

Appendix I
(Referred to in Paragraph 2.2.7.1)
Incorrect grant of exemption of tax against H forms

(Rupees in lakh)

Sl. No.	Name & RC no. of dealers	Sl. no. of H form	Value of form	Name and RC no. of Issuing dealer & Issuing state	Commodity	Assessment Year	Rate of tax (per cent)	Amount of tax	Interest	Penalty	Total tax effect	Nature of irregularity			
1.	R.K. Enterprises LC/39/39773/1289	B 182043	16.64	Anand Sales CST No. CE/0213 West Bengal	Auto parts	2003-04	10	1.66	0.87	2.50	5.03	Form was not issued			
2.	Lila Enterprises LC/66/063906/1075	P 428205	3675.50	Konika Enterprises CST No. 300721 West Bengal	Heat resistant rubber tube	2004-05	10	367.55	124.97	551.33	1043.85	Dealer is non-existent			
3.	Banga Sales LC/19/45101/0579	B 151244	27.41	Mohatta Commercial Enterprises CST No. 1980 A(RJ)G West Bengal	Carpet and chemical	2002-03	12	3.29	2.30	4.93	10.52	Form was not issued			
4.		B 151245	27.32					3.28	2.30	4.92	10.50				
5.		B 151246	24.73					2.97	2.08	4.45	9.50				
6.		B 151247	32.12					3.85	2.70	5.78	12.33				
7.		B 151243	38.50					4.62	3.23	6.93	14.78				
8.		B 151242	23.12					2.78	1.94	4.16	8.88				
9.		B 151241	11.95					1.43	1.00	2.15	4.58				
10.		Ayushi Plastic Delhi LC/78/230548/0500	B 171826					3.17	Plastic granules	2004-05	0.38		0.12	0.57	1.07
11.		Sahani Associated Pvt. Ltd. LC/17/231471/0500	B 141201					90.14	Motor parts	2003-04	10		9.01	4.69	13.52
12.	B 141204		8.66	2002-03	0.86	0.61	1.30	2.77							
13.	B 141207		9.76	0.98	0.68	1.47	3.13								
14.	B 182029		12.55	1.256	0.88	1.88	4.02								
15.	B 182037		15.87	2003-04	1.59	0.82	2.38	4.79							
16.	B 182038		14.85		1.49	0.77	1.16	3.42							
17.	Rubber Chemical LC/70/164879/0393		B 215131		80.70	Ball bearing	8.07	2.74		12.11		22.92			
18.	B 215132	78.53	7.85	2.67	11.78		22.30								
19.	B 215133	78.49	7.85	2.67	11.77		22.29								
20.	B 215134	81.61	8.16	2.77	12.24		23.17								

