

ANNEXURE – I

(Ref: Paragraph 1.12.4)

Yearwise, revenue head wise statements of remedial action taken notes due on Audit Paragraphs

Revenue Head	Sales Tax	Taxes on Agricultural Income	State Excise	Forest Receipts	Stamps and Registration Fees	Others	Total
Year of Report Date of presentation to the Legislature							
<u>1994-95</u> 4 March 1996	1						1
<u>1995-96</u> 11 March 1997						6	6
<u>1996-97</u> 23 April 1998						2	2
<u>1997-98</u> 19 February 1999						6	6
<u>1998-99</u> 21 February 2000						2	2
<u>1999-00</u> 1 March 2001	1					1	2
<u>2000-01</u> 11 March 2002	1	1					2
<u>2001-02</u> 16 June 2003	7	6			1	3	17
<u>2002-03</u> 28 June 2004	14	11	3	1		3	32
Total	24	18	3	1	1	23	70

ANNEXURE - II
Goods released without recording security deposit or advance tax collected
(Ref : Paragraph 2.2.6)

(Rs. in lakh)

Sl. No.	Name of Check post	Date of entry	Consignee/ Consigner	Name of goods	Value	Security Deposit due as noted in the Register
1.	Amaravila	1.1.2004	Not noted	Raw Rubber	5.11	1.12
2.	Karukutty	4-01	Jagajith Industries Kanjikode	IMFL	2.02	3.64
3.	„	2002-03	Ruchi Health Food Ltd.	Palm oil	3.66	0.34
4.	„	2003-04	Not noted	Rice and Wheat production	1.06	0.08
5.	„	2003-04	„	Body spray powder	11.56	5.32
6.	„	2003-04	„	Hydraulic Oil	9.58	6.61
7.	„	2003-04	„	„	9.58	6.61
8.	Cumbammettu	26.2.2001	„	Weighing machine	0.26	0.04
9.	„	25.5.2001	„	Tea	0.90	0.14
10.	„	16.6.2003	„	Electronic goods	1.68	0.31
11.	„	24.6.2003	„	Cast Iron Pipes	1.56	0.43
12.	„	29.5.2000	ABT Parcel Service	Cookware	2.22	0.53
13.	Meenakshipuram	2002-03	Not recorded	Molassess	4.08	0.75
14.	„	2000-01	„	Soap	1.41	0.34
15.	„	2000-01	„	Timber Logs	1.29	0.31
16.	„	2000-01	„	„	1.24	0.30
17.	„	2000-01	„	Base Oil (heavy)	1.25	0.30
18.	„	2000-01	„	G.I Sheet	5.21	0.42
19.	„	2000-01	„	Carbon black	3.20	0.77
20.	„	2000-01	„	Teak wood logs	3.78	0.91
21.	Naduppunni	2000-01	„	Machinery	0.67	0.11
22.	„	2003-04	„	Rectified spirit Paddy	9.83 0.84	4.52
23.	Velanthavalam	2002-03	„	Boomer straw	8.41	2.32
24.	„	2002-03	„	Eucalypts oil	3.13	0.29
25.	„	2002-03	„	Aluminium sheets	2.33	0.43
26.	„	2002-03	„	Clocks	1.00	0.28
27.	Walayar	2003-04	Kovalam Hotels Ltd	Polythene Mattings	4.47	0.12
28.	„	2003-04	Saradhi Industries Cochin	H.R Sheets	5.80	0.46
29.	„	2003-04	Cochin	Laminated sheet	7.91	2.18

