



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

**Report of the
Comptroller and Auditor General of India
on State Revenues
for the period ended March 2024**

**Government of Assam
Report No. 5 of 2025**

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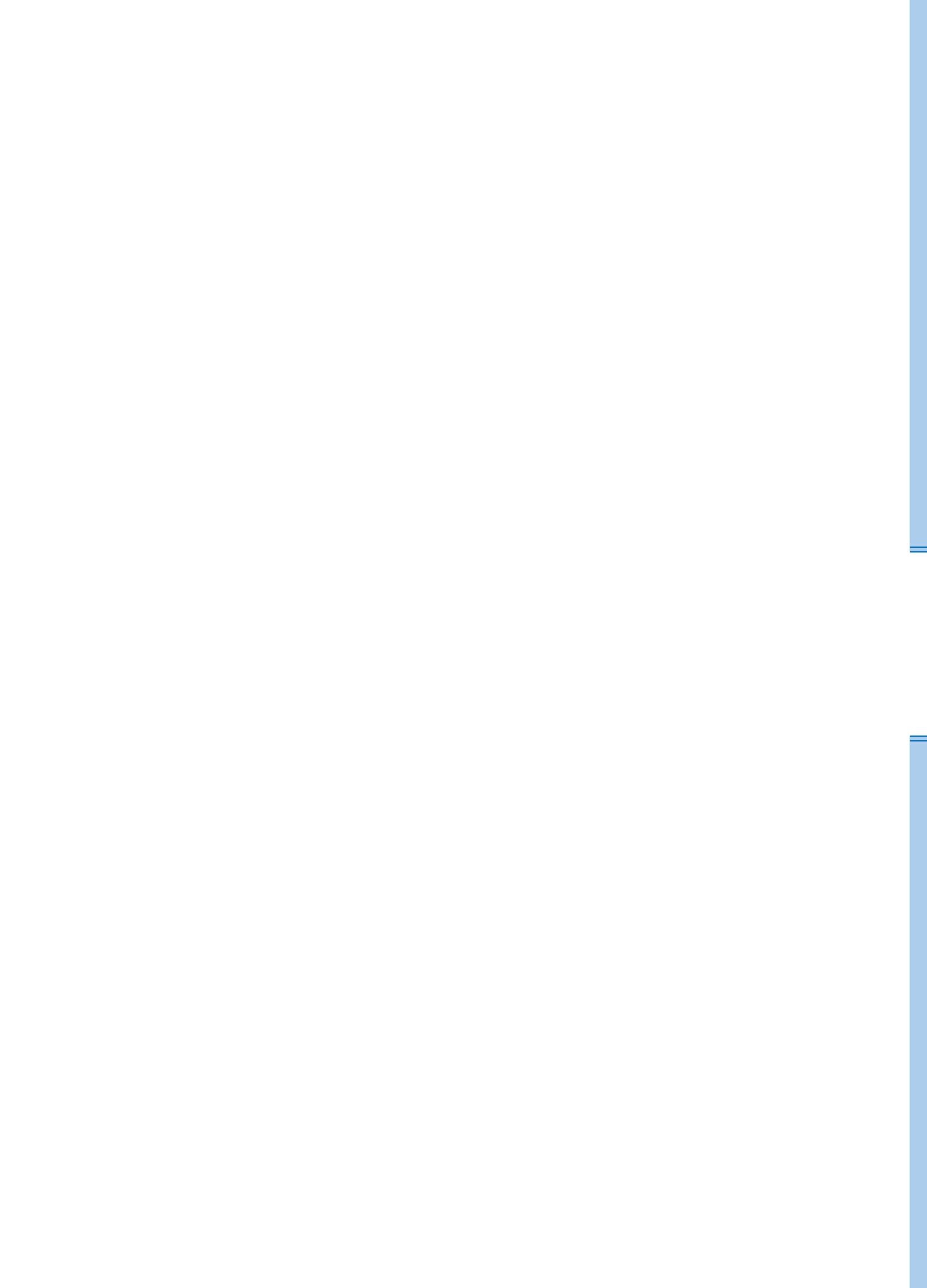
PREFACE

This Report for the period ended March 2024 has been prepared for submission to the Governor of Assam under Article 151 of the Constitution of India.

The Report contains significant results of the Performance Audit and Compliance Audit of the Departments of the Government of Assam under Revenue Sector which includes Departments of Finance (Taxation), Excise, Transport, Environment & Forests and Revenue & Disaster Management.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the periods 2023-24 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 2023-24 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

Overview

This Report contains two Performance Audits (PA) on (i) “Regulation and Control over Manufacturing and Sale of Alcoholic Products” and (ii) “Functioning of District Transport Offices” and four paragraphs including one long paragraph on ‘Compliance issues pertaining to taxpayers supplying Works Contract/ Construction Services under GST’. Some of the major findings contained in this report are mentioned below:

I. GENERAL

- Total Receipts of the State for the year 2023-24 were ₹ 91,534.49 crore against ₹ 89,742.30 crore in the previous year. Of this, 37 per cent was raised by the State Government through Tax Revenue (₹ 28,178.12 crore) and Non-Tax Revenue (₹ 5,902.90 crore). The balance of total revenue was received from the Government of India in the form of State’s share of net proceeds of divisible Union taxes and Grants-in-Aid.

(Paragraph 1.1)

- Arrears in assessments in respect of various taxation Acts at the end of 2023-24 decreased over the previous year as number of new cases declined and 29,752 cases were pending for assessment as on 31 March 2024.

(Paragraph 1.3)

- At the end of June 2024, 6,531 audit observations pertaining to 1,417 Inspection Reports involving ₹ 2,829.50 crore could not be settled due to non-receipt of replies/ proper replies from the Departments concerned.

(Paragraph 1.6)

II. FINANCE (TAXATION) DEPARTMENT

Compliance Audit on ‘Compliance issues pertaining to taxpayers supplying Works Contract/ Construction Services under GST’.

- Non-production of records by the Commissionerate constituted 50 per cent of the sample size of this Audit. In these cases, the basic records such as financial statements, GSTR-9C wherever applicable and GSTR-2A were not produced to Audit. As a result a potential risk of ₹ 7.16 crore could not be addressed and hence could not be audited.

(Paragraph 2.4.2.1)

- Audit observed in 11 cases out of a sample of 22 cases, taxpayers had mentioned the old service tax code (00440XXX) instead of the new one relating to works contract/ construction services (9954XX). However, the Proper Officer had not detected the anomaly and did not serve show cause notice though required under the Rules.

(Paragraph 2.4.2.2)

- A taxpayer availed ITC as per GSTR-3B/GSTR-9 for ₹ 57.62 crore. However, ITC available as per auto populated GSTR-2A/2B was ₹ 56.56 crore. Thus, there was an excess ITC of ₹ 1.06 crore availed by the tax payer during 2020-21.

(Paragraph 2.4.3.1)

- In nine cases relating to Service Accounting Code (SAC) 9954, Audit observed short payment of tax of ₹ 5.24 crore under Reserve Charged Mechanism (RCM), mismatch of tax liability as per GSTR 1 with the tax payment in GSTR 9, non-reversal of common ITC and mismatch of ITC in GSTR 3B *vis-à-vis* GSTR 2A.

(Paragraph 2.4.5.1)

III. EXCISE DEPARTMENT

Performance Audit (PA) on “Regulation and Control over Manufacturing and Sale of Alcoholic Products”

State Excise Revenue is one of the largest sources of Own Tax Revenue of the State and it has shown significant growth over the last few years. There has been a revision in the regulatory matters on Excise with the introduction of the Assam Excise Act, 2000 and the Assam Excise Rules, 2016 replacing the Assam Excise Act, 1910 and the Assam Excise Rules, 1945 respectively. The Assam Excise Act and the Rules made thereunder, empower the Government to issue new/renew the licences for various activities such as manufacturing of alcoholic products in Distilleries, Breweries, packaging in Bottling Plants as well as for possession, transportation, distribution and sale of alcoholic products. The Performance Audit of “Regulation and Control over Manufacturing and Sale of Alcoholic Products” was conducted to ascertain whether: Act & Rules for manufacturing of alcoholic products were enacted and implemented effectively; enforcement and monitoring mechanisms were effective to detect offence cases and prevent leakage of revenue; and transportation and sale of alcoholic products were regulated and controlled effectively to fulfil the objectives laid down in the Act.

- The Government of Assam did not prescribe norms for beer production from raw materials like malt, rice flakes, and sugar, despite historical standards in the Excise Manual and examples from other States such as Rajasthan. Analysis of brewery records from 2018–19 to 2023–24 showed that actual production of 1809.00 lakh Bulk Litres (BL) fell short of the minimum expected yield of 2039.71 lakh BL based on prescribed norms, indicating potential under-reporting and risk of excise duty loss. This highlights a critical regulatory gap that requires urgent attention through introduction of clear, enforceable production standards.

(Paragraph 3.2.11.2.1)

- As per Rule 498 (c), “Draught Beer” means fresh beer contained in a keg (Round metal or wooden container, used especially for storing beer) not more than five *per cent* volume by volume (v/v) alcoholic content. Further, as per Rule 19 (a) (I), the Ad-valorem levy on draught beer shall be charged on basis of its

daily installed capacity. In respect of 25 types/ flavour of beer (out of 40 types/ flavour) produced by the five Microbreweries, in one of the batches produced, the alcoholic content was more than legally admissible strength. This represents clear violation of Rule 498 (c) of Assam Excise Rules, 2016. However, the Department did not initiate penal measure, citing absence of enabling provisions.

(Paragraph 3.2.11.2.2)

- The Excise Department did not enforce Rule 582 of the Assam Excise Rules, 2016, by not obtaining mandatory verification certificates confirming receipt of 74.82 crore holograms supplied between February 2022 and March 2023. This critical control lapse created a significant risk of diversion of holograms, if any, to unauthorised or illicit liquor manufacturers, remaining undetected, undermining excise duty safeguards and enabling potential counterfeit production.

(Paragraph 3.2.11.4.2)

- Five bottling plants of Indian made Foreign Liquor (IMFL) did not pay Establishment Charges amounting to ₹90.50 lakh for the different months (July 2019 to March 2024). However, the concerned Superintendent of Excise did not take any action for realisation of Establishment Charges, which indicates that the proper monitoring was not being done. Moreover, the Assam Excise Rules lacked provisions for levying interest on delayed payments of Establishment Charge.

(Paragraph 3.2.12.2.1)

- There were instances of short payment of IMFL 'ON' Licence Fee as well as other irregularities in obtaining of Composite licence.

(Paragraphs 3.2.13.2.1 & 3.2.13.2.2)

Recommendations

The Government may consider:

- *Prescribing norms of production of ENA/RS from grains by taking into account the starch content in these grains and technology employed by distillers for fermentation and distillation.*
- *Prescribing norms for production of beer from grains as per the Manual of Excise & Salt Department, 1918.*
- *Prescribing provision in Assam Excise Rules regarding rate of ad-valorem for manufacture of draught beer beyond specified strength by the microbreweries.*
- *Inclusion of a provision for a levy of interest on delayed payment of Establishment Charges and penalty provision for non-payment of Establishment Charges.*

IV. TRANSPORT DEPARTMENT

Performance Audit (PA) on “Functioning of District Transport Offices”

The Performance Audit examined the operational efficacy of the District Transport Offices (DTOs) in Assam, as governed by the Motor Vehicles Act, 1988, and its subsidiary regulations. The Transport Department is the fourth-largest revenue-generating Department for the state, accruing income through vehicle taxation, licensing fees, permit charges, and penalties. The audit identified systemic inefficiencies, regulatory non-compliance, and revenue leakage across critical operational domains.

- Against a significant proportion (7.85 per cent) of issued Learner’s Licenses and Driving Licenses, no dates of driving test were recorded, raising concerns regarding licensing practices without due evaluation. Analysis of driving test slots revealed improbably high daily testing numbers in 24 of 40 cases during 2019-24, indicating potential procedural lapses or compromised assessment rigor.

(Paragraph 4.3.13)

- Absence of Accredited Driving Training Centres (ADTCs) in Assam resulted in DTOs conducting driving tests at available locations without standardised facilities. This led to incomplete evaluations due to inadequate permanent tracks and the absence of essential infrastructure across seven test checked districts.

(Paragraph 4.3.14)

- Non-compliance in weighbridge licensing and inspection under the Central Motor Vehicles (CMV) Act and Assam Motor Vehicles (AMV) Rules, 2003, resulted in a revenue loss of ₹2.38 crore.

(Paragraph 4.3.21)

- Audit observed systemic inefficiencies in vehicle registration at the dealers’ point leading to delays in registration ranging from one to 1,417 days beyond the stipulated timeframe in selected eight districts during April 2019 to June 2023. Additionally, address in respect of 35 per cent of registered vehicles were not duly linked to address proof documents.

(Paragraphs 4.3.24.1.2 to 4.3.24.1.3)

- Delays in converting temporary registrations to permanent registration affected 1,23,102 vehicles (2019-24), with processing delays ranging from 50 to 560 days. Absence of penalty provisions under AMV Rules for delay in obtaining permanent registration number necessitates regulatory reforms to strengthen enforcement mechanisms.

(Paragraph 4.3.23.1.4)

- Of the sampled 72 migrated vehicles, 55 remained registered in two states, causing taxation and enforcement discrepancies. Non-imposition of penalties on

4,200 delayed reassignment cases resulted in a revenue loss of ₹6.42 crore, calling for stricter oversight.

(Paragraph 4.3.24.1.5)

- In the course of test check of records of VAHAN database for the seven States of North Eastern (NE) Region with that of Assam, it was observed that a total of 15,849 vehicles having same chassis number and engine number were registered in multiple states. Out of these 15,849 vehicles, 12,112 vehicles (76 per cent) were allowed subsequent registration in Assam without NOC, which was irregular.

(Paragraph 4.3.24.1.6)

- Significant deficiencies were observed in issuance of transport vehicle permit across eight test checked DTOs, with only 26,105 permits (21.87 per cent) issued against 1,19,369 registered vehicles (2019-24). The lack of stringent permit enforcement led to revenue losses, regulatory gaps, and proliferation of unregulated commercial transport operations.

(Paragraph 4.3.24.2.1)

- School buses across eight districts (2019-24) were issued contract carriage permits instead of Educational Institution Bus (EIB) permits resulted in the bypassing of mandatory fitness tests, thereby defeating the purpose of EIB permits, which are specifically designed to ensure enhanced safety standards for school transportation. The absence of recorded reasons for this deviation raises concerns about regulatory lapses and possible procedural irregularities by the DTOs.

Good Practice – For implementation of the guidelines of Hon’ble Supreme Court of India and the directives of National Commission for Protection of Child Rights for Safety in School Transportation, DTO, Kamrup conducted meetings with Kendriya Vidyalaya Sangathan and educational institutions of Kamrup district. Several school buses were impounded by the DTO, Kamrup for non-compliance with the Supreme Court’s directions. A safety audit of 403 school buses of 20 schools, covering permit condition, emergency door, fire extinguisher, camera, and other safety parameters, was also carried out during 2022-23.

(Paragraph 4.3.24.2.3)

- Outstanding One-Time Tax (OTT) in the selected eight districts dues amounted to ₹3.80 crore from 1,396 vehicles (2015-22) as of March 2024. Absence of documented demand notices for outstanding OTT highlights enforcement deficiencies, leading to potential revenue losses.

(Paragraph 4.3.25.1.2)

- Out of 1.29 lakh commercial vehicles, 29,560 did not remit Motor Vehicles (MV) tax, leading to a tax deficit of ₹61.28 crore and fine accrual of ₹24.53 crore as of March 2024. Due to non-collection of fine for delay in payment of MV Tax in

respect of 1.51 lakh vehicles in eight selected districts, there was a loss of revenue amounting ₹ 3.79 crore to the Exchequer.

(Paragraphs 4.3.25.2.1 & 4.3.25.2.2)

- Sixty-four *per cent* of recorded offence penalties (2,71,388 cases) remained uncollected (2019-24) in seven DTOs, impairing enforcement efforts.

(Paragraph 4.3.26.1)

- Deficiencies in pollution control enforcement were noted. Directives issued by the Pollution Control Board of Assam regarding emission standards and vehicle phase-out were inadequately implemented, raising concerns about regulatory effectiveness in air quality management.

(Paragraph 4.3.26.5.3)

- The exponential increase in Assam's vehicular population has outpaced Transport Department's workforce capacity, with vacancy ranging from 30 *per cent* to 57 *per cent*, adversely impacting enforcement capabilities. Manpower augmentation is imperative to ensure regulatory efficiency and road safety compliance.

(Paragraph 4.3.28.1)

Recommendations

- *The proper infrastructure may be made/created for driving test for granting Driving Licences as well as for fitness test for issuance of Fitness Certificates for vehicles in all Districts.*
- *The Department may invoke the enabling provisions in the Acts and Rules to bring the weighbridges in the ambit of licensing;*
- *Proper monitoring may be made while granting/renewal of licences to the Driving Schools and the Pollution Testing Centres and also periodical inspection may be carried out by the Competent Authority;*
- *Stricter control on the permit, fitness and safety measures for the buses of Educational Institutions needs to be in place;*
- *System may be made in such a way that Outstanding Tax, Fine, Fitness Test, Pollution Control Test, Insurance, Permits, etc. may be linked to each other for better compliance.*

V. ENVIRONMENT AND FORESTS DEPARTMENT

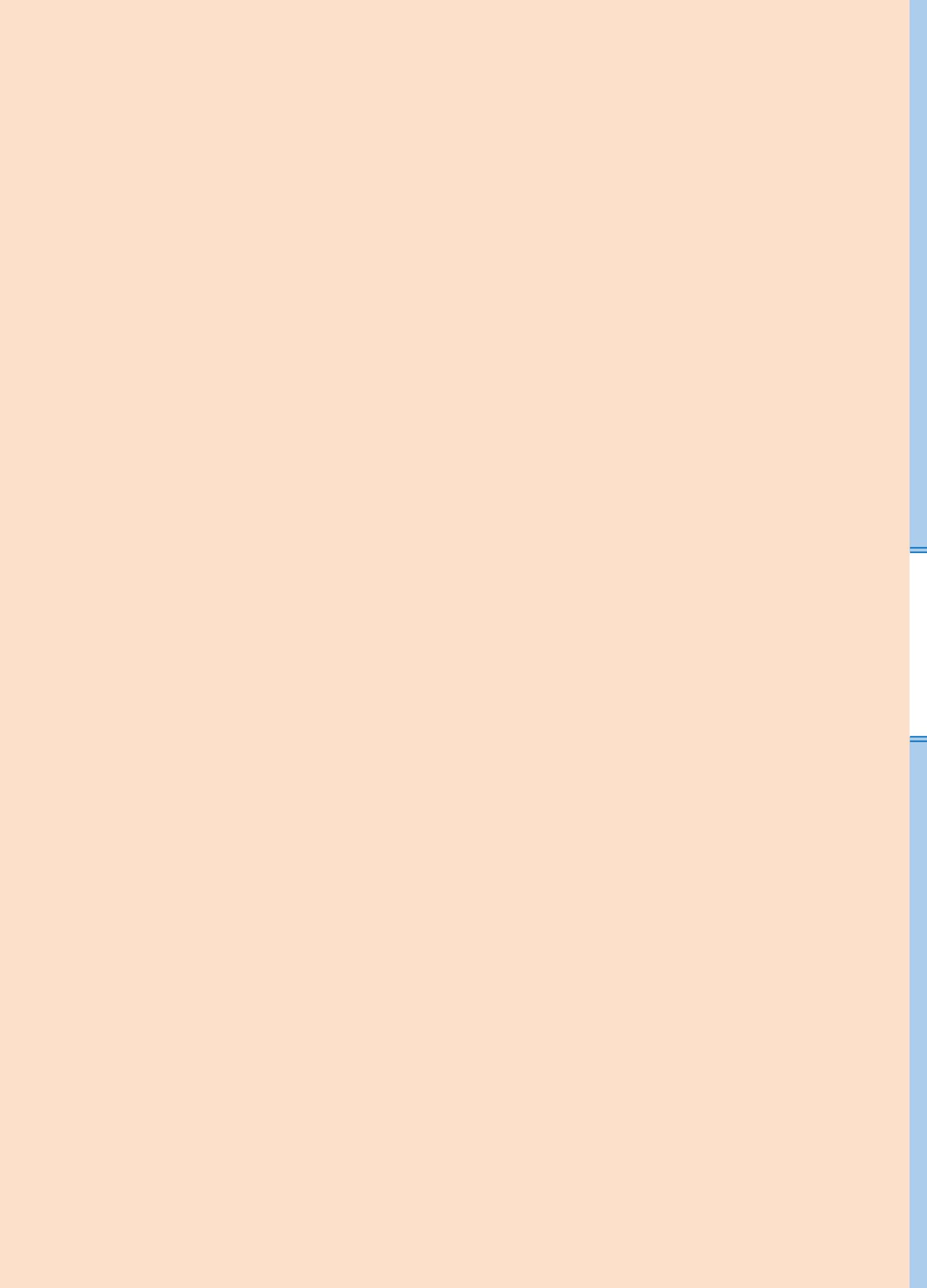
- The Divisional Forest Officer, Goalpara did not collect District Mineral Foundation Trust Fund amounting to ₹ 23.47 lakh from Mineral Concession holders violating the stipulations under Assam District Mineral Foundation (Trust) Rules, 2020.

(Paragraph 5.3)

VI. REVENUE & DISASTER MANAGEMENT DEPARTMENT

- Eighteen Senior Sub Registrars/ Sub Registrars levied Registration Fee at pre-revised rate (two instead of three *per cent*) on registration of sale deeds in 303 cases leading to short-realisation of Government revenue amounting to ₹58.64 lakh.

(Paragraph 6.3)



CHAPTER-I

GENERAL

CHAPTER – I GENERAL

1.1 Trends of Revenue Receipts

1.1.1 The Tax and Non-Tax Revenue raised by Government of Assam (GoA) during the year 2023-24, State's share of net proceeds of divisible Union taxes and duties assigned to State, Grants-in-Aid received from the Government of India (GoI) during the year and the corresponding figures for the preceding years from 2019-20 are given in **Table 1.1**.

Table 1.1: Trends of Revenue Receipts

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
(₹ in crore)						
1.	Revenue raised by the State Government					
	Tax Revenue	16,528.69	17,133.61	19,533.10	24,502.02	28,178.12
	Non-tax Revenue	5,539.34	2,899.61	3,579.75	5,761.31	5,902.90
	Total	22,068.03	20,033.22	23,112.85	30,263.33	34,081.02
	Percentage of increase/decrease over previous year	-8.61	-9.22	15.37	30.94	12.61
2.	Receipts from Government of India					
	Share of net proceeds of divisible Union taxes and duties	21,721.44	18,629.32	28,150.55	29,694.26	35,330.57
	Grants-in-Aid	20,705.61	26,239.65	28,551.79	29,784.71	22,122.90
	Total	42,427.05	44,868.97	56,702.34	59,478.97	57,453.47
3.	Total receipts of the State Government (1 and 2)	64,495.08	64,902.19	79,815.19	89,742.30	91,534.49
4.	Percentage of 1 to 3	34	31	29	34	37

Source: Finance Accounts of Government of Assam.

The above table indicates that during 2023-24, the revenue raised by the State Government (₹ 34081.02 crore) was 37 per cent of the Revenue Receipts as against 34 per cent during the previous year. The remaining 63 per cent of the receipts during 2023-24, came from the share of net proceeds of divisible Union taxes & duties and Grants-in-Aid from the GoI.

Overall Revenue Receipts of the State grew by ₹ 1,792.19 crore (two per cent) over the previous year. During 2023-24, Tax Revenue and Non-Tax Revenue increased by ₹ 3,676.10 crore (15 per cent) and ₹ 141.59 crore (2.46 per cent) respectively over the previous year. Further, the share of net proceeds of divisible Union taxes and duties increased by ₹ 5,636.31 crore (18.98 per cent) over the previous year, which was offset by decrease in Grants-in-Aid by ₹ 7,661.81 crore (25.72 per cent).

1.1.2 Tax Revenue

The details of Tax Revenue raised during the period 2019-20 to 2023-24 are given in **Table 1.2**.

Table 1.2: Details of Tax Revenue raised

(₹ in crore)

Sl. No.	Head of Revenue	2019-20	2020-21	2021-22	2022-23	2023-24		Percentage of increase (+)/ decrease (-) with respect to	
		Actuals	Actuals	Actuals	Actuals	Budget Estimates (BEs)	Actuals	BEs (2023-24)	Actuals (2022-23)
1.	State Goods and Services Tax	8,755.30	8,549.02	10,579.56	12,564.45	15,668.00	14,653.64	(-) 6.47	16.63
2.	Taxes on Sales, Trade etc.	4,480.96	5,070.97	4,866.68	6,748.61	7,743.24	7,462.99	(-) 3.62	10.59
3.	State Excise	1,650.03	2,039.94	1,939.07	2,525.57	3,000.00	3038.67	1.29	20.32
4.	Stamps and Registration Fees	292.65	280.75	439.46	851.51	821.04	694.78	(-) 15.38	(-) 18.41
5.	Taxes and Duties on Electricity	194.56	197.59	337.91	87.81	399.27	80.31	(-) 79.89	(-) 8.54
6.	Taxes on Vehicles	815.82	723.98	978.21	1,348.41	1,445.04	1689.80	16.94	25.32
7.	Taxes on Goods and Passengers	47.47	3.64	2.30	2.64	5.50	0.09	(-) 98.36	(-) 96.59
8.	Other Taxes on Income and Expenditure	189.92	188.79	206.80	212.81	231.01	223.67	(-) 3.18	5.10
9.	Other Taxes and Duties on Commodities and Services	0.95	0.12	(-) 1.29	0.04	0.008	0.05	525	25
10.	Land Revenue	94.16	116.81	185.02	158.50	681.56	333.63	(-) 51.05	110.49
11.	Taxes on Agricultural Income	6.87	(-) 38.00	(-) 0.62	1.67	7.00	0.49	(-) 93.00	(-) 70.66
Total		16,528.69	17,133.61	19,533.10	24,502.02	30,001.67	28,178.12	(-) 6.08	15

Source: Annual Financial Statement and Finance Accounts of Government of Assam

The increase of ₹ 3,676.10 crore (15 per cent) in the Tax Revenue in 2023-24 as compared to the previous year, was mainly on account of increase in Taxes on State Goods and Services by ₹ 2,089.19 crore (16.63 per cent), ₹ 714.38 crore (10.59 per cent) increase in Taxes on Sales, Trade, etc., ₹ 513.10 crore (20.32 per cent) increase in State Excise and ₹ 341.39 crore (25.32 per cent) increase in Taxes on vehicles.

The reasons for major variations in respect of Tax Revenue during 2023-24 over 2022-23 as reported by the concerned department(s) were as follows:

Excise Department: Revenue increased in 2023-24, mainly due to increase in collection under country spirits and Foreign Liquor Spirits and other miscellaneous receipt, etc.

State Goods and Services Tax (SGST): Revenue increased mainly due to increase in input tax credit cross utilisation of SGST and IGST, apportionment of IGST- transfer-in of tax component and collection of revenue under tax, interest and penalties.

Taxes on Sales, Trade etc.: Revenue increased mainly due to increase in collection of receipts under Value Added Tax (VAT).

Taxes on Vehicles: Revenue increased in mainly due to increase in collection of receipts under Indian Motor Vehicles Act.

Land Revenue: Revenue increased mainly due to increase in collection of taxes and cesses on land and other miscellaneous receipts.

Stamps and Registration Fees: Revenue decreased mainly due to decrease in collection of receipt under sales of stamps, fees for registering documents and other miscellaneous receipts, *etc.*

1.1.2.1 Implementation of Goods and Services Tax

Goods and Services Tax (GST) was implemented with effect from 01 July 2017 on supply of goods or services or both. GST is concurrently administered by the Union (CGST) and the States (SGST) on supply within the State while Integrated Goods and Services Tax (IGST) is levied on inter-state supply of goods or services or both.

The Central Goods and Services Tax Act, 2017, the Assam State Goods and Services Tax Act, 2017 and the Integrated Goods and Services Tax Act, 2017 and allied Rules of all the three Acts are applicable in Assam.

Goods and Services Tax Network (GSTN), a non-Government Company set up by Government of India, provides both front-end and back-end services to Assam being a Model-II¹ State. Front-end services include approval of registration, taxpayer detail viewer, refund processing, MIS reports, *etc.*

Implementation of GST necessitated smooth transitional provisions which enables migration of all existing businesses to the new regime. The transitional provisions have been specifically incorporated in all the three GST Acts/Rules.

1.1.2.2 Registration under GST

As per the GST Act, every taxpayer with turnover of above ₹ 40 lakh (enhanced to ₹ 40 lakh with effect from 01 April 2019 in respect of dealer dealing with sale of goods only) has to be registered under GST. During transition period, the Department had to deal with migration of existing dealers as well as approval of new registrations. The due date for migration of existing dealers was February 2019.

The category wise registrations under GST (as on March 2024) have been given in **Table 1.3.**

Table 1.3: Registered taxpayers under GST in Assam

Types of taxpayers	Number of dealers	Percentage of total
Normal Taxpayers	1,89,516	82.84
Composition Taxpayers	34,799	15.21
Tax Deductors at Source (TDS)	4,023	1.76
Tax Collectors at Source (TCS)	365	0.16
Input Service Distributors (ISD)	61	0.027
Casual Taxpayers	6	0.003
Total Registrants	2,28,770	100

¹ The States under Model-II depend on GSTN to manage back-end services such as tax settlement, assessment, refund processing, *etc.*

The total registrations under GST in Assam were 2.29 lakh as of March 2024, of which, normal taxpayers accounted for 82.84 per cent, composition taxpayers 15.21 per cent and others (including TDS, TCS, ISD and Casual) 1.95 per cent.

1.1.2.3 Division of Dealers between Central and State Government

As per the recommendations² of GST Council, administrative control of over 90 per cent of the dealer with turnover less than ₹ 1.50 crore shall vest with the State Tax Administration and the remaining 10 per cent with the Central Tax Administration. In respect of dealers with turnover of ₹ 1.50 crore and above, the administrative control shall be divided in the ratio of 50 per cent each for the Central and State Tax Administration. However, allocation of taxpayers is done through a computer-based system at the State level, using stratified random sampling, which may also consider geographical location and the type of taxpayers. This division helps streamlining the administration of GST and ensures that taxpayers have a single point of contact for their tax-related matters. The division of taxpayers as notified in Assam as of March 2024³ are shown in **Table 1.4**.

Table 1.4: Division of dealer between Centre and State Government

Jurisdiction	Number of dealers		Total
	Turnover above ₹ 1.5 crore	Turnover below ₹ 1.5 crore	
Centre	11,660	86,417	98,077
State	19,697	1,06,541	1,26,238
Total	31,357	1,92,958	2,24,315

As per Assam Goods and Services Tax Rules⁴, 2017 (AGST Rules, 2017), regular taxpayers were required to file monthly returns⁵ in GSTR-1, GSTR-2 and GSTR-3, whereas composition taxpayers were required to file quarterly returns in GSTR-4. However, the provisions of the rules could not be implemented due to issues relating to Information Technology infrastructure. Accordingly, filing of GSTR-2 and GSTR-3 were postponed and regular taxpayers are required to file GSTR-1 and GSTR-3B and composition dealers were to file GSTR-4 quarterly.

The trend of filing of GSTR-1 and GSTR-3B for the period 2023-24 (position as on April 2024) in Assam has been depicted in **Table 1.5**.

Table 1.5: Filing pattern of GSTR-1 and GSTR-3B

Month	2023-24	
	GSTR-1	GSTR-3B
April	1,19,219	1,19,122
May	1,20,868	1,20,773
June	1,21,986	1,21,759
July	1,19,844	1,19,809
August	1,20,811	1,20,653
September	1,21,452	1,21,077

² Circular dated 20 September 2017.

³ Information furnished by the Finance (Taxation) Department, GoA.

⁴ Rule 59, 60 and 61.

⁵ GSTR-1: containing outward supply, GSTR 2: Auto populated from GSTR-1 showing inward supply of the dealer and GSTR-3: Summarised details of outward and inward supplies of a dealer during the month along with amount of GST liability.

Month	2023-24	
	GSTR-1	GSTR-3B
October	1,19,380	1,19,172
November	1,19,385	1,18,998
December	1,19,013	1,18,368
January	1,15,419	1,14,551
February	1,10,303	1,07,636
March	1,77,448	1,76,030

1.1.3 Non-Tax Revenue

Details of Non-Tax Revenue raised during the period from 2019-20 to 2023-24 are given in **Table 1.6**.

Table 1.6: Details of Non-Tax Revenue raised

Sl. No.	Head of Revenue	₹ in crore)							
		2019-20	2020-21	2021-22	2022-23	2023-24		Percentage of increase (+)/ decrease (-) with respect to	
		Actuals	Actuals	Actuals	Actuals	BEs	Actuals	BEs (2023-24)	Actuals (2022-23)
1.	Petroleum	3,805.34	1,468.55	2,505.30	4,087.06	4,204.66	3,840.48	-8.66	-6.03
2.	Interest Receipts	666.86	235.87	120.86	323.68	159.84	828.11	418.09	155.84
3.	Dairy Development	0.08	0.29	0.08	0.02	0.11	0.04	-63.64	100
4.	Forestry and Wild Life	416.06	352.89	393.14	451.39	1,010.00	564.67	-44.09	25.10
5.	Non-ferrous Mining and Metallurgical Industries	7.49	6.06	8.55	6.55	872.71	13.90	-98.41	112.21
6.	Miscellaneous General Services	-0.18	10.64	3.35	39.82	4.44	24.65	455.18	-38.10
7.	Medium Irrigation	0.67	0.55	2.25	0.17	2.98	0.09	-96.97	-47.06
8.	Medical and Public Health	21.37	10.78	14.15	23.74	18.71	94.82	406.79	299.41
9.	Co-operation	2.09	0.70	0.58	0.73	0.77	9.44	1125.97	1193.15
10.	Public Works	1.70	1.34	2.59	2.04	3.42	2.04	-40.35	0
11.	Police	85.42	78.01	90.77	121.08	120.04	107.03	-10.84	-11.60
12.	Other Administrative Services	103.17	95.72	113.84	121.41	150.55	113.97	-24.30	-6.13
13.	Coal and Lignite	38.85	16.04	4.58	25.49	39.80	17.63	-55.70	-30.84
14.	Roads and Bridges	39.59	19.96	17.68	11.92	23.39	7.27	-68.92	-39.01
15.	Others	350.83	602.21	302.03	546.21	399.41	278.76	-30.21	-48.96
	Total	5,539.34	2,899.61	3,579.75	5,761.31	7,010.83	5,902.90	-15.80	2.46

Source: Annual Financial Statement and Finance Accounts.

The increase of ₹ 141.59 crore (2.46 per cent) in Non-Tax Revenue in 2023-24 as compared to the previous year, was mainly on account of increase in revenue in Interest Receipts by ₹ 504.43 crore, Forestry and Wildlife by ₹113.28 crore and Medical and Public Health by ₹ 71.08 crore, which was offset by decrease in revenue in Petroleum (Mines and Minerals Department) by ₹ 246.58 crore and decrease in revenue under the head 'Others' by ₹ 267.45 crore.

The reasons for major variations in respect of Non-Tax Revenue during 2023-24 over those of 2022-23 were explained below:

Interest Receipts: The increase in revenue was mainly due to increase in collection under interest from Public Sector and Other Undertakings and other miscellaneous receipts.

Forestry and Wildlife: The increase in revenue was mainly due to increase in collection of receipts from Environmental Forestry and Other miscellaneous receipts.

Medical and Public Health: The increase in revenue was mainly due to increase in collection under Other miscellaneous receipts.

1.2 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2024 in respect of the Finance (Taxation), Excise, Mines and Minerals and Transport Departments amounted to ₹4,876.02 crore of which ₹ 3,132.81 crore was outstanding for more than five years, as detailed in Table 1.7.

Table 1.7: Arrears of revenue

Sl. No.	Heads of Revenue	Name of Department	Amount outstanding as on 31 March 2024		Replies of the Departments
			Total amount	For more than five years	
1.	0022-Taxes on Agricultural Income	Finance (Taxation)	69.79	51.07	Following are the reasons for the pending arrears: i. Some amounts become arrears when the amounts are not paid by the dealers after assessment. The Assessing Officers issue notices to the defaulters for payment of arrears and tries their best to realise the amount. Such arrears are paid by the concerned dealers with interest. Current arrears are also included in the above amount. ii. For the amount which cannot be realised by the Assessing Officers in spite of all efforts, arrear certificates are issued by the assessing officers to the <i>Bakijai</i> officers for realisation of the amount and these amounts remain as arrear with the Superintendent of Taxes (Recovery) till recovery of the said arrear amount. iii. Pendency cases involving arrears of revenue in High Court/ Supreme Court/ Board of Revenue and with Appellate/ Revision authority. iv. Un-traceable of dealers at the time of realisation of dues, etc.
2.	0028-Professional Tax		2.50	0.48	
3.	0029-Land Revenue (Assam Taxes on Specified Lands)		2,950.16	1,889.25	
4.	0040-Tax on Sales, Trade, etc.		1,308.34	909.44	
5.	0042-Taxes on Goods and Passengers		73.55	54.29	
6.	0043-Taxes and Duties on Electricity		23.17	21.84	
7.	0045-Other Taxes and Duties on Commodities and Services		5.04	4.94	
8.	0039-State Excise	Excise Department	63.13	63.13	Due to non-payment of levies by the Wholesale Warehouses in due time.

Sl. No.	Heads of Revenue	Name of Department	Amount outstanding as on 31 March 2024		Replies of the Departments
			Total amount	For more than five years	
9.	0853-Non-ferrous Mining and Metallurgical Industries	Mines and Minerals	0.08	0.08	Non-payment of royalty on limestone by NECEM Cement Ltd. for 2005-06, 2006-07 and 2011-12 (₹ 8,15,789)
10.	0041-Taxes on vehicles	Transport Department	380.26	138.29	Shortage of Enforcement Personnel/staff and inadequate infrastructure in respect of enforcement drive due to Covid-19 pandemic.
Total			4,876.02	3,132.81	

Source: Information as provided by the respective Departments.

Clearance of arrears of such magnitude requires focused efforts by the Departments concerned and a push for coordination with other functionaries such as banks, police Department and quasi-judicial/ judicial bodies involved in the process of recovery.

1.3 Arrears in Assessment

The details of cases pending at the beginning of the year, cases becoming due for assessment, cases disposed of during the year and number of cases pending for finalisation at the end of the year as furnished by the Finance (Taxation) Department in respect of various taxation Acts, are given in **Table 1.8**.

Table 1.8: Arrears in assessments

Nomenclature of the Act	Arrears of assessment due as on 31 March 2023	New cases due for assessments during 2023-24	Total assessment due	Cases disposed during 2023-24	Balance at the end of the year 2023-24	Percentage of disposal (col. 5 to 4)
1	2	3	4 (2+3)	5	6 (4-5)	7
GST	1,117	4,047	5,164	2,999	2,165	58.08
Sales Tax (VAT/ CST Acts)	6,801	916	7,717	2,592	5,125	33.59
Entry Tax Act	1,781	0	1,781	382	1,399	21.45
Profession Traders, Callings and Employment Taxation Act	14,606	5,895	20,501	6,503	13,998	31.72
Taxation (on Specified Lands) Acts	3,598	61	3,659	782	2,877	21.37
Agricultural Income Tax Act	2,494	151	2,645	522	2,123	19.74
Amusement and Betting Taxation Act and Luxury (Hotel & Lodging Houses) Act	419	0	419	0	419	0
Electricity Duty Act	1,618	244	1,862	216	1,646	11.60
Total	32,434	11,314	43,748	13,996	29,752	31.99

Source: Information as provided by the Finance (Taxation) Department.

Table 1.8 indicates that the assessments pending at the end of the year decreased over the previous year as higher number of cases were disposed during the last year (10,653 cases). Pendency in assessment may result in non/ short realisation of Government revenues and further accumulation in arrears of revenue.

1.4 Evasion of tax detected by the Department

The details of cases of tax evasion detected by the Finance (Taxation) Department and State Excise Department, cases finalised and the demands for additional tax raised as reported by the Departments are given in **Table 1.9**.

Table 1.9: Evasion of Tax

Head of revenue	Year	Cases pending at the beginning of the year	Cases detected during the year	Total	Number of cases in which assessment/ investigation completed and additional demand with penalty, etc. raised		Number of cases pending for finalisation at the end of the year
					Number of cases	Amount of demand (₹ in crore)	
GST	2023-24	23	618	641	618	53.62	23
State Excise	2023-24	4	0	4	4	43.94	0
Total		27	618	645	622	97.56	23

Source: Information as provided by the Finance (Taxation) Department and State Excise Department.

Thus, the Departments detected 618 cases of evasion of taxes and raised additional demand of ₹ 97.56 crore during the year. The cases pending at the end of 2023-24 stood at 23 against the opening balance of 27.

1.5 Pendency of refund cases

The number of refund cases pending at the beginning of the year, claims received during the year, refunds allowed during the year and the cases pending at the close of year 2023-24 as reported by the Finance (Taxation) Department is given in **Table 1.10**.

Table 1.10: Details of pendency of refund cases at the close of the year 2023-24

Sl. No.	Particulars	(₹ in crore)			
		Sales Tax/VAT		SGST	
		No. of Cases	Amount	No. of Cases	Amount
1.	Claims outstanding at the beginning of the year	36	24.53	221	400.27
2.	Claims received during the year	44	15.23	851	207.43
3.	Refunds made during the year	12	3.84	573	134.72
4.	Refunds rejected/withheld during the year	4	3.64	295	447.18
5.	Balance outstanding at the end of the year	64	32.28	204	25.80

Source: Information as provided by the Finance (Taxation) Department.

In Finance (Taxation) Department, 64 refund cases involving ₹ 32.28 crore pertaining to VAT and 204 refund cases involving ₹ 25.80 crore pertaining to the SGST were pending at the end of March 2024. The reasons for pendency of outstanding cases was not stated by the Department.

The Department may consider early settlement of refund cases for the benefit of claimants.

1.6 Response of Government/Departments towards audit

The Accountant General (Audit), Assam (AG) conducts periodical inspection of the Government Departments to test check the transaction and verify the maintenance of important accounts and other records as prescribed in the rules and procedures. These

inspections are followed up with the inspection reports (IRs) incorporating irregularities detected during the inspection and not settled on the spot, which are issued to the heads of the offices inspected with copies to the next higher authorities for taking prompt corrective action. The head of the offices / Government is required to promptly comply with the observations contained in the IRs, rectify the defects and omissions and report compliance through initial reply to the AG within one month from the date of issue of the IRs. Serious financial irregularities are reported to the heads of the Department and the Government.

Inspection Reports issued up to December 2023 disclosed that 6,531 paragraphs involving ₹ 2,829.50 crore relating to 1,417 IRs remained outstanding at the end of June 2024 as shown in **Table 1.11** along with the corresponding figures for the preceding two years.

Table 1.11: Details of pending IRs

	June 2022	June 2023	June 2024
Number of IRs pending for settlement	1,273	1,345	1,417
Number of outstanding audit paragraphs	6,460	6,177	6,531
Amount of revenue involved (₹ in crore)	2,301.49	2,242.19	2,829.50

1.6.1 Department wise pendency of IRs

The Department-wise details of the IRs and paragraphs outstanding as on 30 June 2024 and the amounts involved are given in **Table 1.12**.

Table 1.12: Department-wise details of outstanding IRs

Sl. No.	Name of the Department	Nature of receipts	No. of outstanding		Money value involved
			IRs	Audit paragraphs	
1.	Finance (Taxation)	Taxes on sales, trade <i>etc.</i>	308	1,508	952.16
		Agricultural Income Tax			
		Other Taxes			
2.	Excise	State Excise	152	763	1,099.20
3.	Transport	Taxes on Motor Vehicles	235	1,097	514.62
4.	Revenue and Disaster Management (Registration)	Stamps and Registration fees	264	932	13.97
5.	Mines and Minerals	Non-ferrous mining and metallurgical industries	13	52	151.45
6.	Environment and Forests	Forestry and Wildlife	445	2,179	98.10
Total			1,417	6,531	2,829.50

Audit did not receive even the first replies from the heads of offices within one month from the date of issue of the IRs in respect of 61 IRs (out of 62) issued during 2023-24. Further, the large pendency of IRs/paragraphs was due to non-receipt of replies which indicates that the heads of auditee units did not take cognisance of the audit findings pointed out by the AG through IRs.

1.6.2 Departmental Audit Committee Meetings

The Government set up audit committee to monitor and expedite the progress of the settlement of the IRs and paragraphs. The details of the Audit Committee Meetings (ACMs) held during 2023-24 and the paragraphs settled as a consequence thereof are given in **Table 1.13**.

Table 1.13: Details of Departmental Audit Committee Meetings

Head of revenue	Number of meetings held	Number of paras settled	Amount (₹ in crore)
Finance (Taxation) Department	02	192	86.75
Total	02	192	86.75

During the year, two ACMs were held in which 249 paras were discussed and 192 paras (77.11 per cent) were settled on the basis of replies furnished by the Finance (Taxation) Department.

1.6.3 Response of the Departments to the draft audit paragraphs

The Accountant General (Audit), Assam forwards draft audit paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India (C&AG) to the Principal Secretaries/ Secretaries of the Departments concerned, drawing their attention to audit findings and requesting them to send their response. In case of non-receipt of the replies from the Government/Department, the same is indicated at the end of such paragraphs included in the Audit Report of the C&AG.

The AG, Assam forwarded 12 Compliance Audit Paragraphs, Performance Audits (PA) on (i) 'Regulation and Control over Manufacturing and Sale of Alcoholic Products', (ii) 'Functioning of District Transport Offices' and a long paragraph on 'Compliance issues pertaining to taxpayers supplying Works Contract Services/ Construction Services under GST', which were proposed to be included in the Report of the C&AG on State Revenues of Government of Assam for the period ended March 2024, to the Secretaries of the Department concerned between August 2024 and March 2025. The replies furnished by the Department/ Directorates have been appropriately incorporated in the respective paragraphs.

1.6.4 Follow up on the Audit Reports

The notifications of Public Accounts Committee (PAC) in August 2001, September 2014 and October 2018 laid down that after presentation of the Report of the C&AG in the Legislative Assembly, the Administrative departments were required to submit *suo-moto* Action Taken Notes (ATN) on paragraphs, within three months to the PAC with a copy to the AG (Audit) without waiting for the PAC's discussion. However, *suo-moto* replies/ explanatory notes on audit paragraphs of the Reports were being delayed inordinately. In the Reports of the C&AG on the Revenue Sector of Government of Assam for the years ended 31 March 2018 to 31 March 2022, placed before the State Legislative Assembly between July 2019 and August 2024, 59 Compliance Audit Paragraphs and two PAs on various topics were included. The AG (Audit) did not receive any *suo-moto* explanatory notes on audit paragraphs.

As of April 2025, PAC discussed 511 out of 1,040 paragraphs, reviews and PAs (including stand-alone Audit Reports) pertaining to the years 1988-89 to 2021-22, leaving a balance of 529 audit paragraphs yet to be discussed.

1.7 Analysis of the mechanism for dealing with the issues raised by Audit

To analyse the system of addressing the issues highlighted in the IRs/ Audit Reports by the Departments/ Government, action taken on the paragraphs and PAs included in the Audit Reports of the last five years for one Department is evaluated in detail and included in this Audit Report.

The following paragraphs discuss the performance of Revenue and Disaster Management Department in respect of the cases detected in the course of local audit during the last five years and also the cases included in the Audit Reports for years 2019-20 to 2022-23.

1.7.1 Position of Inspection Reports

The summarised position of IRs issued during the last five years, paragraphs included in those IRs and their status as on 31 March 2024 in respect of Revenue and Disaster Management Department is tabulated in **Table 1.14**.

Table 1.14: Position of Inspection Reports in respect of Revenue and Disaster Management Department

(₹ in crore)

Year	Opening Balance			Addition during the year			Clearance during the year			Closing Balance		
	IRs	Paras	Money Value	IRs	Paras	Money Value	IRs	Paras	Money Value	IRs	Paras	Money Value
2019-20	175	525	17.33	31	250	2.66	0	6	0	206	769	19.99
2020-21	206	769	19.99	15	77	1.20	0	9	0.13	221	837	21.06
2021-22	221	837	21.06	15	79	0.26	9	37	1.51	227	879	19.81
2022-23	227	879	19.81	23	70	0.75	1	68	9.37	249	881	11.19
2023-24	249	881	11.19	15	51	2.66	0	0	0	264	932	13.85
Total				99	527	7.53	10	120	11.01			

It is evident from the table above that during the last five years, 527 paragraphs were added and 120 paragraphs were settled during 2019-20 to 2023-24. Thus, 932 paragraphs remained outstanding for settlement at the end of 31 March 2024 due to non-receipt of satisfactory replies from the Department.

1.7.2 Recoveries in respect of accepted audit cases

The position of paragraphs included in the Audit Report of the last three years, those accepted by Revenue and Disaster Management Department and the amount recovered there-against is given in **Table 1.15**.

Table 1.15: Position of recovery of accepted cases

(₹ in crore)

Year of Audit Report	Number of paragraphs included	Money value of the paragraphs	Number of paragraphs accepted	Money value accepted	Amount recovered	Cumulative position of recovery of accepted cases as on 31 March 2024
2019-20	1	0.19	1	0.19	-	-
2020-22	2	1.12	2	1.12	-	-
2022-23	2	2.38	2	2.38	-	-

Thus, though the Department accepted the audit observation, these were deficiencies in corrective actions like recovery.

1.7.3 Action taken on the recommendation accepted by the Government/ Departments

The PAs /SSCAs conducted by the AG are forwarded to the Departments concerned with a request to furnish their replies. These paragraphs are further discussed during exit conference and the Department's views received during the exit conference and at any other points of time are included while finalising the PAs/ SSCAs for the Audit Reports. Besides, Audit also makes recommendations against some specific issues brought out in the paragraphs wherever felt appropriate.

During 2019-20, SSCAs on "Processing of Refund claims under GST in Assam" and "Transitional Credits under GST" were carried out wherein five recommendations were made to the Finance (Taxation) Department. The Department reported that action was taken in respect of the recommendations featured in the SSCAs (details are given in *Appendix-I*).

1.8 Audit Planning

For the purposes of audit, the offices under various Departments are categorised as 'high', 'medium' and 'low' risk units according to their quantum of revenue collection, past nature and trends of audit observations and other parameters. The annual audit plan of the AG is prepared on the basis of risk analysis which inter-alia includes critical issues in government revenue and tax administration *i.e.* budget speech, white paper on state finances, Reports of the Finance Commission (State and Central), recommendations of the Taxation Reforms Committee, statistical analysis of revenue earnings during the past five years, factors in tax administration and audit coverage and its impact during past five years.

During 2023-24, against a total of 382 auditable units, 119 units were planned and 99 units were audited. The details are given in *Appendix-II*.

1.9 Results of Audit

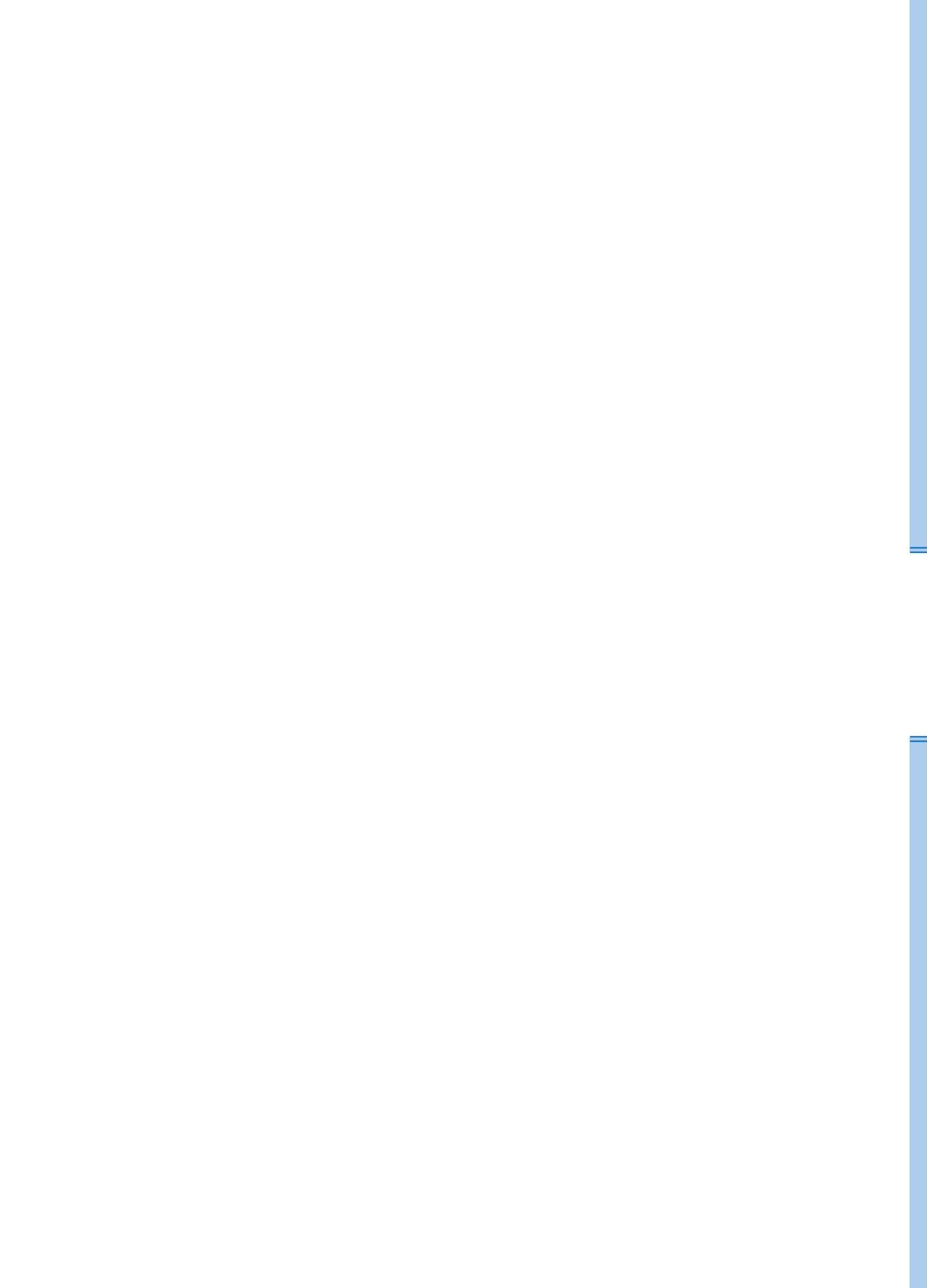
1.9.1 Position of audit conducted during the year

Audit test checked records of 99 offices of Finance (Taxation), State Excise, Transport, Environment and Forests and other department offices during 2023-24 and pointed out deficiencies in 548 cases. During the year, the Department concern accepted under assessment and other deficiencies amounting to ₹ 184.71 crore involved in 97 cases. The Department has also collected ₹ 2.78 crore in 40 cases during the year.

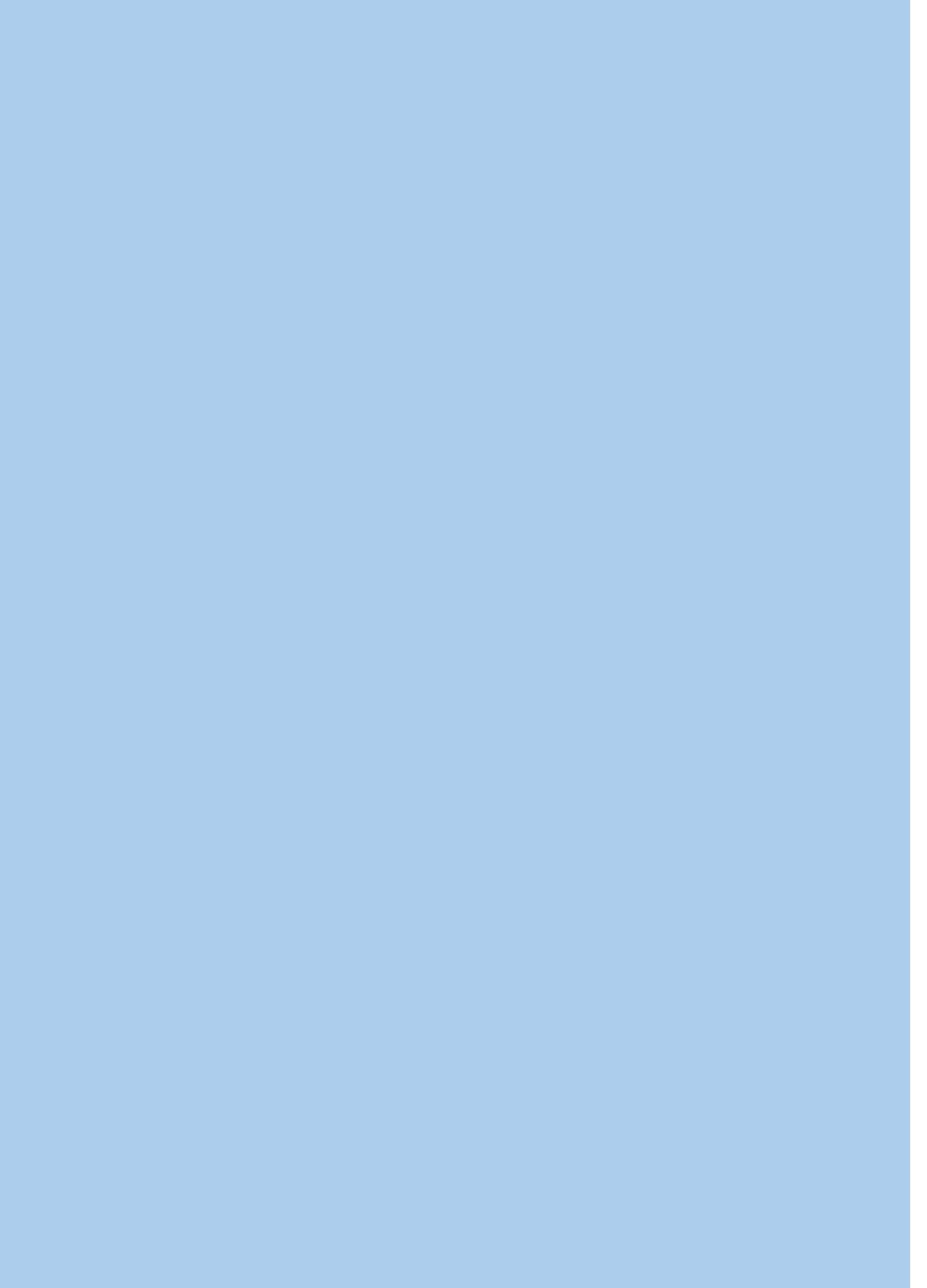
1.9.2 Coverage of this Report

This Report contains two Performance Audits (PA) on (i) "Regulation and Control over Manufacturing and Sale of Alcoholic Products" and (ii) "Functioning of District Transport Offices" and four paragraphs including one long paragraph on 'Compliance issues pertaining to taxpayers supplying Works Contract Services/ Construction

Services under GST' having a total financial involvement of ₹ 147.60 crore, of which the Departments concerned accepted audit observations in 19 cases (including PAs) involving revenue of ₹ 129.41 crore and recovered revenue of ₹ 0.34 crore.



CHAPTER-II
FINANCE (TAXATION)
DEPARTMENT



CHAPTER-II FINANCE (TAXATION) DEPARTMENT

2.1 Tax Administration

The Finance (Taxation) Department is responsible for the administration of commercial tax in the State. The Commissioner of Taxes (CT), Assam is responsible for administration of all taxation measures and for general control and supervision over the zonal and unit offices and the staff engaged in collection of taxes and to guard against evasion of taxes. The CT is also the authority for disposing of revision petitions under all Taxation Acts and laws besides providing clarifications under the Assam Value Added Tax (AVAT) Act, 2003. The CT is assisted by Additional Commissioners of Taxes, Joint Commissioners of Taxes (JCT), Deputy Commissioners of Taxes (DCT) in Zones and Appeal Offices, Assistants Commissioners of Taxes (ACT), Superintendents of Taxes (ST) and Inspectors of Taxes both at the Headquarters and zonal/ unit levels. The Officers posted in the Unit offices are responsible for collection of Taxes under various heads and also to guard the evasion of taxes. The Commissionerate of Taxes had one Head Office (Commissioner's Office), 10 Zonal Offices, five Appellate Offices, 35 Unit Offices⁶ and 23 Recovery Offices.

The functioning of the Department is governed by the provisions of the AVAT Act, 2003; the Goods and Services Tax Act, 2017 (*w.e.f.* 01 July 2017), the Central Sales Tax (CST) Act, 1956; the Assam Entry Tax (AET) Act, 2008; the Assam Professions, Trades, Callings and Employments Taxation Act, 1947; the Assam Electricity Duty Act, 1964; the Assam Taxation (on Specified Lands) Act, 1990; the Assam Agricultural Income Tax Act, 1939 and various administrative orders issued from time to time.

2.2 Working of Internal Audit Wing

Internal Audit Wing is a crucial component of internal control mechanism which functions as an internal oversight mechanism of the Department and a vital tool which enables the management to assure itself that the prescribed systems are functioning reasonably well. During 2023-24, the Department did not put any internal audit in place.

2.3 Results of Audit

During test check of records of 13 Unit Offices (out of total 75 Unit Offices) in 2023-24 relating to VAT/CST/AET assessments and other records, audit noticed deficiencies as categorised in **Table 2.1**:

Table 2.1: Results of Audit

Sl. No.	Category	No. of observations issued	Amount (₹ in crore)
1.	Non-levy of interest for delayed payment of the tax	5	0.0026
2.	Concealment of (taxable/sales) turnover	3	0.6183
3.	Turnover escaping for assessment	2	0.2549
4.	Non-payment of Professional Tax	4	0.0767

⁶ Including office of the Agricultural Income Tax Officer, Assam

Sl. No.	Category	No. of observations issued	Amount (₹ in crore)
5.	Non-levy of penalty due to late submission of Audit Report/Annual Return	12	0.21
6.	Non-realisation of arrear tax	4	0.4252
Total		30	1.5877

During the year, the Department accepted deficiencies pointed out in Audit in 30 cases involving ₹ 1.42 crore (including earlier years) and recovered the amount in accepted cases.

2.4 Compliance Audit on “Compliance issues pertaining to taxpayers supplying Works Contract/ Construction Services under GST”

2.4.1 Introduction

Section 2 (119) of the AGST Act, 2017, defines ‘Works Contract’ as ‘a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract’.

Works contract is categorised as a supply of service. The Service Accounting Code (SAC) assigned for construction services under GST is 9954. Services covered under this heading are construction of buildings (99541), general construction of civil engineering works (99542), site preparation services (99543), assembly and erection of pre-fabricated construction (99544), special trade construction services (99545), installation service (99546) and building completion and finishing services (99547). These services come under the umbrella of works contract services.

Audit reviewed the extent to which the tax administration was ensuring compliance, by taxpayers involved in works contract/construction services, in discharging tax liability, in availing Input Tax Credit (ITC) and exemptions and covering such taxpayers in its scrutiny and assessment of returns. Audit covered the GST returns filed by such taxpayers for two years 2020-21 and 2021-22. The methodology involved a detailed audit of GST returns of a selected sample of taxpayers involved in works contract/construction services as well audit of a selected sample of Circles.

The taxpayers registered under the SAC code 9954⁷ were stratified based on financial materiality into five categories and samples were drawn based on a scoring mechanism on 12 identified risk parameters, ensuring representation from each of these five categories. The selected sample, therefore comprised 22 taxpayers (Details in *Appendix-III*) and two Circles (namely, Guwahati Unit B, Circle -1 and Dhemaji Circle-1) having the maximum number of selected taxpayers.

⁷ For identifying taxpayer providing services under SAC code 9954 (works contract services), relevant details were extracted from Table 12 of GSTR-1 which contains HSN-wise summary of outward supplies.

An Entry Conference was conducted on 31 July 2024 and an Exit Conference was held on 04 March 2025.

2.4.2 Audit findings

The detailed audit of GST returns of the selected sample of 22 taxpayers registered under the SAC code 9954, involved accessing of taxpayers' records through the respective Circles. The GST returns filed by the taxpayers and their financial statements and GSTR 9C (an annual reconciliation statement filed by taxpayers whose annual turnover exceeds rupees five crore), ordinarily available in the Department's backend application were accessed through SSOID⁸ assigned to Audit. Wherever such basic records were not available on the backend application, they were requisitioned from the respective Circles. This apart, based on risks identified in the GST returns and financial statements, specific taxpayer records (granular records) comprising financial ledgers, stock statements, copies of agreements, invoices, *etc.* were requisitioned through the respective Circles.

Audit of a selected sample of two Circles primarily involved assessing the functions of scrutiny, monitoring filing of GST returns and follow up of DGARM reports relating to taxpayers involved in work contract/construction services.

The audit findings from the selected sample of 22 taxpayers and two Circles are discussed in the succeeding paragraphs.

2.4.2.1 Non-production of records

The jurisdiction wise non-production and partial production of records is summarised in **Table 2.2**. The case-wise listing is given in *Appendix-IV* and *Appendix-V*.

Table 2.2: Non/ Partial production of records

Jurisdictional formation	Sample Number of taxpayers	Number of taxpayers		Mismatch in ITC / tax liability identified from available returns (₹ in crore)	
		Non-production	Partial production	Non-production	Partial production
Guwahati-D	3	1	1	2.19	0.75
Nagaon	3	3	0	1.83	0
Hailakandi	1	1	0	0.04	0
Guwahati-B	3	2	0	0.69	0
Silchar	1	1	0	0.06	0
Tinsukia	2	1	1	0.002	0.001
Karimganj (Sribhumi)	1	1	0	0.04	0
Tezpur	1	1	0	2.31	0
Guwahati-C	1	0	1	0	0
Golaghat	1	0	0	0	0
Dhemaji	3	0	0	0	0
Barpeta Road	1	0	0	0	0
Barpeta	1	0	0	0	0
Total	22	11	3	7.162	0.751

⁸ Single Sign-On Identification.

Non-production of records constituted 50 *per cent* of the sample size and potential risk of ₹ 7.162 crore⁹ could not be addressed. In these cases, the basic records such as financial statements, GSTR-9C wherever applicable and GSTR-2A were not produced and hence could not be audited.

Similarly, the specific taxpayer records (granular records) sought for based on identified risks were partially produced in 14 *per cent* of cases; as a result, the identified risks relating to excess/irregular ITC availment and undischarged liability of ₹ 0.751 crore could not be examined in detail by Audit.

In the Exit Conference, it was stated (March 2025) that an advisory related to the production of records would be issued to all unit offices.

2.4.2.2 Non declaration of new SAC code in registration details

As per Rule 16 (2)(a) of AGST Rules, 2017, for migration of persons registered under the existing law, every person who has been granted a provisional registration under sub-rule (1) shall submit an application electronically in FORM GST REG-24, duly signed or verified through electronic verification code, along with the information and documents specified in the said application, on the common portal either directly or through a facilitation centre notified by the Commissioner.

Further, sub rule 2(c) stipulates that if the Proper Officer finds the information and the particulars furnished in the application correct and complete, a certificate of registration in FORM GST REG-06 shall be issued to the registered person electronically on the common portal. However, Rule 24(3) envisages that where the particulars or information specified in sub-rule (2) have either not been furnished or not found to be correct or complete, the Proper Officer shall, after serving a notice to show cause in FORM GST REG-27 and after allowing the person concerned a reasonable opportunity of being heard, cancel the provisional registration granted under sub-rule (1) and issue an order in FORM GST REG-26. The Proper Officer designated for this purpose is the Circle Officer.

Audit observed in 11 cases out of the sample of 22 cases, taxpayers had mentioned the old service tax code (00440XXX) instead of the new SAC relating to works contract/construction services (9954XX). Details are given in *Appendix-VI*. However, the Proper Officer had not detected the anomaly and did not serve show cause notice though required under rule *ibid*.

This was communicated to Department in December 2024. In Exit Conference, it was stated (March 2025) that the department had initiated rectification in registration details of concerned taxpayers as pointed out by Audit.

⁹ This amount is arrived at based on available GST returns in respect of all 11 taxpayers.

2.4.3 Incorrect availment and utilisation of ITC

As per Section 61 of the AGST Act, various returns filed by taxpayers have to be scrutinised by the Proper Officer to verify the correctness of the returns. Suitable action has to be taken on discrepancies or inconsistencies reflected in the returns.

2.4.3.1 Mismatch in ITC availed: GSTR-2A is a purchase related dynamic tax return that is automatically generated for each business by the GST portal. This was replaced with GSTR-2B - a static auto populated return from 01 January 2022, which indicates availability and non-availability of ITC to the taxpayer against each document filed by his suppliers. Whereas GSTR-3B is a monthly return, in which summary of outward supplies along with ITC and payment of tax are self-declared by the taxpayer.

Audit observed that in seven cases out of the sample of 22 taxpayers, ITC availed as per GSTR-3B was more than ITC available as per GSTR-2A/2B. On this being pointed out (November 2024), out of the total excess ITC availment of ₹ 1.88 crore, ITC amounting to ₹ 0.20 crore was reversed in three cases. Of these, in two cases, where excess ITC was availed and utilised, an amount of ₹ 0.09 crore was paid as interest and penalty by the taxpayers. In one case notice in ASMT-10 was issued and remaining three cases, reply from the Department is awaited (Details shown in *Appendix-VII*).

An illustrative case is given below:

During examination of the returns having GSTIN 1xxxx8 under jurisdiction of Tezpur Unit (Circle-2) for the period from April 2020 to March 2021, Audit observed that ITC availed as per GSTR-3B/GSTR-9 was ₹ 57.62 crore. However, ITC available as per auto populated GSTR-2A/2B was ₹ 56.56 crore. Thus, there was an excess ITC of ₹ 1.06 crore availed during 2020-21.

This was communicated to Department in November-December, 2024. In Exit Conference, it was stated (March 2025) that appropriate action had been initiated, result of which would be intimated to Audit.

2.4.3.2 Non-reversal/short reversal of ITC: Section 17(2) of the AGST Act, read with Rule 42 and 43 of the AGST Rules, 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. Further, in case of services relating to construction of buildings, civil structures intended for sale to a buyer, the value of exempt supply has to be calculated project-wise.

Audit observed instances of non-compliance in four cases (out of a sample of 22 taxpayers), wherein taxpayers had not reversed ITC amounting to ₹ 1.48 crore due to incorrect application of Rule 42 and Rule 43 of the AGST Rules. The observations were communicated to the Department during November–December 2024. In one case, a notice in ASMT-10 was issued. In another, the taxpayer's reply was not acceptable as the computation of ITC on exempted/taxable supplies was not in accordance with

the manner prescribed under Rule 42 of the AGST Rules. Replies in the remaining cases were awaited (Details in *Appendix-VIII*).

An illustrative case is given below-

Verification of records in case of a taxpayer having GSTIN 1xxxxK, under Guwahati Unit-D (Circle-1) for the year 2021-22 revealed that the taxpayer declared an exempted turnover of ₹ 9.99 crore and a total turnover of ₹ 42.95 crore. However, the taxpayer had availed common ITC of ₹ 3.07 crore on total supplies of goods or services made by him for which taxpayer was required to reverse ITC ₹ 0.71 crore attributable to exempt supplies as per provision of Rule 42 of AGST Rules. However, the taxpayer did not declare any reversal of ITC in Table 4B (1) of GSTR-3B and Table 7(B) of GSTR-9. This resulted in non-reversal of ITC of ₹ 0.71 crore. Reply of the Department was awaited.

2.4.3.3 Irregular availment of ITC: As per Section 16 (2)(c) of AGST Act, 2017, no registered person shall be entitled to ITC in respect of any supply of goods or services or both to him, unless the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply.