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21.	Ayushi Plastic LC/78/230548/0500	N 225910	64.43	J.M.D. (India) CST No. 1423/0380 Rajasthan	Plastic granules	2004-05	10	6.44	2.19	9.66	18.29	Form was not issued	
22.	Banga Sales Corpn. Delhi LC/19/45101/0579	M 377234	77.58	J.M.D. (India) CST No. 1423/0380 Rajasthan	Motor parts	2003-04	10	7.76	4.03	11.64	23.43		
23.	Banga Sales Corpn. Delhi LC/19/45101/0579	M 377233	115.44			2003-04		11.54	6.00	17.32	34.86		
24.		M 377232	111.54			2003-04		11.15	5.80	16.73	33.68		
25.		M 377231	145.96			2003-04		14.60	7.59	21.89	44.08		
26.		Motor Crafts (India) LC/76/07560266720/0903	N 225911			81.84		2004-05	8.18	2.78	12.28		23.24
27.	Prime Industries LC/47/265947/08/03	N 035945	144.42	Rajasthan Sales CST/0205/0423 Rajasthan	Electrical & electronic goods	2004-05		10	14.44	4.91	21.66		41.01
28.	Prime Industries LC/47/265947/08/03	N 035935	138.24	Rajasthan Sales CST/0205/0423 Rajasthan	Electrical & electronic goods	2004-05			13.82	4.70	20.74		39.26
29.		N 035933	171.62			2004-05			17.16	5.84	25.74		48.74
30.	Rubber Chemical LC/70/164879/0393	M 354618	56.84	Vishnu Trading Co. CST 1426/00393 Rajasthan	Auto parts	2003-04		10	5.68	2.96	8.53		17.17
31.	Rubber Chemical LC/70/164879/0393	M 354631	29.10			2003-04			12	3.49	1.82	5.24	10.55
32.		M 354629	55.80			2003-04	10		5.58	2.90	8.37	16.85	
33.		M 354630	56.95			2003-04	5.70		2.96	8.54	17.20		
34.		M 282152	55.73			2004-05	5.57		1.90	8.36	15.83		
35.		M 282160	51.55			2004-05	5.15		1.75	7.73	14.63		
36.		M 282155	47.82			2004-05	4.78		1.63	7.17	13.58		
37.	Rubber Chemical LC/70/164879/0393	M 461626	59.29	Meera & Co. CST No. 50310924 Punjab	Ball bearing	2003-04	8	5.93	3.08	8.89	17.90	Dealer is non-existent	
38.	Rubber Chemical LC/70/164879/0393	M461635	55.83			2003-04		5.58	2.90	8.38	16.86		
39.		M 461639	54.93			2003-04		5.49	2.86	8.24	16.59		
40.		M 461646	54.22			2003-04		5.42	2.82	8.13	16.37		
41.		M 171534	74.06			2004-05		7.41	2.52	11.11	21.04		
42.		M 171535	79.64			2004-05		7.96	2.71	11.95	22.62		
43.		M 171536	74.33			2004-05		7.43	2.53	11.15	21.11		
44.	Regal Metal & Ferro Alloys LC/52/15020/0791	M 461609	44.76	Nexo Industries (P) Ltd. CST No. 45619612 Punjab	Wire rod	2003-04	8	3.58	1.86	5.37	10.81	Form was not issued	

Sl. No.	Name & RC no. of dealers	Sl. no. of H form	Value of form	Name and RC no. of Issuing dealer & Issuing state	Commodity	Assessment Year	Rate of tax (per cent)	Amount of tax	Interest	Penalty	Total tax effect	Nature of irregularity
45	Komal Trading Co. LC/32/264417	M 160288	85.72	Surjit Traders ST No. 7274202 Punjab	Iron & steel bars	2003-04	8	6.86	3.57	10.29	20.72	Dealer is non-existent
46		M 160289	86.01			2003-04		6.88	3.58	10.32	20.78	
47		M 160290	84.84			2003-04		6.79	3.53	10.18	20.50	
48		M 160291	75.78			2003-04		6.06	3.15	9.09	18.30	
49		M 160292	78.74			2003-04		6.30	3.26	9.45	19.01	
50	Saurabh Sales Corpn LC/24/140811/1189	698161	1.85	Anil Trading Co. 400001/C/3222 Maharashtra	Motor parts	2002-03	10	0.18	0.13	0.28	0.59	Form was not issued
51		698190	1.37			2002-03		0.14	0.10	0.21	0.45	
52		698184	0.64			2002-03		0.06	0.04	0.10	0.20	
53		698229	0.38			2002-03		0.04	0.02	0.06	0.12	
54	Ayushi Plastic LC/78/230548/0500	H 292443	76.89	Exind Corporation 444001/C/511 Maharashtra	Plastic granules	2003-04		7.69	4.00	11.53	23.22	
55		H 292421	85.59			2003-04		8.56	4.45	12.84	25.85	
56		M 341702	57.57			2003-04		5.76	2.99	8.64	17.39	
57	Banga Sales Corpn. LC/19/45101/0579	M 341706	151.27		Motor parts	2003-04		15.13	7.87	22.69	45.69	
58		M 341703	83.85			2003-04		8.39	4.36	12.58	25.33	
59		M 341705	106.67			2003-04		10.67	5.55	16.00	32.22	
60		M 341704	107.17			2003-04		10.71	5.57	16.08	32.36	
61	Motor Craft (India) Delhi LC/76/0266720/0903	M 328211	85.22			2004-05		8.52	2.90	12.78	24.20	
62	Rubber Chemical LC/20/164879/0393	M 541722	27.64	Foam Centre 4000101/C/359 Maharashtra	P U foam	2003-04		2.76	1.44	4.15	8.35	
63		M 541723	28.21			2003-04		2.82	1.47	4.23	8.52	
64	Banga Sales Corpn. LC/19/45101/0579	M 341707	81.79	Shri Krishna Supply Agency (MAH/IR/1718) Maharashtra	Motor parts	2003-04		8.18	4.25	12.27	24.70	
65		M 341708	120.11			2003-04		12.01	6.25	18.02	36.28	
66		M 341709	123.62			2003-04		12.36	6.43	18.54	37.33	
67		M 341710	156.11			2003-04		15.61	8.12	23.41	47.14	
68		M 481431	49.36			2002-03		4.04	2.83	6.05	12.92	
69		M 481430	23.15			2002-03		2.32	1.62	3.47	7.41	
70		M 481429	30.87			2002-03		3.09	2.16	4.63	9.88	
71		M 481428	35.01			2002-03		3.502	2.45	5.25	11.22	
72		M 481427	25.54			2002-03		2.55	1.79	3.83	8.18	
73		M 481426	24.86			2002-03		2.49	1.74	3.73	7.96	