(Rs. in lakh)						
Sl. No.	Name of Check post	Date of entry	Consignee/ Consigner	Name of goods	Value	Security Deposit due as noted in the Register
30.	„	2002-03	Cochin	Fax machine	8.60	1.38
31.	„	2002-03	Taj Hotel Cochin	Furniture	2.61	0.72
32.	„	2001-02	Ernakulam	TV, Cnetta	16.40	1.31
33.	„	2001-02	KTC Industries Wadakkancherry	Carbon Slury	0.46	0.11
34.	„	2001-02	Apollo Tyres Cochin	Process Oil	1.54	0.74
35.	„	2001-02	Falcon Agencies	Foot ware	0.76	0.18
36.	„	2002-03	Glasstech Industries	Glasses	16.02	4.42
37.	„	29.1.03	Javoor Textiles Thimchirayode	Readymade Garments	20.76	3.82
38.	„	12.3.03	Nammkkal/ Pathanamthitta	Rectified Spirit	9.29	2.14
39.	„	20.10.02	V.S.N.L Kochi	Tel. Printer	5.43	1.00
Total						55.81

ANNEXURE – III
Incomplete maintenance of Entry tax register
(Ref: Paragraph 2.2.6)

(Rs. in lakh)

Sl. No.	Name of Check post	Date of entry	Name of Importer	Name of goods	Value	Rate	ET notings as per register
1	Amaravila	-10-03	M/s Rajeev Gandhi Centre for Bio Technology, Trivandrum	Air handling unit	3.76	16%	0.60
2	Walayar	-4-2001	BSNL, Trivandrum	Air Conditioner	6.62	16%	1.06
3	„	11.7.2001	Lake Shore Hospital Kochi	Scanner	116.11	8%	9.29
4	„	18.4.2001	Ceat Ltd Kochi	Power Oil	1.65	30%	0.50
5	„	7.12.2002	Kerala State Electronic Development Corp.	Computer	10.00	4%	0.40
6	„	7.12.2002	Cochin University of Science and Technology	Computer	7.22	4%	0.29
7	„	1-03	Cochin Refineries, Cochin	Electrical goods	15.97	8%	1.28
8	„	12-03	Honda Silicon production, Kochi	Generator	25.62	12%	3.07
9	„	21.12.03	KSEB Kalamassery	ACSR conductor	6.38	12%	0.77
10	„	21.12.03	„	ACSR conductor	6.85	12%	0.82
11	„	24.12.03	Edanad Health Care Ltd. Chengannur	Medical equipments	17.50	8%	1.40
12	„	27.12.03	Molali lubricates , Thrissur	Lubricating Oil	3.72	24%	0.89
13	„	12.03	S.B.I Chalakudy	A.T.M	5.98	8%	0.48
14	„	12.03	S.B.I Chalakudy	A.T.M	5.98	8%	0.48
15	„	12.03	Gulf Lubricants, Thrissur	Lubricating Oil	5.56	24%	1.39
16	„	5.1.04	Castor Oil Ltd. Kanjikode	Lubricating Oil	7.00	24%	0.21
17	„	5.1.04	K.S.E.B, Palakkad	Electric Meter	23.03	8%	1.84
18	„	11.1.04	Technator Oil India Ltd. Cochin	Lubricating oil	3.85	24%	0.65
19	„	15.1.04	BSNL Cochin	Base transmission station	118.93	8%	11.91
20	„	21.1.04	KSEB Palakkad	Electric Meter	57.63	8%	4.61
21	„	22.3.04	Popular Vehicle Service, Kannur	Generator	5.89	12%	0.71
22	„	1.02	P.U Muhammed Ali Malappuram	Marble	4.95	12%	0.59

(Rs. in lakh)