Verification of GSTR 2A for the years 2020-21 to 2021-22 showed that 10 out of selected sample of 22 taxpayers, availed ITC on invoices reflected in their respective return GSTR-2A. However, the suppliers had not discharged their tax liability by filing GSTR-3B for the corresponding month. This resulted in irregular availment of ITC of ₹ 0.70 crore by the recipients (Details in *Appendix-IX*).

On this being pointed out (November-December 2024), the Department initiated action in four cases. Out of those four cases, in two cases, the taxpayers reversed an amount of ₹ 0.85 lakh. In two cases, notices (ASMT-10 and DRC-01) were issued. In remaining six cases, reply of the Department was awaited.

2.4.4 Undischarged tax liability

Under GST, works contract services are classified as "supply of services" and are taxed at a uniform rate of 18 *per cent*. In the case of works contract services provided to Government authorities, concessional rates are applicable subject to fulfilment of conditions as specified in the various notifications.

2.4.4.1 Mismatch in discharge of tax liability: GSTR-1 depicts the monthly details of outward supplies of goods or services. The taxable value and tax paid thereof are shown in GSTR-3B. These details are also assessed by the taxpayer and mentioned in annual return GSTR-9 in the relevant columns. The tax liability was analysed with relevant data extracted from GSTR 1 and GSTR-9 for the years 2020-21 and 2021-22 and the tax payable against these returns was compared with the tax declared as paid in GSTR-9. Where GSTR-9 was not available, a comparison between tax payable as per GSTR-1 and that under GSTR-3B was resorted to. The amendments and advance adjustments declared in GSTR-1 and GSTR-9 were also considered for this purpose.

Audit observed that in five cases there was mismatch of liability amounting to ₹ 2.85 crore. This was communicated to Department in November-December 2024. In one case, notice in ASMT-10 was issued, in three cases, reply from the Department is awaited and in one case, the reply was not acceptable to Audit (Detailed in *Appendix-X*).

An illustrative case is given below:

Scrutiny of returns (GSTR-1/Annual return (GSTR-9) of a taxpayer having GSTIN 1xxxx5 under Nagaon Unit (Circle-3) for the years 2020-21 to 2021-22, disclosed that tax liability as per GSTR-1/GSTR-9 was ₹ 30.08 crore, whereas the tax payment as per Table 9 of GSTR-9 was ₹ 28.43 crore. This resulted in mismatch of tax liability of ₹ 1.65 crore. Reply from the Department was awaited.

In Exit Conference, it was stated (March 2025) that cases pointed out by Audit would be taken up for scrutiny.

2.4.4.2 Exclusion of taxable supplies: Section 7 of AGST Act, 2017 defines supplies to include all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business.

Audit observed that in two cases out of the sample of 22 taxpayers relating to works contract/ construction services the taxpayers excluded transactions which may be treated as supply and tax amounting to ₹ 0.12 crore should have been levied. This was communicated to Department in November-December 2024 (Details in *Appendix-XI*).

2.4.4.3 Non/short payment of tax on Royalty under RCM: As per Sl. No. 5 of Notification No.FTX.56/2017/26 dated 29/06/2017, GST on services provided by Central Government, State Government, or local authority to a business entity, shall be payable on reverse charge basis by the recipient of the service.

Audit observed compliance deficiencies in two cases (out of a sample of 22 cases), in which tax amounting to ₹ 0.35 crore was not paid, due to taxpayers not discharging tax under the Reverse Charge Mechanism (RCM) (Detailed in *Appendix-XII*).

When this was pointed out (November 2024), the Department admitted and issued notices in ASMT 10 for ₹ 0.35 crore.

An illustrative case is given below-

In case of taxpayer having GSTIN 1xxxxJ under Golaghat Unit (Circle-2) for the years 2020-21 to 2021-22, it was observed that the taxpayer had booked expenditure of ₹ 150.99 lakh on account of royalty paid on which tax is payable on RCM basis. This resulted in non-payment of tax on royalty of ₹ 27.18 lakh under RCM.

2.4.4.4 Short payment of interest: Section 50 of the AGST Act 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.

The extent of short payment of interest on account of delayed remittance of tax during 2020-21 and 2021-22 was identified using the tax paid details in GSTR-3B and the date of filing of the GSTR-3B. Only the net tax liability (cash component) has been considered to work out the interest payable.

Audit observed short payment of interest amounting to ₹ 0.15 crore in five out of the selected sample of 22 taxpayers. This was communicated to the Department (November-December 2024). Of these, Department has recovered an amount of ₹ 0.40 lakh in one case, and issued a show cause notice in form DRC 01 in another case, while reply was awaited in the remaining three cases (Details in *Appendix-XIII*).

In Exit Conference, it was stated (March 2025) that steps would be taken to scrutinise all cases pointed out by Audit and result thereof would be intimated.

2.4.4.5 Interest payable on delayed payment of tax on prior period transaction: Rule 88B (1) of AGST Rules, 2017, envisages that for delayed filing of returns, interest is to be calculated on the delayed payment of tax by debiting cash ledger for the period of delay in filing of returns. Rule 88B (2), envisages that in all other cases, interest shall be calculated at the rate of 18 *per cent* per annum on the amount of tax remaining unpaid, for the period starting from the date on which such tax was due to be paid till the date such tax is paid.

Audit observed that three taxpayers pertaining to three Circles had discharged their tax liabilities on prior period invoices (involving tax of ₹ 0.32 crore) through subsequent monthly returns without payment of interest for delayed payment of tax. This resulted in non-payment of interest of ₹ 0.02 crore. This was communicated to Department in November 2024. In two cases, the reply of the Department was not acceptable to Audit and reply was awaited in the remaining case (Details in *Appendix-XIV*).

An illustrative case is given below:

The monthly returns (GSTR-1) having GSTIN 1xxxxU, under Guwahati Unit-B (Circle- 10) for the year 2020-21, showed the taxpayer had discharged the tax liability against one invoice pertaining to earlier month through monthly return of subsequent month. Such delayed payment of tax resulted in interest liability of ₹0.69 lakh, which was not paid. Reply from the department was awaited.

In Exit Conference, it was stated (March 2025) that in some cases Department had already initiated action, which would be intimated.

2.4.4.6 Non/short levy of late fee for delay in filing of Annual Return: In terms of Section 47 of the AGST Act, 2017, any registered person who fails to furnish Annual Return (GSTR-9) as per Section 44 of the Act *ibid* within the due date, shall pay a late fee of one hundred rupees for every day of delay subject to a maximum amount of half

*per cent*¹⁰ of turnover in the State. In March 2023, GoI, by notification¹¹, waived late fees in excess of ten thousand rupees in respect of Annual Returns filed between 01 April 2023 and 30 June 2023, which was further extended till 31 August 2023¹².

Audit observed that in three cases pertaining to one Circle, the taxpayers filed GSTR-9 with delays ranging between two days and 986 days from the respective due dates for the period 2020-21 to 2021-22. However, the Proper Officer did not levy late fee amounting to ₹ 0.04 crore (Details in *Appendix-XV*).

On this being pointed out (November-December 2024), the Department stated that in three cases, late fee of ₹ 0.04 crore was paid along with filing of GSTR-9 after issuance of audit observations (November 2024). In Exit Conference, it was stated (March 2025) that the GSTN portal automatically calculated late fee for delayed filing of Annual Return. For, non-filing of Annual Returns, it was stated that the matter would be taken up with the concerned Proper Officer.

2.4.4.7 Non-levy of penalty due to delay in filing of form GSTR-9C: As per Section 44(2) of AGST Act, 2017, every registered person who is required to get his accounts audited, shall furnish electronically the Annual Return (GSTR-9) under sub-section (1) along with a copy of the audited annual accounts and a reconciliation statement (GSTR-9C), reconciling the value of supplies declared in the returns furnished for the financial year with the audited Annual Financial Statement and such other particulars as may be prescribed.

As per Section 125 of AGST Act, any person, who contravenes any of the provisions of this Act or any rules made thereunder for which no penalty is separately provided for in this Act, shall be liable to pay a penalty which may extend to twenty-five thousand rupees.

Audit observed that in seven cases pertaining to five Circles, taxpayers either did not file GSTR-9C or filed GSTR-9C with delay from the due date for the period 2020-21 to 2021-22. However, the Proper Officers did not levy penalty amounting to ₹ 0.05 crore for such delayed filing/ non-filing of GSTR-9C. This was communicated to Department in November-December 2024. In two cases, notices in ASMT 10 were issued and in remaining cases reply of the Department was awaited (Detailed in *Appendix-XVI*).

2.4.5 Deficiencies in the functions of Circles

The following deficiencies were observed in the audit of the two selected Circles - Dhemaji Circle-1 and Guwahati Unit-B Circle-1.

¹⁰ 0.25 *per cent* under the CGST Law + 0.25 *per cent* under the AGST Law.

¹¹ Notification No. 7/2023-Central Tax, dated 31 March 2023. The State Government is implementing it but has not issued a similar notification.

¹² Notification No. 25/2023-CT dated 17 July 2023. The State Government is implementing it but has not issued a similar notification.

2.4.5.1 Improper scrutiny: As per Section 61 of the AGST Act, various returns filed by taxpayers have to be scrutinised by the Proper Officer to verify the correctness of the returns, and suitable action has to be taken on any discrepancies or inconsistencies reflected in the returns.

In the two selected Circles¹³, which was taken up for scrutiny by the Department, in nine cases relating to SAC 9954, Audit observed short payment of tax of ₹ 5.24 crore under RCM, mismatch of tax liability as per GSTR 1 with the tax payment in GSTR 9, non-reversal of common ITC and mismatch of ITC in GSTR 3B *vis-à-vis* GSTR 2A. This was communicated to Department (November-December 2024). Department's reply was awaited (Detailed in *Appendix-XVII*).

In Exit Conference, it was stated (March 2025) that the Department would look into the matter and take corrective measures.

2.4.5.2 Post Audit: The Office of the Principal Commissioner of State Tax Cum Commissioner of Taxes, Assam, Kar Bhawan, issued an instruction (No. 07/2021-GST dated 02 July 2022) on the procedure relating to sanction, post-audit and review of refund claims, which envisaged a post-audit and review of refund claims. It was specified that all refund orders passed above the threshold limit of ₹1.00 lakh should be reviewed at Zonal level and taken up for post-audit.

Audit observed that three refund applications of two taxpayers were sanctioned and refund orders were issued for ₹0.67 crore. Audit sought for (December 2024) the status of post audit, and the reply of the Department was awaited (Details in *Appendix-XVIII*).

In Exit Conference, the Commissionerate stated (March 2025) that the matter would be looked into and corrective measures would be taken.

2.4.5.3 Non-production of information: As per Rule 99 of AGST rules, 2017, the Proper Officer shall scrutinise the returns furnished by a registered person in accordance with the provisions of Section 61 of the Act. In case of any discrepancy, he shall issue a notice in FORM GST ASMT-10, informing the registered person of such discrepancy and where possible, quantifying the amount of tax, interest and any other amount payable in relation to such discrepancy. The registered person may accept the discrepancy and pay the tax, interest and any other amount arising from such discrepancy or alternatively he can furnish an explanation for the discrepancy in FORM GST ASMT-11 to the Proper Officer. Where the explanation furnished by the registered person is found to be acceptable, the Proper Officer shall inform him accordingly in FORM GST ASMT-12.

Audit sought for (September and October 2024) the details of ASMT-10, ASMT-11 and ASMT-12 issued/ received for the years 2020-21, 2021-22, 2022-23 and 2023-24 in respect of taxpayers under SAC 9954, from the two selected Circles (Dhemaji Circle-1 and Guwahati Unit-B Circle-1), which were not forthcoming. In the absence

¹³ (1) Dhemaji Unit (Circle-1), (2) Guwahati Unit-B (Circle-1)

of the details of ASMT-10, ASMT-11 and ASMT-12, Audit could not examine the follow up of scrutiny of returns relating to taxpayers supplying work contract/construction services.

Similarly, details of action taken on non-filers in the form of notices issued in Form GSTR-3A to non-filers, best judgement assessment orders issued in Form ASMT-13 and Summary of Order in Form DRC-07 were not forthcoming from the two Circles.

Further, Audit sought for the details of action taken by the Circle Officers from 2020-21 to 2023-24 on the various red flag reports generated by the Directorate General of Analytics and Risk Management (DGARM). In response, the Circle Officer of Dhemaji Circle stated (September 2024) that DGARM reports were not available in the GSTN Backend Portal. Guwahati Unit-B (Circle-1) replied (November 2024) that DGARM reports were not applicable to the Circle.

In the Exit Conference, the Department stated (March 2025) that an advisory related to the production of records would be issued to unit offices.

2.4.6 Conclusion

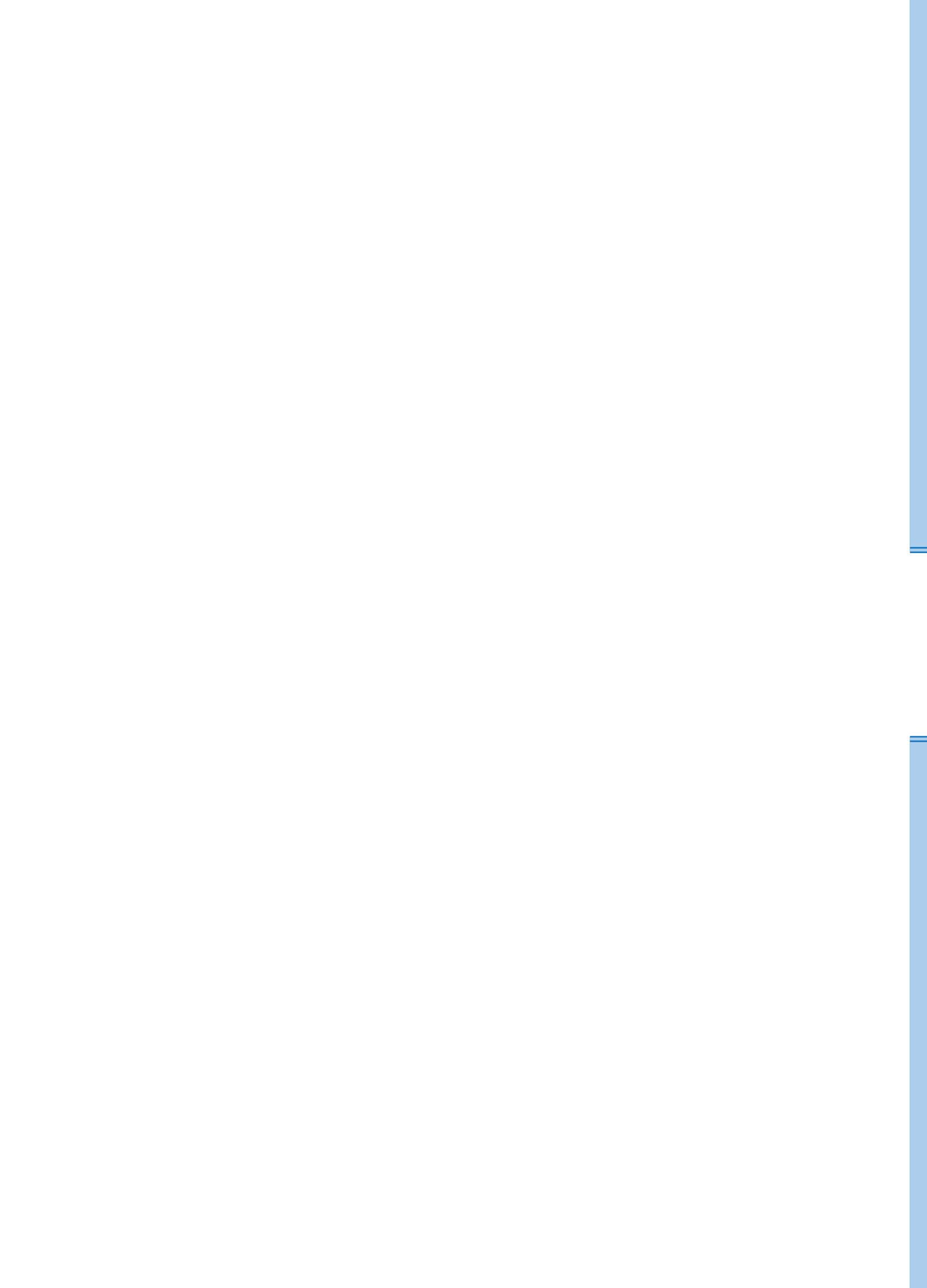
The audit of GST returns of the selected sample of 22 taxpayers registered under the SAC code 9954 and supplying works contract/ construction services was constrained by non-production of basic records such as financial statements, GSTR 2A *etc.* in 50 *per cent* of the cases and partial production of specific taxpayer records in 14 *per cent* of the cases.

Notwithstanding the above, detailed audit of taxpayers registered under SAC 9954 disclosed deficiencies in availment and utilisation of ITC and undischarged liability. The deficiencies mainly related to mismatch in ITC availed, irregular availment of ITC, non/short reversal of ITC, mismatch in discharge of tax liability, short payment of interest and non-levy of penalty for delay in filing GSTR 9C.

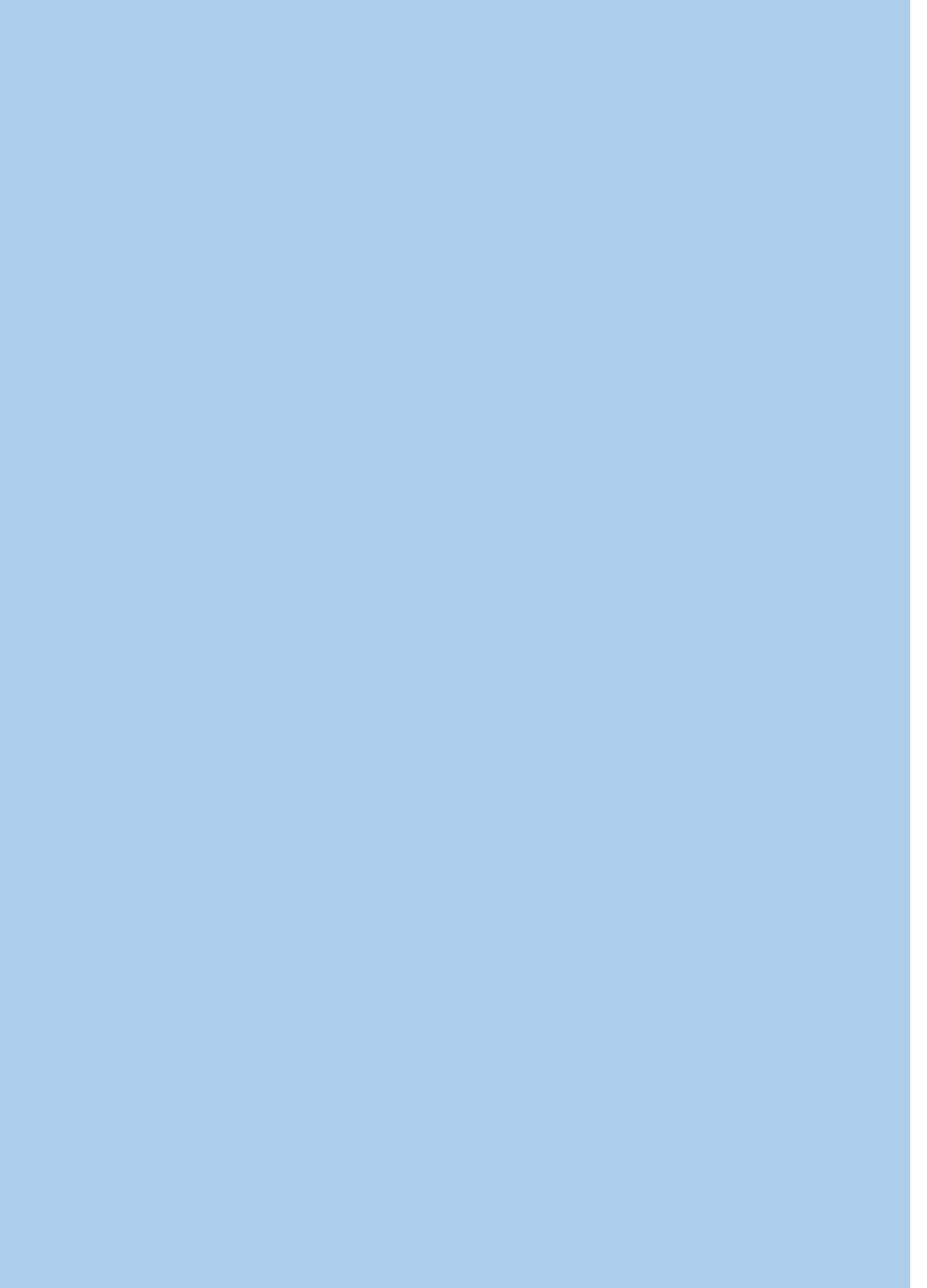
The audit of two selected Circles - Dhemaji Circle-1 and Guwahati Unit-B Circle-1, disclosed instances of improper scrutiny, while information on details of ASMT 10, ASMT 11 and ASMT 12 issued /received, action taken on non-filers and follow up of DGARM reports were not forthcoming from these Circles.

2.4.7 Recommendations

- *The Department may initiate remedial action on the compliance deviations pointed out before they become time barred.*
- *The Department may ensure production of information/records to Audit.*
- *The Department may strengthen the scrutiny mechanism.*



CHAPTER-III
EXCISE DEPARTMENT



CHAPTER-III EXCISE DEPARTMENT

3.1 Administration

The State Excise Department is responsible for collection of Excise revenue under Assam Excise Act and enforcement of Excise laws on prohibition of illicitly distilled liquor, Ganja, Bhang and Opium. In addition, the Department is given the responsibility of enforcing the provisions of Narcotic Drugs and Psychotropic Substances Act and the Medicinal and Toilet Preparation Act. The Commissioner of Excise (CE), Assam is the head of the Department. The CE is primarily responsible for administration and execution of Excise policies and programmes of the State Government. The CE is assisted by an Additional Commissioner of Excise, one Joint Commissioner of Excise at Excise Intelligence Bureau (EIB), and two numbers Deputy Commissioners of Excise, one at Headquarters and another at Bodoland Territorial Area Districts (BTAD), Kokrajhar.

Excise revenue comes from ad-valorem levy, establishment charges, various kinds of licence fees on Foreign liquor/ Beer, Country spirit, Rectified spirit, *etc.* Further, import pass fee, export pass fee, transport pass fee, brand and label registration/ renewal fee also generate revenue to the Government exchequer.

In 2016-17, the Assam Excise Act, 1910 has been replaced by the Assam Excise Act, 2000 and the Assam Excise Rules, 1945 was replaced by the Assam Excise Rules, 2016 which was notified and has come into force *w.e.f.* 01 September 2016. The point of levy of Excise Duty was shifted to the level of first point of transaction made within the State ensuring that only duty paid liquor comes out from the manufactories. This has resulted in curbing leakage of collection of excise revenue.

3.2 Performance Audit on “Regulation and Control over Manufacturing and Sale of Alcoholic Products”

3.2.1 Introduction

State Excise Revenue is one of the largest sources of own Tax Revenue of the State, and it has shown significant growth over the last few years. There has been a revision in the regulatory matters on Excise with the introduction of the Assam Excise (Amendment) Act, 2000 and the Assam Excise Rules, 2016 replacing the Assam Excise Act, 1910 and the Assam Excise Rules, 1945 respectively.

The Assam Excise Act and the Rules made thereunder, empower the Government or Department to issue new/ renew the licences for various activities such as manufacturing of alcoholic products in Distilleries, Breweries, packaging in Bottling Plants as well as for possession, transportation, distribution and sale of alcoholic products.

The Acts and Rules also provide for complete supervision of manufacturing activities by Excise Department through its officers and staff posted in the Distilleries, Breweries, Bottling Plants, *etc.* Control over transportation, distribution and sale is exercised

through issue of permits, Excise Verification Certificates, affixing holograms on bottles, etc.

3.2.2 Trend of Excise Revenue of the State

State Excise Revenue is mainly derived from fee for licences issued to Distilleries, Breweries and Liquor dealers, duties on liquor, other spirits, beer, fines, penalties, etc.

3.2.2.1 Excise Revenue compared to Tax Revenue

The Tax Revenue raised by the State Excise Department accounted for 8.79 to 11.91 per cent of tax revenue of the Government of Assam during the years 2018-19 to 2023-24 as detailed in **Table 3.1**:

Table 3.1: Details of Tax Revenue and State Excise Revenue

		(₹ in crore)					
Sl. No.	Particulars	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
I	Tax Revenue	15,924.85	16,528.68	17,133.61	19,533.10	24,502.02	28,178.12
II	State Excise Revenue	1,399.84	1,650.03	2,039.94	1,939.07	2,525.57	3,038.67
III	Percentage of increase of Excise Revenue from previous year	27.82	17.87	23.63	(-)4.94	30.25	20.32
IV	Percentage of Excise Revenue (II) to Total Tax Revenue (I)	8.79	9.98	11.91	9.93	10.31	10.78

Source: Finance Accounts of Government of Assam

The trend of State Excise Revenue vis-à-vis State Tax Revenue is shown in **Chart 3.1**.

Chart 3.1: Trend of State Excise Revenue vis-à-vis State Tax Revenue



It may be seen that there was steady increase in Excise Revenue over previous years except for the year 2021-22. Reason for decrease in Excise Revenue in the year 2021-22 was the increase in rate of Excise duty in May 2020 by 35 per cent, which was rolled back in February 2021.

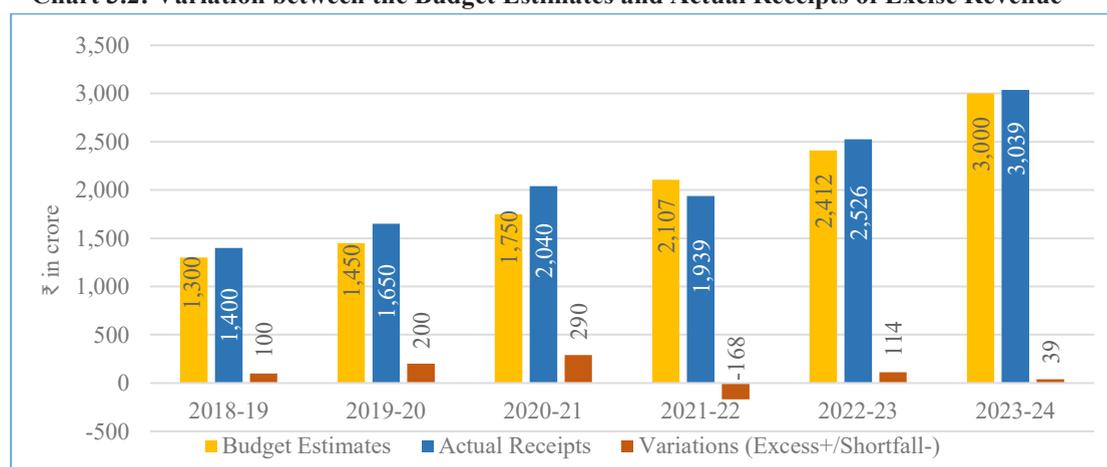
3.2.2.2 Budget estimates and actual receipts

The variations between the budget estimates and actual excise revenue receipts for the years 2018-19 to 2023-24 are mentioned in **Table 3.2**:

Table 3.2: Details of Budget Estimates and Actual Receipts of Excise Revenue*(₹ in crore)*

Year	Budget estimates	Actual receipts	Variation excess (+)/ shortfall (-)	Percentage of variation
2018-19	1,300.00	1,399.84	(+)99.84	(+)7.68
2019-20	1,450.00	1,650.03	(+)200.03	(+)13.80
2020-21	1,750.00	2,039.94	(+)289.94	(+)16.57
2021-22	2,106.92	1,939.07	(-)167.85	(-)7.97
2022-23	2,412.00	2,525.57	(+)113.57	(+)4.71
2023-24	3,000.00	3,038.67	(+)38.67	(+)1.29

Source: Departmental figures and Finance Accounts of Government of Assam

Chart 3.2: Variation between the Budget Estimates and Actual Receipts of Excise Revenue

3.2.2.3 Sale of Liquor Products

Details of sale of Liquor (India Made Foreign Liquor or IMFL, Beer and Country Spirit) during the years 2018-19 to 2023-24 are mentioned in **Table 3.3**:

Table 3.3: Details of quantity of liquor sold

Year	Quantity sold (In LPL ¹⁴ /BL ¹⁵)		
	IMFL (LPL)	Beer (BL)	Country Spirit (BL)
2018-19	544,39,115	321,01,272	44,67,854
2019-20	624,51,636	396,43,203	88,50,116
2020-21	560,18,797	317,73,925	80,32,122
2021-22	711,71,616	430,69,446	85,77,299
2022-23	839,78,993	608,05,307	84,41,482
2023-24	914,82,756	716,13,314	81,38,523
Total	41,95,42,913	27,90,06,467	4,65,07,396

Source: Departmental figures

It may be seen from the table above that there was an increasing trend in the year-wise sale of liquor in the State except for the year 2020-21. The decrease in sales in 2020-21 was attributable to outbreak of Covid-19 pandemic.

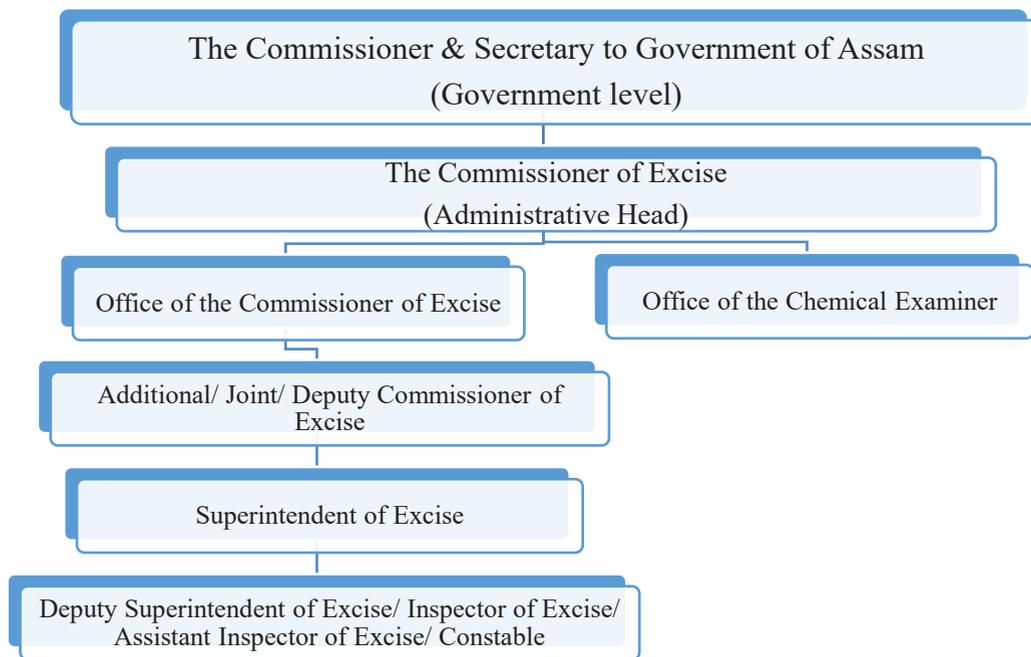
¹⁴ LPL, or London Proof Litre, is a unit of measurement for the strength of liquor. It's calculated by converting a sample of alcohol into a volume of alcohol with a strength of 100 proof. 100 proof alcohol is defined as a mixture of alcohol and water where 13 parts by volume of the mixture weigh exactly the same as 12 parts by volume of distilled water at 51°F.

¹⁵ BL means Bulk Litre, a litre with reference to the bulk or quantity of the contents equivalent to 0.219 gallons

3.2.3 Organisational set up of the State Excise Department

The Commissioner & Secretary to the Government of Assam, Excise Department is overall in-charge of the State Excise Department at the Government level. The Commissioner of Excise is the Administrative Head of the Department who is assisted by an Additional Commissioner of Excise, one Joint Commissioner of Excise, who heads the Excise Intelligence Branch and two Deputy Commissioners. Another office headed by the Chemical Examiner functions under the Commissioner of Excise.

At the district level, the Superintendent of Excise (SE) functions under the District Commissioner of the district (being the Administrative Head of the District) and subject to the general control of the Excise Commissioner, exercises all the powers and performs all the duties conferred in the Excise Laws. Deputy Superintendent of Excise (DSE), Inspector of Excise, Assistant Inspector of Excise, Excise Head Constable and Excise Constable work at the district/ sub-divisional levels under direct supervision of the Superintendent of Excise (SE). The functional structure of the Excise Department and its functionaries is shown in the following organogram.



3.2.4 Audit Objectives

The Performance Audit (PA) aimed to ascertain whether:

- Act & Rules for manufacturing of alcoholic products are enacted and implemented effectively;
- Enforcement and monitoring mechanisms were effective to detect offence cases and prevent leakage of revenue; and
- Transportation and sale of alcoholic products are regulated and controlled effectively to fulfil the objectives laid down in the Act.

3.2.5 Audit Criteria

The Department's regulation and control over manufacturing and sale of alcoholic products were assessed against the provisions envisaged under the following criteria:

- ✓ The Assam Excise Act, as amended from time to time
- ✓ The Assam Excise Rules, 2016 (as amended from time to time)
- ✓ The Manual of Excise & Salt Department, 1918
- ✓ Notifications, Circular, Instructions, *etc.* issued by the Department & the Government from time to time.

3.2.6 Scope of Audit and Methodology

The Performance Audit (PA) covered a period of six years from 2018-19 to 2023-24. Records, information, data, *etc.* of the Office of the Commissioner & Secretary, the Commissioner of Excise, the Joint Commissioner of Excise, the Chemical Examiner and the selected districts were analysed. Besides, information relating to inter-state supply of alcoholic products from Assam to the neighbouring States were also examined to ascertain the revenue realisation. In 12 selected Districts, records/documents in respect of Office of the Superintendent of Excise, Deputy Superintendent of Excise were checked and also joint physical verification of Manufacturing Units, Bottling Plants, Breweries, Warehouses was carried out on a random sample basis.

An Entry Conference was held on 19 June 2023 wherein scope, objectives and methodology of audit were explained to the representatives of GoA and the Excise Department. The Commissioner of Excise (CE), the Additional Commissioner of Excise and the Deputy Commissioner of Excise, Assam attended the meeting on behalf of the Excise Department while the Joint Secretary, Excise Department and the Secretary, Finance Department represented the GoA. The PA Report was shared with the Department and the Government in August 2024. The audit observations were discussed in an Exit Conference (11 February 2025) and views expressed and replies furnished (February/April 2025) have been included in the Audit Report appropriately.

3.2.7 Audit Sampling

Selection of 12¹⁶ out of 26 District Excise Offices was made after arranging the districts alphabetically through Simple Random Sampling without Replacement (SRSWOR) using IDEA software.

Further, selection of different Licensees within the selected District Excise Offices was done as per the criteria mentioned in *Appendix-XIX*.

3.2.8 Acknowledgement

The Indian Audit and Accounts Department (IA&AD) acknowledges the co-operation of the Excise Department, Government of Assam, for providing necessary information and records for audit, though it was delayed.

¹⁶ (i) Baksa (ii) Cachar (iii) Jorhat (iv) Kamrup (v) Karbi Anglong (vi) North Lakhimpur (vii) Morigaon (viii) Nagaon (ix) Nalbari (x) Sivasagar (xi) Sonitpur (xii) Tinsukia

3.2.9 Audit Findings

As depicted in **block diagram 1**, the distilleries, breweries, bottling plants and the wholesale licensees played the most vital role in production and sale of IMFL, Country Spirit, Beer to the consumers, both within the State (through retailers of the State) and outside the State (through export permits). As such, these were the key points for exercising the regulation and control by the Excise Department. Audit Findings grouped as per Audit Objectives, are mentioned in the succeeding paragraphs:

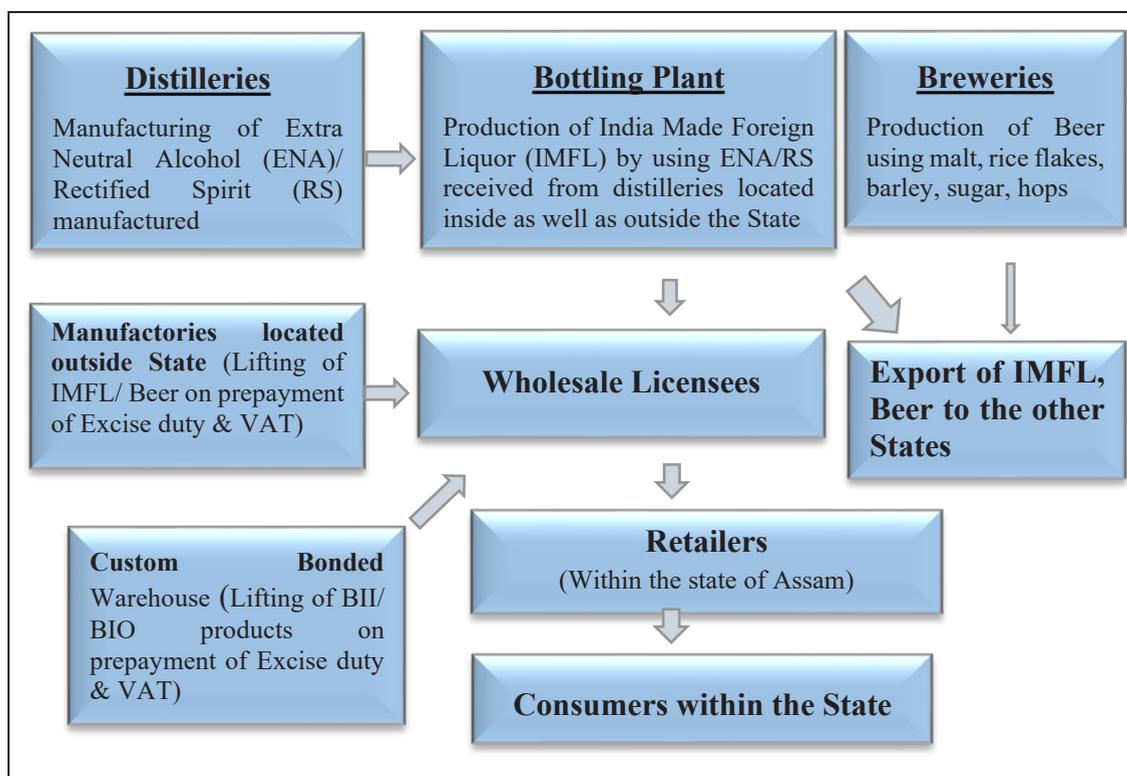
3.2.10 Process of manufacturing, distribution and sale of alcoholic products

‘Liquor’ means intoxicating liquor (such as wine, India Made Foreign Liquor, Country Spirit, Beer, Rum, Gin, Rectified Spirit, Extra Neutral Alcohol, *etc.*) and includes all liquid consisting of or containing alcohol and any substance which the State Government may, by notification, declare to be liquor.

Country Spirit (CS) and India Made Foreign Liquor (IMFL) are manufactured from Extra Neutral Alcohol (ENA)¹⁷/ Rectified Spirit (RS) produced in the Distilleries through the process of blending/ reduction, compounding and flavouring, *etc.* Beer is manufactured from malt, grain, sugar and hops in breweries.

The process of manufacturing, distribution and sale of liquor in the State of Assam is depicted in the following block diagram:

Block diagram 1: Process of manufacturing, distribution and sale of liquor in the State of Assam



¹⁷ Extra Neutral Alcohol (ENA) is the purest form of alcohol, with no taste or smell. It can be made from different raw materials such as sugarcane molasses or grains like corn, wheat, barley, *etc.* and rice. ENA is primarily used as a base for spirits and alcoholic beverages, but it also has many other applications

The PA brought out various deficiencies in regulations as well as effective compliance of rules, which are discussed in the succeeding paragraphs:

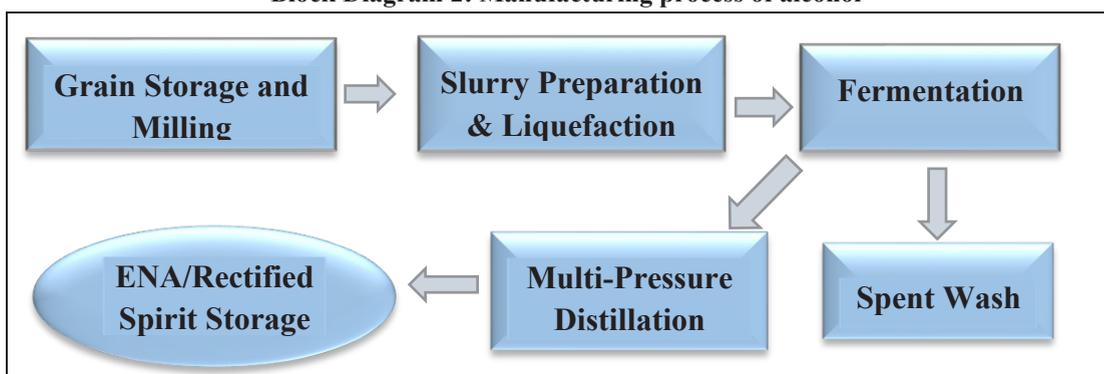
3.2.11 Effectiveness of Rules on Manufacturing of Alcoholic Products

Audit Objective 1: Whether Act & Rules for manufacturing of alcoholic products are enacted and implemented effectively

3.2.11.1 Control over manufacturing of alcohol at Distilleries & Revenue therefrom

There are two distilleries¹⁸ in Assam, which are manufacturing Extra Neutral Alcohol (ENA) and Rectified Spirit (RS) from grains (rice, maize, etc.). The following block diagram displays the manufacturing process of alcohol:

Block Diagram 2: Manufacturing process of alcohol



3.2.11.1.1 Norms of production of alcohol from grains not prescribed: Norms prescribed for manufacture of any product in proportion to the raw material consumed by the industry, is a prime control mechanism to exercise control on the quantum of alcohol actually produced in the State as well as to safeguard the interests of the State against the possibility of under disclosure of production by the manufacturers.

It was observed that the Government of Assam did not prescribe the norms or standard (*i.e.*, input-output ratio) regarding production of alcohol (ENA or RS) from grains. It is pertinent to mention here that Rajasthan¹⁹, Andhra Pradesh²⁰ and the neighbouring State Meghalaya²¹ has prescribed norms for production of alcohol from grains.

The absence of prescribed input–output norms for production of Extra Neutral Alcohol (ENA) or Rectified Spirit (RS) from grains represents a critical regulatory gap. Such norms are a fundamental control mechanism used by other States, including Rajasthan,

¹⁸ (i) M/s Brahmaputra Biochem Private Limited, Kamrup (ii) M/s Radiant Manufacturers Private Limited (Distillery Division), Karbi Anglong

¹⁹ Minimum recovery of Alcohol:40 Bulk litre Extra Neutral/Rectified Spirit (98% v/v) per quintal of grain having 62 to 64% starch Vide Rule 12 of Rajasthan Distilleries Rules, 1977

²⁰ The yield of ENA (96% v/v) per metric tonne grain which contains 64% starch shall not be less than 420 Bulk Litres vide sub rule (5) of Rule 24 of Andhra Pradesh Distillery (Manufacture of Spirits) Rules, 2006

²¹ 52.47 litres of 100% alcohol per quintal of grains as prescribed vide Commissioner of Excise, Meghalaya Order No. MEG/CE-122/2010/517 dated 19/12/2022.

Andhra Pradesh, and neighbouring Meghalaya, to verify production yields, prevent under-reporting, and ensure accurate tax assessment. Without these standards, manufacturers can understate production volumes, leading to potential large-scale revenue leakage for the State. The Department's acceptance of this weakness and commitment to study other States' models underscores the urgent need to establish clear, enforceable norms to strengthen excise administration and safeguard public revenue.

In the exit conference (February 2025) as well as in its subsequent reply (February/April 2025), the Department stated that decision would be taken to issue notifications in this matter after studying the rules/ norms framed by other States.

3.2.11.1.2 Under disclosure of production of alcohol from grains: The process of production of alcohol from grains involves conversion of starch present in grains into 'glucose' (one gram of starch produces 1.11 gram of glucose) and 'glucose' into 'ethanol'. One molecule of 'glucose' produces two molecules of 'ethanol' and two molecules of 'carbon-dioxide'. This chemical reaction is known as the 'Gay-Lussac Equation'.

As per the Gay-Lussac Equation, yield of alcohol is derived based on molar mass of glucose, and 100 kg of glucose produces 51.14 kg of alcohol (Ethanol) and 48.86 kg of carbon-dioxide as detailed in **Appendix-XX**. Further, yield of alcohol depends on "Fermentation Efficiency (FE)" and "Distillation Efficiency (DE)" of the Technology used in distilleries and the quality of grains, presence of moisture content and temperature, etc.

Audit collected information regarding Fermentation and Distillation Technology used by the distillers²² and found that all the distillers were using Batch Fermentation Process and Multi Pressure Distillation Technology.

Audit collected information from the Assam Agricultural University, Jorhat on percentage of starch content in various types of grains and from the National Sugar Institute (NSI), Kanpur on FE and DE of different technologies used for fermentation and distillation. As per the information provided by NSI, Kanpur, FE and DE for various technologies were as shown in **Table 3.4**:

Table 3.4: Fermentation Efficiency and Distillation Efficiency (in percentage)

Types of raw materials	Fermentation Efficiency (FE)		Distillation Efficiency (DE)	
	Batch Fermentation	Feed Batch fermentation	Atmospheric Distillation	Multi Pressure Distillation
Grains	90-93	-	-	98.5-99
Molasses	88-90	90-93	98-98.5	98.5-99.5

Source: Provided by National Sugar Institute, Kanpur

Audit calculated the minimum yield of alcohol per MT of grains used by two distillers considering the efficiency range for fermentation and distillation technology employed by distillers and results are shown in **Table 3.5**:

²² (i) M/s Brahmaputra Biochem Private Limited, Kamrup (ii) M/s Radiant Manufacturers Private Limited (Distillery division), Karbi Anglong

Table 3.5: Expected yield of Alcohol

Name of Grains	Yield as per Government norms (BL/MT)	Starch content (%)	Calculated yield of alcohol per MT (in BL) ²³
Maize	No norms	72-73	458-482
Rice	No norms	80-90	509-595

Audit noticed that during 2018-19 to 2023-24, these distilleries reported production of 2,418.22 lakh BL of alcohol using 5.33 lakh MT grain (Rice and Maize), compared to the minimum production of 2,649.65 lakh BL worked out based on expected yield of alcohol as detailed in **Table 3.5**.

Unless the matter is pro-actively reviewed by the Department and statutory framework introduced in line with the good practices followed by some other States, there remains a substantial possibility of under-reporting and revenue leakage.

In the exit conference (February 2025) as well as in its subsequent reply (February/April 2025), the Department stated that necessary decision for prescribing norms for alcohol production from grains would be made after studying the relevant rules framed by other states.

Recommendation 1: The Department may consider prescribing norms of production of alcohol from grains by taking into consideration the starch content in these grains and technology employed by distillers for fermentation and distillation.

3.2.11.2 Control over manufacturing of Beer in Breweries and Microbreweries and revenue therefrom

There are three breweries²⁴ and five microbreweries²⁵ in Assam which manufacture beer from malt, broken rice, sugar, hops, etc.

²³ Calculation of Alcohol yield

Sl. No.	Particulars	Rice (1000 KG)		Maize (1000 KG)	
		Min.	Max.	Mini.	Max.
1.	Starch content (<i>per cent</i>)	80	90	72	73
2.	Starch quantity (KG)	800	900	720	730
3.	Glucose yield (KG) (Row 2 x 1.11)	888	999	799	810
4.	Ethanol yield as per Gay-Lussac Equation from glucose (KG) (Row 3 x 0.51)	452.88	509.49	407.49	413
5.	Alcohol produced after Batch Fermentation (KG) (Row 4 x 90%)	407.59	473.83	366.74	384.09
6.	Alcohol produced after Multi Pressure Distillation (KG) (Row 5 x 98.50%)	401.48	469.09	361.24	380.25
7.	Quantity of alcohol (in BL) (Row 6 ÷ 0.789)	508.85	594.54	457.85	481.94

²⁴ (i) M/s Master (India) Brewing Company, Kamrup (R) (ii) M/s Rhino Agencies Limited, Kamrup (R) (iii) M/s Sunit Breweries Private Limited, Sonitpur

²⁵ (i) M/s Abacus Microbrewery (Hotel Paramount Palacio), Kamrup Metro (ii) M/s Nuts & Brew Microbrewery (A unit of BSM Restaurants), Kamrup Metro (iii) M/s Terra Mayaa, Kamrup Metro (iv) M/s Freemason (under New East Projects Private Limited, Kamrup Metro) (v) M/s Root Barrel (under Canis Major Group), Kamrup Metro

The process of preparation/ manufacture of beer is similar to that of ENA/RS. However, ENA production requires fermentation and distillation while production of beer requires only fermentation.

3.2.11.2.1 Absence of norms for production of beer from malt, rice flakes, sugar, hops, etc. at breweries: The Government did not prescribe the norms or standard (*i.e.* input-output ratio) regarding production of beer from broken rice, malt, sugar, hops, etc. Other State like Rajasthan²⁶ prescribed the norms for maintaining minimum yield of Beer from Malt or other raw materials.

Para 677 (17) of the Manual of Excise & Salt Department, 1918²⁷ prescribes the norms²⁸ for raw material as 15.42 kg of Malt or 14.52 kg of rice flakes or 12.70 kg of sugar for production of 81.823 BL of wort²⁹. Breweries are using ‘batch fermentation’, whose minimum efficiency is 90 (ninety) *per cent* for grains as per the information provided by NSI, Kanpur.

Audit observed from relevant records that these breweries had consumed 246.71 lakh kg of malt, 128.36 lakh kg of rice flakes and 36.30 lakh kg of sugar and produced 1809.00 lakh BL of beer during the period from 2018-19 to 2023-24. However, as per the norms prescribed in the Manual of Excise & Salt Department, 1918, the minimum yield of beer (using the above-mentioned quantities of ingredients) should have been 2,039.71 lakh BL, indicating potential under-reporting and risk of excise duty loss. This highlights a critical regulatory gap that requires urgent attention through introduction of a clear, enforceable production standards.

In the exit conference (February 2025) followed by the formal reply (February/April 2025), the Department stated that necessary decision in this regard would be taken after studying the relevant rules framed by other states and also stated that such issue would be addressed through suitable notifications to be issued shortly.

Recommendation 2: The Department may consider prescribing norms for production of beer from grains as per the Manual of Excise & Salt Department, 1918.

3.2.11.2.2 Manufacturing of draught beer beyond specified strength by the Microbreweries: Rule 498 (f) of the Assam Excise Rules, 2016 defines that “Microbrewery” means a small brewery situated in the premises of IMFL retail ‘ON’ hotel, irrespective of its star status, or IMFL ‘ON’ restaurants, where Draught Beer is

²⁶ Beer yield efficiency: Minimum yield of 650 litres of mild beer or 490 litres of strong beer for every 100 kilograms of Malt and other raw materials used vide Rule 34A of Rajasthan Brewery Rules, 1972.

²⁷ Apparently, we are using it as there is no norms prescribed by the GoA

²⁸ 1 bushel of malt, 32 pound of rice flakes and 28 pound of sugar would produce 18 gallons of wort
Conversion:

1 bushel= 34 pound = 15.42 kg; 32 pound = 14.52 kg; 28 pound = 12.70 kg; 18 gallons = 81.823 BL
Therefore, 15.42 kg of Malt or 14.52 kg of Rice flakes or 12.70 kg of Sugar would produce 81.823 BL of wort

²⁹ Wort is a sweet liquid that is extracted from crushed malt or grain meal during the brewing of Beer.

manufactured and served to their customers for consumption within the premises with an installed capacity of not more than one thousand litres per day.

As per Rule 498 (c), “Draught Beer” means fresh beer contained in a keg³⁰ not more than 5 per cent volume by volume (v/v) alcoholic content. Further, as per Rule 19 (a) (I), the Ad-valorem levy on draught beer shall be charged on basis of its daily installed capacity @ ₹50 per BL, which was reduced to @ ₹32 per BL³¹ (w. e. f. 12/02/2021).

In respect of 25 types/ flavour of beer (out of 40 types/ flavour) produced by the five Microbreweries, in one of the batches produced, the alcoholic content was more than 5% (v/v) as per the Chemical Examiner Report and as per the information furnished by the concerned Microbrewery. Details are mentioned in *Appendix-XXI*.

Audit concludes that production and sale of draught beer exceeding the 5% v/v legal limit by microbreweries in Assam represents clear violation of Rule 498 (c) of Assam Excise Rules, 2016. Despite chemical evidence confirming this non-compliance, the Department did not enforce rules effectively, citing absence of enabling provisions, which undermined regulatory credibility and allowed unapproved higher-strength beer to be sold.

In the exit conference (February 2025), the Commissioner & Secretary, Excise Department instructed the Departmental officers to take necessary action against those microbreweries, which served draught beer with alcohol content beyond 5%, as per law.

Recommendation 3: The Excise Department may urgently amend its rules to include clear, enforceable penalties for microbreweries producing draught beer beyond the 5% v/v limit and establish routine testing and monitoring protocols to ensure compliance with legal strength requirements.

3.2.11.3 Manufacturing of India Made Foreign Liquor and Country Spirit in Bottling Plants

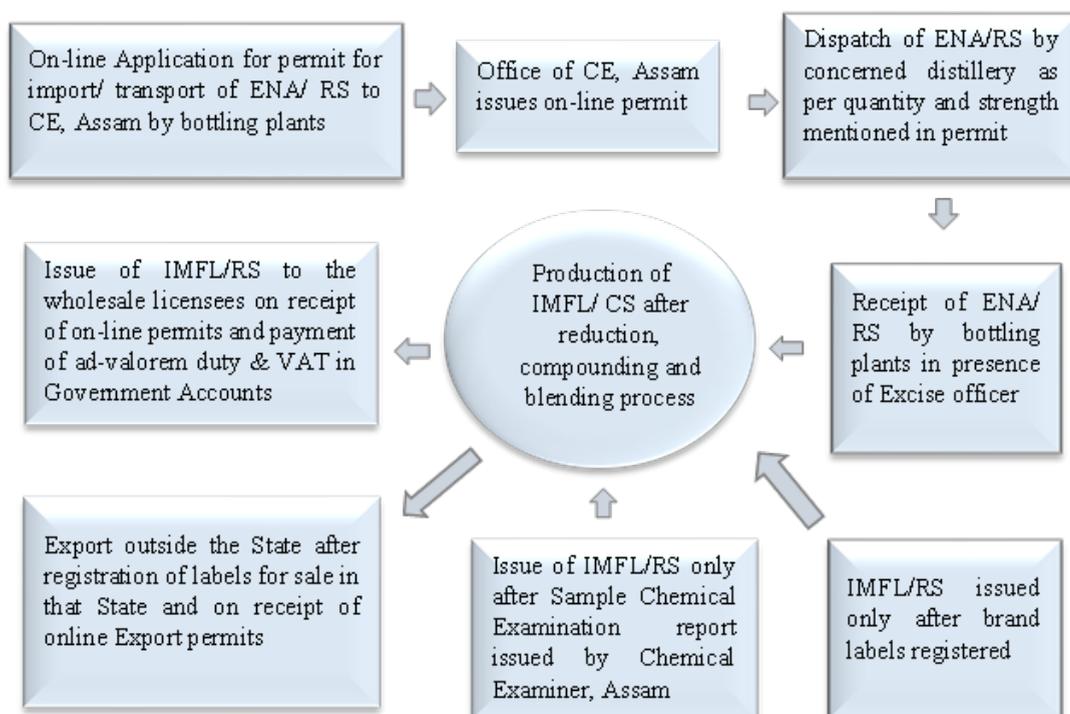
There are 13 India Made Foreign Liquor (IMFL) bottling plants and six Country Spirit (CS) bottling plants in Assam. Of them, records in respect of 12 IMFL bottling plants and all six CS bottling plant falling under the jurisdiction of sample districts, were test-checked during Performance Audit.

The following block diagram displays the workflow as regards the intake of ENA/RS in the bottling plants and production of IMFL/CS:

³⁰ Round metal or wooden container, used especially for storing beer

³¹ Vide Notification No. Ex.250/2019/pt/7 dated 12/02/2021.

Block diagram 3: Workflow of the intake of ENA/RS in the bottling plants and production of IMFL/CS



3.2.11.4 Quality Control Mechanism with respect to manufacture of alcoholic products

Manufacture and sale of alcoholic products involve important economic, social, and cultural dimensions. The aspect of quality control of liquor is crucial from the viewpoints of health and socio-economic consequences. Hence, checking of quality of alcoholic products is required to be carried out strictly and on regular basis.

Rules 517 and 579 of the Assam Excise Rules, 2016 provide that samples of raw materials and finished products are to be analysed or checked by the Chemical Examiner, Assam. Another step for quality check is affixation of Hologram on liquor bottles to avoid circulation of unscrupulous liquor under Rule 580 of the Assam Excise Rules, 2016.

3.2.11.4.1 Quality of materials used for manufacture of spirit and beer not checked

Rule 517 of the Assam Excise Rules, 2016 prescribes that samples of materials used in the distillery for the manufacture of spirits shall be sent to the Chemical Examiner for analysis before use or issue from the distillery.

Further, Rule 579 of the Assam Excise Rules, 2016 prescribes that the licensee of a brewery shall arrange to check the quality of raw materials used and the beer produced in the brewery by the Chemical Examiner, Excise, Assam.

However, none of the distillery and brewery had sent sample of materials used for the manufacture of spirits and beer to the Chemical Examiner for analysis before use. Thus, the quality of materials used for the manufacture of spirit and beer was not ensured by the Authority.

The Excise officials posted at those distilleries and breweries also did not ensure compliance to the said rule provision.

The Department stated (February/April 2025) that samples of alcoholic products were sent to the Chemical Examiner for testing prior to issue from the Distillery in conformity with Rule 517 of the AE Rules, 2016.

The reply did not address the critical lapse of raw material quality control. This oversight compromises product safety standards and regulatory integrity, highlighting the need for strict enforcement of raw material testing requirements to ensure quality, consumer safety, and adherence to the law.

3.2.11.4.2 Regulation of Adhesive Hologram

As per Rule 580 of the Assam Excise Rules, 2016 (notified in August 2016 and effective from 01 September 2016), “Hologram” means Holographic Excise Adhesive Label (HEAL), which is a product of laser optics and is used on liquor bottles to indicate genuineness of the product.

(a) Delay in supply of Hologram beyond 72 hours: Rule 582 of the Assam Excise Rules, 2016 stipulates the system of procurement of Holograms from the manufacturer. The licensee of a Foreign Liquor manufactory, Brewery, Country Spirit manufactory, Heritage Alcoholic Beverages manufactory and Wholesale warehouses, in case of Import, shall make advance payment (in form of Demand Draft in favour of the hologram manufacturer) for the procurement of hologram to the Commissioner of Excise, Assam. On approval of the requisition/indent, a pass will be issued authorising the supply of holograms to the concerned manufactory. The manufacturer shall arrange to dispatch the holograms within 72 hours of receiving such intimation from the Excise Commissioner.

During February 2022 to March 2023, a total of 564 indents were received from licensees through the Commissioner of Excise, Assam for supply of 74,82,30,000 numbers of Holograms and the same were also supplied to the concerned manufacturers/ wholesale warehouses.

Audit noticed that out of 564 indents, 45,60,00,000 numbers of Holograms against 219 indents (39 *per cent*) were supplied after delays ranging from 1 to 24 days (average: 3 days) beyond the stipulated period of 72 hours, which contravened the rules, *ibid*. Details are mentioned in *Appendix-XXII*.

The Department stated (February/April 2025) that Hologram supplier had been directed to furnish clarification in this regard. Further information in this regard was awaited (August 2025).

(b) Confirmation for receipt of Holograms not submitted: On receipt of the Holograms, the Excise Officer-in-charge of Foreign Liquor manufactory, Brewery and Country Spirit manufactory shall confirm the receipt through a verification certificate. This mechanism aimed to have assurance that the dispatched quantities of holograms have reached the bona-fide users and not any unscrupulous third party.

During February 2022 to March 2023, a total of 74,82,30,000 Holograms against 564 indents were supplied to the concerned manufacturers/wholesale warehouses. However, neither did the Officer-in-charge of Foreign Liquor manufactory, Brewery and Country Spirit manufactory submit the confirmation of receipt of holograms (through a verification certificate) nor did the Commissioner of Excise, Assam ask for confirmation certificates.

Audit concludes that the Excise Department did not enforce Rule 582 of the Assam Excise Rules, 2016, by not obtaining mandatory verification certificates confirming receipt of 74.82 crore holograms supplied between February 2022 and March 2023. This critical control lapse created a significant risk of diversion of holograms, if any, to unauthorised or illicit liquor manufacturers, remaining undetected, undermining excise duty safeguards and enabling potential counterfeit production. The Department's claim of confirmation in the AERMS portal is not supported by the provided data, which showed blank confirmation fields. This reflects serious weaknesses in monitoring, documentation, and enforcement of excise controls essential for revenue protection and public safety.

The Government of Assam did not put in place in its Acts/ Rules, any norms of input-output ratio i.e. quantity ratio of raw materials used and finished products generated to exercise any control on production of ENA/ RS/ beers in distilleries/ breweries leaving scope of under-reporting of production by manufactories and evasion of taxes. Audit's calculation showed substantial possibilities of such under disclosure.

The existing rules are silent on the rate of ad-valorem duty for manufacture of draught beer beyond specified strength of alcohol by the microbreweries.

3.2.12 Monitoring on functioning of Manufactories and Enforcement Rules on collection of revenue therefrom

Audit Objective 2: To assess whether enforcement and monitoring mechanisms were effective to detect offence cases and prevent leakage of revenue

3.2.12.1 Payment of Security Deposit (SD)

3.2.12.1.1 Short Deposit of Security Money by the Distillery: Rule 500 (c) of the Assam Excise Rules, 2016 provides that the amount of Security to be furnished by the Distillery for the due performance of the conditions on which the licence is granted and the amount of security deposit may be fixed at fifty *per cent* of the distillery licence fee or more according to the volume of business.

Audit observed that out of two distilleries, one distillery³² had paid only ₹5.00 lakh as security deposit against the minimum payable amount of ₹25 lakh (*i.e.*, half the amount

³² M/s Radiant Manufactures Private Limited (Distillery Division), Karbi Anglong

of licence fee of ₹50.00 lakh). However, the other distillery³³ had paid ₹25.00 lakh as security deposit (*i.e.*, half the amount of licence fee). The Department did not initiate action for collection of remaining Security money in respect of the short paying distillery.

This lapse in ensuring full security deposit collection weakens financial safeguards meant to secure compliance with licence conditions and exposes the State to avoidable revenue risk.

3.2.12.1.2 Security money not deposited by the Breweries: Rule 553 of Assam Excise Rule, 2016 provides that security to be furnished by Brewery for due performance of the conditions on which a licence is granted and the amount of security deposit may be fixed at fifty *per cent* of the Brewery licence fee or more according to the volume of Business.

Audit noticed that total security money of ₹34.00 lakh (being 50 *per cent* of brewery licence fee) was not deposited by the two Breweries³⁴ though Brewery licence fee of ₹68.00 lakh was paid. The Department did not initiate action for collection of Security money.

This lapse weakened financial safeguards designed to ensure compliance with licence conditions and protect the Government's revenue interests. The Department's commitment to recover the short-paid security deposits underscores the need for stricter enforcement and monitoring.

As regards short-collection of SD from Distilleries and Breweries, the Department stated (February/April 2025) that though SD may not be considered as a Government Revenue, it would collect the short-paid SD amounts to protect revenue interest of the Government.

3.2.12.1.3 Security deposit for bonded warehouse not deposited by the bottling plants: Rules 48, 49 and 50 of Assam Excise Rules, 2016 stipulate that for Foreign Liquor Manufactory, licence for compounding, blending, reduction and bottling are required to be obtained. In addition to that, a Bonded Warehouse Licence for the storage of foreign liquor is also required to be taken from the competent authority.

Further, Rules 458 & 459 prescribe that before the licence to work, a Bonded Warehouse licence is granted by the Excise Commissioner. For this purpose, the applicant is required to pay licence fee as prescribed in Rule 19 (III). The amount of security to be furnished by the licensee for due performance of the conditions on which a licence may be granted to him may be fixed at fifty *per cent* of the Bonded warehouse licence fee or more according to the volume of business.

³³ M/s Brahamputra Biochem Private Limited, Kamrup

³⁴ M/s Master India Brewing Company, Kamrup (R); M/s Rhino Agencies Limited, Kamrup (R)

Audit observed that out of the test checked bottling plants, five plants did not deposit any Security money against payable sum of ₹22.25 lakh; whereas, one deposited only ₹0.05 lakh against payable amount of ₹5.00 lakh. Details are mentioned in **Table 3.6:**

Table 3.6: Non/short deposit of Security money by the bottling plants

(₹ in lakh)					
Sl. No.	Name of the Manufactory	Bonded Warehouse licence Fee paid	Security Money payable	Security Money deposited	Non/short deposit of Security money
1.	M/s North-East Distillery Private Limited, Kamrup	10.00	5.00	0	5.00
2.	M/s Aroma India Private Limited, Kamrup	10.00	5.00	0	5.00
3.	M/s Saaran Industries, Kamrup	10.00	5.00	0	5.00
4.	M/s Spey Bottlers Private Limited, Kamrup	10.00	5.00	0.05	4.95
5.	M/s Radiant Manufacturers Private Limited (Bottling Division), Karbi Anglong	10.00	5.00	0	5.00
6.	M/s Associated Alcohol & Beverage Company, Jorhat	4.50	2.25	0	2.25
Total		54.50	27.25	0.05	27.20

The Commissionerate did not initiate any action against the above-mentioned bottling plants for recovery of security money. This serious lapse in enforcing security deposit requirements weakens financial safeguards meant to ensure licence compliance and protect Government revenue. The Department's belated instruction to recover these amounts underscores the need for improved oversight and enforcement of licensing conditions.

During the exit conference (February 2025) followed by formal reply (February/April 2025), the Department stated that the concerned SEs have been asked to direct the defaulting bottling units to deposit the security deposit.

3.2.12.2 Payment of Establishment Charges

As per Rule 65 of Assam Excise Rules, 2016, the Department deposes the required officer-in-charge and other staff at the manufactory or warehouse or distillery or brewery, *etc.* for supervision of works. The licensee is required to pay to the Government at the end of each calendar month an Establishment Charge for making the services of excise official available at the rate as may be fixed by the Government from time to time. The cost of establishment includes pay and allowances as well as leave salary and pension contribution.

There is no provision regarding levy of interest on delayed payment of Establishment Charges by the Manufactory.

However, Rule 342 (b) stipulates that if any licence holder fails to pay any duty, fee or any other levy due to Government, for which he has received due notice from the Excise Commissioner, he shall be liable to pay a penalty which may extend to three hundred *per cent* of the duty, fee, or other levies due from him.

3.2.12.2.1 Non-payment of Establishment Charges: Audit observed that the following bottling plants of IMFL did not pay Establishment Charges amounting to ₹90.50 lakh for the different months as mentioned in **Table 3.7:**

Table 3.7: Details of Non-payment of Establishment Charge

Sl. No.	Name of the Manufactory	Month & Year	Establishment Charge payable (in ₹)
1.	M/s North-East Distillery Private Limited, Kamrup Metro	May 2021	1,26,191
		March 2022	1,33,665
2.	M/s Surma Distillery Private Limited, Cachar	July 2019	1,91,072
		March 2021 to October 2022	40,23,369
		October 2023 to March 2024	10,58,061
3.	M/s Associated Alcohol & Beverage Company, Jorhat	April 2020	1,44,414
		June 2020	1,44,414
		March 2024	1,18,698
4.	M/s Brahmaputra Biochem Private Limited (Distillery), Kamrup	June 2023	55,160
5.	M/s Brahmaputra Biochem Bottling Private Limited, Kamrup	February 2022 to March 2024	30,54,964
Total			90,50,008

However, the concerned Superintendent of Excise did not take any action for realisation of Establishment Charges, which indicates that the proper monitoring was not being done.

During the exit conference (February 2025), the Commissioner & Secretary, Excise Department stated that the matter would be reviewed and demands raised against such defaulters; also, notifications encompassing levy of interest/penalty would be made. The Commissioner also stated that all the field functionaries would be instructed to check this aspect.

3.2.12.2.2 Non-levy of Interest/Penalty for delay in payment of Establishment Charge by the Manufactories: Audit noticed that eleven IMFL manufactories paid Establishment Charges amounting to ₹10.09 crore during 2018-24 with delays ranging from five days to 969 days considering the due date of payment of 1st day of succeeding month. Details are in **Appendix-XXIII**. The Department did not levy penalty for such delayed payment of Establishment Charges by the Manufactories.

Non-inclusion of provision for levy of interest on delayed payment of Establishment Charges resulted in undue benefit to the manufactories.

In the exit conference (February 2025) followed by formal response (February/April 2025), it was stated that the Department would look into the aspect of levying interest for the delays in payment of establishment charges.

Recommendation 4: The Department may consider the inclusion of a provision for a levy of interest on delayed payment of Establishment Charges and penalty provision for non-payment of Establishment Charges.

3.2.12.3 Functioning of wholesale licensees

“Wholesale Warehouse” means the premises, or any part of the premises approved and licensed for deposit or storage of spirits on which duty/ levy has been paid and from where India Made Foreign Liquor (IMFL) /Country Spirit (CS) may be supplied to the retailers.

Rule 114 (i) of the Assam Excise Rules, 2016 provides that licences for wholesale vend of foreign liquor shall be granted by the Excise Commissioner with the previous sanction of the State Government on payment of annual licence fees as may be prescribed by the State Government from time to time. Further, Rule 128 stipulates that licence shall be renewed annually by the Excise Commissioner, if there is nothing in contrary.

A holder of Wholesale Licence shall pay in advance, an annual Licence Fee at the rate of ₹5.00 lakh (as mentioned in Table) attached to Rule 19 (a) (III). The annual license fee was revised to ₹7.00 lakh vide Notification No. EX.176/2016/pt/268 dated 06 June 2022 which was further revised to ₹9.00 lakh³⁵ w. e. f. 01/04/2024.

Further, as per Rule 130, if the wholesale licensee fails to deposit the licence renewal fee on or before the last day of March, the licence shall cease to be effective from the first day of April to the date of endorsement of renewal. For such renewal, the defaulter has to pay 50 per cent of the licence fee as penalty.

Rule 138 of the Assam Excise Rules, 2016 provides that Licences for the wholesale and retail sale of foreign liquor shall commence from the first April or any other date as may be specified in the Licence. Licence fees for all excise licences shall be payable from the date of initial sanction.

3.2.12.3.1 Non-payment of licence fee by the wholesale licensee: Scrutiny of records showed that the Government of Assam had accorded sanction (October 2022)³⁶ for licence of IMFL Wholesale Warehouse in favour of M/s Bhaskar Das (B. D.) Wholesale Warehouse, Nalbari³⁷ subject to renewal under Rule 128 of the Assam Excise Rules, 2016 on a year-to-year basis. Accordingly, the licensee paid (December 2022) licence fee of ₹7.00 lakh³⁸ for the year 2022-23 and the Additional Commissioner of Excise, Assam issued (on 30/01/2023) licence to him.

The Licensee did not deposit renewal licence fee amounting to ₹7.00 lakh for the year 2023-24, however, the Licensee paid revised³⁹ licence fee ₹9.00 lakh for the year 2024-25.

Though, the Licensee did not renew the annual licence for the year 2023-24, the Department had issued import permits to the Licensee for lifting IMFL, Beer, etc. from different manufacturers during the same period and also, issued transport passes to the

³⁵ Vide Notification No. 453296/69 dated 29 February 2024

³⁶ Vide Order No. EX-11013/16/2022-ESTT-EXCISE dated 29/10/2022

³⁷ Owner: Shri Bhaskar Das

³⁸ Treasury Challan No. 12/2323 dated 28/12/2022

³⁹ vide GoA Notification No. 453296/69 dated 29/02/2024 effective from 01/04/2024

different retailers for lifting IMFL, Beer, *etc.* from M/s B. D. Wholesale Warehouse, Nalbari.

