

**Appendix-I**  
(Referred to in paragraph 2.2.8)

**Grant of exemption/concessional rate of tax on fake forms**

(Rupees)

Sl. No	Name & RC No of Dealers	Type of form & S.No.	Value of form	Name & RC No of issuing dealer	Asstt. Year	Rate of tax %	Amt of tax	Interest	Penalty	Total tax effect	Name of the Issuing state
1.	M/s Renuka Electrical LC/61/159284/0791	'C' form C-No-548633 K	4978756	M/s Almonard Ltd CST 2303554	2002-03	6	298725	110528	746812	1156065	Kerla
2	M/s Dwarka Electronics (P) Ltd LC/97/218003/0699	Form 'F' PB-A/F 118780	4344400	M/s G.H Enterprises CST No 20463411 dt 22.4.85	2002-03	12	521328	192891	1303320	2017539	Punjab
3	M/s Sultan Chand Bimal Prakash Ltd LC/08/151886/0691	'C' form PB-A/C 734715 PB-AA/C 1791392	3195610 1071880	M/s Mehra Enterprises M/s Mehra Agencies	2000-01 2000-01	6 6	191737 64313	139968 46948	479342 160782	811047 272043	-do-
4	M/s Aggarwal Electric Co. LC/99/023073/1279	'C' form E-I 078623	1251743	M/s Gaurav Enterprises CST/IND/VII/XI5176Dt 21.1.92	2001-02	8	100139	55076	250347	405562	Madhya Pradesh
5	--do--	R 685276 'F' forms	3010755	S.K Trading & Co. ST/CST No SML III 3664 dt 10.3.93	2002-03	12	361291	133678	903228	1398197	Himachal Pradesh
6	M/s Jagat Jyoti Steel (P) Ltd LC/66/244599/0801	'F' form RF-94 No 117552 RF/94 No 483195	3419250 3094100	M/s Kumar Traders RST/CST/25631 Dt 9.6.98	--do-- --do--	8 8	273540 247528	101210 91585	683850 618820	1058600 957933	Rajasthan
7	M/s Audio Centre LC/08/048958/0165	'C' form RC/98 No 00465346	9565317	M/s G.C Electronics TIN CST 08331601453	2002-03	8	765225	283133	1913062	2961420	-do-
8	M/s Indo German International (P) Ltd LC/02/237631/0102	RC/98 No 00364585 'C' form	3091954	M/s Shree Ji Enterprises CST/1426/03522	2001-02	6	185517	102034	463792	751343	-do-
9	M/s Shiva Plastic LC/67/111366	RC/99 'C' form 11634379	2709860	M/s Radha Swami Food Prod (P) Ltd CST No 1422/02279	2002-03	6	162592	60159	406480	629231	-do-
10	M/s Alliance Petroleum (P) Ltd LC/101/189941	'F' form RF-1 No 166511 --do--12	2499440 9836715	M/s Shiv Shakti Enterprises RST CST No-0205 C404 --do--	2002-03 2002-03	20 20	499888 1967343	184959 727917	1249720 4918357	1934567 7613617	-do-
11	M/s Mahan Dairies Ltd LC/02/136390/0489	'F' form RF-95 No	4297575	M/s Mahan Dairies Ltd CST No 1422/0044 dt	2000-01	10	429757	313723	1074393	1817873	-do-

		00216995		27.8.94							
12	M/s Hind Kabul Co. LC/27/162069/1092	'F' form RF/94 No 120304 --do-- 01	5436571  2885124	M/s Krishan Traders RST 1426 CST No 03599 --do--	2001-02  2001-02	10  10	543657  288512	299011  158682	1359142  721280	2201810  1168474	-do- -do-  -do-
13	--do--	'F' form 0072052	2756788	M/s Shivam Sales Corpn.	2002-03	10	275679	102001	689198	1066878	Gujart
	--d0--	--do--53	912641	--do--	2002-03	10	91264	33768	228160	353192	-do-
	--d0--	--do-- 54	1686425	--do--	2002-03	10	168642	62398	421605	652645	-do-
14	M/s R.K Metals LC/74/242118/0601	'F' form PB-A/F 133629	2261000	Reman Trading Co. ST/CST/4666441 dt.11/9/97	2001-02	10	226100	124355	565250	915705	Punjab
15	Dhampur Alco Chem. Ltd LC/02/148967/0197	'F' form BB 295035	8196003	Haryana Trader CST/FBD/1210028 Dt 22/6/94	2001-02	10	819600	450780	2049000	3319380	Haryana
16	Aggarwal Electric Co. LC/99/023079/1299	'C' form PB AA/C 2970419	1284120	Tina Exports CST No 46323518 dt.4-2-97	2001-02	8	102730	56502	256825	416057	Punjab
	--do--	--do--2968569	2411597	Grewal Exports CST/46400702/ 26.9.94	2002-03	8	192928	71383	482320	746631	Punjab
	--do--	PB A/F 160733	2147918	Guru Nanak Trading Co CST No PB/25210/7 dt 12.10.80	2002-03	12	257750	95368	644375	997493	Punjab
	--do--	--do-- 32	1843509	--do--	2002-03	12	221221	81852	553053	856126	-do-
17	M/s Transworld Polymers (P) Ltd LC/89/132796/0688	'f' form PB A/F 236521	832155	M/s R B Wool Fex Inds CST No 56617615 dt 30.7.02	2002-03	10	83216	30790	208040	322046	-do-
		--do-- 22	804951	--do--	2002-03	10	80495	29783	201237	311515	-do-
		--do--23	1040128	--do--	2002-03	10	104013	38485	260033	402531	-do-
		--do--24	862070	--do--	2002-03	10	86207	31897	215518	333622	-do-
		--do--29	1028797	--do--	2002-03	10	102880	38066	257200	398146	-do-
18	M/s Kukreja Exports LC/27/187260/0596	'f' form MAH/F/01- 0131169	2301580	M/s J Chandulal & Co.CST No 400705/C/59 dt 1.4.98	2001-02	10	230158	126587	575395	932140	Maharashtra
	--do--	--do 51	3020420	--do--	2000-01	10	302042	220491	755105	1277638	-do-
19	Tecpro Systems LC/61/143363/0290	'c' form MAH/01/73330 16	1180311	M/s Svedala BMH (P) Ltd CST No 400708/C/568 dt 1.4.96	2001-02	6	70819	38950	177048	286817	-do-
20	Aggarwal Electric Co LC/99/023073/1279	'f' form BB 728840	1577429	M/s Supreme Trading Co. CST No 098240 dt 25.8.00	2002-03	12	189291	70038	473228	732557	Haryana
21	GE Bayer Silicons (I) P Ltd	'c' form UPIT/C 2001	2693609	M/s Satya Raaj Enterprises	2002-03	8	215489	79731	538723	833943	Uttar Pradesh

	LC/61/202241/0398	0248854		CST No KR 5596027 dt 3.1.94							
22	Aggarwal Electric Co LC/99/023073/1279	PB A/F 160730	174967	M/s Guru Nanak Trading Co.	2000-01	12	20996	15327	52490	88813	Punjab
	--do--	PB A/IF 160731	762455	--do--	200-01	12	91495	66791	228738	387024	-do-
23	Audio Centre LC/8/048958/0165	'C' form BG/C 0476926	2665342	Aggarwal Gen.Store KH-131(C) dt24-7-94	2002-03	8	213227	78894	533068	825189	Bihar
24	Pentair Water Ltd.] LC/93/211699/1298	'C' form CA/AP0170544 CA/AP0171490	2967482 2273611	Emmar Marking CST ABS/09/1046/95-96	2001-02 2002-03	6 6	178049 136417	97927 50474	445123 341043	721099 527934	Andhra Pradesh
25	Remedies Pharma LC/70/031366/0868	'C' form 02V-212873 02V-212874	2501769 1228233	GEEN Kay Agency No.6090150 dt 15-11- 75	2001-02 2002-03	6 6	150106 73694	82558 27267	375265 184235	607929 285196	Jammu & Kashmir
	<b>Total</b>		<b>116104360</b>				<b>1,15,85,600</b>	<b>52,03,965</b>	<b>2,89,64,002</b>	<b>4,57,53,567</b>	<b>-</b>

**Appendix-II**  
**(Referred to in paragraph 2.2.9)**  
**Excess exemption claimed by the dealers**

(Rupees)

