (Nellore)	09 (16.01.25 to 28.01.25)	5 (2 major+3 minor)	
		Naidupet Range (Nellore)	03 (29.01.25 to 31.01.25)	01 (major)	
			Transit to Visakhapatnam 01.02.2025		
		Visakhapatnam Steel Plant (Vzg South)	03 (03.02.25 to 05.02.25)	01 (major)	
		Anakapalle Range (Vzg South)	03 (06.02.25 to 10.02.25)	01 (major)	
		Payakaraopeta Range (Vzg South)	06 (11.02.25 to 18.02.25)	02 (1 major+1 minor)	
		Vizianagaram South (Vzg South)	03 (19.02.25 to 21.02.25)	01 (minor)	
			Transit to Palasa 22.02.2025		
		Palasa Range (Vzg South)	03 (24.02.25 to 26.02.25)	01 (minor)	
			Transit to Hyderabad 27.02.2025		

Team No.	Team	Auditee Unit/Taxpayer	Dates of Audit & No of working days	Sample (TP)	
GST-7	GV Sai Prasad, SAO Ch V Prasanna Kumar, AAO Manoj Kumar, AAO E Muthyalu, Sr Ar.	Ameerpet – II Range (Ameerpet)	08 (04.12.24 to 13.12.24)	02 (major)	
		Somajiguda Range (Ameerpet)	03 (16.12.24 to 18.12.24)	01 (minor)	
		Yousufguda Range (Banjara Hills)	03 (19.12.24 to 23.12.24)	01 (minor)	
		Medchal (Medchal)	03 (24.12.24 to 27.12.24)	01 (minor)	
			Transit to Dachepalli 29.12.2024		
		Dachepalli Range (Guntur)	07 (30.12.24 to 07.01.25)	03 (major)	
		Brodipet Range (Guntur)	03 (08.01.25 to 10.01.25)	01 (minor)	
		Narasaraopet-I Range (Guntur)	03 (13.01.25 to 16.01.25)	01 (minor)	
		Markapur Range (Nellore)	03 (17.01.25 to 21.01.25)	01 (minor)	
			Transit to Kalahasthi 22.01.2025		
		Sri Kalahasthi Range (Tirupati Div)	05 (23.01.25 to 29.01.25)	02 (1 major+1 minor)	
			Transit to Hyderabad 30.01.2025		
			Transit to Kurnool 04.02.2025		
		Kurnool - 3 Range	14 (05.02.25 to 24.02.25)	10 (major)	
		Adoni Range (Kurnool Div)	03 (25.02.25 to 27.02.25)	01 (major)	
		Tadipatri Range (Anantapur Div)	07 (28.02.25 to 10.03.25)	03 (major)	
			Transit to Hyderabad 11.03.2025		

Team No.	Team	Auditee Unit/Taxpayer	Dates of Audit & No of working days	Sample (TP)	
GST-8	D Rama Krishna, AAO Surya Prakash Yadav, AAO Rakesh Kumar Singh, AAO	Kapra Range (Uppal)	03 (04.12.24 to 06.12.24)	01 (minor)	
		Monda Market -II Range (Begumpet)	03 (09.12.24 to 11.12.24)	01 (minor)	
		Vanasthalipuram Range (Nagole)	03 (12.12.24 to 16.12.24)	01 (minor)	
			Transit to Vijayawada 17.12.24		
		Auto Nagar Range (Vijayawada)	03 (18.12.24 to 20.12.24)	01 (major)	
		Krishna Lanka (Amaravathi)	03 (23.12.24 to 26.12.24)	01 (major)	
			Transit to Hyderabad 27.12.24		
		Sarooranagar Range (Sarooranagar)	03 (30.12.24 to 01.01.2025)	01 (minor)	
		Champapet Range (Sarooranagar)	04 (02.01.2025 to 06.01.2025)	01 (minor)	
			Transit to Vijayawada 07.01.25		
		Jaggiahpet Range (Amaravathi)	07 (08.01.25 to 17.01.25)	03 (2 <b>major</b> +1 minor)	
			Transit to Kadapa 18.01.25		
		Kadapa Range	05 (20.01.25 to 24.01.25)	02 (major)	
			Transit to Yerraguntla 25.01.2025		
		Yerraguntla Range (Kadapa Div)	03 (27.01.25 to 29.01.25)	01 (major)	
		Nandyal - 1 Range (Kurnool Div)	03 (30.01.25 to 03.02.25)	01 (major)	
		Nandyal - 2 Range (Kurnool Div)	12 (04.02.25 to 19.02.25)	08 (4 major+4 minor)	
			Transit to Hyderabad 20.02.2025		