Thus, there is lack of proper compliance of *ibid* rules by the Commissionerate as the import permits or transport passes were issued to the Wholesale Licensee without renewal of the annual licence.

The Department informed (February/April 2025) that the concerned SE had been directed to instruct the Licensee to deposit the renewal fee for the year 2023-24 along with the necessary penalty as applicable.

3.2.12.3.2 Non-payment of proportionate Licence Fee by the Wholesale Licensees:

Audit noticed that all IMFL Wholesale Licensees (44 Nos. test checked) of selected districts paid licence fee at the rate of ₹5.00 lakh for the year 2022-23 and on revision of annual Wholesale licence fee (₹7.00 lakh⁴⁰ in June 2022), also paid proportionate licence fee of ₹1,63,288⁴¹ except for five Licensees⁴² of Tinsukia District and one licensee⁴³ of Morigaon District.

The Superintendent of Excise concerned did not issue any notice to these six licensees regarding payment of proportionate licence fee of ₹9.80 lakh.

However, the Department continued to issue import permits or transport passes to these Wholesale Licensees without payment of entire annual licence fee.

On this being pointed out, the Department referred to a letter (No. EX 178/2015/4 dated 03/10/2015) of Joint Secretary to Government of Assam, Excise Department, wherein it was stated that those licences which had already been granted prior to 13/08/2015, the revised rate cannot be insisted, revised rate would be attracted for those renewal proposals, which were pending for the current year *i.e.*, 2015-16.

The reply was not acceptable as the Assam Excise Rules, 2016 came into existence from September 2016 followed by the Additional Commissioner of Excise, Order No. III-177/2015-2016/ 47 dated 22/06/2022 which directed all SEs to realise differential amount of ₹1,63,288 from wholesale licensees arising due to revision of IMFL wholesale annual licence fee from ₹5.00 lakh to ₹7.00 lakh vide notification No. EX.176/2016/pt/268 dated 07/06/2022.

⁴⁰ vide Notification No. EX.176/2016/Pt/268 dated 07/06/2022

⁴¹ Vide Additional Commissioner of Excise's Order No. III-177/2015-2016/47 dated 22/06/2022

⁴² (i) M/s Mohit Enterprise, Tinsukia (ii) M/s Shubalaxhi Wholesale Warehouse, Tinsukia (iii) M/s R. K. Enterprise Wholesale Warehouse, Tinsukia (iv) M/s Hotel Ballerina Private Limited, Tinsukia (v) Eastern Wines Private Limited, Tinsukia

⁴³ M/s Sujata Bonded (Wholesale) Warehouse, Morigaon

Audit found serious lapses in the Excise Department's enforcement and monitoring of licensing conditions in Assam. Security deposits were short-paid or not paid by distilleries, breweries, and bonded warehouses, but no prompt recovery action was taken. Establishment charges were delayed or unpaid without imposition of penalties or interest, and wholesale licence holders were allowed to operate without renewing licences or paying revised fees. The Department also continued to issue import permits and transport passes to defaulters. These widespread compliance lapses reveal systemic weaknesses in revenue protection, oversight, and enforcement, undermining both legal requirements and the State's excise revenue.

3.2.13 Transportation and sale of alcoholic products

Audit Objective 3: Whether Transportation and Sale of alcoholic products are regulated and controlled effectively to fulfil the objectives laid down in the Act

3.2.13.1 Sale of alcoholic products by the Retailers

Rule 114 of the Assam Excise Rules, 2016 provides that licence for retail sale of foreign liquor 'OFF' or 'ON' the premises shall be granted by the District Commissioner with the previous sanction of the State Government on payment of the annual licence fee as may be prescribed by the State Government from time to time. Further, licence for the retail sale of foreign liquor "OFF" the premises shall be granted for a period of three consecutive years provided that the District Collector in respect of retail sale of foreign liquor "OFF" the premises shall renew such licences for another term of one year, if there is nothing adverse against the licensee.

Retail 'ON' licence means licences for sell and serve foreign liquor in Hotel, Bar, Restaurant, Club, Guest House, Railway refreshment room, Steamer, Dining Car, Kitchen Car, Dak bungalow, etc.

3.2.13.2 Composite Licence for the Retailers

Rule 117 (a) (I) of the Assam Excise Rules, 2016 which came into effect on 09/05/2020, provides for grant of Composite Licence(s) for Hotel-cum-Restaurant-cum-Bar by the State Government for consumption of liquor on the premises of (i) 3-Star, (ii) 4-Star and (iii) 5-Star and above category of Hotels.

Further, Explanation (iii) under Rule 117 (a) provides that the existing holders⁴⁴ of licence for retail sale of foreign liquor for consumption 'ON' the premises, shall apply afresh for obtaining the Composite licence(s). The Collector shall grant the Composite licence(s) in lieu of existing licence(s) for the consumption 'ON' the premises with the previous sanction of State Government and on payment of the prescribed licence fee in force in this regard.

⁴⁴ i.e. premises of Hotel and / or Restaurant and / or Bar in respect of 3-star, 4-star and 5-star and above category of Hotels

The Composite licence fee for Hotel-cum-Restaurant as prescribed under Rule 19(a) III (effective from 09/05/2020) are mentioned in **Table 3.8:**

Table 3.8: Rates of composite licence fee for Hotel-cum-Restaurant-cum-Bar

Sl. No. of Table of Rule 19(a) III	Kind of licence	Rate of licence fee (per annum)
24	(a) Composite licence for Hotel-cum-Restaurant-cum-Bar for consumption "ON" the premises of 3-star category of Hotels having up to 50 rooms	8,00,000
	(b) Composite licence for Hotel-cum-Restaurant-cum-Bar for consumption "ON" the premises of 3-star category of Hotels having more than 50 rooms	9,00,000
	(c) Composite licence for Hotel-cum-Restaurant-cum-Bar for consumption "ON" the premises of 4-star category of Hotels having up to 50 rooms	10,00,000
	(d) Composite licence for Hotel-cum-Restaurant-cum-Bar for consumption "ON" the premises of 4-star category of Hotels having more than 50 rooms	12,00,000
25	(a) Composite licence for Hotel-cum-Restaurant-cum-Bar for consumption "ON" the premises of 5 star and above category of Hotels having up to 100 rooms	18,00,000
	(b) Composite licence for Hotel-cum-Restaurant-cum-Bar for consumption "ON" the premises of 5 star and above category of Hotels having more than 100 rooms	20,00,000

Audit scrutiny revealed the following instances of non-compliance and deviations from the above provisions:

3.2.13.2.1 Non obtaining of Composite licence: Audit test checked records of licence details and renewal thereof in respect of 23 existing holders of licence for retail sale of foreign liquor for consumption 'ON' the premises of Hotel and/ or Restaurant and/ or Bar and it was observed that 13 existing holders of licence for retail sale of foreign liquor for consumption 'ON' the premises, did not apply afresh for obtaining the Composite licence(s) for Hotel-cum-Restaurant-cum-Bar in lieu of existing licence(s) for the consumption 'ON' the premises. Further, at the end of the year, the Department renewed the licenses at existing rates in the contravention of Rule 117 (a) of the Assam Excise Rules, 2016.

Audit concludes that the Excise Department did not enforce Rule 117(a) of the Assam Excise Rules, 2016, by renewing licences for 13 hotels and restaurants at outdated rates without requiring them to obtain the mandatory Composite Licence. This non-adherence resulted in loss of government revenue amounting to ₹2.94 crore. The lapse reflects weak internal controls and poor regulatory enforcement, underscoring the need for strict adherence to licence rules to safeguard public revenue. Details are mentioned in *Appendix-XXIV*.

3.2.13.2.2 Delay in obtaining of Composite licence(s): Audit noticed that one existing Licence holder⁴⁵ had obtained Composite Licences with a delay of 1032 days (delay calculated from June 2020 to date of issue of licence), which led to loss of Government

⁴⁵ Radisson Blue Hotel; NH 37, Gotanagar, Guwahati

revenue amounting to ₹8.50 lakh towards difference between old licence fee and the new Composite Licence Fee.

3.2.13.3 Appointment of persons without approval of the Competent Authority

Rule 522 of the Assam Excise Rules, 2016 provides that the appointment of all persons by the distiller shall be subject to the approval of the Collector.

Also, Rule 302 stipulates that no licensee for the retail vend of any intoxicant, shall allow any person to conduct sale in his licensed premises unless the names of such persons have been previously submitted to the Collector or the Sub-divisional Officer or the Superintendent of Excise for approval and endorsed by him on the licence.

None of the Licensees has taken approval from the Competent Authority before appointment of persons in the premises of the licensees.

In reply, the Department stated (February/April 2025) that necessary instructions in this regard are being issued to the concerned District Collectors.

Audit found that the Excise Department in Assam did not enforce key regulatory provisions meant to control and regulate the sale of alcoholic products. Many hotels and restaurants continued to operate with outdated retail 'ON' licences without obtaining mandatory Composite Licences, causing a revenue loss of ₹2.94 crore, while other delayed compliance by years, further reducing revenue. Additionally, licensees routinely appointed staff without obtaining required approvals from the competent authority, violating established rules. These systemic lapses highlight weak internal controls, poor monitoring, and ineffective enforcement that undermine regulatory objectives and result in significant loss of government revenue.

3.2.14 Conclusion

Assam State Legislature had enacted the State Excise Act, 2000 under which the Excise Department has codified Rules to administer and levy duties and taxes on alcoholic products which involves important economic, social and cultural dimensions. The Performance Audit aimed to assess whether the regulation and control over manufacture and sale of alcoholic products in the State of Assam, are adequate and effective. Further, Audit also checked if the assessment and collection of Excise Revenue, being an important source of revenue of the State Government, conformed to the existing rule provisions and also if there is any scope for further tightening up the existing rules to tap further potential in Excise revenue.

The Performance Audit showed that there is further scope for enhancement in Excise Revenue by addressing some existing deficiencies in the rules as well as by enforcing a number of control provisions existing in rules but remaining neglected as of now.

The Government of Assam did not put in place in its Rules, any norms of input-output ratio *i.e.* quantitative ratio of raw materials used and finished products generated to

exercise control on production of ENA/ RS/ beers in distilleries/ breweries. This has left scope of under-reporting of production by manufactories and evasion of taxes.

The existing rules are silent on the rate of ad-valorem duty for manufacture of draught beer beyond specified alcoholic strength by the microbreweries.

Stricter control is called for on affixing of hologram on liquor bottles, handling of holograms, etc.

There was a number of instances of short realisation of security deposits from the Distilleries/ bonded warehouses/ bottling plants, representing leniency to the defaulters. Similar laxity was also evident in levying Interest/Penalty for delay in payment of Establishment Charge by the Manufactories/ Canteen Store Depot, etc.

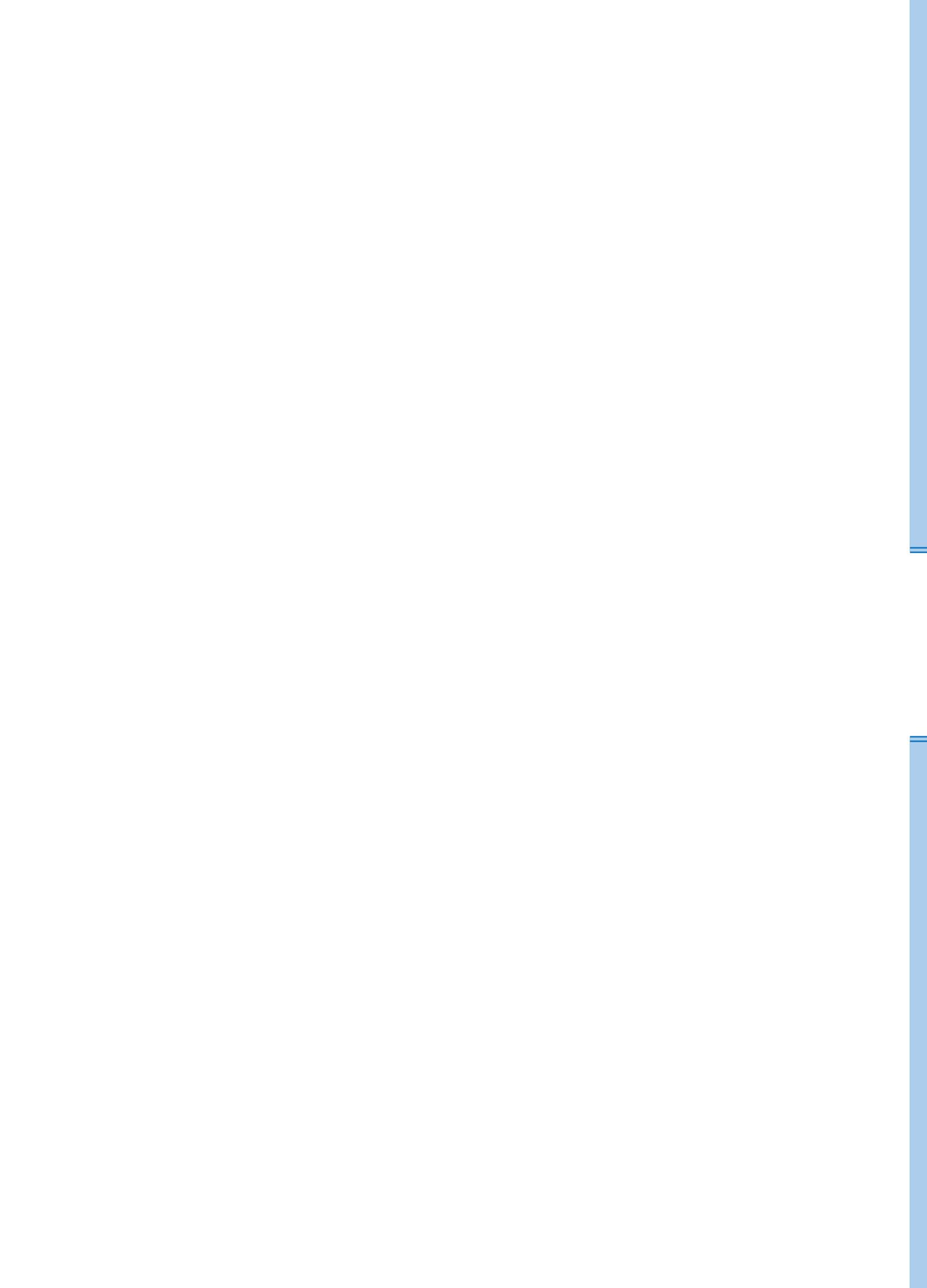
The Department was also lax in sending notices to the defaulting manufacturers/ traders for recovering the Excise duty, fee as well as for collecting Establishment Charges against posting of Excise staff at Distilleries, Breweries, etc. Such non-issuance of notice assumed significance as serving of notice was the pre-condition for imposing penalty.

The Commissionerate kept issuing import permits or transport passes to the Wholesale Licensee defaulting in renewal of the annual licence and payment of fee.

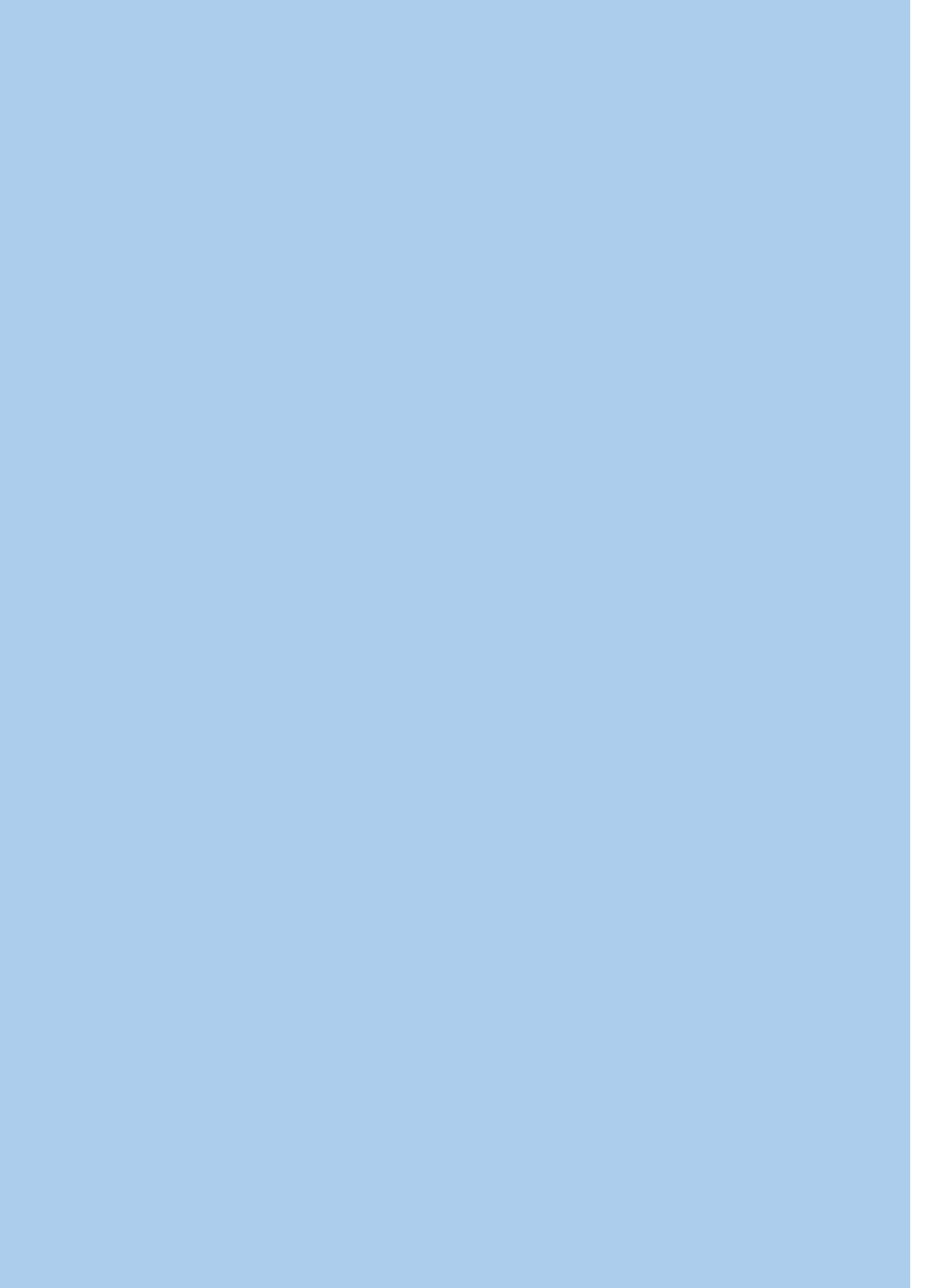
3.2.15 Recommendations

The Government may consider implementing the following recommendations for effective and proper regulation and control over manufacture and sale of alcoholic products in Assam, which will improve the excise revenue of the State:

- *Prescribing norms of production of ENA/RS from grains by taking into account the starch content in these grains and technology employed by distillers for fermentation and distillation.*
- *Prescribing norms for production of beer from grains as per the Manual of Excise & Salt Department, 1918.*
- *Prescribing provision in Assam Excise Rules regarding rate of ad-valorem for manufacture of draught beer beyond specified strength by the microbreweries.*
- *Inclusion of a provision for a levy of interest on delayed payment of Establishment Charges and penalty provision for non-payment of Establishment Charges.*



CHAPTER-IV
TRANSPORT DEPARTMENT



CHAPTER-IV

TRANSPORT DEPARTMENT

4.1 Administration

The Commissioner of Transport, Assam is the wing under Transport Department, entrusted with the responsibility of providing an efficient public transport system, Registration of vehicles in Assam, issuance of Driving Licenses and various permits, collection of road tax, *etc.* Besides being one of the major revenue earning Department, this Commissionerate has been paying more emphasis for effective implementation of road safety measures through enforcement of the Motor Vehicles Act and Rules and promotion of awareness and educational programmes on road safety through the State Road Safety Council, lead Agency on State Road Safety and District Road Safety Committee under the monitoring of the Supreme Court Committee on Road Safety.

The Secretary to the Government of Assam (GoA), Transport Department is the Administrative Head of the Transport Department.

The Commissioner of Transport (CoT), Assam is the Head of the Commissionerate and assisted by one Additional Commissioner of Transport, two Joint Commissioners of Transport, three Deputy Commissioners of Transport and five Assistant Commissioners of Transport. There are thirty-four (34) Districts level offices headed by District Transport Officers (DTOs) who are assisted by Motor Vehicle Inspectors, Enforcement Inspectors and other officials in discharging their day-to-day functions. They are empowered to implement provisions under the Acts and Rules *i.e.*, the Motor Vehicles Act, 1988, the Central Motor Vehicles Rules, 1989, the Assam Motor Vehicle Rules, 2003, *etc.*

The Transport Department is also responsible for collection of taxes, fees and fines on motor vehicles registered in Assam. For commercial vehicles, motor vehicle tax is realised every year and the vehicle owner has the option to pay it quarterly or annually; while One Time tax for 15 years or five years and 10 years is realised from all private vehicles registered in the State. Besides, composite fee *in lieu of* motor vehicle tax is also collected from owners of commercial vehicles bearing national permit/tourist permit of other States plying in the State. Further, there is provision for levy and collection of fines for various offences which are imposed under the respective Acts and Rules.

4.2 Results of Audit

During test check of records of 20 Offices (out of total 61 Offices) of the Transport Department in 2023-24, Audit observed non/short realisation of motor vehicles taxes/ fine as detailed in **Table 4.1**:

Table 4.1: Results of Audit

Sl. No.	Category	No. of observations issued	Amount (₹ in crore)
1.	Fitness	16	191.16
2.	Road Tax and Fine	11	56.34
3.	Provision of trade certificate to financiers	8	0

Sl. No.	Category	No. of observations issued	Amount (₹ in crore)
4.	Plying of vehicles without valid permit	14	0.69
5.	Non realisation of final instalment of one-time tax	14	2.30
6.	Non realisation of Annual/ Quarterly motor vehicle tax from transport & non-transport vehicle	5	19.28
7.	Offence cases	8	15.36
8.	Others	70	0.72
Total		146	285.85

During the year, Department accepted deficiencies pointed out in Audit in seven cases involving ₹ 9.70 crore (including earlier years) and recovered an amount of ₹ 0.29 crore in respect of seven accepted cases.

4.3 Performance Audit on “Functioning of District Transport Offices”

4.3.1 Introduction

The functioning of the State Transport Authority (STA)/ District Transport Offices (DTOs), also referred as Regional Transport Offices (RTOs), is governed by the provisions of the Motor Vehicles Act, 1988 and the Central Motor Vehicles Rules, 1989, the Assam Motor Vehicles Taxation Act, 1936 (as amended from time to time) and Rules, 2003 and various administrative orders issued.

The Transport Department is the fourth largest revenue earning department under the Government of Assam (GoA). Taxes on Motor Vehicles contributed ₹5,556.22 crore during 2019-20 to 2023-24, which accounted for approximately five *per cent* of Own Tax Revenue of the State (₹1,05,875.54 crore) during the period. The main source of revenue from Transport Sector comprises motor vehicle taxes, fee for registration/ grant of driving licences and issue of road permits/ Pollution Under Control Certificates (PUCC)/ High Security Registration Plates (HSRP), apart from fines and penalty for default and violation of rules.

4.3.2 Major Initiatives of the Central/State Governments

The Ministry of Road Transport and Highways (MoRTH), Government of India and the State Government launched several initiatives with the aim to streamline the functioning of DTOs/ RTOs and improve the overall efficiency and effectiveness of Transport Sector. These initiatives collectively aim to modernise RTO operations, improve service quality, reduce scope of corruption, and enhance overall efficiency in the Sector. Some of the notable initiatives are described in the following paragraphs.

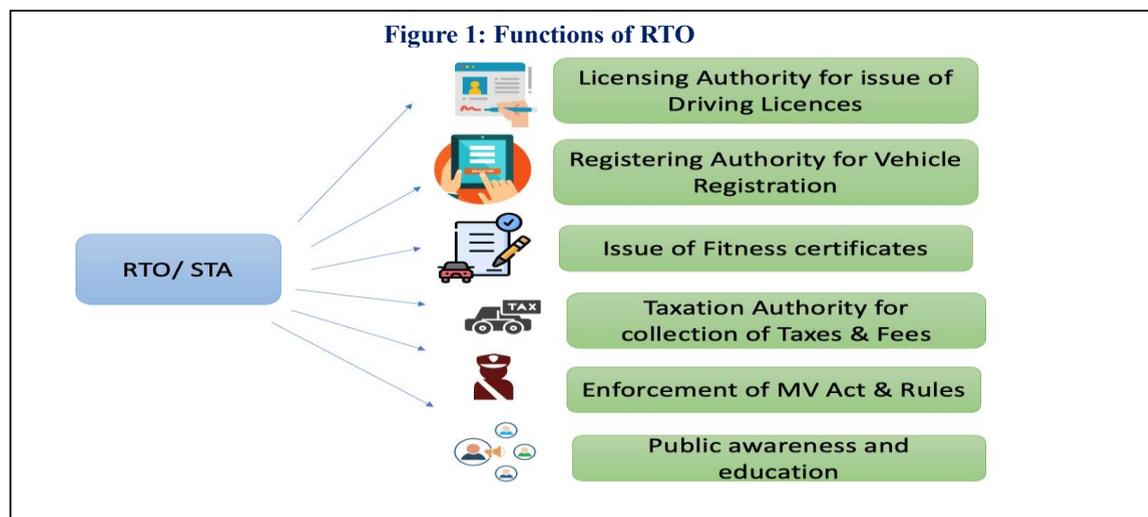
- VAHAN is a flagship application under the e-Transport Mission Mode Project, related to Vehicle Registration, Permit, Taxation, Fitness and allied processes. The latest version, VAHAN 4.0⁴⁶ (launched on 02 June 2015), is a centralised, web enabled application, facilitating easy web-based access to all stakeholders and also customised for each State’s requirements.

⁴⁶ As per MoRTH Annual Report, 2020-21, it is currently being implemented in more than 1,375 RTOs/ DTOs, in the 35 states/ UTs of the country. Apart from this, more than 25,000 Vehicle Dealers and approximately 20,000 PUCC Centres are also connected.

- SARATHI is a flagship application under the e-Transport Mission Mode Project facilitating for computerisation of Driving License related services. The latest version, SARATHI 4.0⁴⁷ (launched on 02 June 2015), is a workflow-based application, available in web-based, centralised mode and also customised for each State's requirements. It helps in management of Driving, Learner, Conductor and Driving School licenses in DTOs.

4.3.3 Major Functions of STA/DTOs

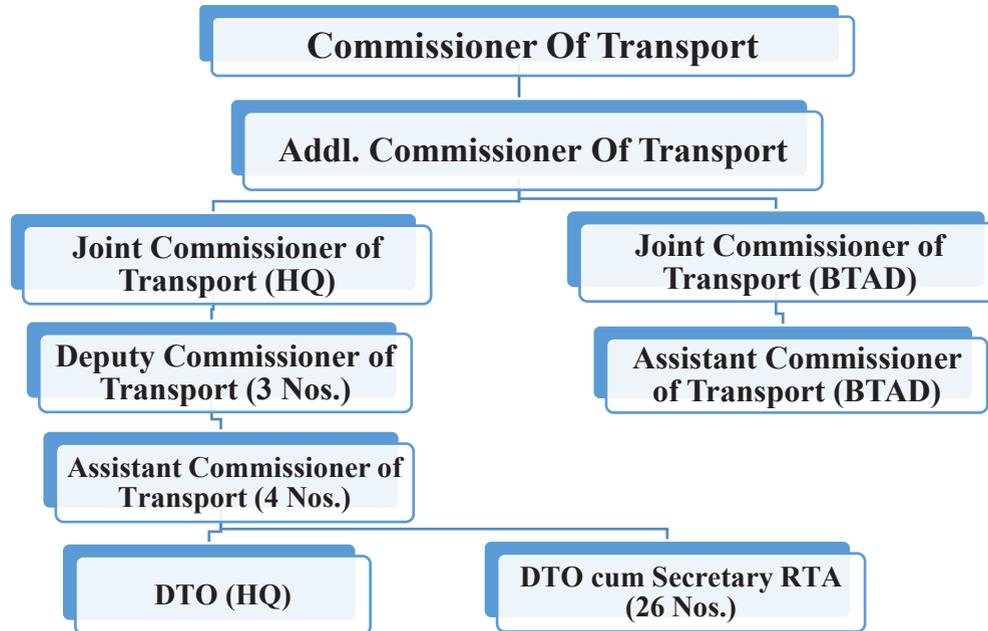
The Motor Vehicle Act, 1988 and Assam Motor Vehicles Taxation Act, 1957 define the roles and responsibilities of the State Transport Authority (STA)/ District Transport Offices (DTOs). As on 31 March 2024, 32 DTOs were functioning under the Transport Department in Assam. The key responsibilities and functions of STA/ DTOs are depicted in **Figure 1**.



4.3.4 Organisational set up

The Secretary to the GoA, Transport Department is the administrative head of the Transport Department. The State Transport Authority (STA) is the regulatory wing, which is headed by the Commissioner of Transport. The STA deals with all policy matters and administration of applicable Acts and Rules. The Commissioner of Transport is assisted by an Additional Transport Commissioner (ATC), along with Joint Commissioners and Deputy Commissioners of Transport (DCTs) at Headquarters level. There are 32 Regional Transport Authorities (RTAs) each headed by the Secretary of RTA (DTO is the Secretary of the RTAs) and is responsible for registration of vehicles, issue of permits to commercial vehicles, issue of driving licence, conductor licence, levy and collection of various taxes and enforcement of applicable Act.

⁴⁷ As per MoRTH Annual Report, 2020-21, it is currently being implemented in over 1,375 RTOs/ DTOs, in the 35 States /UTs in the country.



4.3.5 Audit objectives

The performance audit was conducted to assess whether:

- The DTOs managed the issue, renewal and cancellation of licenses effectively as per the Act/ Rules;
- Regulation and control over plying of vehicles through registration, issuing permits and fitness certificates were implemented by DTOs as per the Act/ Rules;
- The DTOs efficiently assessed, levied, collected and remitted revenue (Motor vehicle taxes, fines, penalties, cess, *etc.* as per Act/ Rules) and took effective action on arrears;
- The enforcement activities were effectively conducted by DTOs to ensure compliance with the motor vehicles Act/Rules with adequate follow up to deter violations; and
- The DTOs have been provided with required manpower, equipment and other resources to discharge the mandate as also to ensure public service delivery in a transparent and efficient manner.

4.3.6 Audit criteria

The performance audit has been conducted with reference to the following benchmarks:

- i. The Motor Vehicles Act, 1988 (amended in 2019);
- ii. The Central Motor Vehicles Rules, 1989;
- iii. The Assam Motor Vehicles Rules, 2003;
- iv. The Assam Motor Vehicles Taxation Act, 1936 and its amendments from time to time;
- v. The Assam Road Safety Act, 2018 and Assam Road Safety Management Fund Control Rules 2022;
- vi. The Vehicle Scrappage Policy of Assam, 2022; and
- vii. Notifications issued by the Ministry of Road Transport & Highways, Government of India from time to time.

4.3.7 Audit scope and methodology

Field Audit, carried out between July and November 2024, covered the functioning of STA/ DTOs for the period from 2019-20 to 2023-24. The Audit commenced with an Entry Conference (July 2024) in which the Commissioner of Transport accompanied by the Joint Commissioner of Transport, Joint Secretary, Transport Department and representatives of Assam State Transport Corporation (ASTC), was present. The DCP, Traffic Police, representing the Police Department, also attended the meeting. The participants were briefed about the Audit objectives and scope & methodology of Audit. Audit adopted a two-pronged audit methodology which includes data analysis and field verification. The Audit findings were discussed in an Exit Conference (April 2025) and replies received (May 2025) have suitably been incorporated in the Report.

4.3.8 Data Analysis of VAHAN and SARATHI

Back-end data of VAHAN and SARATHI applications were analysed, specifically in relation to service-delivery activities (such as licensing, registration of vehicles, issue of permits, *etc.*) and fee-collection responsibilities.

4.3.9 Field Verification

Audit scrutinised records of the Secretary to the GoA, Transport Department; Transport Commissioner; Joint Commissioners of Transport (who are monitoring the functions of the DTOs) and test-checked records of eight DTOs⁴⁸ selected through Stratified Random Sampling⁴⁹. Audit also accessed the records of the Finance Department, GoA to cross-verify matters relating to budget, transfer of cess, *etc.*

Audit also conducted physical inspection of driving training schools, driving test facilities, mobile fitness test vehicles, Pollution testing centres, *etc.* jointly with representatives of jurisdictional DTOs.

4.3.10 Acknowledgement

The Indian Audit and Accounts Department acknowledges the co-operation of the Transport Department and its District level functionaries for providing necessary information and records to the audit for scrutiny.

4.3.11 Audit findings

The PA brought out a number of deficiencies/ observations which are grouped under – ‘Issue, Renewal and Cancellation of Licences’ (*Paragraph 4.3.12*), ‘Registration, Permits and Fitness Certificates of vehicles’ (*Paragraph 4.3.24*), ‘Assessment, Levy & Collection of various Taxes on Motor vehicles’ (*Paragraph 4.3.25*), ‘Enforcement Activities’ (*Paragraph 4.3.26*), ‘Monitoring functions of the Transport Department’

⁴⁸ Jorhat, Dibrugarh, Kokrajhar, Udalguri, Biswanath Chariali, Karimganj (Later named Sribhumi), Kamrup (M) and Dima-Hasao

⁴⁹ At first, one STA and 32 DTOs were divided into three strata based on High Risk, Medium Risk and Low Risk based on equal weightage given on collection of Revenue, number of registered vehicles (both Transport and Non-Transport) and volume of approved transaction in respect of “VAHAN” and “SARATHI” applications. Thereafter, eight DTOs were selected using Simple Random Sampling.

(Paragraph 4.3.27) and ‘Operational Preparedness of the department for Service Delivery (Paragraph 4.3.28).

Audit Objective: Whether DTOs managed the issue, renewal and cancellation of licences effectively as per the Act/ Rules

4.3.12 Issue, Renewal and Cancellation of Licences

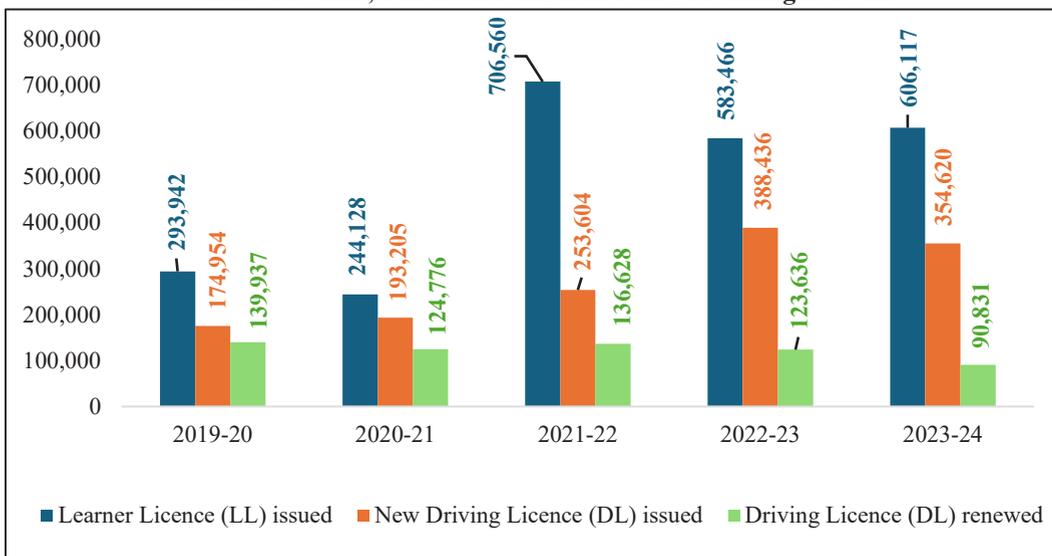
The DTOs act as ‘Licensing Authorities’ under Sections 3 and 14 of the Assam Motor Vehicles Rules, 2003 for issuing of licences for the driver and the conductor respectively. The DTOs are empowered to issue four main types of licences namely, (i) Learner’s Licence (LL) (ii) Driving Licence (DL) (iii) Conductor Licence (CL) (iv) Driving School Licence.

LL is the first step and is to be provided after passing the standardised online test. For acquiring a DL, the DTOs conduct driving tests and issue DL to eligible applicants. For DL to operate transport vehicles, the applicant must have a DL for at least one year.

CL relates to persons who act as a conductor of a stage carrier. Driving School Licence is issued to the individual/ institution who wish to impart instructions in driving motor vehicles to others.

Details of LL and DL issued/renewed during the last five years 2019-24 are shown in **Chart 4.1**.

Chart 4.1:- LLs, DLs issued and DLs renewed during 2019-24



Source: Departmental data

No information could be made available by the DTOs in respect of Conductors’ licences issued/ renewed during the period covered by Audit. As regards issue/ renewal of licences of Driving Schools, no centralised data was available at the State level.

However, under the eight test checked DTOs, there were 91 Driving Schools⁵⁰ as of March 2024.

4.3.13 Driving test for Learner's Licence (LL) and Driving Licence (DL)

Section 4(3) of the Central Motor Vehicles Act, 1988 stipulates that no LL or DL should be issued to any person unless he/she is eligible to drive that class of vehicle. Further, as per Rules 11 and 15 of Central Motor Vehicles Rules (CMVR), 1989, an applicant for a LL should be present for a preliminary test to satisfy the licensing authority that he/ she possesses adequate knowledge and understanding of the traffic rules and regulations. Thus, the driving licence test plays a critical role in ensuring road safety by evaluating candidates' understanding of traffic rules, road signs and driving etiquette.

4.3.13.1 Dates of driving test recorded as 'null': Test check of records of 23,19,445 numbers of learner's license (LL) which were issued during the period from 2019-20 to 2023-24 by 32 DTOs, indicated that the test dates against 3,56,805 numbers (15 per cent) of learner licences were recorded as null.

Similarly, in case of issue of 24,32,706 numbers of driving licenses (DLs), the test date of 16,338 numbers (0.67 per cent) of licenses were recorded as null (*Appendix-XXV*).

Non-recording of test dates of learners and driving licenses indicated possibility of licences being issued either without any preliminary/ driving tests or there existed deficiency in the system, which not only violated the provisions of the Act *ibid*, but also left substantial risks in terms of road safety.

The Department stated (May 2025) that certain applicants with existing DL or LL had applied for Additional Endorsement in DL (AEDL) or re-validation of expired LL, both of which were exempted from the LL test. As a result, the LL test date appears blank in the report. Furthermore, some DLs were entered as backlog, leading to blank DL test dates in the report.

The reply is not acceptable as in case of AEDL/ revalidation, for which no further test was necessary, the original test date should have been recorded. Further, backlog entry of DL test dates cannot be a reason for non-recording of test date. Moreover, the exempted LLs/ AEDL were not distinguishable in the database and in case of DLs, it was noticed that the dates of driving test were recorded as 'null' against 73 DLs issued during 2023-24.

4.3.13.2 Slots for Driving Test: Analysis of driving license test from SARATHI database for the eight selected regions (DTOs) for the period from 2019-20 to 2023-24, showed that the working days on which such tests were conducted by each test-checked district ranged from 11 days to 256 days in a year and total number of tests per district per year ranged from 357 to 43970 tests.

This indicated that the average number of tests conducted per day ranged between 20 (Dibrugarh in 2020-21) and 216 (Kokrajhar in 2023-24). Considering 24 parameters

⁵⁰ Kamrup: 38, Dibrugarh: 22, Jorhat: 14, Biswanath: 3, Dima Hasao: 1, Karimganj (Sribhumi): 2, Kokrajhar: 6 & Udalguri: 5

(as mentioned in *Appendix-XXVII*) stipulated for testing by one Motor Vehicle Inspector (MVI), a maximum of 25-30 tests could only be conducted in one test-facility per day. Moreover, audit also observed that in each eight selected districts, there was only one facility for driving tests available. Details are mentioned in *Appendix-XXVI*, which shows that out of total 40 instances, on 35 occasions, the per day number of tests were more than 30, which indicated that either the assessments were rushed or some parameters were skipped, leading to a dilution of testing criteria. Insufficiently assessed drivers may receive licenses despite not meeting the required competence levels, increasing the risk of road accidents and traffic violations.

However, all the selected DTOs stated that the minimum time required for conducting the test of competence to drive is 10 minutes. Even based on that, maximum 48 numbers of such tests were arithmetically possible to be conducted per day taking eight hours per working days. However, in 24 out of 40 cases, number of daily tests was more than 48.

Thus, conducting improbably high number of tests per day per facility nullified the very objectives of the driving test. Evidently, the driver's actual ability to drive a vehicle was not subjected to desired level of assessment before issuance of DLs/ LLs.

The Department, in a generalised statement without any supporting data, stated (May 2025) that to cope with the significant surge in DL applications following COVID pandemic and introduction of online DL application facilities, testing was conducted on holidays and multiple vehicles were tested in quick succession. Although tests were conducted on holidays, approvals were only processed on working days, resulting in a higher number of tests per day per MVI. The Department further added that the highest DL issuance data by any MVI is being reviewed, and any anomalies would be addressed strictly. It was further added that once Automated Driving Testing Tracks (ADTTs) are operationalised in the State, the aspect of Driving tests would be more effectively monitored.

The reply, however, does not justify occurrence of such trend even before Pandemic (*i.e.*, during 2019-20) and after normalisation of DTO functioning (during 2023-24).

4.3.14 Infrastructure for conducting driving test

Rule 15 (3) of the CMVR, 1989 prescribed 24 (twenty-four) criteria (as mentioned in *Appendix-XXVII*) to test the driver's ability to drive a vehicle in a safe and controlled manner. These criteria included basic vehicle control, parking skills, driving in traffic, road sense, ability to follow instructions, *etc.*

The Government of India modified the Central Motor Vehicles Rules, 1989 in June 2021⁵¹ to make the driving training scientific and systematic. Further, the GoI issued (December 2021) guidelines for setting up of Institute of Driving Training and Research, Regional Driving Training Centres and Driving Training Centres during XV Finance Commission period (2021-2026) which envisaged identification of accredited

⁵¹ Final Guidelines of IDTR RDTC scheme dated 07 June 2021.

Driving Training Centres and vesting them with functions like testing of aspirants for issue of driving licence.

There were no accredited Driving Training Centres in Assam during 2019-24. The DTOs continued to hold the driving tests at places/ tracks available with them. Audit visited the departmental testing tracks/ facilities under the eight test-checked DTOs jointly with representatives of the DTOs and observed the following:

4.3.14.1 Non-fulfilment of criteria for driving test: During joint physical verification of facilities for driving tests, it was observed that the criteria related to the basic vehicle controls such as stop/restart in case of emergency, use of hand brake, reverse gear, *etc.* were being tested during driving tests in all selected eight districts. However, some other criteria such as parking skills, road sense, change of gear at downhill/ uphill, *etc.* were not being tested due to non-availability of permanent driving tracks in seven out of eight selected districts.

Thus, the driving skills of the driving license holders were not tested adequately as per the provisions made in the CMV Rules.

In reply, the Department while accepting the audit observation, stated (May 2025) that once the upcoming Accredited Driver Training Centres (ADTC) with Automated Driving Testing Tracks (ADTT) are established across all districts, it would ensure a more scientific and comprehensive evaluation of driving skills which would also enable real-time monitoring through video-graphic evidence, enhancing the testing process.

4.3.14.2 Testing tracks of Driving Test: In course of joint inspections of testing facilities in eight selected DTOs, the following observations were made:

- Five out of eight districts have specific grounds for conducting driving tests. However, none of the districts has the adequate length of track for driving test; two districts (Dibrugarh and Jorhat) even conducted driving tests within office premises.
- Only one DTO (Kamrup) has its own driving track, but that too without requisite facilities like video recording, downhill/uphill system, overtake facilities, *etc.*
- Arrangements to judge the applicants' skill to use the rear-view mirror at parking facilities were provided by only one district namely, Kamrup.



Thus, the Department did not provide the ground/facilities for conducting the driving tests in all the selected districts indicating that the driving tests were not conducted in conformity with the provisions of the CMV Rules. This indicated that the tests may not adequately assess essential driving skills or be able to evaluate applicants' ability to

handle real-world driving scenarios. The absence of proper facilities cast a doubt on the fairness and accuracy of the assessments.

The Department stated (May 2025) that to standardise driving tests in accordance with Central Motor Vehicle Rules, efforts are underway to establish Accredited Driver Training Centres (ADTC) with ADTT across all districts. The Department further stated that the ADTC had started functioning in one district while construction for setting up of ADTC in other four districts were ongoing. However, no documentary evidence was furnished in support of the reply.

4.3.15 Issue of Driving Licences (DL) before attaining age or prior to becoming eligible

Section 4(2) of CMV Act, 1988, stipulates that no person under the age of twenty years should drive a transport vehicle in any public place. Further, Section 14(2) (a) of CMV Act 1988 stated that a driving licence issued or renewed in the case of licence to drive a transport vehicle carrying goods of dangerous or hazardous nature be effective for a period of one year⁵². The Transport Department, GoA also issued Standard procedure for Driving Licence (DL) for a Transport vehicle in 2012, which stated that an applicant for DL for Transport vehicle (TV) must have attained the age of 20 years at the time of Application and should have one year driving experience for Non-transport (NT) (Light Motor Vehicles).

Analysis of the SARATHI database in respect of eight selected DTOs showed that all DLs were issued to the persons above the age of twenty years, except for one DL, which was issued by DTO (Biswanath Chariali) to an applicant prior to attaining the age of 20 years.

Under the same DTO, in two cases, for DLs for Non-transport (NT) (Light Motor Vehicles) were converted into DLs for transport vehicles before completion of essential one year driving experience of the applicant.

The Department while accepting (May 2025) the audit observation, attributed it to specific technical issues that have since been resolved and stated that the matter had already been taken up with the NIC authority to implement measures that prevent similar cases from recurring in the future.

4.3.16 Delay in issue of Driving License (DL)

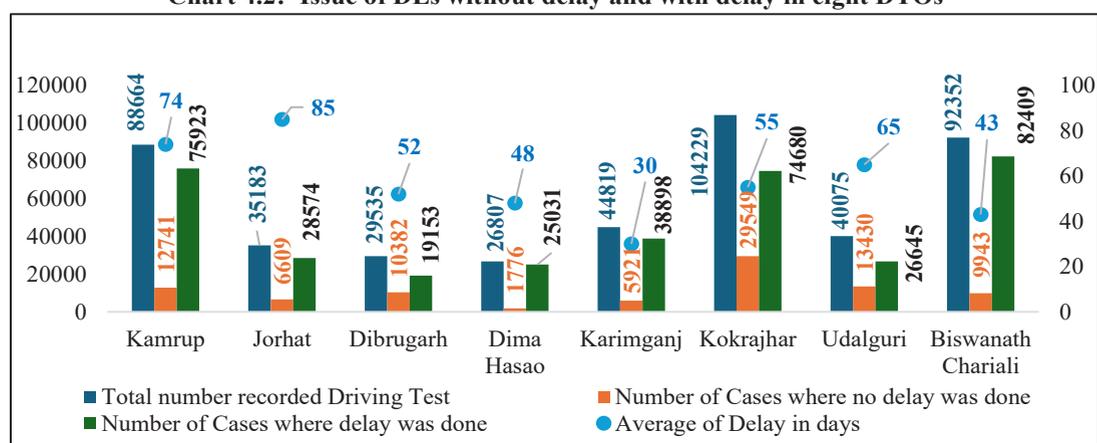
Issue of Driving License (both Transport and Non-Transport) is one of the 60 public services notified under Assam Right to Public Service (ARTPS) Act, 2012⁵³. The stipulated timeline for issuance of license both LL and DL (Transport and Non-transport) is 15 days.

Audit observed that under eight selected DTOs, the issue of DL (both LL and Non-Transport) was delayed by more than the stipulated periods (as detailed in *Appendix-XXVIII*). The average delays ranged from 30 days to 85 days as depicted in **Chart 4.2:**

⁵² For Hazardous Validities have been changed from 1 year to 3 years.

⁵³ GoA introduced the Assam Right to Public Service (ARTPS) Act, 2012 to ensure that the citizens of Assam receive notified public services in a timely, efficient, and accountable manner.

Chart 4.2:- Issue of DLs without delay and with delay in eight DTOs



Source: SARATHI database

Evidently, there is further scope for improvement in timeliness in service delivery in the form of issuance of DLs. Such delay may be viewed with the acute shortage in different categories of posts ranging from 30 to 57 per cent as elaborated in Paragraph 4.3.28.1.

As a potential impact of such delayed service, many individuals, particularly those seeking employment as commercial drivers (truck, taxi, delivery, or ride-hailing services), face delays in securing jobs due to licensing backlogs. Applicants facing excessive delays may be tempted to seek unauthorised agents or middlemen to expedite the process, and may possibly be exploited by the latter.

The Department stated (May 2025) that many applications were pending for extended periods due to applicants not appearing for driving competency tests, non-payment of required government fees, etc. However, the pendency data is regularly reviewed to ensure timely disposal of services.

4.3.17 Suspension or cancellation or disqualification of driving licence

Section 19 of the CMV Act, 1988 read with Rule 21 of the CMV Rules, 1989, stipulates that a licensing authority may disqualify the DL for driving with danger to the public or likely to cause nuisance or danger to the public for several reasons (as detailed in **Appendix-XXIX**). The Hon'ble Supreme Court Committee on Road safety⁵⁴ also issued direction to suspend driving licence for a period of not less than three months for:

- (i) Driving at a speed exceeding the specified limit which, in the Committee's view, would also include red light jumping;
- (ii) Carrying overload or carrying persons in goods carriage vehicles;
- (iii) Driving vehicles under the influence of drink and drugs;
- (iv) Using mobile phone while driving a vehicle.

The GoA also notified (September 2019) penalties for various offences under MV Act, 1988 and the corresponding compounding fees for the first offence as well as for

⁵⁴ (1) Order No. F. No. 05/2014/CoRS-Part-III dated 18/08/2015 and (2) Order No. F. No. 05/2014/CoRS-Part-III dated 17/11/2015 (Directions to the States/UTs to implement road safety laws)

subsequent offences. The said notification made provisions for impounding of DLs against subsequent offences under Section 183 of CMV Act, 1988.

Test check of the records of suspended/ cancellation of DLs in eight selected DTOs showed that during the period 2019-24, a total of 2,477 DLs⁵⁵ were suspended against five types of offences⁵⁶. Thus, the authorities had already initiated action for suspension/ cancellation of DLs. However, from the analysis of the offence database of seven DTOs⁵⁷, Audit observed that 1,37,795 vehicles violated traffic rules and were booked under Section 183. Out of which, a total of 21,842 vehicles were involved in subsequent offences under the same Section, though only four DLs were suspended.

Audit further observed that though the Department made provisions for impounding DL for driving with excess speed (Section 183(1) (i) & (ii)), but did not include the provision of impounding of DL in case of Overload of Goods vehicle (Section 194 (1)), Driving vehicles under the influence of alcohol and drugs (Section 185) and Using mobile phone while driving a vehicle (Section 184 (C)), in spite of directions (August and November 2015) of the Hon'ble Supreme Court Committee on Road Safety. Thus, the Department did not take appropriate steps under provisions of CMV Rules, 1989.

The Department stated (May 2025) that necessary instructions had already been issued to all the District Transport Officers by forwarding the direction issued by the Hon'ble Supreme Court Committee on Road Safety. It was further intimated that during 2019-24, a total of 11,751 DLs were suspended for four types of offences⁵⁸. However, the Department did not specify the reasons of suspension of only four DLs out of 21,842 cases (detected by the selected DTOs) which made subsequent offences under the same Section.

4.3.18 Driving Schools

Section 12 of the CMV Act, 1988 deals with licensing and regulation of schools or establishments for imparting instructions in driving of motor vehicles. It stipulates for availability of qualified manpower, vehicles, premises and other infrastructure facilities to carry out the activities.

Further, Rule 24 of CMV Rules, 1989 provides that every driving school requires a licence to be granted by the respective licensing authority. The licensing authority requires to inspect the premises of such schools, financial resources, parking area, motor vehicle type for which instructions would be imparted with dual control facility (to enable the instructor to control or stop the vehicle), *etc.* prior to issue the license.

⁵⁵ DLs suspended during 2019-24 were: (i) Kokrajhar:78, (ii) Biswanath Chariali:194, (iii) Kamrup:807, (iv) Dibrugarh:103, (v) Jorhat:620, (vi) Udalguri:216 (vii) Karimganj:285 and (viii) Dima Hasao:174.

⁵⁶ DLs suspended against five offences namely (i) Driving with excessive speed, (ii) Using mobile phone while driving (iii) Violating air & noise pollution (iv) Overloading and (v) Disobey of traffic signal.

⁵⁷ Except DTO, Dima Hasao.

⁵⁸ Four types of Offences for which DLs were suspended were (i) Overloading (9,062), (ii) Driving under the influence of alcohol and drugs (2,226), (iii) Over speeding (228), (iv) using mobile phone while driving (235).

4.3.18.1 Infrastructures of Driving Schools: Further, the MoRTH has formulated guidelines in this regard with the objectives like (a) implementation of the rules on uniform pattern throughout the nation; (b) to motivate scientific and systematic driving training Institutes; (c) to inculcate good behaviour in driving training aspirants; (d) issue of DLs based on scientific and systematic driving training, *etc.*

To test check of infrastructure of the driving schools, a joint physical verification of 40⁵⁹ out of total 91 driving schools⁶⁰ under eight DTOs was carried out, which showed the following: -

- 28 driving schools (70 *per cent*) have separate lecture halls, however, only 19 driving schools (48 *per cent*) have facilities like demonstration of models of engine/ vehicles;
- In 32 driving schools (80 *per cent*), there were parking facilities;
- In 15 driving schools (38 *per cent*), training vehicles with dual control facility were available;
- In 22 driving schools (55 *per cent*), instructors with technical diploma were available;
- Nine driving schools (23 *per cent*) have driving simulators⁶¹ and 21 driving schools (53 *per cent*) have apparatus and equipment⁶² as required under Rule 24 (3) (vi) of CMV Rules, 1989.



A Driving School at Karimganj (Sribhumi)

Further, though the authorities claimed to have inspected the driving schools during issue/ renewal of licenses to the driving schools, no documentation of outcomes of those inspections, were produced to audit except by the DTOs of Dibrugarh, Jorhat and Kamrup.

⁵⁹ Kokrajhar:2; Udalguri:3; Dibrugarh:8; Kamrup:13; Jorhat:11; Biswanath Chariali:1; Karimganj:1 & Dima Hasao:1

⁶⁰ Kokrajhar:6; Udalguri:5; Dibrugarh:22; Kamrup:38; Jorhat:14; Biswanath Chariali:3; Karimganj:2 & Dima Hasao:1

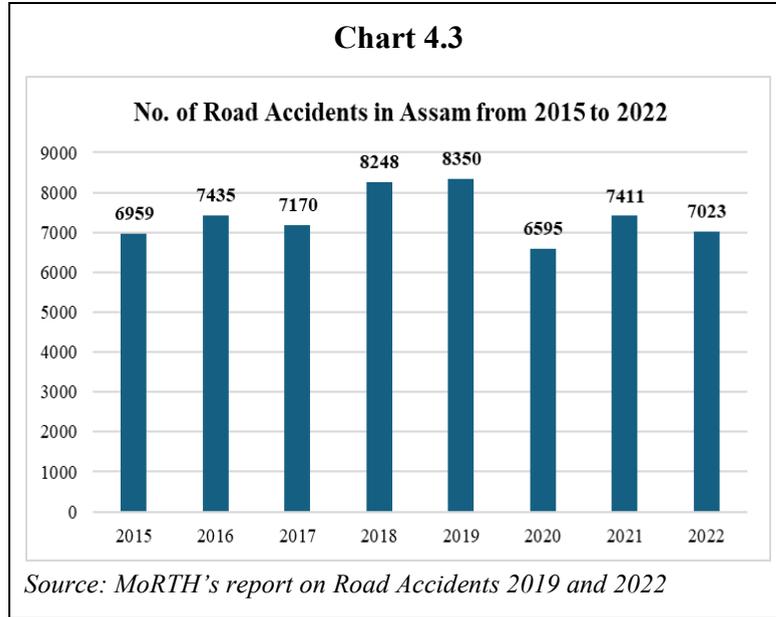
⁶¹ Driving simulators in driving schools are used to train and test drivers in a safe and controlled environment.

⁶² (a) a blackboard, (b) a road plan board with necessary signals and charts, (c) traffic signs chart, (d) chart on automatic signals and signals given by traffic controllers where there are no automatic signals, (e) a service chart depicting a detailed view of all the components of a motor vehicle, (f) engine gear box, (g) puncture kit with tyre lever, wheel brace, jack and tyre pressure gauge, (h) spanners (a set each of fix spanners, box/screw spanners, pliers, screw drivers, and hammer), (i) driving instructions manual *etc.*

As such, due to non-recording of inspection details of driving schools by the respective authorities and action taken against these schools, necessary controls on these schools/centres to ensure quality of instructions were missing.

Further, neither the Transport Department nor the Police authorities could produce vehicle-wise accident data to Audit, though called for.

Such data would have helped the Department in identifying reasons for accidents. As per MoRTH Report on Road Accidents in India 2022, over-speeding is one of the main violations associated with accidents. Violation of any traffic rule such as over-speeding and driving on wrong side do not constitute human error



alone, but it can be potentially attributable to lack of quality instructions and enforcement.

The Department stated (May 2025) that the matter had been noted and would be taken up with DTOs for necessary actions. It was further added that a process has been started for formulating a policy for setting up and operationalisation of driving training schools, which would ensure uniform implementation of driving training standards with provision for periodical inspections.

4.3.18.2 Irregularities in issuance/renewal of licences to the Driving Schools: During test check of records relating to 91 licences issued to the driving schools in eight selected districts along with joint physical inspection of 40 driving schools, Audit observed the following:

(a) Short realisation of Driving School License fee: In Kokrajhar, during 2019-21, licence fees were collected at the rate of ₹2500 from two out of six driving schools instead of ₹ 10,000 each⁶³ resulting in short realisation of driving license fee amounting ₹15,000. On this being pointed out, the DTO, Kokrajhar issued (August 2024) notices to the respective licensees. Present status in respect collection of pending amounts was awaited.

(b) Delay in renewal of licence of driving training school: Rule 25 of the CMV Rules, 1989 provides that license of a Motor Driving School should be renewed for another five years not less than sixty days before the date of expiry.

⁶³ TMV/219/2017/22 dated 19 December 2018.

One licence holder (out of 14 driving schools) under DTO, Jorhat applied for the renewal after a lapse of 27 days from the expiry of licence and the same was renewed after a lapse of 104 days *i.e.*, after passage of another 77 days, without recording any reason thereof. Audit observed that during the period of lapsed licence (2022-23), the driving school imparted training to 50 students.

The delay in issue of licence amounts to a procedural lapse by the licensing authority (District Transport Office, Jorhat) in ensuring compliance with regulatory requirements. During this period, the school imparted training to 50 trainees, despite lacking a valid license, raising concerns about the legality of the training certificates issued, potential risk to road safety, and liability issues in case of accidents involving these trainees. Further, the absence of any recorded justification for the delay indicates administrative lapses and a lack of effective oversight by the DTO.

The Department stated (May 2025) that matter has already been taken up with the DTOs concerned.

4.3.19 Licensing of Conductors of Stage Carriages

Section 29 of CMV Act, 1988 and Rule 14 of Assam Motor Vehicles Rules, 2003 stipulate that no person should act as a conductor of a stage carriage⁶⁴ without conductor's licence issued by the appropriate licensing authority. A conductor's licence plays a crucial role in ensuring passenger safety as licensed conductors are educated about safety protocols, including how to manage emergencies, conduct evacuations and provide first aids, if necessary.

Test check of the records of eight selected DTOs showed that during 2019-2024, no conductor's licenses were issued. The Department did not take any initiative to make conductors' licensing mandatory⁶⁵ for granting of permits of stage carriages.

In absence of Conductors licenses, the control on safety protocols in stage carriages especially in case of Educational Institutional Buses, was missing.

Moreover, audit also observed that in eight selected districts, a total of 1,056 numbers of stage carriage permits were issued against 1,022 on road vehicles and as such, an amount of ₹2.56 lakh could have accrued to Exchequer (considering one conductor per bus and ₹ 250 as conductor's license fee⁶⁶).

It was further observed from Offence database of seven selected DTOs, that 120 offence cases (against 105 vehicles) relating to Conductor Licence were recorded during 2019-2024.

The Department stated (May 2025) that as per record available in the Sarathi software with effect from 2019 to 2024, a total of 1,704 conductor licenses (CLs) (including 632

⁶⁴ "stage carriage" means a motor vehicle constructed or adapted to carry more than six passengers excluding the driver for hire at separate fares paid by or for individual passengers, either for the whole journey or for stages of the journey;

⁶⁵ As done by the Government of Delhi and the Government of Karnataka which have added conductors' license as one of the conditions

⁶⁶ As per Section 30 (5) of CMV Act 1988, the fee for a conductor's licence and for each renewal should be one-half of that for a driving licence.

in Kamrup and one in Biswanath Chariali) were issued by different DTOs in the State, while a total of 131 CLs were renewed during the same period.

The reply did not explain the reasons for non-issuance of 389 (1,022 numbers of stage carriage permits for on road vehicles under the test checked DTOs *minus* 633 CLs issued).

4.3.20 Licensing for driving E-rickshaw or E-cart

GoI inserted⁶⁷ Rule 8A of CMV Rules, 1989, which stated that every applicant for obtaining a license to drive E-rickshaw or E-cart should undergo training for a period of at least ten days, the curriculum for which may be prescribed by the State Government and should obtain a certificate of training from any institution authorised by the State Government.

Audit observed that in selected eight districts, there was no training centre for imparting training for driving E-rickshaw or E-cart. Further, the State Government did not prescribe any such curriculum in respect of training for driving E-rickshaw or E-cart.

The absence of designated training centres for E-rickshaw and E-cart drivers in the selected eight districts, along with the State Government's inability to prescribe the mandatory training curriculum as required under Rule 8A of the Central Motor Vehicles Rules, 1989, has resulted in non-compliance with regulatory provisions and compromised road safety. The lack of structured training raises concerns regarding the issuance of driving licenses without fulfilling prescribed requirements, thereby questioning the legality of such licenses, increasing the risk of unskilled drivers operating on public roads endangering passengers and pedestrians.

The Department while accepting the audit observation stated (May 2025) that presently all trainings were being conducted in the existing driving training schools. Once ADTC with ADTT are set up covering all districts, such minimum training would be imparted through such accredited driver training centres.

4.3.21 Trade licence for weighbridges

Section 138(2)(b) of the CMV Act, 1988 empowers State Governments to make rules for establishment and use of weighing devices. The weighbridges have a crucial role in ensuring departmental control on the regularity in plying of goods vehicle in terms of carrying weights. The Act also defines the maximum weight a vehicle can carry⁶⁸, and made provisions⁶⁹ for the authorities to require drivers to take their vehicles to a weighing device, if they suspect the vehicle is overloaded.

⁶⁷ G.S.R 27(E) dated 13/01/2015 regarding Licensing of drivers, Fitness and Registration of Motor Vehicles.

⁶⁸ Section 113 (3): No person shall drive or cause or allow to be driven in any public place any motor vehicle or trailer—(a) the unladen weight of which exceeds the unladen weight specified in the certificate of registration of the vehicle, or(b) the laden weight of which exceeds the gross vehicle weight specified in the certificate of registration.

⁶⁹ Section 114 of CMV Act 1988 authorised any officer of the Motor Vehicles Department if he has reason to believe that a goods vehicle or trailer is being used in contravention of Section 113 require the driver to convey the vehicle to a weighing device for weighing.

Further, Rules 92 and 112 of AMV Rules, 2003 state that no weighing device could be installed without the written permission thereof from the Regional Transport Authority having jurisdiction over the concerned area and the same cannot be established without a licence granted by the Licensing Authority (*i.e.*, DTOs).

Audit observed that no trade licenses for weighbridges were issued by the eight test-checked District Transport Authorities except seven trade licenses issued by DTO, Kamrup in 2018-19 and three by DTO, Karimganj (Sribhumi) district in 2020-21.

Further, the Commissioner, Food, Public Distribution, Consumer Affairs & Legal Metrology, Assam, informed (October 2024) that there were 1,022 weighbridges⁷⁰ in Assam as of March 2024 of which a total of 960 weighbridges were either in the private sector (515 weighbridges) or in the tea-garden sector (445 weighbridges). Out of 1,022 weighbridges, 285 were installed in six test checked Districts⁷¹. Audit observed that none of the 285 weighbridges were licensed by the Transport Department. Further, no inspection of such unlicensed weighbridges was carried out by any of the six selected DTOs. As such, due to non-issue of licenses to 285 weighbridges, there was a loss of revenue of ₹ 71.25 lakh (₹25,000 x 285) under six test-checked DTOs.

Non-availability of licensed weighbridges may be viewed with the fact that, out of 16,956 cases of overloading of vehicles in seven selected districts, 10,862 vehicles⁷² were not weighed for fixation of quantum of overloading.

Thus, due to non-adherence to the provisions of CMV Act, 1988 and the AMV Rules, 2003, not only the scope of weighment of the suspected overloaded vehicles became limited but also there was loss of government revenue amounting to ₹ 2.38 crore (950 x ₹25,000) due to non-issuance of trade licenses to the existing weighbridges in the State. The non-availability of licensed weighbridges in the selected seven districts resulted in 10,862 out of 16,956 cases of overloading being recorded without actual measurement of excess load, thereby compromising the accuracy and enforceability of penalties for overloading. This raises concerns about ineffective implementation of weight regulations, potential loss of revenue due to improperly assessed fines, and increased risks to road infrastructure and safety caused by unchecked overloading.

The Department while accepting the audit observation stated (May 2025) that DTOs would be directed to collect the list of weighbridges from the Legal Metrology Department offices of their respective district to ensure that no weighbridge was operational without obtaining written permission/license from the Regional Transport Authority as per rule 92 & 112 of the Assam Motor Vehicle Rules, 2003.

⁷⁰ Out of 1,022 weighbridges, 960 (Individual: 515 and tea garden: 445) operated under Private sector.

⁷¹ No data in respect of weighbridges under jurisdiction of DTO, Udalguri is available.

⁷² Against 6,341 cases of overload, the enforcement authority did not comment on quantum of overload and in case of 4,521 cases of overload no comments were made.

4.3.22 Non-renewal of Agent licences

Section 93 of CMV Act, 1988 stipulates that no person should be engaged as an agent or a canvasser⁷³ in the sale of tickets for travel by public service vehicles or in the business of collecting, forwarding or distributing goods carried by goods carriages, unless obtaining a licence from the authority. Rules 51 and 53 (A) of AMV Rules, 2003 also provide that no person should act as an agent without a valid licence from the Licensing Authority for the purpose of such business and the period of validity of such agent's licence would be one year from the date of its grant or renewal.

Audit observed that during the period 2019-24, 31 agents did not renew their respective agent licences for passenger vehicles and one agent did not renew its licence for goods vehicle. No inspection report in respect of activity of defaulting agents was produced to audit though called for.

This indicates regulatory lapses in the enforcement of licensing provisions. The absence of inspection reports on the activities of these defaulting agents, despite audit requisition, raises concerns about potential unauthorised operations, loss of regulatory control, and possible revenue leakage of ₹17.30 lakh from unlicensed transactions. This also poses risks of unregulated fare collections, passenger safety issues, and irregularities in goods transportation services.

The Department stated (May 2025) that matter was already communicated to the DTOs for taking necessary steps for realisation of necessary fee from defaulting agent licence holders.

4.3.23 Trade licence for body building, repairing centres of vehicles

Rules 33 of CMV Rules 1989 provides that a dealer⁷⁴, as specified under Section 2(8) of CMV Act 1988, should obtain a trade certificate from the registering authority having jurisdiction in the area in which the dealer has his place of business.

Further, Rule 112 of AMV Rules, 2003 states that no repairing centre, centre for construction of all type of bodies for vehicles could be established without a licence granted by the Licensing Authority (*i.e.*, DTOs).

Audit observed that no licenses for body building/ repairing centres of vehicles were issued by the selected DTOs except Kamrup and Dibrugarh. The documents in support of levy/ collection of license fee in these two DTOs were not furnished to audit for verification. Further, no inspection of repairing centres was carried out by any of the eight selected DTOs.

Non-availability of licensed repairing centres may be viewed along with the fact that during 2019-2024, a total of 7,604 vehicles in eight selected districts were recorded for

⁷³ "RedBus" facilitates bus ticket bookings without having the necessary licence, they could be considered as operating as an "agent or canvasser" under the MVA, as they are essentially connecting passengers with bus services by selling tickets online.

⁷⁴ Section 2(8) of CMV Act 1988 provides that (8) "dealer" includes a person who is engaged in building bodies for attachment to chassis; or in the repair of motor vehicles; or in the business of hypothecation, leasing or hire-purchase of motor vehicle.

alteration of vehicles. Audit also observed that during the period 2019-2024, a total of 2,424 vehicles were recorded for offence in seven selected districts for alteration vehicles without due permission of the respective authorities as per Section 52 of CMV Act, 1988.

Thus, due to non-adherence to the provisions of CMV Act, 1988 and the AMV Rules, 2003, the option for repair of vehicles at duly licensed centres was severely constrained. Moreover, there was also loss of government revenue due to non-issuance of trade licences to the existing repairing centres.

During Exit Conference (April 2025), the Department agreed to the view of audit and stated that the matter would be verified.

The lack of control over Driving Schools coupled with deficient system of driving tests and issue of Driving licences does not provide assurance about the skill level of the drivers. The area of conductors' licences remained neglected.

Audit Objective: Whether regulation and control over plying of vehicles through registration, issuing permits and fitness certificates were implemented by DTOs as per the Act/ Rules

4.3.24 Registration, Permits and Fitness Certificates

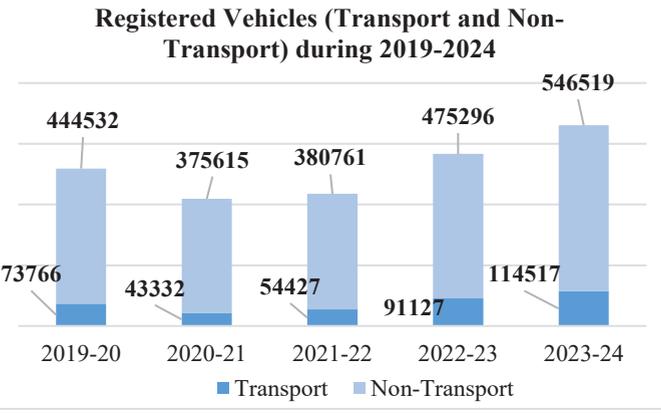
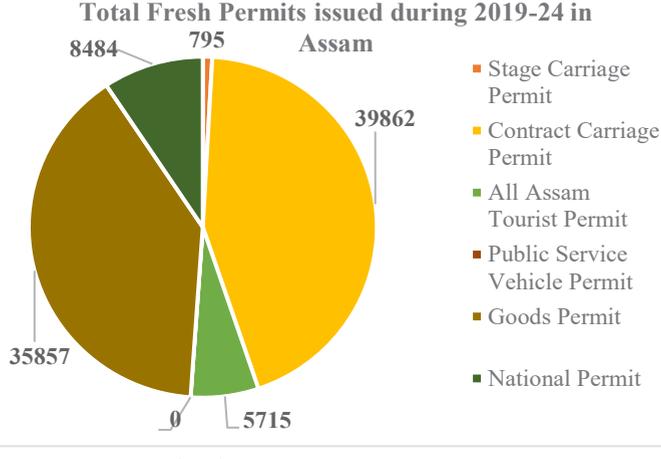
DTOs act as 'Registering Authorities' of Motor Vehicles (including cars, motorcycles, commercial vehicles, *etc.*) under Rules 24 (2) of the AMV Rules, 2003.