Sl. No	Name & RC No of Dealer	Type of form & S.No.	Value of form	Name & RC No of issuing dealer	Value as per utilization a/c	Differnce Amount	Asstt. Year	Rate of Tax %	Amount of tax	Interest	Penalty	Total tax effect
1.	Pragya Packaging Delhi. LC/83/5900248838/0202	'C' HR-96 1035999	2868405	L.T. Overseas Ltd, CST.No.SON-IV-5737	NIL No purchases made	2868405	2002-03	10	286840	106131	717100	1110071
2.	Simplicity Enggs Pvt.Ltd. LC/105/073747/0875	'C' HR/96 0535746	2231840	Wahi Sons Pvt. Ltd. CST-1922214	NIL No purchases ;made	2231840	2001-02	10	223184	122751	557960	903895
3.	Dolphin International LC/70/235354/1000	'C' HR-96 0292782	1345148	Bath Selection CST-1820387/6-2-98	1152471	192677	2001-02	10	19268	10597	48170	78035
4.	Shiv Tissue Fibres LC/70/250390/0402	'C' HR-96 2174546	1438333	Raksan Packaging Pvt. Ltd. CST-1821914	1252933	185400	2002-03	10	18540	6860	46350	71750
5.	Sultan Chand Vimal Prakash Ltd. LC/08/151886/0691	'C' RO/98- 00866399	1371173	Paras Laminates Pvt Ltd. CST-0206/00275/ Spl dt.21-1-84	232188	1138985	2000-01	10	113898	83145	284745	481788
6.	Life line Biotech Ltd. LC/93/113479/0286	'F'- 0305534	1338884	Pharma Traders CST No.0113/Ind/1018/ c	739879	599005	2002-03	10	59900	22163	149750	231813
7.	Deioners Speciality Chemicals Pvt LTd. LC/70/155916/0392	C-2- 0305999	97983	Supreme Vinyl Films Ltd. GWL/2/1527	7881	90102	2000-01	10	9010	6577	22525	38112
8.	M/s Pearl Packaging LC/61/181672/0695	'C'- 1306093	1070173	Shakti Bhog Foods Ltd. CST-0051134.37	348780	721393	2000-01	10	72139	52661	180347	305147
9.	Unistal Systems Pvt.Ltd. LC/61/209262/0998	'C'- 112688	52052	Sai Systems CST- OD-No.5735419	28548	23504	2001-02	10	2350	1293	5875	9518

10.	Shiv Paper Enterprises LC/70/118012/0986	'C' HR/96 1262006	1194925	Visual Kraft Packaging CST-KAR./IV/28389	NIL No purchases	1194925	2002-03	10	119492	44212	298730	462434
11	Infar (I) Ltd, New Delhi. LC/60/021153/1171	'F' AA-104647	293330	Martin and Harris (P) Ltd. CHA/255/29/8/67	174330	119000	2001-02	10	11900	6545	29750	48195
12	G.E.Power controls India Pvt Ltd. LC/89/208441/0798	'C' 693810	11790271	Jagan Gopala & Co CST-CHA-11638	2794258	8996013	2001-02	10	899601	494781	2249002	3643384
13	Arihant Traders Delhi LC/70/241811/0601	'C' HR/96-0561285	1882839	Amar Syntex Ltd. HGST-3631 dt.4/8/2000	NIL Purchases	1882839	2001-02	10	188284	103556	470710	762550
14	Indian Overseas Corpn. LC/74/190535/1295	'F' BB-189599	4532000	AASMA Traders CST-JAG-11411	3146000	1386000	2002-03	10	138600	51282	346500	536382
15	Aggarwal Electric Co. LC/99/023073/1279	'F' 135828	1733986	Shiv Shakri Enterprises CST-0205-04049	2490	1731496	2002-03	12	207780	76879	519450	804109
16	Fontus Water Limited. LC/93/245639	'C' 12437956	1036227	B.B.Shah Pvt Ltd. CST/2238/0396	Nil No purchases.	1036227	2002-03	10	103623	38341	259057	401021
17.	Geo Miller & Co Pvt. Ltd. LC/89/50896/0669	'C' 14096372	3818960	Aquafil Polymer Co.Pvt Ltd. CST-105-3474	3464960	354000	2002-03	10	35400	13098	88500	136998
18	Sparco Batteries Pvt Ltd. LC/105/213361/0399	'C' 14928425	5449004	Rico Battery Centre Guj-10A-5298	162019	5286985	2001-02	10	528698	290784	1321745	2141227
19	Shri Krishna Rubber & Chemical LC/74/184068/1295	'C' 2004289	12874878	Gujrat Reclaim & Rubber Products Ltd. Guj/SC/598	6177660	6697218	2002-03	10	669722	247797	1674305	2591824
20	Pentair Water Treatment Pvt LTd. LC/93/211699/1298	'C'- 15756936	1602052	Pure & cure Technology Guj-115-2281	1571552	30500	2001-02	10	3050	1677	7625	12352
21	Hind Kabul Co. LC/27/162069/1092	F-0072051	2635206	Shivam Sales Corpn. CST-Guj-99921360	9540	2625666	2002-03	10	262567	97150	656417	1016134
22	Thakar Chemicals Ltd. LC/52/129101/0288	F-175668	5402740	Thakar Chemicals Ltd Bhatinda Cst-86058717	5156740	246000	2002-03	10	24600	9102	61500	95202
23	--do--	'F'- 175671	3976785	--do--	3724165	252620	2002-03	10	25262	9347	63155	97764
24	--do--	'F' 0260812	6803840	--do--	6457740	346100	2002-03	10	34610	12806	86525	133941

25	Sparco Batteries Pvt.Ltd. LC/105/213361	'C' 3808662	2777562	Action Batteries CST-33479911	2676977	100585	2002-03	10	10058	3721	25145	38924
26	Audio Centre LC/08/048958/0165	'C' 2651572	1992970	Sahni Radios, CST-27705012	1496166	496804	2002-03	10	49680	18382	124200	192262
27	Kapish Print Pack Pvt Ltd. LC/83/217871/0600	'C' 3037130	4801017	Tejram Dharam Paul CST-851703-1-7	3934683	866334	2002-03	10	86633	32054	216582	335269
28	Audio Centre LC/08/048958/0165	'C'- 1382469	1432012	Sareen Brothers CST-850026-1-7	1274564	157448	2002-03	10	15745	5826	39362	60933
29	Safex Chemical India Ltd. Delhi. LC/52/149737/0491	'F'- 051807	3307780	Safex Chemical India Ltd. CST-98423413	330778	2977002	2001-02	10	297700	163735	744250	1205685
30	Shivam wire Pvt. Ltd. LC/70/176029/0894	'C' - 036752	1791078	Modern Trading Co. CST-20705011	187200	1603878	2002-03	10	160388	59344	400970	620702
31	Audio Centre LC/08/048958/0165	'C'- 3416658	14230017	Hemkunt radios CST-15785714	9603687 (Total Trading Purchase)	4626330	2002-03	10	462633	171174	1156582	1790389
32	Eicher Motors Ltd. LC/89/186221/0196	F- 046.3550	3350897	Eicher Motors Ltd. CST-422202/5/93	970418	2380479	2001-02	10	238048	130926	595120	964094
33	Mash Enterprises Pvt Ltd. LC/67/203375/0198	'C' HR/96- 1432760	2999942	Spark Electronics CST-18055	2887935	112007 (Only 2 bills in excess)	2002-03	10	11201	4144	28002	43347
34	GE Power Central India Pvt Ltd. LC/89/208441/0798	'C'- 1536308	3922874	Hitech Engieners CST-LK-5293216	3914489	8385	2002-03	10	838	310	2095	3243
35	Eli lilly & Co (India) Pvt Ltd. New Delhi. LC/89/168692	F-N- 790002	7478242	--do--	7392982	85260	2002-03	10	8526	3155	21315	32996
36	Capital International LC/08/161940/1092	C- 0045445	1907978	Boosey & Hawkes (MI) Pvt Ltd. CST-MR-522793	1007976	900002	2002-03	10	90000	33300	225000	348300
37	Bharat Solvent Chemical Corpn. Delhi. LC/27/002859/0870	'C'- 0066189	2912585	Modi Industries Ltd CST-5006051	NIL ( No prchases)	2912585	2002-03	10	291258	107765	728145	1127168