Sl. No.	Name of Check post	Date of entry	Name of Importer	Name of goods	Value	Rate	ET notings as per register
23	„	1.02	Canara Bank Sasthamangalam	U.P.S	15.40	8%	1.23
24	Walayar	02.03	M/s Varghese Tripunithura	Grease Lubricating Oil	5.23	24%	1.26
25	„	31.7.00	Director, Institute of Animal husbandry & Veterinary, Palode, Tvm.	Freezer	17.33	16%	2.93
26	„	2000-01	The LIC of India Kottayam Division	Computer accessories	12.25	4%	0.49
27	„	2000-01	The LIC of India Kozhikode Division	Computer accessories	9.10	4%	0.36
28	„	2000-01	Sub Divisional Engineer Computer cell (Telephone) Ernakulam	Computer accessories	42.83	4%	1.71
29	“	7.11.00	MGM Hospital Puthoor Kollam	Scanner	4.61	8%	0.37
30	„	4.1.01	Akbar Alikhan 74347/Soorath	Maruthi Zen Lx	3.08	12%	0.37
31	„	5.1.01	School of Distance Education M.G University Kottayam	Xerox	5.55	8%	0.44
32	„	5.1.01	Calicut University UGC aided Centre, Calicut	Xerox	5.29	8%	0.42
33	„	2003-04	The Director Ground Water Department Trivandrum	PVC 150 nos. 1080 nos.	5.63	12%	0.68
34	„	2001-02	-	Qualis 10 nos.	25.14	12%	3.02
35	„	2001-02	DC Mills (P) Ltd. Alappuzha	Prefabricated Building materials	11.40	4%	0.46
36	„	2002-03	Dy. Chief Engineer, Electrical, Kottarakkara	Electrical goods	35.58	8%	4.27
37	„	2002-03	Plant Lipid Ltd, Kolenchery	F.G Hasan (Petroleum Product)	1.82	30%	0.55
38	„	2002-03	Indira Gandhi Co-op Hospital, Thalassery	C.T Scanner	16.60	8%	1.33
39	„	2002-03	Indira Gandhi Co-op Hospital, Thalassery	C.T Scanner	100.63	8%	8.05
40	„	29.7.02	Executive Engineer, K.S.E.B Kundara.	Electrical Wire	5.06	8%	0.40

(Rs. in lakh)

Sl. No.	Name of Check post	Date of entry	Name of Importer	Name of goods	Value	Rate	ET notings as per register
41	„	19.8.02	Chennai Petroleum Corporation, Alappuzha	Paraffin Wax	3.38	30%	1.01
42	„	11.9.02	Wipro GE Medical System Cochin	Ultra Sound Scanner	65.10	8%	5.21
43	„	2002-03	Not noted	Generator	7.31	8%	0.88
44	„	2002-03	Wipro Medical System Cochin	Scanner with Accessories	122.08	8%	9.78
45	„	2002-03	Srinivas Construction Ltd, Hyderabad	Excavator	16.89	12%	2.03
46	„	2002-03	Ex-Engineer, K.S.E.B, Angamaly	Electrical goods	13.09	8%	1.57
47	„	2002-03	-	Generator	15.61	8%	1.87
48	„	2002-03	Elite Mission Hospital Thrissur	Scanning Machine	40.07	8%	3.21
49	„	2002-03	K. Sitharam	Lubricating Oil Grease	2.39	24%	0.57
						Total	97.71

ANNEXURE – IV
Transit passes not entered in registers in circle offices
(Ref: Paragraph 2.2.7)

(Rs. in lakh)

Sl. No.	Issuing Check post	Transit Pass No. Date	Goods	Value	Consigner	Destination	Tax
1	Amaravila	<u>114</u> 2003/2004	Surgical goods	19.54	Kerala Latex India	Nagarcoil to Kundapura	1.80
2	..	<u>115</u> 2003/2004	Coconut	0.60	Y.S Base	Palukal to Kundapura	0.02
3	..	<u>118</u> 2003/2004	Packed Cashew Kernel	3.65	Krisons Agencies	K.K District to Delhi	0.34
4	..	<u>119</u> 2003/2004	Packed Cashew Kernel	3.68	Olam exports	K.K District to Ahamadabad	0.34
5	..	<u>122</u> 2003/2004	Packed Cashew Kernel	12.60	Olam exports	K.K District to Ahamadabad	1.16
6	..	<u>126</u> 2003/2004	Packed Cashew Kernel	9.52	Bindu Cashew Corporation	K.K District to Delhi	0.88
7	..	<u>148</u> 2003/2004	Raw Cashew	2.11	Western India Cashew KK District	K.K District to Goa	0.19
8	..	<u>163</u> 2003/2004	Raw Cashew	2.11	..	K.K District to Goa	0.19
9	..	<u>164</u> 2003/2004	Raw Cashew	2.11	..	K.K District to Goa	0.19
10	..	<u>165</u> 2003/2004	Raw Cashew	2.11	..	K.K District to Goa	0.19
11	..	<u>176</u> 2003/2004	Raw Cashew	2.11	..	K.K District to Goa	0.19
12	..	<u>177</u> 2003/2004	Raw Cashew	2.11	..	K.K District to Goa	0.19
13	..	<u>182</u> 2003/2004	Raw Cashew	1.61	Olam exports	Padathalathmoodu to New Mumbai	0.15
14	Velanthavalam	<u>406</u> 2002/2003	L.P.G	0.71	-	Mahe	0.11
15	..	<u>408</u> 2002/2003	L.P.G	0.73	-	Mahe	0.12