The Commissioner of Transport (CoT) is empowered to grant All India permits to the tourist vehicles and inter-state permit to stage carriages and goods carriages as per the terms of the inter-state agreements. The STAs/ DTOs issue the different types of permits to transport vehicles such as National Permits, Goods Carrier Permit, Contract Carriage Permit, Stage Carriage Permit, *etc.*

DTOs issue Fitness certificates to vehicles that passes fitness test. The Motor Vehicles Inspector (MVI) is to conduct various tests to check the fitness, conditions and functioning of various items of the vehicles such as spark plug, head lamps, reflectors, horn, silencer, braking systems, exhaust emissions, *etc.* to determine whether the vehicle is fit to be allowed to ply.

The numbers of transport and non-transport vehicles registered, permit issued, and fitness certificate issued in all the 32 DTOs of Assam during 2019-2024 are given in **Table 4.2:**

Table 4.2: The numbers of vehicles registered, permit issued, and fitness certificate issued in all DTOs of Assam during 2019-2024

<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Registration</p>	<p>It is the process of recording a motor vehicle with Regional Transport Office (RTO) by assigning a unique registration number and issuing a license plate. This process involves submitting necessary documents and paying fees to the RTO to comply with legal and safety standards.</p>	<p style="text-align: center;">Registered Vehicles (Transport and Non-Transport) during 2019-2024</p>  <p style="text-align: center;"><i>Source: Departmental data</i></p>
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Permit</p>	<p>Issued by a State or Regional Transport Authority authorising the use of a motor vehicle as a transport vehicle.</p>	<p style="text-align: center;">Total Fresh Permits issued during 2019-24 in Assam</p>  <p style="text-align: center;"><i>Source: VAHAN database</i></p>
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Fitness Certificate (FC)</p>	<p>A certificate of fitness in respect of a transport vehicle granted under Section 56 of CMV Act, 1988 and such certificate when granted or renewed should be valid for the period for (a) two years for new transport vehicle, (b) one year in case of renewal of certificate of fitness in respect of vehicles mentioned in (a) or vehicles having tourist permit. Number of fitness certificates issued annually during 2019-2024 were 2,03,642; 1,38,700; 72,340; 31,184 and 1,65,414 respectively. <i>(As per VAHAN portal of Assam)</i></p>	

4.3.24.1 Registration of Motor Vehicles

4.3.24.1.1 Dealer Point Registration: As per Rule 47 (1) of CMV (Sixth Amendment)⁷⁵ Rules, 2021, in case of motor vehicle, purchased as a fully built motor vehicle, which is being registered in the same State in which the dealer is situated, should be made by the dealer, prior to the delivery of the vehicle. In case of a motor vehicle, purchased as a chassis to which body is fabricated separately, which is being registered in the same State in which the dealer is situated, should be made by the dealer, after the body is fabricated separately.

⁷⁵ G.S.R 240(E) dated 31/03/2022 regarding Licensing of drivers, Fitness and Registration of Motor Vehicles.

Accordingly, the GoA empowered (October 2022) the Motor Vehicle Dealers in the State as registering authority for registration of vehicles along with verification of documents, authenticity of information and maintenance of records.

Audit observed that during 2023-24, a total of 2,20,151 vehicles were registered in eight selected districts out of which, 98,166 vehicles were registered without recording any address proof documents, as discussed in *Paragraph 4.3.24.1.3*. Further, there was delay in registration of 1,96,469 vehicles during 2019-2024 as mentioned in *Paragraph 4.3.24.1.2*.

Thus, registration of vehicles without recording the address proof ID and without any linkage with the scanned copy of the address proof ID, if any, in the VAHAN database and plying of vehicles without registration of the vehicles nullify the very purpose of authorising the vehicle dealers as registration authority.

In reply, the Department stated (May 2025) that the matter is noted for further action.

4.3.24.1.2 Delay in Registration: As per Rule 47 of CMV Rules, 1989, the registration of a motor vehicle should be made to the registering authority within a period of seven days from the date of taking delivery of such vehicle.

Further, Note 3 under Schedule-II of the AMV Taxation Act, 2015 provides that in case of failure to pay the Annual/ Quarterly tax by the due date, a fine of ₹5 per day for defaulting period would be imposed. The rate of fine for delay in payment of MV tax was enhanced⁷⁶ to ₹20 per day effective from 10 July 2023.

On analysis of VAHAN database for the period from 2019-20 to 2023-24 (up to June 2023)⁷⁷, audit observed that there were delays in registering the vehicles in selected eight districts as given in **Table 4.3**.

Table 4.3: No. of registered vehicles, No. of cases of delay (after lapse of 7 days) during 2019-2024

Year	Number of registered vehicles	Delay in registration (in days)		Loss of Revenue (in ₹)
		Minimum	Maximum	
2019-20	49,777	1	350	68,43,530
2020-21	40,929	1	641	52,05,860
2021-22	41,551	1	1063	70,53,945
2022-23	56,030	1	1417	76,63,440
2023-24	8,182	1	1355	9,08,915
Total	196,469	1	1417	2,76,75,690

Source: VAHAN database

The above table shows that there were delays in all selected districts. Furthermore, DTO wise average number of days of delay (calculated from the purchase date *plus* seven days) ranged from 13 to 63 days. However, no fine was recovered against those delays resulting in loss of revenue of ₹ 2.77 crore to the exchequer.

The Department attributed (December 2024) the delay in registration and corresponding loss of revenue to the failure of the dealers and owners of the vehicles. The response is not acceptable as the process of registration of vehicles by dealers

⁷⁶ Vide Gazette Notification No LGL.189/2020/26 dated 17 October 2023.

⁷⁷ Available data in date format.

commenced only from February 2022 and prior to February 2022, it was done by the respective DTOs. Moreover, even after transferring the responsibility to the Dealers, the Department should have ensured fixation of responsibility for delay if any and mandatory imposition of fines on plying of vehicles without registration and collect the fine at the time of registration. The delay in registration, ranging from a minimum of 1 day to a maximum of 1,417 days, indicates systemic inefficiencies in the vehicle registration process, affecting both regulatory compliance and government revenue collection. The lapse in timely registration also raises concerns about the enforcement of road tax and other statutory dues, potentially enabling vehicles to ply without fulfilling legal requirements.

In reply, the Department stated (May 2025) that the vehicle registration process involves multiple steps, including data entry, verification, document upload, payment of fees and tax, registration number assignment, and final approval. Department also illustrated its reply with a randomly selected instance that though registration was completed after delay, tax was recovered within due date.

The reply is not acceptable as in this case audit noticed that though Dealer cart payment was made within due date, the registration number was assigned only after lapse of 17 days without recording any reasons of such delay. As a result, the very objective of decentralising the registration process was defeated.

4.3.24.1.3 Address Proof not entered in VAHAN Database: According to Rule 47 of CMV Rules, 1989, the application for registration of a motor vehicle should be accompanied by various certificates⁷⁸ and with valid address proof of the vehicle owner. Further, Rule 4 of CMV Rules, 1989 specified documents⁷⁹ for the purpose of age and address proof. Further, the VAHAN application provides scope for entry of Voter Id, Ration Card No., Passport No., Aadhar No., PAN and DL No. in the database as owner identification.

During test-check of VAHAN database for eight selected districts for the period from 2019-20 to 2023-24, audit observed that valid address proof was not entered in the system in respect of a substantial number of the registered vehicles as detailed in **Table 4.4.**

Table 4.4: Entries against address proof

Year	No. of registered vehicles	Number of vehicles registered with address proof					Total (per cent)
		Voter Id	Ration Card	Passport	Aadhar	DL	
2019-20	2,21,299	4,218	152	481	-	657	5,508 (2)
2020-21	1,84,392	4,089	2,035	2,169	-	2,388	10,681 (6)
2021-22	2,21,645	7,129	5,337	5,263	-	5,638	23,367 (11)

⁷⁸ Required Certificates are (a) sale certificate; (b) valid insurance certificate; (c) copy of the proceedings of the State Transport Authority or Transport Commissioner or such other authorities as may be prescribed by the State Government for the purpose of approval of the design in the case of a trailer or a semi-trailer; (d) original sale certificate from the concerned authorities in Form 21 in the case of ex-army vehicles.

⁷⁹ (1) Electoral Roll, (2) Life insurance Policy, (3) Passport, (4) Pay slip issued by any Government office or a local body, (5) School certificate, (6) Birth certificate, (7) Certificate granted by a registered medical practitioner not below the rank of a Civil Surgeon, as to the age of the applicant, and (8) Any other document or documents as may be prescribed by the State Government.

Year	No. of registered vehicles	Number of vehicles registered with address proof					Total (per cent)
		Voter Id	Ration Card	Passport	Aadhar	DL	
2022-23	3,22,432	31,952	30,847	30,095	-	31,129	1,24,023 (38)
2023-24	3,76,656	61,634	60,606	60,038	-	60,928	2,43,206 (65)

Source: VAHAN database

Though the percentage of record in support of address proof was increasing, it remained a matter of concern that 35 per cent of registration numbers are not linked to valid address proof of the owners during 2023-24. Due to absence of address proof of the owner of the vehicle, the Department would not be in a position to contact the owner for serving demand notices, if any, or for any other purpose. The absence of address verification raises concerns regarding the authenticity of vehicle ownership, potential risks of fraudulent registrations, and difficulties in tracking vehicles involved in violations, tax evasion, or criminal activities. This also reflects weak enforcement of documentation norms by the registering authorities, which may lead to compromised road safety, ineffective law enforcement, and revenue loss for the government.

In reply, the Department stated (May 2025) that random cross-checking showed that address proofs were uploaded for newly registered vehicles. It was, however, observed by Audit that without proper recording of address ID proof and linkage with the scanned copy thereof, it would be extremely difficult to check the authenticity of the address of any vehicle owner. Moreover, the Department stated that based on audit reports, some dealers had been suspended for violating norms and DTOs had been directed to conduct periodic audits of automobile dealers to ensure compliance with registration norms.

4.3.24.1.4 Temporary Registration: Section 43 of the CMV Act, 1988 states that the owner of a motor vehicle may apply to any registering authority or other prescribed authority to have the vehicle temporarily registered in the prescribed manner and such temporary registration would be valid only for a period not exceeding one month and shall not be renewable.

On analysis of VAHAN database, it was observed that during the period 2019-2024, a total of 1,23,102 vehicles were temporarily registered in the State. In eight selected districts, the average days of delays in obtaining permanent registration from temporary registration ranged from 50 to 560 days. Further, the percentage of delay in permanent registration from temporary registration ranged from 6 to 74 per cent of year wise cases of delays except in three DTOs namely, Jorhat, Udalguri and Biswanath Chariali for the year 2023-24 as detailed in *Appendix -XXX*.

Thus, there were pervasive as well as persisting delays in permanent registration from temporary registration in all selected districts. This may be viewed with the fact that there was no provision for penalty in the AMV Rules for delay in obtaining permanent registration number though there was provision for penalty under CMV Rules, 1989.

In reply, the Department stated (May 2025) that penalty was levied for delay in obtaining permanent registration and shared some screenshots in support of their reply. It, however, did not specify the provisions for imposing such penalty in the AMV Rules. This aspect needs to be reviewed by the Department for introduction of enabling provisions in the rules.

4.3.24.1.5 Migration of vehicles: Section 47 of CMV Act, 1988 provides that when a motor vehicle registered in one State is kept in another State, for a period exceeding twelve months, the owner of the vehicle should apply to the registering authority, within whose jurisdiction the vehicle presently is, for the assignment of a new registration mark and should present the certificate of registration to that registering authority. The registering authority, to which application was made, assigns the vehicle a registration mark and should enter the mark upon the certificate of registration and should in communication with the original registering authority, arrange for the transfer of the registration of the vehicle from the records of that registering authority to its own records.

(A) Non deregistration of migrated vehicles: During test check of 72 vehicles against which new registration marks were issued by the selected districts, audit observed that only 17 vehicles were deregistered from their earlier State portal. The remaining 55 vehicles were reflected in both the State portals. There was nothing on record to show that references had been made by the DTOs to the original registering authorities; reply of the DTOs concerned in this regard was also not forthcoming though called for.

(B) Non-levy of penalty for delay in intimation for re-assignment of registration in respect of migrated vehicles: Rule 24 of the AMV Rules, 2003 provides that the motor vehicle brought from outside the State or kept for the time being in the State, should intimate to the Registering Authority within 30 days from the date of entry of the motor vehicle in the State and on failure to apply for new registration mark, the owner would be liable to pay the penalty⁸⁰.

Audit observed that a total of 5578 vehicles migrated to Assam from outside the State. Against this, 4,632 vehicles were re-assigned registration numbers, while no re-assigned registration numbers were allotted to the remaining 946 vehicles, even though the owners had intimated the respective DTOs. Further, out of 4632 vehicles, owners of 4200 vehicles had reported for re-assignment of registration with delays however, no penalty/ fine was levied against such delayed intimation for reassignment of registration as shown in **Table 4.5:**

Table 4.5: Loss of Revenue due to delay in intimation for reassignment of registration of vehicles

Name of Selected Districts	Number of Vehicles			Average delays in days (beyond 30 days)	Loss of Revenue (in ₹)
	From Outside entered Assam with NOC	Reassigned in Assam	Delayed in reporting		
Kamrup	3,235	3219	2249	155	2,08,27,800
Jorhat	556	62	451	227	52,58,800
Dibrugarh	316	112	249	288	38,15,700
Dima Hasao	72	72	53	366	11,12,400
Karimganj	162	18	145	196	13,15,900
Kokrajhar	281	245	193	350	41,49,300

⁸⁰ On failure to apply for assignment of new registration mark for the vehicles brought from outside the State, the owner would be liable to pay the amount: (a) ₹ 100.00, if the application is submitted within 7 days after expiry of the prescribed period. (b) After lapse of 7 days again a fine of ₹ 300.00, can be re-imposed if the vehicle is not reassigned within 7 days of detection. This practice can be repeated after every 7 days till the vehicle is reassigned.

Name of Selected Districts	Number of Vehicles			Average delays in days (beyond 30 days)	Loss of Revenue (in ₹)
	From Outside entered Assam with NOC	Reassigned in Assam	Delayed in reporting		
Udalguri	710	691	630	626	1,88,37,100
Biswanath Chariali	246	213	230	848	88,61,200
Grand Total	5,578	4,632	4,200	274	6,41,78,200

Source: VAHAN database

Thus, due to non-levy of penalty/ fine for delay in intimation for reassignment of registration of vehicles, there was a loss of revenue of ₹ 6.42 crore to the Exchequer. Further, 946 vehicles were plying in Assam without reassignment of registration though applied for the same.

The Department stated (May 2025) that the matter has already been taken up with the NIC authority to undertake necessary data cleaning and de-duplication of the vehicle registration database.

4.3.24.1.6 Irregular registration of vehicles in multiple states: Section 48 of the CMV Act, 1988 provides that a no objection certificate (NOC) is required to be obtained in case of—(i) a motor vehicle registered in one State kept in another State, for a period exceeding twelve months, the owner of the vehicle should apply to the registering authority under Section 47 of the CMV Act, 1988; or (ii) where the transfer of a motor vehicle is to be effected in a State other than the State of its registration the vehicle owner within forty-five days of the transfer, under Section 50 of the Act *ibid*.

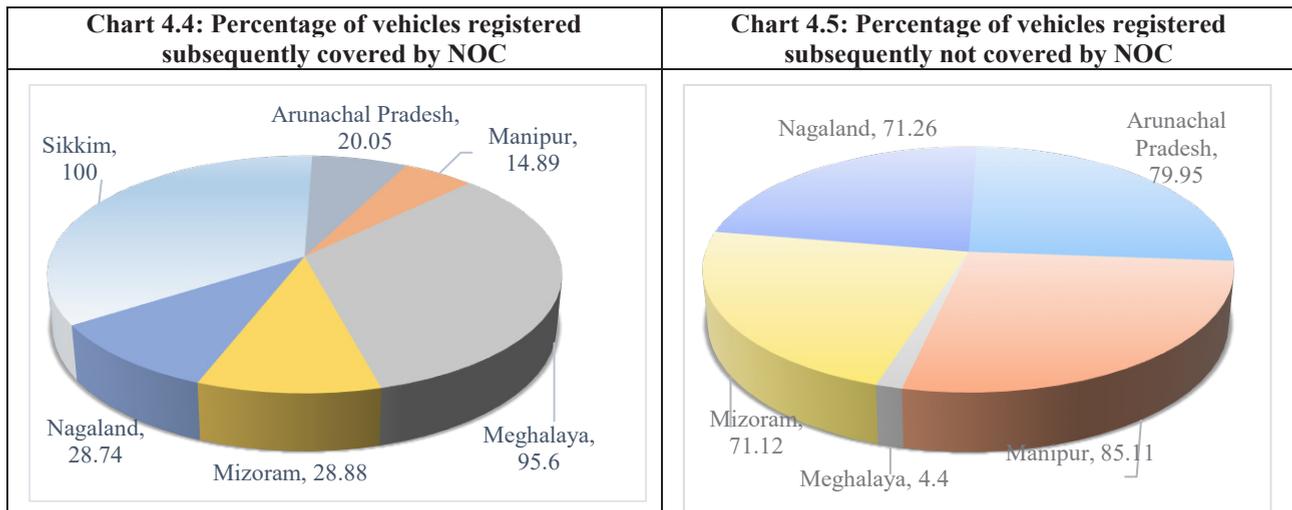
In the course of test check of records of VAHAN database for the seven States of North Eastern (NE) Region with that of Assam, it was observed that a total of 15,849 vehicles having same chassis number and engine number were registered in multiple states, as detailed in **Table 4.6**.

Table 4.6: Details of transfer/ subsequent registration of vehicles and issue of NOC

Vehicle found registered in Assam as well as other NE States		Of Column 2, vehicles first registered in Assam			Of Column 2, vehicles first registered in other NE States			Vehicle transfers covered by NOC	Vehicle transfers not covered by NOC
State	No.	No.	NOC issued	NOC not issued	No.	NOC received	NOC not received		
1	2	3	4	5	6	7	8	9	10
Arunachal Pradesh	1,112	201	30	171	911	193	718	223	889
Manipur	6,003	490	12	478	5,513	882	4,631	894	5,109
Meghalaya	159	4	2	2	155	150	5	152	7
Mizoram	1,392	99	11	88	1,293	391	902	402	990
Nagaland	7,181	723	99	624	6,458	1,965	4,493	2,064	5,117
Sikkim	2	-	0	0	2	2	0	2	-
Grand Total	15,849	1,517	154	1,363	14,332	3,583	10,749	3,737	12,112

It may be seen from **Table 4.6** that the transfer/ subsequent registration of only 3,737 vehicles out of these 15,849 vehicles, were covered by NOC issued by the DTOs concerned where the vehicle was first registered and the remaining 12,112 vehicles (76 per cent) were subsequently registered without NOC, which was irregular.

The percentage of transfer/ subsequent registration of vehicles covered by issue of NOC and not covered by issue of NOC by the DTOs concerned is depicted in **Chart 4.4** and **Chart 4.5**:



Further, out of the 15,849 vehicles registered in more than one NE States, 342 vehicles were found to have been blacklisted/ debarred in the VAHAN database.

Out of these 342 vehicles, NOCs were issued against 60 blacklisted vehicles; however, these vehicles were not reregistered in any state.

Thus, irregular registration of vehicles is a serious breach of standard operating procedure and a major security concern which may lead to legal implications such as taxation, insurance, and the validity of road permits and may also cause confusion to law enforcement agencies. Further, subsequent registration of lost/ stolen vehicles cannot be ruled out.

4.3.24.1.7 Alteration in motor vehicle: Under Section 52 (1) of CMV Act, 1988, no owner of a motor vehicle should, without due permission from the registering authority, alter the features of a vehicle, originally specified by the manufacturer and contained in the certificate of registrations. Further, the MoRTH has increased (18 July 2018⁸¹), the tolerance for vehicle weight limits by up to 5 per cent due to advancements in tyre technology, vehicle design, pavement design, etc. (as detailed in **Appendix-XXXI**).

Test check of records of alteration reports (contained in VAHAN) for the period 2019-2024 in eight selected districts showed that 7,604 vehicles had gone under modifications, such as changes in chassis number, engine number and weight. Out of these, 4,748 vehicles (mainly goods carriers and dumpers) increased their laden weight capacity. Of those 4,748 vehicles, 2,769 vehicles had original Gross Vehicle Weight (GVW) more than 16,200 kgs. It was observed that GVW of 40 vehicles were enhanced beyond the permissible GVW as notified (July 2018) by the MoRTH as given in **Table 4.7**:

⁸¹ Vide notification No. RT11028/11/2017-MVL dated 18 July 2018.

Table 4.7: Alteration of vehicles beyond permissible limits

(Weight in Kgs)

Sl. No.	Tyres & Vehicles common name	Original GVW	Enhanced GVW	Permissible GVW including tolerance	No. of altered vehicles	No. of Vehicles altered to GVW more than col 5	Maximum enhanced GVW
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	6 Tyre Truck	16,200	19,000	19,950	1,171	5	54,500
2.	10 tyres multi axle truck	25,000	28,500	29,925	293	16	36,000
3.	12 tyres single chassis rigid truck	31,000	36,000	37,800	1,216	15	47,500
4.	14 tyres semi-trailer	35,200	40,000	42,000	15	3	45,500
5.	14 tyres single chassis rigid truck	37,000	43,500	45,675	74	1	46,200
Total					2,769	40	

Source: VAHAN database

The alteration in respect of 40 vehicles was found to be way beyond the permissible GVW. This not only negated the MoRTH notification (July 2018), but also increased the risk of road accidents due to overloading. This assumes further gravity given the fact that as per statistics of MoRTH, total 3,532 road accidents⁸², were attributable to overloading of the vehicles, in Assam during 2019-2022 in which 1,363 lives were lost.

The Department stated (May 2025) that the DTOs were already instructed to re-inspect the vehicles and rectify the GVW, if GVW was more than the permissible limit.

4.3.24.2 Permits of Transport Vehicles

Section 66 (1) of the CMV Act, 1988 stated that transport vehicles could be used in any public place only in accordance with the conditions of a permit granted or countersigned by a Regional or State Transport Authority or any prescribed authority with a few exceptions as detailed in *Appendix-XXXII*.

4.3.24.2.1 Vehicles plying without permits: In course of test check of records of permits in eight selected districts, audit observed that year wise numbers of permits issued were not matching with the number of newly registered transport vehicles in respective districts as shown in **Table 4.8**:

Table 4.8: Cases where permits issued were not at par with No. of transport vehicles registered

Name of Districts	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024	
	Reg. Transport Vehicle	Permits								
Kamrup	10,556	2,788	6,864	1,040	8,631	1,926	15,085	3,367	19,212	748
Jorhat	1,747	319	1,279	514	1,321	620	1,938	1,383	1,734	184
Dibrugarh	2,597	895	1,169	414	1,434	410	2,131	578	2,962	116
Dima Hasao	437	414	206	162	294	245	428	315	1,174	92
Karimganj	2,613	1,576	1,544	1,463	1,510	984	2,924	1,709	3,857	573
Kokrajhar	1,789	788	1,223	315	1,521	281	2,667	264	4,595	60
Udalguri	1,087	383	682	156	1,217	399	1,561	178	2,491	28
Biswanath Chariali	420	0	716	9	1,427	77	2,035	284	2,291	48
Total	21,246	7,163	13,683	4,073	17,355	4,942	28,769	8,078	38,316	1,849

Source: VAHAN database and Departmental data

⁸² No. of road accidents (Killed) in Assam in (i) 2019:862 (357), (ii) 2020:1,105 (380), (iii) 2021:804 (326) and (iv) 2022:761 (300)

Thus, it transpired from **Table 4.8** that the total number of permits issued (26,105 during 2019-2024) under eight DTOs, was far below the number of newly registered transport vehicles (1,19,369) during 2019-24.

The lapse in ensuring that every registered transport vehicle obtains a valid permit has led to revenue leakage from uncollected permit fees, compromised law enforcement efforts, and increased the risk of unregulated commercial transport activities. This gap also raises concerns about non-compliance with road safety norms, as vehicles operating without valid permits may lack necessary fitness certifications, insurance coverage, and adherence to traffic regulations.

Audit further analysed new/ fresh permits for specific five classes of vehicles⁸³ in eight selected districts with the newly registered transport vehicles for the period 2019-2024 (details in *Appendix-XXXIII*) as given in **Table 4.9**:

Table 4.9: New/fresh permits for specific five classes of vehicles in eight districts

Types of Vehicles	No. Transport of Vehicles	Year wise No. of Vehicles in eight selected districts						Percentage of permits
		2019-20	2020-21	2021-22	2022-23	2023-24	Total	
Bus/ Omni Bus	Registration	726	123	168	541	904	2462	62 per cent
	Permits	239	113	285	428	471	1536	
Maxi Cab/ Motor Cab	Registration	2277	403	603	2196	3927	9406	39 per cent
	Permits	315	307	464	1167	1426	3679	
Dumper	Registration	1083	568	712	666	637	3666	88 per cent
	Permits	600	444	710	718	748	3220	
Excavator (Commercial)	Registration	580	523	84	3	0	1190	6 per cent
	Permits	38	16	7	13	2	76	
Three-Wheeler (Passenger)	Registration	3690	1612	1655	3408	5699	16064	78 per cent
	Permits	1889	1268	1327	3026	4998	12508	

Source: VAHAN database

Thus, there was shortfall in issue of permits under all five classes of transport vehicles against which permits are mandatory as per the CMV Act, 1988 and the AMV Rules, 2003. The percentage of vehicles without permits was especially alarming in case of Maxi Cab/ Motor Cab and Excavators (Commercial). This not only indicated irregular plying of transport vehicles, but also frustrates the very purpose of permits.

This may be viewed with the fact that there was no provision for penalty in the act for delay in obtaining permit, excepting where such vehicles are booked under offence cases. However, in 2023⁸⁴, the Department introduced provisions of fine for delayed permit.

The Department while accepting the audit observation, stated (May 2025) that as per the existing system developed by NIC, the payment of permit fees was not related with the RC approval. It was added that NIC had been requested for modification of VAHAN application.

The remedial action suggested by the Department was not prudent as the DTOs were responsible to check and collect various dues before the RC was approved.

⁸³ (1) Bus/Omni Bus (2) Maxi/Motor Cab (3) Dumper (4) Excavator (Commercial) (5) Three-Wheeler (Passenger)

⁸⁴ Vide TMV/E332990/16 dated 21 July 2023.

4.3.24.2.2 Limitations of Permits: Section 113 (1) of the CMV Act, 1988 states that Government may prescribe the conditions for the issue of permits for transport vehicles by the State Transport Authority (STA) and may prohibit or restrict the use of such vehicles in any area or route.

During test check of records of STA, Assam and eight selected DTOs, it was observed that despite of resolution (February 2017) in respect of temporary restriction on permits of specific vehicles⁸⁵ in Kamrup and Kamrup (Rural), contract carriage and stage carriage permits were issued against 128 vehicles (Motor Cab and Maxi Cab with seating capacity more than 10) during 2019-2024.

Thus, the RTA, Kamrup and RTA, Kamrup (Rural) continued issuing permits without adhering to resolution (February 2017).

The Department stated (May 2025) that the STA lifted the restriction on issuance of various road permits in its meeting held on July 31, 2018 stating that STA/ RTA may issue permits to contract carriages in a judicious manner.

Audit noticed that in the meeting (31 July 2018), it was resolved to assess the actual requirements of such Taxi permits in Kamrup (Metro) and Kamrup (Rural) and issue permits only after obtaining approval of the concerned RTA Board. However, copies of such approval of the concerned RTA Board for issue of taxi permits were not furnished to Audit.

4.3.24.2.3 Educational Institution Bus (EIB) and Charitable Institution permits: Sections 2 (11) and 2(47) of the CMV Act, 1988 state that an educational institution bus (EIB) means a bus, which is owned by a college, school or other educational institutions and used solely for the purpose of transporting students or staff of the educational institution in connection with any of its activities. It was further stipulated that an educational institution bus is a transport vehicle, which requires a permit to ply on road. Permits are granted by the State Governments with various terms and conditions such as mandatory fitness test, installation of Vehicle Location Tracking Devices as made mandatory by the MoRTH, for security and safety measure⁸⁶.

Further, sub-rule (2) of Rule 125(C) of CMV Rules, 1989 mandates that the testing and approval for the body building of school buses should be in accordance with AIS:063-2005⁸⁷. Further, from 2018-19, MoRTH, GoI mandated⁸⁸ that all school buses should be fitted with Fire Detection Alarm System (FDAS) and Fire Detection Suppression System (FDSS)⁸⁹.

⁸⁵ As per resolution made (13/02/2017) in the meetings of the STA, (i) Kamrup and Kamrup (Rural) should not issue any ten-seater share taxi, inter regional taxi or local taxi permit or any other kind of taxi permit; (ii) RTAs should not issue new auto rickshaw permits and (iii) issuance of all Assam tourist taxi

⁸⁶ Vide S.O 5453 (E) dated 25 October 2018.

⁸⁷ Stop signal arm', 'Speed governor' (to limit the speed of a vehicle), Retracting step, 'School bus insignia' etc.

⁸⁸ vide G.S.R. 367(E) dated 13 April 2018.

⁸⁹ A FDAS detects and alerts people to a fire, while a FDSS detects, alerts, and suppresses a fire.

Test check of records of eight selected districts showed that instead of such institutional permits the respective DTOs issued contract carriage permits to EIBs during 2019-2024. The reasons for non-issue of such EIB permits were not on records. As the school buses were issued contract carriage permits instead of EIB permits, the requirement of mandatory fitness test and other safety protocols prior to the issue of EIB permits was by-passed and resultantly the very

Good Practice of DTO, Kamrup

DTO, Kamrup convened meetings with Kendriya Vidyalaya Sangathan and educational institutions of Kamrup district on Hon'ble Supreme Court of India's guidelines and directives of National Commission for Protection of Child Rights for Safety in School Transportation. Several school buses were impounded as well as detained by the DTO, Kamrup for non-compliance of the direction of Hon'ble Supreme Court of India. Further, Safety audit on school Transportation of 403 numbers of school buses of 20 schools related to Permit condition, Emergency door, Fire extinguisher, camera, etc. was carried out during 2022-23.



purpose of the issue of EIB permits remained frustrated. Further, as per Vehicle Location Tracking Device Report⁹⁰ of VAHAN Application for the period 2019-2024, only one vehicle of an educational institute adopted the device. Audit also observed that 202 vehicles (Bus, Maxi cab and Motor cab) under ownership of various Schools of Assam, have speed governor devices (Speed Governor Report of VAHAN). However, due to non-availability of the total number of vehicles utilised for transportation of

school children, audit could not analyse the veracity of the facts and adequacy of the measure.

The issuance of contract carriage permits instead of Educational Institution Bus (EIB) permits for school buses across eight selected districts during 2019-2024 resulted in the bypassing of mandatory fitness tests, thereby defeating the purpose of EIB permits, which are specifically designed to

Good Practices of other States

- “Surakshit School Vahan Policy” issued by the Transport Department of Haryana for EIBs specifying the mandatory guidelines for EIBs.
- Transport Departments of Telangana, Andhra Pradesh and Karnataka launched web-portal for enrolment of educational institutes

⁹⁰ MoRTH S.O 5453 (E) dated 25 October 2018, for security and safety measure, the installation of Vehicle Location Tracking Devices is mandatory as per Lok Sabha Unstarred Question No. 1953 (Answered on 28 July 2022).

ensure enhanced safety standards for school transportation. The absence of recorded reasons for this deviation raises concerns about regulatory lapses and possible procedural irregularities by the District Transport Offices (DTOs). These lapses in enforcement pose significant risks to student safety.

The Department stated (May 2025) that the Motor Vehicles Act, 1988, did not specifically provide for a separate “Educational Institution Bus Permit”. However, Audit observed that under the column namely “Permit category” in VAHAN portal, there is scope for issue of permit for “Educational Institution Bus” and as such the reply is not acceptable.

4.3.24.2.4 Issue of National Permits: National Permits⁹¹ are issued to goods vehicles to enable them to ply outside the home state and issued for a minimum of four contiguous states (including the home state) under Rules 86 & 87 of CMV Rules, 1989, on payment of consolidated fees of ₹ 16500⁹² per *annum* to be deposited in the national permit account for obtaining national permit.

For obtaining such permits, the maximum age of a particular vehicle should not exceed 12 years other than multi-axle vehicles, while in case of a multi-axle vehicle, the maximum age should not exceed 15 years for granting National Permit. MoRTH notified⁹³ (06 August 2018) the maximum safe axle weight of each axle in relation to the transport vehicles (other than motor cabs). As per the said notification, for granting National Permits, the maximum gross vehicle weight (GVW) of a vehicle with single axle is 3 tonnes while for multi axle vehicles, the GVW ranged from 18.5 tonnes (two axle rigid truck) to 49 tonnes (six axle rigid truck).

Audit observed that a total of 49,139 numbers of national permits were issued against a collection of ₹ 81.08 crore in Assam during 2019-24. Out of which, 7,049 vehicles were randomly selected for test check by Audit, and it was observed that:

- 511 vehicles belonged to the age-group of 12 years to 15 years
- age of 12 vehicles ranged from 12 years to 14 years with GVW ranging from 975 kg to 16200 kg (*i.e.*, single axle vehicle), while the age of one vehicle was more than 15 years with GVW 25 tonnes (*i.e.*, multi axle vehicle).

Audit further cross verified 55 instances (in respect of which valid Maker’s Model were available), belonging to vehicle age group of 12 years and 1 month to 14 years, with their respective GVW. It was observed that out of 55 selected vehicles,

- GVW was more than the GVW of the respective models⁹⁴ by 200 kg to 6500 kg and as such, the recorded GVW of such vehicles was not reliable (Details in *Appendix-XXXIV*).

⁹¹ As per explanation under Section 88 of CMV Act 1988, “national permit” means a permit granted by the appropriate authority to goods carriages to operate throughout the territory of India or in such contiguous States, not being less than four in number, including the State in which the permit is issued as may be specified in such permit in accordance with the choice indicated in the application.

⁹² Vide G.S.R. 514(E), dated 29-6-2012 (*w.e.f.* 29/06/2012).

⁹³ Vide Notification No. RT11028/11/2017-MVL dated 06 August 2018.

⁹⁴ of vehicles as mentioned in their respective websites

- National permit was issued to one three-wheeler vehicle (Maker Model is APE D600) with permit category as ‘MULTI AXLE GOODS VCH’.

The non-verification of minimum required records such as permit category, safe axle load, and Gross Vehicle Weight (GVW) before issuing national permits indicates serious regulatory lapses potentially leading to unsafe vehicles operating across States, compromised road safety, and weakened enforcement of transport laws⁹⁵.

The Department in reply stated (May 2025) that National Permits were issued as per the bindings/parameters evaluated by the system itself, where calculation of the age of the vehicle is also done within the specified limit of vehicle age. Further, the Department added that during the backlog data entry period, there occurred an inadvertent error in entering vehicle details in the system. The matter was being taken up with NIC authority to make necessary rectification.

4.3.24.3 Issue/ Renewal of Fitness Certificates

Section 56 of CMV Act, 1988 states that a transport vehicle should not be deemed to be validly registered unless it carries a certificate of fitness issued by the prescribed authority, or by an authorised testing station to the effect that the vehicle complies for the time being with all the requirements of this Act and the rules made thereunder.

Further, Rule 62 of CMV Rules, 1989 stipulated that a certificate of fitness in respect of a transport vehicle should be valid for two years for a new transport vehicle, while in respect of renewal of fitness certificate for old vehicles, validity is for one year.

4.3.24.3.1 Plying of vehicles with expired Fitness Certificates: The number of vehicles in the selected eight DTOs against which fitness certificates expired *vis-à-vis* issued are given in **Table 4.10**:

Table 4.10: Vehicles with expired Fitness Certificates as of March 2024 in eight selected DTOs and Government Revenue involved (Fees & Penalty) Showing heat map

Particulars	Biswanath Chariali	Dibrugarh	Dima Hasao	Jorhat	Kamrup	Karimganj	Kokrajhar	Udalguri
Expired for 2019-20		158	34	286	2,346	390	156	245
FC Fees (@ ₹600) for 2019-20		0.95	0.20	1.72	14.08	2.34	0.94	1.47
Penalty due for 2019-20		12.60	6.49	17.96	206.18	14.74	10.58	10.88
Expired for 2020-21		164	12	219	1,808	65	198	62
FC Fees (@ ₹600) for 2020-21		0.98	0.07	1.31	10.85	0.39	1.19	0.37
Penalty due for 2020-21		14.59	0.43	14.00	163.96	4.58	13.16	3.18
Expired for 2021-22		297	53	331	2,306	239	364	121
FC Fees (@ ₹600) for 2021-22		1.78	0.32	1.99	13.84	1.43	2.18	0.73

⁹⁵ as per Road Accidents Reports, 35.70 per cent of deaths on National Highways in 2019 and 32.90 per cent took place on the National Highways (NH) including Expressways, and 23.10 per cent on State Highways (SH) in 2022.

Particulars	Biswanath Chariali	Dibrugarh	Dima Hasao	Jorhat	Kamrup	Karimganj	Kokrajhar	Udalguri
Penalty due for 2021-22		23.59	3.48	31.11	216.78	12.95	30.06	6.71
Expired for 2022-23	14	131	8	94	808	67	164	56
FC Fees (@ ₹600) for 2022-23	0.08	0.79	0.05	0.56	4.85	0.40	0.98	0.34
Penalty due for 2022-23	0.85	10.63	0.55	12.35	64.52	3.33	11.92	4.35
Expired for 2023-24	42	291	45	313	1,522	192	160	114
FC Fees (@ ₹600) for 2023-24	0.25	1.75	0.27	1.88	9.13	1.15	0.96	0.68
Penalty due for 2023-24	1.87	20.61	1.73	15.00	96.14	6.20	9.62	6.47
Expired for 2019-24	56	1,041	152	1,243	8,790	953	1,042	598
FC Fees (@ ₹600) for 2019-24	0.33	6.25	0.91	7.46	52.75	5.71	6.25	3.59
Penalty due for 2019-24	2.72	82.02	12.68	90.42	747.58	41.80	75.34	31.59

Source: VAHAN database

Note: Vehicles for expiry of FC is considered from April 2009 to March 2024 and also pointed in previous year's Audit Reports.

Further from the VAHAN application, database of fitness expiry of vehicles compared with that of database of MV Tax payment, it was observed that the owners of 34,025 vehicles had paid MV Tax of ₹ 51.01 crore however, the Department did not insist on the fitness test of these vehicles.

The minimum chargeable fees for fitness certificate are ₹ 600 (for conducting fitness test: ₹400 and for issuing/ renewing fitness certificate: ₹ 200) per vehicle while an additional fee of ₹50 for each day was to be levied for delay in getting fitness certificate from the expiry of validity of the earlier certificate. Based on this, the expired fitness certificates as shown above accounted for a possible Government revenue of ₹83.25 lakh and penalty of ₹10.84 crore chargeable for delays.

The Department while accepting audit observations stated (May 2025) that necessary instruction to all DTOs had already been issued and the matter would be reviewed regularly.

4.3.24.3.2 Fitness Tests of Vehicles: Rule 62 of CMV Rules, 1989 read with GoI notification (11 April 2018)⁹⁶ specified that 26 items of tests were required to be carried out as a part of fitness test by the Inspecting Officer or authorised testing stations. Further, specific tests in respect of visual inspection⁹⁷ of the vehicles were to be conducted during manual fitness test.

⁹⁶ GoI notification No. RT-25044/01/2017-RS dated 11 April 2018.

⁹⁷ Visual Inspection of Fitness tests includes (a) Inspection of legal documents, insurance and identification of the vehicle; (b) Steering play; (c) Chassis / frame integrity; (d) CNG / LPG Safety inspections; (e) Fuel tank and piping; (f) Exhaust pipe; (g) Catalytic converter (mounting, heat shield damages, presence); (h) Engine mountings; (i) Battery (terminals, mounting, etc.); (j) Seatbelts (presence, integrity); (k) Condition of Tyres including spare tyre; (l) Lighting and signalling devices; (m) Oil leakages (engine, transmission); (n) Leaf springs integrity, shock absorbers (o) Wind screen, wipers & doors; (p) Horn; (q) Availability of Tool Box, First Aid kit, Fire Extinguisher and Warning Triangle and (r) Registration plates.

During analysis of the VAHAN database in respect of six⁹⁸ out of eight selected districts for the period 2019-24, Audit observed that each of these six districts had one Motor Vehicle Inspector (MVI) responsible for the fitness tests. The number of working days for fitness tests varied district wise and ranged from 31 to 306 days in a year while the average number of fitness tests in a day ranged from one to 28 (Karimganj in 2022-23) (Details in *Appendix-XXXV*).

Audit also observed that during 2022-2024, the number of fitness tests increased abruptly except for one district namely Dima Hasao without increase in manpower or involving any third party for fitness tests. Carrying out such improbably high⁹⁹ number of tests per day by one MVI indicated potential dilution of the quality and rigour of the tests.

The Department while accepting audit observations stated that following the COVID-19 pandemic, a large number of vehicles underwent fitness testing, including on holidays, while approvals were processed only on working days. This resulted in a higher number of tests per day. The reply, however, did not justify higher number of tests per day (18 to 20) in four districts even during 2023-24.

The Department further stated (May 2025) that efforts are underway to modernise vehicle testing by introducing Automated Testing Stations (ATS) to ensure scientific and quality fitness testing, minimising manual intervention.

4.3.24.3.3 Verification and record of the results of Fitness tests of vehicles: There was scope to record 26 items in the VAHAN application as and when the tests were conducted and the same were to be cross-verified by the designated authority with that of test result sheets. Audit considered 15 out of those 26 items, from the VAHAN application of the vehicles against which fitness certificates were issued during the period 2019-2024 and found that in ten cases¹⁰⁰, the fitness certificates were issued either without recording the same (in 2022-23 and 2023-24, when the number of test increased abruptly) in VAHAN application or after recording as 'no' in the application (Detailed in *Appendix-XXXVI*).



Fitness test facility at NATRIP, Karimganj

⁹⁸ From the selected eight districts, Kamrup was not considered as it has more than one MVI and Biswanath Chariali was not considered as the district was established only in 2019-20.

⁹⁹ Rule 62 of CMV Rules, 1989 stipulates that the FC has to be issued after conducting tests of 17 specified components in a vehicle which is an elaborate process involving three to five checks for examination of each critical component of the vehicle for ensuring its road worthiness. This would require an MVI to devote 9 to 14 hours a day.

¹⁰⁰ In 2019-20: 6 cases, 2020-21: 1 case, 2021-22: 1 case; 2022-23: 1 case, 2023-24: 1 case.

Thus, the recorded information in the VAHAN application could not provide any assurance about the quality of fitness tests.

The Department stated (May 2025) that efforts are underway to modernise vehicle testing by introducing Automated Testing Stations (ATS) to ensure scientific and quality fitness testing, minimising manual intervention.

4.3.24.3.4 Automated Testing Station (ATS) for fitness tests: Automated Testing Station (ATS) is a facility for testing fitness of vehicles without manual intervention. Citizens can get their vehicles tested at any ATS across the country and obtain a fitness certificate from them. Further, as per Rule 174 (1) (ii) of Recognition, Regulation and Control of Automated Testing Station¹⁰¹, an ATS means any automated testing facility, authorised by the State Government, where vehicle fitness testing may be conducted through automated vehicle testing equipment.

In Assam, only two ATS were available (ATS, Kendukona in Kamrup (Rural) district and National Automotive Testing & R&D Infrastructure Project (NATRIP)¹⁰² in Cachar district). Audit observed that NATRIP, Cachar was also functioning as Mobile Vehicle Fitness Testing Unit II under Karimganj (Sribhumi) district with effect from August 2023.

A joint inspection of the said mobile vehicle fitness testing unit was done by Audit and it was observed that out of 11 types of equipment required as per the said G.S.R, five¹⁰³ were not available in the testing unit. In this regard, the Department stated that appropriate steps were initiated for upgradation of equipment of the existing fitness facility of NATRIP, Cachar. However, audit observed that fitness tests were continued to be done by the under-equipped mobile vehicle fitness testing unit under DTO, Karimganj (Sribhumi) during 2019-2024. As a result, all the fitness tests involving headlights, exhaust gas analyser, *etc.* could not be done. As such, the efficacy of such fitness certificates was doubtful to that extent.

Furthermore, no log table showing uptime and downtime of Mobile Vehicle Fitness Testing Unit II under Karimganj district and ATS, Kendukona was made available to audit.

Thus, though two ATS for fitness tests were available in Assam, at least one of them was substantially falling short of standards set by the said GSR.

The gaps in enforcement listed above increase the likelihood of accidents, environmental hazards, and legal non-compliance, necessitating urgent corrective measures, including augmentation of MVI staffing, stricter enforcement of fitness certification standards, and enhanced digital tracking and verification mechanisms to ensure the integrity of the vehicle inspection process.

¹⁰¹ vide General Safety Regulation (GSR) 652 (E) dated 23 September 2021

¹⁰² National Automotive Testing and R&D Infrastructure Project (NATRIP), an initiative in automotive sector created jointly by the Government of India, a number of State Governments and Indian Automotive Industry to create modern Testing, Validation and R&D infrastructure in the country.

¹⁰³ (i) Automated steering gear play detector (ii) Fully automatic headlight tester (iii) Opachimeter (iv) Exhaust gas analyser and (v) Sound level meter.

The Department in reply stated (May 2025) that the matter was to be further looked into and the NATRIP authority had already been directed to upgrade the required equipment.

Non-availability of fool-proof fitness test infrastructure, too high passing percentage and improbably high number of fitness tests per day indicated potential compromise in the quality and rigours of the tests. The control on safety protocols in stage carriages especially in case of Educational Institution buses, was missing. Control over functioning of weighbridges was almost non-existent.

Audit Objective: Whether DTOs efficiently assessed, levied, collected and remitted revenue (Motor vehicle taxes, fines, penalties, cess, etc. as per Act/ Rules) and took effective action on arrears

4.3.25 Assessment, Levy and collection of different Taxes on Motor Vehicles

DTOs act as 'Taxation Authorities' for vehicles and were responsible for levy, assessment and collection of different taxes and fees related to vehicle registration, fitness certification and other services rendered by them. The details of MV Tax, Legal Provisions, Vehicle Class, etc. are mentioned in *Appendix-XXXVII*.

The levy and collection of tax on motor vehicles are governed by Assam Motor Vehicles Tax (AMVT) Act 1936 and Amendments and Rules made thereunder. Motor Vehicles Tax in respect of non-transport vehicles¹⁰⁴ and specified Transport vehicles¹⁰⁵ is realised in the form of lump sum tax as one-time tax (OTT). On the other hand, tax from transport vehicles is realised on quarterly/ annual basis at the rates specified under AMVT Acts. Further, the annual rate of tax from any other vehicles¹⁰⁶ (Non-Transport & Transport) which were not covered by any category, was based on the cost of vehicles excluding VAT/GST.

Audit observed cases of non/ short realisation of motor vehicle tax fines, penalties, cess, etc. as per Act/ Rules in all the selected eight districts as elaborated in succeeding paragraphs:

4.3.25.1 One Time Tax (OTT)

In Assam, the concept of OTT was introduced under Section 4(A) (1) of Assam Motor Vehicles Taxation Act, 1936 which was modified from time to time. Further, AMV Rules, 2003 prescribed the lifetime period of a vehicle as fifteen years and the rates of OTT for non-transport personalised two, three and four wheelers vehicles were classified in AMVT (Amendment) Act, 2015. The OTT for two and three wheelers vehicles required to be paid in full at the time of registration of the vehicles. However,

¹⁰⁴ OTT applicable on Non-Transport (Personalised) Two, Three and Four-Wheeler vehicles as per Gazette Notification No LGL.3/2010/80 dated 30 September 2015.

¹⁰⁵ OTT is also applicable on Tractors (Transport/ Non-Transport) and Trailers (Transport/ Non-Transport) vide Gazette notification No. LGL.189/2020/26 dated 17 October 2023.

¹⁰⁶ Dumper/Tipper, Excavator, Hydraulic Crane, Camper Van, Cash Van, Mobile Canteen, Mobile Workshop, Mobile Clinic, Fork-lift, Tow-Truck, Mobile Rig, Mobile Cementing Unit and any other truck mounted machineries etc.

for four wheelers, the OTT for vehicles with original cost price up to ₹6.00 lakh, should be paid at a time in full. For vehicles priced more than ₹ 6.00 lakh, there was an option for deferred payments (half of the total OTT for first five years and at the end of first five years, the remaining half of the total OTT for remaining 10 years). There is a provision of fine at a rate of ₹ 5.00 per day to be levied from the due date for payment of OTT and the same was revised to ₹ 20 per day with effect from 10 July 2023. Further, as per Article No. II of the AMVT (Amendment) Act, 2023, OTT was introduced for tractors and trailers also.

4.3.25.1.1 Assertion of sale price of vehicles: The VAHAN application provides several columns for recording various characteristics¹⁰⁷ of a vehicle which are mainly defined by its maker and maker's model¹⁰⁸, based on which the sale amount of the vehicles varies.

Test check of records of VAHAN database with that of original invoices of selected vehicles (randomly selected) registered under eight sample districts, showed that the sale amount was not duly/correctly recorded. Audit observed that the sale amount of 21,672 vehicles ranged from ₹1 to ₹1000. Further, all the recorded maker model of vehicles in the VAHAN application were not reliable.

Thus, owing to unreliable entry of makers model and recording the re-sale value (in absence of scope of entering original sale amount alongside) audit could not cross verify the sale amount of vehicles based on its makers model. This also leaves substantial scope of under-collection of OTT.

The Department stated (May 2025) that the matter would be cross checked in co-ordination with the NIC authorities.

4.3.25.1.2 Outstanding OTT: During test check of records of registered vehicles under selected eight districts from VAHAN database, it was observed that OTT was pending against 1,396 motor cars (during 2015-2022) as shown in **Table 4.11:**

Table 4.11: No. of Vehicles against which OTT is pending

Year	No. of Motor Cars against which OTT is pending as of March 2024	Amount to be collected as (in ₹)		
		Tax	Fine	Total
2015-16	756	1,50,77,450	2,05,915	1,52,83,365
2016-17	397	1,56,96,412	20,645	1,57,17,057
2017-18	124	33,63,210	25,200	33,88,410
2018-19	92	28,28,697	2,270	28,30,967
2019-20	24	7,36,375	-	7,36,375
2021-22	3	30,712	-	30,712
Grand Total	1,396	3,77,32,856	2,54,030	3,79,86,886

Source: VAHAN database

Note: The rate of OTT changed from 17 June 2015 and accordingly calculation was done

¹⁰⁷ Body Type, No. of Cylinders, HP, Seat, Stand and Sleeper Capacity, Unladen and Laden Weight, Fuel, Colour, Manufacture Month and Year, Wheelbase, Cubic Capacity, Floor Area, AC/ Audio/ Video Fitted etc.

¹⁰⁸ Model (Type of vehicle)' means a group of vehicles, constructed by the same manufacturer, including variants and versions of a particular category which do not differ in at least the essential respects- as defined Criteria for Vehicle Types, Variants and Versions (AIS-017 (Part 5) (Rev.1) / D1 dated August 2015).

During the period from 2015-16 to 2021-22, OTT remained outstanding against 1,396 Motor Cars as of March 2024. Further, Audit randomly selected 186 vehicles in eight selected districts after promulgation of AMV Taxation (Amendment) Act, 2015 (with effect from 17 June 2015) and cross-verified their details with the available documents like copy of tax receipts, vehicle wise Tax History details and observed that OTT remained pending against 174 numbers of vehicles as shown in **Table 4.12**.

Table 4.12: Number of vehicles with pending OTT after June 2015

(Amount in ₹)

Name of the DTOs	Number of vehicles with pending OTT after June 2015	Amount of OTT to be paid	Fine	Total
Kokrajhar	27	8,45,945	1,82,910	10,28,855
Udalguri	4	1,14,721	32,775	1,47,496
Dibrugarh	31	9,43,933	2,66,420	12,10,353
Jorhat	11	3,01,999	84,875	3,86,874
Karimganj	3	95,191	26,565	1,21,756
Kamrup (Metro)	85	26,37,148	5,01,725	30,93,711
Dima Hasao	13	3,26,480	78,555	4,05,035
Total	174	52,21,095	11,72,985	63,94,080

Source: VAHAN database

Audit also observed that though there was outstanding OTT against those 174 vehicles, the concerned DTOs could not produce records/ list relating to demand notices generated by the system and issued during the period covered in Audit.

The inability of the DTOs concerned to produce records or lists of demand notices generated and issued for outstanding One-Time Tax (OTT) against 174 vehicles indicates weak enforcement of tax collection, lack of accountability, and potential revenue leakage.

The Department while accepting the audit observation, stated (May 2025) that the concerned DTOs had already been instructed for realisation of pending arrear tax. The matter would be reviewed soon.

4.3.25.2 Motor Vehicle Taxes (MVT) on Transport Vehicles

In India, different States use different parameters for computation of registration fees, goods tax and passenger tax, such as cost of vehicle, engine capacity, unladen weight, seating capacity, *etc.* and also use different rates and different periodicity.

In the case of Transport Vehicles for passengers, the passenger tax rates are differentiated based on whether the vehicle is for stage or contract carriage, with the seating capacity generally forming the basis for levying tax.

Goods vehicles are usually taxed based on the registered laden weight (RLW) or gross vehicle weight (GVW)¹⁰⁹ or unladen weight (ULW)¹¹⁰.

¹⁰⁹ **Gross Vehicle Weight (GVW)/ Registered Laden Weight (RLW):** The total weight of the vehicle and load certified and registered by the registering authority as permissible for that vehicle.

¹¹⁰ **Unladen Weight (ULW):** The weight of a vehicle or trailer including all equipment ordinarily used with the vehicle or trailer when working but excluding the weight of a driver or attendant; and where alternative parts or bodies are used, unladen weight of the vehicle means the weight of the vehicle with the heaviest such alternative part/ body.

In Assam, the MV Tax is based on five different parameters¹¹¹ namely, seating capacity, unladen weight, capacity, cost of the vehicle and passenger carrying capacity.

During test check of calculation of MV Tax on transport vehicles, audit observed that in Assam, the difference between the laden weight¹¹² and unladen weight is used as the basis of calculation of MV tax which is system-calculated through the VAHAN application. The quarterly MV Tax was to be cleared within the first 15 days of the quarter and if not paid, penalty was collected at the applicable rates¹¹³.

4.3.25.2.1 Non-payment of MV tax and fine: Test check of reports generated from 'VAHAN' application relating to non-payment of MV Tax by the owners of 31 categories of transport vehicle used for commercial purposes¹¹⁴ showed that out of 1.29 lakh commercial vehicles with nine types of ownerships¹¹⁵ (as of March 2024) in seven¹¹⁶ (out of eight) selected DTOs, owners of 29,560 vehicles (71 per cent) did not pay MV Tax of ₹61.28 crore, which also attracted a fine of ₹24.53 crore as of March 2024 (Details are shown in *Appendix-XXXVIII*).

Audit further observed from the enforcement database that a total of 4.22 lakh cases relating to 2,24,305 vehicles in seven¹¹⁷ (out of eight) selected DTOs, were recorded under offence cases during 2019-2024. However, there is no system of collecting the pending MV Tax during collection of compounding fee or at the time of issue of PUC. Though the respective DTOs stated that the demand notices had been issued to the concerned defaulters, there was, however, neither any system of keeping the records (Demand, Collection and Balance register) in respect of the issuance of demand notices; nor any system to monitor the actual realisation of road taxes from the defaulting vehicle owners.

The Department while accepting the audit observation, stated (May 2025) that the recovery of Outstanding arrear MV tax was being pursued seriously. The Department further informed that communication had been made to NIC to explore the feasibility of putting a system in place for clearance of the pending MV Tax during payment of Compounding fee or at the time of issuance of PUC.

¹¹¹ (i) seating capacity for buses, (ii) capacity for Goods vehicles, Trailers and Tractors, (iii) Unladen weight for Two wheelers (OTT), (iv) Cost value of the vehicles for Cars/ Jeeps (OTT), (v) Passenger Carrying capacity for Taxi/Cab and Auto rickshaws/ 3 Wheelers.

¹¹² **Laden Weight: Total** combined weight of a vehicle when fully equipped for use with the cargo or payload transported thereon; provided that in no event the laden weight shall be less than the unladen weight of the vehicle fully equipped for use, plus the manufacturer's rated carrying capacity.

¹¹³ Up to 09 July 2023 at the rate of ₹ 5 per day and from 10 July 2023 at the rate of ₹ 20 per day.

¹¹⁴ (1) Ambulance (2) Articulated Vehicle (3) Auxiliary Trailer (4) Bus (5) Camper Van / Trailer (6) Cash Van (7) Construction Equipment Vehicle (8) Construction Equipment Vehicle (Commercial) (9) Crane Mounted Vehicle (10) Dumper (11) e-Rickshaw with Cart (G), (12) e-Rickshaw(P) (13) Excavator (Commercial) (14) Excavator (NT) (15) Fire Tenders, (16) Fork Lift, (17) Goods Carrier, (18) Hearses, (19) Maxi Cab, (20) Mobile Canteen, (21) Mobile Clinic (22) Mobile Workshop (23) Motor Cab (24) Omni Bus (25) Recovery Vehicle (26) Road Roller (27) Three Wheeler (Passenger) (28) Tow Truck (29) Vehicle Fitted With Compressor (30) Vehicle Fitted With Generator (31) Vehicle Fitted With Rig.

¹¹⁵ (1) Drama/Tamasha Groups (2) Driving Training School (3) Educational Institute (4) Firm (5) Individual (6) Joint Stock Company (7) Multiple Owner (8) School (9) Others.

¹¹⁶ Except Biswanath Charili.

¹¹⁷ Except Dima Hasao.

4.3.25.2.2 Non-realisation of fine against delayed payment of Annual/ Quarterly MV tax:

Section 5 of the AMV Taxation Act, 1936 provides that motor vehicle taxes should be payable in advance on or before the fifteenth day of April each year for a term of one year. Further, there was provision for payment of MV tax in four equal instalments payable on or before the fifteenth day of April, July, October and January respectively.

‘Note 3’ under Schedule-II of the said Act provides that in case of failure to pay the Annual/ Quarterly tax by due date, a fine of ₹ 5 per day, enhanced¹¹⁸ to ₹ 10 per day effective from 10 July 2023, would be imposed for the period of default.

During test check of payment of MV Tax in eight selected DTOs, Audit observed that the first MV Tax was calculated from the date of purchase of the vehicles and collected at the time of registration of the vehicles. However, as regards the subsequent MV taxes, though collected after due dates, no fine/penalty was collected in respect of 1,51,196 vehicles by the test-checked DTOs. Details are shown in **Table 4.13**:

Table 4.13: MV Tax collected after due date without fine during the period 2019-20 to 2023-24

Name of Districts	Number of Vehicles against which tax was collected	Range of Delays (in days)		Total Loss of Revenue (fine) (in ₹)
		Average	Max	
Biswanath Chariali	306	54	607	81,505
Dibrugarh	4,606	36	678	10,00,045
Dima Hasao	60	43	446	14,580
Jorhat	3,690	50	679	9,65,250
Kamrup	1,38,094	38	6,061	3,46,52,000
Karimganj	1,042	51	1,096	3,02,125
Kokrajhar	2,212	43	679	5,70,000
Udalguri	1,186	54	1,099	3,30,250
Grand Total	1,51,196			3,79,15,755

Source: VAHAN database

Thus, due to non-collection of fine for delay in payment of MV Tax in respect of 1.51 lakh vehicles in eight selected districts, there was a loss of revenue amounting ₹ 3.79 crore to the Exchequer.

The Department acknowledged the Audit observation and stated (May 2025) that the same was being analysed. Department further stated (May 2025) that in case any instance of non-collection of fines for delay in payment of MV tax is found, the necessary steps for recovery of fines at the time of collection of penalty during the next payment would be taken. In this regard, NIC authority was requested to explore a system to put into place for recovery of fine at the time of the next tax payment.

4.3.25.2.3 Transport vehicles of other States entering Assam without authorisation:

From the offence database collected from seven selected DTOs, audit observed that a total 2,534 goods vehicles of different states entered in Assam without valid permit during 2019-24. It was, also, observed that neither the period of invalid permit was recorded, nor was the capacity of vehicles noted in the offence registers. Further, out of these 2,534 vehicles, fine (@ of ₹ 10,000 under Section 192 (A)) for “Vehicle without permit and violating permit conditions” was collected against 2,128 vehicles while

¹¹⁸ Vide Gazette Notification No LGL.189/2020/26 dated 17 October 2023.

finer against permits of remaining 406 vehicles were not collected. As a result, there was a loss of government revenue amounting ₹ 40.60 lakh due to non-imposition of fines against the vehicles of other states without valid permit.

The Department stated (May 2025) that due direction was already issued to all DTOs to carry out strict enforcement drives against the vehicles of other State entering Assam without authorisation.

4.3.25.2.4 Transport vehicles of other States entering Assam with authorisation:

From VAHAN database, it was observed that during the period 2019-2024, a total of 5,998 vehicles of other states obtained permit from their respective authorities for entering Assam. Cross verification of data in respect of authorised permits from other states with the e-Challan data of seven selected districts¹¹⁹, showed that a total of 10,280 vehicles were booked under permit offence clauses. Audit further observed that the dates of offence in respect of 3,210 out of 5,998 vehicles (matched with database in respect of vehicle permits authorised by other states) pertained to period prior to start of the permit validity. Thus, these 3,210 vehicles had entered Assam without valid permit period as shown in **Table 4.14**:

Table 4.14: No. of Vehicles (as per Enforcement Data of seven selected Districts) entered in Assam

Year	Total numbers of vehicles from Other States obtained permits	No. of Vehicles (as per Enforcement Data of seven selected Districts) entered in Assam			Amount of fine not imposed for invalid permit
		beyond permit period	against which fines imposed for invalid permit	against which fines @₹10,000 not imposed	
2019-20	199	2	0	2	20,000
2020-21	233	17	1	16	1,60,000
2021-22	579	195	21	174	17,40,000
2022-23	4,156	2,435	269	2,166	2,16,60,000
2023-24	831	561	87	474	47,40,000
Total	5,998	3,210	378	2,832	2,83,20,000

Source: VAHAN database

From the table above, it may be seen that there were 2,832 vehicles (out of 3,210), whose offence dates were prior to the period of authorised permit, but fines were not imposed and as such, there was a loss of ₹2.83 crore (Fine @₹10,000 per vehicle leviable for plying without permit under Section 192 A of the CMV Act, 1988) to the Exchequer.

The Department stated (May 2025) that a direction had already been issued to all the DTOs to carry out strict enforcement drives against the vehicles of other State entering Assam without authorisation.

4.3.25.2.5 Tax collected against Special Permit: Rule 45 (g) of the AMV Rules, 2003 provides that the STAs/RTAs were authorised to issue the special permit for a

¹¹⁹ One district namely, Dima Hasao did not submit the e-Challan data though called for.

maximum duration of 10 days after observing all formalities without any provision of renewal.

Test check of records of STA and eight selected DTOs showed that 16,193 special permits were issued after collection of appropriate fees. Out of these permits, durations in respect of 999 numbers of such special permits were more than 10 days, ranging from 11 days to 29 days, which was irregular.

Further, though the special permits were not renewed, special permits were found to have been sanctioned repeatedly for the same route against the same vehicle, which negated the very purpose of issuance of special permits.

The Department stated (May 2025) that due to absence of provision to restrict issuance of Special Permit repeatedly for the same route, stringent measures could not be ensured. The matter calls for consideration of the Department.

4.3.25.3 Collection of Fees on all the services rendered by DTOs

During test check of records of eight selected DTOs, audit observed that the fees for rendering various services were collected and deposited in the respective heads of accounts. After collection of fees, the challan numbers were quoted by the respective DTOs before the process of rendering the respective services.

4.3.25.3.1 Imposition of Green Tax (GT): Green Tax (GT) at the rate of 25 per cent of Road Tax was introduced from October 2022 under the AMV Taxation (Amendment) Act, 2022 in respect of non-transport/ transport vehicles which are more than 15/ 10 years old and incorporated into the VAHAN application.

Audit observed that there was arrear of GT against a total of 8,590 transport vehicles fulfilling the conditions. Out of these vehicles, Fitness Certificates (FCs) in respect of 218 transport vehicles (out of sample selected 429 vehicles fulfilling conditions of GT and issued FCs after introduction of GT) were issued without collecting GT (**Table 4.15**). Thus, GT was not systematically imposed diluting the basic objective of introducing deterrence against plying of old vehicles with more adverse impact on environment.

Table 4.15: details of green tax collection and arrears

Types of Transport Vehicles fulfilling conditions of GT and were issued FC	Whether Green tax collected		
	GT not Collected	GT Collected	Not Available
Bus	16	26	-
Construction Equipment Vehicle	2	-	-
Crane Mounted Vehicle	4	-	1
Dumper	36	34	2
Excavator (Commercial)	4	2	-
Excavator (NT)	11	1	-
Goods Carrier	145	135	10
Total	218	198	13

Source: VAHAN database

Audit further observed that the GT was imposed from October 2022 and incorporated in the VAHAN application. Though the rate of road tax was enhanced from October 2023, the rate of GT was not modified in VAHAN application accordingly. Audit cross checked 198 cases where GT had been collected and observed that in case of

101 vehicles, GT ₹3.73 lakh was collected against payable of ₹4.50 lakh leading to loss of Government Revenue amounting ₹0.77 lakh.

The Department stated (May 2025) that the matter was being taken up with NIC to devise a system to ascertain that no fitness certificate is issued without realisation of green tax in respect of those vehicles fulfilling the conditions for payment of green tax.

Audit is of the view that the DTOs were responsible to ascertain that no fitness certificate was issued without realisation of GT.

4.3.25.3.2 High Security Registration Plates (HSRP): Rule 50 of the CMV Rules, 1989 was amended based on the recommendations made by the Technical Standing Committee mandating introduction of new High Security Registration Plates, both in respect of new and in-use motor vehicles throughout the country. The benefits of HSRP mainly include improved safety, curbing theft, quick verification, etc.

Audit observed that against the vehicle population of 19,05,238 (as of March 2024) in eight selected districts, a total of 9,13,917 vehicles (48 per cent) adopted HSRP.

In this respect, it was further observed that during 2019-24, in eight selected districts, a total of 3,653 vehicles were blacklisted in connection with theft. Audit observed that of these blacklisted vehicles, a total of 1,733 (47 per cent) vehicles had adopted HSRP.

The Department stated (May 2025) that as per data collected from NIC authority, HSRP got affixed against 84.30 per cent vehicles of the State till 11 March 2025.

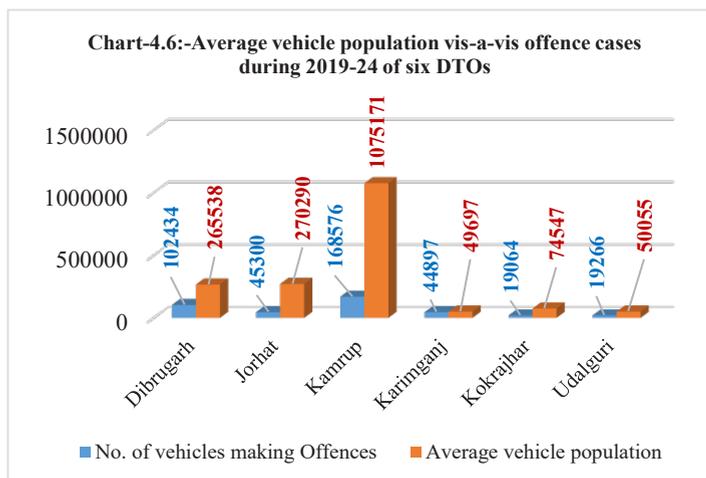
The system of assessment-levy-collection of revenue, especially arrears and fines on OTT and MV tax, calls for more pro-active approach with documentation. The department must take corrective actions to address these inefficiencies, including improving the reliability of databases, enforcing penalties, ensuring proper tracking of vehicle exemptions, and ensuring full collection of taxes and fees.

Audit Objective: Whether the enforcement activities were effectively conducted by DTOs to ensure compliance with the motor vehicles Act/Rules with adequate follow up to deter violations

4.3.26 Enforcement Activities

4.3.26.1 Targets for enforcement activities

To ensure the effective implementation of transport rules and regulations, the Enforcement Wing of the Transport Department plays a crucial role. The main objective is to create deterrence against violations of traffic rules along with collection of revenue in terms of penalties for violation of transport rules and regulations. However, the Department fixed revenue targets in respect of enforcement wing based on MV revenue collection and trend of vehicle registration of the respective districts.



Test check of records of seven¹²⁰ out of eight selected districts showed that during 2019-2024, number of offence cases increased with respect to the vehicle population in respect of six districts (except for the newly formed district of Biswanath Chariali).

Audit also observed that during 2019-2024, a total of 4,21,708 offence cases were recorded in seven districts and 1,25,531 vehicles were recorded as repeated offenders. Section wise number of vehicles involved in repeated (more than once) offences are given in *Appendix-XXXIX*.

Further, out of total 4,21,708 recorded vehicles in offence database of seven DTOs, the penalty levied against 2,71,388 (64.35 per cent) remained pending for recovery as shown in **Table 4.16**:

Table 4.16: Number of cases of penalties collected for violation of MV rules and regulations

Particulars	Biswanath Chariali	Dibrugarh	Jorhat	Kamrup	Karimganj	Kokrajhar	Udalguri	Grand Total
Cash at office	127	245	98	-	19,159	25	0	19,654
Online	9,002	35,972	18,278	49,037	0	9,785	6,900	1,14,458
In court	-	-	3	3	-	-	-	6
Not Available	-	196	-	-	-	-	-	196
On road	17	138	26	1,307	0	2	0	1,490
Pending	13,025	65,883	26,895	1,18,229	25,738	9,252	12,366	2,71,388
Grand Total	22,171	1,02,434	45,300	1,68,576	44,897	19,064	19,266	4,21,708

Source: Departmental data

¹²⁰ One selected district namely Dima Hasao did not furnish any offence database though called for.

Thus, substantial number (57 to 70 per cent) of offence cases remained pending in test checked DTOs with Kamrup having highest pendency both in number and percentage.

The Department accepted (May 2025) the audit observation.

4.3.26.2 Compliance to Permit conditions

Section 84 of the CMV Act, 1988 specified the general conditions of permits like valid certificate of fitness, adherence to permitted speed, *etc.* The conditions of permits are laid down for regulating the use of vehicles in transportation, ensuring compliance with legal requirements and maintaining public safety.

Test check of records of offence cases of seven out of eight selected districts, showed that a total 19,410 cases of violation of permit conditions by 15,603 vehicles were reported under Section 192(A) of MV Act, 1988. However, the specific permit conditions, which had been violated were not recorded.

The Department stated (May 2025) that there was a provision in the e-challan device where enforcement personnel can record the specific conditions which is violated in the remarks column. Further, it is being explored in consultation with NIC if the violated condition of permit can be reflected in the system itself.

4.3.26.3 Offloading of excess weight

Section 114 of MV Act, 1988 provides that when a vehicle is found to ply with excess load over the permissible load, the inspecting officer may direct the driver to off-load the excess weight at his own risk and not to remove the vehicle/trailer from that place until the laden weight has been reduced to the permissible weight or the vehicle/trailer has otherwise been dealt with.

Further, Section 194 of MV Act, 1988 provides that whenever a motor vehicle is found overloaded, it should be punishable with minimum fine of two thousand rupees and an additional amount of one thousand rupees per tonne of excess load, together with the liability to pay charges for off-loading of the excess load. The rate of fine for overloading of goods vehicle was enhanced¹²¹ to minimum fine of ₹20,000 and ₹ 2,000 per excess tonne from 23 September 2019.

