



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest

**Report of the  
Comptroller and Auditor General of India on  
State Revenues  
for the period ended March 2023**



**Government of Chhattisgarh**

**Report No. 01 of 2026**

**(Performance and Compliance Audit – Civil)**

**Report of the  
Comptroller and Auditor General of India on  
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## TABLE OF CONTENTS

Subject	Reference to	
	Paragraph(s)	Page(s)
<i>Preface</i>		vii
<i>Overview</i>		ix
<b>CHAPTER I - INTRODUCTION</b>		
About this Report	1.1	1
Trends of Revenue Receipt	1.2	1
Authority for audit	1.3	7
Analysis of arrears of revenue	1.4	7
Response of the Government/departments to Audit	1.5	9
Acknowledgement	1.6	11
<b>CHAPTER II – PERFORMANCE AUDIT</b>		
<b>State Tax (GST) Department</b>		
Performance Audit on “Electronic waybills system under goods and services tax”	2	13
<b>CHAPTER III – COMPLIANCE AUDIT</b>		
<b>State Tax (GST) Department</b>		
Subject Specific Compliance Audit on “Department’s Oversight on GST Payments and Returns Filing Phase-II”	3	45

## Appendices

Appendix No.	Subject	Reference to	
		Para no.	Page
2.1	Key Problem Areas	2.8	71
2.2	Nature of Discrepancy: Scope limitation due to documents not produced	2.10.1	72
2.3	Nature of Discrepancy: Ineligible taxpayers continuing under Composition Scheme	2.11.1.1	77
2.4	Nature of Discrepancy: Generation of EWBs by cancelled taxpayers	2.11.1.2	78
2.5	Nature of Discrepancy: Generation of multiple EWBs on the strength of same/similar Invoices	2.11.1.3	79
2.6	Nature of Discrepancy: Generation of EWBs by the taxpayers who had filed Nil Returns	2.11.1.5	80
2.7	Nature of Discrepancy: Generation of EWBs by Non-Filers of GST Returns	2.11.1.6	81
2.8	Nature of Discrepancy: Non-discharge of tax liability by taxpayers identified by KPAs	2.11.2.1	82
2.9	Nature of Discrepancy: Availment of ineligible ITC by taxpayers identified by KPAs	2.11.2.2	85
2.10	Nature of Discrepancy: Generation of EWBs against risky vehicles-possible passage of incorrect ITC	2.11.2.3	87
2.11	Nature of Discrepancies: Deviations noticed in interception of vehicles	2.13.1	88
2.12	Nature of Discrepancy: Delay in Set-off of tax and penalty	2.13.2.1	89

2.13	Nature of Discrepancy: Release of vehicles without ensuring set-off of tax and penalty collected during interception of vehicle	2.13.2.2	91
2.14	Nature of Discrepancy: Short levy of tax and penalty on intercepted of vehicles	2.13.2.3	92
3.1	Statement showing the details of allocation of sample for different categories of audit	3.5(iii)	93
3.2	Statement showing the details of non/late filers identified during 2020-21	3.8.1	115
3.3	Statement showing the details of non-levy of interest on delayed payment of tax (2020-21)	3.8.1	116
3.4	Statement showing the details of ASMT-10/Show Cause Notices issued during 2020-21	3.8.2	117
3.5	Statement showing the details of cancellation of registration and non-filing of final returns (GSTR-10) during 2020-21	3.8.3(a)	118
3.6	Statement showing the details of delayed cancellation of registration on taxpayers' application	3.8.3(b)	119
3.7	Statement showing the details of data analysis of the taxpayers	3.9	120
3.8	Statement showing the details of data analysis of the taxpayers	3.9.1	122
3.9	Statement showing the details of cases where amount recovered at the instance of audit	3.9.1	125
3.10	Statement showing the details of cases where show cause notices issued to the taxpayers	3.9.1	127
3.11	Statement showing the details of cases where ASMT-10 issued to the taxpayers	3.9.1	134
3.12	Statement showing the details of cases where replies are without specific explanation	3.9.2.1	135

3.13	Statement showing the details of cases where records not produced by the taxpayers in detailed audit for the year 2018-21	3.10	136
3.14	Statement showing the details of cases where interest was not paid by the taxpayers	3.11(a)	146
3.15	Statement showing the details of Excess Input Tax Credit for the period 2018 -21 (Granular record not received)	3.12(a)(I)	148
3.16	Statement showing the details of Excess Input Tax Credit for the period 2018 to 2021 (Granular record received)	3.12(a)(II)	149
3.17	Statement showing the details of Un-reconciled Input Tax Credit in Table 8D of GSTR-9 for the period 2018 to 2021 (Granular record not received)	3.12(b)(I)	150
3.18	Statement showing the details of Un-reconciled Input Tax Credit in Table 8D of GSTR-9 for the period 2018 to 2021 (Granular record received)	3.12(b)(II)	152
3.19	Statement showing the details of Excess Input Tax Credit under RCM for the period 2018 - 21 (Granular record not received)	3.12(c)(I)	153
3.20	Statement showing the details of Excess Input Tax Credit under RCM for the period 2018 to 2021 (Granular record received)	3.12(c)(II)	154
3.21	Statement showing the details of Un-reconciled Input Tax Credit in Table 6J of GSTR-9 for the period 2018 - 21 (Granular record not received)	3.12(d)(I)	155
3.22	Statement showing the details of Un-reconciled Input Tax Credit in Table 6J of GSTR-9 for the period 2018 to 2021 (Granular record received)	3.12(d)(II)	157

3.23	Statement showing the details of non/short reversal of Input Tax Credit in respect of exempted/Nil Supplies for the period 2018 to 2021 Rule 42 (Granular record not produced)	3.12(e)	158
3.23 (a)	Statement showing the details of non/short reversal of Input Tax Credit in respect of exempted/Nil Supplies for the period 2018 to 2021 Rule 43 (Granular record not produced)	3.12(e)	160
3.24	Statement showing the details of unreconciled Input Tax Credit in Table 12F of GSTR-9C for the period 2018 to 2021 (Granular record not produced)	3.12(f)(I)	161
3.24 (a)	Statement showing the details of un-reconciled ITC in Table 12F of GSTR-9C for the period 2018 to 2021 (Granular record produced)	3.12(f)(II)	162
3.25	Statement showing the details of non/short payment of tax for the period 2018 - 21 (Granular record not produced)	3.13(a)(I)	163
3.26	Statement showing the details of non/short payment of tax for the period 2018 -21 (Granular record produced)	3.13(a)(II)	164
3.27	Statement showing the details of un-reconciled total turnover in 5R of GSTR-9C for the period 2018 - 21 (Granular record not produced)	3.13(b)	165
3.28	Statement showing the details of un-reconciled taxable turnover in Table 7G GSTR-9C for the period 2018 - 21 (Granular record not produced)	3.13(c)	166
3.29	Statement showing the details of un-reconciled tax payment in Table 9R GSTR-9C for the period 2018 - 21 (Granular record not produced)	3.13(d)	167

## **PREFACE**

This Report for the year ended 31 March 2023 has been prepared for submission to the Governor of Chhattisgarh under Article 151 of the Constitution of India.

The Report contains significant results of the performance audit and compliance audit of State Tax Department (Goods and Services Tax) of the Government of Chhattisgarh.

The instances mentioned in this Report are those which came to notice in the course of test audit for the period 2022-23 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports. Instances relating to the period subsequent to 2022-23 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

## Overview

This Report is structured in three chapters and contains significant results of one Performance Audit on “**Electronic Waybills System under Goods and Services Tax**” and Subject Specific Compliance Audit (SSCA) on “**Department’s oversight on Goods and Services Tax payments and Returns filing**”.

### Chapter I

This chapter presents the planning and extent of audit and a brief analysis on the revenue of departments along with responses of Government to the Audit Inspection Reports/Audit Reports.

Total receipts of the Government of Chhattisgarh for the year 2022-23 were ₹ 93,877.13 crore. The revenue raised by the State Government amounted to ₹ 48,370.54 crore comprising tax revenue of ₹ 33,122.30 crore and non-tax revenue of ₹ 15,248.24 crore. The receipts from Government of India were ₹ 45,506.59 crore (States’ share of divisible Union taxes: ₹ 32,358.26 crore and Grants-in-aid: ₹ 13,148.32 crore). Thus, the State Government’s own contribution was 52 *per cent* of the total revenue.

*(Paragraph 1.2)*

Arrears of revenue of ₹ 8,585.80 crore were outstanding in six departments (Mining, Excise, Transport, Electricity, Registration and Taxes on sales, trade etc.) of the State. Out of the total arrears, ₹ 4,371.29 crore were outstanding for more than five years. Four departments viz., Forest, Public Works, Land Revenue and Water Resources did not respond and therefore information on arrears of revenue could not be included in the Report.

*(Paragraph 1.4)*

The Public Accounts Committee (PAC) discussed 221 paragraphs and recommendations on 141 paragraphs were given. Actions Taken Notes (ATN) in respect of 75 paragraphs have not been received.

*(Paragraph 1.5.1)*

Analysis of IRs issued up to 31 March 2023, revealed that 10,401 paragraphs relating to 2,377 IRs issued between 1994-95 and 2022-23 remained outstanding at the end of April 2024. Out of 92 IRs issued during 2022-23, Audit did not receive even the first reply in respect of 43 IRs (46.74 *per cent*) from the Heads of Offices.

*(Paragraph 1.5.2)*

## **Chapter II**

This chapter deals with the findings of Performance Audit (PA) on “Electronic waybills system under goods and services tax”. Significant results of audit that featured in this chapter are summarized below:

### **Performance Audit on “Electronic waybills system under goods and services tax”**

Audit noticed deficiencies in the Common Portal of EWB system. The EWB system allowed generation of EWBs by composite taxpayers for their inter-State trades, cancelled taxpayers, transactions which were effected through risky vehicles/two-wheelers, Nil return filers, Non-filers of GST returns. The system also allowed generation of multiple EWBs for the same/similar invoice.

*(Paragraph 2.11.1)*

Audit noticed 29 instances of non-compliance to the provisions of the Act/Rule related to non-discharge of tax liability (20 cases), availment of ineligible ITC (four cases), incorrect passing of ITC (five cases) involving potential tax effect of ₹ 20.34 crore

*(Paragraph 2.11.2)*

Audit analysed data on EWBs generated during 2018-19 to 2021-22 of a risk-based sample of 1,719 taxpayers (excluding the substantive audit sample) of 30 circles and found that the EWB system allowed Generation of Inter-State EWBs by Composition taxpayers, Generation of EWBs by Composition taxpayers who had crossed prescribed threshold limit, Generation of EWBs by Non-filers of GST Returns, Generation of EWBs by Cancelled taxpayers, Generation of duplicate EWBs using same Invoice.

*(Paragraph 2.11.5)*

Audit scrutiny of the extent of effectiveness of the usage of Analytical Reports by the Preventive Unit and found through data analysis that 25 EWBs were generated by or on behalf of un-registered persons (URP) in the State with the assessable value of ₹ 34.77 crore during the period 2018-19 to 2021-22 for outward supplies. Each of these EWBs had an assessable value of more than ₹ 40 lakhs.

*(Paragraph 2.12.2.1)*

Audit noticed deficiencies in use of Analytical Reports generated in EWB common portal. Audit observed in five selected taxpayers that they generated 143 EWBs during the months of June 2021, August 2021 and March 2022 for outward supplies having assessable value of ₹ 16.33 crore against which vehicle movement was not recorded as per B-1 report. Audit cross verified the invoices mentioned in these EWBs, with the related GSTR-1 returns and found that in respect of all the taxpayers, all the invoices were reported in the GSTR-1 returns resulting in passing of irregular ITC of ₹ 2.94 crore without the actual movement of goods to the consignees.

*(Paragraph 2.12.2.2)*

Audit verified the effectiveness of anti-evasion measures in the Department and found that preventive/enforcement activities of the Department in enforcing

EWB provisions is not adequate. For this, 50 out of 603 booked cases pertaining to Raipur Commissionerate were selected for scrutiny and noticed in 30 booked cases that there was a delay ranging from 8 to 1981 days in set-off of tax and penalty collected during interception of vehicles by the department.

*(Paragraph 2.13)*

**Recommendations:**

1. *Necessary validation control in the EWB system needs to be incorporated to:-*
  - *prevent the Composite levy scheme taxpayer for generating EWBs for inter-state outward supply;*
  - *prohibit generation of EWBs by cancelled taxpayers;*
  - *prevent use of same/similar invoice in generation of multiple EWBs;*
  - *ensuring generation of EWBs only after validation of proper vehicle details through VAHAN database for transportation of goods;*
  - *block the EWB generation facilities for the taxpayers who have not filed returns for the prescribed period.*
2. *The Department may:-*
  - *instruct its field formations for timely production of records in the lines of the instructions issued by CBIC;*
  - *issue guidelines for verification of EWBs and scrutiny of returns of taxpayers having multiple registrations with the same PAN;*
  - *utilise the analytical reports of EWB generated by NIC to ascertain deficiencies in tax compliance by the taxpayers and share the same with the Jurisdictional authorities for use in the scrutiny of returns;*
  - *consider taking up for mapping the analytical reporting module of NIC EWB mechanism with GSTN common portal for preventing cases of passing of ITC without movement of goods;*
  - *verify the remaining booked cases to ensure the tax and penalties collected during interception of vehicles were correct and whether they were set-off.*

*(Paragraph 2.15)*

### Chapter III

This chapter deals with the findings of Compliance Audits (CA) on Subject Specific Compliance Audit on “Department’s Oversight on GST Payments and Returns filing Phase - II”. Significant results of audit that featured in this chapter are summarized below:

#### Subject Specific Compliance Audit on “Department’s Oversight on GST Payments and Returns Filing Phase - II”

The SSCA on Department’s Oversight on GST Payments and Returns Filing was undertaken with an objective of assessing the extent of compliance & adequacy of the system in monitoring return filing and tax payments and other Departmental oversight functions.

This SSCA was predominantly based on data analysis, which highlighted risk areas, red flags and in some cases, rule-based deviations and logical

inconsistencies in GST returns filed for 2018-21. The SSCA entailed assessing the oversight functions of Chhattisgarh State Tax Department at two levels viz. at the data level through global data queries and at the functional level with a deeper detailed audit both of the circles and of the GST returns, which involved accessing taxpayer records. The audit sample therefore comprised 10 circles, 641 cases value inconsistencies across 17 parameters selected through global queries and 70 taxpayers selected on risk assessment for detailed audit of GST returns for the year 2018-21.

Out of the 641 cases of high value data inconsistencies identified by audit, the Department responded in all cases. Out of these, 184 cases constituting 28.71 *per cent*, turned out to be compliance deficiencies with a revenue implication of ₹ 297.36 crore. The Department has recovered ₹ 2.46 crore. A relatively higher rate of compliance deficiencies was noticed in excess availing of ITC, availing ITC without supplier remitting tax, undischarged tax liability and non-filing of GSTR3B. While data entry errors caused inconsistencies in 6.71 *per cent* of the cases, the Department had already taken proactive action in 7.33 *per cent* of the cases.

Detailed audit of GST returns also indicated instances of non-compliance. At the outset, essential records such as financial statements, GSTR-2A and other requisitioned granular records were not produced in 37 out of a sample of 70 taxpayers (210 cases) which constituted a significant scope limitation. These cases represent a potential risk exposure of ₹ 429.62 crore towards identified mismatches in ITC availment and tax payments. Returns/granular records of 33 taxpayers were audited and audit observed 23 compliance deficiencies with a revenue implication of ₹ 79.18 crore. The Department has recovered an amount ₹ 41.87 crore. The main causative factors were availing of ineligible/excess ITC, non/short reversal of ITC, short payment of tax and non/short payment of interest.

The Department must initiate remedial measures in cases where replies have not been furnished before they become time barred. From a systemic perspective, the Department needs to reinforce the institutional mechanism in the Circles to establish and maintain effective oversight on return filing, taxpayer compliance, tax payments, cancellation of registrations and recovery of dues from defaulters.

***Recommendations:***

- ***The Department may monitor the status of cancellation of registration and action taken thereon in consonance with the provisions of the Act to check undischarged tax liabilities.***
- ***The Department may ensure conducting audit in a time bound manner before the cases become time barred.***
- ***The Department may in consultation with the GSTN, consider introducing validation controls in GST returns to curb data entry errors, enhance taxpayer compliance and facilitate better scrutiny. The Department may also use appropriate algorithms suitably to detect mismatches.***

- *The State Tax Department needs to issue necessary instructions to field formation regarding production of granular records for Audit.*  
*(Paragraph 3)*

# CHAPTER I

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## INTRODUCTION

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## CHAPTER I

### INTRODUCTION

#### 1.1 About this Report

This Chapter presents an overview of the revenue receipts of the Government of Chhattisgarh (GoCG) during the year 2022-23, analyses the trend of receipts over the five-year period 2018-19 to 2022-23, and details the arrears of tax revenue pending collection as of 31 March 2023. Response of the State Government to audit findings made by audit through Inspection Reports and Audit Reports is also discussed.

Significant observations relating to Audit of State Tax (GST) department are discussed in Chapter II and III.

#### 1.2 Trends of revenue receipts

A summary of the revenue realised (tax and non-tax revenue), the State's share of net proceeds of divisible Union taxes and duties assigned, Grants-in-aid received from the Government of India (GoI) during the year 2022-23 and the corresponding figures for the preceding four years of Government of Chhattisgarh is given in *Table 1.1*.

**Table 1.1: Trend of revenue receipts**

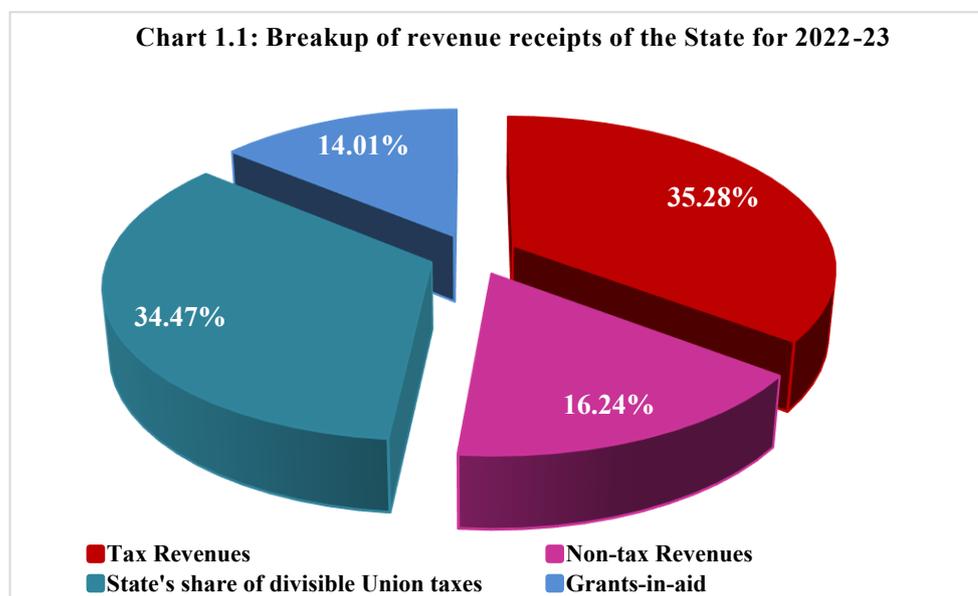
*(₹ in crore)*

Sl. No.	Particulars	2018-19	2019-20	2020-21	2021-22	2022-23
1.	<b>Revenue raised by the State Government</b>					
	Own Tax revenues	21,427.26	22,117.85	22,889.20	27,083.73	33,122.30
	Percentage of growth compared to previous year	7.70	3.22	3.49	18.33	22.30
	Non-tax revenue	7,703.02	7,933.77	7,136.95	13,851.21	15,248.24
	Percentage of growth compared to previous year	21.49	3.00	-10.04	94.08	10.09
	<b>Total</b>	<b>29,130.28</b>	<b>30,051.62</b>	<b>30,026.15</b>	<b>40,934.93</b>	<b>48,370.54</b>
2.	<b>Receipt from Government of India</b>					
	State's Share in Union taxes and duties	23,458.69	20,205.84	20,337.54	28,570.79	32,358.26
	Grants-in-aid	12,505.96	13,611.24	12,812.49	10,146.30	13,148.32
	<b>Total</b>	<b>35,964.65</b>	<b>33,817.08</b>	<b>33,150.03</b>	<b>38,717.09</b>	<b>45,506.59</b>
3.	<b>Total revenue receipts of the State Government (1 + 2)</b>	<b>65,094.93</b>	<b>63,868.70</b>	<b>63,176.18</b>	<b>79,652.03</b>	<b>93,877.13</b>
4.	<b>Percentage of 1 to 3</b>	<b>45</b>	<b>47</b>	<b>48</b>	<b>51</b>	<b>52</b>

*(Source: Finance Accounts of the Government of Chhattisgarh for the respective year)*

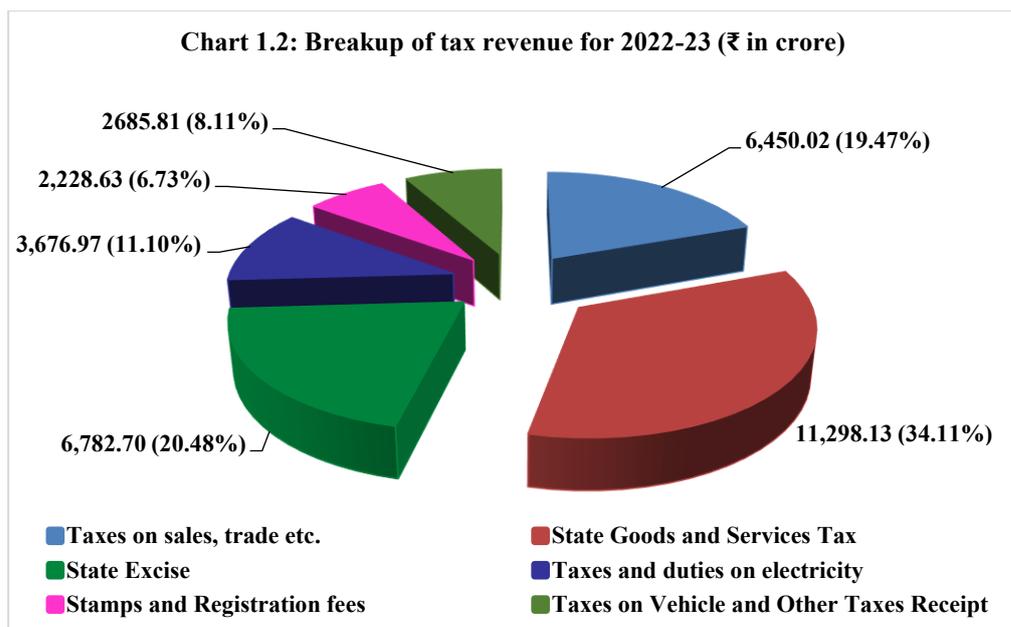
- The own tax revenue of the State showed increasing trend during 2018-23 and increased by 22.30 *per cent* during 2022-23 as compared to previous year.
- The State's non-tax revenue showed an increase during the periods 2018-20 and 2021-23 compared to previous years, exception of 2020-21. However, in 2022-23 there was a significant rise of 10.09 *per cent* over the previous year, primarily due to increase in revenue of Forest and Wildlife Department and Water Resources Department.
- During 2022-23, 52 *per cent* of the revenue receipts came from the State's own resources, comprising both tax and non-tax revenue. Meanwhile, the State's share in Union taxes and duties, along with grants-in-aid from the Government of India, contributed 48 *per cent* to the total revenue.

Pictorial representation of breakup of revenue receipts of the State for the year 2022-23 is given in **Chart 1.1**.



### **1.2.1 Own Tax Revenue**

Pictorial representation of the breakup of tax revenues for the year 2022-23 is given in **Chart 1.2**:



Budget Estimates (BE) and actual receipts of own tax revenue during the period 2018-23 are given in **Table 1.2**.

**Table 1.2: Details of own tax revenues**

*(₹ in crore)*

Head of Revenue		2018-19	2019-20	2020-21	2021-22	2022-23	Percentage of variation in 2022-23 over 2021-22 for Actual
Taxes on Sales, trade etc.	BE	3,718.42	3,788.30	4,144.86	4,356.89	4,929.32	(+) <b>20.76</b>
	Actual	4,087.72	3,931.37	4,236.04	5,341.10	6,450.02	
State Goods and Services Tax <sup>1</sup>	BE	5,006.65	8,201.70	10,700.92	9,337.61	11,064.45	(+) <b>19.13</b>
	Actual	8,203.41	7,894.82	7,925.01	9,483.48	11,298.13	
State Excise	BE	4,355.00	5,000.00	5,199.72	5,500.00	5,499.99	(+) <b>32.82</b>
	Actual	4,489.03	4,952.36	4,635.80	5,106.61	6,782.70	
Taxes and duties on electricity	BE	1,850.00	2,090.00	2,200.00	2,450.00	2,850.00	(+) <b>29.65</b>
	Actual	1,790.27	1,837.00	2,341.41	2,836.05	3,676.97	
Stamps and Registration fees	BE	1,790.00	1,550.00	1,705.00	1,650.00	2,000.00	(+) <b>14.56</b>
	Actual	1,108.46	1,634.63	1,584.94	1,945.36	2,228.63	
	BE	5.63	0.00	3.00	4.17	4.72	(+) <b>24.41</b>

<sup>1</sup> Goods and Services Tax was implemented with effect from 1 July 2017. Central indirect taxes such as central excise duty, additional excise duty, excise duty levied under the Medicinal and Toiletries Preparation Act, service tax, additional customs duty (CVD), special additional duty of customs (SAD), state indirect taxes such as value added tax, central sales tax, entry tax, entertainment tax and purchase tax have been subsumed in GST.

Taxes on goods and passengers	<b>Actual</b>	54.51	40.51	79.83	47.90	59.59	
Taxes on vehicles	<b>BE</b>	1,500.00	1,600.00	1,600.00	1,600.00	1,700.00	<b>(+)27.99</b>
	<b>Actual</b>	1,204.85	1,274.85	1,148.07	1,372.51	1,756.62	
Land revenue	<b>BE</b>	660.00	700.00	600.00	850.00	950.00	<b>(-)8.57</b>
	<b>Actual</b>	487.57	551.50	937.71	949.94	868.56	
Other tax receipts <sup>2</sup>	<b>BE</b>	0.00	0.00	1.5	1.34	1.51	<b>(+) 33.33</b>
	<b>Actual</b>	1.44	0.81	0.39	0.78	1.04	
<b>Total</b>	<b>BE</b>	<b>18,885.70</b>	<b>22,930.00</b>	<b>26,155.00</b>	<b>25,750.01</b>	<b>29,000.00</b>	<b>(+) 22.30</b>
	<b>Actual</b>	<b>21,427.26</b>	<b>22,117.85</b>	<b>22,889.20</b>	<b>27,083.73</b>	<b>33,122.26</b>	

(Source: Finance Accounts of the Government of Chhattisgarh for the respective year and Budget Estimates as per the Budget Book of Government of Chhattisgarh for the respective year).

It can be seen from above table that Receipts under Land Revenue, had not matched the expectations projected by the State Government in its budget during 2018-20 and 2022-23, but exceeded budgetary estimates during 2020-21 and 2021-22. Receipts under State Goods and Services Tax (SGST) had not matched the expectations projected in its budgetary estimates during 2019-21 but exceeded budgetary estimates during 2018-19 and 2021-23 and constituted the single largest source of tax revenue for the State during 2018-23. Taxes on goods and passengers exceeded budgetary estimates during 2018-23 while Taxes on vehicles had not matched the expectations projected during 2018-22 but it exceeded the budgetary projections in 2022-23.

The concerned Departments reported the following reasons for variation in revenue receipts during 2022-23 compared to previous year.

**Taxes on sales, trade etc.:** Due to increase in consumption of petroleum product the receipts from Taxes on sales, trade etc., increased by 20.76 per cent during 2022-23 as compared to 2021-22.

**State Goods and Services tax:** The receipts from SGST during 2022-23 increased by 19.13 per cent as compared to 2021-22 mainly due to increase in number of taxpayers and reversal of unutilised input tax credit.

**State Excise:** The revenue from State Excise increased by 32.82 per cent mainly due to control on illegal liquor and efficient management of liquor shops by Chhattisgarh State Marketing Corporation Limited.

**Taxes and duties on electricity:** There was an increase of 29.65 per cent in tax revenue in 2022-23 as compared to previous year due to collection of recoveries which are pending from industries and increase in electricity tariff in all categories.

<sup>2</sup> 'Others' include actual receipts during 2022-23 under the following Revenue Heads: Hotel receipts tax (₹62.60 lakhs/BE- ₹ 134.90 lakh); other taxes on income and expenditure (₹ 41.5 lakhs/ BE-₹ 15.8 lakh); and other taxes and duties on commodities and services (₹ 0.33 lakhs/ BE-₹ 0.50lakh).

**Taxes on vehicles:** There was an increase of 27.99 *per cent* in this head during 2022-23 mainly due to increase in number of registration of vehicles as compared to previous year.

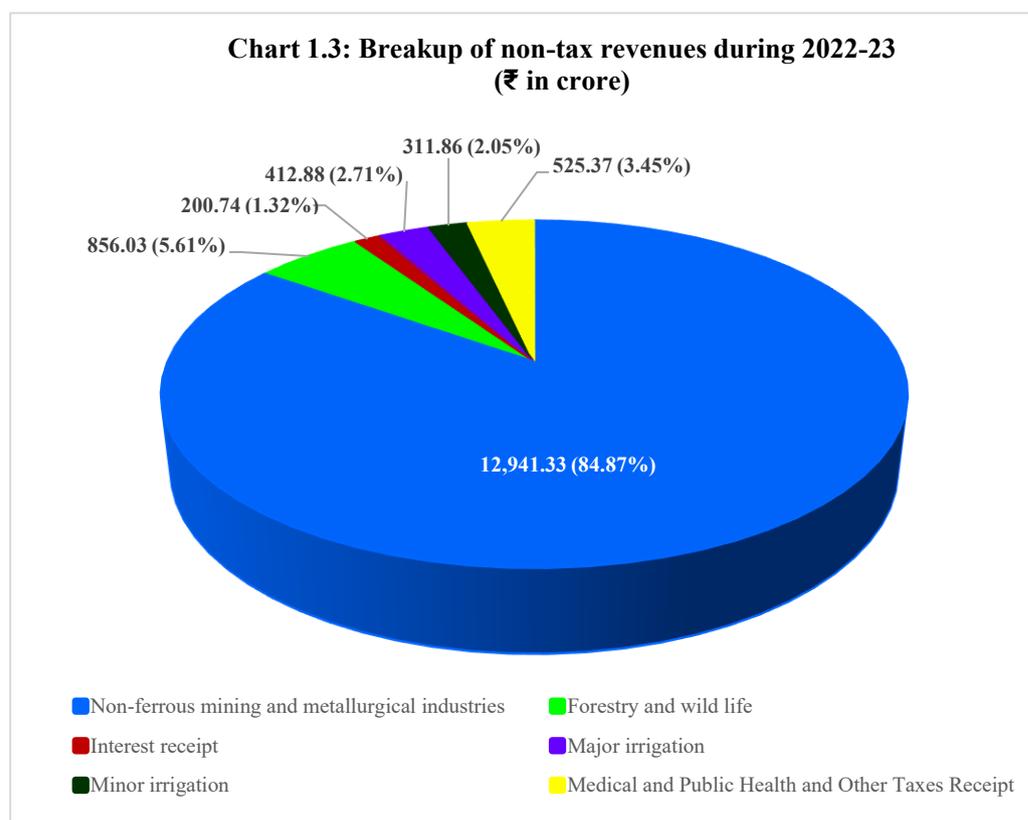
**Taxes on goods and passengers:** There was an increase of 24 *per cent* in taxes on goods and passengers in 2022-23. The reasons for increase in revenue was due to receipt of pending dues.

**Stamps and Registration fees:** There was an increase of 14.56 *per cent* in tax revenue in 2022-23 due to increase in number of documents registered as compared to previous year 2021-22.

**Land Revenue:** There was a decrease of 8.57 *per cent* in 2022-23 compared to previous year 2021-22 mainly due to less receipt on account of survey and settlement operation.

### 1.2.2 Non-tax Revenue

The break-up of non-tax revenue for the year 2022-23 is shown in **Chart 1.3:**



The details of the non-tax revenue raised during the period 2018-23 are indicated in **Table 1.3**.

**Table 1.3: Details of non-tax revenues raised by the Government**

(₹ in crore)

Head of Revenue		2018-19	2019-20	2020-21	2021-22	2022-23	Percentage of deviation in 2022-23 over 2021-22
Non-ferrous mining and metallurgical industries	BE	6,000.00	6,500.00	6,670.00	6,600.00	13,000.0	(+) <b>5.17</b>
	Actual	6,110.24	6,195.73	5,538.49	12,305.39	12,941.33	
Forestry and Wildlife	BE	600.00	600.00	700.00	700.00	500.00	(+) <b>146.77</b>
	Actual	236.73	249.37	277.08	346.90	856.03	
Interest receipt	BE	132.93	126.83	194.49	314.83	262.66	(+) <b>45.51</b>
	Actual	189.55	232.41	89.77	137.96	200.74	
Major irrigation	BE	738.89	791.67	749.94	688.08	688.08	(-) <b>1.27</b>
	Actual	521.81	437.04	445.91	418.17	412.88	
Minor irrigation	BE	302.76	324.39	330.42	317.26	317.26	(+) <b>121.81</b>
	Actual	164.06	287.54	232.72	140.60	311.86	
Medical and Public Health	BE	45.99	44.73	62.10	91.12	99.89	(-) <b>25.79</b>
	Actual	52.86	88.88	95.75	101.53	75.35	
Public works	BE	43.00	50.00	95.83	54.25	72.59	(-) <b>31.88</b>
	Actual	73.57	45.98	32.23	22.43	15.28	
Other administrative services	BE	42.82	28.41	47.34	44.12	51.21	(+) <b>27.96</b>
	Actual	42.10	35.75	35.67	32.91	42.11	
Other social services	BE	30.00	20.50	11.01	12.69	13.79	(+) <b>239.62</b>
	Actual	8.12	16.73	16.02	7.42	25.20	
Education, sports, art and culture	BE	28.03	21.20	16.09	22.78	27.90	(-) <b>31.41</b>
	Actual	14.04	14.83	18.63	42.03	28.83	
Other non-tax receipts	BE	205.58	317.27	337.38	404.82	466.62	(+) <b>14.46</b>
	Actual	289.94	329.51	354.68	295.83 <sup>3</sup>	338.60	
<b>Total</b>	BE	<b>8,170.00</b>	<b>8,825.00</b>	<b>9,214.60</b>	<b>9,249.95</b>	<b>15,500.00</b>	(+) <b>10.12</b>
	Actual	<b>7,703.02</b>	<b>7,933.77</b>	<b>7,136.95</b>	<b>13,851.17</b>	<b>15,248.21</b>	

(Source: Finance Accounts of the Government of Chhattisgarh for the year 2022-23 and Budget Estimates as per the Budget Book of Government of Chhattisgarh for the year 2022-23)

<sup>3</sup> Other non-tax receipts include actual receipts during 2022-23 under the following heads: Dividends and profits (₹ 6.20 crore); Public service commission (₹ 1.83 crore); Police (₹ 47.34 crore); Jails (₹ 4.27 crore); Stationery and printing (₹ 3.17 crore); Contributions and recoveries towards pension and other retirement benefits (₹ 22.17 crore); Miscellaneous general services (₹ 83.45 crore); Family welfare (₹ 0.02 crore); Water supply and sanitation (₹ 1.36 crore); Housing (₹ 5.36 crore); Urban development (₹ 31.65 crore); Information and publicity (₹ 0.22 crore); Labour and employment (₹ 34.92 crore); Social security and welfare (₹ 9.30 crore); Crop husbandry (₹ 22.56 crore); Animal husbandry (₹ 6.36 crore); Fisheries (₹ 6.36 crore); Food storage and warehousing (₹ 1.03 crore); Cooperation (₹ 2.23 crore); Other agricultural programmes (₹ 1.70 crore); Other rural development programmes (₹ 5.98 crore); Medium irrigation (₹ 6.25 crore); Village and small industries (₹ 2.70 crore); Industries (₹ 13.13 crore); Civil aviation (₹ 0.00 crore); Roads and bridges (₹ 1.18 crore) and Other general economic services (₹ 17.83 crore).

The concerned departments reported the following reasons for variation between the budget estimates and the actual revenue receipts during 2022-23 as well as the decline in receipts in some cases, over that of the previous year.

**Non-ferrous mining and metallurgical industries:** There was an increase by 5.17 *per cent* as compared to previous year mainly due to additional amount (150 *per cent*) of royalty payable on iron ore by NMDC as per the Mines and Mineral (Development & Regulation) Act, 2021.

**Forestry and Wildlife:** There was an increase in receipts by 146.77 *per cent* in 2022-23 over the previous year, mainly due to timely release of forest produce by auction of wood on pre-determined dates and change of transit pass fees for transportation of minerals and forest produces in forest regions from ₹ 15 to ₹ 57 and recovery of pending mineral transit pass fee in accordance with the orders of the Honourable Supreme Court dated 18 November 2022.

**Minor irrigation:** The receipts under this head increased by 121.81 *per cent* in 2022-23 mainly due to increase in receipt under surface water and groundwater.

**Public works:** There was decrease of 31.88 *per cent* in 2022-23 in receipts under this head. Reason for decrease in receipts sought from the department. Despite repeated pursuance (April 2024, July 2024, August 2024 & October 2024) information has not been received (June 2025).

**Education, sports, art and culture:** There was decrease in revenue by 31.41 *per cent* during 2022-23 from the previous year under this head mainly due to decrease in receipts of Government Schools.

**Other non-tax receipts:** There was increase of non-tax receipts by 15.98 *per cent* in 2022-23 mainly due to increase in revenue under Dividend and Profit, Police, Miscellaneous General Services, Labour and Employment, Urban development, social security and welfare, and Housing.

### 1.3 Authority for audit

The Comptroller and Auditor General of India (CAG) derives his authority for audit from Articles 149 and 151 of the Constitution of India and CAG's (Duties, Powers, and Conditions of Service) Act, 1971 (DPC Act). CAG audits receipts of the Government under Section 16 of the DPC Act.

### 1.4 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2023 in respect of six departments<sup>4</sup> amounted to ₹ 8,585.80 crore, of which, ₹ 4,371.29 crore (50.91 *per cent*) was outstanding for more than five years as detailed in **Table 1.4**.

<sup>4</sup> Mineral Resources; State Excise; Transport; Electricity; Stamp and Registration and State Tax-GST

**Table 1.4: Arrears of revenue outstanding as of 31 March 2023**

(₹ in crore)

Sl. No.	Head of Revenue	Total amount outstanding	Amount outstanding for more than five years	Reply of Department with respect to status of outstanding cases
1.	Non-ferrous mining and metallurgical industries	0.77	0.77	The department stated (July 2024) that instructions have been issued to Mining officers to recover the arrears by special drive. Further, in review meeting the Secretary, Mineral Resources Department, Chhattisgarh Government has instructed to the districts to send proposal to write off the arrears, which are very old.
2.	State Excise	56.45	55.28	Revenue Recovery Certificates (RRCs) issued in 144 cases; pending in court in 28 cases, stay order by court in 22 cases and in 13 cases pending in 'Others' and in 67 cases details of moveable/immoveable properties of defaulters were not available.
3	Taxes on Vehicles	76.46	58.41	Arrears created due to interest/penalty on account of non-payment of tax within due period in case of technical fault in vehicles and non-operation of vehicles.
4	Taxes and Duties on Electricity	4,545.80	2,129.56	Demand letters are issued to consumers in a timely manner for the recovery of outstanding revenue. In cases where recovery is not done, the matter is registered with the concerned District Collector's Office as Revenue Recovery Certificate. Thus, there are seven cases pending in court; in 19 cases there was stay order and 51 cases are pending in 'Others'.
5	Stamps and Registration fees	69.01	54.44	Revenue Recovery Certificates (RRCs) issued in 1039 cases; pending in court in 109 cases, stay order by court in 15 cases and in two cases details of moveable/immoveable properties of defaulters were not available.
6	Taxes on sales, trade etc.	3,837.39	2,072.83	Revenue Recovery Certificates (RRCs) were issued in 50,198 cases; pending in court amounting to ₹ 324.75 crore, stay order by court amounting to ₹ 1,188.87 crore and cases involving amount of ₹ 418.56 crore for which details of moveable/immoveable properties of defaulters were not available.
<b>Total</b>		<b>8,585.80</b>	<b>4,371.29</b>	

(Source: Information furnished by the concerned departments)

Information on Arrears of revenue outstanding as of 31 March 2023 is awaited from some of the Departments viz. Forest, Public Works, Land Revenue and Water Resources.

In our endeavor to improve the format and quality of report to address the stakeholders requirement, this office had requested (August 2025) suggestions on Audit Reports (Revenue) from eight major revenue departments viz. State Tax, Mining, State Excise, Stamps and Registration, Transport, Forest,

Electricity and Land Records. Further, zone-wise arrears of assessment and district/range/circle wise arrears of revenue were also requested to assess the pendency at various level. Only Mining Department provided district wise details of arrears of revenue and remaining seven departments did not provide the required information. This matter was also brought to the notice of Secretaries/HoDs of Revenue departments.

In the absence of above data, the District/zone/circle wise performance of each department could not be analysed.

**The State Government should ensure that information/data is readily available with the HoDs and is made available to audit in timely manner.**

## **1.5 Response of the Government/departments to Audit**

### **1.5.1 Follow up on the Audit Reports-summarised position**

According to the instructions issued by the Finance Department, all departments are required to furnish explanatory memoranda (Departmental Notes) to the Chhattisgarh Vidhan Sabha Secretariat, in respect of paragraphs included in the Audit Reports, within three months of their being laid on the table of the House. The Reports of the Comptroller and Auditor General of India on the Revenue Sector of the Government of Chhattisgarh for the years ended 31 March 1999 to 31 March 2021 containing 556 paragraphs including Performance Audits were placed before the State Legislative Assembly between March 1999 and July 2023.

The Public Accounts Committee (PAC) discussed 221 paragraphs out of 227 selected paragraphs pertaining to the Audit Reports for the years from 1998-99 to 2020-21 and gave its recommendations on 141 paragraphs of the Audit Reports. However, Action Taken Notes (ATNs) have not been received as of April 2024 in respect of 75 recommendations made by the PAC between 1998-99 and 2020-21. Sixteen paragraphs were discussed in PAC on revenue report during the year 2022-23.

### **1.5.2 Position of outstanding Inspection Reports**

On completion of audit of Government departments and offices, Audit issues Inspection Reports (IRs) to the concerned Heads of Offices with copies endorsed to their superior officers to enable monitoring and initiation of corrective action. Serious financial irregularities are reported to the Heads of the Departments and the Government.

Analysis of IRs issued up to 31 March 2023, revealed that 10,401 paragraphs relating to 2,377 IRs issued between 1994-95 and 2022-23 remained outstanding at the end of April 2024. Department-wise details of IRs and audit observations are mentioned in **Table 1.5**.

**Table 1.5: Department-wise status of IRs**

Sl. No.	Name of Department	Nature of receipts	Type of IRs	No. of outstanding IRs 2022-23	No. of outstanding audit observations 2022-23
1.	Stamp Duty & Registration	Stamp duties and Registration fee	Rev.	271	835
			Exp.	13	58
2.	Motor Vehicle and Transport	Taxes on vehicles	Rev.	209	1,530
			Exp.	69	148
3.	Forest	Forestry and Wild life	Rev.	1	3
			Exp.	24	1,671
4.	State Tax	Taxes on sales trade etc.	Rev.	550	3,645
			Exp.	80	117
5.	Mineral Resources	Non-ferrous mining and metallurgical industries	Rev.	200	904
			Exp.	77	322
6.	State Excise	State Excise	Rev.	234	448
			Exp.	41	75
7.	Land Revenue	Land Revenue	Rev.	599	1,894
			Exp.	50	126
8.	Energy	Taxes and Duties on electricity	Rev.	25	100
			Exp.	10	23
9.	Other Tax Departments	Other receipts	Rev.	288	1,042
			Exp.	1	10
<b>Rev.</b>				<b>2,377</b>	<b>10,401</b>
<b>Exp.</b>				<b>365</b>	<b>2,550</b>
<b>Total</b>				<b>2,742</b>	<b>12,951</b>

Rev.- Revenue; Exp.-Expenditure

Out of 92 IRs issued during 2022-23, Audit did not receive even the first reply in respect of 43<sup>5</sup> IRs (46.74 per cent) from the Heads of Offices.

Lack of action on IRs and audit paragraphs is fraught with the risk of perpetuating serious financial irregularities pointed out in these reports. It may also result in dilution of internal controls in the governance process, inefficient and ineffective delivery of public goods/ services, fraud, corruption and loss to public exchequer.

### 1.5.3 Departmental Audit Committee Meetings

The Government has to set up Audit Committees to monitor and expedite the progress of the settlement of Inspection Reports (IRs) and paragraphs in IRs. During the year 2022-23, no Audit Committee meetings were held by Departments.

<sup>5</sup> Forest-20; Mineral Resources-14; Transport-5; State Excise-1; and Stamp and Registration-3

**Recommendation:**

**State Government should ensure prompt and appropriate response to audit observations, as well as take action against those who have not furnished replies to the IRs/paragraphs as per the prescribed time schedule.**

**1.6 Acknowledgement**

The office of the Accountant General (Audit), Chhattisgarh wishes to acknowledge the cooperation and assistance rendered by the officials of the State Government and various other departments during the course of conduct of audit.

# **CHAPTER II**

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## **PERFORMANCE AUDIT**

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## CHAPTER II

### PERFORMANCE AUDIT

#### STATE TAX (GST) DEPARTMENT

## 2 Performance Audit on “Electronic waybills system under goods and services tax”

### Executive Summary

The Performance Audit on E-Way bill system under Goods and Services Tax was conducted to assess whether the E-Way bill (EWB) mechanism is effective in protecting revenue interest of the Government and the preventive/enforcement activities of the Department in enforcing EWB provisions are efficient and effective. During the Audit, deficiencies in the Common Portal of EWB system was noticed. The EWB system allowed generation of EWBs by composite taxpayers for their inter-State trades, Generation of EWBs by cancelled taxpayers, Generation of EWBs for the transactions effected through risky vehicles/two-wheeler, Generation of EWBs by the taxpayers who had filed Nil Returns, Generation of EWBs by non-filers of GST Returns The system also allowed generation of multiple EWBs for the same/similar invoice. Audit further noticed 29 instances of non-compliance to the provisions of the Act/Rule related to non-discharge of tax liability (20 cases), availment of ineligible ITC (four cases), incorrect passing of ITC (five cases) involving potential tax effect of ₹ 20.34 crore.