(Rs. in lakh)

Sl. No.	Issuing Check post	Transit Pass No. Date	Goods	Value	Consigner	Destination	Tax
16	„	<u>412</u> 2002/2003	L.P.G	0.71	-	Mahe	0.11
17	„	<u>432</u> 2002/2003	L.P.G	0.74	-	Mahe	0.12
18	„	<u>472</u> 2002/2003	L.P.G	0.74	-	Mahe	0.12
19	„	<u>437</u> 2002/2003	L.P.G	0.71	-	Mahe	0.11
20	„	<u>508</u> 2002/2003	Live Chicken	0.70	-	Mahe	0.06
21	„	<u>515</u> 2002/2003	Live Chicken	0.70	-	Mahe	0.06
22	„	<u>526</u> 2003/2003	Live Chicken	0.70	-	Mahe	0.06
23	Gopalapuram	<u>349</u> 2001/2002	Tyre & Tube	9.79	-	Mangalore	0.90
24	„	<u>415</u> 2001/2002	Automobile springs	27.97	-	Mangalore	2.57
25	„	<u>418</u> 2001/2002	Spring leaves	4.14	-	Mangalore	0.38
26	„	<u>422</u> 2001/2002	Spring leaves	4.14	-	Mangalore	0.38
27	„	<u>425</u> 2001/2002	Spring leaves	2.74	-	Mangalore	0.25
28	„	<u>440</u> 2001/2002	Washing Machine	4.94	-	Mangalore	0.91
29	„	<u>452</u> 2001/2002	Washing Machine	6.98	-	Mangalore	1.28
Total							<u>13.37</u>

ANNEXURE - V
Non levy of entry Tax
(Ref: Paragraph 2.2.9)

(Rs. in lakh)

Sl. No.	Name of check post	Date of entry	Name of Importer	Name of goods	Value	Rate	ET
1.	Amaravila	2003-04	Power grid Corporation of India, Trivandrum	245KV current Transformer	7.32	8%	0.59
2.	„	2003-04	Syndicate Bank, Trivandrum	Split A/c (2 pieces)	0.77	16%	0.12
3.	„	6.5.03	Geosam Mudavanmugal	Chairs	2.78	12%	0.33
4.	„	9.6.03	Divisional Engineer BSNL, Trivandrum	Computer & Accessories	15.15	4%	0.61
5.	„	1.7.03	Quilon Consulting Engineers, Trivandrum	Electric cables	9.17	12%	1.10
6.	„	8/2003	B.S.N.L	A/C parts	7.94	16%	1.27
7.	„	10/2003	Sathyaprakash & Brothers, Airport, Trivandrum	Micro processor based AC DC panels	3.34	4%	0.13
8.	„	23.10.03	Principal K.T.T.E Tooling Systems Thannimood, Trivandrum.	Computer	6.60	4%	0.26
9.	„	22.7.03	H.M Packings	L.M.V Trucker	3.52	12%	0.42
10.	„	29.12.03	Syndicate Bank Kesavadasapuram	A/C (split)	0.60	16%	0.10
11.	„	21.06.02	Not specified	Invertors	9.94	8%	0.80
12.	Bengara Manjeswar	8.3.04	TATA Project Ltd, Kundara	A.C.S.R conductors	22.27	12%	2.67
13.	„	13.2.04	Rubco huarts (P) Ltd., Thalassery	Paints	2.59	15%	0.39
14.	„	1.4.02	Malabar Cements Cherthala	Electrical cables	4.61	12%	0.55
15.	Bengara Manjeswar	15.8.02	Reliance Info com Ernakulam	Air conditioner	14.32	16%	2.29
16.	„	19.9.02	Adams Timbers – Industries,	Paint	2.62	15%	0.39