Test check of records in respect of offence cases (from November 2019 to March 2023) as recorded by the seven out of eight selected districts showed that a total of 16,956 vehicles were detected for violation of respective loading limits and an amount of ₹ 53.80 crore (Challan amount) was levied as fine for such violation as shown in **Table 4.17:**

Table 4.17: Penalties collected against violation of respective loading parameters

		(₹ in lakh)							
Year	Particulars	Biswanath Chariali	Dibrugarh	Jorhat	Kamrup	Karimganj	Kokrajhar	Udalguri	Grand Total
2019-20	No. of vehicles	0	21	0	558	0	0	0	579
	Challan Amount	0.00	4.20	0.00	212.81	0.00	0.00	0.00	217.01
2020-21	No. of vehicles	26	15	31	1,513	59	69	2	1,715

¹²¹ Notification No. TMV.250/2019/67 dated 23 September 2019.

Year	Particulars	Biswanath Chariali	Dibrugarh	Jorhat	Kamrup	Karimganj	Kokrajhar	Udalguri	Grand Total
	Challan Amount	5.20	3.00	8.54	587.61	20.30	13.80	0.40	638.84
2021-22	No. of vehicles	142	370	520	4,867	304	216	158	6577
	Challan Amount	28.40	74.00	116.23	1,638.25	77.70	43.20	31.60	2,009.37
2022-23	No. of vehicles	125	86	666	4,099	487	258	48	5,769
	Challan Amount	27.50	17.96	185.22	1,211.35	152.69	80.86	11.48	1,687.06
2023-24	No. of vehicles	93	105	302	1,398	168	175	75	2,316
	Challan Amount	32.04	28.02	115.20	496.36	53.10	77.18	26.04	827.39
	Total No. of vehicles	386	597	1,519	12,435	1,018	718	283	16,956
	Total Challan Amount	93.14	127.18	425.18	4146.37	303.78	215.04	69.52	5,380.20

Source: Departmental data

Audit further observed that out of payable fine of ₹ 53.80 crore, ₹ 47.32 crore (88 per cent) was realised against 14,673 (out of 16,956) cases and ₹6.48 crore against 2,283 cases were pending.

Further, rate of fine for overloading (in excess of permissible GVW) of goods vehicle was enhanced (from 23 September 2019) to ₹ 22,000 (i.e., ₹20,000 plus ₹ 2,000 for the first excess tonne). However, the amount levied against violation of overloading of goods vehicle in respect of 2,568 vehicles was less than ₹ 22,000 each. Audit also observed that in 963 cases, though the Inspecting Authority pointed out the excess load of the vehicles, the excess load was neither recorded nor charged for (at the rate of ₹ 2000 per tonne). As a result of levying of fines at the minimum fine amount without charging for the excess load, there was a loss of at least ₹ 1.18 crore to the Exchequer against 2,568 vehicles (on a conservative estimate considering excess weight within one tonne only).

This also diluted the deterrence against overloading, which assumes significance given the fact that as per statistics of MoRTH, total 3,532 road accidents occurred in Assam during 2019-2022, were attributable to overloading of vehicles. The vehicles with extra load above the permissible limit represent a potential threat not only to road safety but also to the quality of roads and also to the environment due to higher levels of emission.

While acknowledging the audit observation, the Department stated (May 2025) that in the existing e-challan software, there was a provision for recording the additional load in the software system and the software itself can calculate the amount for overloaded cases. Thus, despite having provisions in the software, the quantum of overload is not recorded. The Department stated that the matter would be looked into and necessary directions would be given to DTOs for strict compliance with the law.

4.3.26.4 Departmental Statutory Action (DSA)

Offences committed are booked under relevant provisions of the Act and Rules. The compounding fee (CF) is levied by the MVI/enforcement authority by issuing Check Report cum Receipt (CRR)¹²² or Check Report (CR)¹²³. The cases were booked in the VAHAN application during checking of the vehicles by the MVI/ enforcement authority and are forwarded to the DTO for further follow up. Section 207 of MV Act,

¹²² CRR is issued where the offences are compounded on the spot.

¹²³ CR is a show cause notice which is issued in case where offences are not compounded on the spot but at later date.

1988 provides power to detain vehicles plying without certificate of registration, permit, etc.

Test check of records of eight selected DTOs showed that during 2019-24, a total 3,911 vehicles were impounded as stated by seven DTOs without mentioning the details of the vehicles. However, as per offence database, only 3,321 vehicles were impounded for violation of MV rules and regulations. Further, all eight selected DTOs stated that no parking yard was available under their respective jurisdiction. The status of impounded vehicles was also not intimated to audit.

There is lack of transparency in respect of the status of impounded but undisposed vehicles. Thus, there was no effective follow up of DSA cases.

In reply, the Department stated (May 2025) that instruction for maintaining records regarding disposal and undisposed vehicles impounded for violation of MV Rules and regulations had been issued to all the DTOs.

4.3.26.5 Inspection of Emission Testing Centres (ETCs)/ Pollution Testing Centres

The GoA in April 2000¹²⁴ had issued detailed directions to all RTAs for setting up of private emission testing stations which included the provision that the officer authorised by the CoT, Assam may inspect the pollution checking centre at any time.

As of March 2024, there were 125 emission/pollution testing centres under eight selected DTOs¹²⁵. Four out of eight selected DTOs stated that inspection was done during issue of licenses to the auto emission centres; however, no documentary evidence in support of such inspection was made available to Audit.

In reply, the Department stated (May 2025) that inspection report for setting up of AETs at the locations applied for by the applicant was called for from the District Commissioner, Superintendent of Police and DTOs of concerned district and licences were issued based on the report from the above authority. Calibration certificate during issuance of licence was mandatory. However, the Department did not submit anything in support of its assertion regarding such inspection reports of sampled DTOs.

4.3.26.5.1 Vehicles plying without Pollution Under Control Certificates: There are 316 pollution testing centres in Assam (as of March 2024) attached to 32 DTOs. Audit observed that as of March 2024, the on-road vehicle population of Assam was 51,81,111 against which, only 26,42,797 PUCCs¹²⁶ (51 per cent) were issued during 2023-24. The year wise details in respect of on-road vehicle population of Assam as well as total number of PUCC issued mentioned in **Table 4.18**.

¹²⁴ Vide Gazette notification No. TMV.45/96/183 dated 25 April 2000

¹²⁵ No. of Auto Emission Testing Centres in (1) Biswanath Chariali: 13, (2) Dibrugarh: 11, (3) Kokrajhar: 9, (4) Dima Hasao: 1, (5) Karimganj: 6, (6) Jorhat: 16, (7) Kamrup: 56 and (8) Udalguri: 13.

¹²⁶ PUCC: Pollution Under Control Certification

Table 4.18: Total vehicles registered vis-à-vis PUC issued during 2019-24

Year	Total number of On-Road vehicles	Total number of Off-Road vehicles	PUC issued as per GoI portal	Vehicles without PUC as per VAHAN considering one PUC per year	PUC issued as per VAHAN Portal
1	2	3	4	5= (2) – (3) – (4)	6
2019-20	41,67,346	76,481	906	40,89,959	1,323
2020-21	44,18,715	1,67,578	13,16,553	29,34,584	1,24,092
2021-22	45,81,330	2,72,573	16,88,885	26,19,872	2,01,563
2022-23	48,08,182	3,39,571	20,41,570	24,27,041	6,05,671
2023-24	51,81,111	2,88,107	26,42,797	22,50,207	10,48,575

Source: Departmental data

Though the percentage of PUC certificates issued in 2023-24 increased by 29 per cent over that issued in 2022-23, however, it covered only 51 per cent of total on-road vehicles. Further, it was observed that during the period 2019-2024, the total PUC certificates as per GoI portal was 76,90,711 while as per VAHAN portal, was 19,81,223. Due to absence of vehicle wise details of PUC certificates in the GoI portal, audit could not analyse the reasons of such huge discrepancies among two portals.

Audit also observed that out of 4,21,708 offence cases recorded by the seven selected DTOs, 16,594 (only four per cent) cases were booked for violation of air and noise pollution, while only 3,567 cases were booked as “failed to produce PUC” during 2019-2024 though PUC of 8,74,656 vehicles were expired under the jurisdiction of seven DTOs during the same period i.e. 2019-2024.

Evidently, appropriate steps were not initiated for stringent enforcement of pollution control measures. This negated the very purpose of setting up of auto emission centres in Assam.

In reply, the Department stated (May 2025) that regular enforcement drives had been carried out for detection of various traffic violations including plying of vehicles without valid pollution under control certificate. However, the Department did not submit any specific reply in this regard.

4.3.26.5.2 Joint inspection of Pollution Check Centres: To derive a reasonable assurance of compliance to the directions issued in the GoA’s notification¹²⁷, joint inspections were conducted by Audit along with Transport Department Officials covering 35 Pollution Check Centres (PCCs) falling under the jurisdiction of eight selected DTOs. The working of the 35 Pollution Check Centres was inspected against eleven parameters prescribed in the directions dated 25 April 2020. The result of the joint inspection is tabulated in **Table 4.19:**

Table 4.19: Status of Pollution Check Centres found during Joint Physical Inspection

Sl. No.	Parameters	Benchmark	Findings
1.	Number of sets of Smoke Meter installed in the Auto Emission Testing Stations?		
	(i) For Petrol	1	Yes
	(ii) For Diesel	1	Yes
2.	Number of sets of Gas Analyser installed in the Auto Emission Testing Stations?		
	(i) For Petrol	1	Yes
	(ii) For Diesel	1	Yes

¹²⁷ Vide Gazette notification No. TMV.45/96/183 dated 25 April 2000

Sl. No.	Parameters	Benchmark	Findings
3.	The educational qualification of the person of the Auto Emission Testing Stations under whose superintendence the emission from Motor Vehicles is tested.		Graduate :11 Higher Secondary:17 Diploma Holder: 4 Technical Degree holder: 3
4.	The Technical qualification of the person of the Auto Emission Testing Stations by/under whose superintendence the emission from Motor Vehicles is tested.		
	(i) The National Trade Certificate in Mechanic (Diesel) or Mechanic (Motor Vehicles)		Only four out of 35 PCCs have such Certificate
	ii) Motor Mechanic Certificate issued by the Industrial Training Institute		Only seven out of 35 PCCs have such Certificate
	(iii) Two years' experience in engine adjustment (from any reputed workshop or motor garage)		Only seven out of 35 PCCs have such experience
5.	Total number of Technically qualified person against each machine installed		
	(i) No. of Technically qualified person		14 persons (Available in 12 PCCs; not available in 23 PCCs)
	(ii) No. of machine installed in the AETs		Two machines in 14 PCCs One machine in 12 PCCs Nil in 9 PCCs
6.	Working days and Time of the Auto Emission Testing Station	7AM to 7PM with one hour break	6 days in a week (9AM to 6PM)
7.	Display of a signboard to enables any customer to locate the testing station		All except one have signboard
8.	Display of the licence and the prescribed standard for pollutants		Licence displayed in only one PUCC, No PUCC displayed the prescribed standards of pollutants
9.	Preparation of the certificate in single or duplicate and issue		Yes, online ¹²⁸
10.	Copies of register/ paper in support of inspection of the Auto Emission Testing Station by the Transport authorities		Not available
			

Source: Joint verification

Thus, the PCCs lacked basic equipment and technically qualified human resource to operate the installed machines in the PCCs.

The Department while accepting the audit observation, stated (May 2025) that necessary instructions would be issued to all the DTOs.

The Department needs to ensure that the Pollution Check Centres adhere to the prescribed rule provisions.

4.3.26.5.3 Non-compliance with the directives of Pollution Control Board, Assam (PCBA): As the pollution levels of Assam are increasing, the PCBA, with the

¹²⁸ Available by entering vehicle No. and chassis No. at <https://puc.parivahan.gov.in/puc/views/PucCertificate.xhtml>.

involvement and co-ordination of various agencies/ organisations¹²⁹, prepared (September 2019) an action plan for Control of Air Pollution in five cities¹³⁰/ towns of Assam which could not attain the parameters required for pollution under control. The actionable aspects in respect of Transport Department, Assam are as under:

- Auditing and reform of Pollution Under Control (PUC) certification,
- Launching extensive drive against polluting vehicles which have completed 15 years for ensuring strict compliance and their stepwise phasing out from the road,
- Setting up of adequate numbers of additional auto emission testing stations.

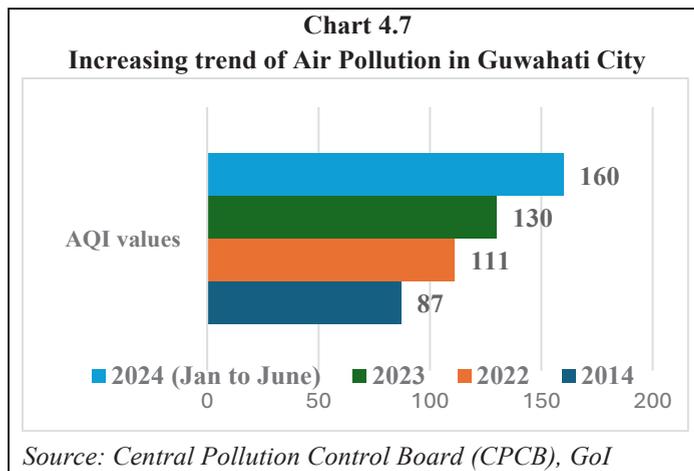
Audit observed the followings in respect of one city namely Guwahati (selected by PCBA) under DTO, Kamrup (one out of eight selected DTOs):

(i) In 14 auto emission testing stations (ETS), a total 2,73,408 vehicles were tested, and 2,73,121 (99.89 per cent) vehicles were declared as “pollution under control” vehicles and PUC certificates were issued during January 2021 to December 2023. Transport Department, Assam did not initiate any action for auditing and reforms of PUC certification, though suggested by the PCBA.

(ii) Out of 2,73,121 vehicles, the age of 8,527 vehicles were more than 15 years with maximum age of a vehicle being 54 years. Out of 8,527 vehicles older than 15 years, 967 vehicles were booked under various offences which proved that these vehicles were on road. However, audit also observed that no steps were initiated towards further verification of strict pollution compliance of these ageing vehicles and phasing them out from road.

(iii) Audit also observed that

- In 476 cases, fitness certificates were issued under DTO, Kamrup though the validity of PUC certificates had expired which represented undue leniency on the part of DTO while issuing fitness certificates.
- In 420 cases, PUCC was issued though the validity of fitness certificates has been lapsed under DTO, Kamrup.



¹²⁹ (1) Transport Department, (2) Pollution Control Board, Assam, (3) Public Works Department (Road), (4) Guwahati Municipal Corporation, (5) Guwahati Metropolitan Development Authority, (6) District Administration, (7) Traffic Police Department, (8) Forest Department, (9) National Highway Authority of India, (10) Industries and Commerce Department and (11) Food and Civil Supplies.

¹³⁰ Five City/ Towns were (1) Guwahati, (2) Sivasagar, (3) Silchar, (4) Nalbari and (5) Nagaon.

Thus, the Transport Department, one of the major organisations primarily responsible for implementing the action plan for Control of Air Pollution, did not initiate adequate steps as suggested by PCBA in the action plan to reduce the pollution level of Guwahati city. Further, audit collected data in respect of air pollution in Guwahati city which clearly reflects that the air quality of the city is deteriorating as shown in **Chart 4.7**.

In reply, the Department stated (May 2025) that a new version of testing the emission norms had been introduced in the State. Further, on operationalisation of ATSS, it is expected to ensure scientific testing of vehicles including PUC check, leading to phase out of old and polluting vehicles. It was added that other relevant matters would be looked into for taking necessary steps.

High percentage (30 per cent) of repeated offences indicates substantial scope for improvement in enforcement activities. There were lacunae in handling cases involving overloading of vehicles. The fact that more than 99 per cent of the vehicles (including old vehicles) visiting Auto Emission Test Centres/ PUC centres were being issued “pollution under control” certificate, throws doubt on the efficacy and reliability of the tests. The Department did not comply with the directives of Pollution Control Board (PCB), Assam.

Audit Objective: Whether DTOs have been provided with required manpower, equipment and other resources to discharge the mandate as also to ensure public service delivery in a transparent and efficient manner.

4.3.27 Monitoring functions and remedial activities of the Transport Department

4.3.27.1 Review Meeting and action taken report

Review meetings of a department is crucial for evaluating overall performance of the department, identifying areas for improvement, resolving issues within specific timeline, *etc.* which ultimately contribute to increased efficiency and better overall departmental performance.

Audit observed that during 2019-2024, nine meetings¹³¹ (five chaired by the CoT, three chaired by the Chairman, STA and one chaired by Chief Minister, Assam) were held to review the functioning of the DTOs. The gist of such meetings as well as audit observations on implementation of the resolutions taken therein, is mentioned in **Table 4.20**.

Table 4.20: Major resolutions in Review Meetings and Status of implementation

Gist of major resolutions in review meetings	Audit observations on compliance to the resolutions
(A) Taxation aspects	
(i) to make realistic assessment/planning for fixing monthly target of revenue collection;	In place of realistic assessment for fixing target of collection of revenue, the Department fixed revenue targets based on MV revenue collection and trend of
(ii) all avenues for collection of MV revenue should be worked out properly;	

¹³¹ Number of meetings in 2019-20: four; 2021-22: two and 2022-23: three.

Gist of major resolutions in review meetings	Audit observations on compliance to the resolutions
(iii) assessment of arrear tax for all categories of vehicles with all efforts to collect the outstanding dues.	<p>vehicle registration of the respective districts. However, the Department did not assess arrears and number of migrated vehicles.</p> <p>The Department stated that fixation of revenue targets was based on pattern of MV revenue collection and vehicle registration of the respective districts. However, in support the Department did not provide any documents for fixation target of MV revenue.</p> <p>Further, the Department did not assess the arrear taxes, the migration of vehicles and entry of vehicles from outside State without valid permits, etc.</p>
(B) Regulatory aspects	
(i) Special drives should be made against vehicles of other states plying irregularly within the State.	<p>Non-levy of penalties on migrated vehicles has been continuing;</p> <p>Substantial mismatch between number of transport/ non-transport vehicles registered during 2019-24 and number of permits granted against transport vehicles, was observed.</p>
(ii) vigorous enforcement drives should be carried out against vehicles violating MV rules especially against overloaded vehicles;	<p>Effective enforcement drives were not carried out as pointed in <i>Paragraph 4.3.26</i>; further, there were lacunae on the part of the DTOs in imposing penalties on overloaded vehicles.</p>
(iii) to take action against over dimension projection vehicles;	<p>Deficiencies in taking actions against Irregular alteration of vehicles were observed.</p>
(iv) to analyse the actual causes of road accidents, identification of accident-prone areas;	<p>Vehicle wise accident data could not be produced to audit though called for; evidently, the same was not maintained.</p>
(v) stringent measure required to be taken in issue of DL as most of the accident takes place due to the carelessness of the drivers and	<p>Such data would have helped the Department in identifying reasons for accidents like validity of fitness certificates, quality of drivers' tests, etc.</p>
(vi) DL and FC should be issued to the deserving ones as the ratio of DL tests passed to failed and FC issued to rejected were disproportionately high.	<p>Supreme Court judgement on overloaded vehicles was not implemented as there were indications that overloaded vehicles were allowed to ply even after offence case detection without seizure of the vehicle. Though three out of eight selected DTOs stated that offloading was carried out, Audit observed lacunae in this matter.</p> <p>Strict stance against issue of DL without actual driving tests were not conducted. To assess 24 parameters of driving skills per DL applicant, an MVI may require at least 15 to 20 minutes. Therefore, in a day at the maximum 25 to 30 applicants can only be tested. However, more than</p>

Gist of major resolutions in review meetings	Audit observations on compliance to the resolutions
	48 DL tests were conducted per day in 24 out of 40 instances (<i>Paragraph 4.3.13.2</i>).
(C) Strategic Planning - Department did not prepare any strategic plan, though recommended by the Committee.	

Source: Departmental information

There were significant deficiencies in compliance to resolutions taken at State/Department level monitoring meetings relating to taxation and other key regulatory aspects.

The review meetings of the Department were intended to enhance efficiency and effectiveness in revenue collection, regulatory compliance, and road safety enforcement. However, the audit reveals significant gaps in implementation, including the absence of realistic revenue assessment, weak enforcement of motor vehicle regulations, and inability to address issues like arrear tax collection and the regulation of migrated vehicles. Additionally, non-compliance with Supreme Court judgments on overloaded vehicles and the issuance of driving licenses without adequate testing indicate systemic weaknesses in enforcement. The lack of a strategic plan further highlights the department's reactive rather than proactive approach. These shortcomings have serious implications for revenue optimisation, road safety, and overall governance within the transport sector.

The Department stated (May 2025) that the DTOs had been directed to assess the numbers of migrated/other State vehicles plying in the State and reassignment thereof and maintain such records. The District Transport Officers were also directed to levy penalty on the migrated vehicles that have been plying in the State.

4.3.27.2 Absence of departmental manual

Rule 109 of the AMV Rules, 2003 made provisions for power/ responsibilities of the higher authorities of the Motor Vehicle Department towards the subordinate officers. Under the provisions of different Sections¹³² of the CMV Act, 1988, there is segregation of powers among various levels of functionaries. However, the Department did not prepare any departmental manual which may serve as a standing order and a means of coordinated efforts and a basis for performance measurement and appraisal of these functionaries for day-to-day activities.

The Department stated (May 2025) that for the purpose of carrying into effect the provision of the MV Act and rules made thereunder, the State Government already made Rules regulating the discharge of duties by officers of Transport Department of

¹³² (i) The rank of Motor Vehicle Inspector or above should exercise the powers under provisions of Sections 56, 109, 136, 178, 179, 184, 190, 190(2) 192, 192(A), 193, 196, 206, 207 of the Act and Rules 116 of Motor Vehicles Rules 1989 (ii) the rank of Enforcement Inspector or above should exercise the powers under the provisions of Sections 114, 178, 179, 180, 181, 182, 183, 184, 192, 192(A), 193, 194, 196, 203, 206, 207 of the Act and (iii) the rank of District Transport Officer or above should be exercised the powers under the provisions of Sections 177, 182, 183, 185, 186, 187, 189, 195, 196, 197, 198 of the Act.

their functions, uniform, *etc.* However, the Department did not submit any specific reply in respect of a departmental manual.

4.3.27.3 Prescribed time schedule of different kinds of services of DTOs

To ensure citizens' access to public services in timely, efficient, and accountable manner, the GoA enacted the Assam Right to Public Services (ARTPS) Act, 2012 which enables the Department to notify stipulated timeframe for public services. Accordingly, the CoT, Assam included¹³³ twelve Transport Department related services¹³⁴ under Assam Citizen Centric Service Delivery. From March 2022¹³⁵ onwards, 16 services were included for public service deliveries under ARTPS Act.

During test check of records in eight selected DTOs, audit observed the followings:

In 3,71,313 cases, the DL was issued after 15 days. The average delay in issue of DL after 15 days ranged between 30 days and 85 days (details in *Paragraph 4.3.16*);

There were delays in permanent registration from temporary registration ranging from 6 to 74 *per cent* in the test checked districts except three districts namely, Jorhat, Udalguri and Biswanath Chariali for the year 2023-24 (details in *Paragraph 4.3.24.1.4*).

Thus, there were instances of delays in different kinds of service delivery by the Department.

The Department did not provide (May 2025) any specific reply in this regard.

4.3.27.4 Disposal of public grievances

"Effective Redressal of Public Grievances" arising out of corruption, from systemic deficiencies and from poor service delivery, is one of the most important citizen centric aspects which enhances the performance of the department.

Audit observed that none of the eight selected DTOs maintained register for recording public grievances and timely disposal of the same. However, during 2019-2024, all public grievances were received through the Centralised Public Grievance Redress and Monitoring System (CPGRAMS). It was also observed that for timely disposal of public grievances, the Department issued instructions through CPGRAMS and 1,220 (99 *per cent*) out of 1,231 grievances in CPGRAMS were resolved till December 2024.

Training on redressal of public grievances: Audit observed that though a workshop on RTPS and CPGRAMS for all the Public Grievance Officers of the Service Delivery Department was held (November 2024) at the Assam Administrative Staff College,

¹³³ Vide letter No. CST-E/19/2012/Pt-(II)/2153 dated 03 September 2019.

¹³⁴ 12 Services of Transport Department include Issuance of (i) LL for non-transport vehicle, (ii) LL for transport vehicle, (iii) DL for non-transport vehicle, (iv) DL for transport vehicle (v) Duplicate DL for both transport and non-transport vehicles, (vi) vehicle registration for non-transport vehicle, (vii) vehicle registration for transport vehicle (Viii) Duplicate registration for non-transport vehicles, (ix) Duplicate registration for transport vehicles, (x) NOC, (xi) FC for transport vehicle and (xii) Ownership transfer for both transport and non-transport vehicles.

¹³⁵ Vide Office Memorandum No TMV.54/2012/pt/Vol-III/44 dated 07 March 2022.

Guwahati, no such training/ workshop was organised by the Transport Department for its staff.

The absence of a dedicated grievance register at the DTO level indicates a lack of structured tracking and accountability in handling public complaints, which could lead to unresolved issues and diminished public trust in the Transport Department. While the Department has relied on CPGRAMS for grievance redressal, its effectiveness may be undermined by the lack of internal monitoring mechanisms at the district level. The high resolution rate (99 *per cent*) suggests efficiency in addressing complaints; however, without independent verification, the quality and effectiveness of redressal remain uncertain.

Moreover, the Department's inability to conduct targeted training on grievance redressal for its staff reflects a missed opportunity to enhance service delivery and responsiveness.

The Department stated (May 2025) that the Officers and Staff from the Transport Department had been sent from time to time to be trained on RTPS and on CPGRAM portal organised by the ARTPS authority and other competent authorities. Further, the Department stated that the CPGRAM portal itself keeps the records which can be downloaded as and when required. However, the Department did not submit any supporting documentation in this regard.

4.3.27.5 Effectiveness of online applications

Audit observed that prior to September 2021, there was no system for proper recording of the number of applications other than DL, FC and RC in eight selected DTOs. Services other than DL, FC and RC were provided manually, however, relevant records (like different registers for different services) were not maintained by any of the eight selected DTOs and as such, audit could not analyse the cumulative numbers of applications received and services provided thereagainst.

From September 2021, a total of 40 services were brought under the purview of online applications.

All the eight selected DTOs stated that the online services had enabled the DTOs to process a greater number of applications compared to the manual system and the benefits of the online system had accrued to the general public in terms of reduced number of visits to the DTOs. Further, four out of eight DTOs stated that tickets were raised by them on the complaints of public which were duly attended and resolved.

The Department stated (May 2025) that almost all Transport services were online with 56 services being made faceless and contactless till date, requiring no visit by the public to DTO offices. Such services can be availed by people online, from making online application to payment of fee digitally to online scrutiny and approval. Further, cent percent cashless and digital transaction is made compulsory in the DTO offices *w.e.f.* 01 September, 2020.

The resolutions of the Departmental Review meetings on arrear tax collections, stricter regulation of driving licenses, analysing reasons for road accidents, drawing of departmental strategic plan, etc. were not implemented.

Audit Objective: Whether DTOs have been provided with required manpower, equipment and other resources to discharge the mandate as also to ensure public service delivery in a transparent and efficient manner.

4.3.28 Operational Preparedness of the Department for Service Delivery

Strategic planning is important for departments as it influences the goal of the department and also helps in improved decision making, resource management and operational efficiency. Audit observed that the Department did not prepare any strategic plan despite directions made in the review meeting¹³⁶ to strategise the action plan of the Department. Absence of such plan had an adverse impact on availability of manpower and infrastructures at DTOs.

The Department stated (May 2025) that the budget was the main tool for carrying out various departmental activities, implementations of schemes/ project/ works/ programmes *etc.* Further, activities, services under the Commissioner of Transport, Assam are being carried out as per guidelines issued by the Ministry of Road Transport and Highways (MoRTH) from time to time. However, the Department did not submit any specific reply about strategic planning.

4.3.28.1 Manpower management: Cadre restructuring of Transport Department

Under the CMV Act and the Rules made thereunder, the MVIs and Senior MVIs of the Transport Department discharge critical functions like (i) inspection and registration of new vehicles; (ii) issue and renewal of FC of Transport Vehicles; (iii) inspection of Transport Vehicles on road for compliance with license and permit conditions, inspection of goods/ passengers vehicles, condition of the vehicle, *etc.*; (iv) inspection of vehicles involved in accident cases and (v) issue of DLs after conducting driving test.

With entry of new vehicles, the vehicular density in the State has been increasing steadily as shown in **Table 4.21**:

Table 4.21: Growth in vehicular population in Assam

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Total Non-Transport Vehicles registered in the State	4,44,532	3,75,615	3,80,761	4,75,296	5,46,519
Total Transport Vehicles registered in the State	73,766	43,332	54,427	91,127	1,14,517
Total vehicles registered in the State	5,18,298	4,18,947	4,35,188	5,66,423	6,61,036
Percentage of growth in number of Non-Transport vehicles		-15.50	1.37	24.83	14.98
Percentage of growth in number of Transport vehicles		-41.26	25.60	67.43	25.67
Percentage of growth in number of vehicles		-19.17	3.88	30.16	16.70

Source: Departmental information

¹³⁶ Review meetings with DTOs dated 02 August 2022 and chaired by the Chief Minister of Assam.

Further, the increase in population seeking licenses and obtaining fitness certificates for older vehicles adds to the workload of the Department which requires adequate number of personnel to discharge their stipulated duties.

Audit observed that the Assam Transport Service Rules, 2003 provide for three classes and cadres¹³⁷ which include 10 categories of posts in the Department along with total number of posts in these categories against 23 DTOs. However, presently there were 32 DTOs in Assam. Though no restructuring of technical as well as administrative cadres of the Transport Department after 2003 was done; however, the sanctioned strength of different cadres was enhanced from time to time.

The present position of sanction strength *vis-à-vis* persons-in-position (as of March 2024) as shown in **Table 4.22**:

Table 4.22: Sanctioned Strength & Man-in Position of various categories of staff

Category of Posts	Name of Posts	Sanctioned strength	Persons-in-Position	Vacancy (in per cent)
Technical	Motor Vehicle Inspector	61	38	23 (37.70)
Administrative	District Transport Officer	39	27	12 (30.76)
	Enforcement Inspector	94	40	54 (57.45)
	Senior Assistant (District)	77	49	28 (36.36)
	Asstt. Enforcement Inspector	194	135	59 (30.41)
	Enforcement Checker	151	102	49 (32.45)

The rapid increase in vehicular population in Assam, particularly in the last two years (2022-24), has significantly added to the workload of the Transport Department. While the overall vehicle registration has seen a substantial growth of 30.16 *per cent* in 2022-23 and 16.70 *per cent* in 2023-24, this increase directly impacts the demand for driving licenses, fitness certifications, and regulatory enforcement. Despite this surge, the sanctioned strength and actual manpower in the Department have not kept pace with the growing responsibilities. The lack of restructuring since 2003, despite an increase in the number of DTOs from 23 to 32, suggests a systemic shortcoming in workforce planning and resource allocation. The increasing volume of vehicles necessitates not only an adequate number of officials but also efficient enforcement mechanisms to ensure compliance with motor vehicle regulations and road safety measures.

The audit findings reveal that vacancies across various technical and administrative posts range between 30 *per cent* and 57 *per cent*, severely hampering the Department's ability to conduct enforcement activities, inspections, and public service delivery. Particularly concerning is the 37.70 *per cent* shortfall in Motor Vehicle Inspectors (MVIs), which compromises the quality of vehicle checks and road safety compliance. Similarly, the Enforcement Inspector cadre faces a 57.45 *per cent* vacancy, weakening the department's ability to curb violations such as overloading, irregular plying of vehicles, and fraudulent licensing.

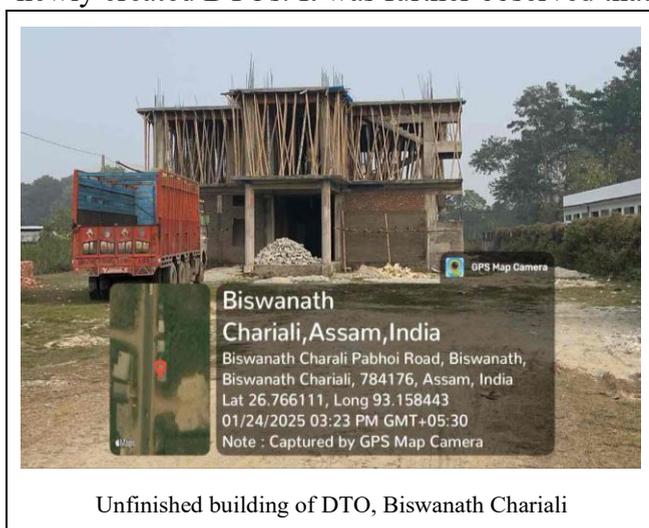
¹³⁷ (A) Class-I (Grade-I) includes (i) Joint Commissioner of Transport, (ii) Deputy Commissioner of Transport, (iii) Assistant Commissioner of Transport; (B) Class-I (Grade-II) includes (i) District Transport Officer, (ii) District Transport (Pool) Officer, (iii) Principal, Drivers and Conductors Training School; (C) Class-II includes (i) Motor Vehicle Inspector, (ii) Enforcement Inspector; (D) Class-III includes (i) Assistant Enforcement Inspector and (ii) Enforcement Checker.

All eight test-checked DTOs acknowledged the inadequacy of staff, highlighting the urgent need for recruitment and structural reforms. The continued manpower shortage, despite the increasing vehicle population, risks eroding public confidence in the transport department's efficiency and regulatory oversight.

The Department stated (May 2025) that the matter would be looked into and would be taken up at appropriate level.

4.3.28.2 Construction of DTOs

The number of DTOs in 2003 was 23 which enhanced to 32 in 2019. Audit observed that during 2017-18 to 2022-23, work orders in respect of construction of nine DTO offices were issued. However, three of these work orders related to old DTOs namely Nagaon, Hailakandi and Lakhimpur. Thus, only six buildings were taken up out of nine newly created DTOs. It was further observed that out of nine DTO offices¹³⁸ taken up,



the physical progress in respect of only two buildings at Nagaon and Hojai has reached 100 per cent.

In the case of remaining seven other buildings¹³⁹, (including five for newly created DTOs), the physical progress ranged from 17 to 67 per cent till March 2024.

Thus, in absence of strategic plan of the department, the department could not address the need of infrastructure and staff to meet the

need associated with growing vehicular population in the state.

The Department stated (May 2025) that the construction works are of ongoing nature and factors like pace of execution of the works, fund requirement demand from the competent authorities, revised estimate for any technical reasons, etc. have impact on physical progress for completion of the works within the financial outlay and within specified time-period. The PWD (Building) and ASTC are the executing authorities relating to construction of DTO office building across the state. The Commissioner of Transport, Assam is not the appropriate authority to draw up strategic plan regarding construction of DTO office building. The reply was however silent on the pursuance done by the Department for timely completion of the construction.

¹³⁸ Nagaon, Majuli, Hailakandi, Charaideo, Hojai, South Salmara, Lakhimpur, Kamrup (R) and Biswanath Chariali.

¹³⁹ Work orders issued for the remaining incomplete seven constructions of DTO office at (i) Hailakandi, (15/02/2019) (ii) South Salmara (26/02/2019), (iii) Charaideo (08/03/2019), (iv) Biswanath Chariali (08/03/2019), (v) Majuli (05/08/2019), (vi) Lakhimpur (dated NIL), (vii) Kamrup (R) (23/05/2022).

4.3.29 Conclusion

The Performance Audit (PA) encompassed full gamut of activities of the STAs/DTOs and came across a number of deficiencies in their functioning in terms of issue, renewal and cancellation of licences; registration, permits and fitness certificates of vehicles; assessment, levy & collection of various taxes on motor vehicles; and enforcement activities. There were also lacunae in the monitoring functions at various levels including non-implementation of resolutions taken at the highest level.

The infrastructure for conducting the driving tests was found deficient in all the selected districts indicating that the driving tests were not in conformity with the provisions of the CMV rules. Evidently, the drivers' actual ability to drive a vehicle was not subjected to desired level of assessment before issuance of DLs/ LLs. In absence of provision for making conductors' licences mandatory, the control on safety protocols in stage carriages, especially in case of Educational Institution Buses, were missing.

Another area calling for attention is the non-availability of fitness test infrastructure and non-adherence to the statutory requirements of the fitness test of vehicles. Though two ATS for fitness tests were available in Assam, at least one of them was substantially falling short of standards set by the Gazette of India, Statutory Rules (GSR). Such a scenario is surely a matter of concern if viewed with accidents due to mechanical failures, compromised braking systems, or age of vehicles as seen from the MoRTH reports of road accidents.

As regards outstanding One-time Tax and MV Tax of transport and goods vehicles (including statutory fines thereon), though the sampled DTOs informed that the demand notices were issued, there was no system of documentation of demand notices and to pursue and monitor the actual realisation of road taxes from the defaulting vehicle owners. Further, Department did not collect substantial amount of tax on the basis of periodic permits covering 12 months and capacity of vehicles exceeding nine MT.

There is substantial scope for improvement in enforcement activities as would be evident from high percentage (30 *per cent*) of repeated offences. There are lacunae in handling cases involving overloading of vehicles and resultantly the amount payable against each tonne of excess load was not realised. Non-compliance of directives of Pollution Control Board, Assam (PCBA) by the Transport Department and its functionaries was another area of concern. There were substantial number of instances where fitness certificates were issued to vehicles with expired PUC certificates and *vice-versa*.

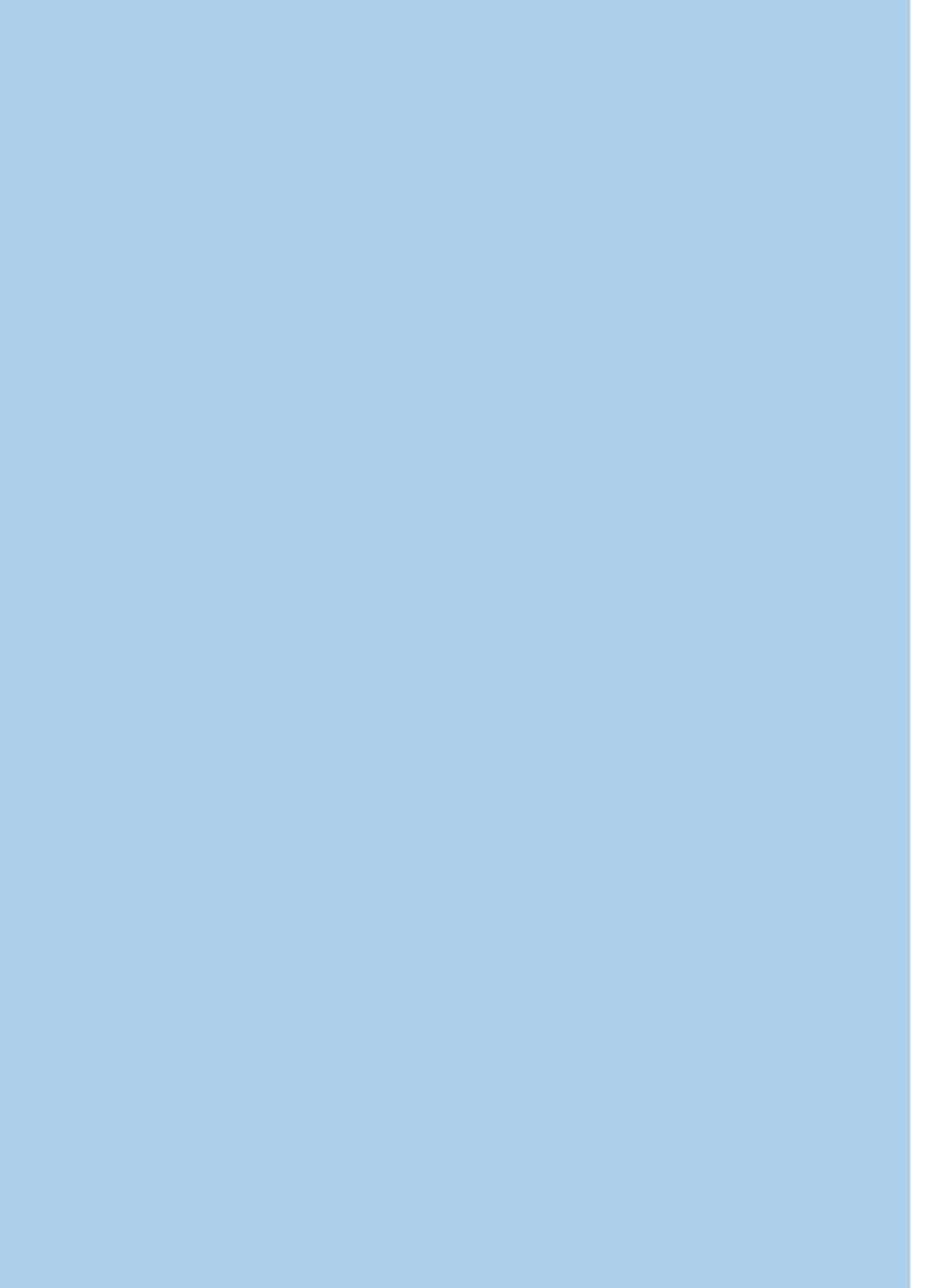
The resolutions of the Departmental Review meetings covering aspects of arrear tax collections, regulatory issues like stricter rules in granting driving licenses, analysing reasons for road accidents, *etc.* were not implemented. Deployment of manpower was not commensurate with the increase in number of vehicles in the state, which was further compounded by high percentage (30 to 57 *per cent*) of vacant posts at all cadres.

4.3.30 Recommendations

The Department of Transport, Government of Assam may consider implementation of the following corrective measures:

- *The proper infrastructure may be made/created for driving test for granting Driving Licences as well as for fitness test for issuance of Fitness Certificates for vehicles in all Districts;*
- *The Department may invoke the enabling provisions in the Acts and Rules to bring the weighbridges in the ambit of licensing;*
- *Proper monitoring may be made while granting/renewal of licences to the Driving Schools and the Pollution Testing Centres and also periodical inspection may be carried out by the Competent Authority;*
- *Stricter control on the permit, fitness and safety measures of the buses of Educational Institutions needs to be in place;*
- *System may be made in such a way that Outstanding Tax, Fine, Fitness Test, Pollution Control Test, Insurance, Permits, etc. may be linked to each other for better compliance.*

CHAPTER-V
ENVIRONMENT AND FORESTS
DEPARTMENT



CHAPTER-V

ENVIRONMENT AND FORESTS DEPARTMENT

5.1 Administration

The State of Assam comprising 31 districts¹⁴⁰ including three hill districts is endowed with rich forest resources. Out of the total geographical area of 78,438 sq. km., the forest cover of Assam is 28,105 sq. km¹⁴¹. Revenues in the Forest Divisions are mainly derived from sale proceeds of major and minor forest produce grown in the forest areas of the respective divisions through auction, negotiation and permit of allotment. Collection of royalty from minor minerals and licence fee from sawmills and timber depots also form part of forest revenue apart from fees, fines, *etc.*, imposed under the various Acts/Rules.

The Principal Chief Conservator of Forests and Head of Forest Force (PCCF and HoFF), Assam is in overall charge of overseeing the activities relating to the state's forest administration, conservation efforts, and enforcement of environmental laws. The PCCF and HoFF is assisted by Addl. PCCF/ Chief Conservators of Forests (CCF)/ Conservators of Forests (CF). At district level, the Divisional Forest Officer (DFO) are entrusted with management of forest and wildlife through various divisions such as territorial, wildlife, social forestry, *etc.*, including levy and collection of forest dues.

The mandate of the Forest Department is to manage the Forest, Forest produces and Wildlife of the State of Assam. The principal act, regulation and rules which govern the functioning of Department of Environment and Forests, are the Assam Forest Regulation, 1891; Assam Sale of Forest Produce, Coupes and *Mahals* Rules, 1977; Forest (Conservation) Act, 1980; Assam Minor Minerals Concession Rules, 2013; and notifications/ orders issued thereunder, from time to time.

5.2 Results of Audit

During test check of records of 34 Offices (out of 110 Offices) in 2023-24 relating to the Environment and Forests Department, Audit issued 244 observations involving ₹ 15.41 crore relating to non-realisation/short-realisation of revenue and other irregularities which are categorised in **Table 5.1:**

Table 5.1: Results of Audit

Sl. No.	Category	No. of observations issued	Amount (₹ in crore)
1.	Non/short realisation of Royalty	7	3.93
2.	Non/short realisation of MMDR&R Fund and DMFT fund	9	1.40
3.	Non/short realisation of kist money, license renewal fee, welfare cess, <i>etc.</i>	5	0.29
4.	Non-realisation of security deposit	1	0.22

¹⁴⁰ As of March 2023; since then, total number of districts has increased to 35.

¹⁴¹ 2,797 sq. km is very dense forest, 10,192 sq. km is moderately dense forest and 15,116 sq. km is open forest.

Sl. No.	Category	No. of observations issued	Amount (₹ in crore)
5.	Non/short deduction of applicable taxes e.g. GST, IT etc.	4	1.39
6.	Loss of revenue due to idle MCA short determination of price, etc.	1	0.25
7.	Other irregularities	217	7.93
Total		244	15.41

Compliance Audit Paragraphs

5.3 Non-realisation of contribution towards District Mineral Foundation Trust

Divisional Forest Officer (DFO), Goalpara Division, did not collect the contribution towards District Mineral Foundation Trust (DMFT) fund of ₹ 23.47 lakh from the permit holder/contractor of the Mineral Concession Area (minor minerals)

As per sub-section (1) of Section 9B of the Mines and Minerals (Development and Regulation) (MMDR) Act, 1957 (as amended¹⁴²), the State Government shall, by notification, establish a trust (a non-profit body) called District Mineral Foundation (DMF) in every district affected by mining related operations. The fund is to be utilised for rehabilitation of villages and gram panchayats within which the mines are situated and are operational. Further, Section 15 A of the Act *ibid* provides that the State Government may prescribe the rate with respect of each minor mineral to be paid by lease permitted to mine *i.e.* the holder of a Mining Concession Works. As per notification¹⁴³ (17 September 2015) of Ministry of Mines, GoI, every holder of a mining concession shall, in addition to royalty, pay 10 *per cent* of the royalty paid towards contribution to DMF. Further, Government of Assam (GoA) constituted¹⁴⁴ (August 2016) District Minerals Foundation Trust (DMFT) in all districts of Assam and prescribed¹⁴⁵ (December 2017) the rate. Further, GoA implemented¹⁴⁶ the Assam District Mineral Foundation (Trust) Rules, 2020 for regulating the composition and functions of DMF Trust to utilise the funds accumulated in the DMFT fund.

On scrutiny of records maintained by the Divisional Forest Officer (DFO), Goalpara, Audit noticed that the DFO did not collect contribution towards DMFT fund¹⁴⁷ of ₹ 23.47 lakh (@10 *per cent*) from seven Mineral Concession (MC) holders, who paid kist money amounting to ₹234.71 lakh, as detailed in **Appendix-XL**. Further scrutiny showed that the DFO, Goalpara Forest Division, did not revise the earlier issued Final

¹⁴² Vide Gazette of India Extraordinary Part II- section I No. 10 of 2015 dated 27 March 2015

¹⁴³ G. S. R. 715(E) dated 17 September 2015

¹⁴⁴ Letter No. PEM.40/2015/100 & 101 dated 26 August 2016

¹⁴⁵ vide Notification No. PEM.40/2015/ Pt./8 dated 05 December 2017

¹⁴⁶ Vide Notification No. PEM.99/2017/Pt./78 dated 16 October 2020

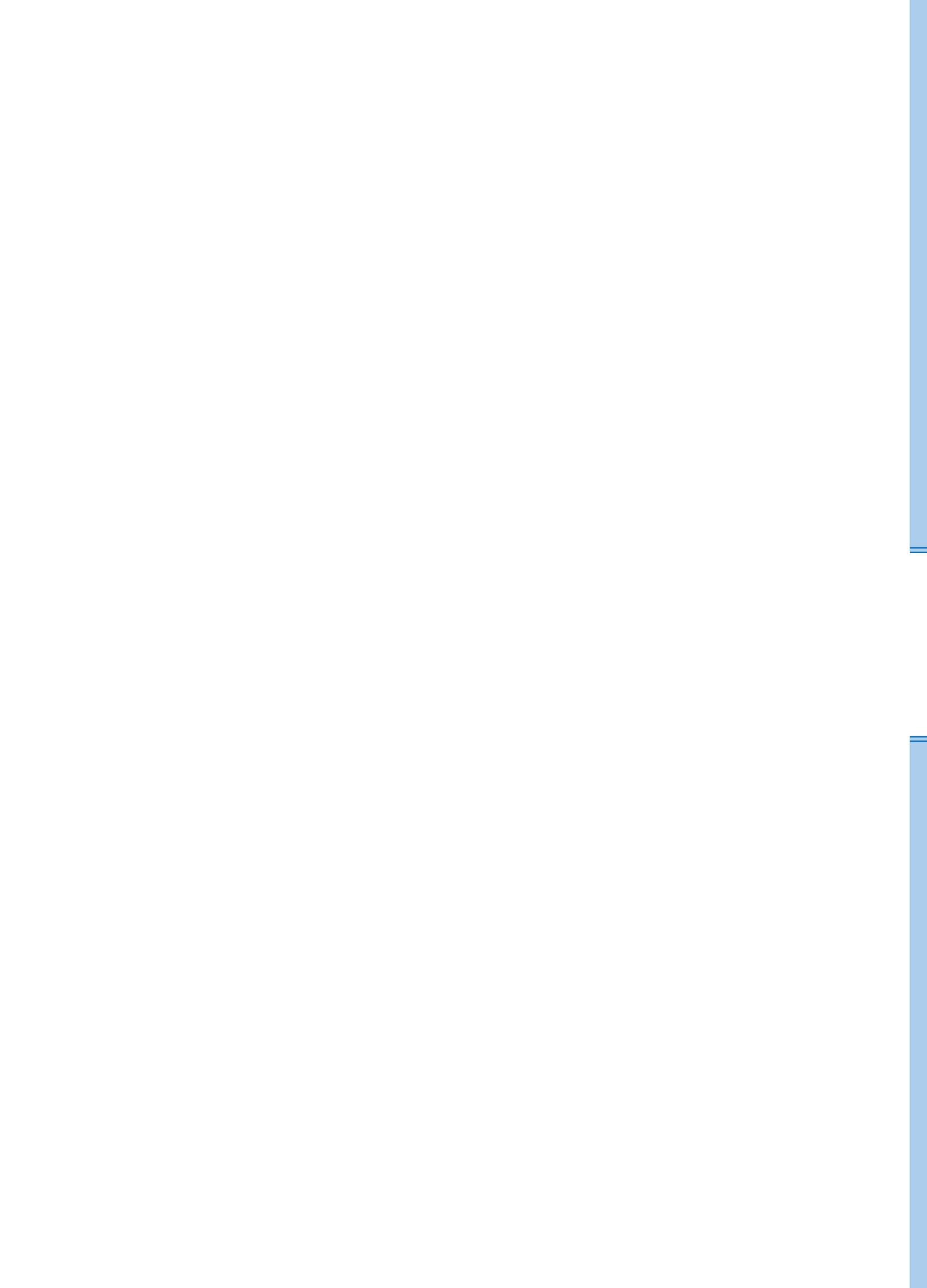
¹⁴⁷ The DFO collected ₹ 1 per instalment from each MC holder across all Mahals

Settlement Orders¹⁴⁸ stipulating DMFT payments on introduction of Assam District Mineral Foundation (Trust) Rules, 2020.

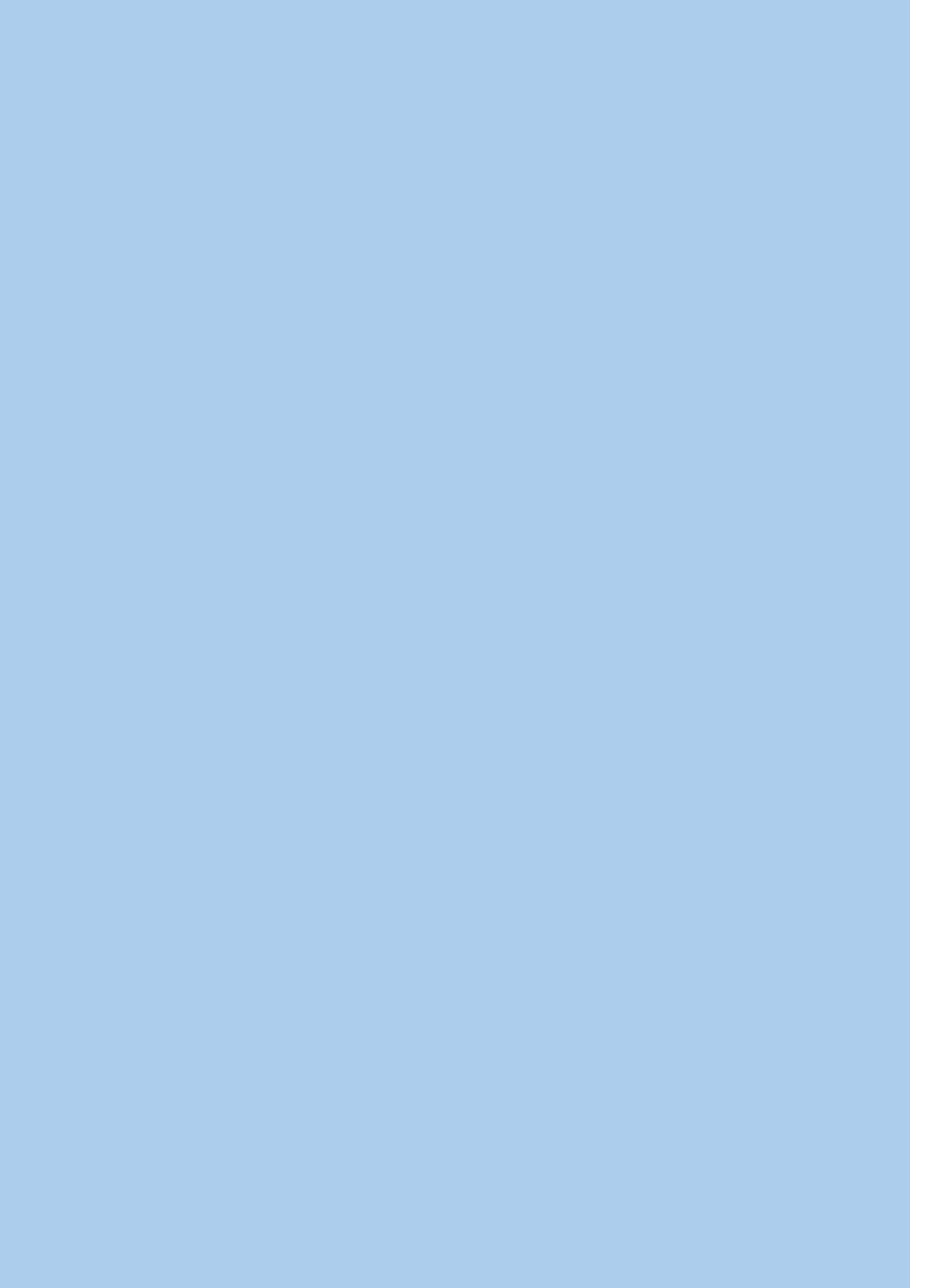
Thus, DFO Goalpara did not realise contribution of ₹ 23.47 lakh towards DMFT fund from the Mineral Concession (MC) holders despite the formation of DMFT in all districts of Assam and implementation of DMFT Rules (October 2020).

During the exit meeting (June 2025), while accepting the facts, the Joint Secretary of the Department stated that the Department would look into the issue to assess justification, if any, and to identify similar occurrences to prevent recurrence.

¹⁴⁸ Issued prior to Assam DMFT Rules 2020, these final Settlement Orders mentioned a quarterly schedule of payment, necessitating a revised order on introduction of DMFT.



CHAPTER-VI
REVENUE & DISASTER
MANAGEMENT DEPARTMENT



CHAPTER-VI

REVENUE & DISASTER MANAGEMENT DEPARTMENT

6.1 Administration

Management of levy and collection of Stamp Duty and Registration fees is the responsibility of both the Government of India (GoI) and the State Government. The Indian Stamp Act, 1899 (IS Act) enacted by the GoI prescribes the rates of Stamp Duty in respect of Bills of Exchange, Cheques, Promissory notes, Bills of lading, Letter of credit, Policies of insurance, transfer of shares, Debentures, Proxies and receipts as specified in entry 91 of List-I Union list of the Seventh Schedule to the Constitution of India. The States are empowered under Entry 63 of list-II, State list of the Seventh Schedule to the Constitution of India to prescribe the rate of Stamp Duty on instruments other than the instruments specified in Entry 91 of Union list. Receipts from the Stamp Duty and Registration fees in the State of Assam are regulated under the Indian Stamp Act (IS Act), 1899; the Registration Act, 1908 and Rules made thereunder. The Stamp Duty is leviable (Ad valorem or fixed) on value of the instruments executed at the rates prescribed from time to time in the IS Act, 1989 and Registration fees is payable at the rates prescribed in the Registration Act, 1908.

At the Government level, the Secretary to Government of Assam, Revenue & Disaster Management Department is responsible for administration of the Acts and Rules in the State. The Inspector General of Registration (IGR) is the executive regarding levy and collection of Stamp Duty and Registration fee. He is assisted by an Additional Inspector General of Registration and two Assistant Inspector General of Registration. At the District/ sub-divisional level, implementing officers are Senior Sub Registrar, Sub Registrar and Deputy Sub Registrar.

6.2 Results of Audit

During test check of records of 31 Offices (out of 79 Offices) relating to Senior Sub Registrar, Deputy Sub Registrar and Sub-Registrar in the State during 2023-24, Audit issued 121 observations involving ₹ 3.74 crore relating to short levy of Stamp Duty and Registration fee and other deficiencies which are categorised in **Table 6.1**:

Table 6.1: Results of Audit

Sl. No.	Category	No. of observations issued	Amount (₹ in crore)
1.	Short realisation/ Non-levy of Stamp Duty & Registration fee on sale deed resulting in loss of Government revenue	47	1.11
2.	Short realisation/ Non-levy of Stamp Duty & Registration fee on lease deed resulting in loss of Government revenue	5	0.46
3.	Short realisation/Non-levy of Stamp Duty & Registration fee on gift deed	5	0.26
4.	Other irregularities	64	1.91
Total		121	3.74

Compliance Audit Paragraphs

6.3 Levy of Registration Fee at pre-revised rate on registration of sale deed

Eighteen Senior Sub Registrars/ Sub Registrars (SSR/SRs) levied Registration Fee at pre-revised rate on registration of sale deeds leading to short realisation of Government revenue amounting to ₹58.64 lakh.

Government of Assam revised the rate of Registration Fee for registration of Conveyance (Sale) Deeds mentioned under Article 23 of Schedule-I of the Indian Stamp (IS) Act, 1899 (amended from time to time) with effect from publication of the Notification¹⁴⁹ *i.e.*, 12 February 2014. Further, the rates of registration fee were revised¹⁵⁰ *w. e. f.* 22 September 2022 *i.e.*, date of publication in the Official Gazette. The rates of registration fee for registration of Conveyance (Sale) Deeds are shown in **Table 6.2:**

Table 6.2: Applicable Registration Fee on Sale deed

From 12 February 2014 to 21 September 2022	From 22 September 2022 onwards
(i) 1% of the Market value of the property in case of Women	(i) 1% of Women solely
(ii) 2% of the Market value of the property in case of joint registration with Women	(ii) 2% for joint registration with Women
(iii) 2% of the Market value of the property in case of other registration	(iii) 3% if the property registered exclusively in the name of a male or other judicial person

During 2023-24, Audit scrutinised sale deeds registered in eighteen different SSR/SR offices, which showed that, the SSR/SRs while registering the deeds in favour of 'Male' after 22 September 2022, levied pre-revised rate of registration fee @ two per cent *i.e.*, the fee specified in Registration (Assam Amendment) Act, 2013 dated 12 February 2014, instead of revised rate @ three per cent with effect from 22 September 2022. The total quantum of such short-realisation of Registration Fee in 303 number of such cases stood at ₹58.64 lakh, as detailed in **Appendix-XLI**.

It is further observed that the Inspector General of Registrations (IGR) forwarded the Notification to the Sub-Registrars on 26 October 2022 *i.e.*, after a delay of 35 days from the date of publishing of the Notification in the official gazette.

Moreover, in 61 cases in nine SR Offices¹⁵¹, Registration Fees were levied at the pre-revised rates even after 26 October 2022.

¹⁴⁹ Notification No. REGN.37/2011/61 dated 12 February 2014

¹⁵⁰ vide Notification No. REGN.77/2017/152 dated 03 September 2022 effective from 22 September 2022 *i. e.* date of publication in the Official Gazette.

¹⁵¹ (i) SR, Mandia (16 cases) (ii) SR, Dhubri (3 cases) (iii) SR, Sarupathar (7 cases) (iv) SR, Udalguri (7 cases) (v) SR, Dalgaoon (2 cases) (vi) SR, Dhakuakhana (2 cases) (vii) SR, Golaghat (2 cases) (viii) SR, Bijni (1 case) (ix) SR, Bilasipara (21 cases)

Thus, the IGR's inability communicates the revised rates for registration fee in time and further insufficient checks and oversight by the registering authorities resulted in a loss of Government revenue of ₹58.64 lakh.

During the exit meeting (June 2025) and also in further communication (July 2025)¹⁵², the Assistant Inspector General of Registration (AIGR), Assam stated that the said notification regarding revised rates, was received late at SSR/SR offices and assured that the appropriate follow-up actions would be taken. Further, one SR¹⁵³ issued notices to the purchasers for immediately depositing the short realised registration fee and realised ₹2.56 lakh against eight purchasers.

In a subsequent response (July 2025), the Joint Secretary to the Government of Assam, Finance Department informed¹⁵⁴ that proactive pursuance would be ensured with periodic online meetings, conference, *etc.* among the R&DM Department, Directorate of Land Records & Surveys and SSR/SR Offices to develop a well-coordinated and integrated approach for increasing overall efficiency, managing the loopholes and to avoid repetition of same mistakes that leads to loss of Government revenues.

6.4 Under valuation of land during registration of sale deed

Three Sub-Registrars (SRs) of three districts did not consider zonal value of land fixed by the Government during registration of ten sale deeds, which resulted in short realisation of Registration Fee and Stamp Duty of ₹12.32 lakh including Municipal Surcharge of ₹0.51 lakh.

As per Serial number 23 of Schedule-1 of Indian Stamp (Assam Amendment) Act, 2013, applicable in Assam (revised with the publication of Indian Stamp (Assam Amendment) Act, 2021¹⁵⁵) and the Registration (Assam Amendment) Act, 2013 (revised with effect from 22 September 2022¹⁵⁶), the Stamp Duty and Registration Fee are leviable at the rates as detailed in **Table 6.3**:

Table 6.3: Category-wise rate of Stamp Duty and Registration Fee

Category of Buyer	Stamp Duty		Registration Fee	
	Valid up to 15 September 2021	Effective from 16 September 2021	Valid up to 21 September 2022	Effective from 22 September 2022
Women	Two per cent	One per cent	One per cent	One per cent
Jointly with women	Two per cent	Two per cent	Two per cent	Two per cent
Male or other judicial person	Three per cent	Three per cent	Two per cent	Three per cent

¹⁵² Copy of reply submitted by the Assistant Inspector General of Registration (AIGR) vide Letter No. DLR-12012/9/2022-SRV/1295227-A dated 01/07/2025

⁷⁷ SR, Bongaigaon

¹⁵⁴ vide Letter No. FM. 283829/70 dated 02/07/2025

¹⁵⁵ Vide Notification No. LGL.2/2008/52 dated 16 September 2021.

¹⁵⁶ Vide Notification No. REGN.77/2017/152 dated 03 September 2022.

In addition to Registration Fee and Stamp Duty, Municipal Surcharges at the rate of one *per cent* of total consideration value of land within the municipal¹⁵⁷ area are also leviable.

Further, Section 21A of the Registration (Assam Amendment¹⁵⁸) Act, 2009 provides that no instrument relating to immovable properties shall be accepted for registration, unless the Deputy Commissioner (DC) of the concerned districts issues a No Objection Certificate (NOC) containing the description of such immovable property to be transferred. This apart, the DC of the respective district maintains a Government approved Zonal value of land for the areas under his jurisdiction.

As per the condition mentioned in the 'No Objection Certificate (NOC)' issued by the Deputy Commissioners (DC)/ Additional Deputy Commissioners (ADC), the Registration Fee and Stamp Duty for registration of documents shall be determined by the amount of actual consideration agreed upon by the seller and purchaser or Government approved Zonal value of land applicable to the concerned area, whichever is higher.

During the test check of registered sale deeds in respect of three Sub-Registrar (SR) Offices *viz.*, Abhayapuri, Hojai and Dalgaon revealed that the SRs, while registering 10 sale deeds (covering land of 69.17 Bigha)¹⁵⁹, had levied Registration Fee and Stamp Duty on actual consideration value of land agreed upon between the seller and buyer instead of on the approved Zonal value (which was higher) applicable to the land fixed by the concerned DCs during the period from July 2019 to November 2022.

Consideration of lower value of land during registration of above sale deeds resulted in short levy of Stamp Duty, Registration Fee and applicable Municipal Surcharge to the extent of ₹12.33 lakh (Registration Fee of ₹5.45 lakh, Stamp Duty of ₹6.37 lakh and Municipal Surcharge of ₹0.51 lakh) as detailed in *Appendix-XLII*. It is to be noted that in 283 other cases, Registration Fee and Stamp Duty were charged correctly at the consideration value agreed upon by the seller and purchaser or the Government approved Zonal value of land.

On this being pointed out, the Department while referring to two Judgements¹⁶⁰ by Hon'ble High Court, Madhya Pradesh, stated (July 2025) that concerned Registering Officer (RO) had followed valuation/ consideration as per NOC issued by concerned DC besides system generated instruction and that the ROs had no power to refuse registration on the ground of under-valuation or to enquire into correctness of valuation given in the document.

¹⁵⁷ Introduced vide Memo No. REGN 69/2020/40-A dated 27 July, 2021.

¹⁵⁸ Vide Notification No. LGL.11/2008/31 dated 30 December 2009.

¹⁵⁹ 1 Bigha = 100 Lessa (1Bigha = 5 Kathas, 1 Katha = 20 Lessa)

¹⁶⁰ Kailash and Ors vs Sub Registrar of Assurances, Indore dated 29 August 1984 and Mahaliram Singhanian And Ors Vs Upendra Nath Pandey and Ors dated 06 May 1960

Reply of the Department is not acceptable in view of the fact that the conditions of the NOC were not followed while determining the consideration value of the land under observation and that the judgements referred to by the Department relate to non-refusal of registration by the RO. As such, they were not relevant to the instant cases where determination of consideration value in violation of the NOC has been pointed out.



(KUMAR ABHAY)

Accountant General (Audit), Assam

Guwahati

Dated : 22 December 2025

Countersigned



(K. SANJAY MURTHY)

Comptroller and Auditor General of India

New Delhi

Dated : 30 December 2025

APPENDICES

Appendix – I
(Reference Paragraph No. 1.7.3)
Statement showing recommendations suggested by Audit through the Compliance Audit of
“Processing of Refund claims under GST in Assam” and “Transitional Credits under GST” appearing in Audit Report of the
CAG of India for the year ended March 2020 (Report No. 2 of 2022)

Year of Audit Report	Nature of Audit	Name of the Audit	Reference of Paragraph	Recommendations pointed out in the Audit Report	Action Taken by the Government/ Department
2019-20 (Report No. 2 of 2022)	Compliance Audit	Processing of Refund claims under GST in Assam	2.4.9	<ul style="list-style-type: none"> The Department may monitor strict compliance of provisions regarding issuance of acknowledgement within the prescribed time limit. The Department needs to ensure timely processing/ payment of refunds as delayed payments would attract interest liability as well as prolonged blocking of capital. The Department may address issues relating to auto calculation of interest in the system in case of delay in sanction of refund. The Department may consider to put in place a system of post-audit of refund cases by issuing detailed instructions / guidelines. 	Department regularly monitor refund process. In this connection Circular No. 79/2019-GST dated 23/12/2019 and Instruction No. 07/2021-GST dated 02/07/2022 was issued.
		Transitional Credits under GST	2.5.11	<ul style="list-style-type: none"> In view of the high percentage of inadmissible Transitional Credit claims noticed in audit, 100 per cent verification of the sanctioned cases is recommended. 	Transitional Credits were taken in the year 2017-18. Therefore, verification of such cases at this point of time will not bring any result as re-opening of such cases already time-barred. Therefore such exercise will not be fruitful at this point of time.

