



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 2023**

**Government of Assam
Report No. 3 of 2025**

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PREFACE

This Report for the year ended 31 March 2023 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 includes Departments of Finance (Taxation), Transport, Environment and Forests, Revenue and Disaster Management and Mines and Minerals.

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

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

OVERVIEW

Overview

This Report contains Performance Audit on “E-Way Bill System under Goods and Services Tax” and ten paragraphs including Subject Specific Compliance Audit on “Department’s Oversight on GST Payments and Returns Filing, Phase-II”. Some of the major findings are mentioned below:

I. GENERAL

- Total Receipts of the State for the year 2022-23 were ₹ 89,742.30 crore against ₹ 79,815.19 crore in the previous year. Of this, 34 *per cent* was raised by the State Government through tax revenue (₹ 24,502.02 crore) and non-tax revenue (₹ 5,761.31 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)

- Under Section 39 of the Assam Value Added Tax (AVAT) Act, 2003 (being the mother Act in respect of other taxes), no assessment shall be made after the expiry of five years from the end of the year to which the assessment relates. Arrears in assessments in respect of various taxation Acts at the end of the year decreased over the previous year. However, the percentage of disposal of assessment cases was 24.72 *per cent* and 32,434 cases are pending for assessment at the end of 31 March 2023. Pendency in assessment may result in non/ short realisation of Government revenues and further accumulation in arrears of revenue.

(Paragraph 1.3)

- At the end of June 2023, 6,177 audit observations pertaining to 1,345 Inspection Reports involving ₹ 2,242.19 crore could not be settled due to non-receipt of replies/ proper replies from the Departments concerned. Pendency in reply may result in non/ short realisation of Government revenue and lack of internal control mechanism.

(Paragraph 1.6)

II. FINANCE (TAXATION) DEPARTMENT

Performance Audit on “E-Way Bill System under Goods and Services Tax”

- One taxpayer had generated two E-Way Bills for outward supply of goods with assessable value of ₹ 85.93 lakh even though he had opted to be under the composition scheme and disclosed a total turnover of ₹ 1.08 crore during the period 2018-19, exceeding the threshold limit (₹ 1 crore). The system failed to prevent generation of EWBs for outward supply by the Composite taxpayer who had crossed the threshold limit. This resulted in non-discharge of tax liability of ₹ 10.31 lakh and interest ₹ 8.81 lakh thereon.

(Paragraph 2.4.6.1.2.2)

- Nineteen taxpayers had failed to report outward supplies of ₹ 5.03 crore in GSTR-1 to discharge their tax liabilities. Further, two taxpayers, though reported the outward supplies of ₹ 55.33 lakh in GSTR-1, failed to discharge their tax liabilities through GSTR-3B. The non-discharge of tax liability in these cases worked out to ₹ 79.81 lakh inclusive of cess and interest thereon.

(Paragraph 2.4.6.1.2.3)

- Eight sampled EWBs involving an assessable value of ₹ 19.10 lakh, were generated by three taxpayers for outward supply of goods after cancellation of their GST Registrations. The system wrongly permitted generation of EWBs after the effective date of cancellation of the registration due to inadequate coordination between GSTN and the EWB Common Portal.

(Paragraph 2.4.6.1.2.4)

- Twenty-seven EWBs were generated by nine taxpayers (including one composite taxpayer), who had not filed Returns for continuous one-year tax periods effecting outward supplies with an assessable value of ₹ 83.41 lakh. The department had scrutinised three cases and issued notices and in one case, the taxpayer was assessed and levied tax of ₹ 5.93 crore through demand notice.

Further, in respect of five other cases, the department failed to protect tax interest of ₹ 7.91 lakh. Three sampled EWBs were generated by three taxpayers for supplying outward goods with assessable value of ₹ 43.92 crore, however, they did not file GSTR-1 and GSTR-3B returns. The Proper Officer also did not scrutinise returns and levy tax. This resulted in the non-discharge of tax liability of ₹ 5.56 crore (including interest amounting to ₹ 1.44 crore).

(Paragraph 2.4.6.1.2.5)

- Fourteen taxpayers had effected outward supplies of goods through twenty-seven EWBs involving assessable value of ₹ 5.41 crore but filed nil returns during the concerned period in which EWBs were generated. These outward supplies involved tax amount of ₹ 6.92 lakh (including interest amount of ₹ 2.79 lakh). One taxpayer supplied outward goods through two EWBs having assessable value ₹ 4.51 crore, however, taxpayer had filed GSTR-1 and GSTR-3B returns for the corresponding period but did not discharge tax liability through GSTR-3B. This resulted in non-discharge of tax liability of ₹ 1.48 crore (including interest amounting of ₹ 0.73 crore).

(Paragraph 2.4.6.1.2.6)

- Nine taxpayers had generated nine EWBs by using risky/ invalid vehicles involving assessable value of goods amounting to ₹ 1.49 crore. In two of these cases, the taxpayer had shown number of two-wheeler vehicles for outward supply of voluminous goods which is not possible in the ideal situation. Though the EWBs portal is integrated with the VAHAN system, it failed to prevent the generation of EWBs using invalid vehicles.

(Paragraph 2.4.6.1.2.7)

- Four taxpayers used the same invoice to generate multiple EWBs for movement of goods for multiple consignments having assessable value of ₹ 1.36 crore.

(Paragraph 2.4.6.1.2.8)

- In one of the taxpayer's EWB, the HSN code of the item mentioned was taxable at the rate of 18 *per cent*. However, while generating EWB, the tax liability was calculated as 5 *per cent*. Further, the transaction was also not reported in the GSTR-1. Thus, the taxpayer did not discharge the tax liability of ₹ 1.20 crore.

(Paragraph 2.4.6.1.2.10(b))

- In 174 cases involving ₹ 1.58 crore, the tax and penalty were not debited (Set off) by the preventive units from the ECL which was deposited by the taxpayer.

(Paragraph 2.4.6.2.3.2 (Sl. No.2 of table 2.4.8))

- In forty-six cases pertaining to six preventive units, the tax and penalty deposited by the taxpayers amounting to ₹ 25.28 lakh, imposed after interception, were found to be utilized by the taxpayers for other liabilities due to non-setting off of the intercepted demand from the Electronic Cash Ledger by the department.

(Paragraph 2.4.6.2.3.2 (Sl. No.3 of table 2.4.8))

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

- Notices in Form GSTR-3A were not issued against 66 taxpayers who had not filed GSTR-3B returns and no action was initiated regarding assessment and cancellation of registration of non-filers of returns under selected Circles.

(Paragraph 2.5.6.2)

- Audit observed deviation from the provision of AGST Act in 140 cases involving a short levy of taxes of ₹ 570.67 crore. At the instance of Audit, the Department has intimated that action has been initiated against 130 cases involving tax of ₹ 564.52 crore.

(Paragraph 2.5.7.2)

- Audit noticed, thirty taxpayers did not pay interest of ₹ 3.02 crore for delayed payment of tax.

(Paragraph 2.5.8.1(a) (i))

- Audit found, ten taxpayers declared exempted turnover as well as taxable turnover in returns and availed the total ITC attributable to common supplies of goods or services. However, taxpayers did not reverse or short reversed ITC of ₹ 11.72 crore attributable to supply of exempt goods and services under Rule 42 of AGST Act.

(Paragraph 2.5.8.1(b) (ii))

- Audit observed, there was mismatch in availment of ITC for ₹ 185.63 crore between GSTR 3B and GSTR 2A in respect of 44 taxpayers. The Joint Commissioner

of Taxes, Assam stated (February 2024) that in respect of mismatch cases, instructions had been issued to the respective Proper Officers to scrutinise all such cases under intimation to Audit.

(Paragraph 2.5.8.1(b) (v) (Sl. No.1 of table 2.5.6))

- There was mismatch of ₹ 46.32 crore in tax liability as per GSTR 1/9 and tax payment as per GSTR 9/3B in 35 cases.

(Paragraph 2.5.8.1(c) (iii) (Sl. No.1 of table 2.5.8))

Compliance Audit Paragraphs

- Test check of records of the Office of the Assistant Commissioners of Taxes, Guwahati Unit-C and Dibrugarh showed that two dealers paid tax with delay on which interest was leviable under the provision of Section 30 of the Assam Value Added Tax (VAT) Act, 2003. Against the same, the Assessing Officers short-levied/ did not levy ₹ 1.05 crore.

(Paragraph 2.6)

III. TRANSPORT DEPARTMENT

- Absence of a mechanism for periodic review of VAHAN database by the District Transport Officers (DTOs) to detect Transport vehicles against which MV tax is due, resulted in non-realisation of MV tax of ₹ 22.29 crore besides fine of ₹ 9.64 crore in nine District Transport Offices.

(Paragraph 3.3)

- Five DTOs did not realise permit fees of ₹ 61.47 lakh from 2,803 transport vehicles plying on road without valid permits. In addition, compounding fees of ₹ 2.80 crore was also not levied.

(Paragraph 3.4)

- Subsequent authorisation during currency of tourist permits of transport vehicles was not renewed, which resulted in non-realisation of authorisation fee and composite fee amounting to ₹ 22.35 lakh from 231 Tourist Cabs.

(Paragraph 3.5)

IV. ENVIRONMENT AND FORESTS DEPARTMENT

- Divisional Forest Officer (DFO), Kamrup East Division, Guwahati failed to collect the contribution towards District Mineral Foundation Trust (DMFT) fund of ₹ 42.14 lakh from the permit holders/contractors of the Mineral Concession Area (minor minerals) in spite of formation of DMFT in all districts of Assam and fixation of rate of contribution to fund.

(Paragraph 4.3)

V. REVENUE & DISASTER MANAGEMENT DEPARTMENT

- Sub-Registrars in three districts did not consider zonal value of land (value of land fixed by the Government) during registration of fifty-two deeds of sale, which

resulted in short realisation of Stamp Duty and Registration Fee of ₹ 1.56 crore. Additionally, Municipal Surcharge of ₹ 29.94 lakh was also not levied.

(Paragraph 5.3)

- Senior Sub-Registrar, Kamrup (Metro) failed to levy Registration fee, Stamp Duty and Guwahati Municipal Corporation (GMC) Surcharge correctly during registration of 40 gift deeds in 2021-22, which resulted in short levy of Stamp Duty (including GMC surcharge) and Registration fee amounting to ₹ 52.49 lakh.

(Paragraph 5.4)

VI. MINES AND MINERALS DEPARTMENT

- Due to lack of monitoring of non-compliance by the leaseholders to the provision of the Petroleum and Natural Gas (PNG) Rules, 1959, Dead Rent of ₹ 24.07 lakh remained unrealised as of October 2023. Besides, penal interest of ₹ 1.91 crore was yet to be imposed by the Director of Geology and Mining (DGM), Assam.

(Paragraph 6.3)

- DGM, Assam did not levy penal interest on delayed payment of royalty on crude oil extracted by ONGCL as per provisions of the PNG Rules, 1959, which resulted in non-realisation of penal interest amounting to ₹ 15.47 lakh for delay in payment of royalty.

(Paragraph 6.4)

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 2022-23, State's share of net proceeds of divisible Union taxes and duties assigned to State, Grants-in-Aid received from Government of India (GoI) during the year and the corresponding figures for the preceding years from 2018-19 are given in **Table 1.1.1:**

Table 1.1.1: Trends of Revenue Receipts

(₹ in crore)						
Sl. No.	Particulars	2018-19	2019-20	2020-21	2021-22	2022-23
1.	Revenue raised by the State Government					
	Tax Revenue	15,924.85	16,528.69	17,133.61	19,533.10	24,502.02
	Non-tax Revenue	8,221.29	5,539.34	2,899.61	3,579.75	5,761.31
	Total	24,146.14	22,068.03	20,033.22	23,112.85	30,263.33
	Percentage of increase/decrease over previous year	39.67	-8.61	-9.22	15.37	30.94
2.	Receipts from Government of India					
	Share of net proceeds of divisible Union taxes and duties	25,215.85	21,721.44	18,629.32	28,150.55	29,694.26
	Grants-in-Aid	14,117.17	20,705.61	26,239.65	28,551.79	29,784.71
	Total	39,333.02	42,427.05	44,868.97	56,702.34	59,478.97
3.	Total receipts of the State Government (1 & 2)	63,479.16	64,495.08	64,902.19	79,815.19	89,742.30
4.	Percentage of 1 to 3	38	34	31	29	34

Source: Finance Accounts of Government of Assam.