Five taxpayers generated 143 EWBs during the months of June 2021, August 2021 and March 2022 for outward supplies having an assessable value of ₹ 16.33 crore against which vehicle movement was not recorded as per B-1 report but all the invoices were reported in the GSTR-1 returns leading to passage of irregular Input Tax Credit. 25 EWBs were generated by or on behalf of un-registered persons (URP) in the State with the assessable value of ₹ 34.77 crore during the period 2018-19 to 2021-22 for outward supplies. In 30 EWB booked cases out of sample EWB 50 booked cases checked, there was a delay (ranging from 08 to 1981 days) in set-off of tax and penalty collected during interception of vehicles by the department and in two cases there was a short recovery of tax and penalty from the intercepted vehicles.

### 2.1 Introduction

Goods and Services Tax (GST) has been introduced with effect from 01 July 2017, subsuming a wide range of Indirect taxes based on the paradigm of ‘One Nation One Tax’. One of the intended objectives of GST regime was to improve efficiency in movement of goods and services by reducing process-related time delays. Electronic Waybills (EWBs) was also present in the pre-GST regimes wherein movement of goods was administered through manually governed (revenue) check posts. Goods entering a particular State

was levied an ‘Entry Tax’ which has since been subsumed under GST. EWB<sup>1</sup> is conceived as a shift from Government-monitored tax administration model to a self-reporting model by the taxpayer. Automation and standardisation of the entire process was intended to help check tax evasion and shore up GST collections. EWB is also designed to dissolve the non-trade barriers, so that transit time is reduced and supply chain efficiency is improved.

The EWB was introduced with effect from 01 April 2018 for all inter-State movement of goods having value exceeding ₹ 50,000. The EWB was made mandatory from 01 June 2018 by the State Government for intra-state movement of goods with value exceeding the threshold limit<sup>2</sup>. The information on the consignment is to be furnished prior to the movement of goods and the EWB is to be issued irrespective of whether the movement is in relation to supply or for reasons other than supply. The provisions relating to implementation of EWB are contained in Section 68 of the Chhattisgarh GST Act (CGGST Act), 2017 read with Rule 138 of the Chhattisgarh GST Rules (CGGST Rules), 2017 (amended from time to time).

## **2.2 Organizational Structure of the Department**

The State Tax (GST) Department, Government of Chhattisgarh is the apex body implementing GST for State administered taxpayers across the State. The Department is headed by the Secretary at the Government level. The Commissioner is the Head of the Department and is assisted by one Special Commissioner<sup>3</sup>; three Additional Commissioners (Addl. Commissioners) for administrative controls at headquarter level, five Joint Commissioners (JCs) at divisional offices<sup>4</sup> for administrative control of circle offices, assessment of tax, monitoring and disposal of cases and 30 Assistant Commissioners (ACs) at Circle offices<sup>5</sup>. In addition to this, for prevention of tax evasion, there were two Divisional Offices (Enforcement) headed by Joint Commissioner (Enforcement) and three Divisional Offices (Appeal) headed by JC (Appeal) for disposal of appeal cases at divisions. The organisational chart of the Department is given in *Chart-2.1* below:

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<sup>1</sup> EWB (FORM GST EWB-01) is an electronic document required for movement of goods. Part-A of the EWB comprises details of supplier, recipient, place of supply, documents, Harmonised System of Nomenclature (HSN), value of goods etc. while Part-B has the details of transport/vehicle

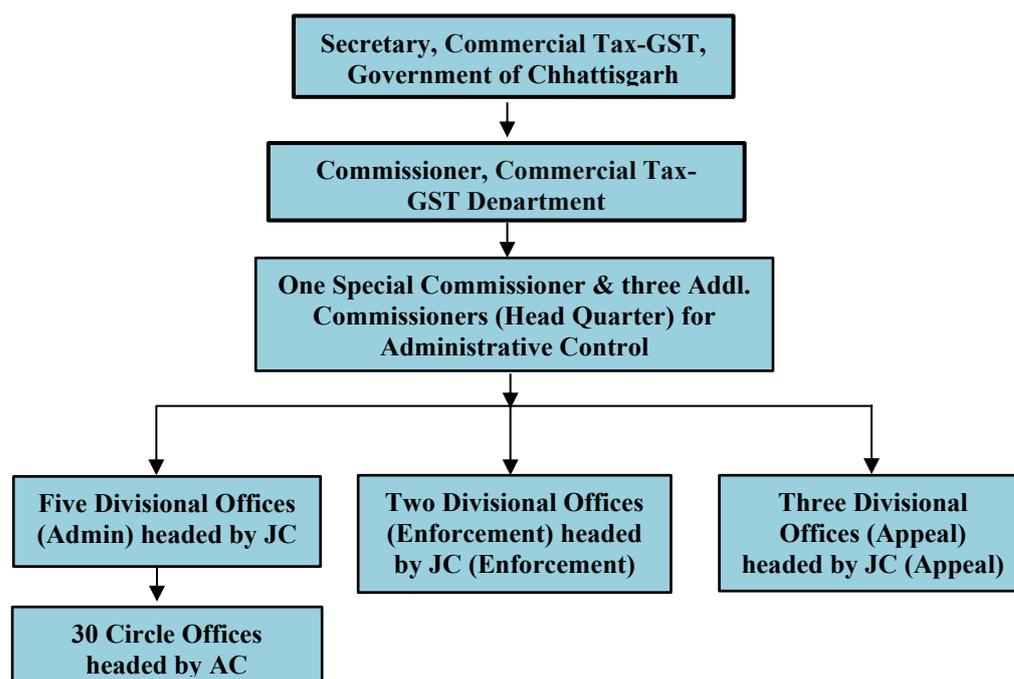
<sup>2</sup> In Chhattisgarh, intra-State movement threshold is ₹ 50,000 with effect from 1 June 2018.

<sup>3</sup> Bilaspur

<sup>4</sup> Division-1 & 2 (Bilaspur), Division-1 & 2 (Raipur) and Durg,

<sup>5</sup> Ambikapur, Bhatapara, Dhamtari, Janjgir, Kawardha, Mahasamund, Manendragarh, Rajnandgaon, Circle 1 to 3 (Bilaspur), Circle 1 to 4 (Durg), Circle 1 & 2 (Jagdalpur), Circle 1 & 2 (Korba), Circle 1 & 2 (Raigarh), and Circle-1 to 9 (Raipur).

Chart-2.1: Organisational set-up of the Department



EWBs (effected for supplies) are typically accounted under the GSTR-1 return<sup>6</sup> and GSTR-4/GST-CMP-08<sup>7</sup> return by the normal and composition taxpayers<sup>8</sup> respectively and are required to be verified by the Circle Officers under Section 61 of the CGST Act, 2017.

### 2.3 Information Systems used for EWBs

The EWB Common portal ([www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in)) is managed by National Informatics Centre (NIC) based in Karnataka. In February 2020, EWB portal has been integrated with the VAHAN system of the Ministry of Road Transport & Highways so that vehicle registration number can be validated at the time of generating EWBs. FASTag system has been integrated with the EWB system with effect from 01 January 2021. On the EWB Common Portal, one-time registration of the taxpayers is required for the purpose of generation, extension, cancellation and rejection of EWBs. The Proper Officers can access the EWB Portal through two means: - (i) Logging into EWB Common Portal through a web browser using the login credentials provided or (ii) Logging into the GST EWB System Mobile App. The functions performed by the proper officers are verification of EWBs, unblocking<sup>9</sup> of EWBs, viewing and accessing MIS reports etc. for monitoring the movement of taxable goods vis-a-vis taxable turn over returned by the taxpayer.

<sup>6</sup> Monthly return contains details of outward supplies to be furnished by normal taxpayer.

<sup>7</sup> Quarterly return contains details of outward supplies to be furnished by composition taxpayer.

<sup>8</sup> The taxpayers under Composition scheme pay GST of a fixed percentage of their turnover instead of regular GST rates applicable to various goods and services.

<sup>9</sup> Unblocking of EWBs generation facility can be done by the Jurisdictional officer in the event of filing returns for the default periods by the taxpayer.

## **2.4 Processes involved in the EWB System**

The EWB system includes various processes such as the enrolment of the required persons in the portal, Generation of EWB, extension, cancellation and rejection of the EWBs generated are discussed in the following paragraphs.

### **2.4.1 Enrolment in the Portal**

GST Registered persons, transporters and unregistered persons/citizens are required to enrol themselves in the EWB portal by providing necessary details such as State, GSTIN, Legal Name, PAN, Mobile Number etc. to generate EWB. The unregistered transporters, who cause movement of goods for their clients, need to enroll on the EWB portal and get 15-digit Unique Transporter Id.

### **2.4.2 Generation of E-Waybill**

EWB can be generated electronically by furnishing details in Part-A of Form GST EWB-01 by the (i) the consignor, or (ii) transporter in the case of authorization by the consignor or if the consignor is an unregistered person, or (iii) the consignee. Part-B of the Form GST EWB-01 is to be updated by the transporter by providing information relating to the conveyance. Consolidated EWB can be generated in Form GST EWB-02 in the case of multiple EWBs generated for the multiple consignments but transported in the same vehicle.

### **2.4.3 Validity of EWB**

Validity of the EWB depends upon the distance and the type of shipment, the goods to be transported. Validity is calculated from the date on which the EWB has been generated (relevant date) and the period of validity shall be counted until the period expiring midnight of the day immediately following the date of generation of EWB.

### **2.4.4 Extension of EWB**

The validity can be extended under circumstances wherein the goods cannot be transported within the validity period within eight hours from the time of its expiry.

### **2.4.5 Cancellation of EWB**

Where EWB has been generated under the CGGST Rules, 2017, but goods are either not transported or are not transported as per the details furnished in the EWB, the same may be cancelled electronically by the generator on the common portal within 24 hours of generation of the EWB. However, a EWB cannot be cancelled if it has been verified in-transit in accordance with the provisions of Rule 138B of the Rule *ibid*.

### **2.4.6 Rejection of EWB**

The details of EWB generated will be communicated electronically to the supplier and the recipient, and the consignee is required to communicate his acceptance or rejection of the goods being transported. If the consignee does not communicate his acceptance or rejection within 72 hours of the said communication or the time of delivery of goods whichever is earlier, the EWB shall be deemed to be accepted.

## 2.5 Audit Objectives

This Performance Audit (PA) on EWB system under GST was conducted with a view to ascertain whether:

- (i) E-Way bill mechanism is effective in protecting revenue interest of the Government.
- (ii) The preventive/enforcement activities of the Department in enforcing EWB provisions are efficient and effective.

## 2.6 Audit Criteria

The audit criteria of PA on EWB system under GST have been derived from the following sources:

- Sections 10, 17, 25, 29, 37, 39, 44, 68, 73, 74, 129, 130, etc. of CGGST Act, 2017.
- Rules 59, 60, 61, 62, 80, 138, etc. of CGGST Rules, 2017.
- Notifications / Circulars / Instructions authorized by GST council and issued by Central Board of Indirect Taxes and Customs (CBIC) and State Tax (GST) Department (STD), Government of Chhattisgarh (GoCG); and
- Advisories / Standard Operating Procedures issued by NIC, CBIC and STD.

## 2.7 Audit Scope and methodology

E-Way bill transactions of the persons registered in the EWB portal pertaining to the period between 1 April 2018 and 31 March 2022 were covered. Audit had done examination of the overall performance of EWB system in the GST regime with reference to the audit objectives. EWB data (generated) for the audit period has been extracted from Goods and Services Tax Network (GSTN) and analysed. Movement of conveyances by roadways alone was considered for this audit and movement of goods by Railway/Airway was excluded from the scope of this audit.

The scope of audit also involved evaluation of the preventive functions of the Department with reference to EWBs, viz., interception of vehicles, verification of documents, inspection of goods and action taken thereof.

Entry Conference was held on 28 March 2023 with the Secretary, State Tax (GST) Department, Chhattisgarh in which the audit objectives, sample selection, audit scope and methodology were discussed. The audit was conducted between April and December 2023. The draft report of PA was forwarded to the Government on 26 June 2024 for their comments along with request for holding an Exit meeting to discuss the Audit findings which were included in the Draft Report. Reply of the Government was received on 18 October 2024 and the Exit Conference was held on 05 December 2024. The reply and comments of the Government has been suitably incorporated in relevant paragraphs.

## **2.8 Audit Sampling**

A Problem-centric approach has been attempted for this PA as EWB generation under GST is a necessary condition to precede any movement of goods subject to the threshold limit. Samples for Audit Objective (AO)-1 were evolved based on identified Key Problem Areas (KPA)s/ Risk Dimensions. The KPAs that constrain revenue realisation for the Government are provided in **Appendix-2.1**. A total number of 80 cases of 30 taxpayers of five circles<sup>10</sup> were taken as sample. The samples were selected based on weighted-risk approach. Besides, a sample of six EWBs of five circles<sup>11</sup> comprising of five consignors who had transactions with consignees having same PAN and one consignee who had transactions with consignor with same PAN has also been selected.

Further, a larger set of samples based on five KPAs (shown in **Table-2.8 of Paragraph 2.11.5**) were also selected from the database relating to EWBs in respect of taxpayers falling under the State jurisdiction.

Audit Objective (AO)-2 evaluated the problems associated with enforcement/preventive activities viz. Operational Preparedness, Effectiveness of Anti-Evasion measures and Intra-Department and Inter-Department coordination. For AO-2, one preventive unit present in the State was taken. Further, 50 cases out of 603 were taken as sample from the preventive unit by stratified method (based on the money value of cases verified by them) for detailed audit. Further, additional 25 EWBs generated by<sup>12</sup> unregistered suppliers having assessable value exceeding ₹ 40 lakh (being the uppermost registration threshold for Chhattisgarh) were also selected to confirm and verify monitoring of movement of goods in respect of unregistered suppliers by the Department and action initiated to get them registered.

## **2.9 Trends of EWB data**

During the audit period (2018-19 to 2021-22), total 95.92 lakh EWBs of ₹ 4,73,042.64 crore were generated by the taxpayers of State Jurisdiction, out of which 0.06 lakh EWBs of ₹ 487.96 crore were cancelled. Further, the validity of 2.76 lakh EWBs were extended and ₹ 0.02 lakh EWBs were rejected by the consignees. The overall trend on usage of EWBs in the State with reference to generation, extension, cancellation and rejection of EWBs during the period 2018-19 to 2021-22 is given in **Table-2.1** and depicted in graphical presentations below:

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<sup>10</sup> Circle-3, 5, 7, 8 & 9 (Raipur)

<sup>11</sup> Ambikapur, Circle-2 (Bilaspur), Circle-1 (Durg), Circle-9 (Raipur) & Rajnandgaon

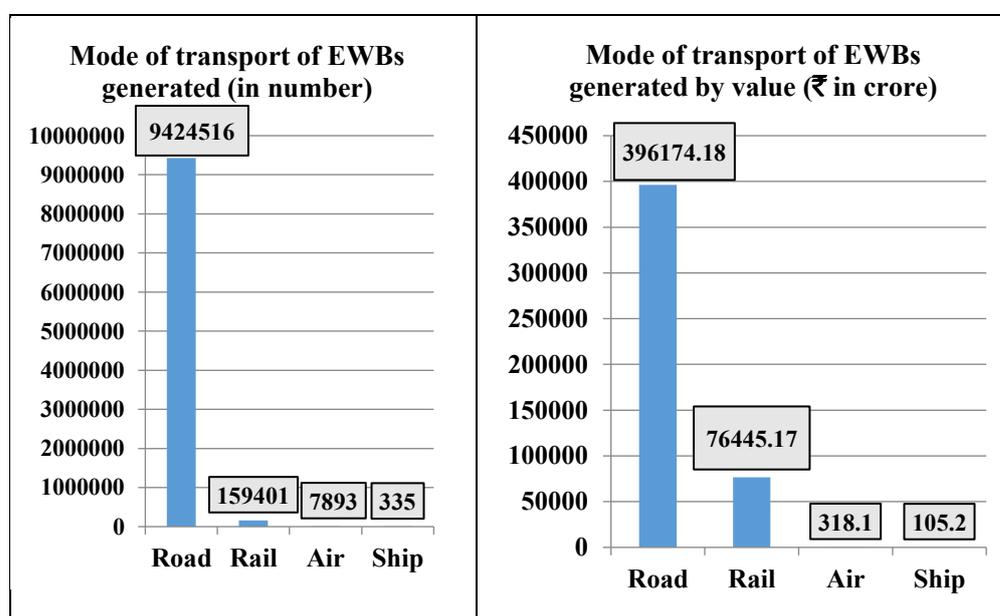
Table-2.1: Uses of EWBs during 2018-19 to 2021-22

(₹ in crore)

Year	Generation of EWBs		Extension of EWBs		Cancellation of EWBs		Rejection of EWBs	
	Number of EWBs	Amount	Number of EWBs	Amount	Number of EWBs	Amount	Number of EWBs	Amount
2018-19	23,88,254	1,00,588.01	10,821	400.28	2,942	178.59	1,065	60.61
2019-20	22,98,079	1,00,836.91	47,660	1,686.67	1,290	108.81	503	29.66
2020-21	23,52,737	1,10,110.40	69,358	2,508.72	1,077	98.25	392	26.57
2021-22	25,53,075	1,61,507.32	1,48,377	8,217.54	1,077	102.31	203	18.18
<b>Total</b>	<b>95,92,145</b>	<b>4,73,042.64</b>	<b>2,76,216</b>	<b>12,813.21</b>	<b>6,386</b>	<b>487.96</b>	<b>2,163</b>	<b>135.02</b>

(Source: Data made available by GSTN)

Chart-2.2: Mode of transport of EWBs generated during 2018-19 to 2021-22



(Source: Data made available by GSTN)

## 2.10 Audit Findings

Audit findings related to AO-1 have been categorised into two broad perspectives viz. systemic issues and compliance issues. The systemic issues aim to bring out the shortcomings relating to adequacy and effectiveness of the EWB system while the compliance issues pertain to the deviations from the Act/Rules/orders etc. Audit findings related to AO-2 consists of audit findings on the effectiveness of preventive/enforcement activities of the Department. The results of the analysis are given below:

### 2.10.1 Scope limitation due to documents not produced

Section 16 of the CAG's DPC Act 1971 lay down the Audit Mandate of the CAG regarding Audit of receipts. Further, Section 18(2) of the CAG's DPC Act 1971 imposes a statutory duty on Offices/Departments to comply with the requests for information in as complete as far as possible and with all reasonable expedition.

In this regard, the Chairman, CBIC has also issued instructions vide Board's DO letter F.No.232/Misc. DAP/2018-CX-7, dated 26 April 2018 to the Principal Chief Commissioners/Chief Commissioners of Central GST offices regarding cooperation with the C&AG during audit by procuring and providing complete and comprehensive information. However, the State Government of Chhattisgarh is yet to come out with similar direction.

During this PA, audit requisitioned information and records related to EWBs and GST returns for the period 2018-19 to 2021-22 to nine selected circles under Raipur Commissionerate. Further, additional records of sampled taxpayers like list of inward/outward EWBs generated by the taxpayers, invoices related to EWBs, truck/lorry receipts, annual accounts/audit report for the period related to EWB, purchase, sale details along with invoices, stock inventory, copy of GSTR-2A/2B etc. to check proper discharging of GST, availment of ITC, proportionate inward/outward supply ratio etc. aspects were also sought. In spite of requisitions and follow up, the jurisdiction circles did not produce records pertaining to 32 taxpayers out of sample of 36 taxpayers.

**Non-production of records:** The circle wise non-production of records is summarised in the following **Table-2.2**. The case-wise listing of non-production of records is given in **Appendix-2.2**.

**Table 2.2: Non-production of records**

Sl. No	Circle	Sample	Non-production	Percentage of non-production of records
		No. of taxpayers	No. of taxpayers	
1	Circle-3, Raipur	12	11	92
2	Circle-5, Raipur	09	08	89
3	Circle-7, Raipur	03	03	100
4	Circle-8, Raipur	05	05	100
5	Circle-9, Raipur	02	02	100
6	Circle-1, Durg	01	01	100
7	Circle-2, Bilaspur	02	01	50
8	Circle Rajnandgaon	01	01	100
9	Circle Ambikapur	01	0	0
	<b>Total</b>	<b>36</b>	<b>32</b>	<b>89</b>

Thus, the Department did not produce records of 89 *per cent* of the samples and these were audited only on the basis of the data available on the GSTN/EWB portal. Non-production/partial production of records hindered unrestricted access of audit and negatively affected the auditing process.

On being pointed out (June 2024) the Government did not furnish any specific reply.

During exit conference (December 2024), the Secretary stated that documents will be furnished.

**Recommendation No.1: Department may instruct its field formations for timely productions of records in lines of instructions issued by CBIC.**

**Audit findings related to effectiveness of EWB mechanism for protecting revenue interest of the Government**

**2.11 Substantive Audit Findings**

EWB was taken as basis to examine the tax compliance of the taxpayers. Out of the selected 80 EWBs, top five cases in terms of money value of audit findings under each KPA are given in *Table-2.3* below:

**Table- 2.3: Top five cases in terms of money value**

*(₹ in crore)*

Sl. No.	GSTIN	Circle	Amount of tax involved	Number of KPAs involved
1.	22XXXXXXXXXXXXZH	Raipur-3	9.83	1
2.	22XXXXXXXXXXXXZG	Raipur-3	2.31	5
3.	22XXXXXXXXXXXXZP	Raipur-5	1.69	2
4.	22XXXXXXXXXXXXZC	Raipur-3	1.15	4
5.	22XXXXXXXXXXXXZF	Raipur-8	1.12	3

The systemic issues noticed during the audit are discussed under each KPA in **paragraphs 2.11.1.1 to 2.11.1.6** to highlight the impact of the risks identified along with recommendations for corrective action. Results of substantive audit having revenue impact are given in **paragraphs 2.11.2.1 to 2.11.2.3** along with case-wise details for taking further course of action in individual cases by the Department.

**2.11.1 Systemic issues**

Audit attempted to ascertain whether existing systems and controls were adequate to ensure compliance with the provisions of the CGGST Act, 2017 relating to the EWB system. The observations are discussed in following paragraphs:

**2.11.1.1 Ineligible taxpayers continuing under Composition Scheme**

In terms of Section 10 (1) of the CGGST Act, 2017 a registered person whose aggregate turnover in the preceding financial year did not exceed the threshold limit<sup>12</sup> may opt to pay tax under composition scheme. As per Section 10(3) of the CGGST Act, 2017 the option availed of by a registered person for composition scheme shall lapse with effect from the day on which his aggregate turnover during a financial year exceeds the limit specified. However, Section 10(2) (c) of the CGGST Act, 2017, provides that a taxpayer shall not be eligible to opt for composition scheme, if he is engaged in any inter-State outward supplies of goods.

As per Section 61 of the CGGST Act, 2017 various returns filed by the taxpayers have to be scrutinized by the proper officer to verify the correctness of the returns, and suitable action has to be taken on any discrepancies or

<sup>12</sup> Threshold limit per year for becoming eligible for composition scheme was ₹ one crore for the period between 01 April 2018 to 31 January 2019 and ₹ 1.5 crore thereafter.

inconsistencies reflected in the returns. The Proper officer designated for this purpose is the circle officer.

Audit noticed that despite the CGGST Act, 2017 prohibiting inter-state outward supply by composite taxpayers, the EWB system could not prevent generation of EWBs for inter-state supply by the composite taxpayers.

It was observed that two composite taxpayers of two circles<sup>13</sup> had undertaken inter-state outward supply of goods through two EWBs. Thus, the EWB system was unable to prevent generation of EWBs for inter-state supply by these composite taxpayers. However, on further verification it was found that the registration of one taxpayer (GSTIN 22XXXXXXXXXXZL) was cancelled *suo-moto* on 01 October 2019 by the Proper Officer while the other taxpayer was continuing under the composition scheme. These are detailed in **Appendix-2.3**. The tax impact is discussed in **Paragraph 2.11.2**.

On being pointed out (June 2024) the Government replied (October 2024) that DRC-07 of ₹ 0.17 crore (including interest and penalty) has been issued in one case (GSTIN 22XXXXXXXXXXZ3), and in other case (GSTIN 22XXXXXXXXXXZL) it was replied that the taxpayer was a composite dealer and EWB was generated for return of goods. However along with the reply, the proof of purchase returns like purchase bills, credit note/debit note were not furnished.

During the exit conference (December 2024), the Secretary stated that the desired documents related to the case not being pursued further will be furnished at the earliest. It was further stated that the latest position of the other cases will be furnished.

**An illustrative case is detailed below:**

A taxpayer (GSTIN 22XXXXXXXXXXZ3) registered under Circle-3, Raipur had generated one EWBs of ₹ 2.90 lakh in October 2018 for effecting inter-state outward supplies though the taxpayer was under composition scheme since September 2017 till date. Thus, the taxpayer was liable to pay tax at normal rate from October 2018, however he was continuing under the composition schemes.

**Recommendation No. 2: Necessary validation control in the EWB system need to be incorporated to prevent the Composite levy scheme taxpayer for generating EWB for inter-state outward supply.**

**2.11.1.2 Generation of EWBs by cancelled taxpayers**

As per Section 63 of the CGGST Act, 2017 where a taxable person whose registration has been cancelled; but who was liable to pay tax, the proper officer may proceed to assess the tax liability of such taxable person to the best of his judgement. A cancelled taxpayer cannot generate EWBs, as he will be passing on ITC without filing of returns, resulting in non-payment of tax.

Audit noticed that the EWB portal allowed generation of EWB by cancelled taxpayer. It was observed that, seven taxpayers of three circles<sup>14</sup> had generated 55 EWBs after effective date of cancellation of GST registration. Further, four

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<sup>13</sup> Circle-3 & 5 (Raipur)

<sup>14</sup> Circle-3, 5 & 8 (Raipur)

taxpayers who had effected outward supplies had not discharged their tax liability. However, the department did not assess the tax liability under Section 63 of the Act *ibid* and thereby could not protect the revenue interest of the Government. These are detailed in **Appendix-2.4**. The tax impact is discussed in **Paragraph 2.11.2**.

On being pointed out (June 2024) the Government replied (October 2024) that DRC-07/DRC-01 of ₹ 18.61 crore (including interest and penalty) have been issued in six cases and ASMT-10 has been issued in remaining one case.

During the exit conference (December 2024), the Secretary stated that the latest position of the cases will be furnished.

**An illustrative case is detailed below:**

A taxpayer (GSTIN 22XXXXXXXXXXXXZF) registered under Circle-8, Raipur had generated two EWBs of ₹ 38.86 lakh during January and February 2019 but his registration was cancelled with effect from 25 January 2019 by the Proper Officer on *suo-moto*. Thus, the EWBs were generated after the effective date of cancellation of registration.

**Recommendation No. 3: Necessary validation control in the EWB system need to be incorporated to prohibit generation of EWBs by cancelled taxpayers.**

**2.11.1.3 Generation of multiple EWBs on the same/similar invoices**

As per Rule 46 (b) of CGGST Rules, 2017 a tax invoice shall be issued by the registered person containing consecutive serial number, not exceeding sixteen characters, unique for a financial year. As per Para 5-1 of the User Manual issued by the NIC, the taxpayer while generating the EWB is required to enter the Unique Document Number relating to the consignment. Invoice number is the Unique Document number in respect of consignments relating to supplies. Hence, only one EWB is to be generated for each invoice.

Audit noticed that there was a lack of validation controls in the EWB common portal to restrict generation of multiple EWBs using the same or similar invoices. It was observed that five taxpayers pertaining to four circles<sup>15</sup> had generated 10 EWBs for movement of goods based on same/similar invoices. Thus, the EWBs module could not detect generation of multiple EWBs based on same/similar invoice. These are detailed in **Appendix-2.5**. The tax impact is discussed in **Paragraph 2.11.2**.

On being pointed out (June 2024) the Government replied (October 2024) that DRC-01 of ₹ 0.08 crore (including interest and penalty) have been issued in two cases and in one case (GSTIN 22XXXXXXXXXXXXZV) it was replied that due to system error two EWBs were generated. In remaining two cases (GSTIN 22XXXXXXXXXXXXZW and 22XXXXXXXXXXXXZ9) DRC-05 (intimation of closure of proceedings) has been issued. However, the supporting documents/evidence was not furnished along with the reply.

During the exit conference (December 2024), the Secretary stated that the desired documents related to the cases not being pursued further will be

<sup>15</sup> Circle-5,7,8 & 9 (Raipur)

furnished at the earliest. Further stated that the latest position of the other cases will be furnished.

**An illustrative case is detailed below:**

A taxpayer (GSTIN 22XXXXXXXXXXZ9) registered under Circle-5, Raipur had generated two EWBs of ₹ 29.88 lakh in August and September 2018 using one invoice for effecting inter-state outward supplies.

**Recommendation No. 4: Necessary validation control in the EWB system need to be incorporated to prevent use of same/similar invoice in generation of multiple EWBs.**

**2.11.1.4 Generation of EWBs for the transactions effected through risky vehicles/two-wheeler.**

As per Rule 138(2) of the CGGST Rules, 2017 where the goods are transported by the registered person as a consignor, whether in his own conveyance or a hired one or a public conveyance, by road, the said person shall generate the EWB in FORM GST EWB-01 electronically on the common portal after furnishing information in Part B of FORM GST EWB-01. Where the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the EWB shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in Part A of FORM GST EWB-01. Vehicle number is required to be provided in Part-B of EWB-01.

Audit noticed that the EWB system could not detect two-wheeler and other risky vehicle<sup>16</sup> numbers as per VAHAN Portal/M-parivahan app despite integration of EWB with VAHAN software due to which generation of EWBs related to risky vehicles could not be blocked.

It was observed that nine EWBs transactions involving assessable value of ₹ 3.24 crore related to nine taxpayers of three circles<sup>17</sup> were made by two-wheeler/risky vehicles. Further, the corresponding outward supplies were not reported by four taxpayers in GSTR-I return. Furthermore, five taxpayers had reported outward supplies in their GSTR-1 return and passed on Input Tax Credit (ITC) to their recipients as detailed in the **Table-2.4** below. The tax impact is discussed in **Paragraph 2.11.2**.

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<sup>16</sup> Risky vehicle: theft, surrendered, cancelled and scrapped vehicle

<sup>17</sup> Circle-3, 5 & 9 (Raipur)

**Table-2.4: EWB generated for transactions effected through risky vehicles/two-wheeler**

*(Amount in ₹)*

Sl. No.	GSTIN	Circle	EWB no./ Date	Assessable value	Nature of vehicle
1.	22XXXXXXXXXXXXZV	Raipur - 5	861062323542/ 28/07/2019	1,18,64,238	Two-wheeler
2.	22XXXXXXXXXXXXZS	Raipur - 5	831183989831/ 13/10/2021	1,47,03,334	Two-wheeler
3.	22XXXXXXXXXXXXZH	Raipur - 3	891183695077/ 11/10/2021	5,65,652	Theft
4.	22XXXXXXXXXXXXZM	Raipur - 3	861016217262/ 23/08/2018	1,21,250	Scrapped
5.	22XXXXXXXXXXXXZL	Raipur - 9	891129659657/ 11/12/2020	98,048	Scrapped
6.	22XXXXXXXXXXXXZM	Raipur - 3	851123098656/ 01/11/2020	7,30,514	Surrendered
7.	22XXXXXXXXXXXXZM	Raipur - 3	811072389191/ 10/10/2019	22,92,675	Surrendered
8.	22XXXXXXXXXXXXZP	Raipur - 5	841137960702/ 27/01/2021	13,06,280	Cancelled
9.	22XXXXXXXXXXXXZQ	Raipur - 3	891088786236/ 31/01/2020	7,40,480	Cancelled
<b>Total</b>				<b>3,24,22,471</b>	

On being pointed out (June 2024), the Government replied (October 2024) that DRC-07/DRC-01 of ₹ 10.30 crore (including interest and penalty) have been issued in five cases, ASMT-10 have been issued in three cases and in remaining one case replied that the taxpayer furnished the tax invoice/bilty in respect of the transaction. The reply does not touch upon the point of Audit observation as to how goods were transported through two-wheeler.

During the exit conference (December 2024), the Secretary stated that the matter will be examined and position will be intimated to Audit.

**An illustrative case is detailed below:**

A taxpayer (GSTIN 22XXXXXXXXXXXXZV) registered under Circle-5, Raipur had generated a EWB no 861062323542 on 28/07/2019 for ₹ 1.19 crore for effecting inter-state outward supply. On checking of the vehicle number mentioned in the EWB on VAHAN portal/M-Parivahan app it was found that the vehicle class was m-cycle/scooter. Further, this transaction was reported in GSTR-1 return by the taxpayer. Therefore, there is every possibility that the taxpayer had passed ITC of ₹ 0.21 crore without movement of goods which needs to be examined.

**Recommendation No. 5: Necessary validation control in the EWB system need to be incorporated for ensuring generation of EWBs only after validation of proper vehicle details through VAHAN database for transportation of goods.**

**2.11.1.5 Generation of EWBs by the taxpayers who had filed Nil Returns**

As per Section 37 of the CGGST Act, 2017 read with Rule 59, Rule 61 and Rule 62 of CGGST Rule, 2017, every registered person other than composition taxpayers shall furnish the details of outward supplies of goods or services or both effected during a tax period in GSTR-1 and discharge tax liability thereon

in GSTR-3B. The taxpayers, who have opted for composition scheme, shall pay tax in GSTR-4/GST-CMP-08 returns.

Audit noticed weakness in coordination between the EWB and GSTN portals as the latter could not detect nil filing by the taxpayers generating EWBs and thus could not detect/prevent suppression of turnover by the taxpayers.

It was observed that eight taxpayers (including one composition taxpayer) pertaining to four circles<sup>18</sup> had generated eight EWBs during 2018-19 to 2021-22 for assessable value of ₹ 0.45 crore but they had filed NIL GSTR-1/3B/CMP-08 returns for the relevant tax period. These are detailed in **Appendix-2.6**. The tax impact is discussed in **Paragraph 2.11.2**.

On being pointed out (June 2024), the Government replied (October 2024) that DRC-07/DRC-01 of ₹ 0.51 crore (including interest and penalty) have been issued in five cases, ASMT-10 has been issued in one case and in one case replied that two EWBs were generated due to system errors. In the remaining one case replied that the taxpayer was a composition dealer and EWB was generated for return of goods. However along with the reply the proof of purchase returns like purchase bills, credit note/debit note were not furnished.

During the exit conference (December 2024), the Secretary stated that the desired documents related to the case not being pursued further will be furnished at the earliest. It was further stated that the latest position of the other cases will be furnished.

**An illustrative case is detailed below:**

A taxpayer (GSTIN 22XXXXXXXXXXZ8) registered under Circle-5, Raipur had generated one EWB having tax value of ₹ 4.46 lakh during the month of January 2019 for effecting outward supplies. However, the taxpayer had filed NIL GSTR-1/3B returns for the said month.

**2.11.1.6 Generation of EWBs by non-filers of GST Returns**

Rule 138E of CGGST Rules, 2017 imposes restriction on persons including consignors, consignees, transporter or an E-Commerce operator or a courier agency to generate EWBs in respect of a registered person who has not filed relevant GST Returns for prescribed consecutive periods<sup>19</sup>. The blocking functionality has been enabled on the EWB Common Portal with effect from 01 December 2019.

Audit noticed deficiencies in blocking generation of EWBs beyond 01 December 2019 and cases of generation of EWBs by non-filers. In case of four taxpayers of Circle-3, Raipur who were non-filers had generated 45 EWBs during 2018-19 to 2020-21. These are detailed in **Appendix-2.7**. The tax impact is discussed in **Paragraph 2.11.2**.

**An illustrative case is detailed below:**

A taxpayer (GSTIN 22XXXXXXXXXXZC) registered under Circle-3, Raipur had generated a EWB (831080342629) on 04 December 2019 for

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<sup>18</sup> Circle-3, 5, 7 & 8 (Raipur)

<sup>19</sup> Form GST-CMP-08 for two consecutive quarters in respect of persons paying tax under Section 10 of the CGGST Act *ibid* and GSTR-3B for normal taxpayers for two consecutive tax periods as applicable.

effective outward supplies i.e. EWB was generated after 01 December 2019 even though he had not filed GST returns for consecutive two tax periods.

On being pointed out (June 2024), the Government replied (October 2024) that DRC-07 of ₹ 6.97 crore (including interest and penalty) have been issued in all four cases.

During the exit conference (December 2024), the Secretary stated that the latest position of the cases will be furnished.

**Recommendation No. 6: The validation control in the EWB system to block the EWB generation facilities for the taxpayers who have not filed returns for the prescribed period needs to be reviewed and strengthened.**

### 2.11.2 Deficiencies having revenue impact (Compliance issues)

Audit noticed 29 instances of non-compliance to the provisions of the Act/Rule related to non-discharge of tax liability (20 cases), availment of ineligible ITC (four cases), incorrect passing of ITC (five cases) involving potential tax effect of ₹ 20.34 crore which are discussed in the Paragraphs 2.11.2.1 to 2.11.2.3 respectively. The KPA-wise observations are given in the *Table-2.5* below:

**Table-2.5: Result of Audit**

(₹ in crore)

Sl. No.	Key Problem Areas	No. of cases detected	Amount involved
1	Generation of Inter-state outward EWBs by composition taxpayers leading to non-discharge of tax	2	0.17
2	Generation of multiple EWB on single/similar invoice leading to non-discharge of tax	5	0.07
3	Generation of EWBs by NIL filers of GST returns leading to non-discharge of tax	5	0.05
4	Generation of EWBs by Non-filers of GST returns leading to non-discharge of tax	2	2.29
5	Generation of EWBs by cancelled taxpayers leading to non-discharge of tax	3	3.45
6	Generation of EWBs by risky vehicles leading to non-discharge of tax	3	11.52
	<b>Total</b>	<b>20</b>	<b>17.55</b>
7	Availment of ineligible ITC	4	2.51
8	Generation of EWBs with risky vehicles leading to incorrect passing of ITC	5	0.28
	<b>Grand Total</b>	<b>29</b>	<b>20.34</b>

#### 2.11.2.1 Non-discharge of tax liability by taxpayers

As per Section 37 of the CGGST Act, 2017 read with Rule 59 and Rule 61 of CGGST Rule, 2017, every registered person other than composition taxpayers shall furnish the details of outward supplies of goods or services or both effected during a tax period in GSTR-1 and to discharge tax liability thereon in GSTR-3B. The taxpayers, who have opted composition scheme, shall pay tax in GSTR-4/GST-CMP-08. As per Section 31 of the CGGST Act, 2017 a registered person supplying taxable goods shall, issue a tax invoice showing the description, quantity and value of goods, the tax charged thereon and such other particulars as may be prescribed. Rule 138 of the CGGST Rules, 2017 provides that for generating EWB, every registered person who causes movement of goods of consignment shall furnish information relating to the

said goods, electronically, on the common portal. Section 50(1) of the CGGST Act, 2017 stipulates that every person who is liable to pay tax but fails to pay the tax or any part thereof remains unpaid, shall pay interest not exceeding eighteen *per cent*.

Audit observed that 20 taxpayers pertaining to five circles<sup>20</sup> had generated 1,789 EWBs for effecting outward supplies during 2018-19 to 2021-22 but they did not report the outward supplies of ₹ 82.07 crore in their GSTR-1/CMP-08 returns and thus, did not discharge their tax liability as detailed in **Appendix-2.8**. The non-discharge of tax liability in these cases worked out to ₹ 17.55 crore (exclusive of interest and penalty).

On being pointed out (June 2024), the Government replied (October 2024) that DRC-07/DRC-01 of ₹ 19.94 crore (including interest and penalty) have been issued in 13 cases. ASMT-10 has been issued in three cases. In one case it was replied that due to system error two EWBs were generated. Further, in other case replied that the taxpayer was a composition dealer and EWB was generated for return of goods. However along with the reply, the proof of purchase returns like purchase bills, credit note/debit note were not furnished. In remaining two cases DRC-05 (intimation of conclusion of proceedings) has been issued. However, the documents/evidence was not furnished along with the reply.

During the exit conference (December 2024), the Secretary stated that the desired documents related to the cases not being pursued further will be furnished at the earliest. Further stated that the latest position of the other cases will be furnished.

#### **Illustrative cases are detailed below:**

(i) A taxpayer (GSTIN 22XXXXXXXXXXZF) pertaining to Circle-8, Raipur, had generated 189 EWBs with an assessable value for ₹ 15.77 crore during the period 2018-19 and 2019-20 for effecting outward supplies. However, outward supply for only ₹ 9.53 crore was declared by the taxpayer in GSTR-3B returns in the month of January and February 2019 and tax of ₹ 1.72 crore had been discharged by the taxpayer. Hence, the taxpayer had not declared the outward supplies for ₹ 6.24 crore and did not pay the tax of ₹ 1.12 crore. The registration of the taxpayer was cancelled with effect from 25 January 2019. Thus there was an un-discharged tax liability of ₹ 1.12 crore.

(ii) Another taxpayer (GSTIN 22XXXXXXXXXXZC) registered under Circle-3, Raipur, generated total 86 EWBs between November 2019 to January 2020 for an assessable value of ₹ 6.39 crore for outward supply. However, the taxpayer had not filed GSTR-1/3B returns for the period November 2019 to January 2020 and did not discharge tax liability on these transactions. The registration of the taxpayer was cancelled with effect from 01 November 2019 due to non-filing of returns. Thus, he had un-discharged tax liability of ₹ 1.15 crore (excluding interest).

However, it was observed in the above cases that the cancellation orders were passed on 21 June 2019 and 21 January 2020 with effect from 25 January 2019 and 01 November 2019 respectively. Thus, while passing retrospective orders

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<sup>20</sup> Circle-3, 5, 7, 8 & 9 (Raipur)

effect, the POs did not examine the variation between the EWBs and the returns.

### 2.11.2.2 *Availment of ineligible ITC*

As per Section 16 of the CGGST Act, 2017 every registered person shall be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person. Further, Section 42 of the Act *ibid* read with Rule 60 of CGGST Rules, 2017 provides for matching, reversal and reclaim of ITC. GSTR-2A is a purchase related dynamic tax return which is automatically generated by the GST portal. When a supplier files his GSTR-1 return, the information regarding tax paid by the purchaser is auto populated in his GSTR-2A and GSTR-9. The ITC availability as per GSTR-2A should normally match with the ITC availed by the taxpayer through the GSTR-3B return or the annual GSTR-9 return. Section 50(3) of the CGGST Act, 2017 stipulates that, the taxpayers who make undue or excess claim of ITC, shall pay interest at such rate, not exceeding 24 per cent.

Audit observed that four taxpayers of two circles<sup>21</sup> availed ITC of ₹ 19.60 crore as per GSTR-3B return. However, Audit noticed from the GSTR-2A/GSTR-9 of the taxpayers that the ITC available for them was only ₹ 17.09 crore. Thus, the availment of ITC amounting to ₹ 2.51 crore by these taxpayers was not in order and the incorrect ITC availed amount of ₹ 2.51 crore is required to be recovered along with interest under Section-50(3) of the Act. These are detailed in *Appendix-2.9* and *Table-2.6*.

**Table-2.6: Availment of ineligible Input Tax Credit (ITC)**

<i>(Amount in ₹)</i>					
Sl. No	GSTIN	Year	ITC available as per GSTR-2A {As per 8(A) of GSTR-9}	ITC availed as per GSTR-3B {As per 8(B+C) of GSTR-9}	Ineligible ITC claimed {As per 8(D) of GSTR-9}
1	22XXXXXXXXXXXXZR	2018-19	6,68,05,192	8,45,10,814	1,77,05,622
		2019-20	6,09,83,798	6,51,32,051	41,48,253
2	22XXXXXXXXXXXXZZ	2019-20	1,23,07,036	1,23,40,613	33,577
3	22XXXXXXXXXXXXZN	2019-20	74,96,148	1,03,84,534	28,88,386
4	22XXXXXXXXXXXXZQ	2021-22	2,33,47,675	2,36,68,065	3,20,390
<b>Total</b>			<b>17,09,39,849</b>	<b>19,60,36,077</b>	<b>2,50,96,228</b>

On being pointed out (June 2024) the Government replied (October 2024) that DRC-07/DRC-01 of ₹ 0.06 crore (including interest and penalty) have been issued in two cases. In one case (GSTIN 22XXXXXXXXXXXXZR) for the year 2018-19, excess ITC of ₹ 0.05 crore has been reversed by the taxpayer through DRC-03 and for the case of 2019-20 ASMT-12 (Order of acceptance of reply) was issued. In the remaining one case (GSTIN 22XXXXXXXXXXXXZZ)

<sup>21</sup> Circle-3 & 7 (Raipur)

DRC-05 (Intimation of closure of proceedings) was issued. However, no supporting documents/evidence was furnished along with the reply.

During the exit conference (December 2024), the Secretary stated that related supporting documents would be provided to Audit.

**Illustrative case is given below:**

A taxpayer (GSTIN 22XXXXXXXXXXZR) registered under Circle-3, Raipur had availed ITC of ₹ 14.97 crore in GSTR-3B return during 2018-19 and 2019-20 but there was ₹ 12.78 crore ITC available in the GSTR-2A of the taxpayer. Thus, the availment of ITC amounting to ₹ 2.19 crore by the taxpayer was not in order and the incorrect ITC availed amount of ₹ 2.19 crore is required to be recovered along with interest under Section-50(3) of the Act.

**2.11.2.3 Generation of EWBs against risky vehicles-possible passage of incorrect ITC**

As per Section 37 of the CGGST Act every registered person, other than an Input Service Distributor, a non-resident taxable person and a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish the details of outward supplies of goods or services or both effected during a tax period in GSTR-1. The details provided by the suppliers in GSTR-1 will be auto-populated to the recipients of the goods in GSTR-2A to enable them to claim ITC. NIC<sup>22</sup> had integrated VAHAN Database with EWB Portal and tracked the movement of vehicles with Fast-tag database. NIC also provides with effect 01 January 2021, movement details of the vehicles concerned (in the Map) indicating the origin and destination of all the EWBs based on the source and destination PIN codes.

During audit, it was observed that five taxpayers pertaining to two circles<sup>23</sup> had generated five EWBs of ₹ 1.56 crore for effecting outward supplies during the period from 2018-19 to 2021-22 as detailed in *Appendix-2.10*. On verification of vehicle numbers mentioned in the EWBs on VAHAN portal/M-parivahan app), it was noticed that the vehicle status was mentioned as risky vehicles<sup>24</sup>/two wheelers. However, it was noticed from the GSTR-1 filed by these taxpayers, they had reported the said transaction in their GSTR-1 returns and thereby possibly passed on ITC of ₹ 0.29 crore which needs to be examined. This also points towards possible passing of ITC without actual movement of goods.