38	Precitech Sytems LC/97/182476/0395	'C'- 0235178	4291306	Bharat Electronics Ltd CST-G.O-5039938	4248556	42750	2002-03	10	4275	1582	10687	16544
39	Jupiter International Ltd. LC/89/204304/0598	F- 0002111 to F- 0002122	24947284	Jupiter International Ltd. CST-GC-5038238	24805747	141537	2002-03	10	14154	5237	35385	54776
40.	Modi Care Pvt Ltd. LC/94/400021/374	F- 0046184 to F- 0046195	43203019	Modi care, Modinagar, CST- No-5006305	NIL No purchases	43203019	2001-02	10	4320302	2376166	10800755	17497223
41	Venus Records & Tape Ltd. LC/93/07880163724	'C' -02V- 739160	3989377	Bhushan Radios CST-5020828	317190	3672187	2001-02	10	367219	201970	918047	1487236
42	--do--	'C' -02V- 739161	1960768	--do--	537076	1423692	2002-03	10	142369	52677	355922	550968
43	M/s Kellson Electricals LC/48/68698	'C'01226 55	5890017	Meritec India Ltd. CST-GD-5152434	131213	5758804	2002-03	10	575880	213076	1439700	2228656
44	Fontous Water Ltd. LC/96/161217/292	'C'- 0385452	1233975	Kumar Beverages CST-AG-5034725	121133	1112842	2002-03	10	111284	41176	278210	430670
45	Dhampur Alcochem Ltd. LC/02/148967/0197	'C'- 0010408	1522753	M.K.Trader CST-AG-5399893	38735	1484018	2000-01	10	148402	108333	371005	627740
46	Multiwal Containers LC/101/077258	'C'- 0390763	18314314	Asian Paints (I) Ltd CST-AG5094369	NIL	18314314	2002-03	10	1831431	677629	4578577	7087637
47	Sikka Paper Ltd. LC/67/151861	'C'- 1789070	8404680	Chemical Sales Agency CST- 20905014	NIL	8404680	2002-03	10	840468	310973	2101170	3252611
48	S.G.Enterprises LC/63/101336	'C' forms 96-S No.04436 3	2716627	Roy Mitra Enterprises	2228954	487673	2002-03	10	48767	18044	121917	188728
49	Mahan Dairies Ltd. LC/02/136390/0489	'F' form 01C/0904 02	11588680	Suresh Enterprises Guwahati/C/3346 dt.17-8-77	11103760	484920	2001-02	10	48492	26671	121230	196393
	<b>Total</b>		<b>257808788</b>		<b>115814353</b>	<b>14,1994435</b>			<b>1,42,34,069</b>	<b>66,76,905</b>	<b>3,55,85,166</b>	<b>5,64,96,140</b>

**Appendix-III**  
**(Referred to in paragraph 2.2.12)**  
**Mis-utilisation of form**

(Rupees)

Sl. No	Name & RC No of Dealer	Type of form and Sl. No.	Value of form	Name & RC No of issuing dealer	Asstt. Year	Rate of tax %	Amt of tax	Interest	Penalty	Total tax effect	Form issued in the name of
1.	M/s Infar (I) Ltd LC/60/021153/1171	'F' form 95P No. 214424	686484	M/s Infar (I) Ltd CST No 1422(AW)Central	2001-02	10					M/s Infar India Ltd., Hyderabad
	--do--	--do--25	4859062	--do--	2001-02	10					--do--
	--do--	--do--26	2181820	--do--	2001-02	10					--do--
			<b>7727366</b>			10	772737	425005	1931842	3129584	
2	M/s Dioneers Speciality Chem (P) Ltd LC/70/155916/0392	'C' form 02V-711475	16853	Vaid Milk products (P) Ltd. CST 5111874 dt 19.8.97	2000-01	6	1011	738	2527	4276	M/s Jektron Engineers (P) Ltd., Pune
3	M/s Baldev Metals (P) Ltd LC/74/150511/0491	'F' form BB 623264	2204000	M/s Aakansha Impex CST No JAG/CST/11620 dt 12.4.99	2002-03	10	220400	81548	551000	852948	M/s Sai Enterprises
4.	M/s Hind Kabul Co. LC/27/162069/1092	'F' form RF/2000 No 00288654	4012598	M/s Kalima Shakti Trading Co. RST/CST No 1425/05767	2002-03	10	401260	148466	1003150	1552876	M/s Jagdamba Trading Co., Jaipur
5	M/s Kay Bee Sahni & Sons LC/27/153913/0391	'F' form RF-2000 No 0231551	2501214	--do--	2002-03	10	250121	92545	625302	967968	--do--
6.	Hind kabul Co. C/27/162069/1092	RF 2000 00288655	3049411	--do--	2002-03	10	304941	112828	762352	1180121	--do--
7.	K & M International LC/27/160857/0792	'F' form M 561274	3666510	M/s Kamini Trading Co. CST No 2744/05352 dt 23.10.02	2002-03	10	366651	135661	916627	1418939	M/s Balaji Overseas, Delhi
8.	M/s Crest Geartech (P)Ltd LC/83/189235/0896	'C' form MAH/01/8100921	17524367	M/s Kirloskar Oil Engines Ltd. CST No 411003/C-0404 dt.1-4-96	2002-03	6	1051462	389041	2628655	4069158	M/s D. P. Auto Industries, Faridabad
9	M/s Krypton Power Controls (I) Pvt .Ltd. LC/63/140759/1289	'C' form 22M 638436	1182080	M/s Cable Corpn of India Ltd CST No LK 5111687 dt 16.9.80	2002-03	6	70925	26242	177312	274479	M/s Ajit Electricals, Delhi
10	M/s Container Corpn of India Ltd. LC/02/139696/0194	'C' form UPST/93 1015317	3266029	M/s Super Paper Mills (P) Ltd CST No MZ 5081165 dt 18.11.7	2000-01	6	195962	143052	489905	828919	M/s K. S. Enterprises, Delhi
11	M/s Ajanta International	'C' form UP TT/C 1996	2996271	M/s Hind Enterprises CST 5019148 dt 1.12.01	2002-03	6	179776	66517	449440	695733	M/s Auro Weaving Mills



	LC/51/286569/	1413641									
12	M/s Computer visions LC/96/141218/0390	'C' form UPTT/C 2001- 0118573	1044553	M/s Momentum India (P) Ltd CST No 5112118 dt 22.2.01	2001-02	6	62673	34470	156682	253825	M/s Expo Centre, Noida
13	M/s Aggarwal Electric Co LC/99/023073/1279	'F' form RF/98 No 00102046	1826606	M/s H C & Co CST No 1451/01852	2002-03	12	219193	81101	547983	848277	M/s National Allies, Delhi
14	M/s Hind Kabul Co. LC/27/162069/1092	'F' form RF/98 No 00101529	6206472	M/s M.S Traders CST No 1451/02040 dt 17.11.01	2002-03	10					M/s Hanuman Trading Co., Delhi
	--do--	--do--33	5177009	--do--	2002-03	10					M/s Ganpati trading Co., Delhi
			<b>11383481</b>			10	1138348	421189	2845870	4405407	
	--do--	RF/98 No 00101394	3070333	--do--	2001-02	10	307033	168868	767582	1243483	M/s Shreejee Trading Co., Delhi
15	M/s Hind Kabul Co. LC/27/162069/1092	RF/2000 No 00230181	2829802	Pankaj Oversees CST/1420/06649	2002-03	-do-	282980	104702	707450	1095132	M/s Arora International, Delhi
	--do--	RF/98 No 00188957	2849669	Sharma Trading Co. CST /1420/06104 dt 1.5.01	2001-02	-do-	284967	156732	712417	1154116	M/s Rajesh Enterprises, Delhi
	--do--	RF/98 No 0189931	2945446	--do--	2002-03	-do-					M/s Ganpati Trading Co., Delhi
	--do--	--do-- 33	5248232	--do--	2002-03	-do-					M/s Shiv Krishna Store, New Delhi
	--do--	RF/2000 No 00287879	3678069	--do--	2002-03	-do-					Not indicated
			<b>11871747</b>				<b>1187175</b>	<b>439255</b>	<b>2967937</b>	<b>4594367</b>	
	--do--	RF/2000 00230031	5342558	M/s Jai Shree Trading Co. CST No 1420/05806 dt 30.9.2000	--do--	--do--					M/s Vikas International, New Delhi
	--do--	--do-- 33	2733438	--do--	--do--	-do-					M/s Uttam Chand Sunder Lal
	--do--	--do--34	3439171	--do--	--do--	--do--					M/s Bihari Lal Lal Chand, New Delhi
	--do--		<b>11515167</b>				1151517	426061	2878792	4456370	
	--do--	RF/2000 No 00230681	2689722	M/s Ambica Trading Co. CST No 1420/06622	--do--	--do--					M/s Ganpati Enterprises, Delhi
	--do--	--do-- 679	3816056	--do--	--do--	--do--					M/s Ganesh Trading Co., Delhi
	--do--	RF/ 2000 No 00288091	4970062	--do--	--do--	--do--					M/s Shreejee Enterprises, Delhi