The above table indicates that during 2022-23, the revenue raised by the State Government was ₹ 30,263.33 crore which was 34 *per cent* of total Revenue receipts as against 29 *per cent* during the previous year. The remaining 66 *per cent* of the receipts during 2022-23, was from the share of net proceeds of divisible Union taxes and duties and Grants-in-Aid.

Overall Revenue Receipts of the State grew by ₹ 9,927.11 crore (12.44 *per cent*) over the previous year. During the year, Tax Revenue and Non-Tax Revenue increased by ₹ 4,968.92 crore (25.44 *per cent*) and ₹ 2,181.56 crore (60.94 *per cent*) respectively over the last year. Further, Grants-in-Aid from GoI increased by ₹ 1,232.92 crore (4.32 *per cent*) and share of net proceeds of divisible Union taxes and duties increased by ₹ 1,543.71 crore (5.48 *per cent*) over the last year.

1.1.2 Tax Revenue

Details of Tax Revenue raised during the period 2018-19 to 2022-23 are given in **Table 1.1.2:**

Table 1.1.2: Details of Tax Revenue raised

(₹ in crore)

Sl. No.	Head of Revenue	2018-19	2019-20	2020-21	2021-22	2022-23		Percentage of increase (+)/ decrease (-) with respect to	
		Actuals	Actuals	Actuals	Actuals	Budget Estimates (BEs)	Actuals	BEs (2022-23)	Actuals (2021-22)
1	State Goods and Services Tax	8,389.04	8,755.30	8,549.02	10,579.56	11,884.00	12,564.45	5.73	18.76
2	Taxes on Sales, Trade etc.	4,698.74	4,480.96	5,070.97	4,866.68	5,553.07	6,748.61	21.53	38.67
3	State Excise	1,399.84	1,650.03	2,039.94	1,939.07	2,412.00	2,525.57	4.71	30.25
4	Stamps and Registration Fees	240.72	292.65	280.75	439.46	524.20	851.51	62.44	93.76
5	Taxes and Duties on Electricity	72.75	194.56	197.59	337.91	287.89	87.81	-69.50	-74.01
6	Taxes on Vehicles	765.01	815.82	723.98	978.21	1,245.04	1,348.41	8.30	37.84
7	Taxes on Goods and Passengers	(-) 3.62	47.47	3.64	2.30	4.96	2.64	-46.77	14.78
8	Other Taxes on Income and Expenditure	186.35	189.92	188.79	206.80	210.00	212.81	1.34	2.91
9	Other Taxes and Duties on Commodities and Services	0.95	0.95	0.12	(-) 1.29	0.16	0.04	-75.00	-
10	Land Revenue	163.22	94.16	116.81	185.02	263.92	158.50	-39.94	-14.33
11	Taxes on Agricultural Income	7.85	6.87	(-) 38.00	(-) 0.62	0	1.67	-	-
Total		15,924.85	16,528.69	17,133.61	19,533.10	22,385.24	24,502.02	9.46	25.44

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

The increase of ₹ 4,968.92 crore (25.44 per cent) in Tax Revenue in 2022-23 as compared to previous year, was mainly on account of increase in taxes on State Goods and Services by ₹ 1,984.89 crore (18.76 per cent), ₹ 1,881.93 crore (38.67 per cent) increase in taxes on Sales, Trade, etc., ₹ 586.50 crore (30.25 per cent) increase in State Excise and ₹ 412.05 crore (93.76 per cent) in Stamps and Registration Fees.

The reasons for major variations in respect of Tax Revenue during 2022-23 over 2021-22 as reported by the concerned department(s) were as follows:

Excise Department: Revenue increased in 2022-23, mainly due to increase in collection under country spirits and Foreign Liquor Spirits.

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

Taxes on Sales, Trade, etc.: Revenue increased mainly due to increase in collection of receipts under Central Sales Tax Act and Value Added Tax.

Stamps and Registration Fees: Revenue increased mainly due to increase in collection of fees for registering documents and other miscellaneous receipts.

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

Taxes and Duties on Electricity: Revenue decreased mainly due to decrease in collection of taxes on consumption and sale of electricity.

Land Revenue: Revenue decreased mainly due to decrease in collection of Land Revenue/ Taxes and miscellaneous other receipts.

The other Departments had not intimated (October 2023) the reasons for the increase/decrease of their revenue during 2022-23 despite requests.

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 the State of 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-II 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 1 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 of March 2023) have been given in **Table 1.1.3:**

Table 1.1.3: Registered taxpayers under GST

Types of taxpayers	Number of dealers	Percentage of total
Normal Taxpayers	1,70,585	80.80
Composite Taxpayers	36,919	17.49
Tax Deductors at Source	3,281	1.55
Tax Collectors at Source	257	0.12
Input Service Distributors	59	0.03
Casual Taxpayers	21	0.01
Total Registrants	2,11,122	100.00

The total registrations under GST in Assam were 2.11 lakh as of March 2023, of which, normal taxpayers accounted for 80.80 *per cent*, composite taxpayers 17.49 *per cent* and others (including TDS, TCS, ISD and Casual) 1.71 *per cent*.

1.1.2.3 Divisions of Dealers between Central and State Government

As per the recommendations¹ 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 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 in Assam as on March 2023² are shown in **Table 1.1.4**:

Table 1.1.4: Division of dealer between Centre and State Government

Jurisdiction	Number of dealers		Total
	Turnover above ₹ 1.5 crore	Turnover below ₹ 1.5 crore	
Centre	9,448	77,763	87,211
State	17,659	1,01,084	1,18,743
Total	27,107	1,78,847	2,05,954

As per Assam Goods and Services Tax Rules³, 2017 (AGST Rules, 2017), regular taxpayers were required to file monthly returns⁴ in GSTR-1, GSTR-2 and GSTR-3, whereas composite 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 were required to file GSTR-1 and GSTR-3B and composite taxpayers were to file GSTR-4 quarterly.

The trend of filing of GSTR-1 and GSTR-3B for the period 2022-23 (position as of April 2023) in Assam has been depicted in **Table 1.1.5**:

Table 1.1.5: Filing pattern of GSTR-1 and GSTR-3B

Month	2022-23	
	GSTR-1	GSTR-3B
April	1,06,521	1,10,893
May	1,08,407	1,12,732
June	1,58,714	1,65,463
July	1,08,555	1,12,461
August	1,10,214	1,14,038
September	1,68,373	1,68,511
October	1,13,550	1,13,381
November	1,14,406	1,14,306
December	1,67,855	1,66,547
January	1,10,974	1,10,151
February	1,07,099	1,04,806
March	1,47,004	1,40,208

¹ Circular dated 20 September 2017.

² Information furnished by the Finance (Taxation) Department, GoA.

³ Rule 59, 60 and 61.

⁴ 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.

1.1.3 Non-Tax Revenue

Details of Non-Tax Revenue raised during the period 2018-19 to 2022-23 are given in **Table 1.1.6:**

Table 1.1.6: Details of Non-Tax Revenue raised

Sl. No.	Head of Revenue	(₹ in crore)							
		2018-19	2019-20	2020-21	2021-22	2022-23		Percentage of increase (+)/ decrease (-) with respect to	
		Actuals	Actuals	Actuals	Actuals	BEs	Actuals	BEs (2022-23)	Actuals (2021-22)
1	Petroleum	5642.66	3805.34	1468.55	2505.30	3469.24	4087.06	17.81	63.14
2	Interest Receipts	588.09	666.86	235.87	120.86	311.93	323.68	3.77	167.81
3	Dairy Development	0.24	0.08	0.29	0.08	0.39	0.02	-94.87	-75.00
4	Forestry and Wildlife	364.27	416.06	352.89	393.14	422.00	451.39	6.96	14.82
5	Non-ferrous Mining and Metallurgical Industries	6.51	7.49	6.06	8.55	1086.54	6.55	-99.40	-23.39
6	Miscellaneous General Services	677.76	-0.18	10.64	3.35	14.30	39.82	178.46	1088.66
7	Medium Irrigation	1.00	0.67	0.55	2.25	0.73	0.17	-76.71	-92.44
8	Medical and Public Health	17.22	21.37	10.78	14.15	14.76	23.74	60.84	67.77
9	Co-operation	1.77	2.09	0.70	0.58	0.93	0.73	-21.51	25.86
10	Public Works	2.64	1.70	1.34	2.59	1.78	2.04	14.61	-21.24
11	Police	68.86	85.42	78.01	90.77	103.17	121.08	17.36	33.39
12	Other Administrative Services	211.90	103.17	95.72	113.84	126.60	121.41	-4.10	6.65
13	Coal and Lignite	50.36	38.85	16.04	4.58	140.85	25.49	-81.90	456.55
14	Roads and Bridges	41.21	39.59	19.96	17.68	81.40	11.92	-85.36	-32.58
15	Others	546.80	350.83	602.21	302.03	902.06	546.21	-39.45	80.85
Total		8221.29	5539.34	2899.61	3579.75	6676.68	5761.31	-13.71	60.94

Source: Annual Financial Statement and Finance Accounts.

The increase of ₹ 2,181.56 crore (60.94 per cent) in Non-Tax Revenue in 2022-23 as compared to previous year, was mainly on account of increase in revenue by ₹ 1,581.76 crore in Petroleum, ₹ 202.82 crore increase in interest receipts and ₹ 58.25 crore increase in forestry and wildlife.

The reasons for major variations in respect of Non-Tax Revenue during 2022-23 over 2021-22 as reported by the concerned department(s) were as follows:

Petroleum: Revenue increased mainly due to the following reasons-

- Increase in production as well as increase in rate of royalty of crude oil, natural gas and coal.
- Resumption of activities of Coal India Ltd. and dispatch of old stock of AMDC.
- Production started by Calcom Cement India Ltd., Umrangsho, Oilmax Energy Pvt. Ltd. (Amguri field) and Vedanta Ltd.
- Re-grant of petroleum mining leases of OIL & ONGC.

Interest Receipts: Revenue increased mainly due to increase in collection of other miscellaneous receipts.

Forestry and Wildlife: Revenue increased mainly due to increase in collection of receipts from Environmental Forestry.

Police: Revenue increased mainly due to increase in supply of police personnel to other parties and increase in collection of fees, fines and forfeitures.

Coal and Lignite: Increased mainly due to increase in collection under Coal Concession Fees and Royalties.

The other Departments had not intimated the reasons for the increase/decrease of their revenue in 2022-23 despite requests.

1.2 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2023 in respect of the Finance (Taxation), Excise, Mines and Minerals and Transport Departments amounted to ₹ 4,519.02 crore of which ₹ 3,251.90 crore was outstanding for more than five years, as detailed in **Table 1.2.1:**

Table 1.2.1: Arrears of revenue

(₹ in crore)

Sl. No.	Heads of Revenue	Name of Department	Amount outstanding as on 31 March 2023		Replies of the Departments
			Total amount	For more than five years	
1	0022-Taxes on Agricultural Income	Finance (Taxation)	69.87	49.23	Following are the reasons for the pending arrears: i. Some amounts become arrears when the amounts are not paid by the dealers on due date. 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. Pending cases involving arrears of revenue in High Court/ Supreme Court/ Board of Revenue and with Appellate/ Revision authority.
2	0028-Professional Tax		2.51	1.54	
3	0029-Land Revenue (Assam Taxes on Specified Lands)		2,846.85	2,138.43	
4	0040-Tax on Sales, Trade, etc.		1,312.22	828.23	
5	0042-Taxes on Goods and Passengers		79.50	52.79	
6	0043-Taxes and Duties on Electricity		23.18	21.49	
7	0045-Other Taxes and Duties on Commodities and Services		5.06	4.76	

Sl. No.	Heads of Revenue	Name of Department	Amount outstanding as on 31 March 2023		Replies of the Departments
			Total amount	For more than five years	
					iv. Un-traceability of dealers at the time of realisation of dues, etc.
8	0039-State Excise	Excise Department	63.13	63.13	Due to non-payment of levies by the Wholesale Warehouses in due time.
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	116.62	92.22	Shortage of Enforcement Personnel/staff and inadequate infrastructure in respect of enforcement drive.
Total			4,519.02	3,251.90	

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 Departments such as banks, police Department and quasi-judicial/ judicial bodies involved in the process of recovery.

1.3 Arrears in Assessment

Under Section 39 of the Assam Value Added Tax (AVAT) Act, 2003 (being the mother Act in respect of other taxes), no assessment shall be made after the expiry of five years from the end of the year to which the assessment relates. However, in cases where specific information is available, re-assessment can be made under Section 40 of AVAT Act, 2003 within a period of eight years.