On being pointed out (June 2024), the Government replied (October 2024) that DRC-07 of ₹ 7.20 crore (including interest and penalty) have been issued in three cases. ASMT-10 has been issued in one case and in remaining one case replied that the taxpayer has furnished the tax invoice/*bilty* in respect of the transaction. However, the reply does not touch upon the point of Audit observation as to how goods were transported through two-wheeler.

During the exit conference (December 2024), the Secretary stated that desired documents related to the case not being pursued further will be furnished at the

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<sup>22</sup> NIC: National Informatics Centre

<sup>23</sup> Circle-3 & 5 (Raipur)

<sup>24</sup> EWBs generated using two-wheelers, theft, scrapped, surrender and cancelled vehicles

earliest. It was further stated that the latest position of the other cases will be furnished.

### **Illustrative case is given below:**

A taxpayer (22XXXXXXXXXXXXM) registered under Circle-3, Raipur had generated EWB (811072389191) on 10/10/2019 for effecting inter-state outward supply of goods worth ₹ 0.23 crore with tax value of ₹ 0.04 crore. On checking the vehicle number mentioned in the EWB on VAHAN portal/M-Parivahan app, it was found that the vehicle class was 'surrender vehicle'. Further, the transaction was reported in GSTR-1 of the consigner. Thus, there is a possible passage of ITC of ₹ 0.04 crore on doubtful movement of goods which needs to be examined.

### **2.11.3 Cross-PAN analysis**

As per Section 25(4) and 25(6) of the CGGST Act, 2017, a person liable for GST registration in multiple states can obtain multiple GST registrations with the same Permanent Account Number (PAN) in a state or union territory. The Cross-PAN charge refers to a taxable person supplying goods and services to any other person having registration under one PAN. As per Schedule I (2) and Section 25 of the CGGST Act, 2017, any supply between different GST registrations having the same PAN should be treated as supply even when made without consideration. Section 50(1) of the CGGST Act, 2017, stipulates that, every person who is liable to pay tax, but fails to pay the tax or any part thereof remains unpaid, shall pay interest not exceeding 18 per cent.

Audit identified and test checked six taxpayers pertaining to five circles<sup>25</sup> who had made cross-PAN transactions during 2018-19 to 2021-22 to ascertain their tax compliance like discharging of tax liability, generation of EWBs for invoices reported in GST returns, generation of multiple EWBs for the same/similar invoices and availing of input tax credit. The deficiencies noticed are discussed below:

- **EWB transactions not reported in GSTR-1**

Audit noticed that, a taxpayer (GSTIN 22XXXXXXXXXXXXZA) registered under Circle-1, Durg had made an inter-state outward supply of goods with assessable value of ₹ 1.76 crore by generating EWB number 871089160813 03 February 2020 to the consignee having same PAN (GSTIN 37XXXXXXXXXXXXZZ). On further scrutiny, it was found that the invoice referred in the EWB has neither been reported in the GSTR-1 return nor the tax of ₹ 0.30 crore has been discharged in GSTR-3B. Therefore, he is liable to pay tax of ₹ 0.30 crore.

On being pointed out (June 2024), the Government replied (October 2024) that DRC-07 of ₹ 0.56 crore (including interest and penalty) has been issued to the taxpayer.

During the exit conference (December 2024), the Secretary stated that latest position of the case will be furnished.

- **Possible passage of ITC on doubtful movement of goods**

<sup>25</sup> Ambikapur, Circle-2 (Bilaspur), Circle-1 (Durg), Circle-9 (Raipur), Rajnandgaon

A taxpayer (GSTIN 22XXXXXXXXXXXXZ5) pertaining to Circle-9, Raipur had made inter-state outward supply using EWB no. 831187004552, generated on 01 November 2021 to the consignee having same PAN (GSTIN 23XXXXXXXXXXXXZ3). However, the details of vehicles mentioned in the EWB was not found recorded in the NIC portal which records vehicular movements or recorded at any other records on the same day. Thus, there was a possibility of non-movement of goods for invoice raised and EWB was generated. However, as noticed from the GSTR-1 filed by the taxpayer; he had reported the said transaction in his GSTR-1 return and thereby possibly passed on ITC of ₹ 0.15 crore which needs to be examined. This also points towards possible passing of ITC without actual movement of goods.

On being pointed out (June 2024), the Government replied (October 2024) that ASMT-10 of ₹ 0.15 crore (including interest and penalty) has been issued to the taxpayer.

During the exit conference (December 2024), the Secretary stated that latest position of the case will be furnished.

• **Excess availment of ITC**

As per Section 16 of the CGGST Act, 2017 every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person.

Audit observed that three taxpayers of three circles<sup>26</sup> availed ITC of ₹ 29.18 crore as per GSTR-3B return. However, Audit noticed from the GSTR-2A of the taxpayers that the ITC available for them was only ₹ 27.29 crore. Thus, the availment of ITC amounting to ₹ 1.90 crore by these taxpayers was not in order and is required to be recovered along with interest under Section-50(3) of the Act. The details are given in the **Table-2.7** given below:

**Table-2.7: Excess availment of Input Tax Credit**

*(Amount in ₹)*

Sl. No	GSTIN	Year	ITC available as per GSTR-2A (As per 8(A) of GSTR-9)	ITC availed as per GSTR-3B (As per 8(B+C) of GSTR-9)	Excess ITC claimed (As per 8(D) of GSTR-9)
1	22XXXXXXXXXXXXZ7	2019-20	10,13,95,325	10,90,09,281	76,13,956
		2020-21	14,09,42,067	15,14,65,132	1,05,23,065
2	22XXXXXXXXXXXXZ7	2020-21	2,70,24,642	2,74,17,346	3,92,704
3	22XXXXXXXXXXXXZN	2020-21	35,22,552	39,49,537	4,26,985
<b>Total</b>			<b>27,28,84,586</b>	<b>29,18,41,296</b>	<b>1,89,56,710</b>

On being pointed out (June 2024), the Government replied (October 2024) that in two cases ASMT-10 has been issued to the taxpayers and the proceedings

<sup>26</sup> Ambikapur, Circle-2 (Bilaspur) & Circle-1 (Durg)

are under process. However, an amount of ₹ 6.15 lakh (including interest) has been recovered from a taxpayer. In the remaining one case it was replied that notice has been issued to the taxpayer for production of records.

**Recommendation No. 7: The Department may issue guidelines for verification of EWBs and scrutiny of returns of taxpayers having multiple registrations with the same PAN.**

#### **2.11.4 Action Taken on Unblocking EWB requests from taxpayers**

As per Rule 138(E) of CGGST Rules, 2017, no person (including a consignor, consignee, transporter, e-commerce operator or a courier agency) shall be allowed to furnish the information in part A of Form GST EWB-01 who, whether as a supplier or a recipient, has not furnished the returns for two consecutive tax periods with effect from 01 December 2019. Rule 138 (E) of CGGST Rules, 2017 requires that the Commissioner may on receipt of application from a registered person in Form GST-EWB-05, on sufficient cause being shown and reasons to be recorded in writing, by order, in GST-EWB-06, allow furnishing of the said information in Part A of GST-EWB-01.

As per data made available by Raipur Commissionerate (08 December 2023), 21 unblocking applications were filed by the taxpayers during December 2020 and December 2021, out of which application of 18 taxpayers were pending for unblocking. Audit observed that the 15 taxpayers of 11 circles<sup>27</sup> had filed applications for unblocking of EWB generation facilities in December 2020, but their applications were pending with tax officer. The reasons for pending applications were not available in Raipur Commissionerate.

On being pointed out (June 2024), no reply has been furnished by the Government.

During the exit conference (December 2024), the Secretary stated that action taken on the cases will be provided to Audit.

#### **2.11.5 Observations detected in data analysis of EWBs (Totality Audit Observations)**

A risk-based sample of 1,719 taxpayers (excluding the substantive audit sample) falling under the jurisdiction of 30 circles<sup>28</sup> were selected from the database analysis centrally relating to EWBs. Audit analysed data on EWBs generated during 2018-19 to 2021-22 on the basis of KPAs. The details of totality observations shared with the department are given in the **Table-2.8** below:

<sup>27</sup> Circle-2 (Bilaspur), Circle-2 & 3 (Durg), Circle-2 (Jagdalpur), Circle-2 (Raigarh), Circle-1,2,3 & 7 (Raipur), Dhamtari and Janjgir

<sup>28</sup> Ambikapur, Bhatapara Janjgir, Kawardha, Mahasamund, Manendragarh, Circle-1 to 3 (Bilaspur), Circle-1 to 4 (Durg), Circle-1 & 2 (Jagdalpur), Circle-1 & 2 (Korba), Circle 1 & 2 (Raigarh), Circle-1 to 9 (Raipur), Dhamtari and Rajnandgaon

**Table-2.8: Totality Audit Observations**

Sl. No.	Nature of Totality Observation	No. of Taxpayers
1	Generation of Inter-State EWBs by Composition taxpayers	63
2	Generation of EWBs by Composition taxpayers who had crossed prescribed threshold limit	1
3	Generation of EWBs by Non-filers of GST Returns	293
4	Generation of EWBs by Cancelled taxpayers	152
5	Generation of duplicate EWBs using same Invoice	1,210
<b>Total</b>		<b>1,719</b>

The above observations were forwarded to the Department in (September, 2023) and Government (June 2024).

On being pointed out (June 2024), the Government replied (October 2024) that action is being taken in all the audit observations related to the circles under Durg Division. However, no reply has been furnished related to circles of other Divisions.

During the exit conference (December 2024), the Secretary stated that action taken by other Divisions would be furnished to Audit.

**Recommendation No. 8: The Department may utilise the analytical reports of EWB generated by NIC to ascertain deficiencies in tax compliance by the taxpayers and share the same with the Jurisdictional authorities for use in the scrutiny of returns.**

**Audit findings on efficiency and effectiveness of preventive/enforcement activities of the Department related to EWBs provisions.**

## **2.12 Preventive/Enforcement activities of the Department**

As per the Circular (May 2018) issued by the Commissioner, State Tax (GST) department, the Commissioner or an officer empowered by him in this behalf may authorise any officer to intercept any conveyance to verify the EWBs for inter-state and intra-state movement of goods. The physical verification of a conveyance and the goods involved can also be carried out by any officer, on receipt of specific information on evasion of tax, after obtaining approval of the Commissioner or an officer authorised by him in this behalf.

Once physical verification of goods being transported on any conveyance has been done during transit at one place within the state or union territory in any other state or union territory, no further physical verification of the said conveyance or goods shall be carried out again in the state or union territory, unless a specific information relating to evasion of tax is made available subsequently.

Further, above mentioned circular prescribed the procedure for interception of conveyances for inspection of goods in transit and detention, release and confiscation of contravening goods and conveyances. Section 129 and 130 of CGGST Act, 2017 which deals with penalties shall apply to the preventive activities performed by the Department in relation to verification of EWBs and/or conveyances.

In connection with the second objective, Audit examined the EWB related preventive/enforcement functions of the Department with specific focus on-(i) Operational preparedness, (ii) Effectiveness of anti-evasion measures, and (iii) Intra-departmental co-ordination in monitoring EWB related transactions.

It was observed that there was no dedicated setup for EWB related enforcement activities in the State. During the period of 2018-19 to 2021-22, preventive/enforcement functions like interception of vehicles and verification of EWBs, invoices, delivery challans etc. were done by the Inspection Teams nominated, whenever required, with the existing employees from head office and field formations. An Additional Commissioner is given charge of EWB monitoring work under direction of the Commissioner, State Tax.

On verification of records relating to the period 2018-19 to 2021-22 maintained in the Raipur Commissionerate, the following deficiencies/shortcomings were noticed.

### **2.12.1 Operational Preparedness of the Department**

The Preventive Unit under Raipur Commissionerate has neither any dedicated setup for EWB related enforcement activities nor any separate staff strength related to EWB enforcement activities.

#### **2.12.1.1 Inadequacy of manpower**

Audit observed that due to the non-availability of dedicated setup coupled with staff, the man-power resources were drafted from the executive formations for conducting the verification of EWBs.

#### **2.12.1.2 Lack of sufficient patrol vehicles**

Audit noticed that there was no dedicated Government vehicle allotted for EWB verifications. The Government vehicles from field formation and head office along with rented vehicles are being used for EWBs inspection.

It was noticed that the preventive unit had made requisition for rented vehicles during 2018-19 to 2020-21, however no requisition was made in the year 2021-22.

#### **2.12.1.3 Targets and achievements**

Audit called for details of targets fixed by the Commissioner for verification of EWBs through vehicle interceptions and achievements against them. The department replied that there was no target set for conducting verification of EWBs. EWB verification was done by deputing officer/team randomly and they intercept those vehicles which are suspected of not having EWB.

#### **2.12.1.4 Usage of MIS<sup>29</sup> Reports/DGARM<sup>30</sup>-other agencies reports**

NIC generates Analytical Reports on EWB transactions and shared with the GST Departments under Centre and State formations. Audit studied the extent to which these Reports were utilized by the department for planning the verifications of EWBs. The results are given below:

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<sup>29</sup> MIS: Management Information System

<sup>30</sup> DGARM: Directorate General of Analytics and Risk Management

**(a) MIS of NIC:**

- (i) It was noticed that the access to Analytical Reports was provided to the Commissioner/ Additional Commissioners/Joint Commissioners/Asstt. Commissioners/ Chief Commissioner.
- (ii) The department was neither processing the Analytical Reports by NIC/any other dedicated IT wing for identification of risky EWBs nor using the option of interception of the vehicles. However, the details of risky EWBs (taxpayers) as per NIC's Analytical Reports or any other agency are shared for their perusal with Dy. Commissioner/Asstt. Commissioner within the same Division/circle.

**(b) DGARM or other agencies reports:**

The department did not obtain any analytical reports from DGARM or any other agencies reports during the period covered by audit.

On being pointed out (June 2024), no reply has been furnished by the Government.

During the exit conference (December 2024), the Secretary stated that setup is in progress and further stated that at present all the officers are using Analytical reports.

**2.12.2 *Intra Departmental Co-ordination in monitoring EWB related transactions***

EWB is directly linked with movement of goods and the Preventive Unit was entrusted with the enforcement functions related to EWBs. NIC had generated various Analytical Reports and the Preventive Wing in Commissionerate has access to those reports through NIC Portal. Tax liability on the EWB transactions will be discharged by the taxpayers through periodical returns and thus the jurisdictional authorities, i.e. Circle Officer is Proper Officer for scrutiny of returns and assessment. Audit scrutiny of the extent of effectiveness of the usage of Analytical Reports by the Preventive Unit and Intra-Departmental co-ordination in the department revealed the following:

**2.12.2.1 *Monitoring movement of goods by unregistered taxpayers***

As per Section 22 of the CGGST Act 2017, every supplier whose aggregate turnover in a financial year exceeds ₹ 20 lakh for a supplier of services and ₹ 40 lakh for supplier of goods shall be liable to be registered under CGGST Act, 2017. In terms of Rule 16 of CGGST Rules, 2017 where, pursuant to any survey, enquiry, inspection, search or any other proceedings under CGGST Act, 2017, the Proper Officer finds that a person liable to registration under CGGST Act, 2017 has failed to apply for such registration, such officer may register the said person on a temporary basis and issue an order in FORM GST REG-12.

Audit observed through data analysis that 25 EWBs were generated by or on behalf of un-registered persons (URP) in the State with the assessable value of ₹ 34.77 crore during the period 2018-19 to 2021-22 for outward supplies. Each of these EWBs had assessable value of more than ₹ 40 lakh. The data of these EWBs were forwarded by Audit to the Department (November 2023) for

examination and taking necessary action to bring the unregistered persons under the tax net.

On being pointed out (June 2024), no reply has been furnished by the Government.

During the exit conference (December 2024), the Secretary stated that cases will be examined, and suitable action will be taken.

### 2.12.2.2 Monitoring non-movement of goods

One of the Analytical Reports created by the NIC is the Report on Non-movement of Vehicles on which EWBs were generated (B-1 Report) in respect of critical commodities<sup>31</sup>.

Audit noticed in cases of selected five taxpayers that they generated 143 EWBs during the months of June 2021, August 2021 and March 2022 for outward supplies having assessable value of ₹ 16.33 crore against which vehicle movement was not recorded as per B-1 report. Audit cross verified the invoices mentioned in these EWBs, with the related GSTR-1 returns and found that in respect of all the taxpayers, all the invoices were reported in the GSTR-1 returns.

Since, the taxpayers had reported these invoices in their GSTR-1 returns, it would have auto populated in the GSTR-2A returns of the consignees/recipients of goods. Thus, taking into consideration NIC's B1 Reports, there was a possibility of passing of irregular ITC of ₹ 2.94 crore without the actual movement of goods to the consignees as given in **Table-2.9** below:

**Table-2.9: Passing of ITC without movement of goods**

*(₹ in crore)*

Sl. No.	GSTIN	Month of B1 report	No. of invoices	Assessable value	Tax amount	Amount of ITC passed on
1	22XXXXXXXXXXZK	Jun-21	101	11.15	2.01	2.01
2	22XXXXXXXXXXZ5	Jun-21	33	4.17	0.75	0.75
3	22XXXXXXXXXXZS	Jun-21	4	0.75	0.14	0.14
4	22XXXXXXXXXXZS	Aug-21	2	0.13	0.02	0.02
5	22XXXXXXXXXXZQ	Mar-22	2	0.13	0.02	0.02
<b>Total</b>			<b>142</b>	<b>16.33</b>	<b>2.94</b>	<b>2.94</b>

*(Source: Data/information available on EWB and GSTN common portal)*

On being pointed out (June 2024), no reply has been furnished by the Government.

During the exit conference (December 2024), the Secretary stated that cases will be examined, and suitable action will be taken.

### An illustrative case is given below:

A taxpayer (GSTIN 22XXXXXXXXXXZK), registered under Circle-2, Raigarh had generated 101 EWBs in the month of June 2021 for outward

<sup>31</sup> Biscuits, Coal, edible oil, electrical, footwear, iron and steel, textile and tobacco

supply of goods for an assessable value of ₹ 11.15 crore. But, as per B-1 report there was no movement of vehicles mentioned in the EWBs. As, there was no vehicle movement, there was a possibility of passing of ITC of ₹ 2.01 crore to the consignees by reporting the invoices in the GSTR-1 return of the consigner.

**Recommendation No. 9: Department may consider taking up for mapping the analytical reporting module of NIC EWB mechanism with GSTN common portal for preventing such cases.**

## **2.13 Effectiveness of anti-evasion measures**

### **2.13.1 Guidelines for Interception of vehicles**

The Department had issued a circular<sup>32</sup> in May 2018 elaborating the procedure for interception of conveyances for inspection of goods in transit and verification of EWBs. As per the circular, when a vehicle is intercepted, the Proper Officer shall record a statement of the Person-in-Charge (PIC) of the conveyance in Form GST MOV-01 and shall issue order for physical verification in Form GST MOV-02. The Proper Officer, within 24 hours of the issue of Form GST MOV-02, shall upload a report in Part-A of Form GST EWB-03 on common portal. The Proper Officer shall prepare physical verification/inspection report in Form GST MOV-04 and shall record final inspection report in Part-B of Form GST EWB-03 on common portal within three days of physical verification.

If no discrepancy is found in the inspection, release order in Form GST MOV-05 shall be issued and the conveyance shall be allowed to move further. In case the goods and conveyance need to be detained under Section 129 of the CGGST Act, 2017, the Proper Officer shall issue an order of detention in Form GST MOV-06 and serve a notice in Form GST MOV-07 and demand order in Form GST MOV-09 to the PIC, specifying the tax and penalty payable under Section 129(1) of the CGGST Act, 2017. Where the proposed tax and penalty is not paid within seven days from the date of issue of Form GST MOV-06, the action to confiscate the goods and conveyance under Section 130 of the CGGST Act, 2017 shall be initiated.

Audit attempted to ascertain the extent of adherence to the prescribed procedures by the Department by the field formations. For this, 50 out of 603 booked cases pertaining to Raipur Commissionerate were selected for scrutiny and the deviations noticed are given in *Appendix-2.11* and *Table-2.10* below:

**Table-2.10: Deficiencies noticed in interception of vehicles**

<b>Sl. No.</b>	<b>Details of deficiencies noticed</b>	<b>No. of Booked cases in which deficiency noticed</b>
1	Statement of person in charge of conveyance has not been recorded in GST-MOV-1 when interception of conveyance has been done and EWB related documents were not available	10
2	Order for physical inspection of conveyance was not issued in GST -MOV-2	11
3	Inspection Report in GST-MOV-4 has not been served to the person in charge of the conveyance	13

<sup>32</sup> Circular no. 06/2018 (CT/Tech/2018/4226) dated 08 May 2018

4	Release Order for Goods conveyance in GST-MOV-05 not available	10
5	Order of Detention for non-production of documents or defective documents etc. in GST-MOV-06 not available	10
6	Show Cause Notice (SCN) on the outcome of inspection of goods in GST-MOV-07 not available	10
7	Final Inspection Report in GST-EWB-03 (Part-B) was pending	02

On being pointed out (June 2024), the Government replied (October 2024) in one case that in the initial stage as the law was new and even newer was the online EWB there were certain unintentional procedural lapses, with no revenue losses and in another case replied that the GST MOV-01 to 09 was not required as CBIC's circular was issued on 13 April 2018, and the case was disposed prior to the circular. Further no specific reply furnished in other cases.

During the exit conference (December 2024), the Secretary stated that at present all the officers are following the guidelines/circulars issued by the CBIC and State Government for interception of vehicles.

### **2.13.2 Non-raising demand for tax and penalty collected during EWB verification**

According to Section 129 (1) of the CGGST Act, 2017, where any person transports any goods in contravention of the provisions of this Act or the rules made there under, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure and after detention or seizure, shall be released, - (a) on payment of the applicable tax and penalty equal to one hundred *per cent* of the tax payable on such goods<sup>33</sup> and, in case of exempted goods, on payment of an amount equal to two *per cent* of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods comes forward for payment of such tax and penalty.

According to the circular issued by the Department<sup>34</sup>, the order in FORM GST MOV-09 shall be uploaded on the GSTN common portal and the demand accruing from the proceedings shall be added in the Electronic Liability Register.

Audit noticed the following deficiencies in 34 booked cases pertaining to Raipur Commissionerate which are detailed in **Table-2.11**.

<sup>33</sup> With effect from 01 January 2022, the amount payable was modified as Penalty equal to two hundred *per cent* of the tax payable

<sup>34</sup> Circular no. 06/2018 (CT/Tech/2018/4226) dated 08 May 2018

**Table-2.11: Details of deficiencies**

(₹ in lakh)

Sl. No	Details of discrepancies noticed	No. of cases	Amount involved		
			Tax	Penalty	Total
1	Delay in set-off of tax and penalty collected during interception of vehicles	30	16.59	27.49	44.07
2	Release of vehicles without ensuring set-off of tax and penalty collected during interception of vehicles	2	0.98	0.98	1.96
3	Short levy of tax and penalty on intercepted vehicles	2	1.41	0.96	2.37
<b>Total</b>		<b>34</b>	<b>18.98</b>	<b>29.43</b>	<b>48.40</b>

**Detailed observations are given below:**

**2.13.2.1 Delay in set-off of tax and penalty collected during interception of vehicles**

Audit noticed that in 30 EWB booked cases, the Department released the goods vehicles without ensuring set-off of the tax and penalty of ₹ 44.07 lakh collected from the taxpayers during interception of vehicles. Audit further noticed that the tax and penalty were set-off by the Department with a delay ranging from 08 to 1,981 days. These are detailed in **Appendix-2.12**.

It was noticed that in 11 out of 30 cases, the liabilities were set-off by the taxpayers by making payment through DRC-03 in their cash ledger after pointed out by Audit and in remaining 19 cases, the tax and penalty were set-off with delay.

On being pointed out (June 2024), the Government did not furnish any specific reply.

During the exit conference (December 2024), the Secretary stated that it will be taken note of for future and stated that rest of the 553 booked cases will be examined for their set-off of tax and penalty.

**An illustrative case is given below:**

A vehicle was intercepted by the Proper Officer on 29 May 2018 and order for demand of tax and penalty in Form GST MOV-09 was issued (29 May 2018) directing the PIC to make payment for ₹ 0.27 lakh. It was observed that the demand had been deposited on 29 May 2018 and the same was credited in Electronic Cash Ledger (ECL) on the same day. However, it was found that, the liability was not set-off by the Department and the liability was set off on 17 October 2023 by debiting his ECL i.e., after 1,967 days of credit in the ECL after being pointed out by Audit (August 2023). As mere availability of credit in the ECL cannot be assumed as payment of tax liability unless it is debited for discharging the tax liability, ₹ 0.27 lakh remained out of Government account for 1,967 days.

**2.13.2.2 Release of vehicles without ensuring set-off of tax and penalty collected during interception of vehicles**

Audit noticed that in two EWB booked cases, the Department while intercepting the goods vehicles belonging to taxpayers of other States collected tax and penalty of ₹ 1.96 lakh. It was observed that the tax and penalty was

deposited through challan and letters were issued to the concerned States for taking necessary action. However, confirmation on set-off of tax penalty was available for one case only. Since, amount credited to Government accounts through challans can be used as tax credits, the Department needs to confirm their set-off from the concerned State. These are detailed in *Appendix-2.13*.

During the exit conference (December 2024), the Secretary stated that cases will be examined for their set-off of tax and penalty.

### **2.13.2.3 Short levy of tax and penalty during EWB verification**

Audit noticed that in two EWB booked cases, the Department released the goods vehicles without collecting the proper tax and penalty. In first case, the vehicle was transporting goods without EWB and in other case the vehicle number in Part-II-B of the FORM GST EWB-01 was not updated. Hence, tax and penalty of ₹ 2.82 lakh u/s 129 (1) of CGGST Act, 2017 should have been levied and collected; however the department levied and collected tax and penalty of ₹ 0.45 lakh only leading to short levy of tax and penalty of ₹ 2.37 lakh. These are detailed in *Appendix-2.14*.

On being pointed out (June 2024), the Government replied (October 2024) in one case that there was no evasion of tax. The error occurred due to procedural and technical reason. In the other case, it replied that an amount of ₹ 25,000/- was deposited through DRC-03 on 03.11.2020. The reply was not convincing as in the first case there was no EWB for the goods transported at the time of interception of the vehicle and in other case there was an invalid EWB as the vehicle number in Part-II-B was not updated. Hence, tax and penalty u/s 129 is to be levied which was not done in these cases.

During the exit conference (December 2024), the Secretary stated that cases will be examined and suitable action will be taken.

**Recommendation No. 10: The Department may verify the remaining booked cases to ensure the tax and penalties collected during interception of vehicles were correct and whether they were set-off.**

## **2.14 Conclusion**

The PA on EWBs under GST system was undertaken with an objective to verify the effectiveness of EWB system in protecting interest of the Government revenue and efficiency of Preventive/Enforcement formations in enforcing provisions related to EWB system.

The EWB system includes process of enrollment for unregistered persons/citizens, generation of EWB electronically and its validation, extension, cancellation, rejection etc. Blocking of EWB generation functionality of non-filers of return was enabled on the EWB common portal with effect from 01 December 2019. NIC had integrated VAHAN database with EWB Portal and tracked the movement of vehicles with Fast-tag database. NIC also provides with effect from 01 January 2021, the movement details of the vehicles concerned (in the Map) indicating the origin and destination of all the EWBs based on the source and destination PIN codes etc.

Despite the above initiatives, the existing EWB system has substantial systemic deficiencies related to interlinking of EWB and GSTN portals which remained

undetected by the system. These deficiencies allowed ineligible taxpayers continue under composition scheme without being brought under the ambit of normal taxpayer of GST, generation of EWBs by cancelled taxpayers/multiple EWBs on the same invoices/EWBs for the transactions effected through risky vehicles/EWBs by non-filers of return/EWBs by composition taxpayers for inter-state outward supply etc.

In addition to system deficiencies, substantive audit resulted in detection of compliance issues like non-discharge of tax liability (20 cases), avilment of ineligible ITC (four cases), incorrect passing of ITC (five cases) involving potential tax effect of ₹ 20.34 crore.

Besides, 1,719 cases involving assessable value of ₹ 631.49 crore having revenue impact of ₹ 108.10 crore were also detected centrally through data analysis of EWBs related to identified KPAs and have been shared with the Department for further remedial action.

Thus, the system, though designed to monitor non-compliance of the statutory provisions, instances of vulnerabilities/deviations having revenue impact were detected during audit which the Department needs to look into.

Regarding the preventive mechanism, there was no dedicated setup and separate staff strength for EWB verification. There was no specific target for conducting EWB verifications either. The system for sharing analytical reports with the taxpayers' jurisdictional authorities for using them in scrutiny in return was found to be deficient.

## **2.15 Summary of recommendations:**

Based on the audit findings, the Department may consider the following recommendations:

1. ***Necessary validation control in the EWB system needs to be incorporated to:-***
  - ***prevent the Composite levy scheme taxpayer for generating EWBs for inter-state outward supply;***
  - ***prohibit generation of EWBs by cancelled taxpayers;***
  - ***prevent use of same/similar invoice in generation of multiple EWBs;***
  - ***ensuring generation of EWBs only after validation of proper vehicle details through VAHAN database for transportation of goods;***
  - ***block the EWB generation facilities for the taxpayers who have not filed returns for the prescribed period.***
2. ***The Department may:-***
  - ***instruct its field formations for timely production of records in the lines of the instructions issued by CBIC;***
  - ***issue guidelines for verification of EWBs and scrutiny of returns of taxpayers having multiple registrations with the same PAN;***
  - ***utilise the analytical reports of EWB generated by NIC to ascertain deficiencies in tax compliance by the taxpayers and share the same with the Jurisdictional authorities for use in the scrutiny of returns;***

- *consider taking up for mapping the analytical reporting module of NIC EWB mechanism with GSTN common portal for preventing cases of passing of ITC without movement of goods;*
- *verify the remaining booked cases to ensure the tax and penalties collected during interception of vehicles were correct and whether they were set-off.*

# **CHAPTER III**

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## **COMPLIANCE AUDIT**

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## CHAPTER III

### SUBJECT SPECIFIC COMPLIANCE AUDIT

#### STATE TAX (GST) DEPARTMENT

### 3 Subject Specific Compliance Audit on “Department’s Oversight on GST Payments and Returns Filing – Phase – II”

#### 3.1 Introduction

Introduction of Goods and Services Tax (GST) has replaced multiple taxes levied and collected by the Centre and States. GST, which came into effect from 01 July 2017, is a destination-based consumption tax on the supply of goods or services or both levied on every value addition. The Centre and States simultaneously levy GST on a common tax base. Central GST (CGST) and State GST (SGST) /Union Territory GST (UTGST) are levied on intra state supplies, and Integrated GST (IGST) is levied on inter-state supplies.

Section 59 of the Chhattisgarh GST (CGGST) Act, 2017 stipulates GST as a self-assessment based tax, whereby the responsibility for calculating tax liability, discharging the computed tax liability and filing returns is vested with the taxpayer. The GST returns must be filed online regularly on the common GST portal, failing which penalties will be payable following due process. Even if the business has had no tax liability during a particular tax period, it must file a ‘nil’ return. Further, Section 61 of the CGGST Act, 2017 read with Rule 99 of CGGST Rules, 2017 stipulate that the proper officer may scrutinize the returns and related particulars furnished by taxpayers, communicate discrepancies noticed to the taxpayers and seek an explanation.

This Subject Specific Compliance Audit (SSCA) was taken up considering the significance of the control mechanism envisaged for tax compliance and the oversight mechanism of the State Tax Department, Chhattisgarh in this new tax regime.

#### 3.2 Organizational setup

The Secretary of State Tax Department, Government of Chhattisgarh is the overall in-charge of the Department of State Tax in Chhattisgarh. The Department administers GST as well as Chhattisgarh Value Added Tax (VAT) Act<sup>1</sup> in the State, subject to overall control of the Commissioner of State Tax, Additional Commissioners of State Tax at Headquarters, Special Commissioner, Joint Commissioner and Deputy Commissioners of State Tax at divisional level and Assistant Commissioners of State Tax (ACSTs), State Tax Officers and other allied staff at the circle level.

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<sup>1</sup> VAT is still applicable to certain goods such as Petroleum products.

### **3.3 Audit Objectives**

Audit of 'Department's oversight on GST Payments and Returns Filing' was taken up with the following audit objective to seek an assurance on:

- (i) whether the rules and procedures were being duly observed by taxpayers; and
- (ii) whether the scrutiny procedures, internal audit and other compliance functions of the Circles were adequate and effective.

### **3.4 Audit methodology and scope**

This SSCA was predominantly conducted based on data analysis, which highlighted risk areas and red flags pertaining to the period April 2018 to March 2021. Through data analysis, a set of 17 deviations were identified across the domains of Input Tax Credit (ITC), Discharge of tax liability, Registration and Return filing. Such deviations were followed up through a Centralised Audit<sup>2</sup> (Limited Audit), whereby these deviations were communicated to the State Tax Departmental field formations i.e. Circles and action taken by the jurisdictional formations on the identified deviations were ascertained by Audit without involving field visits. The Centralised Audit (Limited Audit) was supplemented by a Detailed Audit involving field visits for verification of records available with the jurisdictional field formations. Returns related information were accessed through the Goods and Services Tax Network (GSTN) Portal application-back-end system of the State Tax Department (Boweb) as much as feasible to examine data/documents relating to taxpayers (viz. registration, tax payment, returns and other Departmental functions). The detailed audit also involved accessing relevant granular records from the taxpayers such as invoices, details of sundry creditor/debtor, financial records etc. called for through the respective field formations. Apart from this, compliance functions of the Circles such as scrutiny of returns were also reviewed in the selected Circles.

The review of the scrutiny of returns by the Department and verification of taxpayers' records covered the period from April 2018 to March 2021, while the detailed audit of the functions of selected Circles covered the period 2020-21.

Initially, an Entry Conference was held on 19 June 2023 with the Secretary, State Tax Department, Chhattisgarh to discuss the audit objectives, scope of audit and sampling methodology and audit samples. Further, each audit engagement in field offices commenced by holding an entry conference and concluded by an exit conference. The exit conference was held on 06 May 2025 which was attended by Secretary State Tax Department. The draft report of SSCA was forwarded to the Secretary on 17 December 2024. Reply of the Government was received on 30 May 2025 and has been suitably incorporated in relevant paragraphs.

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<sup>2</sup> Centralised Audit did not involve seeking taxpayer's granular records such as financial statements relating to ledger accounts, invoices, agreements etc.

### 3.5 Audit sample

A data-driven approach was adopted for planning, as also to determine the nature and extent of substantive audit.

There were three distinct parts of this SSCA as under:

#### (i) Part I:-Audit of Circles

Ten Circles<sup>3</sup> were considered as the sample of Circles for evaluation of their oversight functions, in whose jurisdiction more than one case was selected for Detailed Audit.

#### (ii) Part II:-Centralized (Limited) Audit

The sample for Centralized (Limited) Audit was selected by identification of high-value or high-risk deviations from rules and inconsistencies between returns through data analysis for evaluation of the adequacy and effectiveness of the scrutiny procedure of the Department. Accordingly, 366 taxpayers (641 cases) were selected for Centralized Audit under this SSCA.

#### (iii) Part III:-Detailed Audit

The sample of taxpayers for Detailed Audit was selected on the basis of risk parameters such as excess ITC, Tax liability mismatch, Disproportionate exempted turnover to total turnover and Irregular ITC reversal and undischarged tax liability. 70 taxpayers<sup>4</sup> pertaining to 22 Circles<sup>5</sup> selected for Detailed Audit consist of 90 per cent large, medium, small, ITC availed without payment of tax, ITC mismatch, ratio ITC, undischarged tax liability and 10 per cent Random strata taxpayers.

The details of sample for Circles, Centralized Audit and Detailed Audit selected for this SSCA are detailed in (*Appendix-3.1 & 3.1(A) to 3.1(C)*).

### 3.6 Audit criteria

The sources of audit criteria comprised the provisions contained in the CGGST Act, IGST Act, and Rules made thereunder. The significant provisions are given in *Table 3.1*.

**Table 3.1: Sources of criteria**

Sl. No.	Subject	ACT and Rules
1.	Levy and Collection	Section 9 of CGGST Act, 2017
2.	Reverse Charge Mechanism	Section 9(3) of CGGST Act, 2017
3.	Availing and utilizing ITC	Sections 16 to 21 of CGGST Act, 2017 Rules 36 to 45 under CGGST Rules, 2017
4.	Registration	Sections 22 to 25 of CGGST Act, 2017

<sup>3</sup> AC Circle-1 Bilaspur, AC Circle-2 Bilaspur, AC Circle-1 Durg, AC Circle-3 Durg, AC Circle-4 Durg, AC Circle-1 Raigarh, AC Circle-1 Raipur, AC Circle-4 Raipur, AC Circle-5 Raipur and AC Circle-8 Raipur.

<sup>4</sup> Large taxpayers-20, Medium taxpayers-10, Small taxpayers-05, ITC availed without payment of tax-08, ITC mismatch-08, ratio ITC-08, undischarged tax liability-04 and Random-07 = 70 taxpayers.

<sup>5</sup> AC Circle Ambikapur, AC Circle-1 Bilaspur, AC Circle-2 Bilaspur, AC Circle-3 Bilaspur, AC Circle-1 Durg, AC Circle-2 Durg, AC Circle-3 Durg, AC Circle-4 Durg, AC Circle-2 Jagdalpur, AC Circle-Janjgir, AC Circle-2 Korba, AC Circle-1 Raigarh, AC Circle-2 Raigarh, AC Circle-1 Raipur, AC Circle-2 Raipur, AC Circle-3 Raipur, AC Circle-4 Raipur, AC Circle-5 Raipur, AC Circle-6 Raipur, AC Circle-7 Raipur, AC Circle-8 Raipur and AC Circle-9 Raipur.

		Rules 8 to 26 of CGGST Rules, 2017
5.	Supplies	Sections 7 and 8 of CGGST Act, 2017 Schedule I, II and III of CGGST Act, 2017
6.	Place of Supply	Sections 10 to 13 of IGST Act, 2017
7.	Time of Supply	Sections 12 to 14 of CGGST Act, 2017
8.	Valuation of Supply	Section 15 of CGGST Act, 2017 Rules 27 to 35 of CGGST Rules, 2017
9.	Payment of Tax	Sections 49 to 53 under Chapter X of CGGST Act, 2017 Rules 85 to 88A under Chapter IX of CGGST Rules, 2017
10.	Filing of GST Returns	Sections 37 to 47 under Chapter IX of CGGST Act, 2017 Rules 59 to 68 and 80 under Chapter VIII of CGGST Rules, 2017. Part B of CGGST Rules prescribes format of returns
11.	Zero-rated supplies	Section 16 of IGST Act, 2017
12.	Assessment and Audit functions	Sections 59, 60, 61, 62, 65 and 66 under Chapter XII & XIII of CGGST Act, 2017 Rules 99 to 102 under Chapter XI of CGGST Rules, 2017

In addition, the Notifications and Circulars issued by Central Board of Indirect Taxes and Customs (CBIC)/State Tax Department relating to filing of returns, notifying the effective dates of filing of various returns, extending due dates for filing returns, rates of tax on goods and services, payment of tax, availing and utilizing ITC, scrutiny of returns and oversight of tax compliance, Standard Operating Procedures (SOP)<sup>6</sup> and Circular<sup>7</sup> dated 24 December 2019 containing instructions to Departmental officers on various aspects relating to filing of returns, scrutiny of returns, cancellation of registrations etc. also formed part of the audit criteria.

### **3.7 Audit findings**

The audit findings are categorized into the following three categories:

- Oversight on returns filing-Audit of Circles
- Centralised (Limited) Audit
- Detailed Audit

### **3.8 Oversight on returns filing-Audit of Circles**

A return is a statement of specified particulars relating to the business activity undertaken by a taxpayer during a prescribed period. Every taxpayer is legally obligated to furnish a complete and correct return during the tax liability for a given period and taxes paid within the stipulated time. In a self-assessment regime, the significance of monitoring return filing by taxpayers acquires greater significance as the returns are the first mode of information about taxpayers and their respective business activities. The overall trend of return filing of GSTR-1 and GSTR-3B is as follows:

<sup>6</sup> Order No.Com./Tec./832/2022/8726 dated 30.09.2022

<sup>7</sup> No.129/48/2019-GST dated 24 December 2019

Table 3.2: Trend of return filing of GSTR-1 and GSTR-3B

Financial Year	Number of returns to be filed		Number of returns filed by due date		Number of returns filed after due date		Total Returns filed		Filing (per cent)		Filers by due date based on returns filed (per cent)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	GSTR-3B	GSTR-1	GSTR-3B	GSTR-1	GSTR-3B	GSTR-1	GSTR-3B	GSTR-1	GSTR-3B	GSTR-1	GSTR-3B	GSTR-1
2018-19	13,16,067	13,16,067	5,29,974	1	5,61,083	13,455	10,91,057	13,456	82.90	1.02	48.57	0.01
2019-20	13,90,985	13,90,985	5,82,746	3	5,90,463	43,603	11,73,209	43,606	84.34	3.13	49.67	0.01
2020-21	15,47,121	15,47,121	3,80,735	69,207	6,94,096	4,68,443	10,74,831	5,37,650	69.47	34.75	35.42	12.87

(Source: Information provided by the State Tax Department, Chhattisgarh)

From the above data, it can be seen that the filing of GSTR-3B returns had decreased from 82.90 per cent in 2018-19 to 69.47 per cent in 2020-21, whereas the filing of GSTR-1 returns increased from 1.02 per cent in 2018-19 to 34.75 per cent in 2020-21. The availability of GSTR-1 and decreasing trend of filing of GSTR-3B indicates that the taxpayer had undertaken/carried on the business during the period but has not discharged the tax liability suggesting a potential rise in default of tax payments.

Additionally, the return filing by due date is very low. GSTR-3B returns filed by due date has decreased from 48.57 per cent in 2018-19 to 35.42 per cent in 2020-21, whereas GSTR-1 returns filed by due date has increased from 0.01 per cent in 2018-19 to 12.87 per cent in 2020-21.

On being pointed out in Audit (May 2025), the Department stated (June 2025) that the reason for shortfall of returns filing in GSTR-3B and GSTR-1 was due to Covid-19 and non-availability of CA/lawyers for assistance.

### 3.8.1 Lack of action on late-filers and non-filers

Filing of returns is related to payment of tax as the due date for both the actions are the same, which implies risk of non-payment of tax/penalty in the case of non-filers.

Section 46 of the CGGST Act, 2017 read with Rule 68 of CGGST Rules, 2017 stipulates issuance of a notice in Form GSTR-3A requiring filing of return within fifteen days if the taxpayer had failed to file the return within the due date. In case the taxpayer fails to file the returns within 15 days of issuance of Form GSTR-3A, the proper officers may proceed to assess the tax liability of the said person to the best of their judgment, taking into account all the relevant material information which is available or gathered and issue an assessment order in Form ASMT-13.

Section 50 of the CGGST Act, 2017 stipulates that every person liable to pay tax in accordance with the provisions of this Act or the rules made thereunder but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay interest at the rate notified.

Audit observed that out of 10 circle offices, two circle offices AC, Circle-4, Durg and AC, Circle-8, Raipur, did not identify any taxpayer relating to non/late filers during 2020-21.

Audit also observed that in remaining eight<sup>8</sup> out of 10 sampled circle offices, 3,648 cases of non/late filing of returns pertaining to 3,543 taxpayers were identified during 2020-21 and in all the cases GSTR-3A notices were issued to non/late filers. In response to the GSTR-3A notices, out of 3,648 cases, in 2,825 cases (77.44 per cent) the non-filers/late filers filed their returns. Out of the remaining 823 cases, the Department initiated best judgement assessments (ASMT-13) in 643 (78.13 per cent) cases assessing an amount of ₹ 87.76 crore out of which ₹ 72.13 crore has been recovered. The proceedings of best judgment assessment (ASMT-13) had been withdrawn in 643 cases because the concerned taxpayers had filed their returns and paid an amount of interest of ₹ 0.70 crore and late fee of ₹ 1.81 lakh in addition to tax of ₹ 72.13 crore and in remaining five cases provisional attachment was resorted to by the Department. In the remaining (823 minus 648) 175 cases, the proceedings of ASMT-13 was under progress. The circle wise details are in (*Appendix 3.2*).

Further, Audit test checked (between January 2024 and June 2024) 750 cases (selected on random basis) out of 2,825 cases where the taxpayers filed the returns with delays and noticed in 345 out of 750 cases pertaining to four<sup>9</sup> circles that neither the concerned taxpayers had paid nor the circle offices levied interest of ₹ 1.27 crore on the net liability of taxes for delayed payment of taxes as per Section 50 of the CGGST Act, 2017 (*Appendix 3.3*).

On being pointed out in Audit, the Department stated (May 2025) that in 258 cases ₹ 0.73 crore has been recovered, in 46 cases required action has been initiated by issuing Show Cause Notice (SCN)/order of demand/notice for provisional attachments DRC-01/DRC-07<sup>10</sup>/DRC-13<sup>11</sup> for ₹ 10.33 lakh. In 20 cases the liability to pay interest does not arise because the time limit for filing of returns had been extended vide notification no 51/2020 dated 24 June 2020. Thus, the total cases and interest recoverable is re-cast as 325 cases and ₹ 1.13 crore respectively.

On re-evaluation of Department's reply it has been noticed that Department's reply in 20 cases, where time limits for filing of returns had been extended was excluded, is acceptable. In remaining 21 cases, the Department's reply was awaited (June 2025).

### **3.8.2 Mechanism of scrutiny of returns**

As per Section 61 of the CGGST Act, 2017, various returns filed by taxpayers have to be scrutinized by the proper officer to verify the correctness of the returns, and suitable action has to be taken on discrepancies or inconsistencies reflected in the returns. The Proper Officer designated for this purpose is the State Tax Officer in-charge of the jurisdictional Circle. Further, Rule 99 of CGGST Rules, 2017 mandates that the discrepancies, if any, noticed shall be communicated to the taxpayer to seek his explanation.

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<sup>8</sup> AC Circle-1, Bilaspur, AC Circle-2, Bilaspur, AC Circle-1 Durg, AC Circle-3, Durg, AC Circle-1, Raigarh, AC Circle-1, Raipur, AC Circle-4, Raipur, AC Circle-5, Raipur

<sup>9</sup> AC Circle-3 Durg, AC Circle-1 Raigarh, AC Circle-1 Raipur, AC Circle-5 Raipur

<sup>10</sup> DRC-07- Summary of recovery order after ASMT-13.