			<b>11475840</b>				1147584	424606	2868960	4441150	
16	Knight Trading Co LC/27/188379/0796	'F' form 0000207 0000216	2638241 <u>2904938</u> <u>5543179</u>	Mahalaxmi Traders 23/2300-C dt.30-6-98	2001-02	--do--	554318	304875	1385795	2244988	M/s Mool Chand Rakesh Kumar, Nagpur AmitTrading Co., Nagpur
17.	--do-- --do-- --do-- M/s Hind Kabul Co. LC/27/162069/1092	0000724 0001130 0001131 0000725 0001128	3415117 8357566 2686957 2504821 3999308 <u>20963769</u>	Mahalaxmi Traders 23/2300-C dt.30-6-98	2002-03	--do--	2096377	775659	5240942	8112978	M/s Aggarwal & Sons, Ganj Basoda Aggarwal Ind., Bhopal, Arpit Pulses, Akola Bansi Lal Omji, Ganj Basoda Abhishek Enterprises, Akola
18	Arihant Industries LC/74/206346/0698	'C' form GOB/C 216621	2526693	SAEI Transformers Pvt Ltd. G!-946(C)	2001-02	6	151602	83381	379005	613988	M/s LKS Metal Industries, Calcutta
19	Tata Telecom Ltd. LC/89/151995/0890	'C' form HR/96-2089385	71338293	American Express India (P) Ltd., GRW/HGST/ 1923394	2001-02	8	5707063	3138885	14267657	23113605	M/s Tata Telecom Ltd., Gandhi Nagar, Gujarat
	<b>Total</b>		<b>254048960</b>				<b>18106076</b>	<b>8181427</b>	<b>45265184</b>	<b>715526877</b>	

**Appendix-IV**  
(Referred to in paragraph 2.2.14)  
**Transfer of goods to places not declared in RC**

										(Rupees)
Sl. No	Name & RC No of Dealer	Type of form and Sl. No	Value of form	Name & RC No of issuing dealer	Asstt. Year	Rate of tax %	Amt of tax	Interest	Penalty	Total tax effect
1.	Khaitan Electricals Ltd LC/02/023754/0482	Form 'f' 046997	302912	M/s Ruchi Sales Corpn CST No 5030952	2001-02	10	462816	254549	1157040	1874405
		--do-- 98	1518062	M/s Ruchi Sales Corpn CST No 5030952	2001-02					
		--do--99	707667	M/s Ruchi Sales Corpn CST No 5030952	2001-02					
		047000	1213120	M/s Ruchi Sales Corpn CST No 5030952	2001-02					
		037001	385222	M/s Ruchi Sales Corpn CST No 5030952	2001-02					
		--do--02	87628	M/s Ruchi Sales Corpn CST No 5030952	2001-02					
		--do--03	273044	M/s Ruchi Sales Corpn CST No 5030952	2001-02					
		--do--04	<u>140509</u> <u>4628164</u>	M/s Ruchi Sales Corpn CST No 5030952	2001-02					
2.	Special Air Gases LC/63/199632/0797	9 'f' form	2060342	Special Air Gases, Ghaziabad GC-5048050	2001-02	12	247241	135983	618102	1001326
		12 'f' form	5322819	--do--	2002-03	12	638738	236333	1596845	2471916
3	Orient Paper Mills LC/08/156792/0592	12 'f' form	80276748	Orient Paper Mills, Shahdol (M.P.)	2002-03	10	8027675	2970240	20069187	31067102
		12 'f' form	214187413	SDL/SHGP/1562 (c ) dt 11.6.97 SDL/SHGP/557 (C ) dt 12.4.65	2002-03		21418741	7924934	53546852	82890527
4	Allied Electronics Magnetic Ltd LC/91/151731/0591	20 'f' form	2280428	Allied Electronics & Magnetic Ltd CST 2745/00777 dt 1.4.86	2002-03	10	228043	84376	570108	882527

5	M/s Raghav Industries LC/32/189304/0896	'F' forms	4861763	Raghav Industries Meerut. --do--, Kolkatta	2001-02	10	486176	267397	1215440	1969013
			4035626		2002-03	10	403563	149318	1008907	1561788
6.	D.S.Global Pvt.Ltd. LC/97/183926/1295	'F' forms	8094579	D.S.Global Pvt Ltd., Noida. Ebony Retail Holdings Ludhiana and Faridabad	2002-03	10	809458	299499	2023645	3132602
7	M/s Rane Engine Valves Ltd. LC/97/176716/1094	'F' forms	12716232	Rane Engine Valves Ltd., Jaipur, Kanpur & Jalandhar etc.	2002-03	10	1271623	470501	3179057	4921181
8	Carry Point (India) Pvt. Ltd. LC/76/181484/0695	3 'F' forms	651000	Branch not declared in R.C.	2001-02	10	65100	35805	162750	263655
		1 'F' form	222772		2002-03	10	22277	8242	55692	86211
9	Alde Medi Impax Ltd. LC/63/197607/0697	'F' Forms	8754933	--do--	2000-01	10	875493	639109	2188732	3703334
			12058961		2001-02	10	1205896	663242	3014740	4883878
			1248882		2002-03	10	1248888	462088	3122220	4833196
<b>Total</b>			<b>372640662</b>				<b>37411728</b>	<b>14601616</b>	<b>93529317</b>	<b>145542661</b>

**Appendix-V**  
**(Referred to in paragraph 2.2.18)**  
**Concealment of sale**

**(Rupees)**

Sl. No	Name & RC No of Dealer	Type of form and Sl. No.	Value of form	Name & RC No of issuing dealer	Value as per utilisation	Difference	Asstt. Year	Rate of tax %	Amt of tax	Interest	Penalty	Total tax effect
1.	M/s Novons International LC/97/195432/0597	Form 'c' UPIT C 2001 0157472	1392800	M/s Snow Soap (P) Ltd CST No SD 5007722 dt 10.2.89	1600800	208000	2001-02	10	20800	11440	52000	84240
2.	M/s S. Gopal & Co LC/91/214199/0499	Form 'f' N 411780	3428802	S Gopal & Co CST GB 5346175 dt 22.5.02								
		--do--81	3125747	--do--								
		--do--82	70993	--do--								
		--do--83	841833	--do--								
		--do--84	1345102	--do--								
		--do--85	1242576	--do--								
		--do--86	1652035	--do--								
		--do--87	317893	--do--								
		--do--88	12240	--do--								
		--do--89	532880	--do--								
		--do--90	10860	--do--								
			<b>12580961</b>		13655843	1074882	2002-03	10	107488	39770	268720	415978
3	M/s Unique Alloys (P) Ltd LC/94/11482/1085	Form 'c' UPIT /C 2001 0196391	1590026	M/s Jai Durga Sheet Metal CST ND 5084940 dt 11.12.97	1653629	63603	2001-02	10	6360	3498	15900	25758
4	M/s Vardhman Enterprises LC/08/124549/687	C form UPIT /C 2001 0344485	5809936	M/s Tiruma Textiles (P) Ltd CST No 5039375 dt 19.5.90	6736292	926356	2001-02	10	92636	50950	231590	375176
5	Sh Shyam Pkg Industries LC.63/188178/0696	'C' form UPIT C 2003/AA 0407058	8400140	M/s Yamaha Motors (I) P Ltd UPST No ND 5070194 dt 16.3.96	8503203	103063	2002-03	10	10306	3813	25765	39884
6	Quality leathers LC/105/220474/0899	'C' form UPIT-c- 1997 0314038	2966222	M/s Apollo International Ltd CST ND 5078809 dt 13.5.96	3246034	279812	2002-03	10	27981	10353	69952	108286
7	Alpana Pakaging LC/70/213995/0399	'C' form UPIT C 1996	3770782	M/s Moser Baer (I) Ltd CST ND 5023449 dt	3851378	80596	2001-02	10	8060	4433	20150	32643

		1395587		6.6.87								
8	M/s Alpana Pkging LC/70/213995/0399	'c' form UPTT/C 2001 0111989	12144250	M/s Moser Baer (I) Ltd	12614917	470667	2001-02	10	47067	25887	117667	190621
9	M/s Amit Pacraft LC/83/251567/0502	'c' form 04Q 372292	23641837	M/s S Gopal & Co. SOL CST 5509 dt 17.4.99	40427738	16785901	2002-03	10	1678590	621078	4196475	6496143
10	M/s Osram India (P) Ltd LC/03/171520/ 0294	50 'C' form and 216 'D' forms	148767684	As per KD	159704420	10936736	2002-03	10	1093674	404659	2734185	4232518
11	Hindustan Motors Ltd LC/03/024954/0775	55 'C' and 66 'D' forms	40997879	--do--	43568618	2570739	2002-03	10	257074	95117	642685	994876
12	Vishal Retail Pvt.Ltd. LC/52/247221/1201	'F' forms OGP-AZ- 112115 112120	2718841 10494682	Vishal Retail (P) Ltd. CST-BN-H-4540	5317384 13093725	2598543 <u>2599043</u> <b>5197586</b>	2002-03 2002-03	10 10	519759	192311	1299398	2011468
	<b>Total</b>		<b>275276040</b>		<b>313973981</b>	<b>38697941</b>			<b>3869795</b>	<b>1463309</b>	<b>9674487</b>	<b>15007591</b>