The details of arrears in assessments pending at the beginning of the year, cases becoming due for assessments during the year, cases disposed of during the year and number of cases pending for assessment at the end of the year as furnished by the Finance (Taxation) Department in respect of various taxation Acts are given in **Table 1.3.1:**

Table 1.3.1: Arrears in assessments

Nomenclature of the Act	Arrears of assessment due as on 31 March 2022	New cases due for assessments during 2022-23	Total assessment due	Cases disposed during 2022-23	Balance at the end of the year 2022-23	Percentage of disposal (col. 5 to 4)
1	2	3	4 (2+3)	5	6 (4-5)	7
GST	1,393	0	1393	276	1,117	20
Sales Tax (VAT/ CST Acts)	10,979	554	11,533	4,732	6,801	41
Entry Tax Act	2,266	0	2,266	485	1,781	21.40
Profession Traders, Callings and Employment Taxation Act	13,997	4,561	18,558	3,952	14,606	21.30
Taxation (on Specified Lands) Acts	4,147	111	4,258	660	3,598	15.50
Agricultural Income Tax Act	2,644	64	2,708	214	2,494	7.90

Nomenclature of the Act	Arrears of assessment due as on 31 March 2022	New cases due for assessments during 2022-23	Total assessment due	Cases disposed during 2022-23	Balance at the end of the year 2022-23	Percentage of disposal (col. 5 to 4)
1	2	3	4 (2+3)	5	6 (4-5)	7
Amusement and Betting Taxation Act and Luxury (Hotel & Lodging Houses) Act	419	0	419	0	419	0
Electricity Duty Act	1,639	313	1,952	334	1,618	17.11
Total	37,484	5,603	43,087	10,653	32,434	24.72

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

Above table indicates that the assessments pending at the end of the year decreased over the previous year as number of new cases declined over the last year (28,745 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, cases finalised and the demands for additional tax raised during 2022-23 as reported by the department is given in **Table 1.4.1**:

Table 1.4.1: 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	2022-23	0	520	520	497	150.94	23

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

Thus, the Government of Assam had raised a demand of ₹ 150.94 crore relating to 497 cases of evasion of tax detected during 2022-23.

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 2022-23 as reported by the Finance (Taxation) Department is given in **Table 1.5.1**:

Table 1.5.1: Details of pendency of refund cases at the close of the year 2022-23

(₹ in crore)

Sl. No.	Particulars	Sales Tax/VAT		SGST	
		No. of Cases	Amount	No. of Cases	Amount
1	Claims outstanding at the beginning of the year	27	12.48	142	21.06
2	Claims received during the year	35	23.45	1,080	499.94
3	Refunds made during the year	19	8.72	879	100.83
4	Refunds rejected/withheld during the year	7	2.68	122	19.90
5	Balance outstanding at the end of the year	36	24.53	221	400.27

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

In Finance (Taxation) Department, 36 refund cases involving ₹ 24.53 crore pertaining to VAT and 221 cases involving ₹ 400.27 crore pertaining to the SGST were pending at the end of March 2023. The reasons for pendency of outstanding cases were 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

On completion of the audit of Government/ Departments and the offices, audit issues Inspection Reports (IRs) to the concerned Head of the offices, with copies to their superior officers for corrective action and monitoring. Serious financial irregularities are reported to the Heads of the Departments and the Government.

With respect to IRs issued up to December 2022, the position was that 6,177 paragraphs pertaining to 1,345 IRs involving ₹ 2,242.19 crore remained outstanding at the end of June 2023 as shown in **Table 1.6.1** along with the corresponding figures for the preceding two years.

Table 1.6.1: Details of pending IRs

	June 2021	June 2022	June 2023
Number of IRs pending for settlement	1,228	1,273	1,345
Number of outstanding audit paragraphs	5,580	6,460	6,177
Amount of revenue involved (₹ in crore)	2,148.79	2,301.49	2,242.19

1.6.1 Department wise pendency of IRs

The Department-wise details of the IRs and paragraphs outstanding as on 30 June 2023 and the amounts involved are given in **Table 1.6.2**:

Table 1.6.2: Department-wise details of outstanding IRs

(₹ in crore)

Sl. No.	Name of the Department	Nature of receipts	Number of outstanding IRs	Number of outstanding audit paragraphs	Money value involved
1	Finance (Taxation)	Taxes on sales, trade <i>etc.</i>	298	1,553	935.71
		Agricultural Income Tax			
		Other Taxes			
2	Excise	State Excise	153	768	671.53
3	Transport	Taxes on Motor Vehicles	225	1,035	389.65

Sl. No.	Name of the Department	Nature of receipts	Number of outstanding IRs	Number of outstanding audit paragraphs	Money value involved
4	Revenue and Disaster Management (Registration)	Stamps and Registration fees	245	863	11.32
5	Mines and Minerals	Non-ferrous mining and metallurgical industries	13	54	151.45
6	Environment and Forests	Forestry and Wildlife	411	1,904	82.53
Total			1,345	6,177	2,242.19

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 63 IRs (out of 64) issued during 2022-23. Further, the large pendency of IRs/paragraphs was due to non-receipt of replies which indicates that the Heads of auditee units had failed to take cognisance of the audit findings pointed out by the AG through IRs. Pendency in reply may result in non/ short realisation of Government revenue and lack of internal control mechanism.

1.6.2 Departmental Audit Committee Meetings

The Government set up audit committees to monitor and expedite the progress of the settlement of the IRs and paragraphs. The details of the Audit Committee Meetings held during 2022-23 and the paragraphs settled as a consequence thereof is given in **Table 1.6.3:**

Table 1.6.3: Details of Departmental Audit Committee Meetings

(₹ in crore)			
Head of revenue	Number of meetings held	Number of paras settled	Amount involved
Finance (Taxation) Department	2	53	117.76
Environment & Forest Department	1	14	0.12
State Excise Department	1	21	5.98
Total	4	88	123.86

During the year, four Audit Committee Meetings were held in respect of Finance (Taxation), Environment & Forest and State Excise Department in which 461 audit observations were discussed and 88 audit observations (19.09 *per cent*) were settled on the basis of replies furnished by Departments.

1.6.3 Response of the Departments to the draft audit paragraphs

The PAG (Audit) 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 fourteen draft audit paragraphs, Performance Audit (PA) on “E-Way Bill system under Goods and Services Tax” and Subject Specific Compliance Audit (SSCA) on “Department’s oversight on GST payments and Returns Filing-Phase-II” proposed to be included in the Report of the C&AG on State Revenues for the period ended

March 2023, Government of Assam, were forwarded to the Secretaries of the Department concerned between August 2023 and December 2023. The Department furnished replies in respect of eleven draft paragraphs and same 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 PAG (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 2016 to 31 March 2020 placed before the State Legislative Assembly between May 2017 and September 2022, 95 compliance audit paragraphs and three PA on various topics were included. The PAG (Audit) did not receive any *suo-moto* explanatory notes on audit paragraphs.

As of March 2023, PAC discussed 511 out of 1,028 paragraphs, reviews and PAs (including stand-alone Audit Reports) pertaining to the years 1988-89 to 2019-20, leaving a balance of 517 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 Finance (Taxation) Department in respect of the cases detected in the course of local audit during the years 2018-19 to 2022-23 and also the cases included in the Audit Reports for years 2017-18 to 2019-20.

1.7.1 Position of Inspection Reports

The summarised position of IRs issued during the last five years, paragraphs included in these IRs and their status as on 31 March 2023 in respect of Finance (Taxation) Department is tabulated in **Table 1.7.1**:

Table 1.7.1: Position of Inspection Reports in respect of Finance (Taxation) 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
2018-19	266	2,168	1,415.38	20	313	145.54	86	611	566.55	200	1,870	994.37
2019-20	200	1,870	994.37	19	263	114.78	8	297	182.42	211	1,836	926.73
2020-21	211	1,836	926.73	87	253	116.49	3	62	25.31	295	2,027	1,017.91
2021-22	295	2,027	1,017.91	10	126	58.46	6	120	22.39	299	2,033	1,053.98
2022-23	299	2,033	1,053.98	17	167	57.39	14	595	145.69	302	1,605	965.68
Total				153	1,122	492.66	117	1,685	942.36			

It is evident from the table above that during the last five years 1,122 paragraphs were added, which was offset by 1,685 paragraphs being settled during 2018-19 to 2022-23. Thus, 1,605 paragraphs remained outstanding for settlement at the end of 31 March 2023 due to non-receipt of satisfactory replies/ replies from the Department.

1.7.2 Recoveries in respect of accepted audit cases

The position of paragraphs included in the Audit Reports of the last three years, those accepted by **Finance (Taxation) Department** and the amount recovered there against are given in **Table 1.7.2**:

Table 1.7.2: 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 2023
2017-18	6	634.23	2	2.02	0.07	0.50
2018-19	7	7.09	6	5.52	-	
2019-20	2	62.24	2	1.47	0.43	

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

The PAs /SSCAs conducted by the PAG 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 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, a SSCA on "Forest Department covering Afforestation, Social forestry, Wildlife and Biodiversity" was carried out wherein 10 recommendations were made to the Government/Department. The Department reported that action was taken in respect of the recommendations featured in the SSCA (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 PAG 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.

The details of auditable units, units planned for audit and units audited during 2022-23 is given in **Appendix-II**.

1.9 Results of Audit

1.9.1 Position of audit conducted during the year

Audit test checked records of 88 offices of Finance (Taxation), State Excise, Transport, Environment and Forests and other departmental offices during 2022-23 and pointed out deficiencies in 479 cases. During the years, the Departments concerned accepted under assessment and other deficiencies amounting to ₹ 36.06 crore involved in 126 cases. The Departments had also collected ₹ 2.61 crore in 47 cases during the years.

1.9.2 Coverage of this Report

This Report contains PA on “E-Way Bill system under Goods and Services Tax”, SSCA on “Department’s oversight on GST payments and Returns Filing-Phase-II” and nine paragraphs with appropriate captions having a total financial effect of ₹ 1,052.48 crore of which the departments accepted audit observations in 35 cases (including PA) involving revenue of ₹ 174.67 crore and recovered revenue of ₹ 19.90 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 the Head of the Commissionerate of Taxes, Assam who 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. He 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. He is assisted by Additional Commissioners of Taxes, Joint Commissioners of Taxes (JCT), Deputy Commissioners of Taxes (DCT) in Zones and Appeal Offices, Assistant 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 Offices⁵ 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.* 1 July 2017), the Central Sales Tax (CST) Act, 1956; 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 vital 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 2022-23, the Department did not put any internal audit in place.

2.3 Results of Audit

During test check of records of 19 Unit Offices (out of total 75 Unit Offices) in 2022-23 relating to VAT/CST/AET assessments and other records, audit noticed deficiencies as categorised in **Table 2.3.1**:

⁵ Including office of the Agricultural Income Tax Officer, Assam

Table 2.3.1: Results of Audit

Sl. No.	Category	No. of observations issued	Amount (₹ in crore)
1	Turnover escaping/suppressed assessment	18	5.73
2	Concealment of turnover	13	6.48
3	Short levy of tax due to incorrect application of rate of tax	10	3.57
4	Irregular grant of concessional rate of tax (shortfall of C, F, E-I & E-II form)	14	7.32
5	Irregular grant of exemption of tax (Defective/Duplicate/Obsolete C & F form)	14	22.67
6	Short/Non levy of tax/interest (delay payment)	14	12.12
7	Excess/Incorrect allowance of ITC	15	4.02
8	Short/Non-payment of Entry Tax	6	0.59
9	Others	66	9.49
Total		170	71.99

During the year, Department accepted deficiencies pointed out in Audit in 36 cases involving ₹ 0.83 crore (including earlier years) and recovered the amount in accepted cases.

2.4 Performance Audit on E-Way Bill System under Goods and Services Tax

2.4.1 Introduction

2.4.1.1 Electronic Way Bills (E-Way Bills)

Goods and Services Tax (GST) has been introduced with effect from 01 July 2017, subsuming a wide range of Indirect Taxes based on the paradigm of ‘One Nation One Tax’. One of the intended objectives of the GST regime was to improve efficiency in the movement of goods and services by reducing process-related time delays.