(Rs. in lakh)

Sl. No.	Name of check post	Date of entry	Name of Importer	Name of goods	Value	Rate	ET
			Tellicherry				
17.	Feroke	26.1.04	M/s Ajoy Acclytors Kochi	Generator	9.05	12%	1.09
18.	„	29.12.02	Federal Bank Chalappuram	Computer	0.88	4%	0.04
19.	Gopalapuram	5.3.04	-	Transformer	20.00	8%	1.60
20.	„	2000/01	-	U.P.S	1.50	8%	0.12
21.	Aryankavu	2003/04	T.K.M college of Engineering Kollam	Pentium computer printer	1.16	4%	0.05
22.	Aryankavu	01/02	-	Generator	8.50	12%	1.02
23.	Walayar	5.2.04	RDS Projects Kadavanthara	Generator	8.95	12%	1.07
24.	„	28.3.04	BSNL Thrissur	Electric Equipments	423.79	8%	33.94
25.	„	11.1.01	Bharath Hospital Azad Lane, Kottayam	Scanner	90.00	8%	7.20
26.	„	19.1.01	National Hospital Calicut	Refrigerator water chiller	76.90	12%	9.23
27.	„	2/01	NCERT Techno part, Trivandrum	Computer goods	58.87	4%	2.35
28.	„	4/01	Nas & Dymas Premkumar	Generator	5.34	12%	0.64
29.	„	16.6.01	M.G.M Hospital, Kollam	Scanner	3.01	8%	0.24
30.	„	26.6.01	Telephone Ex-change Chengannor	Generator	6.27	12%	0.75
31.	„	11.7.01	S.N Trust Medical Hospital, Kollam	Scanner	45.08	8%	3.61
32.	„	26.4.02	DE(CTSD), BSNL, Ernakulam	Electrical cable	10.47	12%	1.26
33.	„	2.9.02	Hindustan News Print Ltd, Kottayam	Electrical goods	37.52	8%	3.00
34.	„	03/04	Amala Institute of Medical science, Thrissur	Ceramic tiles	2.54	12%	0.31

(Rs. in lakh)

Sl. No.	Name of check post	Date of entry	Name of Importer	Name of goods	Value	Rate	ET
35.	„	03/04	Poduval Industries Edayar, Kochi	Generator set	6.00	12%	0.72
36.	„	03/04	Principal Government Ayurveda college Trivandrum	Hospital Equipments	2.27	8%	0.18
37.	„	03/04	Superintendent Medical College Hospital Calicut	Surgical Instruments	41.96	8%	3.34
38.	„	01/02	Malabar Breweries Veloor	Pipe fitting	17.21	4%	0.69
39.	Muthanga	11.7.02	Kerala State Co-operative Hospital Medical Centre, Pariyaram	Tables	4.12	12%	0.51
40.	„	01/02	Chief A/O Telcom Ernakulam	Invertors	29.44	8%	2.36
41.	„	01/02	Chief A/O Telecom Ernakulam	Computer & Accessories	31.13	4%	1.25
42.	„	02/03	Instrumentation Ltd Kanjikode	Generator	1.30	12%	0.16
43.	„	02/03	BSNL Trivandrum	Computer parts	3.04	4%	0.12
44.	„	2000/01	M/s Mariyan Medical Centre Palai	Computer accessories	13.01	4%	0.52
45.	„	2000/01	M/s Snow cap Ice crème (Pvt) Ltd Cochin	Techno freeze 1 case	17.43	16%	2.79
46.	„	2000/01	M/s Comihead float (p) Ltd. Kadavanthara Cochin	Techno freeze 1 case	17.43	16%	2.79
47.	„	2000/01	M/s Archana Industries	Diesel generator set	2.94	12%	0.35
48.	„	2000/01	M/s Shenoy's Enterprises Fort Road Kannur	Diesel generator set	3.07	12%	0.37
49.	Muthanga	5.3.03	Cochin Shipyard	Uniflex cable	5.65	12%	0.68
50.	„	22.7.02	Not recorded	Granite tiles	1.01	12%	0.12
Total							<u>96.49</u>