Sl. No.	Name & RC no. of dealers	Sl. no. of H form	Value of form	Name and RC no. of Issuing dealer & Issuing state	Commodity	Assessment Year	Rate of tax (per cent)	Amount of tax	Interest	Penalty	Total tax effect	Nature of irregularity
74.	Sahney Associates (P) Ltd. LC/73/23147/0500	M 551529	120.01			2002-03		1.20	0.84	1.80	3.84	Form was not issued
75.	Sahney Associates (P) Ltd. LC/73/23147/0500	M 261613	72.54	Shri Krishna Supply Agency (MAH/IR/1718) Maharashtra	Motor parts	2003-04	10	7.25	3.77	10.88	21.90	
76.		M 551530	9.82			2002-03		0.98	0.69	1.47	3.14	
77.		M 461639	9.21			2002-03		0.92	0.65	1.38	2.95	
78.		M 551536	15.12			2002-03		1.51	1.06	2.27	4.84	
79.	R.K. Enterprises LC/39/397731/1289	M 471321	25.50	Supreme Motors MAH/157261 Maharashtra	Auto parts	2002-03		2.55	1.79	3.83	8.17	
80.	R.K. Enterprises LC/39/39773/1289	M 438354	16.40	Bangalore Enterprises 400080/C/6800 Maharashtra		2003-04		1.64	0.85	2.46	4.95	
81.	Lila Enterprises LC/66/063906/1075	X 168769	3245.00	Konika Enterprise Maharashtra	Heat resistant rubber tube	2003-04		324.50	168.74	486.75	979.99	
		Total	11662.97					1149.79	515.89	1723.69	3389.37	

Appendix-II
(Referred to in paragraph 2.2.7.2)
Excess exemption claimed by dealers

(Rupees in lakh)

SI No.	Name & RC no. of dealer	Sl. no. of H form	Value of form	Name and RC No. of Issuing dealer & Issuing state	Value as per utilisation account	Difference amount	Commodity	Assessment Year	Rate of tax (percent)	Amount of tax	Interest	Penalty	Total tax effect					
1	PRJ Enterprises Ltd.	685958	99.45	Elysian Global	1.83	97.63	Auto rickshaw	2003-04	10	9.76	5.08	14.64	29.48					
2	LC/73/139713/1189	685957	914.00	Solution Ltd Maharashtra.	13.87	900.14				90.01	46.81	135.02	271.84					
3	Kamal Trading LC/32/264417	01 N 128076	16.24	Balaji Enterprises TIN 08951152390 Rajasthan	No UC furnished	16.24	Steel bars	2004-05	8	1.30	0.44	1.95	3.69					
4		01 N 128084	16.29			16.29				1.30	0.44	1.96	3.70					
5		01 N 128090	15.65			15.65				1.25	0.43	1.88	3.56					
6		01 N 128095	17.63			17.63				1.41	0.48	2.12	4.01					
7		01 N 128096	16.92			16.92				1.35	0.46	2.03	3.84					
8		01 N 128097	15.80			15.80				1.26	0.43	1.90	3.59					
9		01 N 128098	16.06			16.06				1.28	0.44	1.93	3.65					
10		01 N 128099	14.01			14.01				1.12	0.38	1.68	3.18					
11		Prime Industries LC/47/265947/0803	01 N 128091			106.72					106.72	Electrical & electronic goods		10	10.67	3.63	16.01	30.31
			Total			1248.77					15.70	1233.09				120.71	59.02	181.12