Way bill was a feature present in pre-GST regime wherein movement of goods was administered through manually governed (revenue) check posts. Specified goods entering a particular State was levied an ‘Entry Tax’ which has since been subsumed under GST. Electronic-Way Bill (EWB) has been introduced under GST regime which is a shift from Government-monitored tax administration model to a self-reporting model by the taxpayers. The EWB was introduced in Assam with effect from 1 April 2018 for all inter-State and from 16 May 2018 for the intra-State movement of goods having value exceeding ₹ 50,000. Rule 138 to 138E of the Assam Goods and Services Tax (AGST) Rules, 2017 (amended from time to time) provides for the EWB mechanism.

Government’s key objective of EWB is to safeguard revenue. EWB is a document required for movement of goods and designed to capture details of goods, before being moved. Automation and standardisation of the entire process was intended to help check tax evasion and shore up GST collections. EWB is also designed to dissolve the non-trade barriers, so that transit time is reduced and supply chain efficiency improved.

The information on the consignment is to be furnished prior to commencement of movement of goods and generation of EWB irrespective of whether the movement is in relation to supply or for reasons other than supply.

2.4.1.2 Organisational Structure

The office of the Principal Commissioner of State Tax (PCST), Assam under the Finance (Taxation) Department, Government of Assam (GoA) is the apex body implementing the GST for State administered taxpayers across the State. The PCST is the head of the State GST and being assisted by two Special Commissioners of State Tax, five Additional Commissioners of State Tax, 15 Joint Commissioners of State Tax (JCST), 25 Deputy Commissioners of State Tax⁶ (DCST), 166 Assistant Commissioners of State Tax (ACST) and 324 Superintendent of State Tax (SST).

There are 34 Preventive units under the PCST which perform wider anti-evasion duties, including verification of EWBs. For the purpose of verification of EWBs during the course of movement of goods by conveyance and to carry out inspection, search and seizure at the place of business of a taxable person and a transporter, it is necessary to have mobile squads under each Preventive Unit. EWBs (effected for supplies) are typically accounted under the Return GSTR-1 and GSTR-4/GST-CMP-08 by the normal and composite taxpayers respectively and are required to be verified by the Proper Officers under each Preventive units. The functions performed by the proper officers are Verification of EWBs, Unblocking of EWBs, viewing, and accessing MIS reports, *etc.*

2.4.1.3 Information Systems used for EWBs

EWB Common portal is managed by National Informatics Centre (NIC) based in Karnataka. In February 2020, EWB portal has been integrated with the VAHAN⁷ system of the Ministry of Road Transport and Highways, so that vehicle registration number can be validated at the time of generating EWB. FASTag system has been integrated with the EWB system with effect from 01 January 2021. On the EWB Common Portal, one-time registration of the taxpayer is required for the purpose of generation, extension, cancellation and rejection of EWBs. The Proper Officers⁸ can access the EWB Portal through two means: - (i) Logging into EWB Common Portal through a web browser using the login credentials provided or (ii) Logging into the GST EWB System Mobile App.

2.4.1.4 Processes involved in the EWB System

Persons intending to generate EWB are, at first instance, required to register themselves on the EWB Portal maintained by the NIC. The process involved in generation, cancellation and extension of EWBs and important terminologies associated with EWB System are discussed in the following paragraphs.

⁶ Both zonal and Appellate

⁷ VAHAN is a highly flexible and comprehensive system that takes care of all the burdensome activities of Vehicle Registration, leaving the Transport Department to deal with more important business issues.

⁸ Proper Officer is an officer who is assigned any function to be performed under the AGST Act, 2017.

2.4.1.4.1 *Enrolment in the Portal*

As per the provisions of Rule 138 of the AGST Rules, 2017 every person who causes movement of goods of consignment value exceeding the prescribed limit shall generate an EWB by providing required details in EWB-01.

For generation of EWBs GST Registered Persons, Transporters (GST Registered or Unregistered) and Citizens/Unregistered persons are required to enrol themselves in the EWB portal by providing necessary details such as State, GSTIN, Legal Name, PAN, Mobile Number, *etc.* The transporters, who may not be registered under the GST but cause movement of goods for their clients, need to enrol on the e-way bill portal and get 15-digit Unique Transporter ID.

2.4.1.4.2 *Generation of EWB*

As per Rule 138 of the AGST Rules, EWB can be generated electronically by furnishing details in Part A (once submitted cannot be edited) of the Form GST EWB-01 by any of the following players:

- the Consignor
- the Transporter (in the case of authorisation by the Consignor or if the Consignor is an unregistered person)
- the Consignee

Details of the consignments *viz.* GSTIN of Supplier, Place of Dispatch, GSTIN of Recipient, Place of delivery, Document Number, Document Date, Value of Goods, HSN Code and Reason for transportation will be available in Part-A of the EWB-01 and in Part-B, Vehicle Number for consignment by road and Transport document number will be provided. Furnishing details of vehicle number is not mandatory for intra-State/UT transactions with a distance up to 50 km in respect of the goods transported from the place of business of the consignor to the place of business of the transporter for further transportation. Consolidated EWBs can be generated in Form GST EWB-02, in the case of multiple EWBs generated for the multiple consignments but transported in the single vehicle.

2.4.1.4.3 *Bill to Ship to Transactions*

As per clarification issued by Ministry of Finance vide Press Information Bureau (PIB) clipping dated 23 April 2018⁹, in case of ‘Bill to Ship to’¹⁰ supplies, wherein the Buyer and the Consignee are different persons and EWB can be generated either by the Buyer or the Supplier in these transactions. Buyer orders the Supplier to supply the Goods to the Consignee on behalf of the Buyer. In this transaction, two supplies and two invoices are involved.

⁹ No such clarification issued by the PCST, Assam.

¹⁰ In a “Bill to Ship To” model of supply, there are three persons involved in a transaction, namely: ‘A’ is the person who has ordered ‘B’ to send goods directly to ‘C’. ‘B’ is the person who is sending goods directly to ‘C’ on behalf of ‘A’. ‘C’ is the recipient of goods. Often, the address of the buyer of goods is different from the address where the goods need to be delivered. The address of the buyer is mentioned in “Bill to” and the address where goods are to be delivered is mentioned in “Ship to”.

2.4.1.4.4 *Validity of EWB*

As per Rule 138(10) of the AGST Rules the validity of the EWB depends upon the distance and the type of shipment. Validity is calculated from the date on which the EWB has been generated (relevant date) and the period of validity shall commence from the midnight of the generation of EWB.

The validity period is one day for 200 km in respect of consignment other than over dimensional cargo and one additional day for every 200 km or part thereof with effect from 01 January 2021. Before that date, validity period was one day for 100 km and one additional day for every 100 km or part thereof. In respect of over dimensional cargo, it is one day for 20 km and one additional day for every 20 km or part thereof.

2.4.1.4.5 *Extension of EWB*

As per Proviso-3 of the Rule 138(10) of the AGST Rules the validity of the EWB can be extended by the transporter under circumstances of an exceptional nature where the goods cannot be transported within the original validity period of the EWB after updating the details in Part B of Form GST EWB-01, within eight hours from the time of its expiry. Further, in terms of Proviso-1 of the Rules *ibid*, the validity of EWB can be extended by the Commissioner for certain categories of specified goods on the recommendation of the Council.

2.4.1.4.6 *Cancellation of EWB*

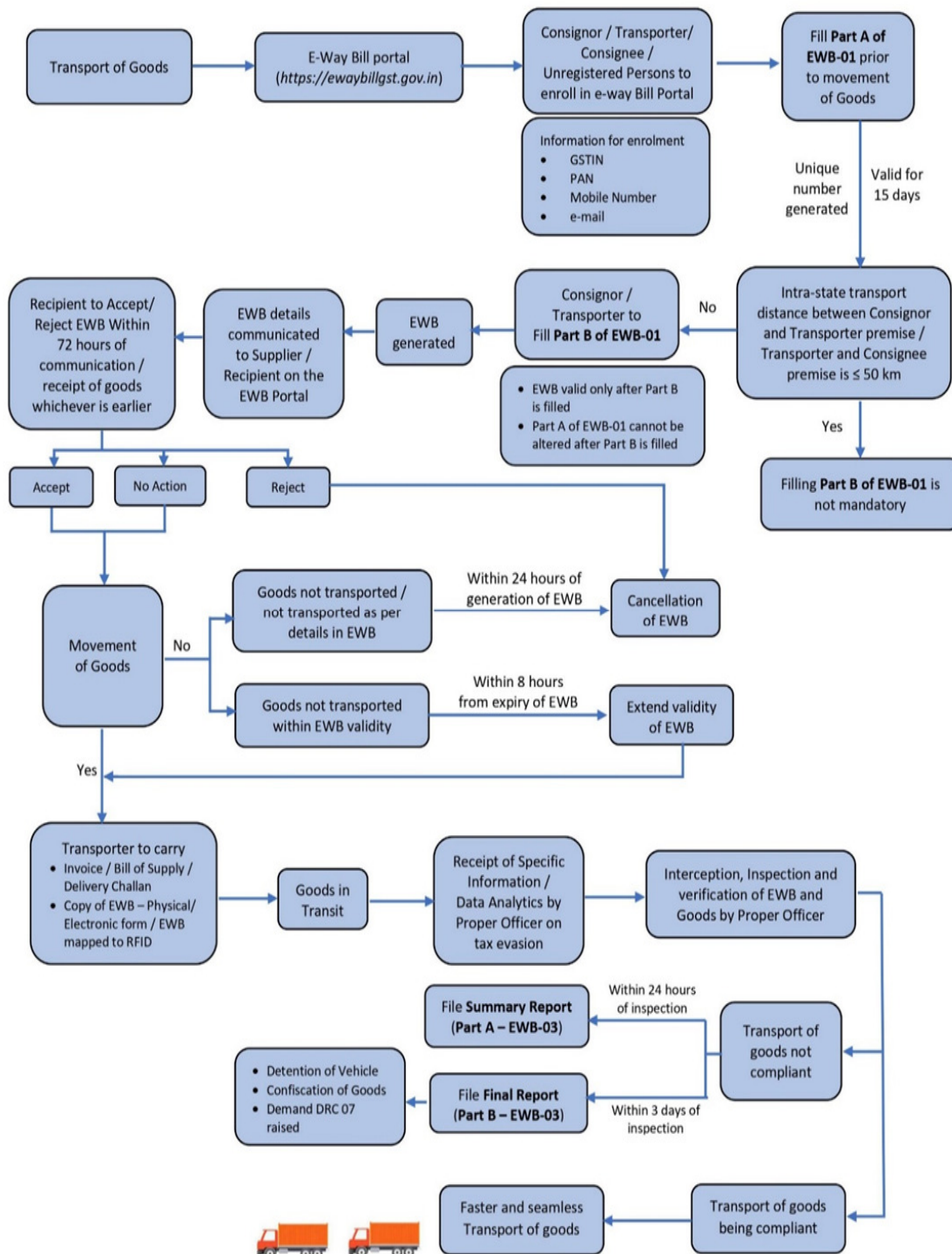
As per Rule 138(9) of the AGST Rules where an EWB is generated, the same may be cancelled electronically on the common portal within 24 hours of generation. However, an EWB cannot be cancelled if it has been verified in-transit.

2.4.1.4.7 *Rejection of EWB*

As per Rule 138 (11) and (12) of the AGST Rules the details of the EWB generated will be communicated electronically to the Recipient, and he is required to communicate his acceptance or rejection of the goods being transported. If the recipient does not communicate his acceptance or rejection within 72 hours of the details being communicated to him or the time of delivery of goods whichever is earlier, the EWB shall be deemed to be accepted.

The entire process flow of EWB system under GST is depicted overleaf:

E-Waybill Mechanism - Process Flow Chart



2.4.2 Audit Objectives

This Performance Audit (PA) on EWB System under GST was conducted to ascertain whether:

- EWB mechanism is effective in protecting revenue interest of the Government.
- Preventive/Enforcement activities of the Department in enforcing EWB provisions are efficient and effective.

2.4.3 Audit Criteria

The PA on EWB system under GST has been evaluated against the following audit criteria:

- Assam Goods and Services Tax Act, 2017 (AGST Act).
- Assam Goods and Services Tax Rules, 2017 (AGST Rules)
- Notifications/ Circulars/ Instructions authorised by GST Council and issued by CBIC and Finance (Taxation) Department, GoA from time to time.
- Advisories/ Standard Operating Procedures issued by NIC, CBIC and Finance (Taxation) Department, GoA.