Appendix – II
(Reference Paragraph No. 1.8)
Number of auditable and audited units

Sl. No.	Department	Total number of auditable units	Total number of units due for audit during 2023-24	Units planned for audit during 2023-24	Units actually audited during 2023-24
1.	Finance (Taxation)	75	75	23	13
2.	Excise	55	55	0	0
3.	Transport	61	61	21	20
4.	Environment and Forests	110	110	40	34
5.	Mines and Minerals (Geology and Mining)	2	1	1	1
6.	Revenue and Disaster Management	79	79	34	31
Total		382	381	119	99

Appendix-III
(Reference Paragraph No. 2.4.1)

1. List of selected sample cases under Detailed Audit

Sl. No.	GSTIN	Jurisdiction Name
1.	1xxxxxxxxxxxxx2	Barpeta - 2
2.	1xxxxxxxxxxxxxS	Barpeta Road - 1
3.	1xxxxxxxxxxxxx6	Dhemaji - 1
4.	1xxxxxxxxxxxxx7	Dhemaji - 1
5.	1xxxxxxxxxxxxx9	Dhemaji - 1
6.	1xxxxxxxxxxxxxJ	Golaghat - 2
7.	1xxxxxxxxxxxxxT	Guwahati-B - 1
8.	1xxxxxxxxxxxxxN	Guwahati-B - 1
9.	1xxxxxxxxxxxxxU	Guwahati-B - 10
10.	1xxxxxxxxxxxxxH	Guwahati-C - 5
11.	1xxxxxxxxxxxxxK	Guwahati-D - 1
12.	1xxxxxxxxxxxxx7	Guwahati-D - 10
13.	1xxxxxxxxxxxxxS	Guwahati-D - 8
14.	1xxxxxxxxxxxxxQ	Hailakandi - 1
15.	1xxxxxxxxxxxxxV	Karimganj - 2
16.	1xxxxxxxxxxxxx5	Nagaon - 1
17.	1xxxxxxxxxxxxx5	Nagaon - 3
18.	1xxxxxxxxxxxxx9	Nagaon - 3
19.	1xxxxxxxxxxxxxH	Silchar - 4
20.	1xxxxxxxxxxxxx8	Tezpur - 2
21.	1xxxxxxxxxxxxxG	Tinsukia - 6
22.	1xxxxxxxxxxxxxL	Tinsukia - 6

2. List of Selected Circle under Circle Audit

Sl. No.	Circle Jurisdiction	Unit Jurisdiction
1.	Dhemaji - 1	Dhemaji
2.	Guwahati-B (Circle-01)	Guwahati Unit-B

Appendix - IV
(Reference Paragraph No. 2.4.2.1)

Non-Production of records

Sl. No.	Zone	Circle	GSTIN	Mismatch liability (₹ in lakh)	Mismatch ITC (₹ in lakh)	Total (₹ in lakh)	Response/Response awaited
1.	Guwahati-C	Guwahati-D - 10	1xxxxxxxxxxx7	143.40	75.36	218.76	Response awaited
2.	Nagaon	Nagaon - 1	1xxxxxxxxxxx5	0.83	0.02	0.85	Response awaited
3.	Nagaon	Nagaon - 3	1xxxxxxxxxxx5	166.63	12.29	178.92	Response awaited
4.	Nagaon	Nagaon - 3	1xxxxxxxxxxx9	0.032	3.13	3.15	Response awaited
5.	Tezpur	Tezpur - 2	1xxxxxxxxxxx8	14.26	216.98	231.24	Response awaited
6.	Silchar	Silchar - 4	1xxxxxxxxxxxH	2.00	3.67	5.67	Response awaited
7.	Silchar	Karimganj - 2	1xxxxxxxxxxxV	0.006	4.27	4.28	Response awaited
8.	Silchar	Hailakandi - 1	1xxxxxxxxxxxQ	0.00	4.60	4.60	Response awaited
9.	Tinsukia	Tinsukia - 6	1xxxxxxxxxxxL	0.20	00	0.20	Response awaited
10.	Guwahati -B	Guwahati-B - 1	1xxxxxxxxxxxT	0.51	33.92	34.43	Response awaited
11.	Guwahati -B	Guwahati-B - 10	1xxxxxxxxxxxU	22.25	12.00	34.25	Response awaited
Total						716.35	

Appendix - V
(Reference Paragraph No. 2.4.2.1)

Partial Production of Records

Sl. No.	GSTIN	Zone	Circle	Deviation Value (₹ in lakh)		Response/Response awaited
				Mismatch ITC availed	Mismatch Liability	
Granular records which were not produced						
1.	1xxxxxxK	Guwahati-C	Guwahati-D	71.33	3.38	(i) Inward invoices for the month of June 2020 and March 2021. (ii) Outward invoices for the month of March 2021 and August 2021
2.	1xxxxxxH	Guwahati-C	Guwahati-C	0	0	(i) Inward invoices for the month of October 2020 and December 2020. (ii) Outward invoices for the month of December 2020 and March 2022
3.	1xxxxxxG	Tinsukia	Tinsukia	0.09	0	(i) Inward invoices for the month of July 2021 and September 2021. (ii) Outward invoices for the month of May 2021 and June 2021
Total				71.42	3.38	

Appendix VI
(Reference Paragraph No. 2.4.2.2)
Non-declaration of new SAC code in registration details

Sl. No.	Zone	Circle	GSTIN	Old SAC code related with Works contract/ Construction services	New SAC code related with Works contract/ Construction services	Response/ Response awaited
1.	Tinsukiya	Tinsukia-6	1xxxxxxxxxxxxG	00440406, 00440245	9954xx	Response awaited
2.	Silchar	Silchar-4	1xxxxxxxxxxxxH	440410	9954xx	
3.	Tezpur	Dhemaji-1	1xxxxxxxxxxxx9	440410	9954xx	Response awaited
4.	Jorhat	Golaghat-2	1xxxxxxxxxxxxJ	440410	9954xx	
5.	Guwahati -B	Guwahati-B-1	1xxxxxxxxxxxxT	00440290, 00440334	9954xx	Response awaited
6.	Guwahati -B	Barpeta Road -1	1xxxxxxxxxxxxS	440410	9954xx	
7.	Guwahati-C	Guwahati-C-5	1xxxxxxxxxxxxH	440410	9954xx	Response awaited
8.	Tezpur	Dhemaji-1	1xxxxxxxxxxxx7	440410	9954xx	
9.	Guwahati-C	Guwahati-D-10	1xxxxxxxxxxxx7	440410	9954xx	Response awaited
10.	Tezpur	Dhemaji-1	1xxxxxxxxxxxx6	440410	9954xx	
11.	Silchar	Hailakandi-1	1xxxxxxxxxxxxQ	00440410, 00440245	9954xx	Admitted

Appendix -VII
(Reference Paragraph No. 2.4.3.1)
Mismatch in availed of ITC

Sl. No.	Zone	Circle	GSTIN	Money Value/ Risk (₹ in lakh)	Admitted/ Not Admitted/ Response awaited/ Recovered	Recovery amount (₹ in lakh)
1.	Guwahati-C	Guwahati-D-10	1xxxxxxxxxxxx7	31.59	Admitted , ASMT 10 issued	
2.	Tezpur	Dhemaji-1	1xxxxxxxxxxxx9	14.64	Admitted and recovered of ₹ 22.07 lakh in November 2024	22.07
3.	Silchar	Hailakandi - 1	1xxxxxxxxxxxxQ	2.19	Admitted and recovered of ₹ 2.19 lakh in February 2025	2.19
4.	Tezpur	Dhemaji-1	1xxxxxxxxxxxx6	2.59	Admitted and recovered of ₹ 4.46 lakh in November 2024	4.46
5.	Guwahati -B	Guwahati-B-1	1xxxxxxxxxxxxT	28.47	Response awaited	
6.	Nagaon	Nagaon-3	1xxxxxxxxxxxx9	2.29	Response awaited	
7.	Tezpur	Tezpur-2	1xxxxxxxxxxxx8	106.05	Response awaited	
Total				187.82		28.72

Appendix - VIII
(Reference Paragraph No.2.4.3.2)
Non/Short reversal of ITC

Sl. No.	Zone	Circle	GSTIN	Money Value/ Risk (₹ in lakh)	Admitted/ Not Admitted/ Response awaited/ Recovered	Rebuttal
1.	Guwahati-C	Guwahati-D - 1	1xxxxxxxxxxxxxK	71.33	Response awaited	
2.	Silchar	Silchar-4	1xxxxxxxxxxxxxH	3.67	Admitted and DRC-01 issued	
3.	Silchar	Karimganj- 2	1xxxxxxxxxxxxxV	4.24	Not Admitted	The manner prescribed as per rule 42 for calculating ITC on exempted/taxable supplies for the taxpayer is not acceptable to audit
4.	Tezpur	Tezpur-2	1xxxxxxxxxxxxx8	69.11	Response awaited	
Total				148.35		

Appendix- IX
(Reference Paragraph No. 2.4.3.3)
Irregular availment of ITC

Sl. No.	Zone	Circle	GSTIN	Dimension (REG/RET/ITC/UDL)	Money Value/ Risk Value (₹ in lakh)	Admitted/ Not Admitted/ Response awaited/ Recovered	Recovery amount (in ₹ lakh)
1.	Guwahati-D	Guwahati-D-10	1xxxxxxxxxxxxx7	ITC	15.30	ASMT 10 issued	
2.	Tezpur	Dhemaji-01	1xxxxxxxxxxxxx7	ITC	0.41	The taxpayer had discharged the mismatch amount through DRC-03 on 10/11/2024 after Query.	0.47
3.	Silchar	Silchar-4	1xxxxxxxxxxxxxH	ITC	3.33	DRC-01 issued	
4.	Silchar	Hailakandi - 1	1xxxxxxxxxxxxxQ	ITC	0.38	Admitted and recovered of ₹ 0.38 lakh in March 2025	0.38
5.	Guwahati -B	Barpeta Road - 1	1xxxxxxxxxxxxxS	ITC	3.55	Response awaited	
6.	Nagaon	Nagaon-3	1xxxxxxxxxxxxx5	ITC	12.29	Response awaited	
7.	Guwahati -B	Guwahati-B-10	1xxxxxxxxxxxxxU	ITC	0.43	Response awaited	
8.	Guwahati -B	Guwahati-B-1	1xxxxxxxxxxxxxT	ITC	5.45	Response awaited	
9.	Tezpur	Tezpur-2	1xxxxxxxxxxxxx8	ITC	26.47	Response awaited	
10.	Guwahati -B	Guwahati-B-1	1xxxxxxxxxxxxxN	ITC	2.54	Response awaited	
Total					70.15		0.85

Appendix - X
(Reference Paragraph No. 2.4.4.1)
Mismatch in discharge of tax liability

Sl. No.	Zone	Circle	GSTIN	Money Value/ Risk (₹ in lakh)	Admitted/ Not Admitted/ Response awaited/ Recovered	Rebuttal
1.	Guwahati-C	Guwahati-D-10	1xxxxxxxxxxxxx7	99.55	Admitted and ASMT 10 issued	
2.	Guwahati -B	Barpeta - 2	1xxxxxxxxxxxxx2	10.67	Not Admitted	Specific reply awaited
3.	Nagaon	Nagaon-3	1xxxxxxxxxxxxx5	165.32	Response awaited	
4.	Guwahati -B	Guwahati-B-10	1xxxxxxxxxxxxxU	5.05	Response awaited	
5.	Tezpur	Tezpur-2	1xxxxxxxxxxxxx8	4.47	Response awaited	
Total				285.06		

Appendix - XI
(Reference Paragraph No. 2.4.4.2)
Exclusion of taxable supplies

Sl. No.	Zone	Circle	GSTIN	Money Value/ Risk (₹ in lakh)	Admitted/ Not Admitted/ Response awaited/ Recovered
1.	Guwahati-B	Guwahati-B-10	1xxxxxxxxxxxxxU	6.40	Response awaited
2.	Tezpur	Tezpur-2	1xxxxxxxxxxxxx8	6.04	Response awaited
Total				12.44	

Appendix - XII
(Reference Paragraph No. 2.4.4.3)
Non/short payment of tax on royalty under RCM

Sl. No.	Zone	Circle	GSTIN	Money Value/ Risk (₹ in lakh)	Admitted/ Not Admitted/ Response awaited/ Recovered
1.	Jorhat	Golaghat - 2	1xxxxxxxxxxxxxJ	27.18	Admitted and ASMT 10 issued
2.	Guwahati -B	Barpeta Road-1	1xxxxxxxxxxxxxS	7.98	Admitted and ASMT 10 issued
Total				35.16	

Appendix - XIII
(Reference Paragraph No. 2.4.4.4)
Short payment of interest

Sl. No.	Zone	Circle	GSTIN	Money Value/Risk (₹ in lakh)	Admitted/ Not Admitted/ Response Awaited/Recovered	Recovery
1.	Guwahati-C	Guwahati-D - 1	1xxxxxxxxxxxxxK	3.38	Response awaited	
2.	Silchar	Silchar-4	1xxxxxxxxxxxxxH	0.99	Admitted DRC 01 issued	
3.	Guwahati -B	Barpeta Road - 1	1xxxxxxxxxxxxxS	0.40	Admitted and ₹ 0.40 lakh recovered on December 2024	0.40
4.	Guwahati -B	Guwahati-B-10	1xxxxxxxxxxxxxU	9.60	Response awaited	
5.	Guwahati -B	Guwahati-B-1	1xxxxxxxxxxxxxN	0.46	Response awaited	
Total				14.83		0.40

Appendix - XIV
(Reference Paragraph No. 2.4.4.5)
Interest payable on delayed payment of tax on prior period transaction

Sl. No.	Zone	Circle	GSTIN	Money Value/Risk (₹ in lakh)	Admitted/ Not Admitted/ Response Awaited/ Recovered	Rebuttal
1.	Tinsukia	Tinsukia - 6	1xxxxxxxxxxxxxL	0.20	Not Admitted	Specific reply awaited
2.	Guwahati -B	Barpeta - 2	1xxxxxxxxxxxxx2	1.13	Not Admitted	Specific reply awaited
3.	Guwahati -B	Guwahati-B-10	1xxxxxxxxxxxxxU	0.69	Response awaited	
Total				2.02		

Appendix- XV
(Reference Paragraph No. 2.4.4.6)
Non/short levy of late fee for delay in filing of Annual Return

Sl. No.	Zone	Circle	GSTIN	Money Value/Risk (₹ in lakh)	Admitted/ Not Admitted/ Response Awaited/ Recovered	Recovery (₹ in lakh)
1.	Tezpur	Dhemaji-01	1xxxxxxxxxxxxx7	0.75	Admitted and ₹1.06 lakh recovered on 10/11/2024.	1.06
2.	Tezpur	Dhemaji-01	1xxxxxxxxxxxxx9	1.70	Admitted and ₹2.07 lakh recovered on 10/11/2024.	2.07
3.	Tezpur	Dhemaji-01	1xxxxxxxxxxxxx6	1.38	Admitted and ₹ 1.35 lakh recovered on 10/11/2024.	1.35
Total				3.83		

Appendix - XVI
(Reference Paragraph No. 2.4.4.7)
Non-levy of penalty due to delay in filing of form GSTR-9C

Sl. No.	Zone	Circle	GSTIN	Money Value/Risk (₹ in lakh)	Admitted/ Not Admitted/ Response Awaited/ Recovered
1.	Guwahati-C	Guwahati-D-10	1xxxxxxxxxxxx7	0.50	Admitted ASMT 10 issued
2.	Silchar	Silchar-4	1xxxxxxxxxxxxH	1.00	Admitted DRC-01 issued
3.	Nagaon	Nagaon-3	1xxxxxxxxxxxx5	0.50	Response awaited
4.	Guwahati -B	Guwahati-B-10	1xxxxxxxxxxxxU	0.50	Response awaited
5.	Guwahati -B	Guwahati-B-1	1xxxxxxxxxxxxT	0.50	Response awaited
6.	Tezpur	Tezpur-2	1xxxxxxxxxxxx8	1.00	Response awaited
7.	Guwahati -B	Guwahati-B-1	1xxxxxxxxxxxxN	0.50	Response awaited
Total				4.50	

Appendix - XVII
(Reference Paragraph No. 2.4.5.1)
Improper scrutiny

Sl. No.	Zone	Circle	Areas not covered in Scrutiny	Number of cases	Total (in ₹ lakh)	Remarks Admitted/Not Admitted/ Response awaited
1.	Tezpur	Dhemaji-01	Mismatch of ITC (R3B & R2A/R2B Mismatch).	5	495.00	Response awaited
2.	Tezpur	Dhemaji-01	Short payment of tax under Reverse Charge Mechanism (RCM) in relation to Forest Royalty paid.	1	13.14	Response awaited
3.	Guwahati -B	Guwahati-B - 1	Mismatch of R1 liability and R9 payment.	1	3.24	Response awaited
4.	Guwahati -B	Guwahati-B - 1	Non-reversal of common ITC.	2	12.72	Response awaited
Total				9	524.10	

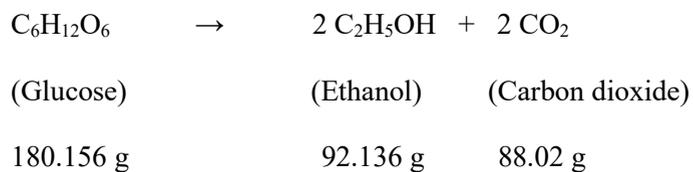
Appendix - XVIII
(Reference Paragraph No. 2.4.5.2)
Post audit of refund

Sl. No.	Zone	Circle	No. of cases	Total (₹ in lakh)	Remarks Admitted/Not Admitted/Response awaited
1.	Tezpur	Dhemaji-01	2	55.20	Response awaited
2.	Guwahati -B	Guwahati -B - 1	1	11.83	Response awaited
Total			3	67.03	

Appendix-XIX
(Reference Paragraph No. 3.2.7)
Criteria for selection of different licensees in selected districts

Sl. No.	Type of Licensee	Total number of Licensees in Assam	Total no. of Licensees coming under Selected Districts	Criteria for selection of sample of licensees	Total no. of sampled licensees	Percentage of Sample against total in the State
1.	Distilleries	2	2	100% of Licensees in selected districts	2	100%
2.	IMFL Bottling Units (IBU)	13	12	(i) 100% selection if no. of licensees is less than 5 & (ii) if 5 or more, then 50% licensees with minimum 5 licensees	8	61%
3.	Country Spirit (CS) Bottling Unit	6	6	(i) 100% selection if no. of licensees is less than 5 & (ii) if 5 or more, then 50% licensees with minimum 5 licensees	6	100%
4.	Brewery	3	3	100% of Licensees in selected districts	3	100%
5.	IMFL Wholesale	77	50	(i). 100% selection if no. of licensees is less than 5 & (ii) if 5 or more, then 50% licensees with minimum 5 licensees	44	57%
6.	CS Wholesale	58	43	50% of Licensees in selected districts	22	38%
7.	Company Wholesale	8	8	50% of Licensees in selected districts	4	50%
8.	Retail 'ON' Shop	900	589	10% of Licensees in selected districts with minimum 2 Licensees in each District	61	7%
9.	Retail 'OFF' shop	1697	1126	10% of Licensees in selected districts with minimum 2 Licensees in each District	113	7%
10.	Retail CS shop	898	596	10% of Licensees in selected districts with minimum 2 Licensees in each District	66	7%

Appendix-XX
(Reference Paragraph No. 3.2.11.1.2)

Gay - Lussac equation:

Molar mass of Carbon (C) = 12.01 g/mol; Hydrogen (H) = 1.008 g/mol; Oxygen (O) = 16 g/mol

Calculation of Mass of Glucose, Ethanol and Carbon dioxide:

$$\text{Glucose (C}_6\text{H}_{12}\text{O}_6) = 6 \times 12.01 + 12 \times 1.008 + 6 \times 16 = 180.156 \text{ g}$$

$$\text{Ethanol (C}_2\text{H}_5\text{OH)} = 2 \times 12.01 + 5 \times 1.008 + 1 \times 16 + 1 \times 1.008 = 46.068 \text{ g}$$

$$\text{Carbon dioxide (CO}_2) = 1 \times 12.01 + 2 \times 16 = 44.01 \text{ g}$$

Calculation as per Gay - Lussac equation:

Say, Quantity of Glucose is 100 Kg then

Quantity of Ethanol produced from 100 Kg Glucose $\approx (100 \text{ Kg} \times 92.136 \text{ g}) / 180.156 \text{ g} \approx \mathbf{51.14 \text{ Kg}}$;

Quantity of Carbon dioxide produced from 100 Kg Glucose $\approx (100 \text{ Kg} \times 88.02) / 180.156 \text{ g} \approx \mathbf{48.86 \text{ Kg}}$

Appendix - XXI
(Reference Paragraph No. 3.2.11.2.2)
Details of Draught Beer manufactured by the Microbreweries

Sl. No.	Name of Microbrewery	Name/Type/Flavour of the Beer manufactured by the Microbrewery	Percentage of Alcoholic Content (V/V) as per Chemical Examination Certificate	Chemical Examination Certificate No.	Certificate date	Flavours having Alcoholic content more than 5% (V/V)
1.	M/s Abacus Microbrewery (Hotel Paramount Palacio)	St. Lager Craft Beer	5.61	EXC/XXV/03/23	20/02/2023	5 out of 11
		German Wheat Craft Beer	4.49	EXC/XXV/04/23	20/02/2023	
		Mango Cider Craft Beer	5.79	EXC/XXV/02/23	20/02/2023	
		Belgian Wheat Beer	3.94	EXC/XXVIII/22/23	11/05/2023	
		Rosemary Cider Beer	5.33	EXC/XXVIII/23/23	11/05/2023	
		Lager Beer	5.32	EXC/XXVIII/24/23	11/05/2023	
		Achtung Baby	2.47	EXC/XX/4363/23	08/09/2023	
		Ciderella	4.48	EXC/XX/4361/23	08/09/2023	
		St. Lager	3.44	EXC/XX/4364/23	08/09/2023	
		Tomorrow Land	3.53	EXC/XX/4362/23	08/09/2023	
		5.85	EXC/XX/1037/24	29/02/2024		
2.	M/s Nuts & Brew Microbrewery (A unit of BSM Restaurants)	Belgian Blonde	6.23	EXC/XXVII/05/23	24/02/2023	7 out of 8
			7.00	EXC/XX/5060/23	16/10/2023	
		Belgian Blanche	4.98	EXC/XXVII/06/23	24/02/2023	
			5.75	EXC/XX/5059/23	16/10/2023	
		Apple Cider	5.64	EXC/XXVII/07/23	24/02/2023	
		Mango Cider	5.57	EXC/XX/5061/23	16/10/2023	
		Anaras	5.92	EXC/XX/5062/23	16/10/2023	
Helles	5.21	EXC/XXVII/08/23	24/02/2023			
3.	M/s Terra Mayaa	Vienna Lager	5.00	EXC/XX/4967/23	16/10/2023	2 out of 6
		Belgian Whet	3.04	EXC/XX/4966/23	16/10/2023	
		Hefeweizen	4.77	EXC/XX/4965/23	16/10/2023	
		Saison	6.33	EXC/XX/4964/23	13/10/2023	
		American Light Lager	4.24	EXC/XX/4963/23	13/10/2023	
		Ddh Neipa	6.19	EXC/XX/1138/24	22/03/2024	
4.	Freemason (under New East Projects Private Limited.)	Spicy Saison	5.75	EXC/XXXVII/09/23	23/03/2023	9 out of 12
		English Pale Ale	5.26	EXC/XXXVII/10/23	23/03/2023	
		Hafeweizen	4.03	EXC/XXXVII/11/23	23/03/2023	
		Irish Red Ale	4.87	EXC/XXXVII/12/23	23/03/2023	
		Amber Wheat	6.17	EXC/XXXVII/13/23	23/03/2023	
		Bamberg Smoked Wheat	6.03	EXC/XXXVII/14/23	23/03/2023	
		Winter Warmer	6.96	EXC/XXXVII/15/23	23/03/2023	
		Imperial Cappuccino Stout	7.50	EXC/XXXVII/16/23	23/03/2023	
		Gose	3.80	EXC/XXXVII/17/23	23/03/2023	
		English Barley Wine	7.28	EXC/XXXVII/18/23	23/03/2023	
		Hibiscus Blossom	5.08	EXC/XXXVII/19/23	23/03/2023	
		Czech Christmas	5.20	EXC/XX/262/24	20/01/2024	
5.	Root Barrel (under Canis Major Group)	Weizen Bock	6.99	EXC/XXXVII/22/22	31/12/2022	2 out of 3
		Dunkleweizen	4.89	EXC/XXXVII/24/22	31/12/2022	
		Kolsch	5.11	EXC/XXXVII/23/22	31/12/2022	

Appendix - XXII
(Reference Paragraph No. 3.2.11.4.2 (a))
Delay in Supply of Hologram beyond 72 hours

Sl. No.	Indent/Pass No.	Indent/Pass Date	Order Number	Bottling Units/Wholesale	Quantity Indented	Product	Colour	Date of Receipt of Indent/Pass from the Excise Commissioner	Date of Dispatch of Hologram	Quantity Dispatched	Bill/ Invoice No.	Bill/ Invoice Date	Delay in Dispatch (In Days)
1.	21044SH2 202051	05-02-2022	1044HO221	Centenary Distilleries Private Limited.	5550000	IMFL	Silver	06-02-2022	14-02-2022	5550000	2165019 6100002	14-02-2022	5
2.	21037SH2 202071	07-02-2022	1037HO222	Saaran Industries	60000	IMFL	Silver	07-02-2022	14-02-2022	60000	2165019 6100003	14-02-2022	4
3.	21057SH2 202061	06-02-2022	1057HO223	Associated Alcohol And Beverages Company	150000	IMFL	Silver	07-02-2022	16-02-2022	150000	2165019 6100006	14-02-2022	6
4.	21056SH2 202061	06-02-2022	1056HO224	Associated Alcohol And Beverages Company	1200000	Country Spirit	Gold	07-02-2022	16-02-2022	1200000	2165019 6100007	14-02-2022	6
5.	21037SH2 202082	08-02-2022	1037HO225	Saaran Industries	2460000	IMFL	Silver	09-02-2022	15-02-2022	2460000	2165019 6100004	14-02-2022	3
6.	21037SH2 202083	08-02-2022	1037HO226	Saaran Industries	60000	CSD Local	Copper	09-02-2022	14-02-2022	60000	2165019 6100005	14-02-2022	2
7.	21036SH2 202081	08-02-2022	1036HO227	Spey Bottlers Private Limited	5760000	IMFL	Silver	09-02-2022	14-02-2022	5760000	2165019 6100001	14-02-2022	2
8.	21119SH2 202081	08-02-2022	1119HO228	Brahmaputra Biochem Bottling Private Limited.	2520000	IMFL	Silver	09-02-2022	15-02-2022	2520000	2165019 6100011	14-02-2022	3
9.	21012SH2 202091	09-02-2022	1012HO229	Radiant Manufacturers Private Limited. (Bottling Unit)	120000	IMFL	Silver	09-02-2022	16-02-2022	120000	2165019 6100009	14-02-2022	4
10.	21070SH2 202091	09-02-2022	1070HO2210	Radiant Manufacturers Private Limited	1200000	Country Spirit	Gold	09-02-2022	16-02-2022	1200000	2165019 6100008	14-02-2022	4
11.	21012SH2 202092	09-02-2022	1012HO2211	Radiant Manufacturers Private Limited. (Bottling Unit)	60000	CSD LOCAL	Copper	09-02-2022	15-02-2022	60000	2165019 6100010	14-02-2022	3
12.	21051SH2 202101	10-02-2022	1051HO2212	Aroma India Private Limited.	5100000	IMFL	Silver	11-02-2022	16-02-2022	5100000	2165019 6100012	14-02-2022	2
13.	21051SH2 202101	10-02-2022	1051HO2212	Aroma India Private Limited.	7440000	IMFL	Silver	11-02-2022	24-02-2022	7440000	2165019 6100031	23-02-2022	10

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Sl. No.	Indent/ Pass No.	Indent/ Pass Date	Order Number	Bottling Units/Wholesale	Quantity Indented	Product	Colour	Date of Receipt of Indent/Pass from the Excise Commissioner	Date of Dispatch of Hologram	Quantity Dispatched	Bill/ Invoice No.	Bill/ Invoice Date	Delay in Dispatch (In Days)
14.	21050SH2 202101	10-02-2022	1050HO2213	North East Distilleries Private Limited.	1530000	IMFL	Silver	11-02-2022	17-02-2022	1530000	2165019 6100013	17-02-2022	3
15.	21050SH2 202101	10-02-2022	1050HO2213	North East Distilleries Private Limited	1020000	IMFL	Silver	11-02-2022	26-02-2022	1020000	2165019 6100032	25-02-2022	12
16.	21069SH2 202101	10-02-2022	1069HO2214	Surma Distillery Private Limited	4800000	IMFL	Silver	11-02-2022	18-02-2022	4800000	2165019 6100015	18-02-2022	4
17.	21005SH2 202101	10-02-2022	1005HO2215	Raizel Industries	6990000	IMFL	Silver	11-02-2022	19-02-2022	6990000	2165019 6100018	19-02-2022	5
18.	21005SH2 202101	10-02-2022	1005HO2215	Raizel Industries	3390000	IMFL	Silver	11-02-2022	22-02-2022	3390000	2165019 6100029	22-02-2022	8
19.	21071SH2 202111	11-02-2022	1071HO2216	Surma Distillery Private Limited	660000	Country Spirit	Gold	11-02-2022	18-02-2022	660000	2165019 6100016	18-02-2022	4
20.	241035SH 2202152	15-02-2022	1035HO2218	Master India Brewing Company	3600000	Beer	Silver	15-02-2022	21-02-2022	3600000	2165019 6100026	21-02-2022	3
21.	21052SH2 202171	17-02-2022	1052HO2222	Pragati Liquor Industries (A Unit Of J. D. Ventures Private Limited.)	690000	Country Spirit	Gold	17-02-2022	22-02-2022	690000	2165019 6100027	22-02-2022	2
22.	21033SH2 202171	17-02-2022	1033HO2223	Seven Sisters Trade And Distilleries Private Limited	1440000	IMFL	Silver	17-02-2022	22-02-2022	1440000	2165019 6100028	22-02-2022	2
23.	241010SH 2202191	19-02-2022	1010HO2225	Rhino Agencies Limited.	1800000	Beer	Silver	19-02-2022	24-02-2022	1800000	2165019 6100030	23-02-2022	2
24.	241035SH 2202081	08-02-2022	1035HO2231	Master India Brewing Company	3600000	Beer	Silver	07-03-2022	15-03-2022	3600000	2165019 6100052	15-03-2022	5
25.	21051SH2 203093	09-03-2022	1051HO2247	Aroma India Private Limited	4500000	IMFL	Silver	11-03-2022	15-03-2022	4500000	2165019 6100053	15-03-2022	1
26.	21051SH2 203094	09-03-2022	1051HO2248	Aroma India Private Limited	4500000	IMFL	Silver	11-03-2022	17-03-2022	4500000	2165019 6100057	16-03-2022	3
27.	161083SH 2203101	10-03-2022	1083HO2249	Beam Global Spirits & Wine India Private Limited	120000	Import	Green	12-03-2022	19-03-2022	120000	2165019 6100059	19-03-2022	4
28.	161082SH 2203101	10-03-2022	1082HO2250	Beam Global Spirits Wine (India) Private Limited. At Lessee Indospirit Beverages Private Limited.	210000	Import	Green	12-03-2022	19-03-2022	210000	2165019 6100060	19-03-2022	4

Sl. No.	Indent/ Pass No.	Indent/ Pass Date	Order Number	Bottling Units/Wholesale	Quantity Indented	Product	Colour	Date of Receipt of Indent/Pass from the Excise Commissioner	Date of Dispatch of Hologram	Quantity Dispatched	Bill/ Invoice No.	Bill/ Invoice Date	Delay in Dispatch (In Days)
29.	161076SH 2203092	09-03-2022	1076HO2252	Kanchenjunga Distilleries And Liquors	120000	Import	Green	12-03-2022	16-03-2022	120000	2165019 6100058	16-03-2022	1
30.	161062SH 2203091	09-03-2022	1062HO2253	United Breweries Limited, Talaja	210000	Import	Green	12-03-2022	16-03-2022	210000	2165019 6100055	15-03-2022	1
31.	161117SH 2203091	09-03-2022	1117HO2254	Aether Breweries Limited.	510000	Import	Green	12-03-2022	21-03-2022	510000	2165019 6100064	21-03-2022	6
32.	161085SH 2203081	08-03-2022	1085HO2255	Devans Modern Breweries Limited	150000	Import	Green	12-03-2022	16-03-2022	150000	2165019 6100056	15-03-2022	1
33.	161086SH 2203141	14-03-2022	1086HO2256	Fratelli Wines Private Limited.	30000	Import	Green	14-03-2022	19-03-2022	30000	2165019 6100061	19-03-2022	2
34.	161094SH 2203141	14-03-2022	1094HO2257	Global Spirits	30000	Foreign	Green	14-03-2022	19-03-2022	30000	2165019 6100062	19-03-2022	2
35.	161080SH 2203141	14-03-2022	1080HO2258	B9 Beverages Private Limited	750000	Import	Green	14-03-2022	19-03-2022	750000	2165019 6100063	19-03-2022	2
36.	161058SH 2203115	11-03-2022	1058HO2259	Nefa Breweries Private Limited	1230000	Import	Green	16-03-2022	21-03-2022	1230000	2165019 6100065	21-03-2022	2
37.	21036SH2 203153	15-03-2022	1036HO2260	Spey Bottlers Private Limited	4500000	IMFL	Silver	17-03-2022	21-03-2022	4500000	2165019 6100066	21-03-2022	1
38.	21057SH2 203172	17-03-2022	1057HO2261	Associated Alcohol And Beverages Company	150000	IMFL	Silver	17-03-2022	21-03-2022	150000	2165019 6100067	21-03-2022	1
39.	21056SH2 203172	17-03-2022	1056HO2262	Associated Alcohol And Beverages Company	1200000	Country Spirit	Gold	17-03-2022	24-03-2022	1200000	2165019 6100068	21-03-2022	4
40.	162012SH 2203161	16-03-2022	2012HO2263	Anheuser Busch Inbev India Limited. Unit Pals	90000	Import	Green	21-03-2022	31-03-2022	90000	2165019 6100099	31-03-2022	7
41.	162018SH 2203161	16-03-2022	2018HO2264	Spr Distilleries Private Limited.	90000	Import	Green	21-03-2022	31-03-2022	90000	2165019 6100098	31-03-2022	7
42.	162003SH 2203141	14-03-2022	2003HO2267	Anheuser Busch Inbev India Limited Unit-Haryana Breweries	1200000	Import	Green	21-03-2022	31-03-2022	1200000	2165019 6100097	31-03-2022	7
43.	162014SH 2203211	21-03-2022	2014HO2272	United Spirits Limited ,C/O Tulsi Global Logistic Private Limited.	150000	Foreign	Green	23-03-2022	30-03-2022	150000	2165019 6100091	30-03-2022	4

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Sl. No.	Indent/ Pass No.	Indent/ Pass Date	Order Number	Bottling Units/Wholesale	Quantity Indented	Product	Colour	Date of Receipt of Indent/Pass from the Excise Commissioner	Date of Dispatch of Hologram	Quantity Dispatched	Bill/ Invoice No.	Bill/ Invoice Date	Delay in Dispatch (In Days)
44.	161054SH 2203241	24-03-2022	1054HO2286	Sula Vineyards Limited	30000	Import	Green	25-03-2022	31-03-2022	30000	2165019 6100096	31-03-2022	3
45.	161077SH 2203313	31-03-2022	1077HO22100	John Distilleries Private Limited	30000	CSD Import	Copper	03-04-2022	08-04-2022	30000	2265019 6100004	06-04-2022	2
46.	161077SH 2203314	31-03-2022	1077HO22101	John Distilleries Private Limited	30000	Import	Green	03-04-2022	08-04-2022	30000	2265019 6100003	06-04-2022	2
47.	161066SH 2203312	31-03-2022	1066HO22102	Cmj Breweries Private Limited	900000	Import	Green	03-04-2022	08-04-2022	900000	2265019 6100002	06-04-2022	2
48.	161091SH 2203312	31-03-2022	1091HO22103	Army Welfare Project Limited	120000	Import	Green	03-04-2022	30-04-2022	120000	2265019 6100006	12-04-2022	24
49.	21036SH2 204054	05-04-2022	1036HO22105	Spey Bottlers Private Limited	4500000	IMFL	Silver	05-04-2022	13-04-2022	4500000	2265019 6100007	12-04-2022	5
50.	161111SH 2204071	07-04-2022	1111HO22108	Third Eye Distillery Holdings Private Limited., Lessee Of License M/S Sun Moon Inc.	30000	Import	Green	11-04-2022	19-04-2022	30000	2265019 6100011	15-04-2022	5
51.	21033SH2 204085	08-04-2022	1033HO22109	Seven Sisters Trade And Distilleries Private Limited	2400000	IMFL	Silver	12-04-2022	18-04-2022	2400000	2265019 6100010	13-04-2022	3
52.	21008SH2 204072	07-04-2022	1008HO22110	Brahmaputra Distillery	210000	Country Spirit	Gold	12-04-2022	19-04-2022	210000	2265019 6100009	13-04-2022	4
53.	161099SH 2204072	07-04-2022	1099HO22113	Amrut Distilleries Private Limited , Supply By Parsan Brothers	30000	Import	Green	21-04-2022	26-04-2022	30000	2265019 6100014	23-04-2022	2
54.	21065SH2 204182	18-04-2022	1065HO22114	Pookhraj Distillery	300000	Country Spirit	Gold	21-04-2022	26-04-2022	300000	2265019 6100015	23-04-2022	2
55.	21056SH2 204203	20-04-2022	1056HO22115	Associated Alcohol Beverages Company	1050000	Country Spirit	Gold	21-04-2022	30-04-2022	1050000	2265019 6100016	23-04-2022	6
56.	21057SH2 204203	20-04-2022	1057HO22116	Associated Alcohol Beverages Company	300000	IMFL	Silver	21-04-2022	30-04-2022	300000	2265019 6100017	23-04-2022	6
57.	21036SH2 204195	19-04-2022	1036HO22117	Spey Bottlers Private Limited	4500000	IMFL	Silver	21-04-2022	26-04-2022	4500000	2265019 6100018	23-04-2022	2

Sl. No.	Indent/ Pass No.	Indent/ Pass Date	Order Number	Bottling Units/Wholesale	Quantity Indented	Product	Colour	Date of Receipt of Indent/Pass from the Excise Commissioner	Date of Dispatch of Hologram	Quantity Dispatched	Bill/ Invoice No.	Bill/ Invoice Date	Delay in Dispatch (In Days)
58.	21069SH2 204182	18-04-2022	1069HO22118	Surma Distillery Private Limited	3000000	IMFL	Silver	21-04-2022	26-04-2022	3000000	2265019 6100019	23-04-2022	2
59.	21051SH2 204146	14-04-2022	1051HO22121	Aroma India Private Limited	4500000	IMFL	Silver	27-04-2022	06-05-2022	4500000	2265019 6100026	29-04-2022	6
60.	21051SH2 204147	14-04-2022	1051HO22122	Aroma India Private Limited	4500000	IMFL	Silver	27-04-2022	06-05-2022	4500000	2265019 6100027	29-04-2022	6
61.	21050SH2 204233	23-04-2022	1050HO22123	North East Distilleries Private Limited	3000000	IMFL	Silver	27-04-2022	04-05-2022	3000000	2265019 6100029	30-04-2022	4
62.	21051SH2 204149	14-04-2022	1051HO22124	Aroma India Private Limited	1560000	IMFL	Silver	27-04-2022	07-05-2022	1560000	2265019 6100030	30-04-2022	7
63.	21051SH2 204148	14-04-2022	1051HO22125	Aroma India Private Limited	4500000	IMFL	Silver	27-04-2022	07-05-2022	4500000	2265019 6100031	30-04-2022	7
64.	162013SH 2204231	23-04-2022	2013HO22127	Crown Beers India Private Limited	510000	Import	Green	27-04-2022	13-05-2022	510000	2265019 6100034	30-04-2022	13
65.	162007SH 2204253	25-03-2022	2007HO22128	Pemod Ricard India Private Limited,(Sub-Lessee) Gwalior Alcobrew Private Limited	30000	CSD Import	Copper	27-04-2022	04-05-2022	30000	2265019 6100024	29-04-2022	4
66.	162003SH 2204232	23-04-2022	2003HO22130	Anheuser Busch Inbev India Limited,Unit-Haryana Breweries	210000	CSD Import	Copper	27-04-2022	04-05-2022	210000	2265019 6100025	29-04-2022	4
67.	21052SH2 204273	27-04-2022	1052HO22132	Pragati Liquor Industries (A Unit Of J. D. Ventures Private Limited)	750000	Country Spirit	Gold	29-04-2022	04-05-2022	750000	2265019 6100032	30-04-2022	2
68.	21071SH2 204282	28-04-2022	1071HO22134	Surma Distillery Private Limited	300000	Country Spirit	Gold	30-04-2022	06-05-2022	300000	2265019 6100035	05-05-2022	3
69.	241035SH 2204298	29-04-2022	1035HO22135	Master India Brewing Company	3600000	Beer	Silver	30-04-2022	06-05-2022	3600000	2265019 6100036	05-05-2022	3
70.	21044SH2 205022	02-05-2022	1044HO22136	Centenary Distilleries Private Limited	990000	IMFL	Silver	02-05-2022	07-05-2022	990000	2265019 6100037	05-05-2022	2
71.	21053SH2 205053	05-05-2022	1053HO22140	Pragati Liquor Industries (A Unit Of J. D. Ventures Private Limited,)	900000	IMFL	Silver	06-05-2022	11-05-2022	900000	2265019 6100041	07-05-2022	2

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72.	162015SH 2205025	02-05-2022	2015HO22141	United Spirits Limited, (Sub-Lessee) At Associated Alcohols And Breweries Limited.	150000	CSD Import	Copper	07-05-2022	11-05-2022	150000	2265019 6100042	10-05-2022	1
73.	162015SH 2205024	02-05-2022	2015HO22142	United Spirits Limited, (Sub-Lessee) At Associated Alcohols and Breweries Limited.	30000	Paramilitary Import	Turquoise	07-05-2022	11-05-2022	30000	2265019 6100043	10-05-2022	1
74.	21119SH2 205071	07-05-2022	1119HO22143	Brahmaputra Biochem Bottling Private Limited	2520000	IMFL	Silver	07-05-2022	11-05-2022	2520000	2265019 6100044	10-05-2022	1
75.	21036SH2 205096	09-05-2022	1036HO22146	Spey Bottlers Private Limited	4500000	IMFL	Silver	10-05-2022	14-05-2022	4500000	2265019 6100049	13-05-2022	1
76.	21005SH2 205112	11-05-2022	1005HO22149	Raizel Industries	4500000	IMFL	Silver	11-05-2022	18-05-2022	4500000	2265019 6100052	17-05-2022	4
77.	162001SH 2205112	11-05-2022	2001HO22152	Bacardi India Private Limited. Lease:Trinath Smart Pac(P) Limited	600000	Import	Green	12-05-2022	18-05-2022	600000	2265019 6100053	17-05-2022	3
78.	161075SH 2205132	13-05-2022	1075HO22153	Indospirit Beverages Private Limited	240000	Import	Green	18-05-2022	23-05-2022	240000	2265019 6100054	20-05-2022	2
79.	21036SH2 205207	20-05-2022	1036HO22160	Spey Bottlers Private Limited	3720000	IMFL	Silver	21-05-2022	25-05-2022	3720000	2265019 6100061	23-05-2022	1
80.	161072SH 2205192	19-05-2022	1072HO22161	Four Seasons Wines Limited	30000	Import	Green	21-05-2022	25-05-2022	30000	2265019 6100062	23-05-2022	1
81.	161066SH 2205207	20-05-2022	1066HO22162	Cmij Breweries Private Limited	1230000	Import	Green	21-05-2022	25-05-2022	1230000	2265019 6100063	23-05-2022	1
82.	21051SH2 2052012	20-05-2022	1051HO22167	Aroma India Private Limited	3060000	IMFL	Silver	25-05-2022	03-06-2022	3060000	2265019 6100069	30-05-2022	6
83.	21051SH2 2052010	20-05-2022	1051HO22168	Aroma India Private Limited	4500000	IMFL	Silver	25-05-2022	03-06-2022	4500000	2265019 6100070	30-05-2022	6
84.	21051SH2 2052011	20-05-2022	1051HO22169	Aroma India Private Limited	4500000	IMFL	Silver	25-05-2022	03-06-2022	4500000	2265019 6100071	30-05-2022	6
85.	161123SH 2205261	26-05-2022	1123HO22171	Sona Beverages Private Limited	60000	Import	Green	27-05-2022	01-06-2022	60000	2265019 6100072	30-05-2022	2

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86.	161107SH 2205241	24-05-2022	1107HO22172	Bacardi India Private Limited At Moonak Distillers And Bottlers Private Limited	30000	Paramilitary Import	Turquoise	27-05-2022	01-06-2022	30000	2265019 6100073	30-05-2022	2
87.	241035SH 22060212	02-06-2022	1035HO22176	Master India Brewing Company	3600000	Beer	Silver	02-06-2022	06-06-2022	3600000	2265019 6100077	03-06-2022	1
88.	21119SH2 205302	30-05-2022	1119HO22181	Brahmaputra Biochem Bottling Private Limited	2520000	IMFL	Silver	11-06-2022	15-06-2022	2520000	2265019 6100082	13-06-2022	1
89.	21053SH2 206155	15-06-2022	1053HO22187	Pragati Liquor Industries (A Unit Of J. D. Ventures Private Limited.)	450000	IMFL	Silver	18-06-2022	29-06-2022	450000	2265019 6100088	20-06-2022	8
90.	21053SH2 206206	20-06-2022	1053HO22190	Pragati Liquor Industries (A Unit Of J. D. Ventures Private Limited.)	120000	IMFL	Silver	21-06-2022	29-06-2022	120000	2265019 6100091	21-06-2022	5
91.	162007SH 2206216	21-06-2022	2007HO22191	Pemod Ricard India Private Limited,(Sub-Lessee) Gwalior Alcobrew Private Limited	900000	CSD Import	Copper	21-06-2022	29-06-2022	900000	2265019 6100092	21-06-2022	5
92.	161080SH 2206184	18-06-2022	1080HO22193	B9 Beverages Private Limited	330000	Import	Green	21-06-2022	29-06-2022	330000	2265019 6100094	21-06-2022	5
93.	21057SH2 206294	29-06-2022	1057HO22203	Associated Alcohol And Beverages Company	90000	IMFL	Silver	02-07-2022	06-07-2022	90000	2265019 6100104	04-07-2022	1
94.	21056SH2 206294	29-06-2022	1056HO22204	Associated Alcohol And Beverages Company	990000	Country Spirit	Gold	02-07-2022	06-07-2022	990000	2265019 6100105	04-07-2022	1
95.	21036SH2 207058	05-07-2022	1036HO22207	Spey Bottlers Private Limited	4500000	IMFL	Silver	07-07-2022	11-07-2022	4500000	2265019 6100108	08-07-2022	1
96.	161066SH 22070411	04-07-2022	1066HO22208	Cmj Breweries Private Limited	120000	Import	Green	07-07-2022	11-07-2022	120000	2265019 6100109	08-07-2022	1
97.	162016SH 2207053	05-07-2022	2016HO22209	Bacardi India Private Limited, At India Glycols Limited	60000	CSD Import	Copper	07-07-2022	11-07-2022	60000	2265019 6100110	08-07-2022	1

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98.	21069SH2 207083	08-07-2022	1069HO22211	Surma Distillery Private Limited	3000000	IMFL	Silver	11-07-2022	15-07-2022	3000000	2265019 6100116	14-07-2022	1
99.	21071SH2 207063	06-07-2022	1071HO22212	Surma Distillery Private Limited	300000	Country Spirit	Gold	11-07-2022	15-07-2022	300000	2265019 6100117	14-07-2022	1
100.	21119SH2 207134	13-07-2022	1119HO22217	Brahmaputra Biochem Bottling Private Limited	2520000	IMFL	Silver	14-07-2022	19-07-2022	2520000	2265019 6100118	16-07-2022	2
101.	21119SH2 207133	13-07-2022	1119HO22218	Brahmaputra Biochem Bottling Private Limited	2520000	IMFL	Silver	14-07-2022	26-07-2022	2520000	2265019 6100119	16-07-2022	9
102.	21050SH2 207124	12-07-2022	1050HO22220	North East Distilleries Private Limited	4500000	IMFL	Silver	15-07-2022	20-07-2022	4500000	2265019 6100121	19-07-2022	2
103.	162010SH 2207141	14-07-2022	2010HO22221	Anheuser Busch Inbev India Limited, Sub-Lease At Celebrity Breweries Private Limited	600000	Import	Green	15-07-2022	20-07-2022	600000	2265019 6100124	19-07-2022	2
104.	162003SH 2207143	14-07-2022	2003HO22222	Anheuser Busch Inbev India Limited, Unit-Haryana Breweries	270000	CSD Import	Copper	15-07-2022	20-07-2022	270000	2265019 6100122	19-07-2022	2
105.	241010SH 2207135	13-07-2022	1010HO22223	Rhino Agencies Limited.	2400000	Beer	Silver	18-07-2022	23-07-2022	2400000	2265019 6100131	23-07-2022	2
106.	161091SH 2207073	07-07-2022	1091HO22235	Army Welfare Project Limited	420000	Import	Green	24-07-2022	28-07-2022	420000	2265019 6100136	25-07-2022	1
107.	161128SH 2207213	21-07-2022	1128HO22243	Rock And Storm Distilleries Private Limited	30000	CSD Import	Copper	27-07-2022	04-08-2022	30000	2265019 6100147	30-07-2022	5
108.	21051SH2 2072714	27-07-2022	1051HO22244	Aroma India Private Limited	4500000	IMFL	Silver	29-07-2022	04-08-2022	4500000	2265019 6100144	30-07-2022	3
109.	21051SH2 2072715	27-07-2022	1051HO22245	Aroma India Private Limited	3240000	IMFL	Silver	29-07-2022	04-08-2022	3240000	2265019 6100145	30-07-2022	3
110.	21051SH2 2072713	27-07-2022	1051HO22246	Aroma India Private Limited	4500000	IMFL	Silver	29-07-2022	04-08-2022	4500000	2265019 6100146	30-07-2022	3
111.	21037SH2 2080412	04-08-2022	1037HO22252	Saaran Industries	300000	IMFL	Silver	06-08-2022	11-08-2022	300000	2265019 6100156	10-08-2022	2
112.	21037SH2 2080413	04-08-2022	1037HO22253	Saaran Industries	60000	CSD Local	Copper	06-08-2022	11-08-2022	60000	2265019 6100157	10-08-2022	2

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113.	21057SH2 208035	03-08-2022	1057HO22254	Associated Alcohol And Beverages Company	120000	IMFL	Silver	06-08-2022	10-08-2022	120000	2265019 6100153	08-08-2022	1
114.	21037SH2 2080411	04-08-2022	1037HO22255	Saaran Industries	2490000	IMFL	Silver	06-08-2022	11-08-2022	2490000	2265019 6100158	10-08-2022	2
115.	21056SH2 208035	03-08-2022	1056HO22256	Associated Alcohol And Beverages Company	900000	Country Spirit	Gold	06-08-2022	10-08-2022	900000	2265019 6100154	08-08-2022	1
116.	241035SH 22080615	06-08-2022	1035HO22260	Master India Brewing Company	3600000	Beer	Silver	08-08-2022	13-08-2022	3600000	2265019 6100161	13-08-2022	2
117.	21053SH2 208069	06-08-2022	1053HO22261	Pragati Liquor Industries (A Unit Of J. D. Ventures Private Limited.)	1200000	IMFL	Silver	10-08-2022	25-08-2022	1200000	2265019 6100162	13-08-2022	12
118.	161066SH 22081116	11-08-2022	1066HO22263	Cmj Breweries Private Limited	1800000	Import	Green	12-08-2022	17-08-2022	1800000	2265019 6100165	16-08-2022	2
119.	21050SH2 208115	11-08-2022	1050HO22265	North East Distilleries Private Limited	4500000	IMFL	Silver	16-08-2022	22-08-2022	4500000	2265019 6100170	22-08-2022	3
120.	21050SH2 208116	11-08-2022	1050HO22266	North East Distilleries Private Limited	1500000	IMFL	Silver	16-08-2022	22-08-2022	1500000	2265019 6100171	22-08-2022	3
121.	162017SH 2208123	12-08-2022	2017HO22269	Bacardi India Private Limited	180000	Import	Green	16-08-2022	22-08-2022	180000	2265019 6100168	17-08-2022	3
122.	241010SH 2208056	05-08-2022	1010HO22270	Rhino Agencies Limited.	2400000	Beer	Silver	16-08-2022	20-08-2022	2400000	2265019 6100169	19-08-2022	1
123.	21036SH2 2081811	18-08-2022	1036HO22271	Spey Bottlers Private Limited	3990000	IMFL	Silver	20-08-2022	25-08-2022	3990000	2265019 6100177	24-08-2022	2
124.	241035SH 22082316	23-08-2022	1035HO22281	Master India Brewing Company	360000	Beer	Silver	26-08-2022	31-08-2022	360000	2265019 6100182	27-08-2022	2
125.	241035SH 22083017	30-08-2022	1035HO22283	Master India Brewing Company	120000	CSD Local	Copper	01-09-2022	05-09-2022	120000	2265019 6100184	03-09-2022	1
126.	21036SH2 2090312	03-09-2022	1036HO22288	Spey Bottlers Private Limited	4500000	IMFL	Silver	06-09-2022	10-09-2022	4500000	2265019 6100192	10-09-2022	1
127.	161080SH 2209076	07-09-2022	1080HO22292	B9 Beverages Private Limited	120000	CSD Import	Copper	07-09-2022	12-09-2022	120000	2265019 6100193	10-09-2022	2
128.	21037SH2 2090816	08-09-2022	1037HO22293	Saaran Industries	120000	CSD Local	Copper	10-09-2022	14-09-2022	120000	2265019 6100194	13-09-2022	1

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129.	21037SH2 2090815	08-09-2022	1037HO22294	Saaran Industries	2490000	IMFL	Silver	10-09-2022	14-09-2022	2490000	2265019 6100195	13-09-2022	1
130.	21037SH2 2090814	08-09-2022	1037HO22295	Saaran Industries	180000	IMFL	Silver	10-09-2022	14-09-2022	180000	2265019 6100196	13-09-2022	1
131.	21036SH2 2091414	14-09-2022	1036HO22302	Spey Bottlers Private Limited	810000	IMFL	Silver	16-09-2022	22-09-2022	810000	2265019 6100206	21-09-2022	3
132.	21052SH2 209139	13-09-2022	1052HO22303	Pragati Liquor Industries (A Unit Of J. D. Ventures Private Limited.)	1200000	Country Spirit	Gold	16-09-2022	20-09-2022	1200000	2265019 6100203	19-09-2022	1
133.	21036SH2 2091413	14-09-2022	1036HO22304	Spey Bottlers Private Limited	4500000	IMFL	Silver	16-09-2022	22-09-2022	4500000	2265019 6100207	21-09-2022	3
134.	21069SH2 209144	14-09-2022	1069HO22305	Surma Distillery Private Limited	3000000	IMFL	Silver	16-09-2022	24-09-2022	3000000	2265019 6100204	19-09-2022	5
135.	16201SSH 2209138	13-09-2022	2015HO22306	United Spirits Limited, (Sub-Lessee) At Associated Alcohols And Breweries Limited.	150000	CSD Import	Copper	16-09-2022	20-09-2022	150000	2265019 6100205	19-09-2022	1
136.	21051SH2 2091517	15-09-2022	1051HO22311	Aroma India Private Limited	4500000	IMFL	Silver	21-09-2022	26-09-2022	4500000	2265019 6100214	24-09-2022	2
137.	21051SH2 2091516	15-09-2022	1051HO22312	Aroma India Private Limited	4500000	IMFL	Silver	21-09-2022	26-09-2022	4500000	2265019 6100216	26-09-2022	2
138.	21051SH2 2091518	15-09-2022	1051HO22313	Aroma India Private Limited	4500000	IMFL	Silver	21-09-2022	28-09-2022	4500000	2265019 6100220	28-09-2022	4
139.	21051SH2 2091519	15-09-2022	1051HO22314	Aroma India Private Limited	3750000	IMFL	Silver	21-09-2022	28-09-2022	3750000	2265019 6100221	28-09-2022	4
140.	161143SH 2209201	20-09-2022	1143HO22317	Norphel Winery	30000	Import	Green	23-09-2022	27-09-2022	30000	2265019 6100219	27-09-2022	1
141.	24103SSH 22092119	21-09-2022	1035HO22319	Master India Brewing Company	3600000	Beer	Silver	23-09-2022	27-09-2022	3600000	2265019 6100217	26-09-2022	1
142.	161080SH 2209287	28-09-2022	1080HO22327	B9 Beverages Private Limited	600000	Import	Green	28-09-2022	09-10-2022	600000	2265019 6100228	29-09-2022	8
143.	21036SH2 2092615	26-09-2022	1036HO22328	Spey Bottlers Private Limited	4500000	IMFL	Silver	29-09-2022	09-10-2022	4500000	2265019 6100229	06-10-2022	7
144.	21050SH2 209287	28-09-2022	1050HO22329	North East Distilleries Private Limited	1500000	IMFL	Silver	29-09-2022	09-10-2022	1500000	2265019 6100230	06-10-2022	7

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145.	21050SH2 209288	28-09-2022	1050HO22330	North East Distilleries Private Limited	4500000	IMFL	Silver	29-09-2022	09-10-2022	4500000	2265019 6100231	06-10-2022	7
146.	21065SH2 209295	29-09-2022	1065HO22331	Pookhraj Distillery	300000	Country Spirit	Gold	03-10-2022	09-10-2022	300000	2265019 6100232	06-10-2022	3
147.	21056SH2 209287	28-09-2022	1056HO22332	Associated Alcohol And Beverages Company	1020000	Country Spirit	Gold	03-10-2022	10-10-2022	1020000	2265019 6100233	06-10-2022	4
148.	21057SH2 209288	28-09-2022	1057HO22333	Associated Alcohol And Beverages Company	270000	IMFL	Silver	03-10-2022	10-10-2022	270000	2265019 6100234	06-10-2022	4
149.	16105SSH 22101116	11-10-2022	1058HO22340	Nefa Breweries Private Limited	480000	Import	Green	12-10-2022	17-10-2022	480000	2265019 6100245	15-10-2022	2
150.	16114ISH 2209262	26-09-2022	1141HO22341	Khoday India Limited	30000	CSD Import	Copper	12-10-2022	18-10-2022	30000	2265019 6100248	17-10-2022	3
151.	16114ISH 2209261	26-09-2022	1141HO22342	Khoday India Limited	30000	Import	Green	12-10-2022	18-10-2022	30000	2265019 6100249	17-10-2022	3
152.	16107SSH 2210123	12-10-2022	1075HO22344	Indospirit Beverages Private Limited	210000	Import	Green	13-10-2022	17-10-2022	210000	2265019 6100242	15-10-2022	1
153.	162024SH 2210111	11-10-2022	2024HO22347	Anheuser Busch Inbev India Limited, Sub-Lease At Celebrity Breweries Private Limited	1200000	Import	Green	13-10-2022	17-10-2022	1200000	2265019 6100247	17-10-2022	1
154.	16105SSH 22100615	06-10-2022	1058HO22348	Nefa Breweries Private Limited	540000	Import	Green	13-10-2022	17-10-2022	540000	2265019 6100246	15-10-2022	1
155.	21119SH2 210157	15-10-2022	1119HO22350	Brahmaputra Biochem Bottling Private Limited	2520000	IMFL	Silver	18-10-2022	25-10-2022	2520000	2265019 6100255	22-10-2022	4
156.	241010SH 2210118	11-10-2022	1010HO22355	Rhino Agencies Limited.	2400000	Beer	Silver	18-10-2022	25-10-2022	2400000	2265019 6100256	22-10-2022	4
157.	21036SH2 2101717	17-10-2022	1036HO22356	Spey Bottlers Private Limited	990000	IMFL	Silver	20-10-2022	26-10-2022	990000	2265019 6100258	26-10-2022	3
158.	21036SH2 2101716	17-10-2022	1036HO22357	Spey Bottlers Private Limited	4500000	IMFL	Silver	20-10-2022	26-10-2022	4500000	2265019 6100259	26-10-2022	3
159.	161082SH 2210303	30-10-2022	1082HO22364	Beam Global Spirits Wine (India) Private Limited. At Lessee	60000	Import	Green	03-11-2022	07-11-2022	60000	2265019 6100262	04-11-2022	1

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				Indospirit Beverages Private Limited									
160.	161083SH 2210305	30-10-2022	1083HO22365	Beam Global Spirits & Wine India Private Limited	120000	Import	Green	03-11-2022	07-11-2022	120000	2265019 6100263	04-11-2022	1
161.	21119SH2 2110210	02-11-2022	1119HO22366	Brahmaputra Biochem Bottling Private Limited	2520000	IMFL	Silver	04-11-2022	09-11-2022	2520000	2265019 6100267	07-11-2022	2
162.	21119SH2 211029	02-11-2022	1119HO22367	Brahmaputra Biochem Bottling Private Limited	2520000	IMFL	Silver	04-11-2022	10-11-2022	2520000	2265019 6100269	09-11-2022	3
163.	21050SH2 2110810	08-11-2022	1050HO22373	North East Distilleries Private Limited	4500000	IMFL	Silver	09-11-2022	14-11-2022	4500000	2265019 6100274	12-11-2022	2
164.	21050SH2 211089	08-11-2022	1050HO22374	North East Distilleries Private Limited	4500000	IMFL	Silver	09-11-2022	26-11-2022	4500000	2265019 6100295	25-11-2022	14
165.	21051SH2 2110821	08-11-2022	1051HO22377	Aroma India Private Limited	4500000	IMFL	Silver	11-11-2022	19-11-2022	4500000	2265019 6100284	17-11-2022	5
166.	161066SH 22110921	09-11-2022	1066HO22378	Cmj Breweries Private Limited	1050000	Import	Green	11-11-2022	15-11-2022	1050000	2265019 6100277	15-11-2022	1
167.	162003SH 2211097	09-11-2022	2003HO22379	Anheuser Busch Inbev India Limited Unit-Haryana Breweries	300000	Import	Green	11-11-2022	16-11-2022	300000	2265019 6100278	15-11-2022	2
168.	21069SH2 211105	10-11-2022	1069HO22380	Surma Distillery Private Limited	4500000	IMFL	Silver	14-11-2022	20-11-2022	4500000	2265019 6100285	18-11-2022	3
169.	21051SH2 2110822	08-11-2022	1051HO22384	Aroma India Private Limited	4500000	IMFL	Silver	14-11-2022	24-11-2022	4500000	2265019 6100294	23-11-2022	7
170.	21036SH2 2111619	16-11-2022	1036HO22390	Spey Bottlers Private Limited	4500000	IMFL	Silver	18-11-2022	23-11-2022	4500000	2265019 6100291	22-11-2022	2
171.	21036SH2 2111720	17-11-2022	1036HO22393	Spey Bottlers Private Limited	2040000	IMFL	Silver	19-11-2022	23-11-2022	2040000	2265019 6100292	22-11-2022	1
172.	21052SH2 2111711	17-11-2022	1052HO22394	Pragati Liquor Industries (A Unit Of J. D. Ventures Private Limited)	1200000	Country Spirit	Gold	19-11-2022	23-11-2022	1200000	2265019 6100293	22-11-2022	1
173.	161066SH 22112922	29-11-2022	1066HO22405	Cmj Breweries Private Limited	1050000	Import	Green	30-11-2022	05-12-2022	1050000	2265019 6100306	05-12-2022	2

Sl. No.	Indent/ Pass No.	Indent/ Pass Date	Order Number	Bottling Units/W/wholesale	Quantity Indented	Product	Colour	Date of Receipt of Indent/Pass from the Excise Commissioner	Date of Dispatch of Hologram	Quantity Dispatched	Bill/ Invoice No.	Bill/ Invoice Date	Delay in Dispatch (In Days)
174.	21051SH2 2120825	08-12-2022	1051HO22414	Aroma India Private Limited	4500000	IMFL	Silver	09-12-2022	13-12-2022	4500000	2265019 6100315	12-12-2022	1
175.	21053SH2 2120818	08-12-2022	1053HO22415	Pragati Liquor Industries (A Unit Of J. D. Ventures Private Limited.)	360000	IMFL	Silver	09-12-2022	13-12-2022	360000	2265019 6100316	12-12-2022	1
176.	21051SH2 2120827	08-12-2022	1051HO22416	Aroma India Private Limited	1680000	IMFL	Silver	09-12-2022	13-12-2022	1680000	2265019 6100317	12-12-2022	1
177.	21051SH2 2120824	08-12-2022	1051HO22417	Aroma India Private Limited	4500000	IMFL	Silver	09-12-2022	20-12-2022	4500000	2265019 6100322	17-12-2022	8
178.	21051SH2 2120826	08-12-2022	1051HO22418	Aroma India Private Limited	4500000	IMFL	Silver	09-12-2022	20-12-2022	4500000	2265019 6100323	17-12-2022	8
179.	16201SSH 22120810	06-12-2022	2015HO22419	United Spirits Limited, (Sub-Lessee) At Associated Alcohols And Breweries Limited.	150000	CSD Import	Copper	09-12-2022	13-12-2022	150000	2265019 6100318	12-12-2022	1
180.	21005SH2 212136	13-12-2022	1005HO22426	Raizel Industries	3600000	IMFL	Silver	17-12-2022	21-12-2022	3600000	2265019 6100328	20-12-2022	1
181.	24103SSH 2212223	22-12-2022	1035HO22434	Master India Brewing Company	120000	Beer	Silver	23-12-2022	05-01-2023	120000	2265019 6100335	26-12-2022	10
182.	21036SH2 2122821	28-12-2022	1036HO22445	Spey Bottlers Private Limited	4500000	IMFL	Silver	29-12-2022	05-01-2023	4500000	2265019 6100346	30-12-2022	4
183.	21033SH2 2123127	31-12-2022	1033HO22447	Seven Sisters Trade And Distilleries Private Limited	2250000	IMFL	Silver	31-12-2022	05-01-2023	2250000	2265019 6100348	05-01-2023	2
184.	21033SH2 2123126	31-12-2022	1033HO22448	Seven Sisters Trade And Distilleries Private Limited	240000	CSD Local	Copper	31-12-2022	05-01-2023	240000	2265019 6100349	05-01-2023	2
185.	16108OSH 2301068	06-01-2023	1080HO23453	B9 Beverages Private Limited	600000	Import	Green	09-01-2023	13-01-2023	600000	2265019 6100353	10-01-2023	1
186.	21053SH2 3010520	05-01-2023	1053HO23456	Pragati Liquor Industries (A Unit Of J. D. Ventures Private Limited.)	960000	IMFL	Silver	13-01-2023	18-01-2023	960000	2265019 6100357	16-01-2023	2
187.	21036SH2 3011822	18-01-2023	1036HO23459	Spey Bottlers Private Limited	4500000	IMFL	Silver	18-01-2023	23-01-2023	4500000	2265019 6100360	19-01-2023	2

Audit Report on State Revenues for the period ended March 2024

Sl. No.	Indent/ Pass No.	Indent/ Pass Date	Order Number	Bottling Units/Wholesale	Quantity Indented	Product	Colour	Date of Receipt of Indent/Pass from the Excise Commissioner	Date of Dispatch of Hologram	Quantity Dispatched	Bill/ Invoice No.	Bill/ Invoice Date	Delay in Dispatch (In Days)
188.	21036SH2 3011823	18-01-2023	1036HO23460	Spey Bottlers Private Limited	990000	IMFL	Silver	18-01-2023	23-01-2023	990000	2265019 6100361	19-01-2023	2
189.	161094SH 2301183	18-01-2023	1094HO23465	Global Spirits	60000	Foreign	Green	19-01-2023	23-01-2023	60000	2265019 6100365	20-01-2023	1
190.	241010SH 2301129	12-01-2023	1010HO23466	Rhino Agencies Limited.	2400000	Beer	Silver	19-01-2023	23-01-2023	2400000	2265019 6100367	21-01-2023	1
191.	21051SH2 3012529	25-01-2023	1051HO23469	Aroma India Private Limited	4500000	IMFL	Silver	27-01-2023	02-02-2023	4500000	2265019 6100370	28-01-2023	3
192.	21051SH2 3012532	25-01-2023	1051HO23470	Aroma India Private Limited	2100000	IMFL	Silver	27-01-2023	02-02-2023	2100000	2265019 6100371	28-01-2023	3
193.	21051SH2 3012530	25-01-2023	1051HO23471	Aroma India Private Limited	4500000	IMFL	Silver	27-01-2023	02-02-2023	4500000	2265019 6100374	30-01-2023	3
194.	21051SH2 3012531	25-01-2023	1051HO23472	Aroma India Private Limited	4500000	IMFL	Silver	27-01-2023	02-02-2023	4500000	2265019 6100375	30-01-2023	3
195.	21037SH2 3013025	30-01-2023	1037HO23478	Saaran Industries	120000	CSD Local	Copper	01-02-2023	07-02-2023	120000	2265019 6100381	06-02-2023	3
196.	21037SH2 3013026	30-01-2023	1037HO23479	Saaran Industries	4290000	IMFL	Silver	01-02-2023	07-02-2023	4290000	2265019 6100382	06-02-2023	3
197.	21037SH2 3013024	30-01-2023	1037HO23480	Saaran Industries	180000	IMFL	Silver	01-02-2023	07-02-2023	180000	2265019 6100383	06-02-2023	3
198.	21036SH2 3013024	30-01-2023	1036HO23481	Spey Bottlers Private Limited	4500000	IMFL	Silver	01-02-2023	06-02-2023	4500000	2265019 6100384	06-02-2023	2
199.	16117SH 2301275	27-01-2023	1117HO23482	Aether Breweries Llp	2280000	Import	Green	01-02-2023	06-02-2023	2280000	2265019 6100385	06-02-2023	2
200.	161066SH 23013027	30-01-2023	1066HO23486	Cmj Breweries Private Limited	480000	Import	Green	03-02-2023	07-02-2023	480000	2265019 6100387	06-02-2023	1
201.	2119SH2 3020315	03-02-2023	1119HO23489	Brahmaputra Biochem Bottling Private Limited	2520000	IMFL	Silver	08-02-2023	15-02-2023	2520000	2265019 6100395	13-02-2023	4
202.	21050SH2 3020313	03-02-2023	1050HO23494	North East Distilleries Private Limited	4500000	IMFL	Silver	09-02-2023	13-02-2023	4500000	2265019 6100394	11-02-2023	1
203.	21069SH2 302096	09-02-2023	1069HO23496	Surma Distillery Private Limited	3000000	IMFL	Silver	13-02-2023	18-02-2023	3000000	2265019 6100401	17-02-2023	2
204.	161077SH 2302116	11-02-2023	1077HO23501	John Distilleries Private Limited	60000	Import	Green	15-02-2023	21-02-2023	60000	2265019 6100402	17-02-2023	3
205.	162015SH 23021312	13-02-2023	2015HO23506	United Spirits Limited, (Sub-Lessee) At	150000	CSD Import	Copper	17-02-2023	21-02-2023	150000	2265019 6100405	18-02-2023	1

Sl. No.	Indent/Pass No.	Indent/Pass Date	Order Number	Bottling Units/Wholesale	Quantity Indented	Product	Colour	Date of Receipt of Indent/Pass from the Excise Commissioner	Date of Dispatch of Hologram	Quantity Dispatched	Bill/ Invoice No.	Bill/ Invoice Date	Delay in Dispatch (In Days)
				Associated Alcohols And Breweries Limited.									
206.	162003SH 2302209	20-02-2023	2003HO23509	Anheuser Busch Inbev India Limited Unit-Haryana Breweries	600000	Import	Green	21-02-2023	25-02-2023	600000	2265019 6100412	24-02-2023	1
207.	161046SH 2302204	20-02-2023	1046HO23510	Axis Enterprises	30000	Import	Green	21-02-2023	25-02-2023	30000	2265019 6100413	24-02-2023	1
208.	21071SH2 302218	21-02-2023	1071HO23514	Surma Distillery Private Limited	450000	Country Spirit	Gold	23-02-2023	27-02-2023	450000	2265019 6100415	24-02-2023	1
209.	241010SH 23021610	16-02-2023	1010HO23516	Rhino Agencies Limited.	2400000	Beer	Silver	23-02-2023	27-02-2023	2400000	2265019 6100417	24-02-2023	1
210.	21005SH2 303048	04-03-2023	1005HO23523	Raizel Industries	3600000	IMFL	Silver	06-03-2023	11-03-2023	3600000	2265019 6100427	10-03-2023	2
211.	21051SH2 3031136	11-03-2023	1051HO23532	Aroma India Private Limited	2040000	IMFL	Silver	14-03-2023	18-03-2023	2040000	2265019 6100438	17-03-2023	1
212.	21051SH2 3031135	11-03-2023	1051HO23533	Aroma India Private Limited	4500000	IMFL	Silver	14-03-2023	18-03-2023	4500000	2265019 6100439	17-03-2023	1
213.	21051SH2 3031134	11-03-2023	1051HO23534	Aroma India Private Limited	4500000	IMFL	Silver	14-03-2023	22-03-2023	4500000	2265019 6100442	21-03-2023	5
214.	21051SH2 3031133	11-03-2023	1051HO23535	Aroma India Private Limited	4500000	IMFL	Silver	14-03-2023	22-03-2023	4500000	2265019 6100443	21-03-2023	5
215.	21119SH2 3031417	14-03-2023	1119HO23542	Brahmaputra Biochem Bottling Private Limited	2520000	IMFL	Silver	15-03-2023	20-03-2023	2520000	2265019 6100441	20-03-2023	2
216.	16117SH 2303157	15-03-2023	1117HO23545	Aether Breweries Llp	4500000	Import	Green	20-03-2023	24-03-2023	4500000	2265019 6100447	23-03-2023	1
217.	161145SH 2303221	22-03-2023	1145HO23550	Anheuser Busch Inbev India Limited, Blended & Bottled By M/S John Distilleries Private Limited	30000	Import	Green	23-03-2023	27-03-2023	30000	2265019 6100456	27-03-2023	1
218.	21050SH2 3032515	25-03-2023	1050HO23558	North East Distilleries Private Limited.	4500000	IMFL	Silver	27-03-2023	31-03-2023	4500000	2265019 6100459	29-03-2023	1
219.	21050SH2 3032514	25-03-2023	1050HO23559	North East Distilleries Private Limited	4500000	IMFL	Silver	27-03-2023	31-03-2023	4500000	2265019 6100460	30-03-2023	1
Total										45,60,00,000			

Appendix- XXIII
(Reference Paragraph No. 3.2.12.2.2)
Payment of Establishment charge by the Manufactory, Distillery