<sup>11</sup> DRC-13 a notice issued by Circle officer to third person (bank) under section 79(1) (C) of the CGGST Act, 2017, for recovery of tax dues from a defaulter.

Audit observed (between January 2024 and June 2024) in eight<sup>12</sup> out of 10 sampled circle offices that 41,285 returns of 11,975 taxpayers were taken up for scrutiny during 2020-21. In respect of 4,558 taxpayers, discrepancies were noticed by the Circle officers. The Department had issued ASMT-10 notices intimating discrepancies in all the 4,558 cases. In response to these notices, in 825 cases, (18.10 *per cent*) the concerned taxpayers had accepted discrepancies and paid an amount of tax of ₹ 6.75 crore. Further, during this period in 3,733 cases, SCNs were issued out of which assessment in 1,622 cases (43.45 *per cent*) were completed wherein an amount of ₹ 59.97 crore was recovered against recoverable amount of ₹ 166.36 crore. In the remaining 2,111 cases, the recovery proceedings are under progress. The details of ASMT-10/ SCNs/DRC-07/DRC-13 issued in eight circle offices are given in (*Appendix 3.4*).

On being pointed out in Audit, the Department stated (May 2025) that ₹ 2.57 crore has been recovered in 58 cases, ₹ 0.67 crore has been set off partially in 31 cases, in 52 cases (including 31 cases) DRC-13 has been issued, in 56 cases SCNs have been issued, and in 247 cases required action for recovery of demand has been taken. However in the remaining 1,698<sup>13</sup> cases the Department's reply was awaited (June 2025).

### 3.8.3 Cancellation of Registration

Section 29 of the CGGST Act 2017 read with Rule 20 of the CGGST Rules, 2017, allows for cancellation of registration by the taxpayer in certain situations like closure of business, turnover falling below threshold for registration, transfer/merger/amalgamation of business, change of PAN, non-commencement of business within the stipulated time period and death of the proprietor. The taxpayer applying for cancellation of registration should apply in form REG-16 on the GSTN common portal within a period of 30 days of the "occurrence of the event warranting the cancellation".

Further, Section 29(2) of the Act, *ibid*, allows for *suo-moto* cancellation of the registration of taxpayers by circle officer on the grounds of contravention of the Acts or Rules by the taxpayer, composition taxpayers not filing return for three consecutive tax periods, normal taxpayers not filing return for continuous period of six months, registered persons not commencing business within six months from date of registration and registration obtained by means of fraud, willful misstatement or suppression of facts.

Audit observed deficiencies in cancellation of registrations which are discussed in subsequent paragraphs.

#### (a) Inadequate follow up on non-filing of GSTR-10

As per Section 45 of CGGST Act, 2017, the final return (GSTR-10) has to be filed within three months from the effective date of cancellation or date of order of cancellation of registration, whichever is later.

As per Circular no. 129/48/2019-GST dated 24 December 2019, GSTR-3A notice has to be issued to the taxpayer, who has not filed GSTR-10. If the

<sup>12</sup> AC Circle-2, Bilaspur, AC Circle-1 Durg, AC Circle-4, Durg, AC Circle-1, Raigarh, AC Circle-1, Raipur, AC Circle-4, Raipur, AC Circle-5, Raipur, AC Circle-8 Raipur

<sup>13</sup> 2111 cases-58 cases, recovered-52 cases, DRC-13-56 cases, SCN-247 recovery of demand =1698 cases

taxpayer still fails to file the final return within 15 days of the receipt of notice, then an assessment order in Form ASMT-13 under Section 62 of the Act *ibid* read with Rule 100 of CGGST Rules, 2017, shall have to be issued to determine the liability of the taxpayer. If the taxpayer files the final return within 30 days from the issue of order ASMT-13, then said order shall deem to have been withdrawn. However, the liability for payment of interest and late fee shall continue. If the said return remains unfurnished within the statutory period of 30 days from the issue of order ASMT-13, then the proper officer may initiate proceedings under Section 78 and recovery under Section 79 of the CGGST Act.

Audit observed (between January 2024 and June 2024) in nine<sup>14</sup> out of 10 sampled circle offices that out of 2,637 cases wherein REG-19 (order of cancellation of RC) were issued, in 558 cases (21.16 *per cent*) taxpayers have filed GSTR-10, in 34 cases (1.29 *per cent*) best judgement assessment was initiated and completed by the assessing authority and in 166 cases (6.30 *per cent*) cancellation order had been revoked. In the remaining 1,879 cancelled cases (71.25 *per cent*), GSTR-10 were not filed by the taxpayer and the proper officer did not initiate best judgement assessment ASMT-13 under section 62 of the CGGST Act. The circle wise details are given in (*Appendix 3.5*).

Department's reply was awaited (June 2025).

**(b) Delay in Cancellation of Registrations**

The cancellation order in REG-19 has to be issued within 30 days from the date of application or the date of reply to notice of cancellation in REG-17 in case of *suo-moto* cancellation.

Audit observed in four<sup>15</sup> out of 10 sampled circle offices, that in 447 cases (37.50 *per cent*) out of 1,192 cases, the order of cancellation of registration on taxpayers' request was issued with a delay ranging from one to 874 days. Delayed cancellation of registration led to delayed recovery of tax, penalty, interest etc. in the Government Account (*Appendix 3.6*).

On being pointed (between January 2024 and June 2024) out in audit, the Department stated (May 2025) that owing to covid-19 during the period 2020-21 and technical problems with the portal, the cancellation order could not be issued within due date. Further, it was also stated that delayed order of cancellation was issued because taxpayer had shown stock as zero in application of cancellation but had ITC available in credit ledger and cancellation order was issued only after ensuring that there was no ITC available in taxpayer's credit ledger.

**Recommendation No. 1: The Department may monitor the status of cancellation of registration and action taken thereon in consonance with the provisions of the Act to check undischarged tax liabilities.**

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<sup>14</sup> AC Circle-1, Bilaspur; AC Circle-2, Bilaspur; AC Circle-1, Durg; AC Circle-4, Durg; AC Circle-1, Raigarh; AC Circle-1, Raipur; AC Circle-4, Raipur; AC Circle-5, Raipur; AC Circle-8, Raipur

<sup>15</sup> AC Circle-1 Bilaspur, AC Circle-2 Bilaspur, AC Circle-1 Durg and AC Circle-8 Raipur

### 3.8.4 Manpower management

For efficient functioning of the Department, proper manpower planning to meet its objectives and its proper deployment is necessary.

The sanctioned and working strength of State Tax Department in respect of adjudicating authority (Dy. Commissioner/Assistant Commissioner, State Tax Officers/Assistant State Tax Officers) and other supporting staff (Superintendent/ Tax Assistant etc.) during the years 2018-19 to 2020-21 is given in **Table 3.3**.

**Table 3.3: Statement of Sanctioned strength and Person in position**

Year	Name of the posts	Number of sanctioned posts	Actual strength	Number of vacant posts	Percentage of vacant posts
2018-19	Adjudicating authority	236	119	117	49.58
	Supporting staff	1,627	1,175	452	27.78
2019-20	Adjudicating authority	236	109	127	53.81
	Supporting staff	1,627	1,138	489	30.05
2020-21	Adjudicating authority	236	107	129	54.66
	Supporting staff	1,627	1,138	489	30.05

(Source: Information provided by the State Tax Department).

Thus during 2018-19 to 2020-21, the vacant posts in respect of adjudicating authority ranged between 49.58 per cent to 54.66 per cent. Further, the vacant posts in respect of supporting staff ranged between 27.78 to 30.05 per cent.

On being pointed (December 2024) out in Audit, the Secretary stated (May 2025) that new posts have been sanctioned and were being forwarded to Chhattisgarh Public service Commission (CGPSC).

The reply did not address the issue of vacancies vis-a-vis person in position.

### 3.8.5 Delay in Audit by tax authorities/internal audit not initiated

As per the Section 65 of the CGGST Act, 2017 the Commissioner or any officer authorized by him, by way of a general or a specific order, may undertake audit of any registered person for such period, at such frequency and in such manner as may be prescribed. Section 2 (13) of the CGGST Act, 2017, defines "Audit" as the examination of records, returns and other documents maintained or furnished by the registered person under the Act or the rules made thereunder or under any other law for the time being in force to verify the correctness of turnover declared, taxes paid, refund claimed and input tax credit availed, and to assess his compliance with the provisions of this Act or the rules made thereunder.

From the information provided by the Department, Audit observed that during the period 2018-19 to 2020-21 the Department did not carry out any audits.

On being pointed (December 2024) out in Audit, the Secretary stated (May 2025) that Non-Genuine Tax payer (NGTP) cell has been established

(March 2024) in the Department for detail scrutiny of high risk taxpayers which will be audited by Internal Audit.

**Recommendation No. 2: The Department may ensure conducting Audits in a time bound manner before the cases became time barred.**

### 3.9 Centralised/Limited Audit

#### Inconsistencies in GST returns

Out of the 13 prescribed GST returns<sup>16</sup>, the seven<sup>17</sup> basic returns that apply to normal taxpayers were considered for the purpose of identifying deviations, inconsistencies and mismatches between GST returns/data.

Audit analysed GST returns data pertaining to April 2018 to March 2021 as made available by the GSTN. Rule-based deviations and logical inconsistencies between GST returns filed by taxpayers were identified on a set of 17 audit dimensions, which can be broadly categorized into two domains viz. ITC and tax payments as shown in **Table 3.4**.

**Table 3.4: Details of Data Analysis undertaken**

Dimension No.	Algorithm used	Risk pursued	Domain
1	ITC available as per GSTR-2A with all its amendments was compared with the ITC availed in GSTR-3B in Table 4A (5) (accrued on domestic supplies) excluding the reversals in Table 4B (2) but including the ITC availed in the subsequent year from Table 8C of GSTR-9 and blocked credits.	ITC mismatch between GSTR-2A and GSTR-3B.	ITC
2	ITC available from GSTR-2A was compared with Table 8A of GSTR-9 which captures ITC available from GSTR-2A (as an auto-populated non-editable field) but excludes those entries in GSTR-2A where the supplier has not filed GSTR-1 by due date of its filing and also excludes the ITC for the period during which the recipient taxpayer was under composition scheme.	ITC passed on without supplier remitting tax.	ITC
3	ITC availed through Table 4 of GSTR-3Bs pertaining to period 2018-19 to 2020-21 filed after October of the following year.	ITC availed in GSTR-3B filed after the cut-off period.	ITC

<sup>16</sup> 1. GSTR-1 2. GSTR-3B, 3. GSTR-4 (taxpayers under the Composition scheme) 4. GSTR-5 (non-resident taxable person) 5. GSTR-5A (Non-resident OIDAR service providers) 6. GSTR-6 (Input service distributor) 7. GSTR-7 (taxpayers deducting TDS) 8. GSTR-8 (E-commerce operator) 9. GSTR-9 (Annual Return) 10. GSTR-10 (Final return) 11. GSTR-11 (person having UIN and claiming a refund) 12. CMP-08 13. ITC-04 (Statement to be filed by a principal/job-worker about details of goods sent to/received from a job-worker)

<sup>17</sup> 1. GSTR-1(Monthly returns for outward supplies for goods and services) 2. GSTR-3B (Monthly summary return) 3. GSTR-6 (Input service distributor) 4. GSTR-8 (E-commerce operator) 5. GSTR-9 (Annual Return) 6. GSTR-9C (Reconciliation statement between Annual Return and Audited annual financial statement) 7. GSTR-2A (System generated inward supplies)

Dimension No.	Algorithm used	Risk pursued	Domain
4	ISD ITC availed in GSTR-9 Table 6G or GSTR-3B Table 4(A)(4) of recipient was compared with the sum of Table 5A, Table 8A, and Table 9A of GSTR-6 of distributor GSTINs.	Incorrect availing of ISD credit.	ITC
5	Reverse Charge Mechanism (RCM) payments in GSTR-9 Table 4G (tax payable) were compared with ITC availed in GSTR-9 Table 6C, 6D and 6F (ITC availed). In cases where GSTR-9 was not available, RCM payment in GSTR-3B Table 3.1(d) was compared with GSTR-3B 4(A) (2) and 4A (3). Greater of difference in GSTR-9 and GSTR-3B considered where both were available.	Short payment of tax under RCM versus ITC availed in GSTR-3B/ GSTR-9.	Tax and Interest payment
6	Positive figure in GSTR-9C Table 12F and examination of reasons provided in Table 13 for mismatch.	Mismatch of ITC availed between Annual returns and Books of accounts.	Annual Return and financial statements
7	Positive figure in GSTR-9C Table 14T and examination of reasons provided in Table 15 for mismatch.	Reconciliation between ITC availed in Annual returns with expenses in financial statements.	-do-
8	The greater of tax liability between GSTR-1 (Tables 4 to 11), considering advances and amendments, and GSTR-9 (Tables 4N, 10 and 11) was compared with tax paid details in GSTR-3B Tables 3.1(a) and 3.1(b). In cases where GSTR-9 was not available, GSTR-3B tax paid was compared with GSTR-1 liability.	Unsettled liabilities.	Tax and Interest payment
9	GSTR-3B Table 3.1(a)+(b) was compared with tax liability declared in the e-way bills and cases where GSTR-3B are less than e-way bills are identified.	Suppression of tax liability based on E-way bill verification.	-do-
10	Negative figure in GSTR-9C Table 9R and examination of reasons provided in Table 10 for mismatch.	Mismatch in tax paid between books of accounts and returns.	Annual Return and financial statements
11	The composition levy scheme taxpayers whose turnover on all India basis (Central and State jurisdiction) under all GSTINs of the same PAN have crossed the turnover limit of ₹ 1 crore in 2018-19 and ₹ 1.5 crore in 2019-20 were identified.	Ineligible composition levy scheme taxpayers.	Tax and Interest payment
12	E-commerce GSTR-8 became effective from 1 October 2018 when TCS provisions became effective. GSTINs declared in GSTR-8 who are also filing GSTR-4/CMP-08 under composition levy scheme.	Composition levy scheme taxpayers also availing e-commerce facility.	-do-

Dimension No.	Algorithm used	Risk pursued	Domain
13	Taxpayers who have not filed GSTR-3B but have filed GSTR-1 or where GSTR-2A available, indicating taxpayers carrying on the business without discharging tax.	GSTR-3B was not filed but GSTR-1 is available.	-do-
14	Interest calculated at the rate of 18 per cent on cash portion of tax payment on delayed filing of GSTR-3B vis-à-vis interest declared in GSTR-3B.	Short payment of interest.	-do-
15	Table 3.1(a) of GSTR-3B was compared with Column 6 of Table 9 of GSTR-2A. Cases where GSTR-3B values are less than that of GSTR-2A are identified.	Under-declaration of taxable supplies by comparing TDS returns.	Turnover mismatch
16	Unbilled revenue at the beginning of the year in GSTR-9C Table 5B should tally with the unbilled revenue of the previous GSTR-9C shown in Table 5H. Any mismatch indicates suppression of taxable turnover.	Suppression of taxable value based on unbilled revenue declared in GSTR-9C.	-do-
17	Negative figure in GSTR-9C Table 7G and examination of reasons provided in Table 8 for mismatch.	Mismatch in taxable turnover declared in GSTR-9C Table 7G.	-do-

The data analysis depicted 641 deviations with money value amounting to ₹ 14,045.80 crore as summarized in (*Appendix 3.7*).

### 3.9.1 Results of Centralised audit

An overview of the extent to which each of the 17 dimensions translated into compliance deviations based on responses received from the Department to the audit queries is summarized below.

#### Summary of Centralized Audit

Out of deviations/inconsistencies in 641 cases, the Department furnished replies to all the 641 deficiencies (100 per cent) which includes 582 cases of short levy of tax of ₹ 1,670.10 crore and 59 cases of mismatch of turnover of ₹ 12,375.70 crore (*Column no. 2 & 3 in Appendix-3.8(A) & 3.8(B)*). Out of these 582 cases of short levy of tax, 177 cases (*Column No 4, 6 & 8 of Appendix-3.8(A)*) amounting to ₹ 273.32 crore turned out to be compliance deficiencies which were accepted by the Department. Out of these 177 cases, in 30 cases, recovery have been effected amounting to ₹ 2.46 crore (*Column No 4 & 5 in Appendix-3.8(A), Appendix-3.9*). In 141 cases, SCNs have been issued, in which deviation was amounting to ₹ 264.28 crore (*Column No 6 & 7 in Appendix-3.8(A), Appendix-3.10*). In 6 cases, ASMT 10 was issued amounting to ₹ 6.58 crore (*Column No 8 & 9 in Appendix-3.8(A), Appendix-3.11*).

Relatively higher rates of compliance deficiencies were noticed in availing of ITC, ITC availed without supplier remitting tax, undischarged tax liability and GSTR-3B not filed.

In 340 cases (*Column No 12,14 & 16 in Appendix-3.8(A)*), where the replies of the Department were acceptable to Audit; data entry errors by taxpayers comprised 39 cases (*Column No 12 in Appendix-3.8(A)*); the Department had proactively taken action in 45 cases (*Column No 14 in Appendix-3.8(A)*) and 256 cases (*Column No 16 in Appendix-3.8(A)*) had other valid explanations.

In 56 cases, Audit dropped the queries based on scrutiny of returns, available circulars, notifications and recommendations made by GST Council. (*Column no. 18 & 19 in Appendix 3.8(A)*)

In 09 cases (*Column No 10 in Appendix-3.8(A)*), the Department's replies were furnished without relevant explanation.

Similarly, Audit also noticed turnover related mismatches (*Appendix-3.8(B)*), in 59 cases (*Column No 6, 12, 14 & 16 in Appendix-3.8(B)*). Of these, seven cases amounting to ₹ 24.04 crore turned out to be compliance deficiencies for which SCN has been issued by Department (*Column No 6 in Appendix-3.8(B), Appendix-3.10*), in four cases data entry errors were done by the taxpayers (*Column No 12 in Appendix-3.8(B)*), in two cases the Department had acted proactively (*Column No 14 in Appendix-3.8(B)*) and in 46 cases the Department had furnished other valid explanations (*Column No 16 in Appendix-3.8(B)*).

Some of the important illustrative cases where recovery had been effected or SCN issued are discussed below.

**(i) ITC mismatch between GSTR-2A and GSTR-3B (Dimension 1)**

Audit observed that in case of GSTIN 22XXXXXXXXXX1Z8 of Durg Circle-4, the ITC available as per GSTR-2A was ₹ 4.70 crore and the ITC availed in table 4A (5) of GSTR-3B was ₹ 37.34 crore. This resulted in mismatch of ITC availed amounting to ₹ 32.64 crore during the financial year 2019-20.

On being pointed out (July 2023) in Audit, the Department stated (May 2025) that DRC-07 i.e. Order-in-Original (OIO) was issued (August 2024) for demand of ₹ 63.87 crore including interest and penalty. Further progress in this regard was awaited (June 2025).

**(ii) ITC passed on without supplier remitting tax (Dimension 2)**

Audit observed that in case of GSTIN 22XXXXXXXXXX1ZI of Bilaspur Circle-2, the ITC available as per GSTR-2A was ₹ 60.55 crore and the ITC reflecting in table 8A GSTR-9 was ₹ 52.35 crore. This resulted in mismatch of ITC availed amounting to ₹ 8.21 crore during the financial year 2019-20.

On being pointed out (July 2023) in Audit, the Department (May 2025) stated that DRC-07 (OIO) issued (August 2024) for demand of ₹ 2.94 crore confirms inclusion of interest and penalty. Further progress in this regard was awaited (June 2025).

**(iii) ITC availed in GSTR-3B filed after the cut-off period (Dimension 3)**

Audit observed that in the case of GSTIN 22XXXXXXXXXXXX1Z1 of Korba Circle-1, the ITC availed by the taxpayer beyond the due date of September GSTR-3B return of the following year was ₹ 1.21 crore. This resulted in mismatch of ITC availed amounting to ₹ 1.21 crore during the financial year 2019-20.

On being pointed out (June 2023) in Audit, the Department stated (May 2025) that DRC-07 (OIO) confirming the demand for ₹ 2.79 crore including interest and penalty had been issued (August 2024). Further progress in this regard was awaited (June 2025).

**(iv) Incorrect availing of ISD credit (Dimension 4)**

Audit noticed that in case of GSTIN 22XXXXXXXXXXXX1ZM of Korba Circle-2, the ITC availed in table 6G of GSTR-9 was ₹ 0.20 crore and the ITC transferred by the ISD in table (5A+8A+9A) of GSTR-6 was ₹ 0.05 crore. This resulted in mismatch of ITC availed amounting to ₹ 0.15 crore during the financial year 2019-20.

On being pointed out (June 2023) in Audit, the Department stated (May 2025) that DRC-07 (SCN), for ₹ 0.27 crore including interest and penalty has been issued (May 2024) to the taxpayer. Further progress in this regard was awaited (June 2025).

**(v) Short payment of tax under RCM versus ITC availed in GSTR-3B/ GSTR-9 (Dimension 5)**

Audit observed that in case of taxpayer 22XXXXXXXXXXXX1Z1 of Raipur Circle-5, the ITC available in Table 4G of GSTR-9 was ₹1.12 crore and the ITC availed in Table 6C, 6D and 6F of GSTR-9 was ₹6.30 crore. This resulted in mismatch of ITC availed amounting to ₹ 5.18 crore during the financial year 2020-21.

On being pointed out (June 2023) in Audit, the Department stated (May 2025) that DRC-01 (SCN), for ₹14.23 crore including interest and penalty had been issued (December 2024) to the taxpayer. Further progress in this regard was awaited (June 2025).

**(vi) Unsettled liabilities (Dimension 8)**

Audit observed that in case of taxpayer having GSTIN 22XXXXXXXXXXXX1ZA under the jurisdiction of Circle 5, Raipur that the tax payable in table 4 to 11 of GSTR-1 was ₹ 19.05 crore and the tax paid as per table 6.1 of GSTR-3B was ₹ 13.40 crore. Hence, there was mismatch of tax liability of ₹ 5.65 crore for the year 2019-20.

On being pointed out (September 2023) in Audit, the Department stated (May 2025) that DRC-13 has been issued. Further progress in this regard was awaited (June 2025).

**(vii) Suppression of tax liability based on E-way bill verification (Dimension 9)**

Audit observed that in case of GSTIN 22XXXXXXXXXXXX1ZF of Raigarh Circle-1, the tax payable as per Tables 3.1 (a) and 3.1 (b) of GSTR-3B was ₹13.78 crore and the tax liability as per e-way bills was ₹21.29 crore. This

resulted in mismatch of tax liability amounting to ₹ 7.51 crore during the financial year 2018-19.

On being pointed out (July 2023) in Audit, the Department stated (May 2025) that DRC-07 (OIO) issued (April 2024) for demand of ₹ 15.01 crore including interest and penalty. Further progress in this regard was awaited (June 2025).

**(viii) Composition taxpayers also availing e-commerce facility (Dimension 12)**

Audit observed that in case of GSTIN 22XXXXXXXXXX1ZO of Raipur Circle-3<sup>18</sup>, for the financial year 2020-21, composition turnover was ₹ 0.11 crore, however, gross amount declared in GSTR-9 was ₹ 0.32 crore.

On being pointed out (July 2023) in Audit, the Department stated (May 2025) that DRC-07 (OIO) has been issued (February 2025) to the taxpayer. Further progress in this regard was awaited (June 2025).

**(ix) GSTR-3B was not filed but GSTR-1 is available (Dimension 13)**

Audit observed that a taxpayer with GSTIN 22XXXXXXXXXX2ZQ under the jurisdiction of Circle-1, Korba has not filed GSTR-3B during 2018-19 but has filed GSTR-1. GSTR-2A was available. GSTR-3B return is the instrument through which the liability is offset and ITC is availed. The very availability of GSTR-1 and 2A and non-filing of GSTR-3B indicates that the taxpayer had undertaken/carried on the business during the period but has not discharged the tax liability. Irregular passing on of ITC in this case could not also be ruled out.

On being pointed out (July 2023) in Audit, the Department replied (May 2025) that DRC-13 has been issued (January 2025). Further progress in this regard was awaited (June 2025).

**(x) Short payment of interest (Dimension 14)**

Audit observed that in case of GSTIN 22XXXXXXXXXX1ZI of Korba Circle-1, there was short payment of interest amounting to ₹ 0.50 crore due to late filing of GSTR-3B during the financial year 2019-20.

On being pointed out (July 2023) in Audit, the Department stated (May 2025) that DRC-07 has been issued. Further progress in this regard was awaited (June 2025).

**(xi) Under-declaration of taxable supplies by comparing TDS returns (Dimension 15)**

Audit observed that in case of taxpayer having GSTIN 22XXXXXXXXXX1ZV under the jurisdiction of Circle-3<sup>19</sup>, Raipur that for the financial year 2019-20, value on TDS/TCS was recovered amounting to ₹ 4.90 crore as per GSTR-7 whereas Net TDS recovered as per GSTR-2A was ₹ 0.10 crore. However, taxable supplies as per GSTR-3B is nil indicating under declaration of ₹ 4.90 crore by the taxpayer.

<sup>18</sup> The taxpayer is presently under the jurisdiction of Circle-10, Raipur due to re-organisation of Circles.

<sup>19</sup> The taxpayer is presently under the jurisdiction of Circle-10, Raipur due to re-organisation of Circles.

On being pointed out (July 2023) in Audit, the Department stated (May 2025) that DRC-07 amounting ₹ 9.16 crore including interest and penalty has been issued (August 2024) to the taxpayer. Further progress in this regard was awaited (June 2025).

**(xii) Suppression of taxable value based on unbilled revenue declared in GSTR-9C (Dimension 16)**

Audit observed that in case of taxpayer having GSTIN 22XXXXXXXXXX1ZT under the jurisdiction of Circle-2, Raipur that for the financial year 2020-21, unbilled revenue at the end of financial year 2019-20 was ₹ 7.50 crore whereas unbilled revenue at the beginning of financial year 2020-21 was nil, amounting to deviation of ₹ 7.50 crore by the taxpayer.

On being pointed out (June 2023) in Audit, the Department (May 2025) stated that DRC-07 (January 2025) amounting to ₹ 1.36 crore has been issued. Further progress in this regard was awaited (June 2025).

**3.9.2 Department's response on data mismatches/deviation acceptable to Audit**

Department's response on cases of deviations/inconsistencies were acceptable to Audit as these related to data entry error, action taken before audit queries and other valid explanation. These are detailed in **Table 3.5**.

**Table 3.5: Statement showing Department's response on deviation accepted by Audit**

Sl. No.	Deviation	Number of cases	Percentage of cases	Amount involved (₹ in crore)
1	Data entry errors	43	6.71	2,539.77
2	Action taken before issue of audit queries	47	7.33	56.93
3	Other valid explanations	302	47.11	10,965.09
	<b>Total</b>	<b>392</b>		<b>13,561.79</b>

**3.9.2.1 Other cases without relevant explanation**

The Department furnished incomplete reply in 9 out of 641 cases (1.40 per cent) amounting to ₹ 79.95 crore. The replies were inconclusive as the firm was not in existence, the process of liquidation is under process in NCLT<sup>20</sup> and proceeding of circle officer also in progress, case was transferred to Deputy Commissioner on the basis of turnover of case etc. Details of these cases are given in (**Appendix 3.12**).

The reply (May 2025) of the Department was inconclusive as in support of their reply invalid notification was furnished while in some cases due process was not followed after issuance of ASMT-10 etc.

**Recommendation No. 3: The Department may, in consultation with the GSTN, consider introducing validation controls in GST returns to curb data entry errors, enhance taxpayer compliance and facilitate better**

<sup>20</sup> NCLT- National Company Law Tribunal

scrutiny. The Department may also use appropriate algorithms to detect mismatches and take timely action.

### 3.10 Detailed Audit of GST returns

Apart from identifying inconsistencies/deviations in GST returns through pan-State data analysis, a detailed audit of GST returns was also conducted as a part of this SSCA. A risk-based sample of 70 taxpayers (210 cases) was selected for this part of the SSCA. The methodology adopted was to initially conduct a desk review of GST returns and financial statements filed by the taxpayers as part of the GSTR-9C and other records available in the back-end system to identify potential risk areas, inconsistencies/deviations and red flags. Desk review was carried out in the office of the PAG (Audit) Chhattisgarh. Based on desk review results, detailed audit was conducted in field formations of State Taxation Department by requisitioning corresponding granular records of taxpayers such as financial ledgers, invoices etc. to identify causative factors of the identified risks and to evaluate compliance by the taxpayers.

The Department provided access through the Boweb to Audit in its premises. Audit teams downloaded various returns of selected samples of taxpayers for verification of returns.

#### Scope limitation (non-production of granular records)

There was scope limitation of audit due to non-production of granular records pertaining to the taxpayers. Despite of requisition and follow up, the circle offices did not provide taxpayer's granular records in 37 out of selected 70 taxpayers (52.86 per cent) (*Appendix 3.1C & 3.13*) involves mismatch of ITC and Tax liability of ₹ 429.62 crore identified using a risk-based approach. Consequently, in these cases, audit was restricted to the information available in the returns filed by the taxpayers. The jurisdiction wise non- production of granular records is given in *Table 3.6*.

**Table 3.6: Non-production of records**

Sl. No.	Jurisdiction	Total number sample taxpayers	Number of taxpayers who did not produce granular records
1.	AC, Circle-8, Raipur	8	5
2.	AC, Circle-2, Bilaspur	3	1
3.	AC, Circle-9, Raipur	6	5
4.	AC, Circle-3, Durg	4	4
5.	AC, Circle-4, Raipur	4	2
6.	AC, Circle-1, Raipur	4	1
7.	AC, Circle-3, Raipur	9	5
8.	AC, Circle-7, Raipur	9	7
9.	AC, Circle -2 Jagdalpur	3	2
10.	AC, Circle-1, Bilaspur	2	2
11.	AC, Circle-3, Bilaspur	1	1
12.	AC, Circle-2, Durg	1	1
13.	AC, Circle, Ambikapur	2	1

14.	Others	14	-
<b>Total</b>		<b>70</b>	<b>37</b>

On being pointed out (between December 2023 and July 2024) in Audit, the Department stated (May 2025) that a scrutiny notice or DRC-01 was issued to all the above taxpayers. Further progress in this regard was awaited (June 2025).

The reply did not address the reasons for non-production of granular records and remedial action suggested.

The audit findings of Detailed Audit are categorized under three sub-categories with clear distinction of audit findings emerging from cases where granular records were provided and otherwise, which are discussed in succeeding paragraphs. Audit observed compliance deficiencies in 23 cases with a revenue implication of ₹ 79.18 crore. The main causative factors were availing of ineligible or excess ITC, non/short reversal of ITC, short payment of tax and non/short payment of interest.

- Returns
- Availing/Utilisation of ITC
- Discharge of tax liability.

### **3.11 Returns**

The detailed audit of returns exhibited non-payment of interest on belated payments of tax, data entry errors, non-filing of GSTR-3B etc. are given below:

#### **(a) Non/Short payment of interest**

Section 50 of the CGGST Act, 2017 stipulates that every person liable to pay tax in accordance with the provisions of this Act or Rules made thereunder but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay interest at the rate notified.

Audit observed in 18 out of 210 selected cases (8.57 per cent) that taxpayers had filed their returns belatedly causing delayed payment of tax liability and the interest of ₹ 1.80 crore was not paid (*Appendix 3.14*).

On being pointed out (between December 2023 and July 2024) in Audit, the Department stated (May 2025) that DRC-01 was issued in one case, DRC-07 issued in nine cases, in appeal two cases, in five cases Department's reply is still awaited and in one case reply of the Department is not acceptable as wrong month was taken into consideration by Department for calculation of interest. Further progress in this regard was awaited (June 2025).

### **3.12 Availing/Utilisation of ITC**

Section 16 of the CGGST Act, 2017, allows availing of ITC on any supply of goods or services or both which are used or intended to be used in the course or furtherance of the business.

Audit findings and mismatches noticed relating to excess availing of ITC, non/short reversal of ITC and unreconciled ITC are given below:

#### **(a) Excess availing of ITC**

**I. Cases in which granular records were not received**

Audit observed in four out of 210 selected cases (1.90 *per cent*), mismatch of availing of ITC of ₹ 20.38 crore which could not be examined in detail due to non-furnishing of granular records (*Appendix 3.15*).

On being pointed out (between December 2023 and July 2024) in Audit, the Department stated (May 2025) that in two cases ASMT-10 were issued, in one case DRC-01 was issued and in one Department's reply was awaited (June 2025).

**II. Cases in which granular records were received**

Audit observed in five out of 210 selected cases (2.38 *per cent*), where taxpayers had availed excess ITC of ₹ 35.89 crore (*Appendix 3.16*).

On being pointed out (between December 2023 and July 2024) in audit, the Department stated (May 2025) that DRC-01 has been issued in two cases, DRC-07 has been issued in one case and in two cases Department's reply was awaited (June 2025).

**An illustrative case accepted by Department is featured below:**

A taxpayer having GSTIN 22XXXXXXXXXX1Z8 under Circle-1, Bilaspur, the value of ITC in GSTR-2A for the period of 2018-19 was ₹ 1.09 crore whereas the value of ITC availed in GSTR-3B for the same period was ₹ 2.43 crore. Thus, there was an excess availing of ITC of ₹ 1.34 crore.

**(b) Unreconciled ITC in GSTR-9 after adjustment**

Table 8D of GSTR-9 captures the difference between ITC available as per GSTR-2A and that availed as per GSTR-3B with subsequent period's adjustments. The negative figure in table 8D of GSTR-9 indicates that excess ITC was availed.

**I. Cases in which granular records were not received**

Audit observed in 30 out of 210 selected cases (14.28 *per cent*), mismatch of ITC of ₹ 155.24 crore availed between the Table 8A of GSTR-9 (value fetched from GSTR-2A) and Table 8B+8C of GSTR-9 which could not be examined in detail due to non-furnishing of granular records (*Appendix 3.17*).

On being pointed out (between December 2023 and July 2024) in Audit, the Department stated (May 2025) that ASMT-10 was issued in three cases, DRC-01 in eight cases, DRC-07 in five cases, APL-01 in five cases and in nine cases Department's reply was awaited (June 2025).

**II. Cases in which granular records were received**

Audit observed in seven out of 210 selected cases (3.33 *per cent*), availed excess ITC of ₹ 7.61 crore between the Table 8A of GSTR-9 (value fetched from GSTR-2A) and Table 8B+8C of GSTR-9 (*Appendix 3.18*).

On being pointed out (between December 2023 and July 2024) in Audit, the Department stated (May 2025) that DRC-01 has been issued in one case, DRC-07 has been issued in two cases, one case is under process and in three

cases the Department's reply was still awaited. Further progress in this regard was awaited (June 2025).

**An illustrative case accepted by the Department is featured below:**

A taxpayer having GSTIN 22XXXXXXXXXX1Z8 under Circle-1, Bilaspur, the ITC value in Table 8A of GSTR-9 (value fetched from GSTR-2A) for the period of 2018-19 was ₹ 1.09 crore whereas ITC availed in Table 8B+8C of GSTR-9 for the same period was ₹ 1.62 crore. Thus, there was an excess availing of ITC of ₹ 53.37 lakh.

**(c) *Availing of excess ITC under Reverse Charge Mechanism***

To analyze the veracity of availing/utilization of ITC, the relevant datasets pertaining to GSTR-3B and annual return GSTR-9 were compared to check whether the ITC availed on RCM was restricted to the extent of tax paid. The methodology adopted was to compare the RCM payments in GSTR-3B Table 3.1(d) with ITC availed in GSTR-9 Table 6C, 6D and 6F. In cases where GSTR-9 was not available, the check was restricted within GSTR-3B where the tax discharged part in GSTR3B Table 3.1(d) was compared with the ITC availing part 4A (2) and 4A (3) of GSTR-3B.

**I. Cases in which granular records were not received**

Audit observed in four out of 210 selected cases (1.90 *per cent*), an excess availing of ITC under RCM of ₹ 0.31 crore which could not be examined in detail due to non-furnishing of granular records (*Appendix 3.19*).

On being pointed out (between December 2023 and July 2024) in Audit, the Department stated (May 2025) that in four cases, DRC-01, DRC-07, APL-01 and ASMT-10 have been issued respectively. Further progress in this regard was awaited (June 2025).

**II. Cases in which granular records were received**

Audit observed in three out of 210 selected cases (1.43 *per cent*), where taxpayers had availed excess ITC under RCM of ₹ 0.55 crore (*Appendix 3.20*).

On being pointed out (between December 2023 and July 2024) in Audit, the Department stated (May 2025) that DRC-07 has been issued in one case, APL-01 in one case and in one case the Department's reply was awaited (June 2025).

**An illustrative case accepted by the Department is featured below:**

A taxpayer having GSTIN 22XXXXXXXXXX1ZX under Circle-1, Bilaspur, the ITC claimed under RCM for the period of 2018-19 was ₹ 1.04 crore whereas tax payment under RCM for the same period was ₹ 51.93 lakh. Thus there was an excess availing of ITC under RCM of ₹ 51.91 lakh.

**(d) *Unreconciled Input Tax Credit in return***

The data were extracted from Table 6J of GSTR-9 where ITC availed in Table 6A of GSTR-9 (ITC availed in GSTR-3B) was more than that ITC available as per Table 6I of GSTR-9.

**I. Cases in which granular records were not received**

Audit observed in 17 out of 210 selected cases (8.10 *per cent*), mismatch of ITC of ₹ 168.22 crore availed between the GSTR-3B and GSTR-9 which could not be examined in detail due to non-furnishing of granular records (*Appendix 3.21*).

On being pointed out (between December 2023 and July 2024) in Audit, the Department stated (May 2025) that DRC-01 has been issued in six cases, DRC-07 has been issued in two cases, APL-01 in six cases, ASMT-10 in one case, one case is under process and in one case the Department's reply was awaited (June 2025).

## II. Cases in which granular records were received

Audit observed in two out of 210 selected cases (0.95 *per cent*), excess ITC of ₹ 3.85 crore availed between the GSTR-3B and GSTR-9 (*Appendix 3.22*).

On being pointed out (between December 2023 and July 2024) in Audit, the Department stated (May 2025) that ASMT-10 has been issued in one case and APL-01 has been issued in other case. Further progress in this regard was awaited (June 2025).

### An illustrative case accepted by the Department is featured below:

A taxpayer having GSTIN 22XXXXXXXXXX1ZX under Circle-1, Bilaspur, disclosed the ITC value in Table 6A of GSTR-9 (value of Table 4A of GSTR-3B) for the period of 2020-21 as ₹ 23.64 crore. However, ITC available in Table 6B to 6H of GSTR-9 for the same period was ₹ 19.91 crore. Thus, there was an excess availing of ITC of ₹ 3.73 crore.

### (e) *Non/Short reversal of ITC availed for exempt and non- GST supplies*

Section 17(2) of the CGGST Act, 2017, read with Rule 42 and 43 of the CGGST Rules, 2017, states that where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero-rated supplies and partly for effecting exempt supplies, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies.

### Cases in which granular records were not received

Audit observed in nine out of 210 selected cases (4.28 *per cent*), non/short reversal of ITC of ₹ 23.54 crore availed for nil rated/exempted supply (*Appendix 3.23 & 3.23(a)*).

On being pointed out (between March 2024 and July 2024) in Audit, the Department stated (May 2025) that DRC-07 was issued in two cases, DRC-01 in two cases, APL-01 in two cases, one case is under process and in two cases the Department's reply was awaited (June 2025).

### (f) *Unreconciled ITC as per Table 12F of GSTR-9C*

Audit examined the table 12 F of GSTR-9C which captures the difference between the total ITC as computed from the books of account (Table 12D) and ITC as declared in GSTR-9. Audit examined these figures in the respective return and the findings are as under:

## I. Cases in which granular records were not received

Audit observed in nine out of 210 selected cases (4.28 *per cent*), mismatch in ITC of ₹ 12.70 crore availed between the Annual Return and the Financial Statements. (*Appendix 3.24*)

On being pointed out (between March 2024 and July 2024) in Audit, the Department stated (May 2025) that DRC-01 in one case and APL-01 in four cases were issued while in remaining four cases Department's reply was awaited (June 2025).

## **II. Cases in which granular record were received**

In one out of 210 selected cases (0.48 *per cent*), audit observed that a taxpayer having GSTIN 22XXXXXXXXXX1ZU under Circle-Ambikapur for the year 2019-20 had mismatch in ITC of ₹ 26.15 crore availed between the Annual Return and the Financial Statements. (*Appendix 3.24(a)*)

Department's reply was awaited (June 2025).

### **(g) Unreconciled ITC as per Table 14T of GSTR-9C**

Table 14T of GSTR-9C compares expenses incurred by the registered persons on inputs, capital goods or services with the input tax credit availed and highlights any excess availing of input tax credit on account of ineligibility, blocked credits in table 14T.

## **Cases in which granular records were not received**

Audit observed in one out of 210 selected cases (0.48 *per cent*), taxpayer having GSTIN 22XXXXXXXXXX2ZF under Circle-4, Durg for the year 2018-19 that there was a mismatch in ITC of ₹ 3.16 lakh availed between the Annual Return and the Financial Statements.

Department's reply was awaited (June 2025).

### **(h) Non reversal of ITC on payment of consideration within 180 days**

As per proviso below Section 16(2) (d) of CGST ACT 2017, if a recipient fails to make payment to the supplier of goods or services or both within one hundred and eighty days from the date of issuing of invoice, the amount of input tax credit availed would be added back to his output tax liability along with interest thereon.

## **I. Cases in which granular records were not received**

Audit observed in one out of 210 selected cases (0.48 *per cent*), where taxpayer having GSTIN 22XXXXXXXXXX1Z4 under Circle-7 Raipur, for the year 2019-20 and 2020-21, there was non/short reversal of ITC of ₹ 7.09 lakh which was availed without complying to Rule 37 of CGGST Rules 2017.

Department's reply was awaited (June 2025).

## **II. Cases in which granular records were received**

Audit observed in one out of 210 selected cases (0.48 *per cent*), in respect of a taxpayer having GSTIN 22XXXXXXXXXX1Z7 under Circle-3, Raipur for the year 2019-20, there was short reversal of ITC of ₹ 1.78 crore availed which was not in compliance with Rule 37 of CGGST Rules 2017.

On being pointed out (March 2024) in Audit, the Circle office replied that ITC availed was lying un-utilized in the Electronic Credit Ledger.

Reply of the Circle office is not acceptable as the related sections and rules stipulate availing of ITC and payment of invoice within 180 days. Even though the ITC was not utilised, the same should have been reversed by the taxpayer as a procedural requirement.

Department's reply was awaited (June 2025).

### 3.13 Discharge of tax liability

Section 9 of the CGGST Act, 2017, is the charging section authorizing levy and collection of tax called State/Centre Goods and Services Tax on all intra-state supplies of goods or services or both, except on supply of alcoholic liquor for human consumption, on value determined under Section 15 of the Act *ibid* and at such rates not exceeding 20 *per cent* under each Act, i.e., CGST Act and CGGST Act. Section 5 of the IGST Act, 2017, vests levy and collection of IGST on inter-state supply of goods and services with Central Government with maximum rate of 40 *per cent*.

Under Section 8 of the Goods and Services Tax (Compensation to States) Act 2017, a cess is levied on all inter-state and intra-state supply of such goods or services or both which are listed in the schedule of the said Act such as tobacco products, aerated drinks, cigarettes, vehicles etc. Section 9(3) and 9(4) of the CGGST Act, 2017 and Sections 5(3) and 5(4) of the IGST Act, 2017 provide for levy of tax on RCM basis on certain goods or services, wherein the recipient instead of supplier becomes liable to pay tax.

Audit findings and mismatches noticed related to discharge of tax liabilities are given below:

#### (a) Short payment of tax in respect of other than RCM

The tax liability based on the greater of the amounts furnished in two returns i.e. GSTR-1 and GSTR-9 (Table 4N-Table 4G+Table 10-Table 11) was compared with actual payment of tax in GSTR-9 (Table 9+Table 14-Table 4G).

##### I. Cases in which granular records were not received

Audit observed in eight out of 210 selected cases (3.80 *per cent*), mismatch of tax payable and tax paid other than RCM of ₹ 3.16 crore (*Appendix 3.25*).

On being pointed out (between December 2023 and July 2024) in Audit, the Department stated (May 2025) that DRC-07 in two cases, DRC-01 in two cases, APL-01 in two cases were issued, one case is under process and in remaining one case, the Department's reply was awaited (June 2025).

##### II. Cases in which granular records were received

Audit observed in four cases out of 210 selected cases (1.90 *per cent*) compliance deficiencies amounting to ₹ 3.35 crore relating to short payment of tax liability (*Appendix 3.26*).

On being pointed out (between December 2023 and July 2024) in Audit, the Department stated (May 2025) that DRC-07 issued in two cases, one case was

under process and in remaining one case, the Department's reply was awaited (June 2025).

**An illustrative case is featured below:**

A taxpayer having GSTIN 22XXXXXXXXXX1ZX under Circle-1, Bilaspur for the year 2018-19, had a mismatch between tax liability (Table 4N-4G+10-11 of GSTR9) of ₹ 30.66 crore and tax payment (Table 9+Table 14-Table 4G of GSTR-9) of ₹ 28.52 crore for the period of 2018-19 resulted in short payment of tax of ₹ 2.14 crore.

**(b) *Unreconciled total turnover between Annual Return and Financial Statements in Table 5R of 9C***

Table 5R of GSTR-9C captures reconciliation between gross turnover declared in annual return GSTR-9 and audited Annual Financial Statements.

**Cases in which granular records were not received**

Audit observed in three out of 210 selected cases (1.43 *per cent*), mismatch in gross turnover between books of accounts and returns captured in table 5R of GSTR-9C amounting to ₹ 79.98 crore (*Appendix 3.27*).

On being pointed out (between December 2023 and July 2024) in Audit, the Department stated (May 2025) that DRC-01 was issued in one case and in remaining two cases the Department's reply was awaited (June 2025).

**(c) *Unreconciled taxable turnover between Annual Return and Financial Statements in Table 7G of 9C***

Table 7G of GSTR-9C captures reconciliation between taxable turnover declared in annual return GSTR-9 and audited Annual Financial Statements.

**Cases in which granular records were not received**

Audit observed in three out of 210 selected cases (1.43 *per cent*), mismatch in taxable turnover between books of accounts and returns captured in table 7G of GSTR-9C amounting to ₹ 8.15 crore (*Appendix 3.28*).

On being pointed out (between December 2023 and July 2024) in Audit, the Department stated (May 2025) that DRC-01 in one case, APL-01 in one case and DRC-13 in one case were issued.

**(d) *Unreconciled tax payment declared between Annual Returns and Financial Statements (Table 9R of GSTR-9C)***

Table 9R of GSTR-9C captures reconciliation between tax payments declared in Annual Return GSTR-9 and audited Annual Financial Statements.