2.4.4 Audit Scope

The EWB transactions of the persons registered in the EWB portal pertaining to the period between 01 April 2018 and 31 March 2022 were covered in the PA. An entry conference was held with the Secretary, Finance (Taxation) Department and PCST on 18 April 2023. The audit was conducted between April 2023 and November 2023. The draft PA Report was forwarded to the Department on 26 December 2023 and the Exit Conference with the Department was held on 16 February 2024 wherein the findings, conclusion and recommendation of the PA were discussed. The views/ comments of the Department during the Exit Conference have been incorporated in the relevant paragraphs wherever applicable.

Audit has done critical examination of the overall performance of EWB system in the GST regime with reference to the given Audit Objectives. The EWB data (generated) for the Audit period was extracted from GSTN and analysed. The scope of audit involved evaluation of the preventive functions of the Department with reference to EWBs, viz., interception of vehicles, verification of documents, inspection of goods and action taken thereof. The movement of conveyances by roadways alone have been considered in this Audit and Railway/Airway/Seaway EWBs have been excluded from the scope of this Audit.

2.4.5 Audit Sampling Methodology

A problem-centric approach has been attempted in this PA, as EWB generation under GST is a necessary condition that precede any movement of goods subject to the threshold limit. The samples for Audit Objective-1 were evolved based on the Key Problem Areas (KPAs)/ Risk Dimensions identified. The KPAs that constrained revenue realisation for the Government are provided in **Appendix-III**. Under Audit Objective-1, a total 80 EWBs pertaining to 39 taxpayers falling under five DCST/ACST

offices¹¹ (18 Circles) were selected based on risk model considering weighted score for each EWB by giving weightage score between 1 and 10 for various KPAs/Risk dimensions. Besides 80 EWBs, another nine EWBs¹² relating to five consignors and four consignees having same PANs for the corresponding consignee/consignor have also been selected.

Further, a larger set of samples based on five KPAs (*shown in Table 2.4.5 of Para 2.4.6.1.3*) were also selected from the database relating to EWBs in respect of taxpayers falling under the State jurisdiction (*i.e.* PCST, Assam) to ascertain remedial action taken by the Department.

Under Audit Objective-2, Audit evaluated the functions associated with enforcement/preventive activities, *viz.*, Operational Preparedness, Effectiveness of Anti-Evasion measures and Intra-Department and Inter-Department coordination. For Audit Objective-2, 10 units¹³ out of the 34 Preventive Units headed by the DCST/ ACST were taken as sample on stratified sampling method. Altogether 341 booked cases were selected from 10 Preventive Units considering maximum of 40 booked cases (EWB-03 Part B) or booked cases available under each selected Preventive Unit, whichever is less for each unit.

Further, additional 35 EWBs generated by unregistered suppliers having assessable value exceeding ₹ 40 lakh (being the uppermost registration threshold for Assam) were also selected to confirm and verify monitoring of movement of goods in respect of unregistered suppliers by the Department and action initiated to get them registered.

2.4.6 Audit findings

Audit findings have been categorised into two broad perspectives, *viz.*, effectiveness of EWB system in protecting the revenue and the shortfalls noticed in the enforcement functions of the Department.

2.4.6.1 Effectiveness of EWB system in protection of revenue

2.4.6.1.1 Effectiveness of EWB System in protection of revenue

EWB is a document required for movement of goods and is designed to capture details of goods before being moved. The EWBs generated for outward supplies are supported by invoices and the invoice details are required to be reported on their GST returns.

The total number of EWBs generated during the period from 2018-19 to 2021-22 is given in **Table 2.4.1**:

¹¹ DCST- Unit-B (three Circles), Unit-C (four Circles), Unit-D (seven Circles) of Guwahati, DCST, Bongaigaon (two Circles) and ACST, Goalpara (two Circles).

¹² 891091439372, 851188654406, 831159761106, 871202277888 and 851085139316, pertaining to the consignors and 891062112738, 641232057295, 831109389044 and 391395208978, pertaining to the Consignees.

¹³ DCST Unit-B, and C Guwahati, DCST, Bongaigaon, Golaghat, Jorhat, Dhubri, ACST, Goalpara, North Lakhimpur, Diphu and Hailakandi.

Table 2.4.1: Total number of EWBs generated by the taxpayers for the period 2018-22

Year	Number of EWBs generated	Number of taxpayers
2018-19	27,96,836	22,004
2019-20	36,82,608	22,462
2020-21	36,56,618	20,927
2021-22	43,55,306	21,908
Total	1,44,91,368	87,301

Source: Data from GSTN

2.4.6.1.2 Result of Audit

Audit selected 39 taxpayers for conducting Substantive Audit. **Table 2.4.2** brings out the extent of deficiencies and consequent revenue impact noticed during the detailed scrutiny of sampled cases.

Table 2.4.2: Details of observations in sampled cases

Sl. No.	Nature of Observation	No. of Taxpayer	Amount (₹ in lakh)		
			Tax	Cess	Interest
1.	Generation of Inter-State EWBs by the Composite taxpayers	02	0.60	0	0.46
2.	Generation of EWBs by the Composite taxpayers who had crossed prescribed threshold limit	01	10.31	0	8.81
3.	Non-discharge of tax liability by taxpayers due to invoices of EWBs not reported in GST return	19	45.23	0.22	34.36
4.	Taxpayers who have generated EWB after effective date of cancellation	03	1.94	0	1.60
5.	Generation of EWBs by Returns Defaulters (Non-filers)	09	4.55	0.12	3.36
		03 ¹⁴	411.74	0	144.11
6.	Generation of EWBs by Nil-filers of GST Returns	14	4.13	0	2.79
		01 ¹⁵	75.48	0	72.75
7.	EWBs generated using risky / invalid vehicles	09	6.89	0	4.31
8.	Generation of multiple EWBs on the strength of same/similar Invoices	04	0	0	0
9.	EWB generated whose PIN code to PIN code distances are too high and using invalid PIN code	05	0	0	0

The audit findings pertain to 38 taxpayers. Had a larger sample been considered, the deviations and consequent tax involved would be much higher.

The observations are discussed in detail in the following paragraphs.

2.4.6.1.2.1 Generation of inter-State EWBs by the Composite taxpayers

Under Section 10(2) (c) of the AGST Act, 2017 a registered person shall not be eligible to opt for composition scheme, if he is engaged in making any inter-State outward supplies of goods.

As per Section 61(1) of the AGST Act, various returns filed by the taxpayers have to be scrutinised by the Proper Officer to verify the correctness of the returns, and suitable

¹⁴ All outward EWBs considered for concerned year to which sample EWBs belongs to in respect of three taxpayers.

¹⁵ All outward EWBs considered for concerned year to which sample EWB belong to in respect of one taxpayer.

action has to be taken on any discrepancies or inconsistencies reflected in the returns. The Proper Officer designated for this purpose is the DCST/ACST.

During the Audit it was observed that two taxpayers¹⁶ pertaining to two DCST/ACST offices (two circles)¹⁷ being under the scheme of composite taxpayers generated EWBs for inter-state outward supply of goods. Thus, the system failed to prevent generation of EWBs for interstate outward supply by composite taxpayers and the Proper Officer also failed to bring them out of the composition scheme as they were liable to pay tax at normal rate with effect from the date of effecting inter-state supply at the first instance. This resulted non-discharge of tax liability of ₹ 0.60 lakh and interest ₹ 0.46 lakh. The details are shown in **Appendix-IV**.

During Exit conference (February 2024), the JCT stated that such cases have been eliminated through adoption of Artificial Intelligence based model¹⁸ developed by IIT Hyderabad. The JCT assured that steps would be taken to scrutinise all such cases as brought out by Audit and appropriate action will be taken wherever necessary.

Audit pointed it out between May and July, 2023, the departmental unit (DCST, unit-D) stated (May 2024) that assessment under Section 63 was completed in respect of one taxpayer (GSTIN 1xxxxX) and Form GST ASMT-14 issued for notifying the dues. However, no reply of departmental units in respect of other taxpayer was received (April 2025).

2.4.6.1.2.2 Generation of EWBs by the Composite taxpayers who had crossed prescribed threshold limit

In terms of Section 10(1) of the AGST Act, a registered person whose aggregate turnover in the preceding financial year did not exceed the threshold limit¹⁹ may opt to pay tax under composition scheme. Further, in terms of Section 10(3) of the AGST Act, the option availed of by a registered person for composition scheme shall lapse with effect from the day on which his aggregate turnover during a financial year exceeds the threshold limit specified.

Audit noticed that one taxpayer²⁰ under DCST, Unit-D (Circle-7), Guwahati had generated two EWBs²¹ (September 2018 and October 2018) for outward supply of goods with assessable value ₹ 85.93 lakh even though the taxpayer opted for composition scheme and disclosed a total turnover of ₹ 1.08 crore during the period 2018-19, exceeding the threshold limit (₹ 1 crore) for the composite taxpayer. Hence,

¹⁶ GSTIN- 1xxxxI and GSTIN-1xxxxX

¹⁷ DCST, Unit-D-5, Guwahati and ACST, Goalpara-1.

¹⁸ The 'Hyderabad Model' is a software, which has been procured from IIT, Hyderabad for identification of unscrupulous taxpayer under GST, taking corrective action and for improvement of tax collection through widening of tax base, monitoring compliance, tracking of unpaid, hidden or suppressed taxes.

¹⁹ Threshold limit per year for becoming eligible for composition scheme was ₹ one crore for the period between 01 April 2018 and 31 March 2019 & ₹ 1.50 crore thereafter.

²⁰ GSTIN-1xxxxW

²¹ 891021369221 & 811019737043 generated on 20 September 2018 and 1 October 2018 respectively (Assessable value of ₹ 85.92 lakh).

the taxpayer was not eligible to pay continuously under the composition scheme, but rather at the normal rates of 12 *per cent* on the assessable value (₹ 85.93 lakh). This resulted in non-discharge of tax liability of ₹ 10.31 lakh and interest ₹ 8.81 lakh²² thereon. Thus, the system failed to prevent generation of EWBs for outward supply by the Composite taxpayer who had crossed the threshold limit.

During Exit conference (February 2024), the JCT stated that the issues pointed out by audit pertained to the period prior to adoption of the said Hyderabad Model. The JCT assured that steps would be taken to scrutinise all such cases as brought out by Audit and appropriate action will be taken wherever necessary.

Audit pointed it out between June 2023 and December 2023; no reply of departmental units was received (April 2025).

Recommendation No. 1

- *The Department may consider to incorporate validation control in the EWB system to alert the Composite levy scheme taxpayer as well as the departmental officer on crossing the threshold limit and for generating EWB for inter-state supply.*

2.4.6.1.2.3 Non-discharge of tax liability by taxpayers due to invoices of EWBs not reported in GST return

As per Section 37 of the AGST Act, 2017 read with Rule 59(1) and Rules 61(1) of AGST Rules, 2017 every registered person other than composite taxpayers shall furnish the details of outward supplies of goods or services or both effected during a tax period in GSTR-1 and to discharge tax liability thereon in GSTR-3B. Further Rule 62(1) of AGST Rules, in respect of taxpayers who have opted for the composition scheme, shall pay tax in GSTR-4/GST CMP-08.

As per Section 31 of the AGST Act, a registered person supplying taxable goods shall, issue a tax invoice showing the description, quantity and value of goods, the tax charged thereon and such other particulars as may be prescribed. The rule 138 of the AGST Rules provides that for generating EWB, every registered person who causes movement of goods of consignment shall furnish information relating to the said goods, electronically, on the common portal.

On test check of EWBs pertaining to 39 taxpayers, it was observed that 19 taxpayers, falling under five DCST/ACST offices (15 Circles)²³ had failed to report outward supply of ₹ 5.03 crore in GSTR-1 to discharge their tax liability. Audit further noticed that two taxpayers²⁴, pertaining to two Circles²⁵ though reported the outward supplies of ₹ 55.33 lakh in GSTR-1, but failed to discharge their tax liability in GSTR-3B. The

²² Interest calculated at the rate of 18 *per cent* per annum for 57 months.

²³ DCST, Unit-B (Circle- 2, 7 and 9), Unit-C (Circle-1, 2,6 and 7), Unit-D (Circle- 4, 5, 7 and 8), Bongaigaon (Circle-1 and 4), ACST, Goalpara (Circle-1 and 2).

²⁴ It had two sample EWBs. One EWB reported in GSTR-1 and fail to report in GSTR-3B and another not reported in GSTR-1.

²⁵ DCST Unit B (Circle-7) & Unit C (Circle-1), Guwahati.

non-discharge of tax liability in these cases worked out to ₹ 79.81 lakh inclusive of Cess and interest thereon. The details are shown in **Appendix-V**.