Sl. No.	Name of the Manufactory	Name of the District	Month & Year for which establishment charge related to	Establishment charge payable (in ₹)	Establishment charge paid	Challan number	Date of payment of Establishment charge	Due date of Payment of Establishment charge	Delay in Payment (No. of days)
1.	Aroma India Private Limited.	Kamrup	Apr-18	79703	79703	806374162621796	30-06-2018	01-05-2018	60
			May-18	79703	79703	445257531851530	30-06-2018	01-06-2018	29
			Jun-18	80618	80618	46818641824677	19-08-2018	01-07-2018	49
			Jul-18	105801	105801	79437337904237	27-11-2018	01-08-2018	118
			Aug-18	105801	105801	28304002843797	27-11-2018	01-09-2018	87
			Sep-18	105801	105801	54650183534249	27-11-2018	01-10-2018	57
			Oct-18	85388	85388	74849523990415	14-02-2019	01-11-2018	105
			Nov-18	79195	79195	65288394792005	14-02-2019	01-12-2018	75
			Dec-18	80658	80658	61576279499568	18-02-2019	01-01-2019	48
			Jan-19	80658	80658	72793795769102	18-02-2019	01-02-2019	17
			Feb-19	80658	80658	50257733887992	29-05-2019	01-03-2019	89
			Mar-19	81554	81554	83180949287489	24-07-2019	01-04-2019	114
			Apr-19	81554	81554	10171041660942	26-06-2019	01-05-2019	56
			May-19	81554	81554	18166206921450	24-07-2019	01-06-2019	53
			Jun-19	81554	81554	40795552763156	03-09-2019	01-07-2019	64
			Jul-19	83904	83904	50171804586425	03-09-2019	01-08-2019	33
			Aug-19	83904	83904	36753459628671	22-10-2019	01-09-2019	51
			Sep-19	83904	83904	12052057115361	09-12-2019	01-10-2019	69
			Oct-19	87215	87215	43720057872124	09-12-2019	01-11-2019	38
			Nov-19	87215	87215	95012016971595	12-03-2020	01-12-2019	102
			Dec-19	87215	87215	98429843559861	16-07-2020	01-01-2020	197
			Jan-20	87215	87215	55677415565587	12-08-2020	01-02-2020	193
			Feb-20	87215	87215	76203671116381	08-10-2020	01-03-2020	221
			Mar-20	87215	87215	55283867190591	08-10-2020	01-04-2020	190
			Apr-20	87215	87215	30433628144674	14-12-2020	01-05-2020	227
			May-20	87215	87215	96409656284376	14-12-2020	01-06-2020	196
			Jun-20	87215	87215	81172573789954	14-12-2020	01-07-2020	166
			Jul-20	89809	89809	39612868111580	07-01-2021	01-08-2020	159
			Aug-20	89809	89809	53922016299329	07-01-2021	01-09-2020	128
			Sep-20	89809	89809	16801052722148	14-12-2020	01-10-2020	74

Sl. No.	Name of the Manufactory	Name of the District	Month & Year for which establishment charge related to	Establishment charge payable (in ₹)	Establishment charge paid	Challan number	Date of payment of Establishment charge	Due date of Payment of Establishment charge	Delay in Payment (No. of days)
			Oct-20	90333	90333	39177271248772	14-05-2021	01-11-2020	194
			Nov-20	90333	90333	30994088961742	14-05-2021	01-12-2020	164
			Dec-20	108953	108953	20078739211894	07-07-2021	01-01-2021	187
			Jan-21	108953				01-02-2021	421
			Feb-21	108953	326859	2022/3/17081	29-03-2022	01-03-2021	393
			Mar-21	108953				01-04-2021	362
			Apr-21					01-05-2021	332
			May-21					01-06-2021	301
			Jun-21					01-07-2021	271
			Jul-21					01-08-2021	240
			Aug-21					01-09-2021	209
			Sep-21	1317371	1317371	2022/3/17076	29-03-2022	01-10-2021	179
			Oct-21					01-11-2021	148
			Nov-21					01-12-2021	118
			Dec-21					01-01-2022	87
			Jan-22					01-02-2022	56
			Feb-22					01-03-2022	28
			Mar-22	96580	96580	00030302022071265375	07-12-2022	01-04-2022	250
			Apr-22	96580	96580	0003030202200617225	20-06-2022	01-05-2022	50
			May-22	96580	96580	0003030202200616443	20-06-2022	01-06-2022	19
			Jun-22	96580	96580	00030302022091132482	09-11-2022	01-07-2022	131
			Jul-22	99432	99432	00030302022071264013	07-12-2022	01-08-2022	128
			Aug-22	99432	99432	00030302022131246491	13-12-2022	01-09-2022	103
			Sep-22	99432	99432	00030302022131247258	13-12-2022	01-10-2022	73
			Oct-22	102033	102033	00030302022171287693	17-12-2022	01-11-2022	46
			Nov-22	102033	102033	00030302023070152734	07-01-2023	01-12-2022	37
			Dec-22	102033	102033	00030302023040362455	04-03-2023	01-01-2023	62
			Jan-23	102033	102033	00030302023040362580	04-03-2023	01-02-2023	31
			Feb-23	102033	102033	00030302023220334541	22-03-2023	01-03-2023	21
			Mar-23	104633	104633	00030302023240562003	24-05-2023	01-04-2023	53
			Apr-23	104633	104633	00030302023060675953	06-06-2023	01-05-2023	36
			May-23	104633	104633	00030302023080755718	08-07-2023	01-06-2023	37
			Jun-23	114271	114271	00030302023070811388	07-08-2023	01-07-2023	37
			Jul-23	117652	117652	00030302023060983347	06-09-2023	01-08-2023	36

Sl. No.	Name of the Manufactory	Name of the District	Month & Year for which establishment charge related to	Establishment charge payable (in ₹)	Establishment charge paid	Challan number	Date of payment of Establishment charge	Due date of Payment of Establishment charge	Delay in Payment (No. of days)
2.	Saraan Industries	Kamrup	Aug-23	117652	117652	00030302023140986863	14-09-2023	01-09-2023	13
			Sep-23	117652	117652	00030302023041135146	04-11-2023	01-10-2023	34
			Oct-23	117652	117652	00030302023181108632	18-11-2023	01-11-2023	17
			Nov-23	117652	117652	00030302023131253447	13-12-2023	01-12-2023	12
			Dec-23	120583	120583	00030302024070297619	07-02-2024	01-01-2024	37
			Jan-24	120583	120583	10004672024030702179	07-03-2024	01-02-2024	35
			Feb-24	120583	120583	00030302024300373985	30-03-2024	01-03-2024	29
			Mar-24	222967	222967	10004672024052401485	24-05-2024	01-04-2024	53
			Apr-18	182228	182228	890170877939090	20-08-2018	01-05-2018	111
			May-18	182228	182228	691196667597115	12-11-2018	01-06-2018	164
			Jun-18	182228	182228	96620974498800	12-11-2018	01-07-2018	134
			Jul-18	190632	190632	10154013698920	12-11-2018	01-08-2018	103
			Aug-18	190632	190632	40272975214757	12-11-2018	01-09-2018	72
			Sep-18	190632	190632	68426966625265	12-11-2018	01-10-2018	42
			Oct-18	224392	224392	19749976117163	07-01-2019	01-11-2018	67
			Nov-18	224392	224392	84608182837255	16-02-2019	01-12-2018	77
			Dec-18	224392	224392	76804936924017	19-02-2019	01-01-2019	49
			Jan-19	224062	224062	90814906070008	19-02-2019	01-02-2019	18
			Feb-19	229778	229778	65938863251358	22-05-2019	01-03-2019	82
			Mar-19	229828	229828	69771820525638	22-05-2019	01-04-2019	51
Apr-19	229778	229778	55648730094544	03-07-2019	01-05-2019	63			
May-19	229378	229378	32664762903004	03-07-2019	01-06-2019	32			
Jun-19	229778	229778	53696245336905	10-07-2019	01-07-2019	9			
Jul-19	233751	233751	83768148208037	16-11-2019	01-08-2019	107			
Aug-19	233751	233751	91648379219695	16-11-2019	01-09-2019	76			
Sep-19	234051	234051	63719744496047	16-11-2019	01-10-2019	46			
Oct-19	212252	212252	21786774690262	16-11-2019	01-11-2019	15			
Nov-19	212452	212452	98143445872701	22-02-2020	01-12-2019	83			
Dec-19	212252	212252	50003475476987	22-02-2020	01-01-2020	52			
Jan-20	146158	146158	10515891723334	22-02-2020	01-02-2020	21			
Feb-20	146158	146158	91540149110369	16-06-2020	01-03-2020	107			
Mar-20	146158	146158	96269675190560	22-08-2020	01-04-2020	143			
Apr-20	146158	146158	85022291853092	22-08-2020	01-05-2020	113			
May-20	146158	146158	52273732726462	25-08-2020	01-06-2020	85			

Sl. No.	Name of the Manufactory	Name of the District	Month & Year for which establishment charge related to	Establishment charge payable (in ₹)	Establishment charge paid	Challan number	Date of payment of Establishment charge	Due date of Payment of Establishment charge	Delay in Payment (No. of days)
			Jun-20	146158	146158	25293335542082	25-08-2020	01-07-2020	55
			Jul-20	150419	150419	46080211829394	26-08-2020	01-08-2020	25
			Aug-20	150219	150219	68428898318670	24-09-2020	01-09-2020	23
			Sep-20	150219	150219	99723378545604	03-11-2020	01-10-2020	33
			Oct-20	151723	151723	43483523498289	27-11-2020	01-11-2020	26
			Nov-20	151723	151723	75172367617487	02-01-2021	01-12-2020	32
			Dec-20	151723	151723	38564396505244	18-02-2021	01-01-2021	48
			Jan-21	151723	151723	94766827193088	22-03-2021	01-02-2021	49
			Feb-21	151723	151723	97635712632909	22-03-2021	01-03-2021	21
			Mar-21	151723	151723	46041410784237	25-05-2021	01-04-2021	54
			Apr-21	151723	151723	97447704239748	25-05-2021	01-05-2021	24
			May-21	151723	151723	70387509535066	22-09-2021	01-06-2021	113
			Jun-21	151723	151723	65287688071839	22-09-2021	01-07-2021	83
			Jul-21	162025	162025	76001751278527	23-09-2021	01-08-2021	53
			Aug-21	230815	230815	2022/03/16307	28-03-2022	01-09-2021	208
			Sep-21	230815	230815	2022/03/16309	28-03-2022	01-10-2021	178
			Oct-21	230815	230815	2022/03/16311	28-03-2022	01-11-2021	147
			Nov-21	230815	230815	2022/03/16314	28-03-2022	01-12-2021	117
			Dec-21	230815	230815	2022/03/16315	28-03-2022	01-01-2022	86
			Jan-22	230815	230815	2022/03/16323	28-03-2022	01-02-2022	55
			Feb-22	146608	146608	2022/03/16326	28-03-2022	01-03-2022	27
			Mar-22	118372	118372	00030302022060877261	06-08-2022	01-04-2022	127
			Apr-22	119573	119573	00030302022060700547	06-07-2022	01-05-2022	66
			May-22	119573	119573	00030302022060700913	06-07-2022	01-06-2022	35
			Jun-22	149386	149386	00030302022060877792	06-08-2022	01-07-2022	36
			Jul-22	154147	154147	0003030202280982679	28-09-2022	01-08-2022	58
			Aug-22	154147	154147	0003030202280972474	28-09-2022	01-09-2022	27
			Sep-22	154147	154147	00030302022081149513	08-11-2022	01-10-2022	38
			Oct-22	158169	158169	00030302022101176530	10-11-2022	01-11-2022	9
			Nov-22	158169	158169	00030302022141291851	14-12-2022	01-12-2022	13
			Dec-22	158169	158169	00030302023200283710	20-02-2023	01-01-2023	50
			Jan-23	158169	158169	00030302023060277410	06-02-2023	01-02-2023	5
			Feb-23	102383	102383	00030302023160321136	16-03-2023	01-03-2023	15
			Mar-23	104983	104983	00030302023090527760	09-05-2023	01-04-2023	38

Sl. No.	Name of the Manufactory	Name of the District	Month & Year for which establishment charge related to	Establishment charge payable (in ₹)	Establishment charge paid	Challan number	Date of payment of Establishment charge	Due date of Payment of Establishment charge	Delay in Payment (No. of days)
3.	North East Distilleries Private Limited.	Kamrup	Apr-23	104983	104983	00030302023090669776	09-06-2023	01-05-2023	39
			May-23	104983	104983	00030302023240667926	24-06-2023	01-06-2023	23
			Jun-23	154494	154494	00030302023070816727	07-08-2023	01-07-2023	37
			Jul-23	157930	157930	00030302023140914559	14-09-2023	01-08-2023	44
			Aug-23	157930	157930	00030302023140915070	14-09-2023	01-09-2023	13
			Sep-23	171424	171424	00030302023201073818	20-10-2023	01-10-2023	19
			Oct-23	171424	171424	00030302023181127157	18-11-2023	01-11-2023	17
			Nov-23	171424	171424	00030302023151205179	15-12-2023	01-12-2023	14
			Dec-23	178861	178861	00030302024200151109	20-01-2024	01-01-2024	19
			Jan-24	179339	179339	00030302024100248803	10-02-2024	01-02-2024	9
			Feb-24	179339	179339	00030302024290399121	29-03-2024	01-03-2024	28
			Mar-24	184705	184705	00030302024080539158	08-05-2024	01-04-2024	37
			Apr-18	165215	165215	396297767153009	10-07-2018	01-05-2018	70
			May-18	165215	165215	569421330653131	16-07-2018	01-06-2018	45
			Jun-18	132158	132158	332410374376922	22-09-2018	01-07-2018	83
			Jul-18	138253	138253	947083226405084	22-09-2018	01-08-2018	52
			Aug-18	138253	138253	222957256529480	24-10-2018	01-09-2018	53
			Sep-18	138253	138253	65632090750150	15-11-2018	01-10-2018	45
			Oct-18	140801	140801	17763140476308	17-01-2019	01-11-2018	77
			Nov-18	140801	140801	59707570187747	17-01-2019	01-12-2018	47
Dec-18	140801	140801	83849445376545	08-02-2019	01-01-2019	38			
Jan-19	140801	140801	39447783385403	08-02-2019	01-02-2019	7			
Feb-19	180049	180049	13008189108222	25-04-2019	01-03-2019	55			
Mar-19	180099	180099	43867848510853	25-04-2019	01-04-2019	24			
Apr-19	180049	180049	77611194872297	13-06-2019	01-05-2019	43			
May-19	180049	180049	59537677769549	21-06-2019	01-06-2019	20			
Jun-19	180049	180049	47567043392919	30-07-2019	01-07-2019	29			
Jul-19	185360	185360	62373178466223	11-09-2019	01-08-2019	41			
Aug-19	185360	185360	77089568669907	21-10-2019	01-09-2019	50			
Sep-19	185360	185360	82416355432942	20-11-2019	01-10-2019	50			
Oct-19	192438	192438	79749854607507	24-12-2019	01-11-2019	53			
Nov-19	192438	192438	69389131576754	21-01-2020	01-12-2019	51			
Dec-19	192438	192438	31247868724167	07-03-2020	01-01-2020	66			
Jan-20	192438	192438	34232198242098	20-03-2020	01-02-2020	48			

Sl. No.	Name of the Manufactory	Name of the District	Month & Year for which establishment charge related to	Establishment charge payable (in ₹)	Establishment charge paid	Challan number	Date of payment of Establishment charge	Due date of Payment of Establishment charge	Delay in Payment (No. of days)
			Feb-20	192438	192438	00030302020160579015	16-05-2020	01-03-2020	76
			Mar-20	192438	192438	38835515282116	23-05-2020	01-04-2020	52
			Apr-20	192438	192438	97323989989236	22-06-2020	01-05-2020	52
			May-20	192438	192438	75589483180083	22-06-2020	01-06-2020	21
			Jun-20	192438	192438	16533359587192	04-09-2020	01-07-2020	65
			Jul-20	198107	198107	10742453979328	04-09-2020	01-08-2020	34
			Aug-20	198107	198107	33211935092695	14-10-2020	01-09-2020	43
			Sep-20	126191	126191	13402020917274	13-11-2020	01-10-2020	43
			Oct-20	126191	126191	30375837311148	15-12-2020	01-11-2020	44
			Nov-20	126191	126191	87025524885393	09-01-2021	01-12-2020	39
			Dec-20	126191	126191	99489727001637	24-03-2021	01-01-2021	82
			Jan-21	126191	126191	51840781820937	24-03-2021	01-02-2021	51
			Feb-21	178532	178532	17069879844784	23-04-2021	01-03-2021	53
			Mar-21	126191	126191	00030302021120546145	12-05-2021	01-04-2021	41
			Apr-21	126191	126191	00030302021230642668	23-06-2021	01-05-2021	53
			Jun-21	126191	126191	00030302021110891154	12-08-2021	01-07-2021	42
			Jul-21	196152	196152	3/14174	28-03-2022	01-08-2021	239
			Aug-21	196152	196152	3/14170	28-03-2022	01-09-2021	208
			Sep-21	196152	196152	3/14155	28-03-2022	01-10-2021	178
			Oct-21	196152	196152	3/14175	28-03-2022	01-11-2021	147
			Nov-21	196152	196152	3/14176	28-03-2022	01-12-2021	117
			Dec-21	196152	196152	3/14168	28-03-2022	01-01-2022	86
			Jan-22	196152	196152	3/14165	28-03-2022	01-02-2022	55
			Feb-22	133665	133665	3/14157	28-03-2022	01-03-2022	27
			Apr-22	138930	138930	00030302022091101980	09-11-2022	01-05-2022	192
			May-22	138930	138930	00030302022091103116	09-11-2022	01-06-2022	161
			Jun-22	146725	146725	00030302022091103722	09-11-2022	01-07-2022	131
			Jul-22	151056	151056	00030302022091104155	09-11-2022	01-08-2022	100
			Aug-22	151056	151056	00030302022091105274	09-11-2022	01-09-2022	69
			Sep-22	151056	151056	00030302022091105595	09-11-2022	01-10-2022	39
			Oct-22	154995	154995	00030302022091106559	09-11-2022	01-11-2022	8
			Nov-22	154995	154995	00030302023180173723	18-01-2023	01-12-2022	48
			Dec-22	154995	154995	00030302023030306043	03-03-2023	01-01-2023	61
			Jan-23	154995	154995	00030302023160262473	16-02-2023	01-02-2023	15

Sl. No.	Name of the Manufactory	Name of the District	Month & Year for which establishment charge related to	Establishment charge payable (in ₹)	Establishment charge paid	Challan number	Date of payment of Establishment charge	Due date of Payment of Establishment charge	Delay in Payment (No. of days)
			Feb-23	154995	154995	00030302023200395119	20-03-2023	01-03-2023	19
			Mar-23	158933	158933	00030302023220526148	22-05-2023	01-04-2023	51
			Apr-23	158933	158933	00030302023220525801	22-05-2023	01-05-2023	21
			May-23	158933	158933	00030302023130745454	13-07-2023	01-06-2023	42
			Jun-23	158933	158933	00030302023100880174	10-08-2023	01-07-2023	40
			Jul-23	163610	163610	00030302023151162218	15-11-2023	01-08-2023	106
			Aug-23	163610	163610	00030302023151161944	15-11-2023	01-09-2023	75
			Sep-23	163610	163610	00030302023151162130	15-11-2023	01-10-2023	45
			Oct-23	163610	163610	00030302024050242007	05-02-2024	01-11-2023	96
			Nov-23	163610	163610	00030302024050240970	05-02-2024	01-12-2023	66
			Dec-23	169207	169207	00030302024050240696	05-02-2024	01-01-2024	35
			Jan-24	169207	169207	00030302024110301274	11-03-2024	01-02-2024	39
			Feb-24	169207	169207	00030302024250632444	25-06-2024	01-03-2024	116
			Mar-24	177100	177100	00030302024250632485	25-06-2024	01-04-2024	85
4.	Spey Bottlers Private Limited.	Kamrup	Apr-18	178829	178829	652828728361055	25-05-2018	01-05-2018	24
			May-18	178829	178829	115244615310803	12-06-2018	01-06-2018	11
			Jun-18	178829	178829	449991878028959	23-07-2018	01-07-2018	22
			Jul-18	187064	187064	524629742652177	18-08-2018	01-08-2018	17
			Aug-18	187064	187064	115800867322832	21-09-2018	01-09-2018	20
			Sep-18	187064	187064	863225084310397	30-10-2018	01-10-2018	29
			Oct-18	190451	190451	31662593474611	19-12-2018	01-11-2018	48
			Nov-18	197901	197901	39700292618945	19-12-2018	01-12-2018	18
			Dec-18	198151	198151	18076170026324	24-01-2019	01-01-2019	23
			Jan-19	197901	197901	15441226270049	12-02-2019	01-02-2019	11
			Feb-19	194997	194997	74022519113495	20-04-2019	01-03-2019	50
			Mar-19	207464	207464	57953155166469	20-04-2019	01-04-2019	19
			Apr-19	215300	215300	88607636434026	09-05-2019	01-05-2019	8
			May-19	215300	215300	44736822708509	18-06-2019	01-06-2019	17
			Jun-19	215300	215300	70926658944226	10-07-2019	01-07-2019	9
			Jul-19	221660	221660	77892362503334	16-08-2019	01-08-2019	15
			Aug-19	221660	221660	68801207621581	19-09-2019	01-09-2019	18
			Sep-19	221660	221660	66098999259993	31-10-2019	01-10-2019	30
			Oct-19	229206	229206	35715007456019	18-11-2019	01-11-2019	17
			Nov-19	229206	229206	82167304446920	17-12-2019	01-12-2019	16

Sl. No.	Name of the Manufactory	Name of the District	Month & Year for which establishment charge related to	Establishment charge payable (in ₹)	Establishment charge paid	Challan number	Date of payment of Establishment charge	Due date of Payment of Establishment charge	Delay in Payment (No. of days)
			Dec-19	156861	156861	84747273437678	13-01-2020	01-01-2020	12
			Jan-20	145141	145141	65709465523250	02-03-2020	01-02-2020	30
			Feb-20	145141	145141	43539063623175	05-05-2020	01-03-2020	65
			Mar-20	145141	145141	22777108326554	15-05-2020	01-04-2020	44
			Apr-20	170672	170672	12248832392506	15-05-2020	01-05-2020	14
			May-20	170672	170672	33730814293958	20-06-2020	01-06-2020	19
			Jun-20	170672	170672	53121745125390	28-07-2020	01-07-2020	27
			Jul-20	136500	136500	64385446645319	17-08-2020	01-08-2020	16
			Aug-20	136500	136500	34302540682256	18-09-2020	01-09-2020	17
			Sep-20	208416	208416	96881267335265	16-10-2020	01-10-2020	15
			Oct-20	208416	208416	37121645328588	30-11-2020	01-11-2020	29
			Nov-20	208416	208416	57426399029791	22-12-2020	01-12-2020	21
			Dec-20	208416	208416	11401290805079	19-01-2021	01-01-2021	18
			Jan-21	208416	208416	18529463475570	20-03-2021	01-02-2021	47
			Feb-21	208416	208416	19161636251956	20-03-2021	01-03-2021	19
			Mar-21	226051	226051	96805559513159	12-06-2021	01-04-2021	72
			Apr-21	226051	226051	71279197307303	12-06-2021	01-05-2021	42
			May-21	226051	226051	90515329390764	16-07-2021	01-06-2021	45
			Jun-21	226051	226051	90932272453792	16-07-2021	01-07-2021	15
			Jul-21	259145	259145	2022/3/17208	31-03-2022	01-08-2021	242
			Aug-21	259145	259145	2022/3/17208	31-03-2022	01-09-2021	211
			Sep-21	259145	240194	10004672021082800006	28-08-2021	01-10-2021	34
			Oct-21	259145	18951	2022/11/5420	28-11-2022	01-10-2021	423
			Nov-21	259145	259145	2022/11/5420	28-11-2022	01-11-2021	392
			Dec-21	259145	259145	2022/11/5420	28-11-2022	01-12-2021	362
			Jan-22	258145	259145	2022/11/5420	28-11-2022	01-01-2022	331
			Feb-22	115947	258145	10004672022111602175	16-11-2022	01-02-2022	288
			Mar-22	115947	115947	10004672022111602204	16-11-2022	01-03-2022	260
			Apr-22	118123	115947	10004672022111602230	16-11-2022	01-04-2022	229
			May-22	118123	118123	10004672022061301754	13-06-2022	01-05-2022	43
			Jun-22	118123	118123	10004672022061301764	13-06-2022	01-06-2022	12
			Jul-22	121630	118123	000303020240855684	04-08-2022	01-07-2022	34
			Aug-22	121630	121630	10004672022110800812	08-11-2022	01-08-2022	99
				121630	121630	10004672022110800827	08-11-2022	01-09-2022	68

Sl. No.	Name of the Manufactory	Name of the District	Month & Year for which establishment charge related to	Establishment charge payable (in ₹)	Establishment charge paid	Challan number	Date of payment of Establishment charge	Due date of Payment of Establishment charge	Delay in Payment (No. of days)
5.	Radiant Manufactures Private Limited. (Bottling unit)	Karbi Anglong	Sep-22	121630	121630	10004672022110902773	09-11-2022	01-10-2022	39
			Oct-22	124823	124823	10004672022110902812	09-11-2022	01-11-2022	8
			Nov-22	125173	125173	10004672022122004388	20-12-2022	01-12-2022	19
			Dec-22	125620	125620	129578467	10-03-2023	01-01-2023	68
			Jan-23	125620	125620	127966951	17-02-2023	01-02-2023	16
			Feb-23	173905	173905	130284562	18-03-2023	01-03-2023	17
			Mar-23	177876	177876	134480413	04-05-2023	01-04-2023	33
			Apr-23	177876	177876	139265916	19-06-2023	01-05-2023	49
			May-23	177876	177876	139517593	21-06-2023	01-06-2023	20
			Jun-23	181432	181432	142827327	27-07-2023	01-07-2023	26
			Jul-23	185793	185793	145534393	14-09-2023	01-08-2023	44
			Aug-23	134828	134828	145959219	22-09-2023	01-09-2023	21
			Sep-23	134828	134828	00030302023161121408	16-11-2023	01-10-2023	46
			Oct-23	134828	134828	10004672023111602344	16-11-2023	01-11-2023	15
			Nov-23	134828	134828	151134459	22-12-2023	01-12-2023	21
			Dec-23	139512	139512	152922992	27-01-2024	01-01-2024	26
			Jan-24	139512	139512	154213743	22-02-2024	01-02-2024	21
			Feb-24	139512	139512	159157006	29-05-2024	01-03-2024	89
			Mar-24	118650	118650	159401212	04-06-2024	01-04-2024	64
			Apr-18	78292	78292	566842737887054	23-07-2018	01-05-2018	83
			May-18	78292	78292	238718315679579	23-07-2018	01-06-2018	52
			Jun-18	78292	78292	209722028998658	23-07-2018	01-07-2018	22
			Jul-18	102935	102935	98742983415722	24-11-2018	01-08-2018	115
			Aug-18	102935	102935	21376117342151	24-11-2018	01-09-2018	84
			Sep-18	102935	102935	14928280115127	24-11-2018	01-10-2018	54
			Oct-18	102935	102935	58137449580244	24-11-2018	01-11-2018	23
Nov-18	100281	100281	75194376106373	26-07-2019	01-12-2018	237			
Dec-18	100281	100281	58087841873057	26-07-2019	01-01-2019	206			
Jan-19	100281	100281	43222018345259	31-07-2019	01-02-2019	180			
Feb-19	100281	100281	96980159669183	31-07-2019	01-03-2019	152			
Mar-19	104183	104183	55955915404483	21-08-2019	01-04-2019	142			
Apr-19	104183	104183	27231291988864	31-08-2019	01-05-2019	122			
May-19	104183	104183	57605635300278	31-08-2019	01-06-2019	91			
Jun-19	112796	112796	65105472160503	05-12-2019	01-07-2019	157			

Sl. No.	Name of the Manufactory	Name of the District	Month & Year for which establishment charge related to	Establishment charge payable (in ₹)	Establishment charge paid	Challan number	Date of payment of Establishment charge	Due date of Payment of Establishment charge	Delay in Payment (No. of days)
			Jul-19	112796	112796	32791987243108	06-12-2019	01-08-2019	127
			Aug-19	112796	112796	40403276719152	21-12-2019	01-09-2019	111
			Sep-19	112796	112796	42371557424776	21-12-2019	01-10-2019	81
			Oct-19	112796	112796	50897992812097	21-12-2019	01-11-2019	50
			Nov-19	112796	112796	94689543363638	21-12-2019	01-12-2019	20
			Dec-19	112796	112796	26072642528451	13-08-2020	01-01-2020	225
			Jan-20	112797	112797	50077972114086	13-08-2020	01-02-2020	194
			Feb-20	112796	112796	74963326179422	13-08-2020	01-03-2020	165
			Mar-20	112796	112796	80877293925732	13-08-2020	01-04-2020	134
			Apr-20	112796	112796	15451795640401	09-10-2020	01-05-2020	161
			May-20	112796	112796	84203826207667	09-10-2020	01-06-2020	130
			Jun-20	112796	112796	49837835407815	09-10-2020	01-07-2020	100
			Jul-20	116709	116709	59689187752082	03-12-2020	01-08-2020	124
			Aug-20	116709	116709	86417096029035	03-12-2020	01-09-2020	93
			Sep-20	116709	116709	30869616693817	23-12-2020	01-10-2020	83
			Oct-20	116709	116709	66829806417226	23-12-2020	01-11-2020	52
			Nov-20	129917	129917	90010593854822	26-03-2021	01-12-2020	115
			Dec-20	129917	129917	26119540072977	02-08-2021	01-01-2021	213
			Jan-21	129917	129917	95813303655013	02-08-2021	01-02-2021	182
			Feb-21	129917	129917	49684098102152	24-08-2021	01-03-2021	176
			Mar-21	129917	129917	38369237594306	24-08-2021	01-04-2021	145
			Apr-21					01-05-2021	332
			May-21					01-06-2021	301
			Jun-21					01-07-2021	271
			Jul-21					01-08-2021	240
			Aug-21					01-09-2021	209
			Sep-21	1560432	1560432	2022/03/05393	29-03-2022	01-10-2021	179
			Oct-21					01-11-2021	148
			Nov-21					01-12-2021	118
			Dec-21					01-01-2022	87
			Jan-22					01-02-2022	56
			Feb-22					01-03-2022	28
			Apr-22	139558	139558	111251570	12-07-2022	01-05-2022	72
			May-22	139558	139558	111252541	12-07-2022	01-06-2022	41

Sl. No.	Name of the Manufactory	Name of the District	Month & Year for which establishment charge related to	Establishment charge payable (in ₹)	Establishment charge paid	Challan number	Date of payment of Establishment charge	Due date of Payment of Establishment charge	Delay in Payment (No. of days)
6.	Radiant Manufacturers Private Limited. (Distillery division)	Karbi Anglong	Jun-22	139558	139558	113943154	20-08-2022	01-07-2022	50
			Jul-22	146572	146572	113943659	20-08-2022	01-08-2022	19
			Aug-22	150414	150414	120658050	24-11-2022	01-09-2022	84
			Sep-22	150414	150414	120658508	24-11-2022	01-10-2022	54
			Oct-22	150414	150414	120660376	24-11-2022	01-11-2022	23
			Nov-22	150414	150414	10004672023031601134	16-03-2023	01-12-2022	105
			Dec-22	150414	150414	10004672023031601264	16-03-2023	01-01-2023	74
			Jan-23	150414	150414	10004672023031601623	16-03-2023	01-02-2023	43
			Feb-23	150414	150414	10004672023031601685	16-03-2023	01-03-2023	15
			Apr-23	95043	95043	10004672023050602226	06-05-2023	01-05-2023	5
			May-23	95043	95043	138261272	08-06-2023	01-06-2023	7
			Jun-23	95043	95043	143570673	10-08-2023	01-07-2023	40
			Jul-23	95043	95043	143570841	10-08-2023	01-08-2023	9
			Aug-23	95043	95043	10004672023090802838	08-09-2023	01-09-2023	7
			Sep-23	95043	95043	10004672023100500511	05-10-2023	01-10-2023	4
			Oct-23	95043	95043	10004672023111002183	10-11-2023	01-11-2023	9
			Nov-23	95043	95043	10004672023120702096	07-12-2023	01-12-2023	6
			Dec-23	95043	95043	10004672024010904909	09-01-2024	01-01-2024	8
			Jan-24	95043	95043	10004672024020901654	09-02-2024	01-02-2024	8
			Feb-24	95043	95043	10004672024032106655	21-03-2024	01-03-2024	20
Apr-18			78292	78292	172089151665568	13-08-2018	01-05-2018	104	
May-18			78292	78292	620952469203621	13-08-2018	01-06-2018	73	
Jun-18			78292	78292	411580599332228	13-08-2018	01-07-2018	43	
Jul-18			102935	102935	55099525209516	24-11-2018	01-08-2018	115	
Aug-18			102935	102935	29928238778375	24-11-2018	01-09-2018	84	
Sep-18			102935	102935	23158910092897	24-11-2018	01-10-2018	54	
Oct-18			102935	102935	82202315363101	06-11-2019	01-11-2018	370	
Nov-18			100281	100281	19512099549174	06-11-2019	01-12-2018	340	
Dec-18			100281	100281	48474723207764	06-11-2019	01-01-2019	309	
Jan-19			100281	100281	67211407436989	06-11-2019	01-02-2019	278	
Feb-19			100281	100281	42143899612128	06-11-2019	01-03-2019	250	
Mar-19			105128	105128	67696395670063	06-11-2019	01-04-2019	219	
Apr-19			105128	105128	92417647535912	11-06-2019	01-05-2019	41	
May-19			105128	105128	35386875686235	11-06-2019	01-06-2019	10	

Sl. No.	Name of the Manufactory	Name of the District	Month & Year for which establishment charge related to	Establishment charge payable (in ₹)	Establishment charge paid	Challan number	Date of payment of Establishment charge	Due date of Payment of Establishment charge	Delay in Payment (No. of days)
			Jun-19	112796	112796	28380676093511	13-08-2020	01-07-2019	409
			Jul-19	112796	112796	19585488517768	13-08-2020	01-08-2019	378
			Aug-19	112796	112796	90473771621473	13-08-2020	01-09-2019	347
			Sep-19	112796	112796	38344902624376	13-08-2020	01-10-2019	317
			Oct-19	112796	112796	58642089017666	13-08-2020	01-11-2019	286
			Nov-19	112796	112796	65109508885070	13-08-2020	01-12-2019	256
			Dec-19	112796	112796	95762829971499	13-08-2020	01-01-2020	225
			Jan-20	112797	112797	56185224032960	13-08-2020	01-02-2020	194
			Feb-20	112796	112796	15274007301777	13-08-2020	01-03-2020	165
			Mar-20	112796	112796	61993988836184	13-08-2020	01-04-2020	134
			Apr-20	112796	112796	34308069720864	01-12-2020	01-05-2020	214
			May-20	112796	112796	95136123537085	04-12-2020	01-06-2020	186
			Jun-20	112796	112796	93161945827305	04-12-2020	01-07-2020	156
			Jul-20	116709	116709	48115990953519	04-12-2020	01-08-2020	125
			Aug-20	116709	116709	10042623779736	04-12-2020	01-09-2020	94
			Sep-20	116709	116709	68001975971274	04-12-2020	01-10-2020	64
			Oct-20	116709	116709	73194723236374	04-12-2020	01-11-2020	33
			Nov-20					01-12-2020	482
			Dec-20					01-01-2021	451
			Jan-21	649585	649585	2022/03/05325	28-03-2022	01-02-2021	420
			Feb-21					01-03-2021	392
			Mar-21					01-04-2021	361
			Apr-21					01-05-2021	332
			May-21					01-06-2021	301
			Jun-21					01-07-2021	271
			Jul-21					01-08-2021	240
			Aug-21					01-09-2021	209
			Sep-21	1660488	1660488	2022/03/05394	29-03-2022	01-10-2021	179
			Oct-21					01-11-2021	148
			Nov-21					01-12-2021	118
			Dec-21					01-01-2022	87
			Jan-22					01-02-2022	56
			Feb-22					01-03-2022	28
			Apr-22	89589	89589	110445214	01-07-2022	01-05-2022	61

Sl. No.	Name of the Manufactory	Name of the District	Month & Year for which establishment charge related to	Establishment charge payable (in ₹)	Establishment charge paid	Challan number	Date of payment of Establishment charge	Due date of Payment of Establishment charge	Delay in Payment (No. of days)
			May-22	89589	89589	110445628	01-07-2022	01-06-2022	30
			Jun-22	89589	89589	114208626	24-08-2022	01-07-2022	54
			Jul-22	89589	89589	114209045	24-08-2022	01-08-2022	23
			Aug-22	89589	89589	120268175	17-11-2022	01-09-2022	77
			Sep-22	118598	118598	120865660	28-11-2022	01-10-2022	58
			Oct-22	118598	118598	120866049	28-11-2022	01-11-2022	27
			Nov-22	118598	118598	10004672023031600242	16-03-2023	01-12-2022	105
			Dec-22	118598	118598	10004672023031600280	16-03-2023	01-01-2023	74
			Jan-23	118598	118598	10004672023031600353	16-03-2023	01-02-2023	43
			Feb-23	118598	118598	10004672023031600435	16-03-2023	01-03-2023	15
			Apr-23	121650	121650	10004672023050903359	09-05-2023	01-05-2023	8
			May-23	121650	121650	10004672023060802882	08-06-2023	01-06-2023	7
			Jun-23	121650	121650	10004672023081202985	12-08-2023	01-07-2023	42
			Jul-23	121650	121650	10004672023081203002	12-08-2023	01-08-2023	11
			Aug-23	121650	121650	10004672023090801729	08-09-2023	01-09-2023	7
			Sep-23	121650	121650	10004672023100404572	04-10-2023	01-10-2023	3
			Oct-23	121650	121650	10004672023110400804	04-11-2023	01-11-2023	3
			Nov-23	121650	121650	10004672024021206751	12-02-2024	01-12-2023	73
			Dec-23	121650	121650	10004672024021206798	12-02-2024	01-01-2024	42
			Jan-24	121650	121650	10004672024021206875	12-02-2024	01-02-2024	11
			Feb-24	121650	121650	10004672024040403205	04-04-2024	01-03-2024	34
			Mar-24	121650	121650	10004672024040403273	04-04-2024	01-04-2024	3
7.	Master (India) Brewing Company	Kamrup	Apr-18	116694	116694	860895219910889	07-05-2018	01-05-2018	6
			May-18	116694	116694	754321582941338	08-06-2018	01-06-2018	7
			Jun-18	117643	117643	219870236795395	23-08-2018	01-07-2018	53
			Jul-18	183725	183725	407584783062338	23-08-2018	01-08-2018	22
			Aug-18	183725	183725	395412875805050	18-09-2018	01-09-2018	17
			Sep-18	183375	183375	38991172127425	08-11-2018	01-10-2018	38
			Oct-18	186988	186988	74979157624766	21-12-2018	01-11-2018	50
			Nov-18	186988	186988	65517292623408	22-12-2018	01-12-2018	21
			Dec-18	186988	186988	29932415061630	06-02-2019	01-01-2019	36
			Jan-19	187466	187466	82857851646840	13-02-2019	01-02-2019	12
			Feb-19	187466	187466	47872714679688	07-06-2019	01-03-2019	98
			Mar-19	177740	177740	37434557699598	25-07-2019	01-04-2019	115

Sl. No.	Name of the Manufactory	Name of the District	Month & Year for which establishment charge related to	Establishment charge payable (in ₹)	Establishment charge paid	Challan number	Date of payment of Establishment charge	Due date of Payment of Establishment charge	Delay in Payment (No. of days)
			Apr-19	177740	177740	26583119704321	13-05-2019	01-05-2019	12
			May-19	177740	177740	27582119605503	21-08-2019	01-06-2019	81
			Jun-19	177390	177390	90082480493001	09-01-2020	01-07-2019	192
			Jul-19	183944	183944	87839157441630	09-01-2020	01-08-2019	161
			Aug-19	183944	183944	27337291380390	18-03-2020	01-09-2019	199
			Sep-19	183944	183944	76805948032997	18-03-2020	01-10-2019	169
			Oct-19	195131	195131	20952888438478	08-06-2020	01-11-2019	220
			Nov-19	195132	195132	58251624638214	13-08-2020	01-12-2019	256
			Dec-19	195129	195129	51848555491305	16-09-2020	01-01-2020	259
			Jan-20	195129	195129	69981073942035	12-12-2020	01-02-2020	315
			Feb-20	195129	195129	83799665924161	18-12-2020	01-03-2020	292
			Mar-20	195129	195129	70592141044326	18-12-2020	01-04-2020	261
			Apr-20	195129	195129	65724194664508	07-05-2021	01-05-2020	371
			May-20	195129	195129	21518912492319	08-06-2021	01-06-2020	372
			Jun-20	195129	195129	58526646364480	21-06-2021	01-07-2020	355
			Jul-20	200904	200904	10004672023032803079	28-03-2023	01-08-2020	969
			Aug-20	200904	200904	00030302023290325338	29-03-2023	01-09-2020	939
			Sep-20	200904	200904	65912651992402	21-06-2021	01-10-2020	263
			Oct-20	200904	200904	11/278	01-11-2021	01-11-2020	365
			Nov-20	200904	200904	11/279	01-11-2021	01-12-2020	335
			Dec-20	200904	200904	09/780	08-09-2022	01-01-2021	615
			Jan-21	200904	200904	09/781	08-09-2022	01-02-2021	584
			Feb-21	200904	200904	11/1053	15-11-2022	01-03-2021	624
			Mar-21	148563	148563	11/1054	15-11-2022	01-04-2021	593
			Apr-21	148563	148563	11/1088	16-11-2022	01-05-2021	564
			May-21	148563	148563	11/1087	16-11-2022	01-06-2021	533
			Jun-21	200904	200904	11/1089	16-11-2022	01-07-2021	503
			Jul-21	219919	219919	11/1090	16-11-2022	01-08-2021	472
			Aug-21	237314	237314	11/1091	16-11-2022	01-09-2021	441
			Sep-21	237314	237314	10004672023021101125	11-02-2023	01-10-2021	498
			Oct-21	237314	237314	10004672023021101161	11-02-2023	01-11-2021	467
			Nov-21	237314	237314	10004672023021102031	11-02-2023	01-12-2021	437
			Dec-21	237314	237314	10004672023032100287	21-03-2023	01-01-2022	444
			Jan-22	237314	237314	10004672023032100304	21-03-2023	01-02-2022	413

Sl. No.	Name of the Manufactory	Name of the District	Month & Year for which establishment charge related to	Establishment charge payable (in ₹)	Establishment charge paid	Challan number	Date of payment of Establishment charge	Due date of Payment of Establishment charge	Delay in Payment (No. of days)
8.	Rhino Agencies Limited.	Kamrup	Feb-22	237314	237314	10004672023032100320	21-03-2023	01-03-2022	385
			Mar-22	161220	161220	00030302023220344619	22-03-2023	01-04-2022	355
			Apr-22	161220	161220	00030302023220344896	22-03-2023	01-05-2022	325
			May-22	161220	161220	00030302023220345028	22-03-2023	01-06-2022	294
			Jun-22	161220	161220	00030302023220345450	22-03-2023	01-07-2022	264
			Jul-22	165992	165992	00030302023220344293	22-03-2023	01-08-2022	233
			Aug-22	165992	165992	00030302023220345152	22-03-2023	01-09-2022	202
			Sep-22	165992	165992	10004672023032802998	28-03-2023	01-10-2022	178
			Oct-22	170342	170342	10004672023032803120	28-03-2023	01-11-2022	147
			Nov-22	170342	170342	10004672023032803048	28-03-2023	01-12-2022	117
			Dec-22	170342	170342	00030302023290325353	29-03-2023	01-01-2023	87
			Jan-23	170342	170342	10004672023032803156	28-03-2023	01-02-2023	55
			Feb-23	170342	170342	10004672023032904315	29-03-2023	01-03-2023	28
			Mar-23	173638	173638	10004672023050601685	06-05-2023	01-04-2023	35
			Apr-18	113526	113526	737801751587539	07-05-2018	01-05-2018	6
			Jun-18	114449	114449	494846684439107	07-08-2018	01-07-2018	37
			Jul-18	119726	119726	279098251974210	14-08-2018	01-08-2018	13
			Aug-18	119726	119726	984271098440513	15-09-2018	01-09-2018	14
			Sep-18	119726	119726	58375433771871	02-11-2018	01-10-2018	32
			Oct-18	122039	122039	22465898906812	22-12-2018	01-11-2018	51
			Nov-18	122039	122039	29567788359709	22-12-2018	01-12-2018	21
			Dec-18	122039	122039	39221368776634	25-01-2019	01-01-2019	24
			Jan-19	122039	122039	59429537849500	12-02-2019	01-02-2019	11
			Feb-19	122039	122039	50081537356600	28-03-2019	01-03-2019	27
Mar-19	184916	184916	23824712447822	08-06-2019	01-04-2019	68			
Apr-19	184916	184916	53487579869106	08-06-2019	01-05-2019	38			
May-19	184916	184916	36233584322035	08-06-2019	01-06-2019	7			
Jun-19	184916	184916	92148083560168	23-07-2019	01-07-2019	22			
Jul-19	188499	188499	46892111259512	10-08-2019	01-08-2019	9			
Aug-19	188499	188499	37779616094194	20-09-2019	01-09-2019	19			
Sep-19	188499	188499	29686347320675	02-11-2019	01-10-2019	32			
Oct-19	195377	195377	72923442227765	26-11-2019	01-11-2019	25			
Nov-19	195727	195727	96791610391810	27-12-2019	01-12-2019	26			
Dec-19	195727	195727	59035881054587	02-03-2020	01-01-2020	61			

Sl. No.	Name of the Manufactory	Name of the District	Month & Year for which establishment charge related to	Establishment charge payable (in ₹)	Establishment charge paid	Challan number	Date of payment of Establishment charge	Due date of Payment of Establishment charge	Delay in Payment (No. of days)
			Jan-20	195727	195727	76298231263644	04-03-2020	01-02-2020	32
			Feb-20	195727	195727	92811395986936	19-05-2020	01-03-2020	79
			Mar-20	195727	195727	78454881496727	19-06-2020	01-04-2020	79
			Apr-20	195727	195727	82557268426753	26-08-2020	01-05-2020	117
			May-20	195727	195727	38121153418906	24-08-2020	01-06-2020	84
			Jun-20	195727	195727	53265531226061	16-09-2020	01-07-2020	77
			Jul-20	199561	199561	44919623215682	08-10-2020	01-08-2020	68
			Aug-20	199561	199561	59621829227544	09-01-2021	01-09-2020	130
			Sep-20	160213	160213	63853536853566	19-10-2020	01-10-2020	18
			Oct-20	160213	160213	25500519801862	01-03-2021	01-11-2020	120
			Nov-20	160213	160213	54592569139786	26-03-2021	01-12-2020	115
			Dec-20	160213	160213	66885134563781	02-07-2021	01-01-2021	182
			Jan-21	160213	160213	68161737895570	02-07-2021	01-02-2021	151
			Feb-21	160213	160213	52769080069847	06-07-2021	01-03-2021	127
			Mar-21	160213	160213	23576322710141	06-07-2021	01-04-2021	96
			Apr-21	155648	155648	68275965801440	17-07-2021	01-05-2021	77
			May-21	155648	155648	17684657531790	17-07-2021	01-06-2021	46
			Jun-21	155648	155648	61820236635394	25-08-2021	01-07-2021	55
			Jul-21	162154	162154	65985751869156	25-08-2021	01-08-2021	24
			Aug-21	178686	178686	04/4870	29-04-2022	01-09-2021	240
			Sep-21					01-10-2021	180
			Oct-21					01-11-2021	149
			Nov-21					01-12-2021	119
			Dec-21	1196228	1196228	03/3910	30-03-2022	01-01-2022	88
			Jan-22					01-02-2022	57
			Feb-22					01-03-2022	29
			Mar-22	78760	78760	00030302022151168574	15-11-2022	01-04-2022	228
			Apr-22	78760	78760	10004672022071500366	15-07-2022	01-05-2022	75
			May-22	78760	78760	10004672022071500380	15-07-2022	01-06-2022	44
			Jun-22	78760	78760	10004672022072900332	29-07-2022	01-07-2022	28
			Jul-22	81071	81071	117519037	11-10-2022	01-08-2022	71
			Aug-22	81071	81071	117519733	11-10-2022	01-09-2022	40
			Oct-22	83183	83183	10004672022110902461	09-11-2022	01-11-2022	8
			Dec-22	83183	83183	721081881	28-02-2023	01-01-2023	58

Sl. No.	Name of the Manufactory	Name of the District	Month & Year for which establishment charge related to	Establishment charge payable (in ₹)	Establishment charge paid	Challan number	Date of payment of Establishment charge	Due date of Payment of Establishment charge	Delay in Payment (No. of days)
9.	Associated Alcohol & Beverage Company	Jorhat	Jan-23	83183	83183	00030302023080209834	08-02-2023	01-02-2023	7
			Feb-23	83183	83183	00030302023110397741	11-03-2023	01-03-2023	10
			Mar-23	85293	85293	00030302023190623382	19-06-2023	01-04-2023	79
			Apr-23	85293	85293	00030302023220517479	22-05-2023	01-05-2023	21
			May-23	85293	85293	00030302023190623382	19-06-2023	01-06-2023	18
			Jun-23	85293	85293	00030302023210745878	21-07-2023	01-07-2023	20
			Jul-23	87821	87821	10004672023083101514	31-08-2023	01-08-2023	30
			Aug-23	87821	87821	00030302023130987201	13-09-2023	01-09-2023	12
			Sep-23	87821	87821	00030302023021181003	02-11-2023	01-10-2023	32
			Oct-23	87821	87821	00030302023171187307	17-11-2023	01-11-2023	16
			Nov-23	87821	87821	00030302024050145614	05-01-2024	01-12-2023	35
			Dec-23	153702	153702	00030302024230121112	23-01-2024	01-01-2024	22
			Jan-24	153702	153702	00030302024100212801	10-02-2024	01-02-2024	9
			Feb-24	153835	153835	0003030202420393795	22-03-2024	01-03-2024	21
			Mar-24	166361	166361	158079459	11-05-2024	01-04-2024	40
			Apr-18	72965	72965	645041570672765	07-05-2018	01-05-2018	6
			May-18	76388	76388	992628246918320	08-06-2018	01-06-2018	7
			Jun-18	72965	72965	723315777722746	11-07-2018	01-07-2018	10
			Jul-18	75099	75099	216072261100634	13-08-2018	01-08-2018	12
			Aug-18	75099	75099	723291122354567	14-09-2018	01-09-2018	13
			Sep-18	75099	75099	455305973207578	12-10-2018	01-10-2018	11
			Oct-18	76462	76462	41019040117971	22-11-2018	01-11-2018	21
			Nov-18	76462	76462	70364721445366	22-12-2018	01-12-2018	21
			Dec-18	76462	76462	60653049913235	14-02-2019	01-01-2019	44
Jan-19	76462	76462	74603097923099	23-03-2019	01-02-2019	50			
Feb-19	76462	76462	66448480742983	17-05-2019	01-03-2019	77			
Mar-19	134435	134435	31240175855346	17-05-2019	01-04-2019	46			
Apr-19	134435	134435	81882783509790	17-05-2019	01-05-2019	16			
May-19	134435	134435	85886936252936	30-07-2019	01-06-2019	59			
Jun-19	134435	134435	89010075032711	30-07-2019	01-07-2019	29			
Jul-19	144438	144438	81883353269658	17-08-2019	01-08-2019	16			
Aug-19	95097	95097	12911267066374	23-10-2019	01-09-2019	52			
Sep-19	95097	95097	67931714206933	23-10-2019	01-10-2019	22			
Oct-19	99244	99244	87288604704663	09-12-2019	01-11-2019	38			

Sl. No.	Name of the Manufactory	Name of the District	Month & Year for which establishment charge related to	Establishment charge payable (in ₹)	Establishment charge paid	Challan number	Date of payment of Establishment charge	Due date of Payment of Establishment charge	Delay in Payment (No. of days)
			Nov-19	109969	109969	29480079747736	09-12-2019	01-12-2019	8
			Dec-19	99244	99244	98634435757994	19-02-2020	01-01-2020	49
			Jan-20	144905	144905	33515449967235	19-02-2020	01-02-2020	18
			Feb-20	144414	144414	30681887501850	23-06-2020	01-03-2020	114
			Mar-20	144414	144414	25743228034116	23-06-2020	01-04-2020	83
			May-20	99244	99244	75567996338941	25-06-2020	01-06-2020	24
			Jul-20	107103	107103	39154862440191	23-12-2020	01-08-2020	144
			Aug-20	107103	107103	92884577126242	23-12-2020	01-09-2020	113
			Sep-20	107103	107103	71123946146108	24-12-2020	01-10-2020	84
			Oct-20	107103	107103	90033620451577	24-12-2020	01-11-2020	53
			Nov-20	107103	107103	38670805268920	24-12-2020	01-12-2020	23
			Dec-20	107103	107103	47682384918443	22-01-2021	01-01-2021	21
			Jan-21	108433				01-02-2021	423
			Feb-21	108433				01-03-2021	395
			Mar-21	108433				01-04-2021	364
			Apr-21	108433				01-05-2021	334
			May-21	108433				01-06-2021	303
			Jun-21	108433				01-07-2021	273
			Jul-21	111635	1646631	2022/3/6290	31-03-2022	01-08-2021	242
			Aug-21	130793				01-09-2021	211
			Sep-21	121924				01-10-2021	181
			Oct-21	121924				01-11-2021	150
			Nov-21	121924				01-12-2021	120
			Dec-21	137367				01-01-2022	89
			Jan-22	125233				01-02-2022	58
			Feb-22	125233				01-03-2022	30
			Mar-22	53528				01-04-2022	89
			Apr-22	54729	166091	2022/6/4094	29-06-2022	01-05-2022	59
			May-22	57834				01-06-2022	28
			Jun-22	54729	54729	2022/11/2512	28-11-2022	01-07-2022	150
			Jul-22	56346	56346	2022/11/2512	28-11-2022	01-08-2022	119
			Oct-22	91964	91964	2022/11/2512	28-11-2022	01-11-2022	27
			Nov-22	91964	91964	2023/2/2866	21-02-2023	01-12-2022	82
			Dec-22	91964	91964	2023/2/2866	22-02-2023	01-01-2023	52

Sl. No.	Name of the Manufactory	Name of the District	Month & Year for which establishment charge related to	Establishment charge payable (in ₹)	Establishment charge paid	Challan number	Date of payment of Establishment charge	Due date of Payment of Establishment charge	Delay in Payment (No. of days)
10.	Surma Distillery Private Limited.	Cachar	Jan-23	91964	91964	2023/3/4582	21-03-2023	01-02-2023	48
			Feb-23	91964	91964	2023/3/4582	21-03-2023	01-03-2023	20
			Mar-23	94596	94596	00030302024020289556	02-02-2024	01-04-2023	307
			Apr-23	94596	94596	00030302024020290369	02-02-2024	01-05-2023	277
			May-23	94596	94596	00030302024020290867	02-02-2024	01-06-2023	246
			Jun-23	94596	94596	00030302024020291483	02-02-2024	01-07-2023	216
			Jul-23	97413	97413	00030302024020291394	02-02-2024	01-08-2023	185
			Aug-23	150500	150500	00030302024020291848	02-02-2024	01-09-2023	154
			Sep-23	150500	150500	00030302024030826297	03-08-2024	01-10-2023	307
			Oct-23	150500	150500	00030302024030825788	03-08-2024	01-11-2023	276
			Nov-23	150500	150500	00030302024030825655	03-08-2024	01-12-2023	246
			Dec-23	153590	153590	00030302024030822829	03-08-2024	01-01-2024	215
			Jan-24	153590	153590	00030302024030821729	03-08-2024	01-02-2024	184
			Feb-24	56177	56177	00030302024030820996	03-08-2024	01-03-2024	155
			Apr-18	173312	173312	827761925058439	31-05-2018	01-05-2018	30
			May-18	184516	184516	238635217072442	27-06-2018	01-06-2018	26
			Jun-18	176113	176113	278540542768314	19-07-2018	01-07-2018	18
			Jul-18	181301	181301	785462287347763	23-08-2018	01-08-2018	22
			Aug-18	181301	181301	615191756049171	25-10-2018	01-09-2018	54
			Sep-18	181301	181301	945311221247538	25-10-2018	01-10-2018	24
Oct-18	184188	184188	20440206229686	20-12-2018	01-11-2018	49			
Nov-18	183434	183434	69019937282428	20-12-2018	01-12-2018	19			
Dec-18	184188	184188	22583521902561	14-01-2019	01-01-2019	13			
Jan-19	184188	184188	12199949049390	14-02-2019	01-02-2019	13			
Feb-19	184188	184188	60423625404946	26-03-2019	01-03-2019	25			
Mar-19	139681	139681	48138530435971	13-06-2019	01-04-2019	73			
Apr-19	139681	139681	63985631414689	18-02-2020	01-05-2019	293			
May-19	139681	139681	47518390887416	18-02-2020	01-06-2019	262			
Jun-19	139681	139681	44021342238411	18-02-2020	01-07-2019	232			
Aug-19	191078	191078	72174701024778	18-02-2020	01-09-2019	170			
Sep-19	191078	191078	96109096030704	21-03-2020	01-10-2019	172			
Oct-19	220342	220342	11235659285448	21-03-2020	01-11-2019	141			
Nov-19	198394	198394	31980862007476	21-03-2020	01-12-2019	111			
Dec-19	198394	198394	89403436952270	21-03-2020	01-01-2020	80			

Sl. No.	Name of the Manufactory	Name of the District	Month & Year for which establishment charge related to	Establishment charge payable (in ₹)	Establishment charge paid	Challan number	Date of payment of Establishment charge	Due date of Payment of Establishment charge	Delay in Payment (No. of days)	
11.	Brahmaputra Biochem Private Limited. (Distillery Division)	Kamrup	Jan-20	198531	198531	39766764882951	25-09-2020	01-02-2020	237	
			Feb-20	198531	198531	47716456810012	15-12-2020	01-03-2020	289	
			Mar-20	198531	198531	45063102790154	15-12-2020	01-04-2020	258	
			Apr-20	198531	198531	41802217867225	21-01-2021	01-05-2020	265	
			May-20	198531	198531	50868585910648	21-01-2021	01-06-2020	234	
			Jun-20	198531	198531	00030302021060281261	06-02-2021	01-07-2020	220	
			Jul-20	204203	204203	11849409728311	08-02-2021	01-08-2020	191	
			Aug-20	207449	207449	59747975403442	19-04-2021	01-09-2020	230	
			Sep-20	207449	207449	38367167725227	19-04-2021	01-10-2020	200	
			Oct-20	207449	207449	14988491851836	25-05-2021	01-11-2020	205	
			Nov-20	207449	207449	33918483387678	25-05-2021	01-12-2020	175	
			Dec-20	207449	207449	71349876825697	23-06-2021	01-01-2021	173	
			Jan-21	207449	207449	49732542275451	23-06-2021	01-02-2021	142	
			Feb-21	207449	207449	29907474541105	207449	29907474541105	17-07-2021	138
			Nov-22	238129	238129	00030302022081284697	238129	00030302022081284697	08-12-2022	7
			Dec-22	238129	238129	00030302023210139252	238129	00030302023210139252	21-01-2023	20
			Jan-23	238129	238129	00030302023050309412	238129	00030302023050309412	05-03-2023	32
			Feb-23	238129	238129	00030302023180820258	238129	00030302023180820258	18-08-2023	170
			Mar-23	189977	189977	00030302023270951712	189977	00030302023270951712	27-09-2023	179
			Apr-23	189977	189977	00030302023221191546	189977	00030302023221191546	22-11-2023	205
			May-23	189977	189977	00030302024240918068	189977	00030302024240918068	24-09-2024	481
			Jun-23	173076	173076	00030302024251085496	173076	00030302024251085496	25-10-2024	482
			Jul-23	181454	181454	00030302024131197841	181454	00030302024131197841	13-11-2024	470
			Aug-23	181454	181454	00030302025270154550	181454	00030302025270154550	27-01-2025	514
			Dec-20							
Jan-21										
Feb-21										
Mar-21										
Apr-21										
May-21										
Jun-21										
Jul-21										
Aug-21										
Sep-21										
				2009238	2009238	03/3854	31-03-2022			

Audit Report on State Revenues for the period ended March 2024

Sl. No.	Name of the Manufactory	Name of the District	Month & Year for which establishment charge related to	Establishment charge payable (in ₹)	Establishment charge paid	Challan number	Date of payment of Establishment charge	Due date of Payment of Establishment charge	Delay in Payment (No. of days)
			Oct-21					01-11-2021	150
			Nov-21					01-12-2021	120
			Dec-21					01-01-2022	89
			Jan-22					01-02-2022	58
			Feb-22					01-03-2022	30
			Mar-22	50915	50915	119853146	14-11-2022	01-04-2022	227
			Apr-22	50915	50915	109158131	16-06-2022	01-05-2022	46
			May-22	50915	50915	119607545	10-11-2022	01-06-2022	162
			Jun-22	50915	50915	119607932	10-11-2022	01-07-2022	132
			Jul-22	52415	52415	119608339	10-11-2022	01-08-2022	101
			Aug-22	81049	81049	119608614	10-11-2022	01-09-2022	70
			Sep-22	81049	81049	119608892	10-11-2022	01-10-2022	40
			Oct-22	82422	82422	119609198	10-11-2022	01-11-2022	9
			Nov-22	53778	53778	122866087	31-12-2022	01-12-2022	30
			Dec-22	53778	53778	128775536	03-03-2023	01-01-2023	61
			Jan-23	53778	53778	128775032	03-03-2023	01-02-2023	30
			Feb-23	53778	53778	131142673	28-03-2023	01-03-2023	27
			Mar-23	55144	55144	136402824	24-05-2023	01-04-2023	53
			Apr-23	55160	55160	136403934	24-05-2023	01-05-2023	23
			May-23	55160	55160	143521663	16-08-2023	01-06-2023	76
			Jul-23	56787	56787	146316343	09-10-2023	01-08-2023	69
			Aug-23	56787	56787	146316572	09-10-2023	01-09-2023	38
			Sep-23	56787	56787	149318413	20-11-2023	01-10-2023	50
			Oct-23	56787	56787	149318600	20-11-2023	01-11-2023	19
			Nov-23	56787	56787	153068856	30-01-2024	01-12-2023	60
			Dec-23	58200	58200	153069064	30-01-2024	01-01-2024	29
			Jan-24	58200	58200	154315961	05-03-2024	01-02-2024	33
			Feb-24	58200	58200	156077318	30-03-2024	01-03-2024	29
			Mar-24	59614	59614	158255808	11-05-2024	01-04-2024	40
Total				100895701	100895701				

Appendix - XXIV
(Reference Paragraph No. 3.2.13.2.1)
Non obtaining of Composite license

Sl. No.	Name of the Hotel & Address	Star Category	No. of Rooms in Hotel	Types of license obtained	License number and issue date	Year	Total amount of License fees realised for license(s) obtained	License fee due after effect of Composite license (i.e w.e.f. 09/05/2020)	Short license fee realised (Column (9)-(10))
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Kiranshree Grand, Lower Mirzapur, New Airport Road, Azara-781017	5-star (w.e.f 11-09-2018)	122	Bar license in Hotel/ Restaurant (2 nos.), Late closing license (1 no.)	(1)10/2017-18 dated 01/02/2018; (2)01/2019-20 dated 15/06/2019;(3)15/2019-20 dated 07/01/2020	2020-21 2021-22 2022-23 2023-24	1100000 1100000 1100000 1200000	2000000 2000000 2000000 2000000	900000 900000 900000 800000
2.	Hotel Royale De Casa; C-5, Gangotri Apartment, RGB Road; Beltola, Guwahati	3-star (w.e.f.05-12-2016)	40	Bar license in Hotel/Restaurant; Late Closing license	(1) 10/2014-15; (2) 02/2018-19 dated 16/05/2018	2020-21 2021-22 2022-23 2023-24	400000 400000 400000 400000	800000 800000 800000 800000	400000 400000 400000 400000
3.	The Lily Hotel; G.S. Road, Six Mile, Khanapara, Guwahati	3-star (w.e.f. 08-02-2016)	78	IMFL 'ON' in Hotel; Bar license in Hotel/ Restaurant; late closing license (2)	(1)02/2014-15; (2) 01/2014-15;06/2015-16; 07/2015-16	2020-21 2021-22 2022-23 2023-24	750000 750000 750000 900000	900000 900000 900000 900000	150000 150000 150000 0
4.	Hotel Rajmahal; AT Road, Paltan Bazar, Guwahati	4-star (w.e.f. 19.01.2011)	71	IMFL 'ON' in Hotel	95/98-99	2020-21 2021-22 2022-23 2023-24	250000 250000 250000 300000	1200000 1200000 1200000 1200000	950000 950000 950000 900000
5.	M/s Mayflower Hotels & Resorts; MLN Road, Pan Bazar, Guwahati	3-star (w.e.f 28-02-2022)	36	Bar license in Hotel/Restaurant	04/2017-18 dated 11/09/2017	2022-23 2023-24	250000 300000	800000 800000	550000 500000
6.	Hotel Dynasty, S.S. Road, Lakhthokia	4-star (w.e.f. 27.05.2001)	69	IMFL 'ON' in Hotel, late closing license	EX.11/7/89/51 dated 12/11/1990; (2)03/2019-20 dated 29/08/2019	2020-21 2021-22 2022-23 2023-24	400000 400000 400000 400000	1200000 1200000 1200000 1200000	800000 800000 800000 800000
7.	Hotel Citywalk International; B Barooh Road, Ulubari, Guwahati	3-star (w.e.f 19-11-2019)	41	Bar license in Hotel	12/2019-20 dated 16/11/2019	2020-21 2021-22 2022-23 2023-24	250000 250000 250000 250000	800000 800000 800000 800000	550000 550000 550000 550000

Sl. No.	Name of the Hotel & Address	Star Category	No. of Rooms in Hotel	Types of license obtained	License number and issue date	Year	Total amount of License fees realised for license(s) obtained	License fee due after effect of Composite license (<i>i.e w.e.f.</i> 09/05/2020)	Short license fee realised (Column (9)-(10))
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
8.	Vishwaratna Hotel Private Limited, ONKAR Plaza, AT Road, Guwahati	3-star	59	IMFL 'ON' in Hotel; Late closing license	01/2004-05	2020-21 2021-22 2022-23 2023-24	275000 275000 275000 400000	900000 900000 900000 900000	625000 625000 625000 500000
9.	Hotel Awesome Palace, Christian Basti, opposite Passport Seva kendra, Walford, Guwahati	3-star	14	IMFL 'ON' in Hotel	04/2020-21	2020-21 2021-22 2022-23 2023-24	200000 200000 200000 200000	800000 800000 800000 800000	600000 600000 600000 600000
10.	Hotel Pragati Manor (Rongpur Trading Co. (P) Limited.), GS Road, Christian Basti, Guwahati	3-star	48	Bar license in Hotel/Restaurant	01/2012-2013	2020-21 2021-22 2022-23 2023-24	250000 250000 250000 250000	800000 800000 800000 800000	550000 550000 550000 550000
11.	Hotel Daaysco Oley Allo, Paltan Bazar, Guwahati	3-star	60	Bar Licence in Hotel/Restaurant	19/2005-08	2020-21 2021-22 2022-23 2023-24	250000 250000 250000 250000	900000 900000 900000 900000	650000 650000 650000 650000
12.	Hotel Brahmputra Madhukalaya, Panjabari, Six Mile	3-star	60	Bar Licence in Hotel/Restaurant	22/2015-16	2020-21 2021-22 2022-23 2023-24	250000 250000 250000 250000	900000 900000 900000 900000	650000 650000 650000 650000
13.	Centre Point Guwahati Hotels Private Limited.(The Guwahati Address), 45/46 RG Baruah Road, Guwahati	4-star	17	IMFL 'ON' in Hotel(1); Bar license in Hotel/Restaurant(1); late closing(1)	04/2016-17; 03/2016-17; 09/2017-18	2020-21 2021-22 2022-23 2023-24	650000 650000 650000 575000	1000000 1000000 1000000 1000000	350000 350000 350000 425000
Total							21000000	50400000	29400000

Appendix - XXV

(Reference Paragraph No. 4.3.13.1)

Statement showing the issuance of Learner's Licenses and Driving Licenses during the period from 2019-20 to 2023-24 in Assam

Name of Region	ISSUING AUTHORITY	Learner's License issued during 2019-20 to 2023-24		Driving License issued during 2019-20 to 2023-24	
		Total	Issued with test date as NULL	Total	Issued with test date as NULL
Kamrup (M)	AS01	1,45,122	29,137	88704	40
Nagaon	AS02	1,26,843	24,357	90476	15
Jorhat	AS03	95,983	25,496	35251	68
Sivasagar	AS04	79,629	19,494	67354	6
Golaghat	AS05	70,566	9,618	31148	144
Dibrugarh	AS06	75,882	16,238	29585	50
Lakhimpur	AS07	64,100	10,709	64070	7595
Dima-Hasao	AS08	16,896	1,906	26873	66
Karbi-Anglong	AS09	54,492	9,118	46380	1257
Karimganj	AS10	50,333	11,036	44836	17
Cachar	AS11	1,10,173	24,444	136828	41
Sonitpur	AS12	83,322	17,345	80697	27
Darrang	AS13	88,916	15,575	85162	3041
Nalbari	AS14	77,747	11,401	105395	31
Barpeta	AS15	1,39,277	9,717	191080	8
Kokrajhar	AS16	68,415	4,918	104245	16
Dhuburi	AS17	86,364	12,597	98126	31
Goalpara	AS18	71,345	6,556	96798	1318
Bongaigaon	AS19	41,624	3,780	47063	20
Morigaon	AS21	47,740	9,091	20944	7
Dhemaji	AS22	55,974	6,016	84065	22
Tinsukia	AS23	88,957	8,389	93465	74
Hailakandi	AS24	33,698	7,843	30662	524
Kamrup(Rural)	AS25	1,53,016	22,298	213625	23
Chirang	AS26	64,568	3,598	104329	61
Udalguri	AS27	46,706	4,737	41432	1357
Baksa	AS28	71,462	6,697	98211	5
Majuli	AS29	22,407	3,076	31376	
Hojai	AS31	65,130	4,591	71663	12
Biswanath Chariali	AS32	67,837	10,990	92725	373
Charaideo	AS33	33,083	3,615	26674	77
South Salmara	AS34	21,838	2,422	53464	12
Grand Total		23,19,445	3,56,805	24,32,706	16,338

Appendix - XXVI
(Reference Paragraph No. 4.3.13.2)

Statement showing numbers of Driving License Tests held over the years in eight DTOs

Year	Particulars	Kamrup (AS01)	Jorhat (AS03)	Dibrugarh (AS06)	Dima Hasao (AS08)	Karimganj (AS10)	Kokrajhar (AS16)	Udalguri (AS27)	Biswanath Chariali (AS32)
2019-20	Total no. of DL Test held	3,178	1,725	1,436	1,641	357	3,096	3,196	4,257
	Days of test during the year	59	46	50	55	11	55	69	50
	Average/ day	54	38	29	30	32	56	46	85
2020-21	Total no. of DL Test held	15,145	4,695	3,187	5,051	5,012	13,560	10,858	12,763
	Days of test during the year	194	129	159	170	55	192	247	164
	Average/ day	78	36	20	30	91	71	44	78
2021-22	Total no. of DL Test held	28,198	7,134	7,121	4,767	5,509	16,487	9,438	19,051
	Days of test during the year	239	198	195	124	72	182	222	174
	Average/ day	118	36	37	38	77	91	43	109
2022-23	Total no. of DL Test held	25,823	12,395	11,963	7,220	19,377	24,707	11,944	34,664
	Days of test during the year	256	235	236	99	214	201	169	222
	Average/ day	101	53	51	73	91	123	71	156
2023-24	Total no. of DL Test held	14,679	7,961	5,563	8,090	13,707	43,970	5,802	21,144
	Days of test during the year	250	174	206	75	144	204	158	146
	Average/ day	59	46	27	108	95	216	37	145

Source: SARATHI database

Appendix - XXVII
(Reference Paragraph Nos. 4.3.13 .2 & 4.3.14)
Criteria for Driving test under Rule 15 of CMV Rules, 1989

The applicant shall satisfy the authority conducting the following tests—

- (1) adjust rear-view mirror;
- (2) take suitable precautions before starting the engine;
- (3) move away safely and smoothly straight ahead at an angle, while at the same time engaging all gears until the top gear is reached;
- (4) to change to the lower gears quickly from the top gear when the traffic conditions warrant such change;
- (5) change quickly to lower gears when driving downhill;
- (6) stop and re-start the vehicle on a steep upward incline making proper use of the hand-brake or of the throttle and the foot-brake without any rolling back, turn right and left corners correctly and make proper use of the rear-view mirror before signalling;
- (7) overtake, allow to be overtaken, meet or cover the path of other vehicles safely and take an appropriate course of the road with proper caution giving appropriate signals;
- (8) give appropriate traffic signals at the appropriate time, in clear and unmistakable manner by hand or by electrical indicators fitted to the vehicle;
- (9) change the lanes with proper signals and with due care;
- (10) stop the vehicle in an emergency or otherwise, and in the latter case, bring it to rest at an appropriate course on the road safely, giving appropriate signals;
- (11) in the case of vehicle having a reverse gear, driving the vehicle backwards, reverse it into a limited opening either to the right or left under control and with reasonable accuracy;
- (12) cause the vehicle to face in the opposite direction by means of forward and reverse gears;
- (13) take correct and prompt action on the signals given by traffic signs, traffic lights, traffic controllers, policemen and take appropriate action on signs given by other road users;
- (14) act correctly at pedestrian crossings, which is not regulated by traffic lights or traffic police, by giving preference to persons crossing the roads;
- (15) keep well to the left in normal driving;
- (16) regulate speed to suit varying road and traffic conditions;
- (17) demonstrate general control of the vehicle by confident steering and smooth gear changing and braking as and when necessary;
- (18) make proper use of the rear-view mirror before signalling, beginning manoeuvring, moving away, altering the course to overtake, turning right or stopping;
- (19) use proper side when driving straight, turning right, turning left and at junctions;
- (20) make proper use of accelerator, clutch, gears, brakes (hand and foot), steering and horn;
- (21) anticipate the actions of pedestrians, drivers of other vehicles and cyclists;
- (22) take precautions at cross roads and on road junctions with regard to:— (i) adjustment of speed on approach, (ii) proper use of rear-view mirror, (iii) correct positioning of the vehicle before and after turning to the right or left, (iv) avoidance of cutting right hand corners, (v) looking right, left and right again before crossing or emerging;
- (23) concentrate in driving without his attention being distracted and to demonstrate the presence of mind;
- (24) show courtesy and consideration for the safety and convenience of other road users, such as pedestrians, drivers of other motor vehicles or cyclists.