**Cases in which granular records were not received**

Audit observed in four out of 210 selected cases (1.90 *per cent*), mismatch in tax paid between Table 9P, 9Q of GSTR-9C and Table 9R of GSTR-9C amounting to ₹ 3.25 crore (*Appendix 3.29*).

On being pointed out (between December 2023 and July 2024) in Audit, the Department stated (May 2025) that DRC-01 was issued in two cases and in remaining two cases, the Department's reply was awaited (June 2025).

**Recommendation No. 4: The State Tax Department needs to issue necessary instruction to field formations regarding production of granular records to Audit.**

### **3.14 Conclusion**

The SSCA on Department's Oversight on GST Payments and Return Filing was undertaken with an objective of assessing the extent of compliance & adequacy of the system in monitoring return filing and tax payments and other Departmental oversight functions.

Out of the 641 cases of high value data inconsistencies identified by audit, the Department responded in all cases. Out of these, 184 cases constituting 28.71 *per cent*, turned out to be compliance deficiencies with a revenue implication of ₹ 297.36 crore. The Department has recovered ₹ 2.46 crore. A relatively higher rate of compliance deficiencies was noticed in excess availing of ITC, availing ITC without supplier remitting tax, undischarged tax liability and non-filing of GSTR3B. While data entry errors caused inconsistencies in 6.71 *per cent* of the cases, the Department had already taken proactive action in 7.33 *per cent* of the cases.

Detailed audit of GST returns also indicated instances of non-compliance. At the outset, essential records such as financial statements, GSTR-2A and other requisitioned granular records were not produced in 37 out of a sample of 70 taxpayers (210 cases) which constituted a significant scope limitation. These cases represent a potential risk exposure of ₹ 429.62 crore towards identified mismatches in ITC availment and tax payments. Returns/granular records of 33 taxpayers were audited and audit observed 23 compliance deficiencies with a revenue implication of ₹ 79.18 crore. The Department has recovered an amount ₹ 41.87 crore. The main causative factors were availing of ineligible/excess ITC, non/short reversal of ITC, short payment of tax and non/short payment of interest.

The Department must initiate remedial measures in cases where replies have not been furnished before they become time barred. From a systemic perspective, the Department needs to reinforce the institutional mechanism in the Circles to establish and maintain effective oversight on return filing, taxpayer compliance, tax payments, cancellation of registrations and recovery of dues from defaulters.

### **3.15 Summary of Recommendations**

- 1. The Department may monitor the status of cancellation of registration and action taken thereon in consonance with the provisions of the Act to check undischarged tax liabilities*
- 2. The Department may ensure conducting audit in a time bound manner before the cases become time barred.*

3. *The Department may in consultation with the GSTN, consider introducing validation controls in GST returns to curb data entry errors, enhance taxpayer compliance and facilitate better scrutiny. The Department may also use appropriate algorithms suitably to detect mismatches.*
4. *The State Tax Department needs to issue necessary instructions to field formation regarding production of granular records for Audit.*

**Raipur**  
**The : 16 February 2026**

  
**(MOHD. FAIZAN NAYYAR)**  
**Accountant General (Audit)**  
**Chhattisgarh**

**Countersigned**

**New Delhi**  
**The : 24 February 2026**

  
**(K. SANJAY MURTHY)**  
**Comptroller and Auditor General of India**

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## **Appendices**

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**Appendix-2.1**  
(Referred to in para 2.8)

**Key Problem Areas:**

- (1) Composition taxpayers generating EWBs for inter-State supplies.
- (2) Composition taxpayers generating EWBs for outward supplies exceeding threshold limit.
- (3) Taxpayers with only outward supplies supported by EWBs in any given year.
- (4) Taxpayers who effect disproportionate outward supplies compared to inward supply (EWBs supported) in any given year.
- (5) Taxpayers who had generated EWBs using duplicate invoices.
- (6) Generation of EWBs by Nil Filers of Return.
- (7) Generation of EWBs by Returns Defaulters (Non-Filers).
- (8) Taxpayers who have generated EWBs after effective date of cancellation.
- (9) Taxpayers who have generated EWB whose registration was subsequently cancelled.
- (10) Taxpayers who had generated EWBs and had cancelled subsequently.
- (11) Taxpayers who had generated EWBs and were subsequently rejected by the recipients.
- (12) Taxpayers who had generated disproportionate supplies supported by EWBs on the inward side compared to outward side in any given year.
- (13) Extension of EWBs by taxpayers.
- (14) EWBs generated using risky vehicles i.e., two wheelers.
- (15) EWBs generated using theft vehicles.
- (16) High value of EWBs in first six months of registration.
- (17) EWBs using invalid Pin codes.
- (18) EWBs generated using suspended, scrapped, surrendered, and cancelled vehicles.
- (19) EWBs generated by defaulter list of MCA.
- (20) EWBs generated by income tax defaulters.
- (21) EWBs generated by DGARM-identified/Other agencies-identified taxpayers.
- (22) EWBs generated by DGFT-blacklisted exporters.

**Appendix 2.2**

(Referred to in para 2.10.1)

**Nature of Discrepancy: Scope limitation due to documents not produced**

SI No.	Name of the Circle	GSTIN	Name of the taxpayer	Type of taxpayer	Total No. of EWBs w.r.t AO	EWB No.	List of records not produced	Government's reply
1	Raipur-3	22XXXXXXXXXX1ZQ	SAI Enterprises	Normal Taxpayer	1	891088786236	Invoice related to EWB, Truck Receipt/Lorry Receipt Document, physical verification report, copy of the GSTR-2A (month wise) for the year 2019-20, Audit Report along with purchase, sale, stock inventory details for the year 2019-20, details of EWBs (inward) generated for the inward supply from the EWB portal for the year 2019-20.	No specific reply was furnished.
2	Raipur-3	22XXXXXXXXXX1ZG	Aditya Steel and Company	Normal Taxpayer	38	861020221460 and other 37 EWBs	Invoice related to EWB, Audit Report for the year related to EWB.	
3	Raipur-3	22XXXXXXXXXX1ZN	SUN Pharmaceutical Industries Limited	Normal Taxpayer	1	891079240121	Invoice related to EWB and proof of movement of conveyance like Truck Receipt Document, Physical verification of business premise of consignor, Audit Report of the year related to EWB.	
4	Raipur-3	22XXXXXXXXXX3ZR	Larsen and Toubro-Construction and Mining Equipment and Industrial Machinery Business	Normal Taxpayer	2	831009558252& 221060665929	Invoice related to EWB, Audit Report for the year related to EWB, Proof of movement of conveyance related to e-way bills like Truck/lorry Receipt Document.	
5	Raipur-3	22XXXXXXXXXX1Z3	US Enterprises	Composition	1	831024691404	Invoice related to EWB, Audit Report for the year related to EWB.	
6	Raipur-3	22XXXXXXXXXX1ZC	Shri Ram Trading	Normal Taxpayer	5	801078750385 and other four EWBs	Invoice related to EWB and the proof of movement of conveyance in the above e-way bills like Truck Receipt/Lorry	

							Receipt, Audit Report for the year related to EWB.
7	Raipur-3	22XXXXXXXXXX1ZH	Shivalik Engineering Industries Ltd.	Normal Taxpayer	1	891183695077	Invoice related to EWB, Audit Report for the year related to EWB, copy of truck Receipt/Lorry Receipt or any other document in support of the movement of goods, Physical Verification Report.
8	Raipur-3	22XXXXXXXXXX1ZM	BETHANY Traders	Normal Taxpayer	1	851123098656	Invoice related to EWB, Purchases, Sales and Stock/Inventory details and Audit Report for the year 2019-20, proof of movement of conveyance in the above e-way bill like Truck Receipt Document.
9	Raipur-3	22XXXXXXXXXX1ZM	Damodar Infrastructure	Normal Taxpayer	7	811072389191 and other 6 EWBs	Proof of movement of conveyance in the above e-way bill like Truck Receipt Document, Purchases, Sales and Stock/Inventory details and Audit Report for the year 2020-21.
10	Raipur-3	22XXXXXXXXXX1ZM	Madhyabharat Phosphate P. LTD	Normal Taxpayer	1	861016217262	Invoice related to EWB, Audit Report for the year related to EWB, copy of truck Receipt/Lorry Receipt or any other document in support of the movement of goods, Physical Verification Report of the business premises.
11	Raipur-5	22XXXXXXXXXX1ZP	MS A TO Z Enterprises	Normal Taxpayer	1	841137960702	Invoice related to EWB, Audit Report for the year related to EWB, copy of truck Receipt/Lorry Receipt or any other document in support of the movement of goods.
12	Raipur-5	22XXXXXXXXXX2ZL	MS Disha Enterprises	Composition	1	891063425903	Invoice related to EWB, Audit Report for the year related to EWB, Details of outward/inward supply during the registration period and tax interest etc.
13	Raipur-5	22XXXXXXXXXX1ZV	BASF India Limited	Normal Taxpayer	1	861062323542	Invoice related to EWB, Audit Report for the year related to EWB, Copy of truck Receipt/Lorry Receipt or any other document in support of the movement of goods.
14	Raipur-5	22XXXXXXXXXX1ZS	JSK Industries Private Limited	Normal Taxpayer	1	831183989831	Invoice related to EWB, Audit Report for the year related to EWB, Copy of truck Receipt/Lorry Receipt.

15	Raipur-5	22XXXXXXXXXX1ZY	Galaxy Enterprises	Normal Taxpayer	1	821097479186	Invoice related to EWB, Audit Report for the year related to EWB.
16	Raipur-5	22XXXXXXXXXX1Z8	Bhagyashree Sales	Normal Taxpayer	1	661070397234	Invoice related to EWB, Audit Report for the year related to EWB, copy of Truck Receipt, Purchases, Sales and Stock/Inventory details and Audit Report for the year 2019-20.
17	Raipur-5	22XXXXXXXXXX1ZI	Hibiscus Energies Private Limited	Normal Taxpayer	1	711228069949	Invoice related to EWB, copy of truck Receipt/Lorry Receipt, Purchases ledger, Sales ledger and Stock/Inventory details along with Financial Statements (Audit Report) for the year 2021-22, details of inward and outward supply (taxable and non-taxable) along with the outward and inward e-way bill generated during the year 2021-22.
18	Raipur -5	22XXXXXXXXXX1Z9	JSK Corporation Private Limited	Normal Taxpayer	1	821017090545	Invoice related to EWB, copy of truck Receipt/Lorry Receipt, Purchases ledger, Sales ledger and Stock/Inventory details along with Financial Statements (Audit Report) for the year 2018-19, details of inward and outward supply (taxable and non-taxable) along with the outward and inward e-way bill generated during the year 2018-19.
19	Raipur-7	22XXXXXXXXXX1ZW	Edusoft Infra Trading Private Limited	Normal Taxpayer	1	811014721450	Invoice related to EWB, copy of truck Receipt/Lorry Receipt Purchases ledger, Sales ledger and Stock/Inventory details along with Financial Statements (Audit Report) for the year 2018-19, details of inward and outward supplies (taxable and non-taxable) along with the outward and inward e-way bills generated by the taxpayer during the year 2018-19.
20	Raipur - 7	22XXXXXXXXXX1ZM	Vakrangee Limited	Normal Taxpayer	1	261346221025	Invoice related to EWB, Audit Report for the year related to EWB, copy of Truck Receipt/Lorry receipt.
21	Raipur - 7	22XXXXXXXXXX2ZQ	Agrawal Enterprises	Normal Taxpayer	1	841176209231	Invoice related to EWB, Audit Report for the year related to EWB.
22	Raipur - 8	22XXXXXXXXXX1Z7	Urostar Electricals	Normal Taxpayer	1	801002968280	Invoice related to EWB, copies of GSTR-9, GSTR-2A (all months) for the year 2018-19, Audit Report, Purchases, Sales

			India PVT. LTD.				and Stock/Inventory details for the year 2018-19, copy of GSTR1 filed by the taxpayer from date of registration till cancellation of registration.
23	Raipur - 8	22XXXXXXXXXX2ZI	Shri Rani Sati Dadi Enterprises	Normal Taxpayer	1	811041999327	Invoice related to EWB, copies of GSTR-9, GSTR-2A (all months) for the year 2018-19, Audit Report, Purchases, Sales and Stock/Inventory details for the year 2018-19, copy of GSTR1 filed by the taxpayer from date of registration till cancellation of registration order.
24	Raipur - 8	22XXXXXXXXXX1ZV	K C Traders	Normal Taxpayer	1	811021264274	Invoice related to EWB, Audit Report for the year related to EWB, copy of truck Receipt/Lorry Receipt, details of inward and outward supply (taxable and non-taxable) along with the outward and inward e-way bill generated during the year 2018-19.
25	Raipur - 8	22XXXXXXXXXX1ZH	Divine Engineering	Normal Taxpayer	1	681076017431	Invoice related to EWB, Audit Report for the year related to EWB, copy of truck Receipt/Lorry Receipt, details of inward and outward supply (taxable and non-taxable) along with the outward and inward e-way bill generated during the year 2018-19.
26	Raipur - 8	22XXXXXXXXXX1ZF	MS BL Steel Traders	Normal Taxpayer	2	881038725033 & 841036508207	Invoice related to EWB, Audit Report for the year related to EWB, copy of GSTR1 filed by the taxpayer from date of registration till cancellation of registration.
27	Raipur - 9	22XXXXXXXXXX3ZJ	Gravity Ferrous Private Limited	Normal Taxpayer	2	831018600333 & 881018602321	Invoice related to EWB, Purchases ledger, Sales ledger and Stock/Inventory details along with Financial Statements (Audit Report) for the year 2018-19, copy of truck Receipt/Lorry Receipt, details of inward and outward supply (taxable and non-taxable) along with the outward and inward e-way bill generated during the year 2018-19.
28	Raipur - 3	22XXXXXXXXXX1ZL	Arham Health Care	Normal Taxpayer	1	891129659657	Invoice related to EWB, purchases, Sales and Stock/Inventory details along with the Audit Report for the year 2020-21.
29	Bilaspur-2	22XXXXXXXXXX1Z7	MS Tirupati Build-Con	Normal Taxpayer	1	891194068002	Invoice related to EWB, Audit Report, purchase, sale details along with invoices,

			Private Limited				stock inventory and other related records for the year 2021-22, copy of truck receipt.
30	Durg-1	22XXXXXXXXXX1ZA	Bhavani Erectors PVT. LTD.	Normal Taxpayer	1	871089160813	Invoice related to EWB, Audit Report, purchase, sale bills, stock inventory and other related records for the year 2019-20, copy of truck receipt.
31	Raipur - 9	22XXXXXXXXXX1Z5	Mankind Pharma LTD.	Normal Taxpayer	1	831187004552	Invoice related to EWB, Audit Report for the year related to EWB, copy of truck receipt.
32	Rajnandgaon	22XXXXXXXXXX1Z7	Desai Brothers Ltd Rajnandgaon Br	Normal Taxpayer	1	801169331680	Invoice related to EWB, Audit Report, purchase, sale details along with invoices, stock inventory and other related records for the year 2020-21 & 2021-22, Physical Verification Report of business premise of consignor, copy of truck receipt.

**Appendix-2.3***(Referred to in para 2.11.1.1)***Nature of Discrepancy: Ineligible taxpayers continuing under Composition Scheme***(Amount in ₹)*

Sl. No.	Circle	GSTIN	Name of the TP	Type of TP	Total No. of EWBs w.r.t AO	Government's reply
1	Raipur - 3	22XXXXXXXXXX1Z3	US Enterprises, Raipur	Composition	1	DRC-07 of ₹ 16,94,088/- has been issued on 25/04/2024.
2	Raipur - 5	22XXXXXXXXXX2ZL	M/s Disha Enterprises	Composition	1	An amount of ₹ 3,224/- has been deposited through DRC-03 on 10/08/2023. Further, the taxpayer was a composition dealer and EWB was generated for return of goods.

**Appendix-2.4**

(Referred to in para 2.11.1.2)

**Nature of Discrepancy: Generation of EWBs by cancelled taxpayers**

(Amount in ₹)

Sl. No.	Circle	GSTIN	Name of the TP	Type of TP	Sampled EWBs	Assessed value	Government's reply
1	Raipur -3	22XXXXXXXXXX1ZQ	Sai Enterprises	Normal Taxpayer	1	7,40,480	DRC-07 of ₹ 7,05,94,142/- has been issued on 21/08/2024. The proceeding of recovery is under process.
2	Raipur -3	22XXXXXXXXXX1ZG	Aditya Steel And Company	Normal Taxpayer	38	3,20,24,463	DRC-07 of ₹ 3,36,20,865/- has been issued on 29/04/2024.
3	Raipur -3	22XXXXXXXXXX1ZC	Shri Ram Trading	Normal Taxpayer	5	35,72,622	DRC-07 of ₹ 2,74,69,113/- has been issued on 27/08/2024.
4	Raipur -3	22XXXXXXXXXX1ZM	Damodar Infrastructure	Normal Taxpayer	7	1,70,19,775	DRC-07 of ₹ 12,02,328/- has been issued on 21/08/2024.
5	Raipur -5	22XXXXXXXXXX1ZP	MS A TO Z Enterprises	Normal Taxpayer	1	13,06,280	DRC-01 of ₹ 2,39,97,145/- has been issued on 11/07/2024.
6	Raipur -5	22XXXXXXXXXX1ZI	Hibiscus Energies Private Limited	Normal Taxpayer	1	2,03,674	ASMT-10 has been issued on 29/08/2024.
7	Raipur -8	22XXXXXXXXXX1ZF	MS BL Steel Traders	Normal Taxpayer	2	38,85,600	DRC-07 of ₹ 2,91,97,326/- has been issued on 30/04/2024.
<b>Total</b>					<b>55</b>	<b>5,87,52,894</b>	

## Appendix-2.5

(Referred to in para 2.11.1.3)

## Nature of Discrepancy: Generation of multiple EWBs on the strength of same/similar Invoices

(Amount in ₹)

Sl. No.	Circle	GSTIN	Name of the TP	Type of TP	Total No. of EWBs w.r.t AO (Sampled EWB)	Assessed value	No. of additional EWB generated by the TP	Assessed value of multiple EWB	Government's reply
1	Raipur -8	22XXXXXXXXXX1ZV	K C Traders	Normal Taxpayer	1	6,52,452	1	6,52,452	Due to system error two EWBs were generated.
2	Raipur -7	22XXXXXXXXXX1ZW	Edusoft Infra Trading Private Limited	Normal Taxpayer	1	8,04,268	1	8,04,268	DRC-05 has been issued to the taxpayer.
3	Raipur -5	22XXXXXXXXXX1Z9	JSK Corporation Private Limited	Normal Taxpayer	1	14,93,780	1	14,93,780	DRC-05 has been issued to the taxpayer.
4	Raipur -8	22XXXXXXXXXX1ZH	Divine Engineering	Normal Taxpayer	1	6,08,300	1	6,08,300	DRC-01 of ₹ 4,88,908/- has been issued on 31/01/2024.
5	Raipur -9	22XXXXXXXXXX3ZJ	Gravity Ferrous Private Limited	Normal Taxpayer	1	6,19,444	1	6,19,444	DRC-01 of ₹ 3,30,553.20/- has been issued on 05/09/2024.
<b>Total</b>					<b>5</b>	<b>41,78,244</b>	<b>5</b>	<b>41,78,244</b>	

**Appendix-2.6**

(Referred to in para 2.11.1.5)

**Nature of Discrepancy: Generation of EWBs by the taxpayers who had filed Nil Returns**

(Amount in ₹)

Sl. No.	Circle	GSTIN	Name of the TP	Type of TP	Total sampled EWBs	Assessed value	Government's reply
1	Raipur - 3	22XXXXXXXXXX1ZN	SUN Pharmaceutical Industries Limited	Normal Taxpayer	1	93,267	DRC-07 of ₹ 29,913/- has been issued on 28/08/2024. Recovery proceedings are under process
2	Raipur - 5	22XXXXXXXXXX1Z8	Bhagyashree Sales	Normal Taxpayer	1	24,76,916	DRC-07 of ₹ 48,74,921/- has been issued by the Asstt. Commissioner. Recovery proceedings are under process
3	Raipur - 5	22XXXXXXXXXX1ZI	Hibiscus Energies Private Limited	Normal Taxpayer	1	2,03,674	ASMT-10 has been issued on 29/08/2024.
4	Raipur - 7	22XXXXXXXXXX1ZM	Vakrangee Limited	Normal Taxpayer	1	2,35,800	DRC-07 of ₹ 83,794/- has been issued on 08/02/2024.
5	Raipur - 8	22XXXXXXXXXX1Z7	Urostar Electricals India PVT. LTD.	Normal Taxpayer	1	1,00,080	DRC-07 of ₹ 47,745/- has been issued on 30/04/2024.
6	Raipur - 8	22XXXXXXXXXX2ZI	Shri Rani Sati Dadi Enterprises	Normal Taxpayer	1	3,73,508	DRC-01 of ₹ 73,485.42/- has been issued on 05/09/2024.
7	Raipur - 8	22XXXXXXXXXX1ZV	K C Traders	Normal Taxpayer	1	6,52,453	Due to system error two EWBs were generated on 30/09/2018.
8	Raipur - 5	22XXXXXXXXXX2ZL	MS Disha Enterprises	Composition	1	4,09,296	The taxpayer was a composition dealer and EWB was generated for return of goods.
<b>Total</b>					<b>8</b>	<b>45,44,994</b>	

**Appendix-2.7***(Referred to in para 2.11.1.6)***Nature of Discrepancy: Generation of EWBs by Non-Filers of GST Returns***(Amount in ₹)*

Sl. No.	Circle	GSTIN	Name of the TP	Type of TP	Total sampled EWBs	Assessed value	Government's reply
1	Raipur -3	22XXXXXXXXXX1Z3	US Enterprises	Composition	1	2,90,000	DRC-07 of ₹ 16,94,088/- has been issued on 25/04/2024.
2	Raipur -3	22XXXXXXXXXX1ZC	Shri Ram Trading	Normal Taxpayer	5	35,72,622	DRC-07 of ₹ 2,74,69,113/- has been issued on 27/08/2024.
3	Raipur -3	22XXXXXXXXXX1ZM	Bethany Traders	Normal Taxpayer	1	7,30,514	DRC-07 of ₹ 69,54,962/- has been issued on 23/08/2024.
4	Raipur -3	22XXXXXXXXXX1ZG	Aditya Steel And Company	Normal Taxpayer	38	3,20,24,463	DRC-07 of ₹ 3,36,20,865/- has been issued on 29/04/2024.
<b>Total</b>					<b>45</b>	<b>3,66,17,599</b>	

**Appendix-2.8**

(Referred to in para 2.11.2.1)

**Nature of Discrepancy: Non-discharge of tax liability by taxpayers identified by KPAs**

(Amount in ₹)

Sl. No.	Circle	GSTIN	Name of the TP	Type of TP	KPAs	Total No. of EWBs w.r.t AO	Assessed value	AMOUNT INVOLVED				Government's reply
								CGST	SGST	IGST	Total	
1	Raipur -3	22XXXXXXXXXX1Z3	US Enterprises	Composition	Composition and non-filers	29	90,46,966	7,88,127	7,88,127	52,200	16,28,454	DRC-07 of ₹ 16,94,088/- has been issued on 25/04/2024.
2	Raipur -5	22XXXXXXXXXX2ZL	MS Disha Enterprises	Composition	Composition and Nil-filers	1	4,09,296	0	0	73,673	73,673	An amount of ₹ 3,224/- has been deposited through DRC-03 on 10/08/2023. Further, the Taxpayer was a composition dealer and EWB was generated for return of goods.
3	Raipur -3	22XXXXXXXXXX1ZC	Shri Ram Trading	Normal Taxpayer	Non-filers	86	6,38,94,980	0	0	1,15,01,095	1,15,01,095	DRC-07 of ₹ 2,74,69,113/- has been issued on 27/08/2024.
4	Raipur -3	22XXXXXXXXXX1ZM	Bethany Traders	Normal Taxpayer	Non-filers	149	6,46,22,409	25,000	25,000	1,13,09,412	1,13,59,412	DRC-07 of ₹ 69,54,962/- has been issued on 23/08/2024.
5	Raipur -3	22XXXXXXXXXX1ZQ	Sai Enterprises	Normal Taxpayer	Canceled TP	1	7,40,480	0	0	1,33,286	1,33,286	DRC-07 of ₹ 7,05,94,142/- has been issued on 21/08/2024. The proceeding of recovery is under process.

6	Raipur -3	22XXXXXXXXXX1ZG	Aditya Steel And Company	Normal Taxpayer	Cancelled TP	176	12,79,64,665	62,98,455	62,98,455	1,04,95,494	2,30,92,404	DRC-07 for ₹ 3,36,20,865/- has been issued on 29/04/2024.
7	Raipur -8	22XXXXXXXXXX1ZF	MS BL Steel Traders	Normal Taxpayer	Cancelled TP	189	6,23,64,103	1,30,906	1,30,906	1,09,63,724	1,12,25,536	DRC-07 for ₹ 2,91,97,326/- has been issued on 30/04/2024.
8	Raipur -8	22XXXXXXXXXX1ZV	K C Traders	Normal Taxpayer	Multiple EWBs	1	6,52,452	58,720	58,720	0	1,17,440	Due to system error two EWBs were generated.
9	Raipur -7	22XXXXXXXXXX1ZW	Edusoft Infra Trading Private Limited	Normal Taxpayer	Multiple EWBs	1	8,04,268	0	0	1,01,972	1,01,972	DRC-05 was issued to the taxpayer.
10	Raipur -5	22XXXXXXXXXX1Z9	JSK Corporation Private Limited	Normal Taxpayer	Multiple EWBs	1	14,93,780	0	0	2,68,880	2,68,880	DRC-05 was issued to the taxpayer.
11	Raipur -8	22XXXXXXXXXX1ZH	Divine Engineering	Normal Taxpayer	Multiple EWBs	1	6,08,300	0	0	1,09,494	1,09,494	DRC-01 of ₹ 4,88,908/- has been issued on 31/01/2024.
12	Raipur -9	22XXXXXXXXXX3ZJ	Gravity Ferrous Private Limited	Normal Taxpayer	Multiple EWBs	1	6,19,444	0	0	1,11,500	1,11,500	DRC-01 of ₹ 3,30,553.20 has been issued on 05/09/2024.
13	Raipur -3	22XXXXXXXXXX1ZN	SUN Pharmaceutical Industries Limited	Normal Taxpayer	Nil filers	1	93,267	0	0	11,192	11,192	DRC-07 of ₹ 29,913/- has been issued on 28/08/2024. Recovery proceedings are under process
14	Raipur -5	22XXXXXXXXXX1Z8	Bhagyashree Sales	Normal Taxpayer	Nil filers	1	24,76,916	0	0	4,45,845	4,45,845	DRC-07 of ₹ 48,74,921/- has been issued by the Asstt. Commissioner. Recovery

*Report of the C&AG of India on State Revenues for the period ended March 2023*

												proceedings are under process
15	Raipur -5	22XXXXXXXXXX1ZI	Hibiscus Energies Private Limited	Normal Taxpayer	Nil filers	1	2,03,674	0	0	36,661	36,661	ASMT-10 has been issued on 29/08/2024.
16	Raipur -8	22XXXXXXXXXX1Z7	Urostar Electricals India PVT.LTD.	Normal Taxpayer	Nil filers	1	1,00,080	0	0	18,014	18,014	DRC-07 for ₹ 47,745/- has been issued on 30/04/2024.
17	Raipur -8	22XXXXXXXXXX2ZI	Shri Rani Sati Dadi Enterprises	Normal Taxpayer	Nil filers	1	3,73,508	0	0	18,675	18,675	DRC-01 of ₹ 73,485.42 has been issued on 05/09/2024.
18	Raipur -9	22XXXXXXXXXX1ZL	Arham Healthcare	Normal Taxpayer	Risky Vehicles	1	98,048	0	0	11,766	11,766	ASMT-10 has been issued to the taxpayer.
19	Raipur -5	22XXXXXXXXXX1ZP	MS A TO Z Enterprises	Normal Taxpayer	Risky Vehicles	219	9,41,45,869	30,59,719	30,59,719	1,08,26,816	1,69,46,254	DRC-01 of ₹ 2,39,97,145/- has been issued on 11/07/2024.
20	Raipur -3	22XXXXXXXXXX1ZH	Shivalik Engineering Industries Ltd.	Normal Taxpayer	Risky Vehicles	928	39,00,09,726	2,21,39,999	2,21,39,999	5,40,27,041	9,83,07,039	ASMT-10 has been issued.
<b>Total</b>						<b>1,789</b>	<b>82,07,22,231</b>	<b>3,25,00,926</b>	<b>3,25,00,926</b>	<b>11,05,16,740</b>	<b>17,55,18,592</b>	

## Appendix-2.9

(Referred to in para 2.11.2.2)

## Nature of Discrepancy: Availment of ineligible ITC by taxpayers identified by KPAs

(Amount in ₹)

Sl. No.	Circle	GSTIN	Name of the TP	Type of TP	KPAs	Year	ITC available as per GSTR-2A (As per 8(A) of GSTR-9)	ITC availed as per GSTR-3B (As per 8(B+C) of GSTR-9)	Excess ITC claimed (As per 8(D) of GSTR-9)	AMOUNT OF INELIGIBLE ITC INVOLVED					Governme nt's reply
										CGST	SGST	IGST	Intere st	Total	
1	Raipur 3	22XX XXXX XXXX 3ZR	Larsen and Toubro-Construction and Mining Equipment and Industrial Machinery Business	Normal Taxpayer	Risky taxpayer	2018-19	6,68,05,192	8,45,10,814	1,77,05,622	7,28,596	7,28,596	2,03,96,683	0	2,18,53,875	Excess ITC of ₹ 5,50,806 has been reversed through DRC-03 by the taxpayer for the case related to the year 2018-19. Further, ASMT-12 has been issued for the year 2019-20.
						2019-20	6,09,83,798	6,51,32,051	41,48,253						
2	Raipur 3	22XX XXXX XXXX 1ZZ	Sterling Agro Industries Limited	Normal taxpayer	Risky taxpayer	2019-20	1,23,07,036	1,23,40,613	33,577	0	0	33,576	0	33,576	DRC-05 has been issued to the Taxpayer.
3	Raipur 3	22XX XXXX XXXX 1ZN	SUN Pharmaceutical Industries Limited	Normal Taxpayer	Generatio n of EWBs by the taxpayers who had filed Nil Returns	2019-20	74,96,148	1,03,84,534	28,88,386	11,54,888	11,54,888	5,78,609	0	28,88,385	DRC-07 of ₹ 29,913/- has been issued. The proceeding of recovery is under process.

*Report of the C&AG of India on State Revenues for the period ended March 2023*

4	Raipur 7	22XX XXXX XXXX 2ZQ	Agrawal Enterprises	Normal taxpayer	EWBs generated subsequen tly cancelled/ rejected by recipient	2021-22	2,33,47,675	2,36,68,065	3,20,390	1,63,198	1,63,198	(-) 6,007	0	3,20,389	DRC-01 of ₹ 5,95,284/- has been issued.
<b>Total</b>							<b>17,09,39,849</b>	<b>19,60,36,077</b>	<b>2,50,96,228</b>	<b>20,46,682</b>	<b>20,46,682</b>	<b>2,10,02,861</b>	<b>0</b>	<b>2,50,96,225</b>	

## Appendix-2.10

(Referred to in para 2.11.2.3)

## Nature of Discrepancy: Generation of EWBs against risky vehicles-possible passage of incorrect ITC

(Amount in ₹)

Sl. No.	Circle	GSTIN	Name of the TP	Type of TP	KPAs	Total No. of EWBs w.r.t AO	AMOUNT INVOLVED					Government's reply
							CGST	SGST	IGST	Interest	Total	
1	Raipur 5	22XXXXXXXXXX1ZV	BASF India Limited	Normal	Risky Vehicle	1	0	0	21,35,562	0	21,35,562	The taxpayer has furnished the invoice/bilty in support of the transaction.
2	Raipur 3	22XXXXXXXXXX1ZH	Shivalik Engineering Industries LTD.	Normal	Risky Vehicle	1	79,191	79,191	0	0	1,58,382	ASMT-10 has been issued.
3	Raipur 3	22XXXXXXXXXX1ZM	Madhyabharat Phosphate PVT.LTD.	Normal	Risky Vehicle	1	0	0	6,062	0	6,062	DRC-07 of ₹ 2,49,663/- has been issued. The proceeding of recovery is under process.
4	Raipur 3	22XXXXXXXXXX1ZM	Damodar Infrastructure	Normal	Risky Vehicle	1	0	0	4,12,682	0	4,12,682	DRC-07 of ₹ 12,02,328/- has been issued. The proceeding of recovery is under process.
5	Raipur 3	22XXXXXXXXXX1ZQ	Sai Enterprises	Normal	Risky Vehicle	1	0	0	1,33,286	0	1,33,286	DRC-07 of ₹ 7,05,94,142/- has been issued on 21/08/2024.
<b>Total</b>						<b>5</b>	<b>79,191</b>	<b>79,191</b>	<b>26,87,592</b>	<b>0</b>	<b>28,45,974</b>	

**Appendix-2.11**

(Referred to in para 2.13.1)

**Nature of discrepancies: Deviations noticed in interception of vehicles**

Sl. No.	Reference No. (Ref No./IR No./Ack No.)	Case no.	Vehicle No.	Date of inspection	Detail of Discrepancy	Government's reply
1	112347	19	CG04JB1351	30/05/2018	MOV-01, MOV-02, MOV-04 forms not available and EWB-03 Part B was pending	No specific reply was furnished.
2	111473	35	CG07AW2815	01/05/2019	MOV-01, MOV-02 forms not available	In the initial stage as the law was new and even newer was the online EWB there were certain unintentional procedural lapses with no revenue losses.
3	112387	3	HR55V8754	30/06/2018	MOV-02, MOV-04, MOV-05, MOV-06, MOV-07 forms not available	No specific reply was furnished.
4	374539	43	MH40N7279	02/11/2020	MOV-03, MOV-04, MOV-06, MOV-07 forms not available and EWB-03 Part B was pending	No specific reply was furnished.
5	110959	13	GJ03BV6195	20/05/2019	MOV-04 forms not available	No specific reply was furnished.
6	63315	15	CG15AC1156	27/01/2019	MOV-05 forms not available	No specific reply was furnished.
7	130376	26	NL03A2741	05/04/2018	MOV-01,02,04,05, 06,07 and 09 forms not available	The circular was issued on 13 April 2018, and the case was disposed prior to the circular, hence GST Mov-01 to 09 were not required.
8	111328	31	CG04DB3190	25/08/2018	MOV-04 forms not available	No specific reply was furnished.
9	1418	6	CG12S2342	02/05/2018	MOV-01 to MOV-07 forms not available	No specific reply was furnished.
10	31128	9	GJ03BV8292	03/12/2018	MOV-01 to MOV-07 forms not available	No specific reply was furnished.
11	213210	12	CG04MX0765	22/11/2019	MOV-01 to MOV-07 forms not available	No specific reply was furnished.
12	173109	22	CG10AQ6942	27/08/2019	MOV-01 to MOV-07 forms not available	No specific reply was furnished.
13	10158	23	GJ03BV5409	12/10/2018	MOV-01 to MOV-07 forms not available	No specific reply was furnished.
14	1453	24	CG04MC5586	07/05/2018	MOV-01 to MOV-07 forms not available	No specific reply was furnished.
15	128129	25	CG04JB2125	27/06/2019	MOV-01 to MOV-07 forms not available	No specific reply was furnished.

## Appendix-2.12

(Referred to in para 2.13.2.1)

## Nature of discrepancy: Delay in Set-off of tax and penalty

(Amount in ₹)

Sl. No.	Case no.	Reference No. (Ref No./IR No./Ack No.)	Vehicle No.	Date of inspection	Tax Involved				Penalty	Total Amount	Date of deposit (credit) in cash ledger by the TP	Date of Set-off (debit) from cash ledger	Delay in set-off (in days)	Government's reply
					CGST	SGST	IGST	Cess						
1	1	111269	CG07BL5344	14/09/2018	13,176	13,176	0	0	26,352	52,704	14/09/2018	29/01/2019	137	No specific reply was furnished.
2	2	4874	CG04LS1662	10/08/2018	533	533	0	0	21,314	22,380	11/08/2018	11/09/2018	31	
3	3	112387	HR55V8754	30/06/2018	22,680	22,680	0	0	45,360	90,720	30/06/2018	02/01/2019	186	
4	4	110917	WB11C6973	07/05/2019	10,800	10,800	0	0	2,40,000	2,61,600	16/05/2019	21/06/2019	36	
5	5	98222	CG13AD5919	28/03/2019	2,415	2,415	0	0	4,830	9,660	28/03/2019	12/06/2019	76	
6	6	1418	CG12S2342	30/04/2018	26,730	26,730	0	0	53,460	1,06,920	02/05/2018	04/01/2019	247	
7	7	111482	CG18H1163	25/06/2018	5,302	5,302	0	15180	93,180	1,18,964	25/06/2018	28/11/2018	156	
8	11	7706	CG18 H2711	20/09/2018	10,360	10,360	0	0	20,720	41,440	20/09/2018	28/09/2018	8	
9	13	110959	GJ03BV6195	20/05/2019	20,480	20,480	0	0	40,960	81,920	22/05/2019	22/06/2019	31	
10	16	57834	CG04JB1954	03/01/2019	11,143	11,143	0	0	22,286	44,572	04/01/2019	11/10/2023	1,741	
11	18	101193	CG04LW0186	04/04/2019	3,744	3,744	0	0	7,488	14,976	05/04/2019	21/09/2023	1,630	
12	19	112347	CG04JB1351	30/05/2018	34,768	34,768	0	0	79,536	1,49,072	03/06/2018	09/10/2018	128	
13	21	6436	CG08Y9654	05/09/2018	16,275	16,275	0	0	32,550	65,100	05/09/2018	28/09/2018	23	
14	24	1453	CG04MC5586	07/05/2018	40,149	40,149	0	0	80,298	1,60,596	07/05/2018	25/10/2019	536	
15	26	130376	NL03A2741	05/04/2018	1,12,542	1,12,542	0	0	2,25,084	4,50,168	09/04/2018	19/12/2018	254	
16	27	111904	CG04JD7783	26/06/2018	999	999	0	0	1,998	3,996	30/06/2018	13/09/2023	1,901	
17	28	110869	CG08B0594	03/05/2018	3,060	3,060	0	0	6,120	12,240	03/05/2018	07/06/2018	35	
18	29	45945	MH36F1624	29/05/2018	0	0	3600	0	3,600	7,200	30/05/2018	26/10/2023	1,975	
19	30	129964	CG04 LX1899	04/07/2018	22,981	22,981	0	0	45,962	91,924	07/07/2018	26/09/2018, 03/01/2019 & 09/06/2023	81 to 1,798	
20	31	111328	CG04DB3190	25/08/2018	1,16,336	1,16,336	0	0	2,32,672	4,65,344	27/08/2018	29/12/2018	124	

*Report of the C&AG of India on State Revenues for the period ended March 2023*

21	33	1332	HR38R6380	24/04/2018	96,784	96,784	0	0	1,93,568	3,87,136	26/04/2018	29/10/2018	186	
22	34	130392	RJ11GB1007	19/06/2018	35,381	35,381	0	0	3,93,120	4,63,882	22/06/2018	26/09/2018	96	
23	35	111473	CG07AW2815	01/05/2019	31,459	31,459	0	0	2,23,260	2,86,178	10/05/2019	22/09/2023	1,596	
24	37	106081	MP20HB4675	04/01/2019	1,02,150	1,02,150	0	0	3,45,964	5,50,264	11/01/2019	09/10/2023	1,732	
25	38	45926	MH40AK0603	29/05/2018	6,746	6,746	0	0	13,492	26,984	29/05/2018	17/10/2023	1,967	
26	39	111903	CG04JD7783	26/06/2018	4,581	4,581	0	0	9,162	18,324	02/07/2018	26/09/2023	1,912	
27	40	106113	HR55P3954	10/07/2018	29,330	29,330	0	0	58,660	1,17,320	18/07/2018	12/10/2023	1,912	
28	45	110998	DL01LR4713	06/09/2018	20,498	20,498	0	0	40,996	81,992	07/09/2018	29/12/2018	113	
29	48	488659	GJ25U9810	29/12/2020	13,464	13,464	0	0	1,76,528	2,03,456	31/12/2020	06/07/2021	187	
30	49	1174	CG04LS2958	19/04/2018	0	0	10,129	0	10,129	20,258	20/04/2018	22/09/2023	1,981	
<b>Total</b>					<b>8,14,866</b>	<b>8,14,866</b>	<b>13,729</b>	<b>15,180</b>	<b>27,48,649</b>	<b>44,07,290</b>			<b>8 to 1,981</b>	

**Appendix-2.13***(Referred to in para 2.13.2.2)***Nature of discrepancy: Release of vehicles without ensuring set-off of tax and penalty collected during interception of vehicle***(Amount in ₹)*

Sl. No.	Reference No. (Ref No./IR No./Ack No.)	Vehicle No.	Date	Tax Involved				Penalty	Total Amount	Government's reply
				CGST	SGST	IGST	Cess			
1	111442	CG17KK7767	22/05/2018	0	0	51,783	0	51,783	1,03,566	DRC-07 was not issued due to the supplier registered in other State. Letter was issued to the concerned jurisdictional authority for taking necessary action. Tax and penalty was deposited through Challan on 24/05/2018. Copy of DRC-03 is also attached.
2	111238	CG08L3532	31/08/2018	0	0	46,529	0	46,529	93,058	DRC-07 was not issued due to the supplier registered in other State. However, letter to the concerned jurisdiction authority was issued for taking necessary action. Tax and penalty was deposited through challan on 01/09/2018.
<b>Total</b>				<b>0</b>	<b>0</b>	<b>98,312</b>	<b>0</b>	<b>98,312</b>	<b>1,96,624</b>	

**Appendix-2.14**

(Referred to in para 2.13.2.3)

**Nature of discrepancy: Short levy of tax and penalty on intercepted of vehicles**

(Amount in ₹)

Sl. No.	Reference No. (Ref No./IR No./Ack No.)	Vehicle No.	Date	Tax to be leviable	Penalty leviable	Tax levied	Penalty levied	Short tax levied	Short penalty levied	Total short levied	Government's reply
1	24069	CG11AP6230	25/10/2018	49,699	49,699	0	20,000	49,699	29,699	79,398	There was no evasion of tax. The error was occurred due to procedural and technical reason.
2	374539	MH40N7279	02/11/2020	91,393	91,393	0	25,000	91,393	66,393	1,57,786	An amount of ₹ 25,000/- was deposited through DRC-03 dated 03/11/2020.
<b>Total</b>				<b>1,41,092</b>	<b>1,41,092</b>	<b>0</b>	<b>45,000</b>	<b>1,41,092</b>	<b>96,092</b>	<b>2,37,184</b>	

**Appendix 3.1***(Referred to in Para 3.5(iii))***Statement showing the details of allocation of sample for different categories of audit.****(A) Details of Sample selected for Circle Audit.**

Sl. No.	Name of the sampled Circles	Year of Returns
1	AC, Circle-1, Raipur	2020-21
2	AC, Circle-4, Raipur	2020-21
3	AC, Circle-5, Raipur	2020-21
4	AC, Circle-8, Raipur	2020-21
5	AC, Circle-1, Bilaspur	2020-21
6	AC, Circle-2, Bilaspur	2020-21
7	AC, Circle-1, Durg	2020-21
8	AC, Circle-3, Durg	2020-21
9	AC, Circle-4, Durg	2020-21
10	AC, Circle-1, Raigarh	2020-21

**(B) Details of 641 Centralised Audit Sample cases with respect to 366 taxpayers to whom audit queries have been issued in case of Centralised Audit***(₹ in lakh)*

Sl No.	Circle	GSTIN	Year	Deviation
1	AC Circle Ambikapur	22XXXXXXXXXX1ZK	2018-19	1,675.00
2	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZI	2018-19	1,206.37
3	AC Circle-2, Bilaspur	22XXXXXXXXXX X1ZQ	2018-19	278.61
4	AC Circle-2, Bilaspur	22XXXXXXXXXX1Z3	2018-19	409.76
5	AC Circle-3, Bilaspur	22XXXXXXXXXX1Z4	2018-19	308.49
6	AC Circle-3, Bilaspur	22XXXXXXXXXX1ZW	2018-19	24.73
7	AC Circle, Dhamtari	22XXXXXXXXXX1ZH	2018-19	14.19
8	AC Circle-2, Durg	22XXXXXXXXXX3Z5	2018-19	200.48
9	AC Circle-2, Durg	22XXXXXXXXXX1Z7	2018-19	350.70
10	AC Circle-3, Durg	22XXXXXXXXXX2ZW	2018-19	419.46
11	AC Circle-3, Durg	22XXXXXXXXXX1Z7	2018-19	466.98
12	AC Circle-4, Durg	22XXXXXXXXXX1Z8	2018-19	99.49
13	AC Circle-1, Jagdalpur	22XXXXXXXXXX2ZL	2018-19	4.12
14	AC Circle-2, Jagdalpur	22XXXXXXXXXX1ZB	2018-19	410.33
15	AC Circle, Kawardha	22XXXXXXXXXX1ZG	2018-19	497.69
16	AC Circle-2, Korba	22XXXXXXXXXX1ZU	2018-19	13,212.74