**Appendix –VI**  
**(Referred to in paragraph 2.2.18)**  
**Concealment of consignment purchases**

(Rupees)

Sl. No	Name & RC No of purchasing dealer	Type of form & Sl. No.	Value of form	Name & RC No of selling dealer	Asstt. Year	Rate of tax (%)	Amount of tax	Interest	Penalty	Total tax effect	Remarks
1.	Ganesh International, 304, Kutcha Samuji Ram Nayabasti, New Delhi CST/NO.LC/26/ 166176/04/93 ST/NO.LC/26/ 0321681/04/93	'F' 02Q- 449678	34330624	Metro Spices, Boch, Tamil Nadu	1997-98						-
		'F' 02Q- 341130	16596181	-do-	1998-99						Issued in ward 30 on 22/3/90
		'F' 02Q- 587432	34353229	-do-	1988-99						Issued to this dealer for the year 1994-95 on 9/7/97
		F-2Q- 575164	22815691	Sarathi Traders, Boch, Tamil Nadu CST- 137895	1999-00						Issued in ward 26 on 2-12-96
		F-2Q- 579040	2716811	GoldenTraders, Boch, Tamil Nadu CST- 137842	1999-00						Issued in Ward 27 on 10-1-97
		F-2Q- 543189	13330712 217000	Sarathi Traders, Boch, Tamil Nadu CST-137924	2000-01						Issued in Ward No. 104- dt.18-6-96
		F-2Q- 543190	18284058	--do--	2000-01						-
		F-2Q- 543188	15336462	--do--	2000-01						Issued in Ward 104 on 18-6-1996
		F-2Q- 246454	4591689 119000	Sri Linga Traders, Tamil Nadu CST-137946	2000-01						Issued in Ward 3 on 27-7-92
	<b>Total</b>		<b>162691457</b>			<b>4</b>	<b>6507658</b>	<b>4750590</b>	<b>16269145</b>	<b>27527393</b>	

## Appendix-VII

### (Referred to in paragraph 2.2.19) Grant of exemption on invalid 'F' form

<i>(Rupees)</i>										
Sl. No	Name & RC No of Consignor	'F' form No	Value of Form	Name of Consignee	Asstt. Year	Rate of tax %	Amt. of tax	Interest	Penalty	Total tax effect
1.	Thorn Lighting India (P) LTd. LC/74/230265/0500	851766 332803 589340	75014 113264 <u>166842</u> 355120	Thorn Lighting India (P) Ltd., Bangalore; Chennai; Mumbai	2001-02	10%	35512	19532	53268	108312
		589464 332805 654283	146942 137032 <u>92979</u> 376953	Chennai Vadodara	2002-03	10%	37695	13947	56542	108184
2	Balaji Traders LC/62/248710/0202	0125694	5250732	N.K.Corp, Ahmedabad	2002-03	10%	525073	194277	787609	1506959
3.	M/s Upvan Steel Tubes Pvt Ltd. LC/43/178178/0192	0127127	1974275	M/s Upvan Steel Tubes Pvt Ltd., Noida	2002-03	10%	197427	73048	296140	566615
4.	Aksh Broad band Ltd. LC/42/252642/0502	00288517	65075762	Aksh Broad Band Ltd., Jaipur	2002-03	12%	7809091	2889364	11713636	22412091
5.	Somfy India Pvt Ltd. LC/101/23578	F-0320039	10542487	More Markeing Pvt Ltd., Mumbai	2002-03	10%	1054249	390072	1581373	3025694
6.	Maral Fashions LC/94/229812	0188531	391422	Virmani Store, Patiala	2002-03	10%	39142	14482	58713	112337
		0015405	466381	Cloth line Marketing Pvt ltd.	2002-03	10%	46638	17256	69957	133851
7.	Tansai Export (P) Ltd. LC/89/200415/1197	UPF/92 0071688	644534	Elite International CST No.5301247 dt.1-11-2001	2002-03	10%	64453	23848	96679	184980
8.	Jupiter Infosys Ltd. LC/89/204304/0598	K/1 019055 No.0123027	136470 795000	Jupiter Infosys Ltd. CSTNo.698402/14-7-99 Jupiter Infosys Ltd. CST No. Guj.1151308 dt.16-7-98	2002-03 2002-03	10 10	13647 79500	5049 29415	20470 119250	39166 228165
9.	Eli lity & Co (I) Pvt Ltd LC/89/168692/0893	RF/98 N00124869	2435895	Eli lity & Co (I) Pvt Ltd. CST No.1420/01282	2002-03	10	243590	90128	365385	699103



		RF/2000 No.00303953	2524796	--do--	2002-03	10	838151	310116	1257226	2405493
		RF/2000 No.00303954	1652283	-do-						
		RF/2000 No.00303955	4204427	-do-						
10	Neesan Tehnologies LC/89/240509/0501	Z/Z 558438	751545	Neesan Technologies CST 400025/C/2273 dt. 30-3-2001	2002-03	10	75155	27807	112732	215694
	--do--	--do--558439	598775	--do--	2002-03	10	59878	22155	89817	171850
11	DRILCO Seco LTd. LC/89/164254/1292	MAH/F/01 NO.0579680	3061125	DRILCO Seco Ltd CST No.411005/C/0008 dt.29-10-99	2002-03	10	306113	113262	459169	878544
12	Computer Force (I) Ltd. LC/89/188988/0596	L-117061	307085	N.V.Computer ST.No.21005812 dt.8-5-2000	2002-03	10	30709	11362	46063	88134
13	Computer Component (I) Ltd. LC/89/237769/0200	N-957417 UA/F-2001	2023292	Air Com India CST No.DD5138009 dt.20-8-2001	2002-03	10	202329	74862	303493	580684
		UA-114571	1821605	Best Computers CST-N.A.	2002-03	10	182160	67399	273240	522799
14	HMT Ltd. LC/03/024955	15 'F' forms	13279630	M/s HMT Ltd.	2002-03	12	1593556	589616	2390334	4573506
15	CMC Ltd. LC/03/24748/0479	2 'F' forms	8752218	M/s CMC Ltd.	2002-03	10	875222	323832	1312833	2511887
16	Jay Tax India LC/04/211393/0296	5 'F' forms	13267915	M/s Shiva Impex and Sai Trading Co.	2002-03	12	1592150	589095	2388225	4569470
17	Martin & Harris (P) Ltd. LC/09/019828/757	6 'F' forms	4198321	M/s Mortin & Harris (P) Ltd.	2002-03	10	419832	155338	629748	1204918
18	Reckitt Benckiser (I) Ltd. LC/09/018737/0458	3 'F' forms	88845913	M/s Reckitt Benekser (I) Ltd.	2002-03	10	8884591	3287299	13326886	25498776
19	Tarun Enteprieses (P) Ltd. LC/24/193406/0497	PB/AF-136376	1456932	M/s Tarun Enterprises (P) Ltd.	2002-03	10	145693	53906	218539	418138
20	Kukreja Exports LC/27/187260/0596	MAH/F/01 0131169	2301580	M/s J. Chandu Lal & Co.	2001-02	10	230158	126587	345237	701982
	--do--	--do--51	3020420	--do--	2000-01	10	302042	220491	453063	975596

21	Sabar International LC/27/163369/0193	Z/2 315286  RP/94 107741	3056238  848985	Transaction pertained to 2000-01 but exemption claimed in 2001-02 Transaction pertained to 2001-02 but exemption claimed in 2002-03	2001-02  2002-03	10  10	305624  84899	168093  31413	458436  127348	932153  243660
22	Glaxo Smith Kline Pharma Ltd. LC/50/050904/1257	6 forms	34477674	M/s Glaxo Smithline Pharma Ltd.	2002-03	10	3447767	1275674	5171650	9895091
23	Jai Durga Plastics LC/50/252667/0702	RF/95- 00193646	18969267	M/s Jai Durga Polymers	2002-03	10	1896927	701863	2845391	5444181
24	Rama Diary Products Ltd. LC/87/188107/0696	01Y-115043	1937990	M/s Shiv Enterprises	2002-03	10	193799	71706	290698	556203
25	Computer Ambiance Systems LC/89/243594/0701	2 forms	1940706	M/s Prime Computers and Best Computers	2001-02	10	194071	106739	291106	591916
26	Mahrishi Ayurveda health care LC/94/247095	5 forms	5439799	M/s Micro Enterprises, P. & P. Agencies and Rinee Enterprises	2002-03	10	543980	201273	815970	1561223
27	Casio India Co Ltd. LC/96/186118/0396	2 forms	2368096	M/s Rashmi Electricals	2002-03	12	284172	105144	426258	815574
	<b>Total</b>		<b>30,95,51,648</b>				<b>32834995</b>	<b>12395450</b>	<b>49252484</b>	<b>94482929</b>