ANNEXURE – VI**Non levy of entry tax on goods imported but not used for manufacture of other goods****(Rs. in lakh)**

Sl. No.	Name of check post	Date of entry	Name of Importer	Name of goods	Value	Rate	ET
1.	Amaravila	26.5.03	English India clays	Iron	3.88	4%	0.16
2.	Bengara Manjeswar	18.3.04	Paramount Food Pvt. Ltd	Iron & Steel	9.25	4%	0.37
3.	Gopalapuram	12/02	-	Paraffin Wax	3.57	4%	0.14
4.	Bengara Manjeswar	16.4.02	District Panchayat Kannur	Bitumen	1.06	30%	0.32
5.	Meenakshipuram	2003/04	M/s Jaya Auto (Pvt) Ltd.	Lubricating Oil	5.71	24%	1.37
6.	Velanthavalam	10.5.02	-	Timber	0.75	12%	0.09
7.	Walayar	17.1.04	G.T.N Textiles Always	HSD	4.44	24%	1.06
8.	„	20.5.01	Philip Carbon black, Cochin	Iron sheet	11.25	4%	0.45
9.	„	6/01	KSEB	Steel	2.82	4%	0.11
10.	„	6/01	KSEB	Steel	2.55	4%	0.10
11.	„	01/02	SDE Stores BSNL Gandhinagar, Ernakulam	Steel tube sheets	4.76	4%	0.19
12.	„	01/02	KSEB Kollenkode	Iron structural	6.28	4%	0.25
13.	Walayar	01/02	Malabar Breweries Thrissur	Pre-fabricated steel building materials	10.25	4%	0.41
14.	Bengara Manjeswar	16.4.02	District Panchayat Kannur	Bitumen	1.06	30%	0.32
15.	Bengara Manjeswar	16.5.02	Kattakkal Grama Panchayat	Bitumen	1.06	30%	0.32
16.	Gopalapuram	4.11.02	Chandragiri Construction company Kozhikode	Bitumen	1.06	30%	0.32
	Total						<u>5.98</u>

(Ref: Paragraph 2.2.9)

Annexure VII
Application of incorrect rate of tax
(Ref: Para 2.4)

(In lakh of rupees)

Sl. No.	Name of Office/ No. of cases	Commodity	Assessment year/ Month of assessment	Rate applicable	Turn-over	Tax short levied and surcharge	Remarks
				Rate applied (In per cent)			
1.	<u>STO, Special Circle, Thiruvananthapuram</u> 1	Works contract (installation of elevator)	<u>1999-2000</u> March 2003	<u>14</u> 5	71.73	7.10	After this was pointed out in September 2003, the Government intimated in July 2005 that the Assessing Authority had revised the assessment in September 2004 and the amount had been advised for revenue recovery. Further report was not received (December 2005).
2.	<u>STO, Special Circle, Alappuzha</u> 1	Polyester fibre yarn	<u>1998-99</u> February 2003	<u>10</u> 4	97.45	5.85	After this was pointed out in July 2003, the Department revised the assessment in March 2004 raising additional demand of Rs 5.85 lakh. Government informed in March 2005 that the additional demand created was advised for revenue recovery. Further report was not received (December 2005).
3.	<u>STO, Special Circle II, Ernakulam</u> 1	Plaster of paris and cotton crepe bandages	<u>1999-2000</u> November 2002	<u>10</u> 8	129	2.83	After this was pointed out in December 2003, Government stated that the items fall under entry 80 relating to medicated bandages, surgical cotton and absorbent cotton etc. The reply is not tenable that the commodity plaster of paris and cotton crepe bandages etc., cannot be classified as medicated bandages. Further report was not received (December 2005).