During Exit conference (February 2024), the JCT did not offer any comments.

Audit pointed it out between May and November 2023, the departmental unit (DCST, Unit-D) replied (November 2024) that the assessment in respect of one taxpayer (GSTIN 1xxxxU) was conducted and DRC-07 was issued. However, no reply of departmental units in respect of other taxpayers was received (April 2025).

2.4.6.1.2.4 Generation of EWBs by cancelled taxpayers

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

Audit noticed that eight sampled EWBs (out of 80 selected EWBs) involving an assessable value of ₹ 19.10 lakh were generated by three taxpayers under three Circles²⁶ of DCST/ACST offices for outward supply of goods after cancellation of their GST Registrations. However, the department did not assess the tax liability under Section 63 of the AGST Act, 2017 and thereby failed to protect the revenue interest of the Government amounting to ₹ 3.54 lakh (including interest amount of ₹ 1.60 lakh). The details are shown in **Appendix-VI**.

The system permits generation of EWBs after the effective date of cancellation even in the case of cancellation based on the application by the taxpayer. This indicated inadequate coordination between GSTN and the EWB Common Portal, leading to short or non-discharge of tax liabilities.

During Exit conference (February 2024), the JCT stated that the issues pointed out by audit pertained to the period prior to adoption of the said Hyderabad Model. The JCT assured that steps would be taken to scrutinise all such cases as brought out by Audit and appropriate action will be taken wherever necessary.

Audit pointed it out in June 2023; the departmental unit (DCST, Unit-D) stated (May 2024) that assessment in respect of one taxpayer (GSTIN 1xxxxU) conducted and DRC-01 issued on 26 February 2024. No reply was received from the concerned taxpayer and as per proceeding under Section 74 subsequently DRC-07 was issued. However, no reply of departmental units in respect of other two taxpayers was received (April 2025).

2.4.6.1.2.5 Generation of EWBs by Non-filers of GST Returns

In terms of Section 29 of the AGST Act, 2017 the Proper Officer may cancel the registration of the taxpayer when a composite taxpayer has not furnished returns for

²⁶ Guwahati Unit D (Circle-5), Unit-C (Circle-6) & ACST, Goalpara (Circle-1).

three consecutive tax periods, or any other registered person has not furnished returns for a continuous period of six months.

According to Section 62 of the Act *ibid*, where a registered person fails to furnish the returns even after the service of a notice, the Proper Officer may proceed to assess the tax liability of the said person to the best of his judgement, by taking into account all the relevant material which is available or which he has gathered and issue an assessment order.

As per Section 63 of the AGST Act, where a taxable person whose registration has been cancelled; but who was liable to pay tax, the Proper Officer may proceed to assess the tax liability of such taxable person to the best of his judgement.

As per Section 30(1) of the said Act, any registered person whose registration is cancelled may apply for revocation of cancellation of the registration in the prescribed manner within thirty days from the date of service of the cancellation order.

Rule 138E of AGST Rules imposes restrictions on persons including consignors, consignees, transporter or an E-Commerce operator or a courier agency to generate EWBs in respect of a registered person who did not file relevant GST Returns for prescribed consecutive periods²⁷.

- Audit identified 27 EWBs (out of 80 sample EWBs) generated by nine taxpayers as sample for Substantive Audit and observed that eight normal taxpayers and one composite taxpayer²⁸ falling under 07 Circles²⁹ had not filed Returns for continuous one-year tax periods but effected outward supplies by generating 27 EWBs with an assessable value of ₹ 83.41 lakh. It was also observed that the department had cancelled registration of seven taxpayers and in other two cases the registration of the taxpayers was suspended. However, the department had scrutinised three³⁰ cases and issued notices and in one of the case³¹, the taxpayer was assessed and levied tax of ₹ 5.93 crore through demand notice. In respect of other five cases the department did not take initiative to assess tax liability as specified under section 63 of the AGST Act and thereby failed to protect tax and interest ₹ 7.91 lakh. The details are shown in **Appendix-VII**.
- Audit identified three sample EWBs (out of 80 sample EWBs) in respect of three taxpayers falling under two DCST/ACST offices (three Circles³²). It was observed that the taxpayers had supplied outward goods with assessable value ₹ 43.92 crore for the corresponding year³³ to which the sample EWBs belongs to. On verification of returns, it revealed that taxpayers did not file GSTR-1 and GSTR-3B returns for

²⁷ Form GST-CMP-08 for two consecutive quarters in respect of persons paying tax under Section 10 of the AGST Act *ibid* and GSTR-3B for normal taxpayers for 2 consecutive tax periods as applicable.

²⁸ GSTIN 1xxxxI under ACST, Goalpara-1.

²⁹ Guwahati Unit D (three circles), Unit C (one circle), Unit B (one circle), Bongaigaon (one circle) & Goalpara (one circle).

³⁰ Two cancelled cases and one suspended case.

³¹ One cancelled Case.

³² DCST Unit-D (Circle-2 & 8), Guwahati and ACST, Goalpara (Circle-1).

³³ 2018-19, 2019-20 and 2021-22

the corresponding year. This resulted non-discharge of tax liability of ₹ 5.56 crore including interest amounting to ₹ 1.44 crore as shown in **Appendix-VIII**. The Proper Officer also did not scrutinise returns and levy tax under Section 61(1) of the AGST Act, 2017. The Department, though cancelled the registration of three taxpayers (two as *suo moto* and one on application submitted by the taxpayer), did not initiate any action to assess the tax liability as specified under section 63 of the AGST Act, 2017 and thereby failed to protect the revenue interest of the Government.

During Exit conference (February 2024), the JCT, while accepting the audit observation stated that earlier there was no blocking mechanism in the EWB portal for those who have not filed returns for consecutive six months. At present, blocking mechanism has been enabled in the system, which automatically prevent generation of EWB by the taxpayers who had not filed returns for a period of consecutive two tax periods.

Audit pointed it out between May and October 2023; the departmental unit (DCST, Unit-D) replied (May 2024) that the assessment in respect of one taxpayer (GSTIN 1xxxxU) was conducted and DRC-07 was issued. However, no reply of departmental units in respect of other taxpayers was received (April 2025).

2.4.6.1.2.6 Generation of EWBs by Nil-filers of GST Returns

As per Section 37 of the AGST Act, 2017 read with Rule 59 (1) of AGST Rules, 2017, regular taxpayers shall furnish the details of outward supplies in GSTR-1. Further, in accordance with Section 39 of the Act, *ibid*, they are required to furnish Return in GSTR-3B declaring the details of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid. Section 61 read with Section 63 of Act, *ibid*, mandates the Proper Officer for the scrutiny of returns and assess the tax liability.

- Audit observed that 14 taxpayers falling under five DCST/ACST (11 Circles³⁴) had effected outward supplies of goods through 27 EWBs involving assessable value of ₹ 5.41 crore but the taxpayers had filed nil returns during the concerned period in which EWBs were generated. These outward supplies of goods involved tax amount of ₹ 6.92 lakh (including interest amount of ₹ 2.79 lakh). The details are shown in **Appendix-IX**.
- Further, audit identified two EWBs (out of 80 sample EWBs) in respect of one taxpayer falling under DCST (one Circles³⁵). It was observed that the taxpayer had supplied outward goods with assessable value ₹ 4.51 crore for the corresponding year of 2018-19 to which sample EWBs belongs to. On verification of returns, it revealed that taxpayer had filed GSTR-1 and GSTR-3B returns but he did not discharge tax liability in GSTR-3B. This resulted in non-discharge of tax liability of ₹ 1.48 crore including interest amounting of ₹ 0.73 crore as shown in **Appendix-X**. The Department did not initiate any action to assess the tax liability

³⁴ Guwahati Unit B-7 & 9, Unit C-1, 6 & 7, Unit D-4 & 7, Bongaigaon-4 & 1 and Goalpara-1 & 2.

³⁵ DCST Unit-D (Circle- 8), Guwahati.

as specified under section 63 of the AGST Act, 2017 and thereby failed to protect the revenue interest of the Government.

During Exit conference (February 2024), the JCT stated that the issues pointed out by audit pertained to the period prior to adoption of the said Hyderabad Model. The JCT assured that steps would be taken to scrutinise all such cases as brought out by Audit and appropriate action will be taken wherever necessary.

Audit pointed it out between May and October 2023; no reply of departmental units was received (April 2025).

2.4.6.1.2.7 *EWBs generated using risky/ invalid vehicles*

As per Rule 138(2) of the AGST Rules, 2017 where the goods are transported by the registered person as a consignor, whether in his own conveyance or a hired one or a public conveyance, by road, the said person shall generate the EWB in Form GST EWB-01 electronically on the common portal after furnishing information in Part B of Form GST EWB-01. Further as per Rule 138 (3) of AGST Rules, where the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the EWB shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in Part A of Form GST EWB-01. The vehicle number is required to be provided in Part-B of EWB-01.

In February 2020, EWB portal has been integrated with the VAHAN system of the Ministry of Road Transport & Highways, so that vehicle registration number can be validated at the time of generating EWB.

As per Section 37 of the AGST Act, 2017 read with Rule 59(1) of AGST Rules, 2017 every registered person, other than an Input Service Distributor, a non-resident taxable person and a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish the details of outward supplies of goods or services or both effected during a tax period in GSTR-1. Further Rule 60 of AGST Rules provided that the details provided by the suppliers in GSTR-1 will be auto-populated to the recipients of the goods in GSTR-2A to enable them to take ITC.

As per Section 61(1) of the AGST Act, 2017 various returns filed by the 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.

During the PA, Audit noticed that nine taxpayers had generated nine EWBs by using risky/ invalid vehicles³⁶ which involves assessable value of goods amounting to ₹ 1.49 crore. The taxpayers had filed GSTR-1 (consolidated invoices/records), therefore, Audit could not ascertain whether tax in respect of these EWBs was discharged or not.

³⁶ Key Problem Areas involved: (i) Two-wheeler vehicle, (ii) Scrapped vehicle, (iii) Stolen vehicle, (iv) Cancelled vehicle and (v) Surrendered vehicle.

Further, Audit also noticed that in two of the cases the taxpayer had used two-wheeler vehicles for outward supply of the voluminous goods which is not possible in the ideal situation. Thus, availment of ITC by the recipient of the goods cannot be ruled out, hence, passing on ITC of ₹ 6.89 lakh by using risky/invalid vehicles indicate possible 'bill trading'. This resulted in non-discharge of tax liability of ₹ 6.89 lakh and interest of ₹ 4.31 lakh. The details are shown in **Appendix-XI**. The omissions could not be identified by the Department through scrutiny of returns, to initiate remedial action. Though the EWBs portal is integrated with the VAHAN system, it failed to prevent the generation of EWBs using invalid vehicles.

During Exit conference (February 2024), the JCT, while accepting the audit observation stated that this method was resorted to by fictitious parties while generating fake ITCs; he assured that the matter would be examined and pursued with the taxpayers.

Audit pointed it out between May and July 2023; no reply of departmental units was received (April 2025).

2.4.6.1.2.8 *Generation of multiple EWBs on the strength of same/ similar invoices*

As per Rule 46(b) of AGST Rules, 2017 a tax invoice shall be issued by the registered person containing consecutive serial number, not exceeding sixteen characters, unique for a financial year.

As per Para 5.1 of the User Manual on E-way Bill system issued by the NIC, the taxpayer while generating the EWB is required to enter the Document Number relating to the consignment.

The Document Number entered in, should be unique. Invoice Number is the Document Number in respect of consignments relating to supplies. Hence, only one EWB is required to be generated based on each invoice.

During the PA, Audit test checked four taxpayers falling under four Circles who had generated multiple EWBs with the support of a single Invoice. Audit scrutinised the corresponding returns and observed that taxpayers used the same invoice to generate multiple EWBs for movement of goods having assessable value of ₹ 1.36 crore. Though this resulted in multiple consignments, it was also noticed that the taxpayers either did not report any consignments or reported only one consignment in their returns which led to non/short discharge of tax liability. The details of taxpayers are shown in **Table 2.4.3**, however, its revenue impacts (Sl. No. 1 to 3) are discussed in **Para 2.4.6.1.2.3** under "non-discharge of tax liability and (Sl. No. 4) in **Para 2.4.6.1.2.6** "generation of EWBs by Nil-filers of GST returns".