**Appendix-VIII**  
**(Referred to in paragraph 2.2.21)**

**Irregular grant of concessional rate/exemption of stock transfer**

**(Rupees)**

Sl.No	Name & RC No of dealer	Type of form & No.	Value of Form	Asstt. Year	Rate of tax %	Amt of tax	Interest	Penalty	Total tax effect
1.	Paras Lubricants Ltd. LC/63/111716/1285	'C' forms	4772470	2000-01	16	763595	557424	1145392	2466411
			2769940	2001-02	16	443190	243755	664785	1351730
			4540597	2002-03	8	363248	134402	544872	1042522
2.	--do--	'F' Form	23579959	2000-01	20	4715992	3442674	7073988	15232654
			3480682	2001-02	20	696136	382875	1044204	2123215
3.	United Mfg. Co. LC/63/121453/0487	'C' Forms	9898202	2000-01	4	395928	289027	593892	1278847
			8812771	2001-02	4	352511	193881	528766	1075158
			33498303	2002-03	4	1339932	495775	2009898	3845605
4.	Renuka Electricals LC/61/159284/0792	'C' Forms	36542435	2001-02	4	1461697	803933	2192545	4458175
			29179002	2002-03	4	1167160	431849	1750740	3349749
5.	Phiraya Lal Lakpat Rai LC/61/202523/0390	'C' Forms	14653460	2001-02	3% (Less tax charged in A.O.)	439604	241782	659406	1340792
6.	Camico Plastic LC/61/164497/0493	'C' Forms	5270569	2002-03	4	210823	78005	316235	605063
7	G.E.Bayer Silicons India (P) Ltd. LC/61/202241/0398	'C' Forms	12982901	2001-02	8	1038632	571248	1557948	3167828
			19708545	2002-03	8	1576684	583373	2365026	4525083
		'F' forms	2641822	2001-02	12	317019	174360	475529	1525376
			4429085	2002-03	12	531490	196651	797235	
8	Somfy India (P) Ltd. LC/104/235780	'C' forms	1734970	2002-03	4	69399	25678	104098	199175
9	Savitri Telecom Service LC/101/233025	'C' & 'D' forms	724278	2001-02	8	57942	31868	86913	176723
		'C' & 'D' forms	4363377	2002-03	8	349070	129156	523605	1001831
10	GE Plastic (I) Ltd. LC/61/160021/0592	'C' forms	16416997	2001-02	4	656680	361174	985020	2002874
			30695646	2002-03	4	1227826	454296	1841739	3523861
11	Ultra Enterprises LC/105/1160252/0666	'C' Forms	7423600	2000-01	4	296944	216769	445416	959129
12	Ladly Company	'C' forms	7829900	2002-03	4	313196	115883	469794	898873

	LC/48/069147								
13	Praveen Gears Udyog LC/48/186362/0196	'C' forms	6237298	2002-03	4	249492	92312	374238	716042
14	Brimco Engg. Works LC/48/68742	'C' forms	9353249 10393030	2001-02 2002-03	4 4	374130 415721	205771 153817	561195 623581	1141096 1193119
15	Zenith group of Industries LC/51/196542/0697	'C' forms	45236359	2002-03	8	3618909	1338996	5428363	10386268
16	Fabro Industries LC/48/111093	'C' forms	5212810 6715480	2000-01 2001-02	4 4	208512 268619	152214 147741	312768 402929	673494 819289
17	Bioaide Technologies (P) Ltd. LC/51/189841/0996	'C' forms	79510 816820	2001-02 2002-03	4 4	3180 32673	1749 12089	4770 49009	9699 93771
18	Rennex Medical LC/51/241440	'C' forms	6543588	2001-02	4	261744	143959	392616	798319
19	--do--	'C' forms	10519914	2002-03	4	420797	155695	631196	1207688
20	Fabro Industries LC/48111093	'C' forms	5458055	2002-03	4	218322	80779	327483	626584
21	Pharma Care LC/04/176091/0994	10 'F' Forms	19294304	2001-02	8	1543544	848949	2315316	4707809
22	--do--	82 'C' forms	7862494	2001-02	6	471750	259462	707625	1438837
	--do--		34242119	2001-02	4	1369685	753327	2054527	4177539
23.	Septronics India LC/14/113910/683	17 'C' forms	1452253	2001-02	4	58090	31950	87135	177175
24.	Ajay Plastic Sales LC/14/000039/1270	36 'C' forms	9498820	2001-02	4	379953	208974	569929	1158856
25.	--do--	27 'C' forms	13841362	2002-03	4	553654	204852	830481	1588987
26.	Pioneer Surgical Products LC/14/049816	90 'C' forms	15840	2002-03	6	950			
	--do--		7546056	2002-03	4	301842	112033	454188	869013
27	Mid Land Elect. Trading Co. LC/14/00763/0458	96 'C' forms	4572865	2002-03	4	182915	67678	274372	524965
28	Spl. Cables (P) Ltd. LC/87/109568/0785	28 'C' forms	63054772	2002-03	4	2522190	933210	3783285	7238685
29	KVN Electronics LC/92/155152	31 'C' forms 11 'C' forms	8518143 4046766	2001-02 2002-03	4 4	340725 161870	187399 59892	511087 242805	1039211 464567
30	Ashbee System (P) Ltd. LC/92/061746	69 'C' forms	11204900	2000-01	4	448196	327183	672294	1447673
31	Mellcoon Engineer (P) Ltd. LC/92/116882	85 'C' & 'D' 83 'C' & 'D' forms	12156271 19077492	2001-02 2002-03	4 4	486251 763099	267438 282346	729376 1144648	1483065 2190093
32	Rainbow Transtel India (P) Ltd. LC/92/180778	3 'C' forms	4492715	2002-03	8	359417	132984	539125	1031526
33	Bar Code India Ltd.	36 'C' forms	5075837	2000-01	4	203033	148214	304549	655796

	LC/92/184784	64 'C' forms	14056416	2001-02	4	562256	309241	843384	1714881
34	Dhatukarm Engg. LC/94/114769	54 'C' forms	10486530	2001-02	4	419461	230704	629191	1279356
		54 'C' forms	13998105	2002-03	4	559924	207172	839886	1606982
35	Convertor Adhesives & Chemicals (P) Ltd. LC/94/243305/0601	3 'C' forms	5681866	2002-03	8	454549	168183	681824	1304556
36	Candico (I) Ltd. LC/94/194232/0497	40 'F' forms	21568873	2000-01	8	1725509	1259622	2588263	5573394
		35 'F' forms	20135559	2001-02	8	1610844	885964	2416266	4913074
		33 'F' forms	16804193	2002-03	8	1344335	497404	2016502	3858241
37	Inter face Micro System LC/92/023633	26 'C' forms	22559436	2000-01	4	902377	658735	1353565	2914677
		25 'C' forms	20193706	2001-02	4	807748	444261	1211622	2463631
		19 'C' forms	20190685	2002-03	4	807627	298822	1211440	2317889
38	Volvoline Cummins Ltd. LC/96/178898/0595	37 'C' forms	11610371	2002-03	8	928830	343667	1393245	2665742
39	ATS Overseas Pvt. Ltd LC/47/234725/0900	80 'C' forms	31737777	2002-03	4	1269511	469719	1904266	3643496
40	Kiran Udyog LC/49/102346/0684	33 'C' forms	69963447	--do--	4	2798537	1035458	4197805	8031800
41	ValvoLine Cummins Ltd. LC/96/178898/0595	39 'C' forms	8441191	2001-02	8	675295	371412	1012942	2059649
42	Noritsu Koki Co Ltd. LC/44/236689/1000	17 'C' forms	64732735	2002-03	4	2589309	958044	3883963	7431316
43	ATS Overseas (P) Ltd. LC/47/234725/0900	61 'C' forms	22024480	2001-02	4	880979	484538	1321468	2686985
44	New Samudra Art Centre LC/92/060751	4 'C' forms	12662906	2000-01	4	506516	369757	759774	1636047
		3 'C' forms	13396971	2001-02	4	535879	294733	803818	1634430
		5 'C' forms	15365222	2002-03	4	614608	227405	921912	1763925
45	Acro Paints Ltd. LC/09/138094/0789	59 'C' forms	10646528	2002-03	8	851721	315137	1277581	2444439
46	Continental Telepower Ind. Ltd. LC/85/112158/0885	47 'C' forms & 'D' forms	353188442	2002-03	4	14127537	5227188	21191305	40546030
47	Malhotra Cable Pvt.Ltd. LC/52/191361/1196	37 'C' forms	241690999	2002-03	4	9667639	3577026	14501458	27746123
48	Uparjan Trading (P) Ltd LC/94/145390/0690	4 'F' forms	2960257	2000-01	4	118410	86439	177615	382464
		12 'F' forms	11791177	2001-02	4	471647	259406	707470	1438523
		11 'F' forms	2807557	2002-03	4	112302	41552	168453	322307
49	BMF Belting Ltd. LC/02/234514	32 'C' forms	2928613	2000-01	4	117145	85516	175717	378378
		45 'C' forms	12110522	2001-02	4	484421	266432	726631	1477484
		9 'F' forms	5199328	2001-02	8	415946	228770	623919	1268635
50	Bharat Ventures (P) Ltd. LC/02/193136	2 'C' forms	3025718	2002-03	4	121029	44781	181544	347354