17	AC Circle-2, Korba	22XXXXXXXXXX1ZQ	2018-19	199.20
18	AC Circle-1, Raigarh	22XXXXXXXXXX2Z7	2018-19	64.78
19	AC Circle-2, Raigarh	22XXXXXXXXXX1ZK	2018-19	893.58
20	AC Circle-2, Raipur	22XXXXXXXXXX3ZT	2018-19	1,033.08
21	AC Circle-3, Raipur	22XXXXXXXXXX 1ZW	2018-19	193.64
22	AC Circle-3, Raipur	22XXXXXXXXXX1ZX	2018-19	442.79
23	AC Circle-4, Raipur	22XXXXXXXXXX1Z9	2018-19	9.58
24	AC Circle-4, Raipur	22XXXXXXXXXX1ZQ	2018-19	867.28
25	AC Circle-4, Raipur	22XXXXXXXXXX 2ZA	2018-19	1,229.73
26	AC Circle-4, Raipur	22XXXXXXXXXX1ZW	2018-19	465.85
27	AC Circle-5, Raipur	22XXXXXXXXXX1Z7	2018-19	103.60
28	AC Circle-5, Raipur	22XXXXXXXXXX1ZI	2018-19	539.41
29	AC Circle-5, Raipur	22XXXXXXXXXX1ZS	2018-19	848.90
30	AC Circle-7, Raipur	22XXXXXXXXXX1ZY	2018-19	495.85
31	AC Circle-7, Raipur	22XXXXXXXXXX1Z3	2018-19	1.58
32	AC Circle-8, Raipur	22XXXXXXXXXX2ZP	2018-19	1,047.35
33	AC Circle-8, Raipur	22XXXXXXXXXX1Z1	2018-19	0.91
34	AC Circle-8, Raipur	22XXXXXXXXXX1Z3	2018-19	568.08
35	AC Circle-9, Raipur	22XXXXXXXXXX1ZM	2018-19	379.13
36	AC Circle-9, Raipur	22XXXXXXXXXX1Z7	2018-19	385.10
37	AC Circle, Rajnandgaon	22XXXXXXXXXX1ZU	2018-19	1,513.26
38	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZI	2019-20	182.18
39	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZQ	2019-20	0.97
40	AC Circle-3, Bilaspur	22XXXXXXXXXX1Z4	2019-20	40.52
41	AC Circle-3, Bilaspur	22XXXXXXXXXX1ZW	2019-20	448.52
42	AC Circle, Dhamtari	22XXXXXXXXXX1ZH	2019-20	3.31
43	AC Circle-2, Durg	22XXXXXXXXXX3Z5	2019-20	202.47
44	AC Circle-3, Durg	22XXXXXXXXXX1Z2	2019-20	2,079.43
45	AC Circle-4, Durg	22XXXXXXXXXX1Z8	2019-20	3,263.85
46	AC Circle-2, Jagdalpur	22XXXXXXXXXX1ZB	2019-20	1.26
47	AC Circle, Kawardha	22XXXXXXXXXX1ZG	2019-20	7.04
48	AC Circle-2, Korba	22XXXXXXXXXX1ZU	2019-20	5,572.87
49	AC Circle-2, Korba	22XXXXXXXXXX1ZQ	2019-20	207.77
50	AC Circle-1, Raigarh	22XXXXXXXXXX1ZG	2019-20	438.68

51	AC Circle-1, Raigarh	22XXXXXXXXXXXX1Z1	2019-20	562.56
52	AC Circle-1, Raigarh	22XXXXXXXXXXXX2Z7	2019-20	336.81
53	AC Circle-2, Raigarh	22XXXXXXXXXXXX1ZK	2019-20	293.39
54	AC Circle-1, Raipur	22XXXXXXXXXXXX2ZS	2019-20	499.15
55	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZW	2019-20	115.64
56	AC Circle-4, Raipur	22XXXXXXXXXXXX1Z9	2019-20	1,346.98
57	AC Circle-4, Raipur	22XXXXXXXXXXXX1ZQ	2019-20	791.20
58	AC Circle-5, Raipur	22XXXXXXXXXXXX1Z7	2019-20	205.62
59	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZY	2019-20	234.31
60	AC Circle-7, Raipur	22XXXXXXXXXXXX1Z3	2019-20	393.16
61	AC Circle-8, Raipur	22XXXXXXXXXXXX2ZP	2019-20	10.51
62	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZH	2019-20	401.33
63	AC Circle-8, Raipur	22XXXXXXXXXXXX1Z1	2019-20	344.00
64	AC Circle, Ambikapur	22XXXXXXXXXXXX1ZK	2020-21	25.58
65	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZI	2020-21	66.50
66	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZQ	2020-21	69.03
67	AC Circle-3, Bilaspur	22XXXXXXXXXXXX1ZP	2020-21	737.07
68	AC Circle, Dhamtari	22XXXXXXXXXXXX1ZH	2020-21	1,573.76
69	AC Circle-2, Durg	22XXXXXXXXXXXX1Z7	2020-21	22.98
70	AC Circle-4, Durg	22XXXXXXXXXXXX1Z8	2020-21	2.74
71	AC Circle-1, Jagdalpur	22XXXXXXXXXXXX2ZL	2020-21	597.49
72	AC Circle-2, Jagdalpur	22XXXXXXXXXXXX1ZB	2020-21	7.22
73	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZW	2020-21	171.19
74	AC Circle-5, Raipur	22XXXXXXXXXXXX1Z7	2020-21	124.89
75	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZY	2020-21	43.97
76	AC Circle-8, Raipur	22XXXXXXXXXXXX2ZP	2020-21	41.18
77	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZL	2020-21	2,877.79
78	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZM	2020-21	2,130.42
79	AC Circle Ambikapur	22XXXXXXXXXXXX1Z5	2018-19	0.24
80	AC Circle, Bhatapara	22XXXXXXXXXXXX1ZI	2018-19	354.60
81	AC Circle, Bhatapara	22XXXXXXXXXXXX1Z1	2018-19	945.68
82	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZI	2018-19	432.20
83	AC Circle-2, Durg	22XXXXXXXXXXXX1Z7	2018-19	520.27
84	AC Circle-3, Durg	22XXXXXXXXXXXX2ZW	2018-19	137.64

85	AC Circle-3, Durg	22XXXXXXXXXX1Z7	2018-19	252.03
86	AC Circle-3, Durg	22XXXXXXXXXX2ZE	2018-19	857.51
87	AC Circle-1, Korba	22XXXXXXXXXX1Z7	2018-19	7.27
88	AC Circle-2, Korba	22XXXXXXXXXX1ZQ	2018-19	306.35
89	AC Circle-2, Korba	22XXXXXXXXXX1ZK	2018-19	14.09
90	AC Circle-2, Korba	22XXXXXXXXXX3ZI	2018-19	137.89
91	AC Circle-2, Raigarh	22XXXXXXXXXX1ZK	2018-19	478.85
92	AC Circle-2, Raigarh	22XXXXXXXXXX1ZI	2018-19	41.33
93	AC Circle-3, Raipur	22XXXXXXXXXX5ZY	2018-19	718.25
94	AC Circle-5, Raipur	22XXXXXXXXXX1ZS	2018-19	445.13
95	AC Circle-7, Raipur	22XXXXXXXXXX1ZQ	2018-19	662.93
96	AC Circle-9, Raipur	22XXXXXXXXXX1ZA	2018-19	265.44
97	AC Circle, Ambikapur	22XXXXXXXXXX1Z5	2019-20	0.88
98	AC Circle, Bhatapara	22XXXXXXXXXX1ZI	2019-20	300.23
99	AC Circle, Bhatapara	22XXXXXXXXXX1Z1	2019-20	456.79
100	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZI	2019-20	820.81
101	AC Circle-2, Durg	22XXXXXXXXXX1Z7	2019-20	81.04
102	AC Circle-3, Durg	22XXXXXXXXXX2ZW	2019-20	293.42
103	AC Circle-3, Durg	22XXXXXXXXXX1Z7	2019-20	310.62
104	AC Circle-3, Durg	22XXXXXXXXXX2ZE	2019-20	83.61
105	AC Circle-1, Korba	22XXXXXXXXXX1Z7	2019-20	569.17
106	AC Circle-2, Korba	22XXXXXXXXXX1ZQ	2019-20	261.64
107	AC Circle-2, Korba	22XXXXXXXXXX1ZK	2019-20	1,017.52
108	AC Circle-2, Korba	22XXXXXXXXXX3ZI	2019-20	522.61
109	AC Circle-2, Raigarh	22XXXXXXXXXX1ZK	2019-20	138.45
110	AC Circle-2, Raigarh	22XXXXXXXXXX1ZI	2019-20	676.37
111	AC Circle-3, Raipur	22XXXXXXXXXX2ZM	2019-20	1,428.26
112	AC Circle-5, Raipur	22XXXXXXXXXX1ZS	2019-20	0.03
113	AC Circle-7, Raipur	22XXXXXXXXXX1ZQ	2019-20	6.51
114	AC Circle-8, Raipur	22XXXXXXXXXX2ZP	2019-20	1,547.17
115	AC Circle-9, Raipur	22XXXXXXXXXX1ZA	2019-20	472.29
116	AC Circle, Ambikapur	22XXXXXXXXXX1Z5	2020-21	547.77
117	AC Circle, Bhatapara	22XXXXXXXXXX1ZI	2020-21	77.55
118	AC Circle, Bhatapara	22XXXXXXXXXX1Z1	2020-21	296.66

119	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZI	2020-21	295.60
120	AC Circle-2, Durg	22XXXXXXXXXXXX1Z7	2020-21	106.97
121	AC Circle-3, Durg	22XXXXXXXXXXXX2ZW	2020-21	145.12
122	AC Circle-3, Durg	22XXXXXXXXXXXX1Z7	2020-21	85.19
123	AC Circle-1, Korba	22XXXXXXXXXXXX1Z7	2020-21	25.22
124	AC Circle-2, Korba	22XXXXXXXXXXXX1ZK	2020-21	18.27
125	AC Circle-2, Raigarh	22XXXXXXXXXXXX1ZK	2020-21	102.71
126	AC Circle-2, Raigarh	22XXXXXXXXXXXX1ZI	2020-21	56.93
127	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZS	2020-21	0.00
128	AC Circle-8, Raipur	22XXXXXXXXXXXX2ZP	2020-21	32.35
129	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZA	2020-21	4.88
130	AC Circle, Ambikapur	22XXXXXXXXXXXX1ZX	2018-19	203.22
131	AC Circle, Ambikapur	22XXXXXXXXXXXX2ZB	2018-19	9.73
132	AC Circle, Ambikapur	22XXXXXXXXXXXX1ZB	2018-19	74.09
133	AC Circle, Ambikapur	22XXXXXXXXXXXX1ZS	2018-19	95.62
134	AC Circle-1, Bilaspur	22XXXXXXXXXXXX1ZA	2018-19	92.41
135	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZI	2018-19	87.76
136	AC Circle, Dhamtari	22XXXXXXXXXXXX1ZA	2018-19	76.03
137	AC Circle-3, Durg	22XXXXXXXXXXXX2ZW	2018-19	263.36
138	AC Circle-1, Jagdalpur	22XXXXXXXXXXXX1Z6	2018-19	82.07
139	AC Circle-2, Jagdalpur	22XXXXXXXXXXXX1ZQ	2018-19	63.86
140	AC Circle-2, Jagdalpur	22XXXXXXXXXXXX1ZV	2018-19	89.39
141	AC Circle-2, Jagdalpur	22XXXXXXXXXXXX1ZL	2018-19	21.88
142	AC Circle, Janjgir	22XXXXXXXXXXXX1ZG	2018-19	156.21
143	AC Circle, Kawardha	22XXXXXXXXXXXX1ZJ	2018-19	66.77
144	AC Circle-2, Korba	22XXXXXXXXXXXX1ZR	2018-19	74.45
145	AC Circle, Mahasamund	22XXXXXXXXXXXX1ZM	2018-19	42.26
146	AC Circle-1, Raigarh	22XXXXXXXXXXXX1ZY	2018-19	32.78
147	AC Circle-1, Raigarh	22XXXXXXXXXXXX2Z1	2018-19	221.66
148	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZQ	2018-19	107.59
149	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZM	2018-19	107.46
150	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZT	2018-19	108.30
151	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZY	2018-19	86.21
152	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZL	2018-19	181.58

153	AC Circle-8, Raipur	22XXXXXXXXXX1ZB	2018-19	91.08
154	AC Circle-8, Raipur	22XXXXXXXXXXG1Z9	2018-19	26.62
155	AC Circle-9, Raipur	22XXXXXXXXXX1Z0	2018-19	102.24
156	AC Circle, Rajnandgaon	22XXXXXXXXXX1Z4	2018-19	27.40
157	AC Circle, Ambikapur	22XXXXXXXXXX1ZX	2019-20	42.42
158	AC Circle, Ambikapur	22XXXXXXXXXX1ZS	2019-20	1.63
159	AC Circle-1, Durg	22XXXXXXXXXX1ZH	2019-20	56.16
160	AC Circle-3, Durg	22XXXXXXXXXX2ZW	2019-20	2.55
161	AC Circle-4, Durg	22XXXXXXXXXX1Z8	2019-20	112.00
162	AC Circle-1, Jagdalpur	22XXXXXXXXXX1Z6	2019-20	0.00
163	AC Circle-2, Jagdalpur	22XXXXXXXXXX1ZV	2019-20	24.07
164	AC Circle-2, Jagdalpur	22XXXXXXXXXX1ZL	2019-20	46.61
165	AC Circle-1, Korba	22XXXXXXXXXX1Z1	2019-20	120.64
166	AC Circle-1, Korba	22XXXXXXXXXX1ZY	2019-20	65.11
167	AC Circle-2, Korba	22XXXXXXXXXX1ZR	2019-20	93.14
168	AC Circle, Mahasamund	22XXXXXXXXXX1ZM	2019-20	33.00
169	AC Circle-1, Raigarh	22XXXXXXXXXX1ZY	2019-20	35.13
170	AC Circle-1, Raigarh	22XXXXXXXXXX2Z1	2019-20	14.38
171	AC Circle-4, Raipur	22XXXXXXXXXX1ZY	2019-20	155.77
172	AC Circle-7, Raipur	22XXXXXXXXXX1Z7	2019-20	68.80
173	AC Circle-7, Raipur	22XXXXXXXXXX1ZN	2019-20	108.94
174	AC Circle-8, Raipur	22XXXXXXXXXX1Z9	2019-20	83.32
175	AC Circle, Rajnandgaon	22XXXXXXXXXX1Z4	2019-20	43.14
176	AC Circle, Rajnandgaon	22XXXXXXXXXX1ZI	2019-20	85.16
177	AC Circle, Ambikapur	22XXXXXXXXXX2ZB	2020-21	56.77
178	AC Circle-1, Durg	22XXXXXXXXXX1ZH	2020-21	50.67
179	AC Circle-1, Jagdalpur	22XXXXXXXXXX1Z6	2020-21	0.00
180	AC Circle-1, Korba	22XXXXXXXXXX1Z1	2020-21	9.64
181	AC Circle-3, Raipur	22XXXXXXXXXX1ZT	2020-21	47.58
182	AC Circle-8, Raipur	22XXXXXXXXXX1Z9	2020-21	49.96
183	AC Circle-3, Raipur	22XXXXXXXXXX1Z1	2018-19	10.75
184	AC Circle-3, Raipur	22XXXXXXXXXX3ZW	2018-19	114.58
185	AC Circle-6, Raipur	22XXXXXXXXXX2ZW	2018-19	34.87
186	AC Circle-7, Raipur	22XXXXXXXXXX1Z0	2018-19	10.03

187	AC Circle-7, Raipur	22XXXXXXXXXXXX1Z3	2018-19	16.38
188	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZX	2018-19	19.73
189	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZY	2018-19	5.15
190	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZI	2019-20	61.07
191	AC Circle, Kawardha	22XXXXXXXXXXXX1Z7	2019-20	10.24
192	AC Circle-2, Korba	22XXXXXXXXXXXX1ZM	2019-20	14.80
193	AC Circle-3, Raipur	22XXXXXXXXXXXX2ZX	2019-20	18.55
194	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZB	2019-20	5.47
195	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZO	2019-20	9.42
196	AC Circle-7, Raipur	22XXXXXXXXXXXX1Z7	2019-20	30.22
197	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZY	2019-20	6.87
198	AC Circle, Kawardha	22XXXXXXXXXXXX1Z7	2020-21	9.86
199	AC Circle-2, Korba	22XXXXXXXXXXXX1ZM	2020-21	1.18
200	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZB	2020-21	6.50
201	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZO	2020-21	3.24
202	AC Circle-7, Raipur	22XXXXXXXXXXXX1Z7	2020-21	2.05
203	AC Circle-9, Raipur	22XXXXXXXXXXXX1Z2	2020-21	17.57
204	AC Circle, Ambikapur	22XXXXXXXXXXXX1Z0	2018-19	29.83
205	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZY	2018-19	26.22
206	AC Circle Dhamtari	22XXXXXXXXXXXX1Z5	2018-19	35.52
207	AC Circle Dhamtari	22XXXXXXXXXXXX1Z7	2018-19	18.26
208	AC Circle-1, Durg	22XXXXXXXXXXXX1ZB	2018-19	49.08
209	AC Circle-1, Jagdalpur	22XXXXXXXXXXXX1ZB	2018-19	65.33
210	AC Circle, Manendragarh	22XXXXXXXXXXXX1Z5	2018-19	12.29
211	AC Circle-3, Raipur	22XXXXXXXXXXXX1Z3	2018-19	112.67
212	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZL	2018-19	40.46
213	AC Circle-9, Raipur	22XXXXXXXXXXXXZM	2018-19	263.29
214	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZE	2018-19	646.35
215	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZM	2018-19	110.11
216	AC Circle Ambikapur	22XXXXXXXXXXXX1Z0	2019-20	23.25
217	AC Circle-1, Bilaspur	22XXXXXXXXXXXX1ZL	2019-20	161.25
218	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZY	2019-20	62.34
219	AC Circle, Dhamtari	22XXXXXXXXXXXX1Z5	2019-20	28.16
220	AC Circle, Dhamtari	22XXXXXXXXXXXX1Z7	2019-20	19.13

221	AC Circle-3, Durg	22XXXXXXXXXXXX1ZN	2019-20	77.38
222	AC Circle, Manendragarh	22XXXXXXXXXXXX1Z5	2019-20	100.25
223	AC Circle-1, Raipur	22XXXXXXXXXXXX2ZI	2019-20	91.82
224	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZG	2019-20	46.29
225	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZG	2019-20	0.25
226	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZE	2019-20	1,205.85
227	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZM	2019-20	10.47
228	AC Circle-9, Raipur	22XXXXXXXXXXXX2ZF	2019-20	95.75
229	AC Circle-1, Bilaspur	22XXXXXXXXXXXX1ZL	2020-21	49.26
230	AC Circle, Dhamtari	22XXXXXXXXXXXX1Z5	2020-21	22.92
231	AC Circle, Dhamtari	22XXXXXXXXXXXX1Z7	2020-21	47.25
232	AC Circle-3, Durg	22XXXXXXXXXXXX1ZN	2020-21	2.29
233	AC Circle-1, Korba	22XXXXXXXXXXXX1ZY	2020-21	49.84
234	AC Circle, Manendragarh	22XXXXXXXXXXXX1Z2	2020-21	51.64
235	AC Circle, Manendragarh	22XXXXXXXXXXXX1ZL	2020-21	65.08
236	AC Circle, Manendragarh	22XXXXXXXXXXXX1Z5	2020-21	32.19
237	AC Circle-2, Raigarh	22XXXXXXXXXXXX2Z6	2020-21	1,163.26
238	AC Circle-5, Raipur	22XXXXXXXXXXXX1Z1	2020-21	517.80
239	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZG	2020-21	0.00
240	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZH	2020-21	45.91
241	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZG	2020-21	56.21
242	AC Circle-9, Raipur	22XXXXXXXXXXXX2ZL	2020-21	47.92
243	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZM	2020-21	15.93
244	AC Circle-3, Bilaspur	22XXXXXXXXXXXX1ZA	2018-19	2.06
245	AC Circle, Dhamtari	22XXXXXXXXXXXX1ZZ	2018-19	101.40
246	AC Circle-2, Durg	22XXXXXXXXXXXX1ZH	2018-19	96.16
247	AC Circle-2, Korba	22XXXXXXXXXXXX1Z7	2018-19	75.65
248	AC Circle-3, Raipur	22XXXXXXXXXXXX5ZY	2018-19	155.93
249	AC Circle-4, Raipur	22XXXXXXXXXXXX1ZE	2018-19	1,109.59
250	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZI	2018-19	156.97
251	AC Circle-3, Bilaspur	22XXXXXXXXXXXX1Z0	2019-20	83.65
252	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZI	2019-20	75.90
253	AC Circle-3, Bilaspur	22XXXXXXXXXXXX1ZA	2020-21	272.96
254	AC Circle-7, Raipur	22XXXXXXXXXXXX1Z9	2020-21	559.19

255	AC Circle-1, Raipur	22XXXXXXXXXXXX1ZB	2018-19	193.69
256	AC Circle-2, Raipur	22XXXXXXXXXXXX1ZQ	2018-19	61.82
257	AC Circle-2, Raipur	22XXXXXXXXXXXX1ZY	2018-19	2.75
258	AC Circle-3, Raipur	22XXXXXXXXXXXX2ZX	2018-19	96.36
259	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZY	2018-19	402.25
260	AC Circle-1, Raigarh	22XXXXXXXXXXXX3ZI	2019-20	180.03
261	AC Circle-1, Raigarh	22XXXXXXXXXXXX1ZY	2019-20	473.28
262	AC Circle-2, Raipur	22XXXXXXXXXXXX1ZQ	2019-20	21.89
263	AC Circle-2, Raipur	22XXXXXXXXXXXX1ZY	2019-20	676.60
264	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZK	2019-20	143.54
265	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZY	2019-20	5.87
266	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZI	2019-20	75.90
267	AC Circle-3, Raipur	22XXXXXXXXXXXX1Z1	2020-21	97.88
268	AC Circle Ambikapur	22XXXXXXXXXXXX1ZS	2018-19	226.18
269	AC Circle, Ambikapur	22XXXXXXXXXXXX1ZA	2018-19	0.18
270	AC Circle Ambikapur	22XXXXXXXXXXXX1Z5	2018-19	0.03
271	AC Circle-1, Durg	22XXXXXXXXXXXX1ZY	2018-19	21.29
272	AC Circle-2, Durg	22XXXXXXXXXXXX3Z5	2018-19	11.38
273	AC Circle-2, Durg	22XXXXXXXXXXXX1ZB	2018-19	792.07
274	AC Circle-2, Durg	2 XXXXXXXXXXXX1Z4	2018-19	625.51
275	AC Circle-3, Durg	22XXXXXXXXXXXX1ZC	2018-19	391.88
276	AC Circle-3, Durg	22XXXXXXXXXXXX1ZZ	2018-19	0.09
277	AC Circle-4, Durg	22XXXXXXXXXXXX1Z8	2018-19	44.19
278	AC Circle-1, Durg	22XXXXXXXXXXXX1ZH	2018-19	214.11
279	AC Circle-1, Jagdalpur	22XXXXXXXXXXXX1Z1	2018-19	379.34
280	AC Circle-1, Korba	22XXXXXXXXXXXX2ZQ	2018-19	795.36
281	AC Circle-1, Korba	22XXXXXXXXXXXX1Z9	2018-19	39.03
282	AC Circle-2, Korba	22XXXXXXXXXXXX1ZU	2018-19	6.01
283	AC Circle-2, Korba	22XXXXXXXXXXXX1Z8	2018-19	202.71
284	AC Circle-2, Raigarh	22XXXXXXXXXXXX1ZF	2018-19	347.31
285	AC Circle-1, Raipur	22XXXXXXXXXXXX2Z8	2018-19	4.19
286	AC Circle-2, Raipur	22XXXXXXXXXXXX1ZF	2018-19	368.35
287	AC Circle-3, Raipur	22XXXXXXXXXXXX1Z7	2018-19	413.62
288	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZJ	2018-19	0.48

289	AC Circle-4, Raipur	22XXXXXXXXXXXX1ZX	2018-19	24.54
290	AC Circle-4, Raipur	22XXXXXXXXXXXX1Z2	2018-19	5.33
291	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZO	2018-19	54.80
292	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZA	2018-19	0.13
293	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZI	2018-19	433.79
294	AC Circle-8, Raipur	22XXXXXXXXXXXX2ZP	2018-19	0.30
295	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZJ	2018-19	12.06
296	AC Circle, Rajnandgaon	22XXXXXXXXXXXX1Z4	2018-19	0.04
297	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZM	2018-19	66.72
298	AC Circle, Ambikapur	22XXXXXXXXXXXX1Z5	2019-20	3.40
299	AC Circle-3, Bilaspur	2XXXXXXXXXXXX1ZT	2019-20	129.35
300	AC Circle-1, Durg	22XXXXXXXXXXXX1ZY	2019-20	12.71
301	AC Circle-2, Durg	22XXXXXXXXXXXX3Z5	2019-20	690.17
302	AC Circle-2, Durg	22XXXXXXXXXXXX1Z4	2019-20	0.48
303	AC Circle-3, Durg	22XXXXXXXXXXXX1ZZ	2019-20	350.73
304	AC Circle-4, Durg	2XXXXXXXXXXXX1Z8	2019-20	17.37
305	AC Circle-1, Durg	22XXXXXXXXXXXX1ZH	2019-20	15.97
306	AC Circle-1, Korba	22XXXXXXXXXXXX1Z9	2019-20	419.97
307	AC Circle-2, Korba	22XXXXXXXXXXXX1ZU	2019-20	2.47
308	AC Circle-2, Korba	22XXXXXXXXXXXX1Z8	2019-20	96.15
309	AC Circle-2, Raipur	22XXXXXXXXXXXX1ZF	2019-20	61.26
310	AC Circle-2, Raipur	22XXXXXXXXXXXX1ZK	2019-20	247.27
311	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZJ	2019-20	544.91
312	AC Circle-4, Raipur	22XXXXXXXXXXXX1ZX	2019-20	1,891.29
313	AC Circle-4, Raipur	22XXXXXXXXXXXX1Z2	2019-20	490.37
314	AC Circle-5, Raipur	22XXXXXXXXXXXX2ZS	2019-20	591.29
315	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZA	2019-20	565.13
316	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZI	2019-20	2.90
317	AC Circle-8, Raipur	22XXXXXXXXXXXX1Z4	2019-20	1,879.72
318	AC Circle-8, Raipur	22XXXXXXXXXXXX2ZP	2019-20	402.91
319	AC Circle, Rajnandgaon	22XXXXXXXXXXXX1Z4	2019-20	316.35
320	AC Circle-4, Raipur	22XXXXXXXXXXXX1ZG	2019-20	28.16
321	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZM	2019-20	296.59
322	AC Circle, Ambikapur	22XXXXXXXXXXXX1ZS	2020-21	234.74

323	AC Circle, Ambikapur	22XXXXXXXXXXXX1ZA	2020-21	410.47
324	AC Circle, Ambikapur	22XXXXXXXXXXXX1Z5	2020-21	532.47
325	AC Circle, Ambikapur	22XXXXXXXXXXXX1ZE	2020-21	1,218.47
326	AC Circle, Ambikapur	22XXXXXXXXXXXX1Z4	2020-21	371.34
327	AC Circle-3, Bilaspur	22XXXXXXXXXXXX1ZT	2020-21	792.55
328	AC Circle-1, Durg	22XXXXXXXXXXXX1ZY	2020-21	56.21
329	AC Circle-2, Durg	22XXXXXXXXXXXX1Z1	2020-21	390.87
330	AC Circle-2, Durg	22XXXXXXXXXXXX3Z5	2020-21	0.01
331	AC Circle-3, Durg	22XXXXXXXXXXXX1ZC	2020-21	324.58
332	AC Circle-4, Durg	22XXXXXXXXXXXX1Z8	2020-21	624.24
333	AC Circle-1, Durg	22XXXXXXXXXXXX1ZH	2020-21	276.52
334	AC Circle-2, Korba	22XXXXXXXXXXXX1Z8	2020-21	122.32
335	AC Circle-2, Korba	22XXXXXXXXXXXX1ZU	2020-21	392.16
336	AC Circle, Mahasamund	22XXXXXXXXXXXX1ZB	2020-21	543.25
337	AC Circle-2, Raigarh	22XXXXXXXXXXXX1ZK	2020-21	572.54
338	AC Circle-1, Raipur	22XXXXXXXXXXXX2Z8	2020-21	351.66
339	AC Circle-2, Raipur	22XXXXXXXXXXXX1ZK	2020-21	308.33
340	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZO	2020-21	407.30
341	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZI	2020-21	0.37
342	AC Circle-8, Raipur	22XXXXXXXXXXXX2ZV	2020-21	986.55
343	AC Circle-8, Raipur	22XXXXXXXXXXXX1Z4	2020-21	2,562.80
344	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZX	2020-21	1,249.97
345	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZJ	2020-21	505.51
346	AC Circle, Janjgir	22XXXXXXXXXXXX1ZB	2020-21	307.26
347	AC Circle-4, Raipur	22XXXXXXXXXXXX1ZG	2020-21	302.23
348	AC Circle-2, Durg	22XXXXXXXXXXXX1ZH	2018-19	238.79
349	AC Circle-3, Durg	22XXXXXXXXXXXX1ZR	2018-19	209.49
350	AC Circle-4, Durg	22XXXXXXXXXXXX1ZH	2018-19	11.43
351	AC Circle-1, Jagdalpur	22XXXXXXXXXXXX1ZT	2018-19	90.89
352	AC Circle-1, Raigarh	22XXXXXXXXXXXX1ZF	2018-19	750.37
353	AC Circle-2, Raipur	22XXXXXXXXXXXX1ZA	2018-19	327.87
354	AC Circle-3, Raipur	22XXXXXXXXXXXX1Z2	2018-19	85.95
355	AC Circle-3, Raipur	22XXXXXXXXXXXX 1ZG	2018-19	230.92
356	AC Circle-3, Raipur	22XXXXXXXXXXXX 1Z3	2018-19	81.95

357	AC Circle-3, Raipur	22XXXXXXXXXX1Z4	2018-19	74.43
358	AC Circle-4, Raipur	22XXXXXXXXXX1Z6	2018-19	93.19
359	AC Circle-5, Raipur	22XXXXXXXXXX1ZK	2018-19	346.67
360	AC Circle-7, Raipur	22XXXXXXXXXX1Z8	2018-19	274.91
361	AC Circle-9, Raipur	22XXXXXXXXXX1Z1	2018-19	24,955.39
362	AC Circle-9, Raipur	22XXXXXXXXXX1ZZ	2018-19	68.39
363	AC Circle-9, Raipur	22XXXXXXXXXX1ZG	2018-19	820.10
364	AC Circle, Rajnandgaon	22XXXXXXXXXX1Z3	2018-19	700.81
365	AC Circle-1, Bilaspur	22XXXXXXXXXX1Z6	2019-20	21.98
366	AC Circle-1, Bilaspur	22XXXXXXXXXX1ZR	2019-20	903.04
367	AC Circle-3, Bilaspur	22XXXXXXXXXX1ZS	2019-20	49.31
368	AC Circle-2, Durg	22XXXXXXXXXX1ZH	2019-20	902.91
369	AC Circle-4, Durg	22XXXXXXXXXX1ZH	2019-20	95.57
370	AC Circle-1, Raigarh	22XXXXXXXXXX1ZG	2019-20	341.28
371	AC Circle-2, Raigarh	22XXXXXXXXXX1Z0	2019-20	174.31
372	AC Circle-2, Raipur	22XXXXXXXXXX1ZL	2019-20	67.02
373	AC Circle-2, Raipur	22XXXXXXXXXX1ZA	2019-20	363.89
374	AC Circle-2, Raipur	22XXXXXXXXXX1ZT	2019-20	75.72
375	AC Circle-3, Raipur	22XXXXXXXXXX1ZH	2019-20	81.96
376	AC Circle-3, Raipur	22XXXXXXXXXX1Z2	2019-20	110.73
377	AC Circle-4, Raipur	22XXXXXXXXXX1Z0	2019-20	115.00
378	AC Circle-7, Raipur	22XXXXXXXXXX1Z6	2019-20	145.12
379	AC Circle-9, Raipur	22XXXXXXXXXX1ZZ	2019-20	39.31
380	AC Circle-9, Raipur	22XXXXXXXXXX1ZG	2019-20	3.06
381	AC Circle-1, Bilaspur	22XXXXXXXXXX1Z6	2020-21	93.64
382	AC Circle-1, Bilaspur	22XXXXXXXXXX1ZR	2020-21	1,087.66
383	AC Circle-3, Bilaspur	22XXXXXXXXXX1ZS	2020-21	86.03
384	AC Circle-2, Durg	22XXXXXXXXXX1ZH	2020-21	103.02
385	AC Circle-3, Durg	22XXXXXXXXXX1ZM	2020-21	104.45
386	AC Circle-2, Korba	22XXXXXXXXXX1ZM	2020-21	85.17
387	AC Circle-1, Raigarh	22XXXXXXXXXX1ZG	2020-21	17.36
388	AC Circle-1, Raipur	22XXXXXXXXXX1ZF	2020-21	309.49
389	AC Circle-2, Raipur	22XXXXXXXXXX1ZL	2020-21	74.75
390	AC Circle-3, Raipur	22XXXXXXXXXX1ZH	2020-21	50.71

391	AC Circle-3, Raipur	22XXXXXXXXXX1Z2	2020-21	107.97
392	AC Circle-3, Raipur	22XXXXXXXXXX1ZM	2020-21	113.59
393	AC Circle-5, Raipur	22XXXXXXXXXX1ZI	2020-21	614.43
394	AC Circle-5, Raipur	22XXXXXXXXXX1ZP	2020-21	167.09
395	AC Circle-5, Raipur	22XXXXXXXXXX1ZY	2020-21	123.47
396	AC Circle-5, Raipur	22XXXXXXXXXX1ZO	2020-21	277.56
397	AC Circle-7, Raipur	22XXXXXXXXXX1Z8	2020-21	0.78
398	AC Circle-9, Raipur	22XXXXXXXXXX1ZZ	2020-21	40.83
399	AC Circle-1, Bilaspur	22XXXXXXXXXX1ZU	2018-19	300.00
400	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZQ	2018-19	198.69
401	AC Circle-3, Durg	22XXXXXXXXXX1ZK	2018-19	9.46
402	AC Circle, Manendragarh	22XXXXXXXXXX1ZV	2018-19	28.78
403	AC Circle-3, Raipur	22XXXXXXXXXX1Z8	2018-19	99.17
404	AC Circle-4, Raipur	22XXXXXXXXXX1ZJ	2018-19	167.79
405	AC Circle-5, Raipur	22XXXXXXXXXX1Z3	2018-19	171.25
406	AC Circle-7, Raipur	22XXXXXXXXXX1ZG	2018-19	100.14
407	AC Circle-3, Durg	22XXXXXXXXXX1ZK	2019-20	86.16
408	AC Circle-1, Korba	22XXXXXXXXXX1Z7	2019-20	3,063.18
409	AC Circle, Manendragarh	22XXXXXXXXXX1ZV	2019-20	54.85
410	AC Circle-5, Raipur	22XXXXXXXXXX1Z3	2019-20	5.15
411	AC Circle, Manendragarh	22XXXXXXXXXX1ZV	2020-21	7.45
412	AC Circle-1, Raigarh	22XXXXXXXXXX1ZL	2020-21	96.73
413	AC Circle-3, Durg	22XXXXXXXXXX1ZK	2018-19	337.24
414	AC Circle-2, Jagdalpur	22XXXXXXXXXX1ZJ	2018-19	500.32
415	AC Circle, Manendragarh	22XXXXXXXXXX1Z5	2018-19	563.84
416	AC Circle-6, Raipur	22XXXXXXXXXX1ZM	2018-19	111.78
417	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZN	2019-20	281.69
418	AC Circle-3, Durg	22XXXXXXXXXX1ZK	2019-20	351.20
419	AC Circle-2, Jagdalpur	22XXXXXXXXXX1ZJ	2019-20	746.49
420	AC Circle Kawardha	22XXXXXXXXXX1ZK	2019-20	515.02
421	AC Circle-2, Korba	22XXXXXXXXXX1Z8	2019-20	364.54
422	AC Circle-3, Raipur	22XXXXXXXXXX1ZN	2019-20	352.96
423	AC Circle-3, Raipur	22XXXXXXXXXX1ZV	2019-20	489.56
424	AC Circle-3, Raipur	22XXXXXXXXXX1ZR	2019-20	897.87

425	AC Circle-6, Raipur	22XXXXXXXXXXXX1ZM	2019-20	58.68
426	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZI	2019-20	264.56
427	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZZ	2020-21	672.31
428	AC Circle-3, Durg	22XXXXXXXXXXXX1ZK	2020-21	85.30
429	AC Circle, Kawardha	22XXXXXXXXXXXX1ZK	2020-21	408.17
430	AC Circle-2, Korba	22XXXXXXXXXXXX1Z8	2020-21	228.21
431	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZN	2020-21	167.75
432	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZH	2020-21	306.14
433	AC Circle-4, Raipur	22XXXXXXXXXXXXAZN	2020-21	484.36
434	AC Circle-6, Raipur	22XXXXXXXXXXXX1ZM	2020-21	131.02
435	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZL	2020-21	305.80
436	AC Circle-3, Durg	22XXXXXXXXXXXX1Z7	2018-19	242.09
437	AC Circle-4, Durg	22XXXXXXXXXXXX1Z9	2018-19	2,064.87
438	AC Circle-2, Jagdalpur	22XXXXXXXXXXXX2ZV	2018-19	3,341.75
439	AC Circle, Janjgir	22XXXXXXXXXXXX3ZI	2018-19	556.96
440	AC Circle-3, Raipur	22XXXXXXXXXXXX1Z2	2018-19	309.64
441	AC Circle-3, Raipur	22XXXXXXXXXXXX6ZO	2018-19	7,057.58
442	AC Circle-5, Raipur	22XXXXXXXXXXXX1Z3	2018-19	1,890.59
443	AC Circle-4, Durg	22XXXXXXXXXXXX1ZY	2019-20	2,771.98
444	AC Circle-4, Durg	22XXXXXXXXXXXX1Z9	2019-20	2,033.91
445	AC Circle-2, Jagdalpur	22XXXXXXXXXXXX2ZV	2019-20	512.25
446	AC Circle-2, Raipur	22XXXXXXXXXXXX1ZT	2019-20	148.76
447	AC Circle-5, Raipur	22XXXXXXXXXXXX1Z3	2019-20	1.07
448	AC Circle-4, Durg	22XXXXXXXXXXXX1ZY	2020-21	24.97
449	AC Circle-2, Jagdalpur	22XXXXXXXXXXXX2ZV	2020-21	4,387.86
450	AC Circle-2, Raipur	22XXXXXXXXXXXX1ZT	2020-21	749.99
451	AC Circle-3, Raipur	22XXXXXXXXXXXX1Z2	2020-21	160.03
452	AC Circle-7, Raipur	22XXXXXXXXXXXX1Z2	2020-21	304.98
453	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZV	2018-19	1,979.43
454	AC Circle-4, Raipur	22XXXXXXXXXXXX1ZO	2018-19	2,451.38
455	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZE	2018-19	2,531.86
456	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZL	2018-19	37,857.28
457	AC Circle-9, Raipur	22XXXXXXXXXXXX3ZJ	2018-19	52,213.25
458	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZP	2018-19	6,139.89

459	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZV	2019-20	2,246.99
460	AC Circle-4, Raipur	22XXXXXXXXXXXX1ZO	2019-20	2,560.25
461	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZE	2019-20	3,315.93
462	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZL	2019-20	30,758.84
463	AC Circle-9, Raipur	22XXXXXXXXXXXX3ZJ	2019-20	41,830.07
464	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZV	2020-21	1,719.05
465	AC Circle-1, Durg	22XXXXXXXXXXXX1ZP	2020-21	8,333.79
466	AC Circle, Janjgir	22XXXXXXXXXXXX1Z4	2020-21	7,76,880.00
467	AC Circle-4, Raipur	22XXXXXXXXXXXX1ZO	2020-21	2,180.13
468	AC Circle-4, Raipur	22XXXXXXXXXXXX1ZP	2020-21	8,625.64
469	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZU	2020-21	2,16,610.00
470	AC Circle-7, Raipur	22XXXXXXXXXXXX 1ZE	2020-21	4,089.35
471	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZP	2020-21	60.10
472	AC Circle, Kawardha	22XXXXXXXXXXXX1ZM	2019-20	0.00
473	AC Circle, Rajnandgaon	22XXXXXXXXXXXX1Z7	2020-21	0.00
474	AC Circle-6, Raipur	22XXXXXXXXXXXX1ZB	2018-19	0.00
475	AC Circle-1, Bilaspur	22XXXXXXXXXXXX1ZQ	2019-20	19.62
476	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZO	2020-21	0.00
477	AC Circle-6, Raipur	22XXXXXXXXXXXX1Z9	2020-21	0.00
478	AC Circle-1, Bilaspur	22XXXXXXXXXXXX1ZA	2020-21	22.65
479	AC Circle, Bhatapara	22XXXXXXXXXXXX2ZX	2018-19	16.46
480	AC, Circle-1, Bilaspur	22XXXXXXXXXXXX1ZZ	2018-19	103.25
481	AC, Circle-2, Bilaspur	22XXXXXXXXXXXX1ZS	2018-19	10.83
482	AC Circle, Janjgir	22XXXXXXXXXXXX1ZS	2018-19	16.93
483	AC, Circle-1, Korba	22XXXXXXXXXXXX2ZQ	2018-19	795.36
484	AC, Circle-2, Korba	22XXXXXXXXXXXX2Z8	2018-19	19.33
485	AC Circle-1, Raigarh	22XXXXXXXXXXXX1ZB	2018-19	27.27
486	AC, Circle-Raipur-4	22XXXXXXXXXXXX2ZJ	2018-19	23.04
487	AC Circle-7, Raipur	22XXXXXXXXXXXX1Z3	2018-19	51.29
488	AC Circle-7, Raipur	22XXXXXXXXXXXX1Z1	2018-19	56.19
489	AC, Circle-5, Raipur	22XXXXXXXXXXXX1ZW	2019-20	159.72
490	AC, Circle-5, Raipur	22XXXXXXXXXXXX2ZM	2019-20	36.23
491	AC, Circle-5, Raipur	22XXXXXXXXXXXX1ZA	2019-20	242.47
492	AC Circle, Bhatapara	22XXXXXXXXXXXX1Z0	2019-20	27.31

493	AC Circle, Bhatapara	22XXXXXXXXXX2ZX	2019-20	32.82
494	AC, Circle-2, Bilaspur	22XXXXXXXXXX1ZS	2019-20	24.37
495	AC, Circle-3, Durg	22XXXXXXXXXX2ZD	2019-20	33.93
496	AC, Circle-3, Durg	22XXXXXXXXXX1ZE	2019-20	23.23
497	AC Circle, Janjgir	22XXXXXXXXXX1ZS	2019-20	6.65
498	AC Circle, Kawardha	22XXXXXXXXXX1ZN	2019-20	24.26
499	AC, Circle-2, Korba	22XXXXXXXXXX1ZA	2019-20	63.38
500	AC Circle-1, Raigarh	22XXXXXXXXXX1Z6	2019-20	20.45
501	AC Circle-3, Raipur	22XXXXXXXXXX1Z7	2019-20	38.84
502	AC, Circle-4, Raipur	22XXXXXXXXXX1Z2	2019-20	495.70
503	AC, Circle-4, Raipur	22XXXXXXXXXX2ZJ	2019-20	7.59
504	AC Circle-8, Raipur	22XXXXXXXXXX1ZK	2019-20	26.76
505	AC Circle-7, Raipur	22XXXXXXXXXX1Z3	2019-20	8.16
506	AC Circle-7, Raipur	22XXXXXXXXXX1ZA	2019-20	37.60
507	AC Circle-8, Raipur	22XXXXXXXXXX1Z4	2019-20	1,879.72
508	AC Circle-8, Raipur	22XXXXXXXXXX1ZC	2019-20	50.17
509	AC Circle, Bhatapara	22XXXXXXXXXX1Z0	2020-21	1.61
510	AC Circle, Bhatapara	22XXXXXXXXXX2ZX	2020-21	3.21
511	AC, Circle-3, Bilaspur	22XXXXXXXXXX1ZS	2020-21	52.34
512	AC, Circle-1, Korba	22XXXXXXXXXX1Z1	2020-21	58.95
513	AC, Circle-2, Korba	22XXXXXXXXXX1Z1	2020-21	24.30
514	AC Circle-1, Raigarh	22XXXXXXXXXX1Z6	2020-21	18.32
515	AC Circle-7, Raipur	22XXXXXXXXXX1ZA	2020-21	9.89
516	AC Circle-8, Raipur	22XXXXXXXXXX1Z4	2020-21	912.55
517	AC Circle-8, Raipur	22XXXXXXXXXX1Z0	2020-21	23.79
518	AC Circle, Rajnandgaon	22XXXXXXXXXX1ZF	2020-21	22.10
519	AC Circle-1, Bilaspur	22XXXXXXXXXX2ZC	2018-19	9.80
520	AC Circle-2, Bilaspur	22XXXXXXXXXX1Z5	2018-19	3.51
521	AC Circle-3, Durg	22XXXXXXXXXX1ZU	2018-19	1.95
522	AC Circle-3, Durg	22XXXXXXXXXX1ZN	2018-19	157.44
523	AC Circle-4, Durg	22XXXXXXXXXX2ZB	2018-19	21.28
524	AC Circle-2, Durg	22XXXXXXXXXX1Z4	2018-19	17.50
525	AC Circle-2, Durg	22XXXXXXXXXX1ZG	2018-19	11.00
526	AC Circle-2, Durg	22XXXXXXXXXX1ZP	2018-19	15.06

527	AC Circle-2, Jagdalpur	22XXXXXXXXXXXX1ZI	2018-19	46.88
528	AC Circle, Kawardha	22XXXXXXXXXXXX2ZR	2018-19	19.13
529	AC Circle, Kawardha	22XXXXXXXXXXXX1ZG	2018-19	18.21
530	AC Circle-1, Korba	22XXXXXXXXXXXX1ZI	2018-19	17.50
531	AC Circle-1, Korba	22XXXXXXXXXXXX2ZG	2018-19	15.19
532	AC Circle-1, Korba	22XXXXXXXXXXXX1ZB	2018-19	81.83
533	AC Circle-1, Korba	22XXXXXXXXXXXX1Z2	2018-19	5.36
534	AC Circle-1, Korba	22XXXXXXXXXXXX1ZR	2018-19	5.81
535	AC Circle-1, Korba	22XXXXXXXXXXXX1ZI	2018-19	0.00
536	AC Circle-1, Korba	22XXXXXXXXXXXX1ZZ	2018-19	0.43
537	AC Circle-2, Korba	22XXXXXXXXXXXX1ZJ	2018-19	19.35
538	AC Circle-2, Korba	22XXXXXXXXXXXX1ZM	2018-19	8.45
539	AC Circle-2, Korba	22XXXXXXXXXXXX3Z3	2018-19	1.59
540	AC Circle-2, Korba	22XXXXXXXXXXXX1ZH	2018-19	23.22
541	AC Circle-2, Korba	22XXXXXXXXXXXX1ZA	2018-19	2.45
542	AC Circle-1, Raigarh	22XXXXXXXXXXXX1Z0	2018-19	95.78
543	AC Circle-2, Raigarh	22XXXXXXXXXXXX1ZK	2018-19	31.18
544	AC Circle-2, Raigarh	22XXXXXXXXXXXX1ZA	2018-19	19.11
545	AC Circle-2, Raigarh	22XXXXXXXXXXXX1ZX	2018-19	18.73
546	AC Circle-1, Raipur	22XXXXXXXXXXXX2ZT	2018-19	13.67
547	AC Circle-3, Raipur	22XXXXXXXXXXXX1ZJ	2018-19	37.20
548	AC Circle-4, Raipur	22XXXXXXXXXXXX1ZD	2018-19	17.07
549	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZL	2018-19	18.88
550	AC Circle-5, Raipur	22XXXXXXXXXXXX2ZH	2018-19	2.83
551	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZG	2018-19	15.52
552	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZP	2018-19	17.11
553	AC Circle-7, Raipur	22XXXXXXXXXXXX2ZC	2018-19	82.82
554	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZG	2018-19	1.69
555	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZJ	2018-19	54.37
556	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZO	2018-19	18.90
557	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZX	2018-19	20.33
558	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZH	2018-19	4.88
559	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZK	2018-19	9.04
560	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZK	2018-19	13.33