Table 2.4.3: Details on multiple EWBs generated on similar invoice

Sl. No.	Name of the Unit & Circle	GSTIN	EWB No.	EWB generated date	Invoice No. & date	Assessable Value (₹ in lakh)
1.	DCST Unit B-9, Guwahati	1xxxxJ	861060810158	17.07.2019	OE-417/19-20 & 17.07.2019	6.94
			861061334235	20.07.2019	OE-417/19-20 & 17.07.2019	6.94
2.	DCST Unit B-7, Guwahati	1xxxxX	871003806162	23.04.2018	2 & 23.04.2018	33.92
			891003807778	23.04.2018	2 & 23.04.2018	33.92
3.	DCST, Unit-D-4, Guwahati	1xxxxI	631056659063	27.11.2018	4444 & 27.11.2018	2.92
			651056658912	27.11.2018	4444 & 27.11.2018	2.92
4.	DCST Unit-D-8, Guwahati	1xxxxE	841003327297	11.04.2018	1901000167 & 04.04.2018	23.99
			871003325120	11.04.2018	1901000167 & 04.04.2018	23.99
Total						135.54

This indicated lack of validation controls in the EWB Common Portal to restrict generation of multiple EWBs using same/similar Invoices.

During Exit Conference (February 2024), the Department stated that such cases have been eliminated through adoption of Artificial Intelligence (AI) based model developed by IIT Hyderabad. The JCT assured that steps would be taken to scrutinise all such cases as brought out by Audit and appropriate action will be taken wherever necessary.

Audit pointed it out between May and July 2023, no reply of departmental units was received (April 2025).

Recommendation No. 2

- *The Department may consider to include suitable validation control in the EWB system to prevent use of same/similar invoice in generation of multiple EWBs.*

2.4.6.1.2.9 EWB generated whose PIN code to PIN code distances are too high and using invalid PIN code

The EWB portal has a system to auto calculate and display the estimated motorable distance between two PIN codes. User is also allowed to enter the actual distance as per the movement of the goods. However, it would be limited to ten *per cent* more than the auto calculated distance displayed.

During analysis of five sample EWBs³⁷ pertaining to four taxpayers, falling under three DCST/ACST offices (three Circles³⁸), it was observed that the taxpayers generated EWBs with excess distance ranging from 128 to 3197 kilometres (above 10 *per cent*) as compared to PIN-to-PIN distances between the places.

Audit further observed that in another two sample EWBs pertaining to one taxpayer of DCST Unit-B, Guwahati (Circle-7), the Pin Codes mentioned in the EWBs in respect

³⁷ 871016786877, 831003308781, 891021369221, 871027791901 and 801027791591

³⁸ DCST-Unit-C-7 and D-8, Guwahati and ACST, Goalpara-1.

of places of delivery of goods was invalid. The details are shown in **Appendix-XII**. This indicated lack of validation controls in the EWB Common Portal to restrict generation of EWBs with the inflated/excessive distances and with invalid PIN.

During Exit conference (February 2024), the JCT, while accepting the audit observation stated that the system is not taking care of such cases.

Audit pointed it out between May and July 2023, no reply of departmental units was received (April 2025).

2.4.6.1.2.10 Other issues

(a) Mismatch of ITC between available in GSTR-2A and credited in Electronic Credit Ledger (ECL)

As per Section 16 of the AGST Act, every registered person shall be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the Electronic Credit Ledger of such person. Further, in terms of Sub-Section 2(e) of the said Section, the claim of Input Tax Credit (ITC) is subject to the condition, inter-alia, that the tax charged in respect of such supply has been actually paid to the Government.

During the PA, Audit noticed that two taxpayers³⁹, pertaining to two DCST offices (two Circles⁴⁰) had mismatch in ITC between GSTR-2A and ECL.

During verification of GSTR-2A returns (details inward) in respect of one taxpayer for the year 2019-20, it was observed that the ITC of ₹ 91.67 lakh was available as per his GSTR-2A, whereas the taxpayer had credited ITC of ₹ 98.61 lakh in ECL. Thus, a mismatch of ₹ 6.94 lakh observed in the ITC between GSTR-2A and ECL.

Further, GSTR-2A returns in respect of one taxpayer for the year 2020-21, it was observed that the ITC of ₹ 20.31 lakh was available as per his GSTR-2A, whereas the taxpayer had credited ITC of ₹ 20.82 lakh in ECL. Thus, a mismatch of ₹ 0.51 lakh observed in the ITC between GSTR-2A and ECL.

However, the Proper Officer failed to detect the credit mismatch in the ECL of the taxpayers and failed to protect the revenue interest of the Government. The details are shown in **Appendix-XIII**. The ITC availed in excess with the applicable interest is required to be recovered/adjusted.

During Exit conference (February 2024), the JCT stated that previously it was not mandatory for the taxpayers to file GSTR-2A to avail ITC and the taxpayers availed ITC on production of invoices to the tax authority. But now filing of GSTR-2A for availing the ITC, has been made mandatory. However, the cases pointed out by audit would be scrutinised and action would be taken accordingly.

³⁹ GSTIN-1xxxxO and GSTIN-1xxxxC.

⁴⁰ DCST, Unit-C (Circle-1), Guwahati and DCST, Bongaigaon (Circle-1).

Audit pointed it out in November 2023; no reply of departmental units was received (April 2025).

(b) Cross-PAN analysis

Besides 80 number of EWBs selected under the Audit objective-1, Audit had further taken up nine additional EWBs (five cases pertaining to Consignors and four cases pertaining to Consignees) pertaining to nine taxpayers having cross PAN transactions (GSTINs as consignor and consignee with same PAN) involving assessable value of ₹ 11.04 crore for detail scrutiny of records.

As per Section 25(4) of the AGST Act, 2017, a person liable for GST registration in multiple States can obtain multiple GST registrations with the same Permanent Account Number (PAN) in a state or Union Territory. The cross-PAN refers to a taxable person supplying goods and services to any other person having registration under one PAN. As per Schedule I (2) and Section 25 of AGST Act, 2017, any supply between different GST registrations having the same PAN should be treated as supply even when made without consideration.

On scrutiny of EWBs, Audit noticed deficiencies in respect of two EWBs as discussed in **Table 2.4.4:**

Table 2.4.4: Discrepancies noticed in two EWBs

Sl. No.	GSTIN/ Registered under	EWB No./Date of EWB/ Type of supply	Assessable value of Goods & tax (₹ in lakh)	Audit findings
1.	1xxxxI/ DCST, Unit A (Circle-1), Guwahati.	891091439372/ 18.02.2020/ Interstate Supply	64.59 & IGST- 0.00	The transaction was taxable at the rate of 18 <i>per cent</i> . However, the taxpayer had generated the EWB showing tax liability (IGST) as zero.
2.	1xxxxT/ ACST, Naharkatia (Circle-1).	851085139316/ 07.01.2020/ Interstate Supply	668.64 & IGST- 33.43	The item (HSN code ⁴¹) in the EWB was taxable at the rate of 18 <i>per cent</i> . However, the taxpayer had generated EWB showing tax liability (IGST) as 5 <i>per cent</i> . Further, the transaction was also not reported in the GSTR-1 by the taxpayer. Thus, the taxpayer had not discharged tax liability of ₹ 1.20 crore (at the rate of 18 <i>per cent</i>).

Audit could not confirm the discharge of tax liabilities by the taxpayers in above one case (Sl. No.1) as the taxpayers had submitted GSTR-1 by consolidating all the EWBs for the month.

During Exit conference (February 2024), the JCT stated that Audit Assessment will be taken up immediately on such cases at their end.

Audit pointed it out between June and September 2023; no reply of departmental units was received (April 2025).

⁴¹ 90159000, 82041120, 90309010, 84839000, 90303100, 90173029, 73079190, 90261010, 84798920 and 90309010.

Recommendation No. 3

- *The Department may prescribe guidelines for verification of EWBs and scrutiny of returns of taxpayers having multiple registrations with same PAN.*

2.4.6.1.3 Discrepancies identified through analysis of data of E-Way Bills

Audit analysed data on EWBs generated during the period April 2018 to March 2022 based on KPAs and observed that discrepancies in tax compliance by the taxpayers could be ascertained directly from certain KPAs. In addition to the issues discussed under **Para 2.4.6.1.2** the data extracted under these KPAs were forwarded to the department as totality observations for considering further course of remedial action and summary report on action taken was called for. The details of totality observations shared with the department are as given in the **Table 2.4.5**:

Table 2.4.5: Details of Totality Observations

Sl. No.	Nature of Totality Observation	No. of taxpayers	No. of EWBs generated	Assessable Value involved (₹ in crore)
(i)	Generation of Inter-State EWBs by the Composite taxpayers	118	321	3.37
(ii)	Generation of EWBs by the Composite taxpayers who had crossed prescribed threshold limit	01	26	0.82
(iii)	Generation of EWBs by non-filers of GST Returns (including 46 ⁴² Composite Taxpayers)	931	39,395	1,211.93
(iv)	Generation of EWBs by Cancelled taxpayers	71	436	8.13
(v)	Generation of duplicate EWBs using same Invoice	1,707	7,772	213.76

- Audit observed that 118 taxpayers registered under Section 10 of the AGST Act, 2017 had generated 321 EWBs and effected inter-State outward supplies involving an assessable value of ₹ 3.37 crore. The taxpayers were required to be brought out of the Scheme as they were liable to pay tax at normal rate with effect from the date of effecting inter-State supply at first instance.
- One taxpayer registered under Section 10 of the said Act had generated 26 EWBs by crossing the prescribed threshold limit not to be eligible under the Composition Scheme, but the taxpayer was found to be under the Composition Scheme instead of as regular taxpayer.
- 931 taxpayers (including 46 Composite taxpayers) had generated 39,395 EWBs (including 247 EWBs by the Composite taxpayers) despite not filing relevant returns for the prescribed consecutive period⁴³ even beyond 01 December 2019 (the effective date of implementation of blocking functionality). This indicated weakness in application control in the EWB Common Portal and insufficient coordination between the EWB Common Portal and the GST Common Portal.

⁴² One GSTIN 1xxxxQ is available in both under composite and normal taxpayer

⁴³ Two consecutive tax periods for Composite taxpayers and two months for Normal Taxpayers.

- (iv) 71 taxpayers had generated 436 numbers of EWBs having an assessable value of ₹ 8.13 crore beyond the effective date of cancellation of GST Registration. These taxpayers should have been blocked from generating EWBs through the EWB Common Portal. This indicated lack of coordination between the EWB and GST Common Portal.
- (v) 1,707 taxpayers had generated 7,772 EWBs having an assessable value of ₹ 213.76 crore using the same invoice number during the given financial year. The number of such multiple EWBs generated ranged from 04 April 2018 to 13 April 2022. This indicated that taxpayers effected multiple movements of goods using the same Invoice, posing a risk of under-reporting outward supplies in their GSTR-1 and consequently short-payment of tax.

During Exit conference (February 2024), the JCT stated that the issues pointed out by audit pertained to the period prior to adoption of the said Hyderabad Model. The JCT assured that steps would be taken to scrutinise all such cases as brought out by Audit and appropriate action will be taken wherever necessary.

Audit pointed it out between May and September 2023, no reply of departmental units was received (April 2025).

Recommendation No. 4

- *The Department may generate analytical reports by establishing co-ordination between GSTN and NIC and share the same with the Jurisdictional authorities for verification and initiation of action as per provision of the Act.*

2.4.6.2 Enforcement functions and preparedness of the department

2.4.6.2.1 Enforcement functions of the department

EWB system is a self-declaration model wherein by way of a digital interface the person causing the movement of goods uploads the relevant information prior to the commencement of movement of goods and generates an authorisation for transportation of the said goods. The self-declaration model emphasises the need for a compliance verification mechanism which can be done through verification of EWBs.

In Assam, the enforcement functions in respect of interception of vehicles and verification of documents, viz., EWBs, invoices, delivery *challans*, etc., are being done by 34 Preventive Units (DCST/ACST offices) through the Enforcement Mobile Squads under the supervision of ten Zonal Deputy Commissioners.

Audit test checked records related to operational Preparedness, Effectiveness of Anti-Evasion Measures and Intra departmental coordination in monitoring EWBs related transactions. For this purpose, Audit selected ten⁴⁴ out of 34 Preventive Units.

⁴⁴ DCST-Unit-B & C, Guwahati, DCST, Bongaigaon, Dhubri, Jorhat, Golaghat, ACST, Goalpara, Hailakandi, North Lakhimpur, Diphu.