Appendix-III
(Referred to in paragraph 2.2.7.3)
Misutilisation of forms

(Rupees in lakh)

Sl. No.	Name & RC no. of dealers	Sl. no. of H form	Value of form	Name and RC no. of issuing dealer utilising form & state	Form issued in the name of (actually issued)	Commodity	Assessment Year	Rate of tax (per cent)	Amount of tax	Interest	Penalty	Total tax effect
1	Prime Industries LC/47/265947/08/03	33562	87.18	Pushkar Trading Rajasthan	Pushkar trading Rajasthan ¹	Electrical & electronic goods	2004-05	10	8.72	2.96	13.07	24.75
2	M/s. Kiran Udyog LC/102346/0684 TIN 07750102346	H/1 063793	4.17	Karson India, Kolkata CST 1942005 West bengal	Batra Enterprises LC/136591	Auto parts	2004-05		0.42	0.14	0.63	1.19
3	M/s. K.B. Enterprises LC/05/133965/1288	PB-A/H 017401	1.23	M/s. Varientra Overseas Pvt. Ltd. Punjab	M/s. Super Casting Ltd. RC No. 33862712	PVC pipe & plastics	2002-03		0.12	0.09	0.18	0.39
4	M/s. Gopal Sons Auto Industries, New Delhi LC/44/027460/678	PB-A/H 025782	1.24	M/s. Zodix Exports Punjab	M/s. Vidya Sons CST 469826-12	Auto parts	2003-04		0.12	0.06	0.19	0.37
		Total	93.82						9.38	3.25	14.07	26.70

¹ The dealer was absconding and an FIR has been filed by the Sales Tax Department for misutilisation of the form.

Appendix IV

(Referred to in paragraph 4.2)

Sl.No	Type of Vehicle	Transport vehicles registered upto 31 March 2005	Total vehicles due for fitness checking during 2006-07	Number of vehicles whose fitness was checked during 2006-07	Number of vehicles whose fitness was due to be checked during 2006-07
1	Medium passenger vehicle	1,470	1,470	329	1,141
2	High passenger vehicle	25,216	25,216	11,834	13,382
3	Light Goods vehicle	68,353	68,353	42,199	26,154
4	Medium Goods Vehicle	5,205	5,205	1,185	4,020
5	Heavy Goods Vehicle	53,562	53,562	3,450	50,112
6	Ambulance	1,990	1,990	461	1,529
7	Taxi	7,285	7,285	4,273	3,012
	Total	1,63,081	1,63,081	63,731	99,350

Amount due from the transport vehicles plying without having valid re-registration & re-fitness as on 31 March, 2007

Road Tax, Fitness Fee and Registration Fee due

(Rates and amount in rupees)

Sl. No	Type of Vehicle	No. of vehicles due for fitness checking but not done during 2006-07	Road Tax		Fitness Fee		Registration fee		Total
			Rates	Amount	Rates	Amount	Rates	Amount	
1	Taxi	3,012	605	18,22,260	200	6,02,400	300	9,03,600	33,28,260
2	MPV	1,141	1,130	12,89,330	300	3,42,300	400	4,56,400	20,88,030
3	HPV	13,382	1,915	2,56,26,530	400	53,52,800	600	80,29,200	3,90,08,530
4	LGV	26,154	665	1,73,92,410	200	52,30,800	300	78,46,200	3,04,69,410
5	MGV	4,020	940	37,78,800	300	12,06,000	400	16,08,000	65,92,800
6	HGV	50,112	1,430	7,16,60,160	400	2,00,44,800	600	3,00,67,200	12,17,72,160
7	Ambulance	1,529	665	10,16,785	200	3,05,800	300	4,58,700	17,81,285
(A) Total									20,50,40,475
(B) Penalty on road tax upto 100 per cent of Road Tax									12,25,86,275
Grant total (A+B)									32,76,26,750