561	AC Circle-9, Raipur	22XXXXXXXXXX1Z3	2018-19	15.08
562	AC Circle-9, Raipur	22XXXXXXXXXX1ZD	2018-19	10.65
563	AC Circle-1, Bilaspur	22XXXXXXXXXX2ZC	2019-20	5.14
564	AC Circle-2, Bilaspur	22XXXXXXXXXX1Z5	2019-20	25.00
565	AC Circle-3, Durg	22XXXXXXXXXX1ZU	2019-20	16.66
566	AC Circle-3, Durg	22XXXXXXXXXX1ZN	2019-20	48.51
567	AC Circle-4, Durg	22XXXXXXXXXX2ZB	2019-20	0.74
568	AC Circle-2, Durg	22XXXXXXXXXX1Z4	2019-20	3.60
569	AC Circle-2, Durg	22XXXXXXXXXX1ZG	2019-20	1.47
570	AC Circle-2, Durg	22XXXXXXXXXX1ZP	2019-20	29.91
571	AC Circle-2, Jagdalpur	22XXXXXXXXXX1ZI	2019-20	24.85
572	AC Circle, Kawardha	22XXXXXXXXXX2ZR	2019-20	2.32
573	AC Circle, Kawardha	22XXXXXXXXXX1ZG	2019-20	0.38
574	AC Circle-1, Korba	22XXXXXXXXXX1Z1	2019-20	10.88
575	AC Circle-1, Korba	22XXXXXXXXXX2ZG	2019-20	26.70
576	AC Circle-1, Korba	22XXXXXXXXXX1ZB	2019-20	86.67
577	AC Circle-1, Korba	22XXXXXXXXXX1Z2	2019-20	16.36
578	AC Circle-1, Korba	22XXXXXXXXXX1ZR	2019-20	14.06
579	AC Circle-1, Korba	22XXXXXXXXXX1Z1	2019-20	49.05
580	AC Circle-1, Korba	22XXXXXXXXXX1ZZ	2019-20	0.77
581	AC Circle-2, Korba	22XXXXXXXXXX1ZJ	2019-20	1.67
582	AC Circle-2, Korba	22XXXXXXXXXX1ZM	2019-20	24.39
583	AC Circle-2, Korba	22XXXXXXXXXX3Z3	2019-20	2.21
584	AC Circle-2, Korba	22XXXXXXXXXX1ZH	2019-20	0.11
585	AC Circle-2, Korba	22XXXXXXXXXX1ZA	2019-20	15.68
586	AC Circle-1, Raigarh	22XXXXXXXXXX1Z0	2019-20	156.46
587	AC Circle-2, Raigarh	22XXXXXXXXXX1ZK	2019-20	36.34
588	AC Circle-2, Raigarh	22XXXXXXXXXX1ZA	2019-20	16.71
589	AC Circle-2, Raigarh	22XXXXXXXXXX1ZX	2019-20	1.67
590	AC Circle-1, Raipur	22XXXXXXXXXX2ZT	2019-20	8.70
591	AC Circle-4, Raipur	22XXXXXXXXXX1ZD	2019-20	0.01
592	AC Circle-5, Raipur	22XXXXXXXXXX1ZL	2019-20	0.75
593	AC Circle-5, Raipur	22XXXXXXXXXX2ZH	2019-20	15.82
594	AC Circle-5, Raipur	22XXXXXXXXXX1ZG	2019-20	8.74

595	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZP	2019-20	0.93
596	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZG	2019-20	20.75
597	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZO	2019-20	10.74
598	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZX	2019-20	12.44
599	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZH	2019-20	4.01
600	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZK	2019-20	10.37
601	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZK	2019-20	7.63
602	AC Circle-9, Raipur	22XXXXXXXXXXXX1Z3	2019-20	3.05
603	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZD	2019-20	12.39
604	AC Circle-1, Bilaspur	22XXXXXXXXXXXX2ZC	2020-21	9.96
605	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1Z5	2020-21	2.36
606	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZK	2020-21	20.21
607	AC Circle-3, Durg	22XXXXXXXXXXXX1ZU	2020-21	7.31
608	AC Circle-3, Durg	22XXXXXXXXXXXX1ZN	2020-21	17.15
609	AC Circle-4, Durg	22XXXXXXXXXXXX2ZB	2020-21	2.63
610	AC Circle-2, Durg	22XXXXXXXXXXXX1Z4	2020-21	0.26
611	AC Circle-2, Durg	22XXXXXXXXXXXX1ZG	2020-21	18.35
612	AC Circle-2, Durg	22XXXXXXXXXXXX1ZP	2020-21	3.05
613	AC Circle, Kawardha	22XXXXXXXXXXXX2ZR	2020-21	3.87
614	AC Circle, Kawardha	22XXXXXXXXXXXX1ZG	2020-21	19.79
615	AC Circle-1, Korba	22XXXXXXXXXXXX1Z1	2020-21	10.89
616	AC Circle-1, Korba	22XXXXXXXXXXXX2ZG	2020-21	7.62
617	AC Circle-1, Korba	22XXXXXXXXXXXX1ZB	2020-21	2.79
618	AC Circle-1, Korba	22XXXXXXXXXXXX1Z2	2020-21	17.35
619	AC Circle-1, Korba	22XXXXXXXXXXXX1ZR	2020-21	16.72
620	AC Circle-1, Korba	22XXXXXXXXXXXX1Z1	2020-21	0.55
621	AC Circle-1, Korba	22XXXXXXXXXXXX1ZZ	2020-21	19.05
622	AC Circle-2, Korba	22XXXXXXXXXXXX1ZJ	2020-21	0.05
623	AC Circle-2, Korba	22XXXXXXXXXXXX1ZM	2020-21	15.82
624	AC Circle-2, Korba	22XXXXXXXXXXXX3Z3	2020-21	27.25
625	AC Circle-2, Korba	22XXXXXXXXXXXX1ZA	2020-21	4.29
626	AC Circle-1, Raigarh	22XXXXXXXXXXXX1Z0	2020-21	108.89
627	AC Circle-2, Raigarh	22XXXXXXXXXXXX1ZK	2020-21	46.65
628	AC Circle-2, Raigarh	22XXXXXXXXXXXX1ZA	2020-21	3.74

629	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZL	2020-21	25.43
630	AC Circle-5, Raipur	22XXXXXXXXXXXX2ZH	2020-21	8.70
631	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZG	2020-21	2.53
632	AC Circle-5, Raipur	22XXXXXXXXXXXX1ZP	2020-21	0.93
633	AC Circle-7, Raipur	22XXXXXXXXXXXX2ZC	2020-21	22.15
634	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZG	2020-21	0.20
635	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZO	2020-21	2.72
636	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZX	2020-21	0.96
637	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZH	2020-21	11.99
638	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZK	2020-21	21.08
639	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZK	2020-21	2.08
640	AC Circle-9, Raipur	22XXXXXXXXXXXX1Z3	2020-21	10.89
641	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZD	2020-21	10.25

**(C) Details of 70 taxpayers to whom audit queries have been issued in the case of Detailed Audit**

Sl. No.	Name of the Unit	GSTIN
1	AC Circle-9, Raipur	22XXXXXXXXXXXX1Z1
2	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZS
3	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZK
4	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZG
5	AC Circle-9, Raipur	22XXXXXXXXXXXX1ZJ
6	AC Circle-9, Raipur	22XXXXXXXXXXXX1Z2
7	AC Circle-8, Raipur	22XXXXXXXXXXXX2ZS
8	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZA
9	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZX
10	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZT
11	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZT
12	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZZ
13	AC Circle-8, Raipur	22XXXXXXXXXXXX1ZO
14	AC Circle-8, Raipur	22XXXXXXXXXXXX2ZU
15	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZT
16	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZR
17	AC Circle-7, Raipur	22XXXXXXXXXXXX1ZW
18	AC Circle-7, Raipur	22XXXXXXXXXXXX2ZP

19	AC Circle-7, Raipur	22XXXXXXXXXX1ZZ
20	AC Circle-7, Raipur	22XXXXXXXXXX1ZY
21	AC Circle-7, Raipur	22XXXXXXXXXX1Z4
22	AC Circle-7, Raipur	22XXXXXXXXXX1Z4
23	AC Circle-7, Raipur	22XXXXXXXXXX1ZC
24	AC Circle-6, Raipur	22XXXXXXXXXX1ZY
25	AC Circle-5, Raipur	22XXXXXXXXXX1ZM
26	AC Circle-5, Raipur	22XXXXXXXXXX1ZI
27	AC Circle-4, Raipur	22XXXXXXXXXX1ZZ
28	AC Circle-4, Raipur	22XXXXXXXXXX1ZL
29	AC Circle-4, Raipur	22XXXXXXXXXX1ZC
30	AC Circle-4, Raipur	22XXXXXXXXXX1Z6
31	AC Circle-3, Raipur	22XXXXXXXXXX2ZC
32	AC Circle-3, Raipur	22XXXXXXXXXX1ZX
33	AC Circle-3, Raipur	22XXXXXXXXXX1ZM
34	AC Circle-3, Raipur	22XXXXXXXXXX1ZD
35	AC Circle-3, Raipur	22XXXXXXXXXX2Z8
36	AC Circle-3, Raipur	22XXXXXXXXXX1Z7
37	AC Circle-3, Raipur	22XXXXXXXXXX1ZO
38	AC Circle-3, Raipur	22XXXXXXXXXX1Z7
39	AC Circle-3, Raipur	22XXXXXXXXXX2Z6
40	AC Circle-2, Raipur	22XXXXXXXXXX2ZJ
41	AC Circle-1, Raipur	22XXXXXXXXXX1ZR
42	AC Circle-1, Raipur	22XXXXXXXXXX1ZW
43	AC Circle-1, Raipur	22XXXXXXXXXX1Z3
44	AC Circle-1, Raipur	22XXXXXXXXXX1Z8
45	AC Circle-2, Raigarh	22XXXXXXXXXX1ZT
46	AC Circle-2, Raigarh	22XXXXXXXXXX1ZI
47	AC Circle-1, Raigarh	22XXXXXXXXXX1ZQ
48	AC Circle-1, Raigarh	22XXXXXXXXXX1ZW
49	AC Circle-1, Raigarh	22XXXXXXXXXX1Z4
50	AC Circle-2, Korba	22XXXXXXXXXX1ZP
51	AC Circle, Janjgir	22XXXXXXXXXX1ZB
52	AC Circle-2, Jagdalpur	22XXXXXXXXXX1ZF

53	AC Circle-2, Jagdalpur	22XXXXXXXXXX1ZP
54	AC Circle-2, Jagdalpur	22XXXXXXXXXX1ZR
55	AC Circle-4, Durg	22XXXXXXXXXX2ZF
56	AC Circle-4, Durg	22XXXXXXXXXXIZO
57	AC Circle-3, Durg	22XXXXXXXXXX1ZZ
58	AC Circle-3, Durg	22XXXXXXXXXX1ZG
59	AC Circle-3, Durg	22XXXXXXXXXX1ZK
60	AC Circle-3, Durg	22XXXXXXXXXXIZN
61	AC Circle-2, Durg	22XXXXXXXXXX1ZM
62	AC Circle-1, Durg	22XXXXXXXXXX1ZR
63	AC Circle-3, Bilaspur	22XXXXXXXXXX1ZN
64	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZE
65	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZA
66	AC Circle-2, Bilaspur	22XXXXXXXXXX9ZL
67	AC Circle-1, Bilaspur	22XXXXXXXXXX1ZX
68	AC Circle-1, Bilaspur	22XXXXXXXXXX1Z8
69	AC Circle, Ambikapur	22XXXXXXXXXX1ZU
70	AC Circle, Ambikapur	22XXXXXXXXXX1ZA

**Appendix 3.2**  
(Referred to in Para 3.8.1)

**Statement showing the details of non/late filers identified during 2020-21**

*(₹ in lakh)*

Sl. No.	Name of the Circle	No. of non-filers identified	No of cases GSTR-3A issued	Cases returns filed in pursuance of GSTR-3A			Cases where best judgement assessment initiated (ASMT-13)				Cases where ASMT-13 withdrawn on account of taxpayer filing returns			Cases where ASMT-13 proceedings pending		No of cases where provisional attachment resorted to
				Number	Interest	Late fee	Number	Completed	Assessed Amount	Recovered Amount	Number	Interest	Late fee	Number	Assessed Amount	
1	AC Circle-1, Bilaspur	1,387	1,387	1,214	0	0	173	173	1,180.00	1,180.00	173	0	0	0	0	0
2	AC Circle-2, Bilaspur	498	498	251	0	0	247	72	40.57	0	72	0	0	0	0	0
3	AC Circle-1, Durg	60	60	56	25.00	3.50	4	4	0.14	0.14	4	0	0.14	0	0	0
4	AC Circle-3, Durg	399	399	232	28.71	0.10	167	167	5,465.00	3,619.00	167	0	0	0	0	0
5	AC Circle-1, Raigarh	170	275	225	3.49	7.88	50	50	477.52	826.46	50	19.28	0.50	0	0	0
6	AC Circle-1, Raipur	395	395	326	0.88	2.51	69	69	423.56	423.56	69	1.14	1.17	0	0	0
7	AC Circle-4, Raipur	397	397	382	0	0	15	15	1,139.22	1,139.22	15	0	0	0	0	0
8	AC Circle-5, Raipur	237	237	139	0.06	0.03	98	93	50.09	24.90	93	49.47	0	0	0	5
<b>Grand Total</b>		<b>3,543</b>	<b>3,648</b>	<b>2,825</b>	<b>58.14</b>	<b>14.02</b>	<b>823</b>	<b>643</b>	<b>8,776.10</b>	<b>7,213.28</b>	<b>643</b>	<b>69.89</b>	<b>1.81</b>	<b>0</b>	<b>0</b>	<b>5</b>
<b>Rounding off in Crore</b>									<b>87.76</b>	<b>72.13</b>						

**Appendix 3.3**  
(Referred to in Para 3.8.1)

**Statement showing the details of non-levy of interest on delayed payment of tax (2020-21)**

*(₹ in lakh)*

Sl. No.	Name of Circle	No of cases	Amount of tax paid in cash	Return filing month	Due date of filing	No of days delayed	Amount of interest not paid
1	AC Circle-3, Durg	200	10,731.13	April 2020 to March 2021	20th day of succeeding month	6 to 377	113.27
2	AC Circle-1, Raigarh	41	372.20	September 2020 to March 2021	20th day of succeeding month	3 to 113	7.03
3	AC Circle-1, Raipur	90	301.02	April 2020 to March 2021	20th day of succeeding month	6 to 151	6.41
4	AC circle-5, Raipur	14	2.55	April 2020 to March 2021	18th day of succeeding month (Composition Taxpayers)	1 to 109	0.07
<b>Grand Total</b>		<b>345</b>	<b>11,406.90</b>			<b>1 to 377</b>	<b>126.78</b>
<b>Rounding off in crore</b>			<b>114.07</b>				<b>1.27</b>

## Appendix 3.4

(Referred to in Para 3.8.2)

## Statement showing the details of ASMT-10/Show Cause Notices issued during 2020-21

(*₹ in Lakh*)

Sl. No.	Name of the circle	No. of taxpayers whose returns were scrutinized	No. of returns scrutinized	No. Of cases where ASMT-10 were issued	No. of taxpayers/cases in which discrepancies found	No. of cases where discrepancies accepted by taxpayer		Cases where SCNs issued				Action is yet to be taken/ under process
						Number	Amount recovered	Number	Amount	Cases completed	Amount	
1	AC Circle-2, Bilaspur	9,425	9,425	2,296	2,296	428	71.32	1,868	5,854.34	501	88.40	1,367
2	AC Circle-1, Durg	547	906	547	547	0	0	547	2,254.44	491	1,890.35	56
3	AC Circle-4, Durg	559	6,708	271	271	43	354.54	228	1,591.56	146	1,231.69	82
4	AC Circle-1, Raigarh	364	364	364	364	192	10.57	172	806.31	156	723.02	16
5	AC Circle-1, Raipur	344	8328	344	344	0	0	344	1,600.54	226	1,546.45	118
6	AC Circle-4, Raipur	302	1,0872	302	302	35	201.58	267	2,079.46	73	385.82	194
7	AC Circle-5, Raipur	172	4,128	172	172	117	37.04	55	420.3	24	130.16	31
8	AC Circle-8, Raipur	262	554	262	262	10	0	252	2,029.59	5	0.72	247
<b>Grand Total</b>		11,975	41,285	4,558	4,558	825	675.05	3,733	16,636.50	1,622	5,996.61	2,111
<b>Rounding off in Crore</b>							<b>6.75</b>		<b>166.36</b>		<b>59.97</b>	

**Appendix 3.5**

(Referred to in Para 3.8.3(a))

**Statement showing the details of cancellation of registration and non-filing of final returns (GSTR-10) during 2020-21**

Sl. No.	Name of the circle	No. of application received for cancellation	No. of suo-motto cancellation in r/o of normal taxpayers	No. of REG-19 issued (Normal Taxpayers)	No. of cases REG-20 order passed (dropping the proceeding)	No. of taxpayers filed GSTR-10	No. of cases where assessment has been completed u/s 62	No. of cases in which cancellation of registration revoked	No. of non-filers of GSTR-10
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)= E-(F+G+H+I)
1	AC Circle-1, Bilaspur	381	20	401	0	128	0	34	239
2	AC Circle-2, Bilaspur	230	327	557	0	71	0	0	486
3	AC Circle-1, Durg	275	358	623	10	84	0	0	539
4	AC Circle-4, Durg	81	119	200	0	50	0	44	106
5	AC Circle-1, Raigarh	50	145	175	20	57	7	42	69
6	AC Circle-1, Raipur	19	104	123	0	24	27	22	50
7	AC Circle-4, Raipur	61	46	107	0	40	0	11	56
8	AC Circle-5, Raipur	80	71	151	0	31	0	13	107
9	AC Circle-8, Raipur	135	165	300	0	73	0	0	227
<b>Grand Total</b>		<b>1,312</b>	<b>1,355</b>	<b>2,637</b>	<b>30</b>	<b>558</b>	<b>34</b>	<b>166</b>	<b>1,879</b>

**Appendix 3.6***(Referred to in Para 3.8.3(b))***Statement showing the details of delayed cancellation of registration on taxpayers' application**

<b>Sl. No.</b>	<b>Name of the circle</b>	<b>Total no. of application received from taxpayers for cancellation of registration</b>	<b>No. of cases in which cancellation order issued belatedly</b>	<b>Range of delay beyond 30 days</b>
1	AC Circle-1, Bilaspur	381	182	2 to 843
2	AC Circle-2, Bilaspur	288	132	1 to 874
3	AC Circle -1, Durg	375	42	1 to 404
4	AC Circle-8, Raipur	148	91	1 to 194
<b>Total</b>		<b>1,192</b>	<b>447</b>	<b>1 to 874</b>

**Appendix 3.7**  
(Referred to in Para 3.9)

**Statement showing the details of data analysis of the taxpayers**

*(₹ in crore)*

Sl. No.	Parameter	Algorithm used	Number of Taxpayers	Number of deviations	Amount
1	ITC mismatch between GSTR-2A and GSTR-3B	GSTR-3B Table 4A (5) > GSTR-2A Table 3 with adjustments from GSTR-9	45	78	573.37
2	ITC availed without supplier remitting tax	GSTR-9 Table-8A, 8D < GSTR-2A Table 3, 4, 5 & 6	20	51	173.61
3	ITC availed on GSTR-3B filed after limitation period	GSTR-3B Table 4	35	53	39.99
4	Incorrect availment of ISD credit	GSTR-9 (Table 6G - Table 7B) of recipients > GSTR-6 Table 5A+8A+9A of ISD. In case 7B is Null or Zero then 7H may be taken	15	21	4.09
5	ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	GSTR-3B Table 3.1d < GSTR-9 (Table 6C 6D and 6F) Or GSTR-3B Table 3.1d < GSTR-3B (Table 4A (2) & 4A (3))	25	40	54.99
6	Mismatch of ITC availed between Annual returns and Books of accounts	GSTR-9C Table 12F	10	11	26.89
7	Reconciliation between ITC availed in Annual returns with expenses in financial statements	GSTR-9C Table 14 T	10	13	22.44
8	Undischarged tax liability	Greater of tax liability between GSTR-1 {Table 4+5+6+7+9 (Amended value-original value) + Table 9 (D.N. – C.N.) + Table 11A-11B} and GSTR-9 (Table 4N- 4G + 10- 11) was compared with tax paid details in GSTR-9 (Table 9 + 14 – 4G). In case where GSTR-9 was not available, tax liability as per GSTR-1 was compared with tax paid detail in GSTR-3B {Table 6.1 – Table 3.1 (d)}.	44	80	292.50
9	Suppression of taxable value (E-Way Bill)	GSTR-3B Table 3.1(a)+(b) < Tax liability declared in e-way bill.	35	51	363.10
10	Mismatch in tax paid between books of accounts and Annual Return	GSTR-9C Table 9R (Only negative value)	10	14	43.88

11	Under Composition levy even after crossing the specified turnover	Taxpayer turnover > 1.50 Cr	02	02	0.00
12	Composition taxpayer also availing e-commerce facility	Assesses in GSTR-8 Table 3 vs Assesses in GSTR-4	05	05	0.00
13	GSTR-3B was not filed but GSTR-1 is available	GSTR-3B not filed but GSTR-1 or 2A available	30	40	54.86
14	Short payment of interest	GSTR-3B (Table 6.1) – 18 per cent on Cash component > interest paid	45	123	20.38
<b>Turnover Cases</b>					
15	Suppression of taxable value identified through TDS/TCS declaration	GSTR-3B Table 3.1(a) < GSTR-2A Table 9	15	23	86.24
16	Suppression of taxable value identified through mismatch in unbilled revenue	GSTR-9C Table 5H of respective year – GSTR-9C Table 5B of previous years	10	17	265.60
17	Under reporting of taxable turnover	GSTR-9C Table 7G (only negative value)	10	19	12,023.86
<b>Total</b>			<b>366</b>	<b>641</b>	<b>14,045.80</b>

**Appendix 3.8**  
(Referred to in Para 3.9.1)

**Statement showing the details of data analysis of the taxpayers**

**(A) Summary of deficiencies**

*(₹ in crores)*

Sl. No.	Audit Dimension	Reply received		Compliance deviations								Department reply accepted by Audit						Dropped by Audit	
				Accepted by Dept. including cases where action is yet to be initiated						The department's reply furnished without specific explanation		Data entry errors		Action taken before query		Other valid explanations			
				Recovered		SCN		ASMT-10											
				No.	Amt.	No.	Amt.	No.	Amt.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
1	ITC mismatch between GSTR-2A and GSTR-3B	78	573.37	0	0.00	28	132.80	1	0.67	1	4.99	2	17.32	11	33.54	34	368.31	1	15.74
2	ITC availed without supplier remitting tax	51	173.61	0	0.00	8	29.80	1	2.96	0	0.00	0	0.00	1	4.79	38	130.04	3	6.02
3	ITC availed on GSTR-3B filed after limitation period	53	39.99	0	0.00	5	2.28	0	0.00	1	0.57	0	0.00	0	0.00	0	0.00	47	37.14
4	Incorrect availment of ISD credit	21	4.09	0	0.00	3	0.51	1	0.18	0	0.00	0	0.00	1	0.10	16	3.30	0	0.00
5	ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	40	54.99	0	0.00	6	7.34	1	2.63	0	0.00	15	17.14	0	0.00	18	27.88	0	0.00
6	Mismatch of ITC availed between Annual returns and Books of accounts	11	26.89	0	0.00	0	0.00	0	0.00	0	0.00	1	11.10	1	1.01	9	14.78	0	0.00
7	Reconciliation between ITC availed in Annual returns	13	22.44	1	0.06	2	4.08	0	0.00	0	0.00	2	2.78	0	0.00	8	15.52	0	0.00

	with expenses in financial statements																		
8	Undischarged tax liability	80	292.50	3	0.02	10	35.94	0	0.00	2	44.42	9	34.29	1	3.07	52	158.45	3	16.31
9	Suppression of taxable value (E-Way Bill)	51	363.10	0	0.00	13	25.02	0	0.00	1	1.74	6	262.78	0	0.00	31	73.56	0	0.00
10	Mismatch in tax paid between books of accounts and Annual Return	14	43.88	0	0.00	0	0.00	0	0.00	0	0.00	3	3.75	0	0.00	9	8.64	2	31.49
11	Under Composition levy scheme even after crossing the specified turnover	02	--	0	0.00	0	0.00	0	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
12	Composition taxpayer also availing e-commerce facility	05	--	0	0.00	1	0.00	0	0.00	0	0.00	0	0.00	0	0.00	4	0.00	0	0.00
13	GSTR-3B was not filed but GSTR-1 is available	40	54.86	0	0.00	33	21.19	0	0.00	4	28.23	0	0.00	0	0.00	3	5.44	0	0.00
14	Short payment of interest	123	20.38	26	2.38	32	5.32	2	0.14	0	0.00	0	0.00	30	4.14	33	8.40	0	0.00
<b>Total</b>		<b>582</b>	<b>1,670.10</b>	<b>30</b>	<b>2.46</b>	<b>141</b>	<b>264.28</b>	<b>6</b>	<b>6.58</b>	<b>09</b>	<b>79.95</b>	<b>39</b>	<b>349.16</b>	<b>45</b>	<b>46.65</b>	<b>256</b>	<b>814.32</b>	<b>56</b>	<b>106.70</b>

(B) Summary of deficiencies (Turnover cases)

(₹ in crores)

Sl. No	Audit Dimension	Reply received		Compliance deviations								Department reply accepted by Audit						Dropped by Audit	
				Accepted by Dept. including cases where action is yet to be initiated						The department's reply furnished without documentary evidence or improper reply		Data entry errors		Action taken before query		Other valid explanations			
				Recovered		SCN		ASMT-10											
		No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
15	Suppression of taxable value identified through TDS/TCS declaration	23	86.24	0	0.00	4	12.63	0	0.00	0	0.00	0	0.00	2	10.28	17	63.33	0	0.00
16	Suppression of taxable value identified through mismatch in unbilled revenue	17	265.60	0	0.00	3	11.41	0	0.00	0	0.00	3	24.49	0	0.00	11	229.70	0	0.00
17	Under reporting of taxable turnover	19	12,023.86	0	0.00	0	0.00	0	0.00	0	0.00	1	2,166.12	0	0.00	18	9,857.74	0	0.00
	<b>Total</b>	<b>59</b>	<b>12,375.70</b>	<b>0</b>	<b>0.00</b>	<b>7</b>	<b>24.04</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>4</b>	<b>2,190.61</b>	<b>2</b>	<b>10.28</b>	<b>46</b>	<b>10,150.77</b>	<b>0</b>	<b>0.00</b>
	<b>Grand Total (3.8(A)+3.8(B))</b>	<b>641</b>	<b>14,045.80</b>	<b>30</b>	<b>2.46</b>	<b>148</b>	<b>288.32</b>	<b>6</b>	<b>6.58</b>	<b>09</b>	<b>79.95</b>	<b>43</b>	<b>2,539.77</b>	<b>47</b>	<b>56.93</b>	<b>302</b>	<b>10,965.09</b>	<b>56</b>	<b>106.70</b>

**Appendix 3.9**  
(Referred to in Para 3.9.1)

**Statement showing the details of cases where amount recovered at the instance of audit**

*(₹ in Lakh)*

SL No.	Name of the Circle	GSTIN	Audit Dimension No.	Financial Year	Mismatch Amount	Recovered Amount
1	AC Circle 1, Raipur	22XXXXXXXXXX1ZB	7	2018-19	193.69	5.84
2	AC Circle 8, Raipur	22XXXXXXXXXX2ZP	8	2018-19	0.30	0.59
3	AC Circle, Rajnandgaon	22XXXXXXXXXX1Z4	8	2018-19	0.04	0.04
4	AC Circle, Rajnandgaon	22XXXXXXXXXX1Z4	8	2019-20	316.35	1.24
5	AC Circle-2, Durg	22XXXXXXXXXX1Z4	14	2018-19	17.50	12.00
6	AC Circle-1, Korba	22XXXXXXXXXX1Z1	14	2018-19	17.50	12.51
7	AC Circle-2, Korba	22XXXXXXXXXX1ZJ	14	2018-19	19.35	19.35
8	AC Circle-4, Raipur	22XXXXXXXXXX1ZD	14	2018-19	17.07	0.45
9	AC Circle-7, Raipur	22XXXXXXXXXX2ZC	14	2018-19	82.82	80.69
10	AC Circle-7, Raipur	22XXXXXXXXXX1ZO	14	2018-19	18.90	2.82
11	AC Circle-9, Raipur	22XXXXXXXXXX1ZK	14	2018-19	9.04	2.75
12	AC Circle-9, Raipur	22XXXXXXXXXX1ZK	14	2018-19	13.33	8.55
13	AC Circle-3, Durg	22XXXXXXXXXX1ZU	14	2019-20	16.66	7.06
14	AC Circle-4, Durg	22XXXXXXXXXX2ZB	14	2019-20	0.74	0.01
15	AC Circle-1, Korba	22XXXXXXXXXX1Z1	14	2019-20	10.88	14.44
16	AC Circle-1, Korba	22XXXXXXXXXX1Z2	14	2019-20	16.36	11.71
17	AC Circle-1, Korba	22XXXXXXXXXX1ZR	14	2019-20	14.06	10.04
18	AC Circle-2, Korba	22XXXXXXXXXX1ZM	14	2019-20	24.39	18.36
19	AC Circle-4, Raipur	22XXXXXXXXXX1ZD	14	2019-20	0.01	0.15

*Report of the C&AG of India on State Revenues for the period ended March 2023*

20	AC Circle-9, Raipur	22XXXXXXXXXX1ZK	14	2019-20	10.37	0.67
21	AC Circle-9, Raipur	22XXXXXXXXXX1ZK	14	2019-20	7.63	5.16
22	AC Circle-4, Durg	22XXXXXXXXXX2ZB	14	2020-21	2.63	0.11
23	AC Circle-1, Korba	22XXXXXXXXXX1Z1	14	2020-21	10.89	9.84
24	AC Circle-2, Korba	22XXXXXXXXXX1ZJ	14	2020-21	0.05	0.06
25	AC Circle-2, Korba	22XXXXXXXXXX1ZM	14	2020-21	15.82	11.03
26	AC Circle-1, Raigarh	22XXXXXXXXXX1Z0	14	2020-21	108.89	3.95
27	AC Circle-7, Raipur	22XXXXXXXXXX1ZO	14	2020-21	2.72	0.83
28	AC Circle-8, Raipur	22XXXXXXXXXX1ZX	14	2020-21	0.96	1.02
29	AC Circle-9, Raipur	22XXXXXXXXXX1ZK	14	2020-21	21.08	3.17
30	AC Circle-9, Raipur	22XXXXXXXXXX1ZK	14	2020-21	2.08	1.53
<b>Total</b>					<b>972.11</b>	<b>245.97</b>

**Appendix 3.10**  
(Referred to in Para 3.9.1)

**Statement showing the details of cases where show cause notices issued to the taxpayers**

*(₹ in crore)*

SL No.	Name of the Circle	GSTIN	Audit Dimension No.	Financial Year	Mismatch Amount
1	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZI	1	2018-19	12.06
2	AC Circle-3, Bilaspur	22XXXXXXXXXX1Z4	1	2018-19	3.08
3	AC Circle-3, Bilaspur	22XXXXXXXXXX1ZW	1	2018-19	0.25
4	AC Circle, Dhamtari	22XXXXXXXXXX1ZH	1	2018-19	0.14
5	AC Circle-2, Durg	22XXXXXXXXXX1Z7	1	2018-19	3.51
6	AC Circle-3, Durg	22XXXXXXXXXX2ZW	1	2018-19	4.19
7	AC Circle-3, Durg	22XXXXXXXXXX1Z7	1	2018-19	4.67
8	AC Circle-4, Durg	22XXXXXXXXXX1Z8	1	2018-19	0.99
9	AC Circle-1, Raigarh	22XXXXXXXXXX2Z7	1	2018-19	0.65
10	AC Circle-2, Raipur	22XXXXXXXXXX3ZT	1	2018-19	10.33
11	AC Circle-3, Raipur	22XXXXXXXXXX1ZX	1	2018-19	4.43
12	AC Circle-5, Raipur	22XXXXXXXXXX1Z7	1	2018-19	1.04
13	AC Circle-5, Raipur	22XXXXXXXXXX1ZI	1	2018-19	5.39
14	AC Circle-5, Raipur	22AXXXXXXXXXXX1ZS	1	2018-19	8.49
15	AC Circle-7, Raipur	22XXXXXXXXXX1ZY	1	2018-19	4.96
16	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZI	1	2019-20	1.82
17	AC Circle-3, Bilaspur	22XXXXXXXXXX1Z4	1	2019-20	0.41
18	AC Circle, Dhamtari	22XXXXXXXXXX1ZH	1	2019-20	0.03
19	AC Circle 3, Durg	22XXXXXXXXXX1Z2	1	2019-20	20.79
20	AC Circle 4, Durg	22XXXXXXXXXX1Z8	1	2019-20	32.64

21	AC Circle-1, Raigarh	22XXXXXXXXXX2Z7	1	2019-20	3.37
22	AC Circle-2, Raigarh	22XXXXXXXXXX1ZK	1	2019-20	2.93
23	AC Circle-5, Raipur	22XXXXXXXXXX1Z7	1	2019-20	2.06
24	AC Circle-7, Raipur	22XXXXXXXXXX1ZY	1	2019-20	2.34
25	AC Circle, Ambikapur	22XXXXXXXXXX1ZK	1	2020-21	0.26
26	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZQ	1	2020-21	0.69
27	AC Circle-4, Durg	22XXXXXXXXXX1Z8	1	2020-21	0.03
28	AC Circle-5, Raipur	22XXXXXXXXXX1Z7	1	2020-21	1.25
29	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZI	2	2018-19	4.32
30	AC Circle-2, Durg	22XXXXXXXXXX1Z7	2	2018-19	5.21
31	AC Circle-2, Raigarh	22XXXXXXXXXX1ZI	2	2018-19	0.41
32	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZI	2	2019-20	8.21
33	AC Circle-3, Durg	22XXXXXXXXXX2ZW	2	2019-20	2.93
34	AC Circle-2, Raigarh	22XXXXXXXXXX1ZK	2	2019-20	1.39
35	AC Circle-2, Raigarh	22XXXXXXXXXX1ZI	2	2019-20	6.76
36	AC Circle-2, Raigarh	22XXXXXXXXXX1ZI	2	2020-21	0.57
37	AC Circle-1, Korba	22XXXXXXXXXX1Z1	3	2019-20	1.21
38	AC Circle, Mahasamund	22XXXXXXXXXX1ZM	3	2019-20	0.33
39	AC Circle-1, Raigarh	22XXXXXXXXXX2Z1	3	2019-20	0.14
40	AC Circle-1, Durg	22XXXXXXXXXX1ZH	3	2020-21	0.50
41	AC Circle-1, Korba	22XXXXXXXXXX1Z1	3	2020-21	0.10
42	AC Circle-6, Raipur	22XXXXXXXXXX2ZW	4	2018-19	0.35
43	AC Circle-2, Korba	22XXXXXXXXXX1ZM	4	2019-20	0.15
44	AC Circle-2, Korba	22XXXXXXXXXX1ZM	4	2020-21	0.01

45	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZY	5	2018-19	0.26
46	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZY	5	2019-20	0.63
47	AC Circle-3, Durg	22XXXXXXXXXX1ZN	5	2019-20	0.77
48	AC Circle-3, Durg	22XXXXXXXXXX1ZN	5	2020-21	0.02
49	AC Circle-5, Raipur	22XXXXXXXXXX1Z1	5	2020-21	5.18
50	AC Circle-9, Raipur	22XXXXXXXXXX2ZL	5	2020-21	0.48
51	AC Circle-7, Raipur	22XXXXXXXXXX1ZY	7	2018-19	4.02
52	AC Circle-7, Raipur	22XXXXXXXXXX1ZY	7	2019-20	0.06
53	AC Circle-3, Durg	22XXXXXXXXXX1ZC	8	2018-19	3.92
54	AC Circle-1, Korba	22XXXXXXXXXX1Z9	8	2018-19	0.39
55	AC Circle-3, Raipur	22XXXXXXXXXX1ZJ	8	2018-19	0.00
56	AC Circle-5, Raipur	22XXXXXXXXXX1ZO	8	2018-19	0.55
57	AC Circle-5, Raipur	22XXXXXXXXXX1ZA	8	2018-19	0.00
58	AC Circle-1, Korba	22XXXXXXXXXX1Z9	8	2019-20	4.20
59	AC Circle-3, Raipur	22XXXXXXXXXX1ZJ	8	2019-20	5.45
60	AC Circle-5, Raipur	22XXXXXXXXXX2ZS	8	2019-20	5.91
61	AC Circle-5, Raipur	22XXXXXXXXXX1ZA	8	2019-20	5.65
62	AC Circle-8, Raipur	22XXXXXXXXXX2ZV	8	2020-21	9.87
63	AC Circle-1, Raigarh	22XXXXXXXXXX1ZF	9	2018-19	7.51
64	AC Circle-3, Raipur	22XXXXXXXXXX1ZG	9	2018-19	2.31
65	AC Circle-3, Raipur	22XXXXXXXXXX1Z3	9	2018-19	0.82
66	AC Circle-3, Raipur	22XXXXXXXXXX1Z4	9	2018-19	0.74
67	AC Circle-5, Raipur	22XXXXXXXXXX1ZK	9	2018-19	3.47

68	AC Circle-3, Bilaspur	22XXXXXXXXXX1ZS	9	2019-20	0.49
69	AC Circle-4, Raipur	22XXXXXXXXXX1Z0	9	2019-20	1.15
70	AC Circle-3, Bilaspur	22XXXXXXXXXX1ZS	9	2020-21	0.86
71	AC Circle-2, Korba	22XXXXXXXXXX1ZM	9	2020-21	0.85
72	AC Circle-3, Raipur	22XXXXXXXXXX1ZM	9	2020-21	1.14
73	AC Circle-5, Raipur	22XXXXXXXXXX1ZP	9	2020-21	1.67
74	AC Circle-5, Raipur	22XXXXXXXXXX1ZY	9	2020-21	1.23
75	AC Circle-5, Raipur	22XXXXXXXXXX1Z0	9	2020-21	2.78
76	AC Circle-3, Durg	22XXXXXXXXXX1ZK	15	2018-19	3.37
77	AC Circle-3, Durg	22XXXXXXXXXX1ZK	15	2019-20	3.51
78	AC Circle-3, Raipur	22XXXXXXXXXX1ZV	15	2019-20	4.90
79	AC Circle-3, Durg	22XXXXXXXXXX1ZK	15	2020-21	0.85
80	AC Circle-3, Durg	22XXXXXXXXXX1Z7	16	2018-19	2.42
81	AC Circle-2, Raipur	22XXXXXXXXXX1ZT	16	2019-20	1.49
82	AC Circle-2, Raipur	22XXXXXXXXXX1ZT	16	2020-21	7.50
83	AC Circle-3, Raipur	22XXXXXXXXXX1Z0	12	2020-21	0.00
84	AC Circle, Bhatapara	22XXXXXXXXXX2ZX	13	2018-19	0.16
85	AC Circle-1, Bilaspur	22XXXXXXXXXX1ZZ	13	2018-19	1.03
86	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZS	13	2018-19	0.11
87	AC Circle, Janjgir	22XXXXXXXXXX1ZS	13	2018-19	0.17
88	AC Circle-1, Korba	22XXXXXXXXXX2ZQ	13	2018-19	7.96
89	AC Circle-2, Korba	22XXXXXXXXXX2Z8	13	2018-19	0.19
90	AC Circle-1, Raigarh	22XXXXXXXXXX1ZB	13	2018-19	0.27

91	AC Circle-7, Raipur	22XXXXXXXXXX1Z3	13	2018-19	0.51
92	AC Circle-7, Raipur	22XXXXXXXXXX1Z1	13	2018-19	0.56
93	AC Circle-5, Raipur	22XXXXXXXXXX1ZW	13	2019-20	1.61
94	AC Circle-5, Raipur	22XXXXXXXXXX2ZM	13	2019-20	0.36
95	AC Circle-5, Raipur	22XXXXXXXXXX1ZA	13	2019-20	2.42
96	AC Circle, Bhatapara	22XXXXXXXXXX1Z0	13	2019-20	0.27
97	AC Circle, Bhatapara	22XXXXXXXXXX2ZX	13	2019-20	0.33
98	AC Circle-2, Bilaspur	22XXXXXXXXXX1ZS	13	2019-20	0.24
99	AC Circle-3, Durg	22XXXXXXXXXX2ZD	13	2019-20	0.34
100	AC Circle-3, Durg	22XXXXXXXXXX1ZE	13	2019-20	0.23
101	AC Circle, Janjgir	22XXXXXXXXXX1ZS	13	2019-20	0.07
102	AC Circle-2, Korba	22XXXXXXXXXX1ZA	13	2019-20	0.63
103	AC Circle-1, Raigarh	22XXXXXXXXXX1Z6	13	2019-20	0.20
104	AC Circle-3, Raipur	22XXXXXXXXXX1Z7	13	2019-20	0.39
105	AC Circle-8, Raipur	22XXXXXXXXXX1ZK	13	2019-20	0.27
106	AC Circle-7, Raipur	22XXXXXXXXXX1Z3	13	2019-20	0.08
107	AC Circle-7, Raipur	22XXXXXXXXXX1ZA	13	2019-20	0.38
108	AC Circle-8, Raipur	22XXXXXXXXXX1ZC	13	2019-20	0.51
109	AC Circle, Bhatapara	22XXXXXXXXXX1Z0	13	2020-21	0.02
110	AC Circle, Bhatapara	22XXXXXXXXXX2ZX	13	2020-21	0.03
111	AC Circle-3, Bilaspur	22XXXXXXXXXX1ZS	13	2020-21	0.52
112	AC Circle-1, Korba	22XXXXXXXXXX1Z1	13	2020-21	0.59
113	AC Circle-1, Raigarh	22XXXXXXXXXX1Z6	13	2020-21	0.18

114	AC Circle-7, Raipur	22XXXXXXXXXX1ZA	13	2020-21	0.10
115	AC Circle-8, Raipur	22XXXXXXXXXX1ZO	13	2020-21	0.24
116	AC Circle, Rajnandgaon	22XXXXXXXXXX1ZF	13	2020-21	0.22
117	AC Circle-2, Jagdalpur	22XXXXXXXXXX1ZI	14	2018-19	0.47
118	AC Circle-1, Korba	22XXXXXXXXXX1ZZ	14	2018-19	0.00
119	AC Circle-1, Raipur	22XXXXXXXXXX2ZT	14	2018-19	0.14
120	AC Circle-3, Raipur	22XXXXXXXXXX1ZJ	14	2018-19	0.37
121	AC Circle-5, Raipur	22XXXXXXXXXX1ZP	14	2018-19	0.17
122	AC Circle-7, Raipur	22XXXXXXXXXX1ZG	14	2018-19	0.02
123	AC Circle-7, Raipur	22XXXXXXXXXX1ZJ	14	2018-19	0.53
124	AC Circle-8, Raipur	22XXXXXXXXXX1ZX	14	2018-19	0.20
125	AC Circle-9, Raipur	22XXXXXXXXXX1ZD	14	2018-19	0.11
126	AC Circle-2, Durg	22XXXXXXXXXX1ZP	14	2019-20	0.30
127	AC Circle-2, Jagdalpur	22XXXXXXXXXX1ZI	14	2019-20	0.25
128	AC Circle-1, Korba	22XXXXXXXXXX2ZG	14	2019-20	0.27
129	AC Circle-1, Korba	22XXXXXXXXXX1Z1	14	2019-20	0.50
130	AC Circle-1, Korba	22XXXXXXXXXX1ZZ	14	2019-20	0.01
131	AC Circle-2, Korba	22XXXXXXXXXX1ZA	14	2019-20	0.16
132	AC Circle-1, Raipur	22XXXXXXXXXX2ZT	14	2019-20	0.09
133	AC Circle-5, Raipur	22XXXXXXXXXX1ZP	14	2019-20	0.01
134	AC Circle-8, Raipur	22XXXXXXXXXX1ZX	14	2019-20	0.12
135	AC Circle-9, Raipur	22XXXXXXXXXX1ZD	14	2019-20	0.12
136	AC Circle-3, Durg	22XXXXXXXXXX1ZU	14	2020-21	0.07

137	AC Circle-2, Durg	22XXXXXXXXXX1ZP	14	2020-21	0.03
138	AC Circle-1, Korba	22XXXXXXXXXX2ZG	14	2020-21	0.08
139	AC Circle-1, Korba	22XXXXXXXXXX1Z2	14	2020-21	0.17
140	AC Circle-1, Korba	22XXXXXXXXXX1ZR	14	2020-21	0.17
141	AC Circle-1, Korba	22XXXXXXXXXX1Z1	14	2020-21	0.01
142	AC Circle-1, Korba	22XXXXXXXXXX1ZZ	14	2020-21	0.19
143	AC Circle-2, Korba	22XXXXXXXXXX3Z3	14	2020-21	0.27
144	AC Circle-2, Korba	22XXXXXXXXXX1ZA	14	2020-21	0.04
145	AC Circle-5, Raipur	22XXXXXXXXXX1ZP	14	2020-21	0.01
146	AC Circle-7, Raipur	22XXXXXXXXXX2ZC	14	2020-21	0.22
147	AC Circle-9, Raipur	22XXXXXXXXXX1ZH	14	2020-21	0.12
148	AC Circle-9, Raipur	22XXXXXXXXXX1ZD	14	2020-21	0.10
<b>Total</b>					<b>288.32</b>