(In lakh of rupees)

Sl. No.	Name of Office/ No. of cases	Commodity	Assessment year/ Month of assessment	Rate applicable	Turn-over	Tax short levied and surcharge	Remarks
				Rate applied (In per cent)			
4.	STO, Special Circle, <u>Mattancherry</u> 1	Cotton/ elastic bandages, plaster of paris and cast padding	<u>1998-99</u> October 2002	<u>10</u> 8	92.40	2.03	After this was pointed out in December 2003, Government informed in December 2005 that the assessing authority had initiated action to revise the assessment. Further report was not received (December 2005).
5.	<u>STO, Second Circle, Ernakulam</u> 1	Public address system	<u>2002-03</u> March 2004	<u>12</u> 8	35.68	1.64	After this was pointed out by Audit in May 2004, Government informed in December 2005 that the items dealt with by the dealer were included in the IT policy. The reply is not tenable as the goods sold were entirely different from goods included in the IT policy. Further report was not received (December 2005).
6.	<u>STO, Special Circle I, Ernakulam</u> 2	Works contract – reconditioning work of damaged compressors	<u>1998-99</u> March 2003	<u>12.5</u> 10	55.63	1.53	After this was pointed out in November 2003, Government stated in November 2005 that steps had been taken to rectify the mistake. Further report was not received (December 2004).
		Compact disc	<u>1998-99</u> February 2003	<u>10</u> 6	29.14	1.28	After this was pointed out in December 2003, Government informed that DC(Appeals) had directed to assess the item at six per cent as per SRO 301/99. The reply is not tenable as the SRO has effect from 1 April 1999 only. Further report was not received (December 2005).
7.	<u>STO, Special Circle, Kollam</u> 1	Titanium dioxide	<u>1999-2000</u> March 2004	<u>15/20</u> 4	14.67	2.25	After this was pointed out in July 2004, Government stated that the assessment had been revised. Further report had not been received (December 2005).

(In lakh of rupees)

Sl. No.	Name of Office/ No. of cases	Commodity	Assessment year/ Month of assessment	Rate applicable	Turn-over	Tax short levied and surcharge	Remarks
				Rate applied (In per cent)			
8.	STO, Special Circle III, Ernakulam 1	Synthetic rubber and carbon black	1996-97 November 2000	$\frac{12.5}{8}$	41.06	2.09	After this was pointed out in August 2001, the Department revised the assessment in March 2002 creating an additional demand of Rs 2.09 lakh. Government informed that the amount had been collected.
				$\frac{10}{8}$	3.04		
9.	STO, Special Circle (Hill Produce), Mattancherry 1	Coffee powder sold under brand name 'Tata Kappi'	1999-2000 March 2004	$\frac{12.5}{12}$	340	1.87	After this was pointed out in April 2004, Government stated that Tata Coffee was French coffee and was tax leviable at eight per cent. The reply was not tenable as French coffee was also coffee powder and hence coffee powder sold under brand name would attract tax at 12.5 per cent. Further report was not received (December 2005).
10.	STO, Vaikom 1	Call Monitor	2001-02 March 2003	$\frac{12}{4}$	17.39	1.55	After this was pointed out in November 2003, the Assessing Authority revised the assessment in July 2004. Further report had not been received (December 2005).
11.	Office of the Deputy Commissioner, Commercial Taxes, Wayanad 1	Works contract – civil works	1998-99 March 2004	$\frac{8}{6}$	50.13	1.10	After this was pointed out in June 2004, the Department revised the assessment and informed in January 2005 that the entire amount had been covered under revenue recovery. Collection particulars had not been received (December 2005).
	Total					31.12	