Appendix - XXVIII
(Reference Paragraph No. 4.3.16)

Delay in issue of Driving License (both LL and DL) under eight selected DTOs

Name of DTOs	Total number recorded Driving Test for LL	Total number recorded Driving Test for DL	Total number recorded Driving Test	Number of Cases where no delay was done	Number of Cases where delay was done	Average of Delay in days
Kamrup (AS01)	4,060	84,604	88,664	12,741	75,923	74
Jorhat (AS03)	2,507	32,676	35,183	6,609	28,574	85
Dibrugarh (AS06)	1,955	27,580	29,535	10,382	19,153	52
Dima Hasao (AS08)	592	26,215	26,807	1,776	25,031	48
Karimganj (AS10)	690	44,129	44,819	5,921	38,898	30
Kokrajhar (AS16)	1,396	1,02,833	1,04,229	29,549	74,680	55
Udalguri (AS27)	1,007	39,068	40,075	13,430	26,645	65
Biswanath Chariali (AS32)	1,186	91,166	92,352	9,943	82,409	43
Grand Total	13,393	4,48,271	4,61,664	90,351	3,71,313	

Appendix - XXIX
(Reference Paragraph No. 4.3.17)
Statement showing details of offences under Rules 21 of CMV Rules, 1989 to disqualify
the Driving Licenses

- (1) Theft of motor vehicle.
- (2) Assault on passengers.
- (3) Theft of personal effects of passengers.
- (4) Theft of goods carried in goods carriages.
- (5) Transport of goods prohibited under any law.
- (6) Driver, while driving a transport vehicle, engages in other activity.
- (7) Abduction of passengers.
- (8) Carrying overload in goods carriages.
- (9) Driving at speed exceeding the specified limit.
- (10) Carrying persons in goods carriage
- (11) Failing to comply with the provisions of section 134.
- (12) Failure to stop when signalled to do so by any person authorised to do so.
- (13) Misbehaviour with and showing discourtesy to passengers.
- (14) Smoking while driving public service vehicles.
- (15) Abandoning vehicle in a public place causing inconvenience.
- (16) Driving vehicle while under the influence of drink or drugs.
- (17) Interfering with any person mounting or preparing to mount upon any other vehicle.
- (18) To impede the driver from having a clear vision of the road.
- (19) Not stopping a stage carriage at approved stopping places.
- (20) Loitering or unduly delaying any journey.
- (21) Not driving a contract carriage to the destination named by the hirer by the shortest route.
- (22) The driver of a motor cab not accepting the first offer of hire.
- (23) The driver of a motor cab demanding or extracting any fare.
- (24) Abandoning a transport vehicle
- (25) Using mobile phone while driving a vehicle.

Appendix - XXX
(Reference Paragraph No. 4.3.24.1.4)
Statement showing details of delay in Permanent registration from Temporary registration in eight districts during 2019-24

(Percentage in brackets)

Name of Districts	2019-2020			2020-2021			2021-2022			2022-2023			2023-2024		
	No. of Temp Regn	No. of delayed in Regn	Avg. days of Delay	No. of Temp Regn	No. of delayed in Regn	Avg. days of Delay	No. of Temp Regn	No. of delayed in Regn	Avg. days of Delay	No. of Temp Regn	No. of delayed in Regn	Avg. days of Delay	No. of Temp Regn	No. of delayed in Regn	Avg. days of Delay
Kamrup	4,476	2005(45)	63	1,942	889(46)	66	3,400	1,473(43)	58	4,097	876(21)	77	452	42(9)	228
Jorhat	961	458(48)	68	521	238(46)	54	788	338(43)	52	501	211(42)	83	20	0(0)	
Dibrugarh	1,114	466(42)	98	557	233(42)	54	861	305(35)	69	649	226(35)	98	11	5(45)	560
Dima Hasao	437	216(49)	82	425	188(44)	77	503	289(57)	80	424	173(41)	98	38	8(21)	304
Karimganj	1,207	728(60)	75	763	469(61)	75	720	533(74)	109	456	329(72)	91	9	5(56)	366
Kokrajhar	830	327(39)	80	627	152(24)	50	784	353(45)	56	552	181(33)	61	35	2(6)	417
Udalguri	394	261(66)	139	153	52(34)	236	284	106(37)	196	106	33(31)	154	3	0(0)	
Biswanath Chariali	85	49(58)	83	193	99(51)	80	276	129(47)	131	265	102(38)	70	3	0(0)	

Appendix - XXXI
(Reference Paragraph No. 4.3.24.1.7)
Revised maximum safe axle weight of each axle type in relation to the transport vehicles
by MoRTH

Sl. No.	Type of Vehicle	Axle Combination on Tractor	Axle Combination on Trailer	No. of Axles	Single Axles	Tandem Axle	Dual Axles	Tridem Axle	Permissible GVW	Remarks
1.	Two Axle Rigid Truck	Two tyres on front axle and four tyres on rear		2	1	0	1		19	
2.	Three Axle Rigid Truck	Two tyres on front axle and eight tyres on rear tandem (two) axle		3	1	1	0	0	28.5	
3.	Four Axle Rigid Truck	Two tyres each on two axles and eight tyres on one tandem (two) axle		4	2	1	0	0	36	
4.	Five Axle Rigid Truck	Two tyres each on three axles and eight tyres on (one) tandem two axle		5	3	1	0	0	43.5	
5.	Five Axle Rigid Truck	Two tyres each on two axles, four tyres on one axle and eight tyres on one tandem (two) axle		5	2	1	1	0	47.5	
6.	Six Axle Rigid Truck	Two tyres each on four axles and eight tyres on one tandem (two) axle		6	4	1	0	0	49	To be capped at 49 tonnes.
7.	Tractor - semi articulated trailers	Two tyres on front axle and four tyres on rear axle	Four tyres on single axle	3	1	0	2	0	30.5	
8.	Tractor - semi articulated trailers	Two tyres on front axle and four tyres on rear axle	Eight tyres on Tandem (two) axle	4	1	1	1	0	40	
9.	Tractor - semi articulated trailers	Two tyres on front axle and four tyres on rear axle	Twelve tyres on a tridem (three) axle	5	1	0	1	1	46	
10.	Tractor - semi articulated trailers	Two tyres on front axle and eight tyres on rear tandem (two) axle	Four tyres on single axle	4	1	1	1	0	40	
11.	Tractor - semi articulated trailers	Two tyres on front axle and eight tyres on rear tandem (two) axle	Eight tyres on tandem (two) axle	5	1	2	0	0	49.5	
12.	Tractor - semi articulated trailers	Two tyres on front axle and eight tyres on rear tandem (two) axle	Twelve tyres on a tridem (three) axle	6	1	1	0	1	55	To be capped at 55 tonnes
13.	Tractor Trailer	Two tyres on front axle and four tyres on rear axle	Eight tyres on two axles	4	1	0	3	0	42	
14.	Tractor Trailer	Two tyres on front axle and eight tyres on rear tandem (two) axle	Eight tyres on two axles	5	1	1	2	0	51.5	

Sl. No.	Type of Vehicle	Axle Combination on Tractor	Axle Combination on Trailer	No. of Axles	Single Axles	Tandem Axle	Dual Axles	Tridem Axle	Permissible GVW	Remarks
15.	Tractor Trailer	Two tyres on front axle and four tyres on rear axle	Four tyres on single axle & Eight tyres on tandem (two) axle	5	1	1	2	0	51.5	
16.	Tractor Trailer	Two tyres on front axle and eight tyres on rear tandem (two) axle	Four tyres on single axle & Eight tyres on tandem (two) axle	6	1	2	1	0	55	To be capped at 5 tonnes

Appendix - XXXII
(Reference Paragraph No. 4.3.24.2)
Statement showing details of Transport Vehicles exempted from Permits under CMV Act, 1988

The provisions of Section 66 (1)¹⁶¹ would not apply—

- (a) to any transport vehicle owned by the Central Government or a State Government and used for Government purposes unconnected with any commercial enterprise;
- (b) to any transport vehicle owned by a local authority or by a person acting under contract with a local authority and used solely for road cleansing, road watering or conservancy purposes;
- (c) to any transport vehicle used solely for police, fire brigade or ambulance purposes;
- (d) to any transport vehicle used solely for the conveyance of corpses and the mourners accompanying the corpses;
- (e) to any transport vehicle used for towing a disabled vehicle or for removing goods from a disabled vehicle to a place of safety;
- (f) to any transport vehicle used for any other public purpose as may be prescribed by the State Government in this behalf;
- (g) to any transport vehicle used by a person who manufactures or deals in motor vehicles or builds bodies for attachment to chassis, solely for such purposes and in accordance with such conditions as the Central Government may, by notification in the Official Gazette, specify in this behalf;
- (i) to any goods vehicle, the gross vehicle weight of which does not exceed 3,000 kilograms;
- (j) subject to such conditions as the Central Government may, by notification in the Official Gazette, specify, to any transport vehicle purchased in one State and proceeding to a place, situated in that State or in any other State, without carrying any passenger or goods;
- (k) to any transport vehicle which has been temporarily registered under section 43 while proceeding empty to any place for the purpose of registration of the vehicle;
- (m) to any transport vehicle which, owing to flood, earthquake or any other natural calamity, obstruction on road, or unforeseen circumstances is required to be diverted through any other route, whether within or outside the State, with a view to enabling it to reach its destination;
- (n) to any transport vehicle used for such purposes as the Central or State Government may, by order, specify;
- (o) to any transport vehicle which is subject to a hire-purchase, lease or hypothecation agreement and which owing to the default of the owner has been taken possession of by or on behalf of, the person with whom the owner has entered into such agreement, to enable such motor vehicle to reach its destination; or
- (p) to any transport vehicle while proceeding empty to any place for purpose of repair.

Further GoI vide S.O. 5333(E) dated 18 October 2018 exempted the following Transport Vehicles from purview of Permits

- (i) a Battery Operated Vehicle as defined under clause (u) of rule 2 of the Central Motor Vehicles Rules, 1989;
- (ii) a vehicle driven on methanol fuel; and
- (iii) a vehicle driven on ethanol fuel.

¹⁶¹ Clause (h) and Clause (l) omitted by Act 27 of 2000 (*w.e.f.* 11/08/2000) and by Act 39 of 2001 (*w.e.f.* 27/09/2001) respectively.

Appendix - XXXIII
(Reference Paragraph No. 4.3.24.2.I)
Statement showing Fresh permits vis-à-vis registered vehicles in eight selected districts for 2019-24

Types of Vehicles	Number of Vehicles	Kamrup	Jorhat	Dibrugarh	Dima Hasao	Karimganj	Kokrajhar	Udalguri	Biswanath Chariali	Total
2019-20										
Bus/ Omni Bus	Regn	572	45	82	5	4	9	5	4	726
	Permits	181	15	17	2	13	10	1	0	239
Maxi Cab/ Motor Cab	Regn	1,422	98	488	6	49	102	78	34	2,277
	Permits	101	83	45	3	14	39	30	0	315
Dumper	Regn	497	137	276	17	30	48	61	17	1,083
	Permits	311	61	130	6	20	21	51	0	600
Excavator (Commercial)	Regn	412	19	72	6	2	37	27	5	580
	Permits	11	6	18	0	0	0	3	0	38
Three Wheeler (Passenger)	Regn	640	62	326	354	1,823	295	118	72	3,690
	Permits	502	15	13	190	927	187	55	0	1,889
2020-21										
Bus/ Omni Bus	Regn	112	4	3	1	0	2	0	1	123
	Permits	73	13	14	0	3	10	0	0	113
Maxi Cab/ Motor Cab	Regn	251	24	99	5	3	4	2	15	403
	Permits	108	91	73	0	5	21	9	0	307
Dumper	Regn	269	144	75	12	14	8	26	20	568
	Permits	151	192	42	1	17	9	27	5	444
Excavator (Commercial)	Regn	431	11	41	3	2	15	17	3	523
	Permits	3	8	3	0	0	0	2	0	16
Three Wheeler (Passenger)	Regn	203	27	33	149	1,019	123	14	44	1,612
	Permits	240	22	13	102	811	69	11	0	1,268
2021-22										
Bus/ Omni Bus	Regn	131	6	18	0	4	5	0	4	168
	Permits	207	30	16	0	16	12	1	3	285
Maxi Cab/ Motor Cab	Regn	409	33	121	5	5	6	5	19	603
	Permits	217	61	110	6	18	30	17	5	464
Dumper	Regn	403	95	70	23	26	16	36	43	712
	Permits	352	171	43	14	22	27	59	22	710
Regn	52	6	3	0	0	0	3	17	3	84

Types of Vehicles	Number of Vehicles	Kamrup	Jorhat	Dibrugarh	Dima Hasao	Karimganj	Kokrajhar	Udalguri	Biswanath Chariali	Total
Excavator (Commercial)	Permits	2	5	0	0	0	0	0	0	7
Three Wheeler (Passenger)	Regn	360	46	13	212	887	82	6	49	1,655
	Permits	211	64	4	202	769	58	18	1	1,327
2022-23										
Bus/ Omni Bus	Regn	454	31	24	3	3	14	3	7	539
	Permits	268	57	48	1	23	18	4	9	428
Maxi Cab/ Motor Cab	Regn	1,832	133	160	8	2	15	8	38	2,196
	Permits	706	266	89	6	12	49	22	17	1,167
Dumper	Regn	319	90	98	51	4	26	36	42	666
	Permits	374	114	56	22	26	43	38	45	718
Excavator (Commercial)	Regn	2	0	1	0	0	0	0	0	3
	Permits	6	3	4	0	0	0	0	0	13
Three Wheeler (Passenger)	Regn	789	236	39	283	1,901	37	74	49	3,408
	Permits	540	546	24	282	1,593	29	9	3	3,026
2023-24										
Bus/ Omni Bus	Regn	812	15	25	16	4	21	5	6	904
	Permits	351	39	36	4	9	19	7	6	471
Maxi Cab/ Motor Cab	Regn	3,488	164	152	18	16	49	4	36	3,927
	Permits	873	243	183	8	20	60	14	25	1,426
Dumper	Regn	348	66	63	93	9	24	24	10	637
	Permits	355	130	88	67	15	50	29	14	748
Excavator (Commercial)	Regn	0	0	0	0	0	0	0	0	0
	Permits	2	0	0	0	0	0	0	0	2
Three Wheeler (Passenger)	Regn	1,162	201	361	805	2,861	98	176	35	5,699
	Permits	542	311	277	764	3,055	35	13	1	4,998

Appendix - XXXIV
(Reference Paragraph No. 4.3.24.2.4)
Statement showing details of recorded GVW in the VAHAN portal vis-à-vis GVW of the respective models

Sl. No.	Regn No.	Regn Date	Vehicle Class	Permit No.	Date of issue of Permit	Date of Renewal	Valid upto	Age of Vehicles	Maker Model	Manu Yr	Permit Category	Laden Weight In Kg	GVW as per Webs ites	Difference between Recorded GVW and GVW as per Websites
1.	AS01NC2657	30-10-12	Goods Carrier	853/2021/	15-07-21	15-07-21	06-10-25	12 yrs 11 mth	1616 IL	2012	HGV	16200	16200	0
2.	AS01NC2667	30-10-12	Goods Carrier	849/2021/	15-07-21	15-07-21	06-10-25	12 yrs 11 mth	1616 IL	2012	HGV	16200	16200	0
3.	AS01NC3287	31-10-12	Goods Carrier	1644/2021/	09-12-21	09-12-21	30-12-25	13 yrs 1 mth	1616 IL	2012	HGV	16200	16200	0
4.	AS01NC3327	30-10-12	Goods Carrier	1637/21/	09-12-21	09-12-21	29-10-26	13 yrs 11 mth	1616 IL	2012	HGV	16200	16200	0
5.	AS01DD4344	12-01-12	Goods Carrier	AS2022-NP-0326A	26-08-22	23-08-22	20-11-26	14 yrs 10 mth	3518TR	2011	MAGV	35200	35200	0
6.	AS01FC2289	31-12-13	Goods Carrier	1656/2021	08-12-21	08-12-21	07-12-26	12 yrs 11 mth	A LEYLAND 1616	2013	HGV	16200	16200	0
7.	AS01NC7038	20-12-13	Goods Carrier	AS2022-NP-0538A	19-09-22	16-09-22	15-09-27	13 yrs 8 mth	A LEYLAND 3518 TANKER	2013	MAGV	35200	35200	0
8.	AS27C7562			1605/2018/	27-06-22	27-06-22	22-06-24	124 yrs 5 mth	A/ TRAILER LPS 3518	2017	MAGV	0	35000	
9.	AS01FC0378	10-10-13	Goods Carrier	1536/2021	01-12-21	01-12-21	15-11-26	13 yrs 1 mth	ACE	2013	HGV	2180	1685	495
10.	AS01DC3037	29-01-11	Three Wheeler (Goods)	374/2021//	06-03-21	06-03-21	21-02-24	13 yrs 0 mth	APE D600	2011	MAGV	975	975	0
11.	AS04AC5655	14-08-13	Goods Carrier	AS2022-NP-0285A	23-08-22	18-08-22	17-08-27	14 yrs 0 mth	ASHOK LEYLAND U3518TT	2013	MAGV	35200	35200	0
12.	AS01CC1593	27-08-10	Goods Carrier	AS2024-NP-0163A	19-01-24	10-01-24	25-08-25	14 yrs 11 mth	LPG 3518	2010	MAGV	35200	35000	200
13.	AS01CC2533	27-01-10	Dumper	AS2022-NP-0992A	04-11-22	29-10-22	20-01-25	14 yrs 11 mth	LPK HYVA 2516	2009	MAGV	25000	25000	0
14.	AS01CC2536	27-01-10	Dumper	AS2022-NP-1062A	09-11-22	03-11-22	20-01-25	14 yrs 11 mth	LPK HYVA 2516	2009	MAGV	25000	25000	0
15.	AS01CC2537	27-01-10	Dumper	1146/2020/	03-11-20	03-11-20	27-01-25	15 yrs 0 mth	LPK 2516	2009	MAGV	25000	25000	0
16.	AS01CC2538	27-01-10	Dumper	1145/2020//	03-11-20	03-11-20	27-01-25	15 yrs 0 mth	HYVA	2009	MAGV	25000	25000	0
17.	AS01CC2539	27-01-10	Dumper	1148/2020/	03-11-20	03-11-20	27-01-25	15 yrs 0 mth		2009	MAGV	25000	25000	0

Sl. No.	Regn No.	Regn Date	Vehicle Class	Permit No.	Date of issue of Permit	Date of Renewal	Valid upto	Age of Vehicles	Maker Model	Manu Yr	Permit Category	Laden Weight In Kg	GVW as per Websites	Difference between GVW Recorded and GVW as per Websites
18.	AS01CC2540	27-01-10	Dumper	1149/2020	03-11-20	03-11-20	27-01-25	15 yrs 0 mth	LPK 2516 HYVA	2009	MAGV	25000	25000	0
19.	AS01CC2541	27-01-10	Dumper	1150/2020/	03-11-20	03-11-20	27-01-25	15 yrs 0 mth	LPK 2516 HYVA	2009	MAGV	25000	25000	0
20.	AS01CC2542	27-01-10	Dumper	1151/2020/	03-11-20	03-11-20	27-01-25	15 yrs 0 mth	HYVA	2009	MAGV	25000	25000	0
21.	AS01CC7921	18-08-10	Goods Carrier	486/2021	30-03-21	30-03-21	17-08-23	12 yrs 11 mth	LPS 3518TC	2010	MAGV	35200	35200	0
22.	AS01DC9956	23-08-11	Goods Carrier	AS2024- NP-0016A	02-01-24	29-11-23	28-07-26	14 yrs 11 mth	LPS 3518TC	2011	MAGV	39496	35200	4296
23.	AS01DD0063	06-09-11	Goods Carrier	AS2023- NP-0478A	22-02-23	21-02-23	20-02-26	14 yrs 5 mth	LPS 3518TC	2011	MAGV	35200	35200	0
24.	AS01FC9544	09-01-15	Goods Carrier	AS2022- NP-0838A	21-10-22	19-10-22	18-10-27	12 yrs 9 mth	LPS 3518TC	2014	MAGV	39500	35200	4300
25.	AS01FC9555	09-01-15	Goods Carrier	AS2022- NP-0837A	21-10-22	19-10-22	18-10-27	12 yrs 9 mth	LPS 3518TC	2014	MAGV	39500	35200	4300
26.	AS01FC9566	09-01-15	Goods Carrier	AS2022- NP-1483A	13-12-22	23-11-22	22-11-27	12 yrs 10 mth	LPS 3518TC	2014	MAGV	39500	35200	4300
27.	AS01FC9588	09-01-15	Goods Carrier	AS2022- NP-0836A	21-10-22	19-10-22	18-10-27	12 yrs 9 mth	LPS 3518TC	2014	MAGV	39500	35200	4300
28.	AS04AC9272	26-09-16	Goods Carrier	AS2023- NP-3556A	14-12-23	01-12-23	30-11-28	12 yrs 2 mth	LPS 3518TC	2016	MAGV	39500	35200	4300
29.	AS01DD8635	20-06-12	Goods Carrier	1039/2020	07-10-20	07-10-20	03-10-25	13 yrs 3 mth	LPT 1109	2012	HGV	14000	11250	2750
30.	AS18C3277	26-12-11	Goods Carrier	1167/2020	17-11-21	17-11-21	25-12-24	12 yrs 11 mth	LPT 1613	2011	HGV	18500	16200	2300
31.	AS11BC1779	01-06-13	Goods Carrier	203/2022	03-02-22	03-02-22	30-06-26	13 yrs 0 mth	LPT 1613 TANKER	2013	HGV	18500	16200	2300
32.	AS01EC0791	26-09-12	Goods Carrier	1582/2021	06-12-21	06-12-21	26-09-26	14 yrs 0 mth	LPT 1613TC	2012	HGV	18500	16200	2300
33.	AS01CC8207	26-08-10	Goods Carrier	253/2021//	22-02-21	22-02-21	25-08-25	14 yrs 11 mth	LPT 2515	2010	MAGV	28000	25000	3000
34.	AS01CC8217	26-08-10	Goods Carrier	251/2021//	22-02-21	22-02-21	25-02-25	14 yrs 5 mth	LPT 2515	2010	MAGV	28000	25000	3000
35.	AS01CC8247	26-08-10	Goods Carrier	254/2021//	22-02-21	22-02-21	25-08-25	14 yrs 11 mth	LPT 2515	2010	MAGV	28000	25000	3000
36.	AS01CC8257	26-08-10	Goods Carrier	252/2021//	22-02-21	22-02-21	25-08-25	14 yrs 11 mth	LPT 2515	2010	MAGV	28000	25000	3000
37.	AS01CC9337	11-10-10	Goods Carrier	249/2021//	22-01-21	22-01-21	10-08-25	14 yrs 9 mth	LPT 2515	2010	MAGV	28000	25000	3000
38.	AS01CC9347	11-10-10	Goods Carrier	AS2023- NP-3425A	01-12-23	07-11-23	25-08-25	14 yrs 10 mth	LPT 2515	2010	MAGV	28000	25000	3000
39.	AS01DC2971	27-01-11	Goods Carrier	AS2023- NP-3201A	10-11-23	31-10-23	06-01-26	14 yrs 11 mth	LPT 2515	2010	MAGV	28000	25000	3000

Audit Report on State Revenues for the period ended March 2024

Sl. No.	Regn No.	Regn Date	Vehicle Class	Permit No.	Date of issue of Permit	Date of Renewal	Valid upto	Age of Vehicles	Maker Model	Manu Yr	Permit Category	Laden Weight In Kg	GVW as per Websites	Difference between GVW Recorded and GVW as per Websites
40.	AS01FC1894	11-09-09	Goods Carrier	880/21	20-08-21	20-08-21	01-09-24	14 yrs 11 mth	LPT 2515	2009	MAGV	25000	25000	0
41.	AS17C5721	02-09-10	Goods Carrier	886/2022	13-04-22	13-04-22	01-09-25	14 yrs 11 mth	LPT 2515	2010	MAGV	28000	25000	3000
42.	AS17C6215	02-08-10	Goods Carrier	AS2022-NP-0750A	07-10-22	27-09-22	01-08-25	14 yrs 11 mth	LPT 2515	2010	MAGV	28000	25000	3000
43.	AS01DC1378	15-12-10	Goods Carrier	1713//2010	29-03-20	29-03-19	14-12-23	12 yrs 11 mth	LPT 3118 TC	2010	MAGV	35000	31000	4000
44.	AS01DC1687	20-12-10	Goods Carrier	AS2024-NP-0094A	09-01-24	05-12-23	23-11-25	14 yrs 11 mth	LPT 3118 TC	2010	MAGV	35000	31000	4000
45.	AS01DD4569	30-01-12	Goods Carrier	AS2023-NP-3740A	27-12-23	19-12-23	28-12-26	14 yrs 10 mth	LPT 3118 TC	2011	MAGV	35000	31000	4000
46.	AS01DD4702	21-01-12	Goods Carrier	AS2023-NP-3632A	15-12-23	11-12-23	10-12-26	14 yrs 10 mth	LPT 3118 TC	2011	MAGV	35000	31000	4000
47.	AS15AC6582	18-02-16	Goods Carrier	AS2023-NP-1718A	20-06-23	19-06-23	18-06-28	12 yrs 4 mth	LPT 3718	2015	MAGV	43500	37000	6500
48.	AS01GC7841	16-02-16	Goods Carrier	AS2023-NP-2733A	06-10-23	30-09-23	29-09-28	12 yrs 7 mth	LPT 3718 TC	2016	MAGV	42000	37000	5000
49.	AS01GC7846	22-03-16	Goods Carrier	AS2024-NP-0548A	17-02-24	24-01-24	23-01-29	12 yrs 10 mth	LPT 3718 TC	2015	MAGV	42000	37000	5000
50.	AS01GC7852	22-03-16	Goods Carrier	AS2024-NP-0383A	07-02-24	24-01-24	23-01-29	12 yrs 10 mth	LPT 3718 TC	2015	MAGV	42000	37000	5000
51.	AS27C6752	24-11-11	Goods Carrier	1393/2022//	10-06-22	10-06-22	07-06-26	14 yrs 6 mth	TATA LPS	2011	MAGV	35200	35000	200
52.	AS27C6754	23-07-14	Goods Carrier	AS2022-NP-0997A	04-11-22	02-11-22	01-11-27	13 yrs 3 mth	3518	2014	MAGV	35200	35000	200
53.	AS01KC5142	10-06-09	Goods Carrier	AS2023-NP-1206A	04-05-23	28-04-23	09-06-24	14 yrs 11 mth	TATA LPT	2009	MAGV	28000	25000	3000
54.	AS09AC0653	15-11-08	Goods Carrier	74/2020	13-01-20	13-01-20	15-11-23	15 yrs 0 mth	2515	2008	MAGV	25000	25000	0
55.	NL05D5733	21-02-09	Goods Carrier	132/2020//	24-01-20	24-01-20	20-02-24	14 yrs 11 mth	TATA LPT	2009	MAGV	25000	25000	0

Appendix - XXXV*(Reference Paragraph No. 4.3.24.3.2)*

Statement showing the details of average fitness tests in a day and number of days allotted for the fitness test and the time (in hours) required for such tests in selected six districts during 2019-24

Name of Districts	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Jorhat	No. of Tests during the year	693	228	548	2243	5267
	No. of Days during the year	204	111	157	226	236
	Average No. of tests in a day	3	2	3	10	22
	Average No. of Hours reqd. in day (taking 30 minutes for one test)	1.5	1	1.5	5	11
Dibrugarh	No. of Tests during the year	665	466	807	2766	6043
	No. of Days during the year	198	152	188	274	306
	Average No. of tests in a day	3	3	4	10	20
	Average No. of Hours reqd. in day (taking 30 minutes for one test)	1.5	1.5	2	5	10
Dima Hasao	No. of Tests during the year	94	38	214	441	840
	No. of Days during the year	68	31	114	186	229
	Average No. of tests in a day	1	1	2	2	4
	Average No. of Hours reqd. in day (taking 30 minutes for one test)	0.5	0.5	1	1	2
Karimganj	No. of Tests during the year	335	231	641	2311	2067
	No. of Days during the year	132	66	49	84	124
	Average No. of tests in a day	3	4	13	28	17
	Average No. of Hours reqd. in day (taking 30 minutes for one test)	1.5	2	6.5	14	8.5
Kokrajhar	No. of Tests during the year	500	304	523	1169	3059
	No. of Days during the year	191	131	93	101	171
	Average No. of tests in a day	3	2	6	12	18
	Average No. of Hours reqd. in day (taking 30 minutes for one test)	1.5	1	3	6	9
Udalguri	No. of Tests during the year	260	162	425	1526	2807
	No. of Days during the year	101	73	84	110	147
	Average No. of tests in a day	3	2	5	14	19
	Average No. of Hours reqd. in day (taking 30 minutes for one test)	1.5	1	2.5	7	9.5

Appendix - XXXVI
(Reference Paragraph No. 4.3.24.3.3)

Statement showing details of component wise results of tests against which fitness certificates were issued by the selected eight DTOs during 2019-24

Sl. No.	ITEMS	2019-2020			2020-2021			2021-2022			2022-2023			2023-2024		
		Y	N	B	Y	N	B	Y	N	B	Y	N	B	Y	N	B
1.	Brake	7723	6	0	3707	1	0	7482	0	2	24561	1	51	45508	0	91
2.	Steering	7723	6	0	3707	1	0	7481	1	2	24561	1	51	45508	0	91
3.	Suspension	7723	6	0	3707	1	0	7481	1	2	24561	1	51	45507	1	91
4.	Engine	7723	6	0	3707	1	0	7481	1	2	24561	1	51	45508	0	91
5.	Tyre	7723	6	0	3707	1	0	7481	1	2	24561	1	51	45508	0	91
6.	Horn	7723	6	0	3707	1	0	7481	1	2	24561	1	51	45508	0	91
7.	Lamp	7723	6	0	3707	1	0	7481	1	2	24561	1	51	45508	0	91
8.	Speed	7723	6	0	3707	1	0	7481	1	2	24561	1	51	45508	0	91
9.	Wiper	7723	6	0	3707	1	0	7481	1	2	24561	1	51	45508	0	91
10.	Dimension	7723	6	0	3707	1	0	7481	1	2	24561	1	51	45508	0	91
11.	Body	7723	6	0	3707	1	0	7481	1	2	24561	1	51	45508	0	91
12.	Electricity	7723	6	0	3707	1	0	7481	1	2	24561	1	51	45508	0	91
13.	Glass	7723	6	0	3707	1	0	7481	1	2	24561	1	51	45508	0	91
14.	Emission	7723	6	0	3707	1	0	7481	1	2	24561	1	51	45508	0	91
15.	Rear View	7723	6	0	3707	1	0	7481	1	2	24561	1	51	45508	0	91

Sl. No.	ITEMS	2019-2020			2020-2021			2021-2022			2022-2023			2023-2024		
		Y	N	B	Y	N	B	Y	N	B	Y	N	B	Y	N	B
1.	Brake	7723	6	0	3708	1	0	7538	0	3	24686	1	65	45781	0	101
2.	Steering	7723	6	0	3708	1	0	7537	1	3	24686	1	65	45781	0	101
3.	Suspension	7723	6	0	3708	1	0	7537	1	3	24686	1	65	45780	1	101
4.	Engine	7723	6	0	3708	1	0	7536	2	3	24686	1	65	45781	0	101
5.	Tyre	7723	6	0	3708	1	0	7536	2	3	24655	32	65	45775	6	101
6.	Horn	7723	6	0	3708	1	0	7537	1	3	24686	1	65	45781	0	101
7.	Lamp	7723	6	0	3708	1	0	7528	10	3	24677	10	65	45780	1	101
8.	Speed	7723	6	0	3708	1	0	7537	1	3	24686	1	65	45781	0	101
9.	Wiper	7723	6	0	3708	1	0	7535	3	3	24685	2	65	45781	0	101
10.	Dimension	7723	6	0	3708	1	0	7537	1	3	24686	1	65	45781	0	101
11.	Body	7723	6	0	3708	1	0	7535	3	3	24684	3	65	45779	2	101
12.	Electricity	7723	6	0	3708	1	0	7536	2	3	24686	1	65	45781	0	101
13.	Glass	7723	6	0	3708	1	0	7532	6	3	24685	2	65	45777	4	101
14.	Emission	7723	6	0	3708	1	0	7537	1	3	24686	1	65	45781	0	101
15.	Rear View	7723	6	0	3708	1	0	7534	4	3	24684	3	65	45781	0	101

Y:Yes; N:No; B:Blank;

Appendix - XXXVII
(Reference Paragraph No. 4.3.25)
Details of MV tax, Legal Provision, Vehicle Class, etc.

Type of Taxes	Vehicle Class	Legal Provisions	Head of Account
One Time Tax (OTT)	<ul style="list-style-type: none"> • Levied on two wheelers, three wheelers and Light goods vehicles including Auto rickshaws carrying passengers and goods having weight in laden not exceeding 5500 kgs either for hire or reward. • Tractors-Trailers (used for agricultural purpose), Motor Cars, Jeeps, Omni Buses, and Private Service Vehicles having floor area not exceeding 5 sq. mts. • Construction Equipment Vehicles 	Section 4 of the AMVT Act 1936 (amended from time to time)	<ul style="list-style-type: none"> • revenue collected by the transport department was deposited under one major head (0041) and the compounding fees were collected under same Major Head (0041) with two different sub heads. • Road Safety Cess was deposited under the same Major Head (0041) with Minor Head 102. • The Major Head (0042) was allotted for revenue under Assam Passenger and Goods Tax.
Annual/ Quarterly Tax	<ul style="list-style-type: none"> • Three/ Four Wheelers (Commercial), Camper Vans, Omni buses and Deluxe/ Super Deluxe Express Bus/ All Assam Super Deluxe Contract Carriage/ Tractors/ Trailers/ Goods Carriage. 	Section 4 of the AMVT Act 1936 (amended from time to time)	
Road Safety Cess	Levied and collected once at the time of registration is to be credited to the Road Safety Fund and has to be utilised in Road Safety Programmes and related activities.	Section 4D of Assam Motor Vehicles Taxation (Amendment) Act, 2011.	
Green Tax	Collected in respect of non-transport vehicles which are more than 15 years old and in respect of transport vehicles which are more than ten years old.	Section 1E of Assam Motor Vehicles Taxation (Amendment) Act, 2022.	

Appendix - XXXVIII
(Reference Paragraph No. 4.3.25.2.1)

Statement showing details of pending MV Tax under seven selected DTO for the period from July 2015 to March 2024

Sl. No.	Types of Vehicles	No. of Vehicles again which MV is pending	Total Tax Arrear	Total Fine	Total Amount
1.	Ambulance	140	31,40,250	10,91,205	42,31,455
2.	Articulated Vehicle	10	10,29,051	67,385	10,96,436
3.	Bus	351	1,60,93,532	32,60,670	1,93,54,202
4.	Camper Van / Trailer	28	8,41,323	2,24,920	10,66,243
5.	Cash Van	47	15,00,759	3,82,255	18,83,014
6.	Construction Equipment Vehicle	102	1,43,59,937	6,90,315	1,50,50,252
7.	Crane Mounted Vehicle	56	60,33,569	3,10,770	63,44,339
8.	Dumper	1,327	13,67,63,918	1,10,53,620	14,78,17,538
9.	Excavator (Commercial)	726	9,57,50,208	60,04,000	10,17,54,208
10.	Excavator (NT)	189	2,85,66,000	14,37,660	3,00,03,660
11.	Fire Tenders	1	1,09,492	4,510	1,14,002
12.	Goods Carrier	12,636	15,68,23,241	10,11,99,117	25,80,22,358
13.	Hearses	7	2,31,000	77,525	3,08,525
14.	Maxi Cab	726	87,25,600	76,13,540	1,63,39,140
15.	Mobile Canteen	2	50,315	6,715	57,030
16.	Mobile Workshop	1	14,940	9,270	24,210
17.	Motor Cab	3,259	7,36,33,750	3,56,78,370	10,93,12,120
18.	Three Wheeler (Goods)	3,730	3,59,28,600	3,45,55,895	7,04,84,495
19.	Three Wheeler (Passenger)	6,221	3,29,38,849	4,16,44,605	7,45,83,454
20.	Vehicle Fitted With Generator	1	2,60,744	4,670	2,65,414
Grand Total		29,560	61,27,95,078	24,53,17,017	85,81,12,095

Appendix - XXXIX
(Reference Paragraph No. 4.3.26.1)
No. of vehicles with repeated offences

Types of Offences (Section)	Biswanath Chariali	Dibrugarh	Jorhat	Kamrup	Karimganj	Kokrajhar	Udalguri	Grand Total
Travel without ticket and for dereliction of duty on the part of conductor (178)	-	-	-	137	-	-	-	137
Disobedience of authorities (179)	13	240	122	858	290	159	5	1,687
Allowing unauthorised person to drive (180)	4,173	20,642	6,079	29,252	7,967	3,857	3,390	75,360
Driving without licence (181)	24	149	701	417	55	36	21	1,403
Driving vehicle during suspension/ related to Conductor licence/ Prohibition of RC & FC (182)	-	14	-	82	34	61	-	191
Driving LMV/HMV with excess speed (183)	194	3,450	3,264	11,702	2,785	204	251	21,850
Using mobile phone while driving (184)	-	-	5	6	-	-	-	11
Driving when unfit (186)	1	1	9	97	-	-	1	109
Racing (189)	-	-	-	11	-	-	-	11
Violating Air and Noise Pollution (190)	13	137	195	627	16	26	36	1,050
Without RC/ FC/ Permit or violating permit conditions (192)	435	1,745	534	3,832	161	150	303	7,160
Overloading (194)	1,352	4,783	1,317	4,495	2,083	401	707	15,138
Driving without Insurance (196)	23	121	266	913	45	23	33	1,424
Total	6,228	31,282	12,492	52,429	13,436	4,917	4,747	1,25,531

Source: Departmental data

Appendix - XL

(Reference Paragraph No. 5.3)

Statement showing non-realization of contributions towards DMFT fund by MC holders.

(Amount in ₹)

Sl. No.	Name of the MCA	Name of the Mining Permit holder	Period of permit/ Contract	Quarterly instalment (Kist money) of Royalty payable	No. of instalment paid	Total amount of royalty paid	Amount of contribution realizable @ 10 per cent towards DMFT fund
1.	Chitalmari Stone Quarry Pt-II	Shri Bona Das	01 December 2020 to 31 May 2021	13,80,500	02	27,61,000	2,76,100
			01 June 2021 to 28 February 2023	17,25,625	07	1,20,79,375	12,07,938
			1 March 2023 to 31 May 2023	15,71,700	01	15,71,700	1,57,170
2.	Domoni River Sand Mahal No. 1	Shri Tapan Chdaimary	09 December 2020 to 09 September 2021	71,479	03	2,14,437	21,444
			09 September 2021 to 08 September 2022	89,349	04	3,57,396	35,740
3.	Jinjiram Sand Mahal	Shri Arup Das	03 November 2020 to 02 May 2023	91,071	10	9,10,710	91,071
4.	Deosila Sand Mahal	Vishmakhakhlary	21 November 2020 to 20 May 2023	1,09,893	10	10,98,930	1,09,893
5.	Krishnai Sand Mahal No. 1	Shri Dhiraj Thakuria	09 December to 08 September 2021	2,11,920	03	6,35,760	63,576
			09 September 2021 to 08 September 2023	2,64,900	04	10,59,600	1,05,960
6.	Krishnai Sand Mahal No. 2	Shri Sahabul Islam	18 November 2020 to 17 February 2022	1,60,784	09	14,47,056	14,47,06
			18 February 2022 to 17 May 2023	2,00,980	01	2,00,980	20,098
7.	Balbala Sand Mahal	Shri Baren Ch. Rabha	11 November 2020 to 10 May 2022	1,03,125	06	6,18,750	61,875
			11 May 2022 to 10 May 2023	1,28,906	04	5,15,624	51,562
Total						2,34,71,318	23,47,132

Appendix - XLI
(Reference: Paragraph No. 6.3)
Details of Short levy of registration fees

Sl. No.	Deed No./ Nature of Deed	Date of Registration	Category of Buyer	Consideration value (in ₹)	Registration fee leviable @ 3 per cent (in ₹)	Registration fee levied @ 2 per cent (in ₹)	Short levy of registration fee (in ₹)
(1) Sub Registrar, Mandia							
1.	589/Sale	29.10.2022	Male	475000	14250	9500	4750
2.	577/Sale	28.10.2022	Male	600000	18000	12000	6000
3.	582/Sale	28.10.2022	Male	648000	19440	12960	6480
4.	584/Sale	28.10.2022	Male	300000	9000	6000	3000
5.	444/Sale	10.10.2022	Male	400000	12000	8000	4000
6.	442/Sale	01.10.2022	Male	600000	18000	12000	6000
7.	531/Sale	19.10.2022	Male	300000	9000	6000	3000
8.	557/Sale	21.10.2022	Male	625000	18750	12500	6250
9.	558/Sale	21.10.2022	Male	350000	10500	7000	3500
10.	553/Sale	21.10.2022	Male	384000	11520	7680	3840
11.	547/Sale	20.10.2022	Male	263000	7890	5260	2630
12.	570/Sale	28.10.2022	Male	250000	7500	5000	2500
13.	483/Sale	13.10.2022	Male	300000	9000	6000	3000
14.	527/Sale	19.10.2022	Male	750000	22500	15000	7500
15.	515/Sale	17.10.2022	Male	280000	8400	5600	2800
16.	502/Sale	14.10.2022	Male	300000	9000	6000	3000
17.	511/Sale	17.10.2022	Male	200000	6000	4000	2000
18.	507/Sale	14.10.2022	Male	390000	11700	7800	3900
19.	494/Sale	13.10.2022	Male	125000	3750	2500	1250
20.	465/Sale	11.10.2022	Male	133000	3990	2660	1330
21.	489/Sale	13.10.2022	Male	238000	7140	4760	2380
22.	460/Sale	10.10.2022	Male	200000	6000	4000	2000
23.	459/Sale	10.10.2022	Male	240000	7200	4800	2400
24.	590/Sale	29.10.2022	Male	475000	14250	9500	4750
25.	580/Sale	28.10.2022	Male	375000	11250	7500	3750
26.	451/Sale	10.10.2022	Male	836000	25080	16720	8360
27.	449/Sale	10.10.2022	Male	600000	18000	12000	6000
28.	450/Sale	10.10.2022	Male	405000	12150	8100	4050
29.	445/Sale	10.10.2022	Male	480000	14400	9600	4800
30.	536/Sale	19.10.2022	Male	350000	10500	7000	3500
31.	542/Sale	20.10.2022	Male	642000	19260	12840	6420
32.	543/Sale	20.10.2022	Male	300000	9000	6000	3000
33.	552/Sale	20.10.2022	Male	350000	10500	7000	3500
34.	551/Sale	20.10.2022	Male	300000	9000	6000	3000
35.	548/Sale	20.10.2022	Male	198000	5940	3960	1980
36.	550/Sale	20.10.2022	Male	450000	13500	9000	4500
37.	504/Sale	14.10.2022	Male	675000	20250	13500	6750
38.	525/Sale	19.10.2022	Male	300000	9000	6000	3000
39.	503/Sale	14.10.2022	Male	250000	7500	5000	2500
40.	508/Sale	15.10.2022	Male	200000	6000	4000	2000
41.	469/Sale	11.10.2022	Male	242000	7260	4840	2420
42.	509/Sale	15.10.2022	Male	272000	8160	5440	2720
43.	462/Sale	10.10.2022	Male	350000	10500	7000	3500
44.	458/Sale	10.10.2022	Male	200000	6000	4000	2000
45.	623/Sale	02.11.2022	Male	1675000	50250	33500	16750
46.	626/Sale	03.11.2022	Male	700000	21000	14000	7000
47.	760/Sale	16.11.2022	Male	1000000	30000	20000	10000
48.	927/Sale	29.11.2022	Male	800000	24000	16000	8000
49.	933/Sale	29.11.2022	Male	1500000	45000	30000	15000

Sl. No.	Deed No./ Nature of Deed	Date of Registration	Category of Buyer	Consideration value (in ₹)	Registration fee leviable @ 3 per cent (in ₹)	Registration fee levied @ 2 per cent (in ₹)	Short levy of registration fee (in ₹)
50.	823/Sale	19.11.2022	Male	1632000	48960	32640	16320
51.	825/Sale	19.11.2022	Male	1650000	49500	33000	16500
52.	846/Sale	22.11.2022	Male	1174000	35220	23480	11740
53.	598/Sale	01.11.2022	Male	1050000	31500	21000	10500
Total				27782000	833460	555640	277820
(2) Sub Registrar, Pathsala							
1.	1304/Sale	28.09.2022	Male	634200	19026	12684	6342
2.	1313/Sale	28.09.2022	Male	1568000	47040	31360	15680
3.	1314/Sale	28.09.2022	Male	765000	22950	15300	7650
4.	1320/Sale	29.09.2022	Male	660000	19800	13200	6600
5.	1325/Sale	30.09.2022	Male	595000	17850	11900	5950
6.	1341/Sale	10.10.2022	Male	670000	20100	13400	6700
7.	1343/Sale	10.10.2022	Male	800000	24000	16000	8000
8.	1351/Sale	10.10.2022	Male	1040000	31200	20800	10400
9.	1294/Sale	28.09.2022	Male	1116000	33480	22320	11160
10.	1301/Sale	28.09.2022	Male	616000	18480	12320	6160
11.	1302/Sale	28.09.2022	Male	500000	15000	10000	5000
12.	1311/Sale	28.09.2022	Male	656600	19698	13132	6566
13.	1312/Sale	28.09.2022	Male	1568000	47040	31360	15680
14.	1323/Sale	30.09.2022	Male	1040000	31200	20800	10400
15.	1340/Sale	10.10.2022	Male	720000	21600	14400	7200
Total				12948800	388464	258976	129488
(3) Sub Registrar, Kalgachia							
1.	770/Sale	10.10.2022	Male	200000	6000	4000	2000
2.	768/Sale	10.10.2022	Male	262500	7875	5250	2625
3.	738/Sale	22.09.2022	Male	200000	6000	4000	2000
4.	743/Sale	28.09.2022	Male	247100	7413	4942	2471
5.	799/Sale	13.10.2022	Male	253000	7590	5060	2530
6.	758/Sale	10.10.2022	Male	240000	7200	4800	2400
7.	762/Sale	10.10.2022	Male	440000	13200	8800	4400
8.	792/Sale	13.10.2022	Male	500000	15000	10000	5000
9.	745/Sale	28.09.2022	Male	402500	12075	8050	4025
10.	757/Sale	10.10.2022	Male	464000	13920	9280	4640
11.	764/Sale	10.10.2022	Male	432000	12960	8640	4320
12.	759/Sale	10.10.2022	Male	250000	7500	5000	2500
13.	786/Sale	12.10.2022	Male	250000	7500	5000	2500
14.	767/Sale	10.10.2022	Male	300000	9000	6000	3000
15.	775/Sale	11.10.2022	Male	350000	10500	7000	3500
16.	793/Sale	13.10.2022	Male	180000	5400	3600	1800
17.	739/Sale	22.09.2022	Male	200000	6000	4000	2000
18.	750/Sale	30.09.2022	Male	273000	8190	5460	2730
19.	756/Sale	10.10.2022	Male	475000	14250	9500	4750
20.	760/Sale	10.10.2022	Male	500000	15000	10000	5000
21.	761/Sale	10.10.2022	Male	242500	7275	4850	2425
22.	765/Sale	10.10.2022	Male	250000	7500	5000	2500
23.	780/Sale	11.10.2022	Male	225000	6750	4500	2250
24.	791/Sale	13.10.2022	Male	500000	15000	10000	5000
25.	803/Sale	15.10.2022	Male	150000	4500	3000	1500
Total				7786600	233598	155732	77866
(4) Sub Registrar, Sorbhog							
1.	664/Sale	22.09.2022	Male	1100000	33000	22000	11000
2.	668/Sale	28.09.2022	Male	246000	7380	4920	2460
3.	674/Sale	29.09.2022	Male	379000	11370	7580	3790

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4.	682/Sale	30.09.2022	Male	250000	7500	5000	2500
5.	683/Sale	30.09.2022	Male	400000	12000	8000	4000
6.	689/Sale	30.09.2022	Male	195000	5850	3900	1950
7.	691/Sale	30.09.2022	Male	4400000	132000	88000	44000
8.	694/Sale	30.09.2022	Male	2000000	60000	40000	20000
9.	704/Sale	01.10.2022	Male	150000	4500	3000	1500
10.	706/Sale	10.10.2022	Male	1600000	48000	32000	16000
11.	714/Sale	12.10.2022	Male	1323000	39690	26460	13230
12.	719/Sale	12.10.2022	Male	325000	9750	6500	3250
13.	723/Sale	14.10.2022	Male	1000000	30000	20000	10000
14.	727/Sale	15.10.2022	Male	252000	7560	5050	2510
15.	730/Sale	15.10.2022	Male	1130000	33900	22610	11290
16.	669/Sale	28.09.2022	Male	180000	5400	3600	1800
17.	671/Sale	28.09.2022	Male	450000	13500	9000	4500
18.	680/Sale	29.09.2022	Male	1326000	39780	26520	13260
19.	681/Sale	29.09.2022	Male	450000	13500	9000	4500
20.	684/Sale	30.09.2022	Male	242000	7260	4840	2420
21.	685/Sale	30.09.2022	Male	300000	9000	6000	3000
22.	690/Sale	30.09.2022	Male	1400000	42000	28000	14000
23.	692/Sale	30.09.2022	Male	334000	10020	7300	3320
24.	693/Sale	30.09.2022	Male	365000	10950	6680	4270
25.	695/Sale	01.10.2022	Male	500000	15000	10000	5000
26.	699/Sale	01.10.2022	Male	160000	4800	3200	1600
27.	701/Sale	01.10.2022	Male	247000	7410	4940	2470
28.	709-Sale	11.10.2022	Male	465000	13950	9310	4640
29.	715/Sale	12.10.2022	Male	1068000	32040	21360	10680
30.	720/Sale	12.10.2022	Male	350000	10500	7000	3500
31.	725/Sale	14.10.2022	Male	500000	15000	10000	5000
32.	726/Sale	14.10.2022	Male	300000	9000	6000	3000
33.	730/Sale	15.10.2022	Male	1130500	33915	22610	11305
34.	731/Sale	15.10.2022	Male	770000	23100	15400	7700
35.	733/Sale	15.10.2022	Male	650000	19500	13000	6500
36.	734/Sale	15.10.2022	Male	195000	5850	3900	1950
Total				26132500	783975	522800	261895
(5) Sub Registrar, Dhubri							
1.	4001/Sale	26.09.2022	Male	900000	27000	18000	9000
2.	4007/Sale	26.09.2022	Male	2775000	83250	55500	27750
3.	4012/Sale	26.09.2022	Male	1000000	30000	20000	10000
4.	4033/Sale	27.09.2022	Male	2232000	66960	44640	22320
5.	4040/Sale	27.09.2022	Male	1200000	36000	24000	12000
6.	4084/Sale	28.09.2022	Male	1750000	52500	35000	17500
7.	4129/Sale	29.09.2022	Male	1000000	30000	20000	10000
8.	4376/Sale	15.10.2022	Male	1400000	42000	28000	14000
9.	4390/Sale	15.10.2022	Male	4860000	145800	97200	48600
10.	4420/Sale	17.10.2022	Male	1275000	38250	25500	12750
11.	4630/Sale	21.10.2022	Male	3300000	99000	66000	33000
12.	4717/Sale	22.10.2022	Male	2560000	76800	51200	25600
13.	4741/Sale	22.10.2022	Male	1800000	54000	36000	18000
14.	4862/Sale	07.11.2022	Male	2214000	66420	44280	22140
15.	4869/Sale	07.11.2022	Male	1000000	30000	20000	10000
16.	4050/Sale	28.09.2022	Male	1500000	45000	30000	15000
17.	4051/Sale	28.09.2022	Male	740000	22200	14800	7400
18.	4075/Sale	28.09.2022	Male	3570000	107100	71400	35700
19.	4154/Sale	30.09.2022	Male	1562000	46860	31250	15610

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20.	4086/Sale	28.09.2022	Male	1032000	30960	20640	10320
21.	4091/Sale	29.09.2022	Male	1887000	56610	37740	18870
22.	4173/Sale	30.09.2022	Male	1000000	30000	20000	10000
23.	4183/Sale	30.09.2022	Male	2450000	73500	49000	24500
24.	4352/Sale	15.10.2022	Male	870000	26100	17400	8700
25.	4447/Sale	17.10.2022	Male	1000000	30000	20000	10000
26.	4503/Sale	17.10.2022	Male	600000	18000	12000	6000
27.	3997/Sale	26.09.2022	Male	200000	6000	4000	2000
28.	3985/Sale	26.09.2022	Male	400000	12000	8000	4000
29.	4596/Sale	21.10.2022	Male	1560000	46800	31200	15600
30.	4421/Sale	17.10.2022	Male	1515000	45450	30300	15150
31.	4563/Sale	17.10.2022	Male	1590000	47700	31800	15900
32.	4924/Sale	10.11.2022	Male	1000000	30000	20000	10000
Total				51742000	1552260	1034850	517410
(6) Sub Registrar, Sarupathar							
1.	813/Sale	09.11.2022	Male	1500000	45000	30000	15000
2.	814/Sale	10.11.2022	Male	1200000	36000	24000	12000
3.	685/Sale	23.12.2022	Male	800000	24000	16000	8000
4.	705/Sale	28.10.2022	Male	1500000	45000	30000	15000
5.	750/Sale	09.11.2022	Male	700000	21000	14000	7000
6.	797/Sale	21.11.2022	Male	872000	26160	17440	8720
7.	798/Sale	21.11.2022	Male	872000	26160	17440	8720
Total				7444000	223320	148880	74440
(7) Sub Registrar, Udalguri							
1.	503/Sale	02.10.2022	Male	1250000	37500	25000	12500
2.	517/Sale	10.10.2022	Male	1560000	46800	31200	15600
3.	518/Sale	10.10.2022	Male	1560000	46800	31200	15600
4.	535/Sale	19.10.2022	Male	1170000	35100	23400	11700
5.	544/Sale	21.10.2022	Male	1800000	54000	36000	18000
6.	551/Sale	29.10.2022	Male	3000000	90000	60000	30000
7.	575/Sale	15.11.2022	Male	1404000	42120	28080	14040
8.	643/Sale	22.12.2022	Male	2800000	84000	56000	28000
9.	502/Sale	01.10.2022	Male	1400000	42000	28000	14000
10.	617/Sale	12.12.2022	Male	1280000	38400	25600	12800
11.	621/Sale	13.12.2022	Male	5265000	157950	105300	52650
12.	661/Sale	28.12.2022	Male	2500000	75000	50000	25000
13.	664/Sale	30.12.2022	Male	800000	24000	6000	18000
Total				25789000	773670	505780	267890
(8) Sub Registrar, Dalgaon							
1.	1304/Sale	21.10.2022	Male	2000000	60000	40000	20000
2.	1505/Sale	12.10.2022	Male	1300000	39000	26000	13000
3.	1626/Sale	22.09.2022	Male	1500000	45000	30000	15000
4.	1635/Sale	22.09.2022	Male	1300000	39000	26000	13000
5.	1795/Sale	29.10.2022	Male	2000000	60000	40000	20000
6.	1844/Sale	29.10.2022	Male	1950000	58500	39000	19500
Total				10050000	301500	201000	100500
(9) Sub Registrar, Dhakuakhana							
1.	127/Sale	18.11.2022	Male	1374450	41234	27500	13736
2.	133/Sale	23.11.2022	Male	1227600	36828	24560	12268
Total				2602050	78062	52060	26004
(10) Sub Registrar, Hojai							
1.	4712/Sale	27.09.2022	Male	2875000	86250	57500	28750
2.	4758/Sale	28.09.2022	Male	1995000	59850	39900	19950

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3.	4813/Sale	30.09.2022	Male	3090000	92700	61800	30900
4.	4829/Sale	01.10.2022	Male	3000000	90000	60000	30000
5.	4832/Sale	06.10.2022	Male	3250000	97500	65000	32500
6.	4924/Sale	11.10.2022	Male	1500000	45000	30000	15000
7.	5009/Sale	13.10.2022	Male	1590000	47700	31800	15900
8.	5011/Sale	13.10.2022	Male	2172000	65160	43440	21720
9.	5015/Sale	13.10.2022	Male	2340000	70200	46800	23400
10.	5041/Sale	13.10.2022	Male	1440000	43200	28800	14400
11.	5046/Sale	13.10.2022	Male	1566000	46980	31320	15660
12.	5072/Sale	14.10.2022	Male	2340000	70200	46800	23400
13.	5095/Sale	15.10.2022	Male	5120000	153600	102400	51200
14.	5107/Sale	15.10.2022	Male	3990000	119700	79800	39900
Total				36268000	1088040	725360	362680
(11) Sub Registrar, Hatsingimari							
1.	1477/Sale	28.09.2022	Male	1410000	42300	28200	14100
2.	1518/Sale	12.10.2022	Male	750000	22500	15000	7500
3.	1596/Sale	17.10.2022	Male	1740000	52200	34800	17400
4.	1605/Sale	19.10.2022	Male	615000	18450	12300	6150
5.	1639/Sale	20.10.2022	Male	670000	20100	13400	6700
6.	1648/Sale	20.10.2022	Male	515000	15450	10300	5150
7.	1656/Sale	20.10.2022	Male	710000	21300	14200	7100
8.	1666/Sale	20.10.2022	Male	617500	18525	12360	6165
9.	1686/Sale	21.10.2022	Male	1060000	31800	21200	10600
10.	1689/Sale	21.10.2022	Male	910000	27300	18200	9100
11.	1704/Sale	21.10.2022	Male	660000	19800	13200	6600
12.	1730/Sale	21.10.2022	Male	960000	28800	19200	9600
Total				10617500	318525	212360	106165
(12) Sub Registrar, Golaghat							
1.	1825/Sale	28.09.2022	Male	5180000	155400	103600	51800
2.	1840/Sale	29.09.2022	Other	6996000	209880	139920	69960
3.	1875/Sale	12.10.2022	Male	2916000	87480	58320	29160
4.	1917/Sale	20.10.2022	Other	3000000	90000	60000	30000
5.	1920/Sale	21.10.2022	Male	2746115	82383	54922	27461
6.	1954/Sale	20.10.2022	Male	3187600	95628	63760	31868
7.	1941/Sale	20.10.2022	Male	2000000	60000	40000	20000
8.	1970/Sale	01.11.2022	Male	2556000	76680	51120	25560
9.	1977/Sale	20.10.2022	Male	5070000	152100	101400	50700
10.	2009/Sale	02.11.2022	Male	2028000	60840	40560	20280
Total				35679715	1070391	713602	356789
(13) Sub Registrar, Bijni							
1.	1077/Sale	29.09.2022	Male	720000	21600	14400	7200
2.	1081/Sale	29.09.2022	Male	1237500	37125	24760	12365
3.	1084/Sale	29.09.2022	Male	750000	22500	15000	7500
4.	1089/Sale	29.09.2022	Male	982500	29475	19660	9815
5.	1096/Sale	30.09.2022	Male	1600000	48000	32000	16000
6.	1099/Sale	01.10.2022	Male	1000000	30000	20000	10000
7.	1122/Sale	19.10.2022	Male	720000	21600	14400	7200
8.	1128/Sale	21.10.2022	Male	1240000	37200	24800	12400
9.	1129/Sale	21.10.2022	Male	1000000	30000	20000	10000
10.	1131/Sale	21.10.2022	Male	2240000	67200	44800	22400
11.	1135/Sale	21.10.2022	Male	1200000	36000	24000	12000
12.	1144/Sale	26.10.2022	Male	3300000	99000	66000	33000
13.	1150/Sale	26.10.2022	Male	1650000	49500	33000	16500
14.	1152/Sale	28.10.2022	Male	1850000	55500	37000	18500

Sl. No.	Deed No./ Nature of Deed	Date of Registration	Category of Buyer	Consideration value (in ₹)	Registration fee leviable @ 3 per cent (in ₹)	Registration fee levied @ 2 per cent (in ₹)	Short levy of registration fee (in ₹)
15.	1145/Sale	26.10.2022	Male	1560000	46800	31200	15600
Total				21050000	631500	421020	210480
(14) Sub Registrar, Karimganj (Sribhumi)							
1.	3223/Sale	26.09.2022	Male	3315000	99450	66300	33150
2.	3279/Sale	29.09.2022	Male	4100000	123000	82000	41000
3.	3280/Sale	29.09.2022	Male	2000000	60000	40000	20000
4.	3405/Sale	14.10.2022	Male	1500000	45000	30000	15000
5.	3449/Sale	17.10.2022	Male	1300000	39000	26000	13000
6.	3500/Sale	20.10.2022	Male	6000000	180000	120000	60000
Total				18215000	546450	364300	182150
(15) Sub Registrar, Patherkandi							
1.	1667/Sale	28.09.2022	Male	1000000	30000	20000	10000
2.	1802/Sale	17.10.2022	Male	1100000	33000	22000	11000
3.	1808/Sale	19.10.2022	Male	3359000	100770	67180	33590
Total				5459000	163770	109180	54590
(16) Sr. Sub Registrar, Kamrup (Metro)							
1.	26403/Sale	28.09.2022	Male	21603220	648097	432120	215977
2.	26404/Sale	28.09.2022	Male	33742800	1012284	674910	337374
3.	26407/Sale	28.09.2022	Male	8654060	259622	173140	86482
4.	26409/Sale	28.09.2022	Male	12998600	389958	260030	129928
5.	26428/Sale	28.09.2022	Male	8000000	240000	160000	80000
6.	26429/Sale	28.09.2022	Male	8000000	240000	160000	80000
7.	26472/Sale	28.09.2022	Male	12500000	375000	250000	125000
8.	26645/Sale	28.09.2022	Male	5700000	171000	114000	57000
9.	26919/Sale	01.10.2022	Male	15000000	450000	300000	150000
10.	27054/Sale	07.10.2022	Male	17000000	510000	340000	170000
11.	27154/Sale	10.10.2022	Male	26000000	780000	520000	260000
12.	27661/Sale	07.10.2022	Male	15582000	467460	311640	155820
Total				184780680	5543421	3695840	1847581
(17) Sub Registrar, Bongaigaon							
1.	2514/Sale	26.09.2022	Male	2000000	60000	40000	20000
2.	2522/Sale	26.09.2022	Male	2940000	88200	58800	29400
3.	2523/Sale	26.09.2022	Male	2100000	63000	42000	21000
4.	2529/Sale	27.09.2022	Male	2000000	60000	40000	20000
5.	2547/Sale	28.09.2022	Male	912000	27360	18240	9120
6.	2588/Sale	30.09.2022	Male	1125000	33750	22500	11250
7.	2593/Sale	30.09.2022	Male	1950000	58500	39000	19500
8.	2613/Sale	01.10.2022	Male	1125000	33750	22500	11250
9.	2622/Sale	01.10.2022	Male	4050000	121500	81000	40500
10.	2623/Sale	01.10.2022	Male	6540750	196223	130815	65408
11.	2624/Sale	01.10.2022	Male	10125000	303750	202500	101250
12.	2651/Sale	07.10.2022	Male	2430000	72900	48600	24300
13.	2654/Sale	07.10.2022	Male	1201750	36053	24035	12018
14.	2512/Sale	26.09.2022	Male	700000	21000	14000	7000
15.	2530/Sale	27.09.2022	Male	735000	22050	14700	7350
16.	2558/Sale	28.09.2022	Male	750000	22500	15000	7500
17.	2572/Sale	29.09.2022	Male	842450	25274	16849	8425
18.	2582/Sale	30.09.2022	Male	1080000	32400	21600	10800
19.	2626/Sale	01.10.2022	Male	1000000	30000	20000	10000
20.	2650/Sale	07.10.2022	Male	975000	29250	19500	9750
21.	2687/Sale	11.10.2022	Male	1140000	34200	22800	11400
Total				45721950	1371660	914439	457221

Sl. No.	Deed No./ Nature of Deed	Date of Registration	Category of Buyer	Consideration value (in ₹)	Registration fee leviable @ 3 per cent (in ₹)	Registration fee levied @ 2 per cent (in ₹)	Short levy of registration fee (in ₹)
(18) Sub Registrar, Bilasipara							
1.	181/2023	24.02.2023	Male	8520000	255600	170400	85200
2.	1519/2023	27.03.2023	Male	1800000	54000	36000	18000
3.	1693/2023	27.03.2023	Male	2392000	71760	47840	23920
4.	2379/2023	30.03.2023	Male	1831760	54953	36635	18318
5.	2238/2023	29.03.2023	Male	3750000	112500	75000	37500
6.	2432/2023	30.03.2023	Male	3300000	99000	66000	33000
7.	2447/2023	31.03.2023	Male	2250000	67500	45000	22500
8.	2493/2023	31.03.2023	Male	2300000	69000	46000	23000
9.	2577/2023	31.03.2023	Male	2400000	72000	48000	24000
10.	1592/2023	27.03.2023	Male	2619000	78570	52380	26190
11.	1952/2023	28.03.2023	Male	1640000	49200	32200	15800
12.	534/2023	21.03.2023	Male	3390000	101700	67800	33900
13.	2018/2023	28.03.2023	Male	3200000	96000	64000	32000
14.	1288/2023	26.03.2023	Male	2100000	63000	42000	21000
15.	2232/2023	29.03.2023	Male	1500000	45000	30000	15000
16.	1679/2023	27.03.2023	Male	2412000	72360	48240	24120
17.	1789/Sale	02.12.2022	Male	2484000	74520	49700	24820
18.	1785/Sale	02.12.2022	Male	2124000	63720	42480	21240
19.	1787/Sale	02.12.2022	Male	1850000	55500	37000	18500
20.	39/Sale	09.01.2023	Male	1764000	52920	35288	17632
21.	1833/Sale	13.12.2022	Male	1660000	49800	33200	16600
Total				55286760	1658603	1105163	552240
Grand Total				58,53,55,585	1,75,60,669	1,16,96,982	58,63,687

Appendix - XLII
(Reference Paragraph No. 6.4)
Statement showing details of short levy of Stamp Duty and Registration fee

Sl. No.	Name of office	Deed No./ Date of Registration	Buyer category	Circle / Mouza & Village / Town	Class of land (Area of land (In Bigha)) ¹⁶²	Zonal valuation of land per bigha (in ₹)	Total Value as per Zonal Valuation rate	Value of land considered during registration of deed	Less value considered for levy of SD & RF	Short levy of registration fee	Short levy of Stamp duty	Short levied of Municipal Surcharge
1.	Sub Registrar, Abhayapuri	42/ 30.11.2022	Female	Srijangram; Abhayapuri Town Sheet No 2/4	A Shreni Bari i.e. 1 class residential (2)	4050000	8100000	3600000	4500000	45000	45000	45000
2.	Sub Registrar, Hojai	5661/ 09.11.2022	Male	Hojai; Dimarupar	Bhalbari (1st class Residential) (5)	3675000	18375000	7875000	10500000	315000	315000	-
		4776/ 23.09.2022	Female	Hojai/ Yogijan; Kathalpur	Salitoli (Agriculture) (10)	1030000	10300000	6000000	4300000	43000	43000	-
		1457/ 25.08.2020	Other	Lanka/ Kaki; Bamungaon	B. Foriang & Salitoli (Agriculture) (13.63) ¹⁶³	1200000	16356000	13630000	2726000	54520	81780	-
		1456/ 25.08.2020	Other	Kaki; Bamungaon	Agriculture (14)	1200000	16800000	14000000	2800000	56000	84000	-
		1668/ 23.09.2020	Male	Lanka; Uttar Laskar Pathar	Agriculture (12.11)	350000	4238500	3633000	605500	12110	18165	-
3.	Sub Registrar, Dalgaon	823/ 25.07.2019	Female	Dalgaon; Kharupetia town	1M Shreni Bepar Thai i.e. commercial area- 1 (0.3)	8000000	2400000	1800000	600000	6000	12000	6000

¹⁶² 1 Bigha = 100 Lessa (1Bigha = 5 Kathas, 1 Katha = 20 Lessa)

¹⁶³ (11 Bigha, 4 Kathas, 3 Lessa + 1 Bigha, 4 Kathas) = 13 Bighas, 63 Lessa

Sl. No.	Name of office	Deed No./ Date of Registration	Buyer category	Circle / Mouza & Village / Town	Class of land (Area of land (In Bigha) ¹⁶²	Zonal valuation of land per bigha (in ₹)	Total Value as per Zonal Valuation rate	Value of land considered during registration of deed	Less value considered for levy of SD & RF	Short levy of registration fee	Short levy of Stamp duty	Short levied of Municipal Surcharge
		24/ 26.03.2021	Male	Dalgaon; Bechumari	Salitali (2.5) B Faring (2.5)	500000 400000	2250000	200000	250000	5000	7500	-
		652/ 20.06.2020	Male	Dalgaon; Nagazan	Baotali (2.5) Jalatak (1.20) Bhalbari (1.80)	300000 300000 800000	2505000	1965000	540000	10800	16200	-
		71/ 21.01.2022	Female	Dalgaon; Kharupetia town	1M Shreni Bari i.e. 1 class residential (1.78)	4000000	7120000	6400000	720000	7200	14400	-
Total												51000
											544630	637045

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