**Appendix 3.11**  
(Referred to in Para 3.9.1)

**Statement showing the details of cases where ASMT-10 issued to the taxpayers**

*(₹ in crore)*

Sl. No.	Name of Circle	GSTIN	Audit Dimension Number	Year	Mismatch Amount
1	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZI	1	2020-21	0.67
2	AC Circle-2, Bilaspur	22XXXXXXXXXXXX1ZI	2	2020-21	2.96
3	AC Circle-9, Raipur	22XXXXXXXXXXXX1Z2	4	2020-21	0.18
4	AC Circle-9, Raipur	22XXXXXXXXXXXX2ZM	5	2018-19	2.63
5	AC Circle-9, Raipur	22XXXXXXXXXXXX1Z3	14	2019-20	0.03
6	AC Circle-9, Raipur	22XXXXXXXXXXXX1Z3	14	2020-21	0.11
<b>Total</b>					<b>6.58</b>

## Appendix 3.12

(Referred to in Para 3.9.2.1)

## Statement showing the details of cases where replies are without specific explanation

(₹ in crore)

Sl. No.	Name of the Circle	GSTIN	Audit Dimension No.	Financial Year	Mismatch Amount	Department reply	Remark
1	AC Circle-1, Raipur	22XXXXXXXXXX2ZS	1	2019-20	4.99	The case is transferred to Deputy Commissioner. Proceeding is under progress.	Final reply is awaited.
2	AC Circle, Ambikapur	22XXXXXXXXXX2ZB	3	2020-21	0.57	ASMT-10 issued on 19/10/2023. Taxpayer replied on 30/05/2024. clarification is enclosed.	Invalid notification furnished in the reply. The ITC has been availed after November 2021. Hence specific reply related to availment of ITC not furnished.
3	AC Circle-8, Raipur	22XXXXXXXXXX1Z4	8	2019-20	18.80	ASMT-10 issued on 08/09/2023. Firm was not in existence. Taxpayer filed GSTR-1 during the period October 2019 to February 2021. GSTR-2A data not available on portal. Due to non availability of data no action was taken.	The reply is silent whether due process was followed after issuance of ASMT-10.
4	AC Circle-8, Raipur	22XXXXXXXXXX1Z4	8	2020-21	25.62		
5	AC Circle-8, Raipur	22XXXXXXXXXX1Z4	13	2019-20	18.80		
6	AC Circle-8, Raipur	22XXXXXXXXXX1Z4	13	2020-21	9.12		
7	AC Circle-2, Raigarh	22XXXXXXXXXX1Z0	9	2019-20	1.74	DRC-07 for tax amount ₹ 1.74 crore issued on 17/07/2020. Firm is not in existence hence amount is irrecoverable.	The reply is silent whether due process was followed after issuance of DRC-07.
8	AC Circle 4, Raipur	22XXXXXXXXXX2ZJ	13	2018-19	0.23	Taxpayer paid amount ₹ 17 lakh. The process of liquidation is pending under NCLT. Proceeding of Circle Officer is under progress.	The date and breakup of ₹ 17 lakh of recovery was neither reported nor ascertained. Recovery particulars of remaining amount is awaited.
9	AC Circle 4, Raipur	22XXXXXXXXXX2ZJ	13	2019-20	0.08		
<b>Total</b>					<b>79.95</b>		

**Appendix 3.13**  
(Referred to in Para 3.10)

**Statement showing the details of cases where records not produced by the taxpayers in detailed audit for the year 2018-21**

*(₹ in crore)*

Sl. No.	Name of the Circle	GSTIN	Period	Records not produced	Reply of the Department	Amount of ITC involved	Money value UDL
1	AC Circle-8, Raipur	22XXXXXXXXXX2ZU	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice-July 2018 sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal.	The department hasn't furnished specific reply.	89.26	0
2	AC Circle-8 Raipur	22XXXXXXXXXX1ZX	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice-July 2018 sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal.	The department hasn't furnished specific reply.	0.08	0
3	AC Circle-8 Raipur	22XXXXXXXXXX1ZT	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice-July 2018 sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal.	The department hasn't furnished specific reply.	0.11	0
4	AC Circle-8 Raipur	22XXXXXXXXXX1ZT	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice-July 2018 sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement,	The department hasn't furnished specific reply.	0.10	0

				Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal.			
5	AC Circle-8 Raipur	22XXXXXXXXXX1ZO	2019-20 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice-July 2018 sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal.	The department hasn't furnished specific reply.	0	0
6	AC Circle-2 Bilaspur	22XXXXXXXXXX9ZL	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger 2. Sales invoice-July 2018 sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors.	The department hasn't furnished specific reply.	154.91	0
7	AC Circle-9 Raipur	22XXXXXXXXXX1ZS	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger Dec 2020 and March 2021, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0.76	0
8	AC Circle-9 Raipur	22XXXXXXXXXX1ZK	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of	The department hasn't furnished specific reply.	0.04	0

*Report of the C&AG of India on State Revenues for the period ended March 2023*

				recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.			
9	AC Circle-9 Raipur	22XXXXXXXXXX1Z1	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0	0
10	AC Circle-9 Raipur	22XXXXXXXXXX1ZJ	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0	0
11	AC Circle-9 Raipur	22XXXXXXXXXX1ZG	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	12.13	0
12	AC Circle-3 Durg	22XXXXXXXXXX1ZK	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of	The department hasn't furnished specific reply.	0.59	0

				recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.			
13	AC Circle-3 Durg	22XXXXXXXXXX1ZG	2019-20 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendments during the financial year.	The department hasn't furnished specific reply.	0	0
14	AC Circle-3 Durg	22XXXXXXXXXX1ZZ	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0.79	0.31
15	AC Circle-3 Durg	22XXXXXXXXXX1ZN	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0.76	0
16	AC Circle-4 Raipur	22XXXXXXXXXX1ZZ	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of	The department hasn't furnished specific reply.	20.51	1.15

*Report of the C&AG of India on State Revenues for the period ended March 2023*

				recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.			
17	AC Circle-4 Raipur	22XXXXXXXXXX1Z6	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0	0
18	AC Ambikapur	22XXXXXXXXXX1ZU	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	52.44	0
19	AC Circle-3 Raipur	22XXXXXXXXXX1Z0	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0	0
20	AC Circle-3 Raipur	22XXXXXXXXXX1ZM	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of	The department hasn't furnished specific reply.	6.93	0

				recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.			
21	AC Circle-3 Raipur	22XXXXXXXXXX1Z7	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0	0
22	AC Circle-3 Raipur	22XXXXXXXXXX1ZX	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	7.57	0
23	AC Circle-3 Raipur	22XXXXXXXXXX2ZC	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0.06	0.50
24	AC Circle-7 Raipur	22XXXXXXXXXX2ZP	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of	The department hasn't furnished specific reply.	16.92	2.32

*Report of the C&AG of India on State Revenues for the period ended March 2023*

				recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.			
25	AC Circle-7 Raipur	22XXXXXXXXXX1ZZ	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0	0
26	AC Circle-7 Raipur	22XXXXXXXXXX1Z4	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0	0
27	AC Circle-7 Raipur	22XXXXXXXXXX1ZT	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	32.44	0
28	AC Circle-7 Raipur	22XXXXXXXXXX1ZR	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of	The department hasn't furnished specific reply.	0.48	0.92

				recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.			
29	AC Circle-7 Raipur	22XXXXXXXXXXZC	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0.01	0.00
30	AC Circle-7 Raipur	22XXXXXXXXXX1Z4	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0.07	0
31	AC Circle-2 Jagdalpur	22XXXXXXXXXX1ZR	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0.44	0
32	AC Circle-2 Jagdalpur	22XXXXXXXXXX1ZF	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of	The department hasn't furnished specific reply.	5.09	0

*Report of the C&AG of India on State Revenues for the period ended March 2023*

				recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.			
33	AC Circle-1 Raipur	22XXXXXXXXXX1Z3	2018-19 to 2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0	0.03
34	AC Circle-1, Bilaspur	22XXXXXXXXXX1ZX	2018-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	17.76	2.14
35	AC Circle-1 Bilaspur	22XXXXXXXXXX1Z8	2018-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	1.98	0
36	AC Circle-3 Bilaspur	22XXXXXXXXXX1ZN	2018-19	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of	The department hasn't furnished specific reply.	0.01	0

				recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.			
37	AC Circle-2, Durg	22XXXXXXXXXX1ZM	2020-21	1. Purchase invoice, Purchase ledger, Debit/Credit Note, R2A 2. Sales invoice and sales ledger, debit/credit note 3. Import of goods/service ledger 4. Credit and Debit note 5. Audited Annual Report/ 3CD Report, Copies of purchase, sale/supply agreement, Record related to trading of Goods. 6. Ledger of Sundry Creditors and Sundry Debtors 7. Job work register/Challan of the Selected month 8. GSTR-06 of recipient through ISD reversal and any adjustment (list of 9C 5O)/amendment during the financial year.	The department hasn't furnished specific reply.	0.01	0
<b>Total</b>						<b>422.25</b>	<b>7.37</b>

**Appendix 3.14**

(Referred to in Para 3.11(a))

**Statement showing the details of cases where interest was not paid by the taxpayers**

(₹ in lakh)

Sl. No.	Name of the unit	GSTIN	Period	Delay by days in filing of returns	Interest payable	Interest paid	Non/ Short payment of Interest	Reply of the Department
1	AC Circle-2 Bilaspur	22XXXXXXXXXX9ZL	2019-20	1	25.68	0.00	25.68	The Department stated that GSTR-3B filling date 21/05/2018 due date for filling Return for April 22/05/2018 (N. No 23/2018-CT 18 May 2018).
2	AC Circle-8 Raipur	22XXXXXXXXXX2ZU	2019-20	1	0.04	0.00	0.04	The Department stated that DRC-07 has been issued to the taxpayer.
3	AC Circle-3 Durg	22XXXXXXXXXX1ZZ	2018-19	398 to 699	27.37	0.00	27.37	The Department stated that DRC-07 has been issued to the taxpayer.
4	AC Circle-9 Raipur	22XXXXXXXXXX1ZS	2018-19	1 to 19	0.00	0.00	0.00	The Department stated that DRC-07 has been issued to the taxpayer. Recovery proceeding is under progress.
5	AC Circle-3 Durg	22XXXXXXXXXXZG	2018-19	1 to 37	42.39	12.57	29.82	The Department stated that DRC-07 ₹ 1.71 crore has been issued to the taxpayer. Recovery proceeding is under progress.
6	AC Circle-9 Raipur	22AXXXXXXXXXXX1Z1	2018-19	26 to 98	199.08	118.27	80.81	The Department stated that DRC-07 has been issued to the taxpayer.
7	AC Circle-3 Durg	22XXXXXXXXXX1ZK	2018-19	9 to 87	0.07	0.00	0.07	The Department stated that DRC-07 has been issued to the taxpayer.
8	AC Circle-3 Durg	22XXXXXXXXXX1ZK	2020-21	31 to 36	0.67	0.00	0.67	The Department stated that DRC-07 has been issued to the taxpayer.
9	AC Circle-1 Raigarh	22XXXXXXXXXX1Z4	2018-19	4 to 80	0.96	0.00	0.96	The Department did not furnish any specific reply.
10	AC Circle-1 Raigarh	22XXXXXXXXXX1Z4	2019-20	1 to 132	12.13	8.03	4.10	The Department did not furnish any specific reply.
11	AC Circle-1 Raigarh	22XXXXXXXXXX1Z4	2020-21	3 to 51	0.81	0.62	0.19	The Department did not furnish any specific reply.

12	AC Circle-1 Raigarh	22XXXXXXXXXX1ZW	2020-21	5	0.11	0.08	0.03	The Department did not furnish any specific reply.
13	AC Circle-7 Raipur	22XXXXXXXXXX1ZR	2018-19	1	0.01	0.00	0.01	The Department stated that DRC-07 has been issued to the taxpayer. An appeal has been filed by the taxpayer against the said order.
14	AC Circle-7 Raipur	22XXXXXXXXXX1ZR	2020-21	7	0.00	0.00	0.00	The Department stated that DRC-01 has been issued to the taxpayer. Recovery proceeding is under progress.
15	AC Circle-7 Raipur	22XXXXXXXXXX1ZT	2019-20	1	0.03	0.00	0.03	The Department stated that DRC-07 has been issued to the taxpayer. The case is pending in appeal.
16	AC Circle-3 Raipur	22AXXXXXXXXXXE2Z6	2020-21	61 to 114	3.21	0.03	3.18	The Department stated that in respect of interest reply of the Department is partially accepted as the DRC-03 of amounting ₹ 18,039/- is not enclosed. And in respect of late fees the Department did not furnish specific reply and fact remain that late fees of ₹ 14,700/- was not paid by the taxpayer.
17	AC Circle-1 Bilaspur	22XXXXXXXXXX1Z8	2018-19	521	0.72	0.00	0.72	The Department stated that DRC-07 has been issued to the taxpayer. Recovery proceeding is under progress.
18	AC Circle-1 Bilaspur	22XXXXXXXXXX1Z8	2019-20	13 to 400	6.00	0.00	6.00	The Department stated that DRC-07 has been issued to the taxpayer. Recovery proceeding is under progress.
<b>Total</b>					<b>319.28</b>	<b>139.60</b>	<b>179.68</b>	

**Appendix 3.15**

(Referred to in Para 3.12(a)(I))

**Statement showing the details of Excess Input Tax Credit for the period 2018 -21  
(Granular record not received)**

(₹ in crore)

Sl. No.	Name of the Circle	GSTIN	Period	ITC Claimed in GSTR-3B (Table 4A(5) +4D+ 8C of GSTR-9)	ITC available in GSTR-2A	Excess ITC	Reply of the Department
1	AC Circle-9 Raipur	22XXXXXXXXXX1ZG	2019-20	186.21	180.75	5.46	The Department stated that ASMT-10 has been issued to the taxpayer
2	AC Circle-9 Raipur	22XXXXXXXXXX1ZG	2020-21	219.48	215.24	4.24	The Department stated that ASMT-10 has been issued to the taxpayer.
3	AC Circle-1 Raigarh	22XXXXXXXXXX1Z4	2019-20	42.47	36.84	5.63	The Department did not furnish any specific reply.
4	AC Circle 3 Raipur	22XXXXXXXXXX1ZD	2020-21	9.65	4.60	5.05	The Department stated that DRC-01 has been issued to the taxpayer.
<b>Total</b>				<b>457.81</b>	<b>437.43</b>	<b>20.38</b>	

**Appendix 3.16***(Referred to in Para 3.12(a)(II))***Statement showing the details of Excess Input Tax Credit for the period 2018 to 2021  
(Granular record received)***(₹ in crore)*

Sl. No.	Name of the Circle	GSTIN	Period	ITC Claimed in GSTR-3B (Table 4A (5) +4D+ 8C of GSTR-9)	ITC available in GSTR-2A	Excess ITC	Reply of the Department
1	AC Circle Ambikapur	22XXXXXXXXXX1ZU	2019-20	529.80	503.51	26.29	The Department did not furnish any specific reply.
2	AC Circle-3 Raipur	22XXXXXXXXXX1Z7	2020-21	0.19	0.18	0.01	The Department stated that DRC-01 has been issued to the taxpayer.
3	AC Circle-1, Bilaspur	22XXXXXXXXXX1ZX	2020-21	25.28	17.14	8.14	The Department did not furnish any specific reply.
4	AC Circle-1, Bilaspur	22XXXXXXXXXX1Z8	2018-19	2.43	1.09	1.34	The Department stated that DRC-07 has been issued to the taxpayer.
5	AC Circle-1, Bilaspur	22XXXXXXXXXX1Z8	2020-21	1.31	1.20	0.11	The Department stated that DRC-01 has been issued to the taxpayer.
<b>Total</b>				<b>559.01</b>	<b>523.12</b>	<b>35.89</b>	

**Appendix 3.17**

(Referred to in Para 3.12(b)(I))

**Statement showing the details of Un-reconciled Input Tax Credit in Table 8D of GSTR-9 for the period 2018 to 2021  
(Granular record not received)**

(₹ in crore)

Sl. No.	Name of the Circle	GSTIN	Period	ITC available in Table 8A of GSTR-9	ITC availed in Table 8B+8C of GSTR-9	Table 8D of GSTR-9 (Negative value)	Reply of the Department
1	AC Circle-8 Raipur	22XXXXXXXXXX2ZU	2019-20	25.08	87.92	62.84	The Department did not furnish any specific reply.
2	AC Circle-8 Raipur	22XXXXXXXXXX2ZU	2020-21	26.75	53.17	26.42	The Department did not furnish any specific reply.
3	AC Circle-8 Raipur	22XXXXXXXXXXIZX	2020-21	8.32	8.40	0.08	The Department stated that DRC-01 has been issued to the taxpayer.
4	AC Circle-8 Raipur	22XXXXXXXXXX1ZT	2020-21	0.95	1.05	0.10	The Department stated that ASMT-10 has been issued to the taxpayer.
5	AC Circle-8 Raipur	22XXXXXXXXXX1ZA	2018-19	13.59	14.29	0.70	The Department stated that DRC-07 has been issued to the taxpayer.
6	AC Circle-8 Raipur	22XXXXXXXXXX1ZA	2020-21	2.32	3.27	0.95	The Department did not furnish any specific reply.
7	AC Circle-2 Bilaspur	22XXXXXXXXXX1ZE	2020-21	53.47	63.31	9.84	The Department stated that DRC-01 has been issued to the taxpayer.
8	AC Circle-5 Raipur	22XXXXXXXXXX1ZM	2018-19	0.72	1.64	0.92	The Department stated that DRC-07 has been issued to the taxpayer. The case is pending in appeal.
9	AC Circle-5 Raipur	22XXXXXXXXXX1ZM	2020-21	1.04	1.22	0.18	The Department stated that DRC-01 has been issued to the taxpayer.
10	AC Circle-9 Raipur	22XXXXXXXXXX1ZS	2018-19	2.92	3.68	0.76	The Department stated that ASMT-10 has been issued to the taxpayer.
11	AC Circle-9 Raipur	22XXXXXXXXXX1ZS	2020-21	0.84	0.84	0.00	The Department stated that ASMT-10 has been issued to the taxpayer.
12	AC Circle-9 Raipur	22XXXXXXXXXX1ZK	2020-21	0.15	0.19	0.04	The Department did not furnish any specific reply.
13	AC Circle-3 Durg	22XXXXXXXXXX1ZN	2018-19	6.02	6.20	0.18	The Department did not furnish any specific reply.
14	AC Circle-3 Durg	22XXXXXXXXXX1ZN	2019-20	3.85	4.12	0.27	The Department stated that DRC-07 has been issued to the taxpayer.

15	AC Circle-3 Durg	22XXXXXXXXXX1ZN	2020-21	3.32	3.62	0.30	The Department stated that DRC-01 has been issued to the taxpayer.
16	AC Circle-3 Durg	22XXXXXXXXXX1ZZ	2018-19	0.49	0.67	0.18	The Department stated that DRC-07 has been issued to the taxpayer.
17	AC Circle-3 Durg	22XXXXXXXXXX1ZZ	2019-20	0.38	0.99	0.61	The Department stated that DRC-07 has been issued to the taxpayer.
18	AC Circle-3 Durg	22XXXXXXXXXX1ZK	2019-20	4.81	4.93	0.12	The Department stated that DRC-07 has been issued to the taxpayer.
19	AC Circle-3 Durg	22XXXXXXXXXX1ZK	2020-21	4.91	4.99	0.08	The Department stated that DRC-01 has been issued to the taxpayer.
20	AC Circle-4 Raipur	22XXXXXXXXXX1ZZ	2018-19	35.25	37.52	2.27	The Department stated that DRC-07 has been issued to the taxpayer.
21	AC Circle-4 Raipur	22XXXXXXXXXX1ZZ	2019-20	39.15	47.83	8.68	The Department stated that DRC-07 has been issued to the taxpayer. Further case is pending under Appeal.
22	AC Circle-4 Raipur	22XXXXXXXXXX1ZZ	2020-21	43.72	52.55	8.83	The Department stated that DRC-07 has been issued to the taxpayer. Further case is pending under Appeal.
23	AC Circle-1 Raigarh	22XXXXXXXXXX1Z4	2018-19	17.51	18.27	0.76	The Department did not furnish any specific reply.
24	AC Circle-2 Jagdalpur	22XXXXXXXXXX1ZR	2020-21	155.26	155.70	0.44	The Department did not furnish any specific reply.
25	AC Circle-2 Jagdalpur	22XXXXXXXXXX1ZF	2019-20	10.88	12.21	1.33	The Department did not furnish any specific reply.
26	AC Circle-2 Jagdalpur	22XXXXXXXXXX1ZF	2020-21	6.01	9.76	3.75	The Department did not furnish any specific reply.
27	AC Circle-7 Raipur	22XXXXXXXXXX2ZP	2019-20	26.48	30.76	4.28	The Department stated that DRC-07 has been issued to the taxpayer. At present the case is in appeal.
28	AC Circle-7 Raipur	22XXXXXXXXXX2ZP	2020-21	28.17	40.82	12.65	The Department stated that DRC-01 has been issued to the taxpayer.
29	AC Circle-7 Raipur	22XXXXXXXXXX1ZR	2018-19	2.29	2.40	0.11	The Department stated that DRC-07 has been issued to the taxpayer. At present the case is in appeal.
30	AC Circle-3 Raipur	22XXXXXXXXXX1ZX	2019-20	68.54	76.11	7.57	The Department stated that DRC-01 has been issued to the taxpayer.
<b>Total</b>				<b>593.19</b>	<b>748.43</b>	<b>155.24</b>	

**Appendix 3.18**

(Referred to in Para 3.12(b)(II))

**Statement showing the details of Un-reconciled Input Tax Credit in Table 8D of GSTR-9 for the period 2018 to 2021  
(Granular record received)**

(₹ in crore)

Sl. No.	Name of the unit	GSTIN	Period	ITC available in Table 8A of GSTR-9	ITC availed in Table 8B+8C of GSTR-9	Table 8D of GSTR-9 (Negative value)	Reply of the Department
1	AC Circle-8 Raipur	22XXXXXXXXXX1ZT	2019-20	1.22	1.24	0.02	Department stated that DRC-07 issued on 22/08/2024.
2	AC Circle-8 Raipur	22XXXXXXXXXX1ZT	2020-21	1.18	1.26	0.08	Department stated that DRC-01 issued on 29/11/2024.
3	AC Circle-1 Raigarh	22XXXXXXXXXX1ZQ	2019-20	15.37	15.48	0.11	No reply
4	AC Circle-1 Raipur	22XXXXXXXXXX1ZR	2020-21	2.52	4.02	1.50	Department stated that the case is under progress.
5	AC Circle-1 Bilaspur	22XXXXXXXXXX1ZX	2018-19	34.70	35.67	0.97	No reply
6	AC Circle-1 Bilaspur	22XXXXXXXXXX1ZX	2020-21	17.15	21.55	4.40	No reply
7	AC Circle-1 Bilaspur	22XXXXXXXXXX1Z8	2018-19	1.09	1.62	0.53	In response to the AENQ, the Department stated that DRC-07 for ₹ 1.35 crore has been issued to the taxpayer.
<b>Total</b>				<b>73.23</b>	<b>80.84</b>	<b>7.61</b>	

**Appendix 3.19***(Referred to in Para 3.12.(c)(I))***Statement showing the details of Excess Input Tax Credit under RCM for the period 2018 - 21  
(Granular record not received)***(₹ in crore)*

Sl. No.	Name of the Circle	GSTIN	Period	ITC Claimed under RCM in GSTR-9 (Table 6C +6D+ 6F)/4A (2) + 4A(3) of GSTR-3B	Tax payment under RCM (Table 3.1 (d) of GSTR-3B	Excess ITC under RCM	Reply of the Department
1	AC Circle-8 Raipur	22XXXXXXXXXX1ZA	2018-19	0.02	0.02	0.00	The Department stated that DRC-07 has been issued on 30/04/2024.
2	AC Circle-9 Raipur	22XXXXXXXXXX1ZG	2019-20	3.14	2.88	0.26	The Department stated that ASMT-10 dated 14/03/2024 has been issued.
3	AC Circle-7 Raipur	22XXXXXXXXXX1ZT	2019-20	1.73	1.69	0.04	The Department stated that demand amounting ₹ 12.33 crore has been issued by DRC-07 dated 29/08/2024. Taxpayer deposited amount ₹ 66.43 lakh and filed APL-01. At present the case is pending.
4	AC Circle-3 Raipur	22XXXXXXXXXX1ZM	2020-21	0.97	0.96	0.01	The Department stated that DRC-01 has been issued.
<b>Total</b>				<b>5.86</b>	<b>5.55</b>	<b>0.31</b>	

**Appendix 3.20**

(Referred to in Para 3.12(c)(II))

**Statement showing the details of Excess Input Tax Credit under RCM for the period 2018 to 2021(Granular record received)**

(₹ in crore)

Sl. No.	Name of the unit	GSTIN	Period	ITC Claimed under RCM in GSTR-9 (Table 6C +6D+ 6F)/4A (2) + 4A(3) of GSTR-3B	Tax payment under RCM (Table 3.1 (d) of GSTR-3B	Excess ITC under RCM	Reply of the Department
1	AC Circle-2 Bilaspur	22XXXXXXXXXXF1ZA	2018-19	0.28	0.26	0.02	The Department stated that demand for amount ₹ 24.52 crore has been issued by DRC-07 dated 24/04/2024. APL-02 has been issued on 29/09/2024.
2	AC Circle-1 Bilaspur	22XXXXXXXXXX1ZX	2018-19	1.04	0.52	0.52	No final reply furnished by the Department. However, AC stated that DRC-07 for ₹ 7.55 crore has been issued to the taxpayer.
3	AC Circle-3 Bilaspur	22XXXXXXXXXXC1ZN	2018-19	0.01	0.00	0.01	No specific reply furnished by the Department. However, AC stated that the discrepancy was due to mis-statement in GSTR-3B where some of inward supply of ₹ 54,711/- each in CGST and SGST wrongly shown under RCM in table no 4(A)(3) instead of table no. 4(A)(5) in GSTR-3B in the month of Jun-18 and the same was not rectified in GSTR-9.
<b>Total</b>				<b>1.33</b>	<b>0.78</b>	<b>0.55</b>	

**Appendix 3.21***(Referred to in Para 3.12(d)(I))***Statement showing the details of Un-reconciled Input Tax Credit in Table 6J of GSTR-9 for the period 2018 - 21  
(Granular record not received)***(₹ in crore)*

Sl. No.	Name of the Circle	GSTIN	Period	ITC available in Table 6A of GSTR-9	ITC availed in Table 6I of GSTR-9	Table 6J of GSTR-9 (Negative value)	Reply of the Department
1	AC Circle-2 Bilaspur	22XXXXXXXXXX9ZL	2020-21	1,168.86	1,013.95	154.91	The Department stated that DRC-01 dated 29/11/2024 has been issued.
2	AC Circle-9 Raipur	22XXXXXXXXXX1ZG	2020-21	206.41	204.24	2.17	The Department stated that ASMT-10 issued on 22/07/2024.
3	AC, Circle-3 Durg	22XXXXXXXXXX1ZK	2018-19	3.64	3.57	0.07	The Department stated that DRC-01 dated 05/01/2024 issued to the taxpayer. DRC-07 dated 30/04/2024 issued to the taxpayer for a demand of ₹ 42.07 lakh.
4	AC Circle-3 Durg	22XXXXXXXXXX1ZK	2019-20	5.63	5.52	0.11	The Department stated that DRC-07 dated 30/04/2024 issued to the taxpayer for a demand of ₹ 1.40 crore.
5	AC Circle-3 Durg	22XXXXXXXXXX1ZK	2020-21	5.64	5.46	0.18	The Department stated that DRC-01 dated 09/10/2024 issued to the taxpayer.
6	AC Circle-4 Raipur	22XXXXXXXXXX1ZZ	2018-19	30.11	30.03	0.08	The Department stated that the taxpayer filed appeal against DRC-07
7	AC Circle-4 Raipur	22XXXXXXXXXX1ZZ	2020-21	44.40	43.75	0.65	The Department stated that DRC-01 issued to the taxpayer
8	AC Circle-1 Raigarh	22XXXXXXXXXX1Z4	2020-21	27.58	27.51	0.07	The Department did not furnish any specific reply.
9	AC Circle-4 Durg	22XXXXXXXXXX2ZF	2020-21	19.84	19.58	0.26	The Department stated that DRC-01 has been issued to the taxpayer.
10	AC Circle-7 Raipur	22XXXXXXXXXX1ZJ	2018-19	189.46	189.44	0.02	The Department stated that a demand of ₹ 5.88 lakh has been issued by DRC-08 dated 24/05/2024. Taxpayer deposited ₹ 2.66 lakh and filed APL-01. At present the case is pending.
11	AC Circle-7 Raipur	22XXXXXXXXXX1ZJ	2019-20	182.11	182.08	0.03	The Department stated that a demand of ₹ 1.11 lakh has been issued by DRC-07 dated 28/08/2024. Taxpayer deposited ₹ 0.42 lakh and filed APL-01. At present the case is pending.

12	AC Circle-7 Raipur	22XXXXXXXXXX1ZC	2020-21	12.26	12.25	0.01	The Department stated that a demand of ₹ 26.56 lakh has been issued by DRC-01 dated 29/11/2024. At present the case is pending.
13	AC Circle-7 Raipur	22XXXXXXXXXX1ZR	2018-19	2.41	2.41	0.00	Government stated that a demand of ₹ 1.58 crore has been issued by DRC-07 dated 29/04/2024. Taxpayer filed APL-01 dated 24/07/2024. At present the case is pending.
14	AC Circle-7 Raipur	22XXXXXXXXXX1ZR	2019-20	1.80	1.80	0.00	Government stated that a demand of ₹ 1.23 crore has been issued by DRC-07 dated 28/08/2024. Taxpayer deposited ₹ 5.98 lakh and filed APL-01 dated 14/11/2024. At present the case is pending.
15	AC Circle-7 Raipur	22XXXXXXXXXX1ZT	2019-20	25.25	20.47	4.78	The Department stated that a demand of ₹ 12.32 crore has been issued by DRC-07 dated 29/08/2024. Taxpayer deposited ₹ 66.43 lakh and filed APL-01 dated 29/11/2024. At present the case is pending.
16	AC Circle-7 Raipur	22XXXXXXXXXX1ZT	2020-21	13.43	13.08	0.35	The Department stated that a demand of ₹ 68.60 lakh has been issued by DRC-01 dated 28/11/2024. At present the case is pending.
17	AC Circle-3 Raipur	22XXXXXXXXXX1ZD	2020-21	9.56	5.03	4.53	The government stated that DRC-01 has been issued.
<b>Total</b>				<b>1,948.39</b>	<b>1,780.17</b>	<b>168.22</b>	

**Appendix 3.22***(Referred to in Para 3.12(d)(II))***Statement showing the details of Un-reconciled Input Tax Credit in Table 6J of GSTR-9 for the period 2018 to 2021  
(Granular record received)***(₹ in crore)*

Sl. No.	Name of the Circle	GSTIN	Period	ITC available in Table 6A of GSTR-9	ITC availed in Table 6I of GSTR-9	Table 6J of GSTR-9 (Negative value)	Reply of the Department
1	AC Circle-2 Bilaspur	22XXXXXXXXXX1ZA	2018-19	12.86	12.74	0.12	The AC replied that ASMT-10, DRC-01 dated 23/01/2024, and DRC-07 dated 15/04/24 have been issued to the taxpayer. Further, Proceedings would continue in APL-01. The Department did not provide any specific reply.
2	AC Circle-1 Bilaspur	22XXXXXXXXXX1ZX	2020-21	23.64	19.91	3.73	In response to the AENQ, the Department replied that ASMT-10 has been issued to the taxpayer for the year 2020-21. The Department did not provide any specific reply.
<b>Total</b>				<b>36.50</b>	<b>32.65</b>	<b>3.85</b>	

**Appendix 3.23**

(Referred to in Para 3.12(e)(I))

**Statement showing the details of non/short reversal of Input Tax Credit in respect of exempted/Nil Supplies for the period 2018 to 2021 Rule 42  
(Granular record not produced)**

(₹ in crore)

Sl. No.	Name of the unit	GSTIN	Period	Exempted Turnover	Total Turnover	ITC availed for Input and Input service	ITC Reversed	Reversal Calculated by Audit	Non/Short reversal of Audit	Reply of the Department
1	AC Circle-1 Raipur	22XXXXXXXXXXR1ZR	2019-20	7.46	34.56	7.26	0.00	1.56	1.56	In response to the Audit Query, the AC replied that the taxpayer had reversed the ITC of ₹ 9.85 lakh vide DRC-03 dated 06/08/2024 against the common input of ₹ 45.64 lakh under Rule 42 of CGGST Rules, 2017. The Department stated that the case is under progress.
2	AC Circle-7 Raipur	22XXXXXXXXXX1ZT	2018-19	630.41	800.66	22.99	3.19	18.10	14.91	The Department stated that DRC-01 issued on 31.01.2024 and DRC-07 amounting ₹ 28.88 crore issued on 15/04/2024. As against demand notice the taxpayer deposited ₹ 1.34 crore and filed APL-01 on 31/07/2024. At present case is pending.
3	AC Circle-7 Raipur	22XXXXXXXXXXC1ZT	2019-20	0.75	178.58	22.46	0.01	0.09	0.08	The Department stated that DRC-01 issued on 30.05.2024 and DRC-07 amounting ₹ 12.33 crore issued on 29/08/2024. As against demand notice the taxpayer deposited ₹ 66.43 lakh and filed APL-01

										on 29/11/2024. At present case is pending.
4	AC Circle-3 Raipur	22XXXXXXXXXX1ZM	2020-21	36.49	50.07	10.22	0.53	7.45	6.92	The Department stated that DRC-01 has been issued to the taxpayer.
5	AC Circle-3 Raipur	22XXXXXXXXXX2ZC	2020-21	1.24	85.48	3.94	0.00	0.06	0.06	The Department stated that demand of ₹ 39.22 lakh DRC-01 dated 29/11/2024 has been issued to the taxpayer.
<b>Total</b>				<b>676.35</b>	<b>1,149.35</b>	<b>66.87</b>	<b>3.73</b>	<b>27.26</b>	<b>23.53</b>	

**Appendix 3.23(a)**  
(Referred to in Para 3.12(e)(I))

**Statement showing the details of non/short reversal of Input Tax Credit in respect of exempted/Nil Supplies for the period 2018 to 2021 Rule 43  
(Granular record not produced)**

*(Amount in ₹)*

Sl. No.	Name of the Circle	GSTIN	Period	Exempted Turnover	Total Turnover	ITC availed for Capital Goods	ITC Reversed	Reversal Calculated by Audit	Non/Short reversal of Audit	Reply of the Department
1	AC Circle-7 Raipur	22XXXXXXXXXXB1ZC	2019-20	10,34,53,631	3,89,66,20,615	5,20,778	0	13,827	13,827	The Department stated that DRC-07 amounting ₹ 2.75 crore has been issued to the taxpayer on 30/08/2024.
2	AC Circle-7 Raipur	22XXXXXXXXXX1ZC	2020-21	8,02,55,928	1,94,65,88,029	33,489	0	1,381	1,381	The Department stated that DRC-07 has been issued to the taxpayer on 28/02/2025.
3	AC Circle-3 Raipur	22XXXXXXXXXX1ZM	2019-20	47,69,691	85,13,62,126	70,046	0	392	392	The Department did not furnish any specific reply.
4	AC Circle-3 Raipur	22XXXXXXXXXX1ZM	2020-21	36,48,96,692	50,07,33,165	84,339	0	61,459	61,459	The Department did not furnish any specific reply.
<b>Total</b>				<b>55,33,75,942</b>	<b>7,19,53,03,935</b>	<b>7,08,652</b>	<b>0</b>	<b>77,059</b>	<b>77,059</b>	

## Appendix 3.24

(Referred to in Para 3.12(f)(I))

Statement showing the details of unreconciled Input Tax Credit in Table 12F of GSTR-9C for the period 2018 to 2021  
(Granular record not produced)

(₹ in crore)

Sl. No.	Name of the Circle	GSTIN	Period	Table 12 D of GSTR-9C	Table 12E of GSTR-9C	Table 12F of GSTR-9C	Reply of the Department
1	AC Circle-8 Raipur	22XXXXXXXXXX1ZT	2020-21	0.90	0.90	0.00	No specific reply furnished by the Department.
2	AC Circle-5 Raipur	22XXXXXXXXXX1ZM	2018-19	1.16	1.19	0.03	The Department stated that DRC-07 amounting to ₹ 16.29 lakh has been issued on 29/04/2024. At present the taxpayer has filed appeal on 28/07/2024.
3	AC Circle-3 Durg	22XXXXXXXXXX1ZK	2020-21	5.33	5.36	0.03	The Department stated that DRC-01 dated 29/11/2024.
4	AC Circle-2 Jagdalpur	22XXXXXXXXXX1ZF	2019-20	11.56	11.57	0.01	No specific reply furnished by the Department.
5	AC Circle-7 Raipur	22XXXXXXXXXX1ZR	2018-19	2.04	2.41	0.37	The Department stated DRC-01 issued on 26/12/2023 and DRC-07 amounting ₹ 1.58 crore issued on 29/04/2024. As against demand notice the taxpayer filed APL-1 on 24/07/2024. At present case is pending.
6	AC Circle-7 Raipur	22XXXXXXXXXX1ZT	2018-19	12.43	24.33	11.90	The Department stated that DRC-01 issued on 31/01/2024 and DRC-07 amounting ₹ 28.88 crore issued on 15/04/2024. As against demand notice the taxpayer deposited ₹ 1.34 crore and filed APL-01 on 31/07/2024. At present case is pending.
7	AC Circle-7 Raipur	22XXXXXXXXXX1ZT	2019-20	24.89	25.24	0.35	The Department stated that ASMT-10 issued on 17/05/2024, DRC-01 issued on 30/05/2024 and DRC-07 amounting ₹ 12.33 crore issued on 29/08/2024. As against demand notice the taxpayer deposited ₹ 66.43 lakh and filed APL-01 on 29/11/2024. At present case is pending.
8	AC Circle-2 Durg	22XXXXXXXXXX1ZM	2018-19	12.53	12.54	0.01	No specific reply furnished by the Department.
9	AC Circle-2 Durg	22XXXXXXXXXX1ZM	2020-21	15.64	15.64	0.00	No specific reply furnished by the Department.
<b>Total</b>				<b>86.48</b>	<b>99.18</b>	<b>12.70</b>	

**Appendix 3.24(a)**

(Referred to in Para 3.12(f)(II))

**Statement showing the details of un-reconciled ITC in Table 12F of GSTR-9C for the period 2018 to 2021  
(Granular record produced)**

(₹ in crore)

Sl. No.	Name of the unit	GSTIN	Period	Table 12 D of GSTR-9C	Table 12E of GSTR-9C	Table 12F of GSTR-9C	Reply of the Department
1	AC Circle Ambikapur	22XXXXXXXXXX1ZU	2019-20	488.31	514.46	26.15	No specific reply furnished by the Department.
<b>Total</b>				<b>488.31</b>	<b>514.46</b>	<b>26.15</b>	

## Appendix 3.25

(Referred to in Para 3.13(a)(1))

Statement showing the details of non/short payment of tax for the period 2018 - 21  
(Granular record not produced)

(₹ in crore)

Sl. No.	Name of the Circle	GSTIN	Period	GSTR-1 liability	GSTR-9 Liability (₹)	Greater liability between GSTR-1 & GSTR-9	GSTR-9 Payment	Difference	Reply of the Department
1	AC Circle-8 Raipur	22XXXXXXXXXX1ZA	2018-19	12.63	12.63	12.63	11.14	1.49	The Department stated that ASMT-10 issued on 05/01/2024, DRC-01 issued on 31/01/2024 and DRC-07 issued on 30.04.2024. Case has been filed by rectification order dated 13/09/2024.
2	AC Circle-3 Durg	22XXXXXXXXXX1ZZ	2018-19	1.64	1.47	1.64	1.47	0.17	The Department stated that DRC-07 amounting ₹ 1.55 crore issued on 15/04/2024.
3	AC Circle-3 Durg	22XXXXXXXXXX1ZZ	2020-21	0.07	0.21	0.21	0.07	0.14	The Department stated that ASMT-10 issued on 14/10/2024 and DRC-01 issued on 18/11/2024.
4	AC Circle-4 Raipur	22XXXXXXXXXX1ZZ	2018-19	59.30	57.37	59.30	58.15	1.15	The Department stated that ASMT-10, DRC-01 and DRC-07 has been issued to the taxpayer. Taxpayer filed appeal on 26/07/2024.
5	AC Circle-1 Raigarh	22XXXXXXXXXX1ZW	2018-19	0.06	0.11	0.11	0.06	0.05	No specific reply furnished by the Department.
6	AC Circle-4 Durg	22XXXXXXXXXX2ZF	2020-21	13.75	14.17	14.17	14.04	0.13	The Department stated that DRC-01 issued to the taxpayer on 26/12/2024.
7	AC Circle-1 Raipur	22XXXXXXXXXX1Z3	2020-21	0.26	0.07	0.26	0.23	0.03	No specific reply furnished by the Department.
8	AC Circle-7 Raipur	22XXXXXXXXXX1ZC	2019-20	19.49	19.49	19.49	19.49	0.00	The Department stated that DRC-07 amounting to ₹ 2.76 crore has been raised to the taxpayer. Taxpayer filed appeal on 28/11/2024. At present the case is pending.
<b>Total</b>				<b>107.20</b>	<b>105.52</b>	<b>107.81</b>	<b>104.65</b>	<b>3.16</b>	

**Appendix 3.26**

(Referred to in Para 3.13(a)(II))

**Statement showing the details of non/short payment of tax for the period 2018 -21  
(Granular record produced)**

(₹ in crore)

Sl. No.	Name of the Circle	GSTIN	Period	GSTR-1 liability	GSTR-9 liability	Greater liability between GSTR-1 & GSTR-9	GSTR-9 Payment	Difference	Reply of the Department
1	AC Circle-4 Durg	22XXXXXXXXXX1ZO	2019-20	13.53	13.53	13.53	12.84	0.69	Government stated that DRC-07 issued on 30/08/2024. Recovery proceeding is under process.
2	AC Circle-1 Raipur	22XXXXXXXXXX1ZW	2018-19	2.22	2.31	2.31	2.28	0.03	No specific reply furnished by the Department. The case is under process.
3	AC Circle- 3 Raipur	22XXXXXXXXXX2ZC	2020-21	13.69	13.44	13.69	13.20	0.49	The Department stated that demand amounting to ₹ 39.22 lakh has been raised by DRC-07 dated 28/02/2025
4	AC Circle-1, Bilaspur	22XXXXXXXXXX1ZX	2018-19	15.58	30.66	30.66	28.52	2.14	No specific reply furnished by the Department.
<b>Total</b>				<b>45.02</b>	<b>59.94</b>	<b>60.19</b>	<b>56.84</b>	<b>3.35</b>	

**Appendix 3.27***(Referred to in Para 3.13(b))***Statement showing the details of un-reconciled total turnover in 5R of GSTR-9C for the period 2018 - 21  
(Granular record not produced)***(₹ in crore)*

Sl. No.	Name of the Circle	GSTIN	Period	Table 5P of GSTR-9C	Table 5Q of GSTR-9C	Table 5R of GSTR-9C (Negative Value)	Reply of the Department
1	AC Circle-2 Jagdalpur	22XXXXXXXXXX1ZR	2019-20	3,275.14	3,274.01	1.13	The AC replied that the reason of difference is on account of interest income, which is exempt income under GST. No specific reply furnished by the Department.
2	AC Circle-2 Jagdalpur	22XXXXXXXXXX1ZR	2020-21	3,743.09	3,742.19	0.90	No specific reply furnished by the Department.
3	AC Circle-7 Raipur	22XXXXXXXXXX1ZR	2020-21	498.07	420.12	77.95	The Department stated that DRC-01 has been issued on 27/11/2024 for a demand ₹ 21.75 lakh.
<b>Total</b>				<b>7,516.30</b>	<b>7,436.32</b>	<b>79.98</b>	

**Appendix 3.28**

(Referred to in Para 3.13(c))

**Statement showing the details of un-reconciled taxable turnover in Table 7G GSTR-9C for the period 2018 - 21  
(Granular record not produced)**

(₹ in crore)

Sl. No.	Name of the Circle	GSTIN	Period	Table 7E of GSTR-9C	Table 7F of GSTR-9C	Table 7G of GSTR-9C (Negative Value)	Reply of the Department
1	AC Circle-3, Durg	22XXXXXXXXXX1ZK	2018-19	28.69	28.35	0.34	The Department stated that a demand amounting ₹ 2.16 crore has been issued on 30.04.2024 and DRC-13 issued on 26/05/2025.
2	AC Circle-7, Raipur	22XXXXXXXXXX2ZP	2019-20	199.69	196.99	2.7	The Department stated that a demand of ₹ 75.56 crore has been issued to the taxpayer by DRC-07 dated 27/08/2024. Taxpayer deposited ₹ 37.66 crore. Further, taxpayer filed APL-01.
3	AC Circle-7, Raipur	22XXXXXXXXXX1ZR	2020-21	34.71	29.6	5.11	The Department stated that a demand of ₹ 21.75 lakh has been issued to the taxpayer by DRC-01 dated 27/11/2024.
<b>Total</b>				<b>263.09</b>	<b>254.94</b>	<b>8.15</b>	

**Appendix 3.29***(Referred to in Para 3.13(d))***Statement showing the details of un-reconciled tax payment in Table 9R GSTR-9C for the period 2018 - 21  
(Granular record not produced)***(₹ in crore)*

Sl. No.	Name of the Circle	GSTIN	Period	Table 9P of GSTR-9C	Table 9Q of GSTR-9C	Table 9R of GSTR-9C (Negative Value)	Reply of the Department
1	AC Circle-2 Jagdalpur	22XXXXXXXXXX1ZF	2019-20	12.92	12.91	0.01	No specific reply furnished by the Department.
2	AC Circle-2 Jagdalpur	22XXXXXXXXXX1ZF	2020-21	4.81	4.81	0.00	No specific reply furnished by the Department.
3	AC Circle-7 Raipur	22XXXXXXXXXX2ZP	2020-21	20.58	18.26	2.32	Department stated that DRC-01 issued to the taxpayer on 10/10/2024.
4	AC Circle-7 Raipur	22XXXXXXXXXX1ZR	2020-21	6.25	5.33	0.92	Department stated that DRC-01 of ₹ 2.15 lakh issued to the taxpayer on 10/10/2024.
<b>Total</b>				<b>44.56</b>	<b>41.31</b>	<b>3.25</b>	

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