

## Appendix 30

## Chapter VI: Status and adequacy of 'follow up' action in selected post –VDIS-1997 assessments

## Selected number of cases relating to the States as per Lists

(Reference to para No. 6.3.3)

State	List-1	List-2	List-3	List-4	List-5	List-6	List-7	List-8	List-9	List-10	List-11	Total
Andhra Pradesh	28	507	77	1	29	516	3	0	2	283	10	1456
Assam	3	56	190	0	420	384	0	0	1	7	2	1063
Bihar & Jharkhand	15	119	21	0	91	364	0	0	4	35	28	677
Chandigarh (UT)	5	53	40	0	0	51	0	0	1	10	12	172
Delhi	20	502	223	0	170	327	8	0	6	114	24	1394
Gujarat	23	654	177	2	75	581	7	0	14	137	621	2291
Haryana	5	81	12	0	42	57	0	0	0	10	0	207
HP	0	19	12	2	1	1	0	0	3	0	0	38
Karnataka	94	501	476	0	22	865	5	0	5	268	269	2505
Kerala	66	191	235	1	1	5	0	0	0	86	0	585
Maharashtra	22	1646	498	0	83	608	13	23	25	714	0	3632
Madhya Pradesh	1	276	43	1	25	122	1	0	4	18	3	494
Orissa	4	73	37	0	188	243	0	0	1	9	0	555
Punjab	26	338	74	2	181	690	0	0	64	56	42	1473
Rajasthan	22	518	79	0	62	968	0	0	1	27	30	1707
Tamil Nadu	161	593	508	1	162	777	4	0	4	218	252	2680
Uttar Pradesh	18	780	159	1	655	555	3	0	3	95	111	2380
West Bengal	12	432	223	0	727	857	2	0	3	211	56	2523
<b>Total</b>	<b>525</b>	<b>7339</b>	<b>3084</b>	<b>11</b>	<b>2934</b>	<b>7971</b>	<b>46</b>	<b>23</b>	<b>141</b>	<b>2298</b>	<b>1460</b>	<b>25832</b>

- List-1 : Certificate issued but tax paid after the prescribed period  
List-2 : New Assesseees  
List-3 : Declaration made but tax and interest not paid  
List-4 : Long term capital loss shown by applying indexed cost of acquisition  
List-5 : New Assesseees declared Gold  
List-6 : New Assesseees declared Silver  
List-7 : New Assesseees declared Real Estates  
List-8 : Invalid declarations but certificate issued  
List-9 : Multiple declarations made and accepted  
List-10 : No tax paid and certificates not issued  
List-11 : Jewellery declared but certificate not issued

### Appendix 31

#### Non-production of records (Reference to para No. 6.3.4)

State	Number of cases requisitioned	Number of cases produced by the department	Percentage of non production with reference to total number requisitioned
(1)	(2)	(3)	(4)
Andhra Pradesh	1490	561	62.35
Assam	873	279	68.04
Bihar & Jharkhand	698	108	84.53
Chandigarh (UT)	130	15	88.46
Delhi	1372	381	72.23
Gujarat	1185	270	77.22
Haryana	105	52	50.48
Himachal Pradesh	25	11	56.00
Karnataka	2438	766	68.58
Kerala	567	271	52.20
Maharashtra	3632	377	89.62
Madhya Pradesh	428	77	82.01
Orissa	541	159	70.61
Punjab	1178	89	92.44
Rajasthan	744	153	79.44
Tamil Nadu	2478	1004	59.48
Uttar Pradesh	2072	219	89.43
West Bengal	1897	114	93.99
<b>Total</b>	<b>21853</b>	<b>4906</b>	<b>77.55</b>

## Appendix 32

Cases where tax was not paid by the declarants  
(Reference to para No. 6.4.28)

(Rs. in crore)

State	No. of cases requisitioned	Cases produced to audit	Cases could not be verified since records partly available	Cases where tax was paid and certificates issued	Remedial action initiated/taken	Remedial action not taken	Tax effect of Col. 6 & 7	Remarks
1	2	3	4	5	6	7	8	9
Andhra Pradesh	301	77	6	3	8	60	138.96	5 cases had become time barred
Assam	7	3				3	0.05	
Bihar & Jharkhand	38	4				4	0.10	
Delhi	114	31	26	2		3	6.07	
Gujarat	827	761		729	14	18	0.61	Interest of Rs.8.33 lakh not levied in one case where remedial action was taken
Haryana	2	2			2		0.03	Addition was short computed in one of the cases by Rs.0.03 crore
Karnataka	253	45			1	44	3.07	Interest was levied short by Rs.42000 in the case in which remedial was taken
Kerala	81	18			11	7	0.18	Mistakes were noticed in the assessments when remedial action had been initiated with revenue effect of Rs.5.90 lakh
Madhya Pradesh	17	7			4	3	4.90	
Maharashtra	714	87	71		2	14	11.87	Irregularities in remedial action taken resulted in revenue effect of Rs.8.40 crore
Orissa	9	8			1	7	2.66	Demand noticed in one case in which remedial action initiated could not be served due to want of whereabouts of the declarants tax effect Rs.2.18 crore
Punjab	37	11	9	2				
Rajasthan	11	11	5	3	3			
Tamil Nadu	214	79	23		40	16	2.74	Time barred - 10 cases Rs. 44.65 lakh Irregularities in remedial action taken in 4 cases Rs.11.94 lakh
UT Chandigarh	10	3	3					
Uttar Pradesh	85	12	12					
West Bengal	146	8	5			3	0.01	
<b>Total</b>	<b>2866</b>	<b>1167</b>	<b>160</b>	<b>739</b>	<b>86</b>	<b>182</b>	<b>171.25</b>	

Appendix 33

**Cases of declaring jewellery and tax not paid**  
(Reference to para No. 6.4.32)

State	No. of cases requisitioned	Cases produced to audit	No. of cases where tax paid and certificate issued	No. of cases where assets other than jewellery were declared	Out of the cases produced remedial action could not be verified since records were produced partly	Action taken	No remedial action taken	Remarks
1	2	3	4	5	6	7	8	9
Andhra Pradesh	23	7	-	-	7	-	-	-
Assam	2	1	-	-	1	-	-	-
Bihar & Jharkhand	29	1	-	-	1	-	-	-
Delhi	24	1	-	-	1	-	-	-
Gujarat	147	27	-	-	27	-	-	-
Karnataka	247	43	-	-	43	-	-	-
Madhya Pradesh	1	1	-	-	1	-	-	-
Maharashtra	588	40	-	40	-	-	-	-
Punjab	33	6	-	-	6	-	-	-
Rajasthan	6	6	-	-	6	-	-	-
Tamil Nadu	319	206	6	89	51	52	8	No action was taken in 8 cases involving tax effect of Rs.0.99 crore. Out of 52 cases that had been taxed under normal provisions of the Act, irregularity in assessment was noticed in one case with tax effect of Rs.0.88 lakh.
Uttar Pradesh	103	1	-	-	1	-	-	-
West Bengal	36	2	-	-	2	-	-	-
<b>Total</b>	<b>1558</b>	<b>342</b>	<b>6</b>	<b>129</b>	<b>147</b>	<b>52</b>	<b>8</b>	