Team No.	Team	Auditee Unit/Taxpayer	Dates of Audit & No of working days	Sample (TP)	
GST-9	Sri Arjun Singh, SAO Sri Sambasiva Rao, AAO Naushad Alam, AAO	Chanda Nagar (Gachibowli)	03 (04.12.24 to 06.12.24)	01 (minor)	
		Miyapur Range (Gachibowli)	03 (09.12.24 to 11.12.24)	01 (minor)	
		Mahaboobnagar Range (Mahboob Nagar)	03 (12.12.24 to 16.12.24)	01 (minor)	
		Vikarabad Range (Sangareddy)	03 (17.12.24 to 19.12.24)	01 (major)	
			Transit to Kamareddy 22.12.2024		
		Kammareddy Range (Karimnagar)	03 (23.12.24 to 26.12.24)	01 (minor)	
		Sircilla Range (Karimnagar) *	03 (27.12.24 to 31.12.24)	01 (minor)	
		Karimanagar (Urban) Range *	10 (01.01.25 to 15.01.25)	04 (minor)	
		Karimanagar (Rural) Range *	06 (16.01.25 to 23.01.25)	02 (minor)	
		Peddapalli Range (Mancherial)	03 (24.01.25 to 28.01.25)	01 (major)	
			Transit to Hyderabad 29.01.25		
			Transit to Nizamabad 02.02.25		
		Adilabad Range (Nizamabad)	03 (03.02.25 to 05.02.25)	01 (major)	
			Transit to Khammam 06.02.2025		
		Khammam Town Range (Khammam)	06 (07.02.25 to 14.02.25)	02 (minor)	
		Kodad Range (Nalgonda)	06 (15.02.25 to 24.02.25)	02 (major)	
			Transit to Hyderabad 25.02.2025		

- Audit Programme for PA on Project Import Scheme (Customs) - Audit team visited O/o the Customs Commissionerate, Visakhapatnam in November and December 2024 for verification of records. Subject to confirmation of production of additional records by the department, field audit programme would be drawn for the 4<sup>th</sup> quarter.

Team No.	Team	Auditee Unit/Taxpayer	Dates of Audit & No of working days
Customs-5	D Padmaja, SAO	Transit to Visakhapatnam on 03.11.2024	

	MVS Phani Kumar, AAO Ashok Kumar Singh ,AAO B Praveen Kumar, AAO	O/o the Customs Commissionerate, Visakhapatnam	04.11.2024 to 22.11.2024
		Transit to Hyderabad on 23.11.2024	
		Transit to Visakhapatnam on 08.12.2024	
		O/o the Customs Commissionerate, Visakhapatnam	09.12.2024 to 27.12.2024
		Transit to Hyderabad on 28.12.2024	

- Audit Programme for PA on Rebate on State and Central Taxes and Levies (RoSCTL) (Customs)

Team No.	Team	Auditee Unit/Taxpayer	Dates of Audit & No of working days
Customs-4	C Paul Vijay Kumar, SAO J Venkat Reddy, AAO Sanjay Kumar Mishra, AAO Khairul Wara, AAO	O/o the Jt. Director General of Foreign Trade, Hyderabad	18.11.2024 to 22.11.2024
		ICD Sanathnagar	25.11.2024 to 06.12.2024
		O/o the Commissioner, Air Cargo, Shamshabad, Hyderabad	09.12.2024 to 13.12.2024
		ICD Sanathnagar	23.12.2024 to 03.01.2025
		O/o the Customs Commissionerate, Visakhapatnam	To be taken up in 4 <sup>th</sup> quarter. Party has not yet confirmed the production of records by the department
		O/o the Commissioner, JDGFT, Hyderabad	

- Approved draft report for IT Audit was dispatched on 03-01-2025 to lead office
- Audit of 2 customs units (Compliance Audit) to be taken up during 4<sup>th</sup> quarter, Programme under finalisation