51	Ashok Bros Impex (P) Ltd. LC/02/025853	124 'C' forms 22 'D' forms	49137783	2000-01	4	1965511	1434823	2948266	6348600
	--do--	157 'C' forms 'D' forms	46596427	2001-02	4	1863857	1025121	2795785	5684763
	--do--	152 'C' & 'D' forms	59091874	2002-03	4	2363675	874560	3545512	6783747
52	Shashi Charu Hydrolic Ltd. LC/02/162839/0193	223 'C' forms	17108161 137707	2002-03 2002-03	6 4	1026490 5508	381839	1547997	2961834
53	ACE Star Management (P) Ltd. LC/02/245355/0801	1 'C' form 1 'C' form	390172 943262	2001-02 2002-03	8 8	31214 75461	17168 27921	46821 113191	95203 216573
54	Baron Telecommunications (I) Ltd. LC/02/249328/0202	4 'C' forms	345622	--do--	8	27650	10230	41475	79355
55	Sicpa India Ltd LC/02/163375	22 'C' forms 41 'F' forms	28362713 6405061	--do-- --do--	4 8	1134509 512405	609358	2470371	4726643
56	Dhampur Alco Chem Ltd. LC/02/148967	225 'C' forms 212 'C' forms 7 'F' forms 238 'C' forms	31204480 34370476 17609375 34689906	2000-01 2001-02 2001-02 2002-03	2 2 4 2	624090 687410 704375 693798	455586 378075 387406 256705	936135 1031115 1056562 1040697	2015811 2096600 2148343 1991200
57	Carborandum Universal Ltd. LC/02/023275	106 'C' forms 69 'F' forms 80 'C' forms 64 'F' forms 102 'C' forms 56 'F' forms	49239784 95102137 49973031 99429598 53170571 104587901	2000-01 2000-01 2001-02 2001-02 2002-03 2002-03	4 8 4 8 4 8	1969591 7608171 1998921 7954368 2126823 8367032	1437802 5553965 1099407 4374902 786925 3095802	2954386 11412256 2998381 11931552 3190234 12550548	6361779 24574392 6096709 24260822 6103982 24013382
58	Bhagwati Const. & Engg. (P) Ltd. LC/02/119613	6 'C' forms 3 'C' forms	1239310 887625	2001-02 2002-03	4 4	49572 35505	27265 13137	74358 53257	151195 101899
59	Twining (P) Ltd./ Bhushu Enterprises LC/02/168632	12 'C' forms 7 'C' forms 11 'C' forms	3690429 2208084 5271439	2000-01 2001-02 2002-03	6 6 6	221426 132485 316286	161641 72867 117026	332139 198727 474429	715206 404079 907741
60	A.S.Monga & Co LC/02/169527	20 'C' forms  18 'C' forms	777450 1426475 390200 1062750	2001-02 2001-02 2002-03 2002-03	4 6 4 6	31098 85588 15608 63765	64177  29368	175029  119059	355892  227800
61	Driplex Water Engg. Ltd. LC/02/21851	8 'C' forms 13 'C' forms 13 'C' forms	811719 2820966 11552927	2000-01 2001-02 2002-03	4 4 4	32469 112839 462117	23702 62061 170983	48703 169258 693175	104874 344158 1326275
62	Life Medicare & Bio tech (P) Ltd. LC/91/202016/0198	16 'F' forms	17068359	2002-03	8	1365469	505223	2048203	3918895
63	Shilpi Mfg. Co LC/94/082260/1278	42 'C' forms 31 'C' forms 31 'C' forms	53355320 69558913 47860211	2000-01 2001-02 2002-03	4 4 4	2134213 2782356 1914408	1557975 1530296 708331	3201320 4173534 2871612	6893508 8486186 5494351

64	Life Medicare & Biotech (P) Ltd. LC/91/202016/0198	47 'F' forms	36438969	2001-02	8	2915118	1603315	4372677	8891110
65	Valvoline Cummins Ltd. LC/96/178898/0595	51 'F' forms	13384920	2001-02	12	1606190	883405	2409285	4898880
		45 'F' forms	5858767	2002-03	12	703053	260129	1054578	2017760
66	Volvoline Cummins Ltd. LC/96/178898/0595	35 'F' forms	18499659	2000-01	12	2219959	1620570	3329938	7170467
		24 'C' forms	4355031	2000-01	8	348402	254333	522603	1125338
67	Intex Technologies (I) Ltd. LC/91/187367	214 'F' forms	373704409	2002-03	4	14948176	5530825	22422264	42901265
68	A.M.S.Enterprises LC/62/237591/1200	15 'C' forms	4548798	2002-03	8	363904	134644	545856	1044404
69	Cords Cable Industries Ltd. LC/86/126479/1187	34 'C' forms	104518227	2000-01	4	4180729	3051932	6271094	13503755
		51 'C' forms	142548618	2001-02	4	5701945	3136070	8552917	17390932
70	Associated Marble Co LC/54/30063/0675	25 'C' forms	16261819	2002-03	8	1300946	481350	1951419	3733715
71	Amman International LC/88/189562/0796	25 'F' forms	16846624	2001-02	8	1347730	741251	2021595	4110576
		37 'F' forms	10289869	2002-03	8	823190	304580	1234785	2362555
72	Hotline CPI Ltd. LC/91/258373/1202	4 'F' forms	67325655	2002-03	4	2693026	996420	4039539	7728985
73	Luxer Writing Instruments LC/91/183860/0396	7 'F' forms	19018955	2002-03	8	1521516	562961	2282274	4366751
74	Polyglass Fibre Industries LC/91/79823/0570	9 'F' forms	8186439	2001-02	8	654915	360203	982372	1997490
75	Pratap Singh & Sons LC/87/077359/1173	14 'F' forms	3229882	2000-01	4	129195	94312	193792	417299
		45 'F' forms	12737180	2001-02	4	509487			
		2 'C' forms	425696	2001-02	2	8514	284901	777001	1579903
76	Three-N- Products LC/102/076307/0979	8 'F' forms	9373496	2000-01	12	1124819	821118	1687228	363316
		20 'C' forms	138604925	2001-02	8	11088394	6098617	16632591	33819602
77	S.R.Enterprises LC/08/181764/0695	12 'F' forms	11463957	2000-01	12	1375675	1004242	2063512	4443429
		12 'F' forms	9973050	2001-02	12	1196766	658221	1795149	3650136
		12 'F' forms	7455283	2002-03	12	894633	331015	1341950	2567598
78	Shimnit Machine tools & Equipment LC/10/195552/0897	21 'C' forms	2074241	2000-01	4	82969	60568	124453	267990
		1 'D' form	15039909	2002-03	4	601596	222591	902394	1726581
79	Tablets India Ltd. LC/09/020426/0768	5 'C' and	1017510	2002-03	4	40700			
		11 'D' forms 10 'F' forms	383527	--do--	8	30682	26411	107073	204866
80	Sigma International LC/09/018886/0366	73 'C' forms 1 'D' form	1040111	2002-03	4	41604	15393	62406	119403

81	Vardhman Enterprises LC/08/124549/1187	17 'C' forms	26197923	2000-01	2	523958	382490	785937	1692385
		23 'C' forms	52072491	2001-02	2	1041450	572797	1562175	3176422
		25 'C' forms	98855582	2002-03	2	1977112	731531	2965668	5674311
82	Comfortoon Engg. Equip. LC/64/181660	7 'C' forms	6661665	2001-02	8	532933	293113	799399	1625445
		6 'C' forms	7045821	2002-03	8	563666	208556	845499	1617721
83	Shri Jai Durga Import (P) Ltd. LC/10/227716/0400	'C' forms	2185364	2002-03	4	87415	32343	131122	250880
84	Videocon Applicances LC/101/137488/589	49 'F' forms	130842939	2002-03	12	15701152	5809426	23551728	45062306
85	Tritonics India (P) Ltd. LC/72/136168/1288	104 C & D forms	62192778	2000-01	8	4975422	3632058	7463133	16070613
		87 C & D forms	79292327	2001-02	8	6343386	3488862	9515079	19347327
86	Siemens Ltd. LC/07/022792/0757	88 C&D forms	18744212	2001-02	8	1499536	824744	2249304	4573584
		67 C&D forms	10748681	2002-03	10	1074868			
			55650778	2002-03	8	4452062	2044964	8290395	15862289
87	PCI Ltd. LC/44/142889/1089	88 C&D forms	65704148	2000-01	4	2628165	1956365	4019928	8656245
		1 F form	647332	2000-01	8	51787			
		80 C&D forms	56961362	2001-02	4	2278454	1296642	3536296	7190469
		1 F form	988457	2001-02	8	79077			
88	Schneider Elect. (I) P Ltd. LC/97/179319/0495	291 'C' forms	706994928	2000-01	4	28279797	20644252	42419695	91343744
		10 'F' forms	1889855	2000-01	8	151188	110367	226782	488337
89	Priya Ltd. LC/95/193902/0497	60 'F' forms	78954580	2001-02	4	3158183	1737000	4737274	9632457
		18 'F' forms	3624620	2002-03	4	144984	53644	217476	416104
90	Saregama India Ltd. LC/100/081958/0966	103 'F' forms	29146077	2000-01	8	2331686	1702131	3497529	7531346
		14 C&D forms	13841979	2000-01	4	553679	404185	830518	1788382
		19 F forms	21011305	2001-02	8	1680904	924497	2521356	5126757
		18 C forms	35859498	2001-02	4	1434379	788908	2151568	4374855
91	Videocon International Ltd. LC/101/132126/0688	52 'F' forms	67523057	2000-01	12	8102766	5915019	12154149	26171934
		50 'F' forms	52759320	2001-02	12	6331118	3482115	9496677	19309910
		57 'F' forms	47328458	2002-03	12	5679415	2101384	8519122	16299921
92	Jwala Prasad & sons LC/101/197930/0897	3 'C' forms	2371563	2000-01	4	94862	69249	142293	306404
		8 'C' forms	10295627	2001-02	4	411825	226504	617737	1256066
		7 'C' forms	11195673	2002-03	4	447827	165696	671740	1285263
93.	Losung Automation (P) Ltd. LC/101/209672	31 'C' forms	7011421	2001-02	6	420685	398770	1087557	2211365
			7608817	2001-02	4	304353			
		33 'C' forms	2398468	2002-03	6	143908	371862	1507549	2884443
		21528115	2002-03	4	861124				
94	India Meditronic (P) Ltd. LC/90/232587/0700	12 C&D forms	12274881	2002-03	4	490995	181668	736492	1409155
95	Jawa Laboratories LC/101/168312	49 'C' forms	67590194	2001-02	4	2703607	1486984	4055410	8246001
		23 C&D forms	53585786	2002-03	4	2143431	793069	3215146	6151646



96	Pearl Drinks Ltd. LC/50/102731	5 'C' forms	1935494	2000-01	10	193549)	1282800	2635890	5675950
			9736409	2000-01	8	778912)			
		3 'F' forms	6539995	2000-01	12	784799)	156992	428160	870592
		4 'C' forms	2730453	2001-02	10	273045			
			154941	2001-02	8	12395			
	<b>Total</b>		<b>5683595361</b>			<b>303159607</b>	<b>158175950</b>	<b>454739380</b>	<b>916074937</b>

## Appendix-IX

(Referred to in paragraph 2.2.23)

### Acceptance of defective Forms

(Rupees)

Sl.No	Name & RC No. of dealer	Type of form & No.	Value of Form	Asst Year	Rate of tax %	Amt of tax	Interest	Total tax effect	Remarks
1.	Bansal Iron and Steel Co. LC/48/014457	'C' form 0018854	2593336	2002-03	4	103733	38381	142114	Details of bills not given in 'C' form.
2	DCM Benetton Ltd LC/101/162647	'C' form D-1 No.0196203	769531	2001-02	6	46172	25395	71567	CST No. of issuing dealer not available.
3.	Usha Shri ram Furniture Industries (P) Ltd. LC/99/134742/1288	'C' forms PB/AA/C-3557627	197926	2002-03	8	116179	42986	159165	CST No. of issuing dealer is for Apr.03 which does not pertain to this Assessment Year. Form is also not addressed to selling dealer.
		HR/96 1237861	56729	2002-03	8				Form not addressed to selling dealer
		4UPTTC-1996 1305707	995448	2002-03	8				Form not addressed to selling dealer.
		HR/96 0309421	128504	2002-03	8				Form not addressed to selling dealer.
		HR/96 2467595	<u>73630</u> <b>1452237</b>	2002-03	8				Form not addressed to selling dealer.
4	Arihant Traders LC/70/241811/0601	HR/96 0561285	92446	2001-02	8	32042	17623	49665	Transactions pertained to May 2001 whereas registration of the selling dealer relates to June 2001.
		UPTT/C-1997	<u>308081</u>						Form not addressed

		0445472	<b>400527</b>						to selling dealers.
5.	Bharti Exports LC/67/063860	C- Forms HR/96-2174432	292369	2002-03					Date of validity of RC w.e.f.1-4-2003, not for this year
		1218847	43576	--do--					Name of the selling dealer not given.
		RC/2003 12585718	138524	--do--					Validity date and RC not clear.
		HR/96 0862117	68944	--do--					Validity date not mentioned.
		PB/AA/C 3335719	<u>368118</u> <b>911531</b>	--do--	6	54692	20236	74928	3 bills of 2004 which do not pertain to this A.Y.
6.	Nova Galanicals (P) Ltd LC/64/223476/1099	02V 461818 dt.1-6-01	653120	2000-01	6	39187	28607	67794	Reg. no of issuing dealer not mentioned.
	--do--	02V954379 dt.29-3-03	699626	2001-02	6	41977	23087	65064	--do--
	--do--	'F' forms 4P TT/F-1995 007672 dt 20-2- 98	402892	2000-01	10	40289	29411	69700	'F' forms for multi months.
	--do--	4PTT/F-2001 0011439 dt.30-9-02 --do--440	387676	2001-02	10	38767	21322	60089	--do--
7	Allied Poly chem. (P) Ltd. LC/41/177328/0295	'C' form 11083241	1880818	2002-03	6	112849	41754	154603	Not addressed to selling dealer
8	Dynamic Industries LC/41/234253/0701	'F' form RF/98/00132487 RF/98/00132488 RF/98/00132489 RF/98/00132490	2142072 2320420 1570475 <u>1283412</u> <b>7316379</b>	2002-03	10	731638	270706	1002344	'F' forms without details of bill numbers, dates and amount of Branch Transfer

9	Good year India Ltd. LC/08/049279/1051	'F' forms N 934015 N 934018 N 934019 N 934020 N 934021 N 934022 N 934023 N 934024 N 934025 N 934026 N 934027 N 934011 N 934012 N 934013 N 934014 N 934016 N 934017 F-0327357 F-0327342 F-0327340	221692/- 231130/- 88750/- 14620/- 7567/- 52007/- 178250/- 191750/- 480925/- 88750/- 291350/- 398120/- 142410/- 399069/- 426872/- 88750/- 72837/- 177500/- 174150/- <u>256200/-</u> <b>3982699</b>	2002-03	10	398270	147360	545630	Full details e.g. RR/GR Nos & Dates, Dates of delivery etc were not filled in
10	Bihani Mfg. Co.(P) Ltd. LC/91/182036/0895	'C' form HR/96 1258443	11807042	2002-03	6	708423	262117	970540	'C' Form without CST No. of Purchasing Dealer.
11	S.Gopal & CO LC/91/214199/0499	10 'F' forms R-325212-221	324616052	2002-03	12	38953926	14412952	53366878	--do--
	<b>Total</b>		<b>357873466</b>			<b>41418144</b>	<b>15381937</b>	<b>56800081</b>	

**Note:**

Value of 18 'C' forms is of Rs. 2.85 crore

Value of 37 'F' forms is of Rs. 32.94 crore

**Total** **Rs. 35.79 crore**