During the course of PA, Audit requisitioned information and records related to preventive activities of the ten Preventive Units with reference to intercepted and booked cases of EWBs. The variation in the selected sample size of the booked cases and the actual number of cases produced by the selected Preventive Units are given in **Appendix-XIV**. Out of total sample size of 341 selected Booked cases, Audit scrutinised 320 cases (*i.e.* 94 *per cent* of sample) as produced by the preventive units. The Audit findings are enumerated as under:

2.4.6.2.2 *Operational Preparedness of the Department*

2.4.6.2.2.1 *Dedicated Setup/ unit*

A dedicated Unit for EWB related enforcement activities, like, verification of EWBs during interception of vehicles and follow up action wherever required, utilising EWB Analytical Reports in planning the EWB verification, *etc.*, may improve the efficiency of preventive functions. The PCST in June 2018⁴⁵ has notified formation of ‘Mobile Squads’⁴⁶ at apex level and Preventive Unit/Formation (34 units).

However, based on information received against audit requisition, audit observed that none of the ten selected Preventive Units had dedicated mobile squad set up for EWB related enforcement activities.

During Exit conference (February 2024), the JCT stated that due to limited manpower, dedicated setup through check post can’t be managed. JCT added that at present (Since January 2023), Economic Intelligence Unit (EIU) is taking care of such issues and in Assam all the toll gates are not equipped with Radio-Frequency Identification (RFID).

Audit pointed it out in December 2023; no reply of departmental units was received (April 2025).

2.4.6.2.2.2 *Notification for embedding RFID on vehicles*

As per Rule 138A(4) of the AGST Rules, the Commissioner may, by notification, require a class of transporters to obtain a unique ‘Radio Frequency Identification Device’ (RFID) and get the said device embedded on to the conveyance and map the EWB to the RFID prior to the movement of goods.

Based on information received from the PCST, Assam against audit requisition, audit observed that, the department did not notify the class of transporters for obtaining RFID in Assam.

⁴⁵ CT/GST-12/2017/51 dated 12 June 2018.

⁴⁶ At Apex level-the Additional Commissioner of State tax and Joint Commissioner of State tax, Vigilance, in consultation with the Commissioner of State tax shall constitute such number of ‘Central Mobile Squads as deemed necessary’ with such number of officers from different cadres as deemed necessary. At Zonal level- the Dy. Commissioner of State Tax shall have the authority to constitute such number of ‘Mobile Squads’ as deemed necessary in his territorial jurisdiction with an intimation to the PCST.

During Exit conference (February 2024), the JCT stated that though the Department had notified for embedding RFID on vehicle, due to non-implementation of the said notification, the department is still dependent on the data received from the toll gates.

Audit pointed it out in December 2023; no reply of departmental units was received (April 2025).

Recommendation No. 5

- *The Department may notify the class of transporters for obtaining RFID in the Assam to map to the EWB system covering the transaction of supply of goods.*

2.4.6.2.2.3 Adequacy of manpower

Based on information provided by the preventive units, Audit observed that the combined vacancy in the cadre of ACST and Superintendent of Taxes was 27 *per cent* of the total sanctioned strength (35 vacancies against 128 sanctioned posts). Non-availability of dedicated set-up/Mobile Squads coupled with high rate of vacancies in cadre strength may have a direct adverse impact on EWBs related preventive functions.

During Exit conference (February 2024), the JCT stated that recently some recruitments had taken place, which has improved manpower position in the Department.

Audit pointed it out in December 2023; no reply of departmental units was received (April 2025).

2.4.6.2.2.4 Lack of sufficient vehicles for patrolling activities

Based on the information provided by the Preventive Units, Audit observed that none of the Preventive Units have patrol vehicles exclusively allocated for EWB verification, patrolling and interception related activities.

During Exit conference, the JCT stated (February 2024) that as of now, all the preventive units are provided with vigilance vehicles.

Audit pointed it out in December 2023; no reply of departmental units was received (April 2025).

2.4.6.2.2.5 Targets and achievements

Audit called for details of targets fixed for verification of EWBs through vehicle interceptions and achievements against them, from the selected Preventive units. Information received from the Preventive Units revealed that the Preventive formations did not have specific targets for conducting verification of EWBs. However, the selected Preventive Units had intercepted vehicles carrying goods and cases booked during the period 2018-19 to 2021-22 are shown in **Table 2.4.6:**

Table 2.4.6: Preventive Units wise vehicles intercepted and booked cases

Name of Preventive Units	No. of Vehicles intercepted	Cases Booked	Percentage of vehicle intercepted vis-à-vis cases booked
DCST, Unit –B, Guwahati	322	297	92.24
DCST, Unit –C, Guwahati	71	60	84.51
DCST, Bongaigaon	637	79	12.40
DCST, Dhubri	38	38	100
DCST, Jorhat	1054	11	1.04
DCST, Golaghat	476	134	28.15
ACST, Goalpara	790	21	2.66
ACST, Hailakandi	52	14	26.92
ACST, North Lakhimpur	110	37	33.64
ACST, Diphu	39	39	100
Total	3589	730	20.34

During Exit conference (February 2024), the JCT stated that there were no specific targets, however, cases were intercepted based on inputs received.

Audit pointed it out in December 2023; no reply of departmental units was received (April 2025).

Recommendation No. 6

- *The Department may setup a mechanism to monitor records relating to the intercepted cases being maintained by the Preventive Units. The department may also fix targets for carrying out checks by the Preventive Units and its achievement may be monitored at the Apex level.*

2.4.6.2.2.6 Usage of MIS Reports

NIC generates Analytical Reports on EWB transactions and share with the GST Departments under Centre and State formations. Audit examined the extent to which these reports were utilised by the Preventive Units under the PCST, Assam for planning the verifications of EWBs.

During Audit, it was noticed that none of the Preventive Units had access on the analytical reports. In reply to the Audit query (April to May 2023), the PCST, Assam stated (May to June 2023) that there was no mechanism to monitor analytical reports at Apex Office.

As the Preventive Units were not using the Analytical Reports no information based on the reports could be shared with the jurisdictional officers for purpose of scrutiny of Returns.

During Exit conference (February 2024), the JCT stated that at present actions are being taken as per the MIS reports.

Audit pointed it out in December 2023; no reply of departmental units was received (April 2025).

Recommendation No. 7

- *The Department may setup a mechanism for planning the verifications of EWBs and sharing the information, if any, with the jurisdictional Circle for the purpose of scrutiny of returns.*

2.4.6.2.2.7 Usage of Analytical Reports of other Agencies

Based on information received from the PCST, Assam, audit noticed that the PCST, Assam have not received analytical reports on EWBs from Director General Analytics and Risk Management nor had sought for the same during the period of Audit.

During Exit conference (February 2024), the JCT stated that recently the Department is in receipt of analytical reports of other agencies. Further, after implementation of Hyderabad model, the Department is taking action on each and every cases reported upon.

Audit pointed it out in December 2023; no reply of departmental units was received (April 2025).

2.4.6.2.3 Effectiveness of Anti-Evasion Measures

2.4.6.2.3.1 Guidelines for Interception of vehicles

Section 129(1) of the AGST Act, 2017, prescribes that if any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the Rules, all such goods and conveyance shall be liable to detention or seizure and they shall be released on payment of the applicable tax and prescribed penalty. The department has provided guidelines on the procedure for interception of conveyances for inspection of goods in movement, detention, release and confiscation of such goods and conveyances vide a Circular⁴⁷.

On completion of the physical verification/inspection of the conveyance and the goods in movement, the Proper Officer shall prepare a report of such physical verification in Form GST MOV-04 and serve a copy of the said report to the person-in-charge of the goods and conveyance.

Where no discrepancies are found after the inspection of goods and conveyance, the Proper Officer shall issue forthwith a release order in Form GST MOV-05 and allow the conveyance to move further. Where the Proper Officer is of the opinion that the goods and conveyance need to be detained under section 129 of the Assam GST Act, he shall issue an order of detention in Form GST MOV-06 and notice in Form GST MOV-07 in accordance with the provisions of sub-section (3) of section 129 of the Assam GST Act, specifying the tax and penalty. The said notice shall be served on the person-in-charge of the conveyance.

Further, the order in Form GST MOV-09 shall be uploaded on the common portal and the demand accruing from the proceedings shall be added in the electronic liability register and the payment made shall be credited to such electronic liability register by

⁴⁷ Circular No. 10/2018-GST, dated 12 June 2018.

debiting the electronic cash ledger or the electronic credit ledger of the concerned person in accordance with the provisions of section 49 of the Assam GST Act.

During the PA, Audit attempted to ascertain the extent of adherence to the procedures, prescribed by AGST ACT/ Rules, Notifications, Circulars, Orders, *etc.* For this, 320 booked cases pertaining to ten Preventive Units under the PCST were scrutinised and the deviations noticed are given in **Table 2.4.7:**

Table 2.4.7: Deviations noticed in respect of Interception of vehicles

Sl. No.	Details of deficiencies noticed	No. of Preventive unit	Name of Preventive Unit	Total No. of Booked cases	No. of Booked cases selected for Audit	No. of Booked cases produced for verification	Number of cases, deficiencies noticed
1.	Inspection Report in GST-MOV-4 has not been served to the person in charge of the conveyance	02	ACST, Hailakandi	25	25	14	11
			ACST, Diphu	32	32	39 ⁴⁸	14
2.	Non issuance of Release Order Form GST MOV-05	03	DCST, Dhubri	07	07	38 ⁴⁹	05
			ACST, Goalpara	64	40	21	03
			ACST, Diphu	32	32	39	14
3.	Non issuance of detention order GST MOV-06	04	ACST, Goalpara	64	40	21	05
			ACST, Hailakandi	25	25	14	12
			ACST, N. Lakhimpur	37	37	37	10
			ACST, Diphu	32	32	39	21
4.	Non issuance of notices in the Form GST MOV-07	03	ACST, Hailakandi	25	25	14	11
			ACST, N. Lakhimpur	37	37	37	06
			ACST, Diphu	32	32	39	14
5.	Non issuance and Non-uploading of GST MOV-09 in the GST common portal	04	DCST, Bongaigaon	152	40	40	40
			ACST, Hailakandi	25	25	14	14
			ACST, Diphu	32	32	39	39
			DCST, Unit-B, Guwahati	279	40	40	31
6	Non-uploading of "Order of Demand of Tax & Penalty (Form GST MOV-09)" in the GST common portal	07	DCST, Unit-C, Guwahati	71	40	40	40
			DCST, Dhubri	07	07	38	38
			DCST, Jorhat	98	40	11	11
			DCST, Golaghat	138	40	40	40
			ACST, Goalpara	64	40	21	21
			ACST, North Lakhimpur	37	37	37	37
			DCST, Unit-B, Guwahati	279	40	40	40

On analysis of the above figures, Audit noticed that while disposing of the booked cases by the Preventive Formations, the prescribed procedure in most of the cases were not adhered to. Audit, further, noticed that non-compliance of the prescribed procedure by the Preventive Units are not being monitored at the Apex level.

During Exit conference (February 2024), the JCT stated that in the initial period after implementation of GST, the Departmental staff were not fully equipped with the

⁴⁸ Cases produced 39 and all produced cases were checked.

⁴⁹ Cases produced 38 and all produced cases were checked.

System and such deviation had taken place. However, things have been sorted out gradually.

Audit pointed it out between July and November 2023; no reply of departmental units was received (April 2025).

2.4.6.2.3.2 *Non-raising of demand for tax and penalty collected during E-Way bill verification*

As per Circular No. 10/2018-GST dated 12 June 2018 under para 2(h) Govt. of Assam, O/o the Commissioner of State Tax, when any discrepancies are noticed after interception of vehicles, the Proper Officer is required to raise demand by creating liability in the electronic liability register part-II in the GST common portal through DRC-07 for the collection of tax and penalty before releasing the vehicles. It is pertinent to mention that as per rule proviso, without demand, the amount could not have been credited to the Government exchequer and the same would be available for the adjustment towards some other liabilities or claims by the taxpayers.

During the Audit, 320 booked cases pertaining to ten Preventive Units under the PCST were scrutinised to ensure the effectiveness of anti-evasion measures by the department. Audit noticed short comings in dealing with booked cases by the Preventive Units, which are as detailed in **Table 2.4.8:**

Table 2.4.8: Discrepancies noticed in issue of demand and collection of tax and penalty in respect of intercepted and booked cases

Sl. No.	Nature of discrepancies noticed	No. of Preventive Unit	Name of Preventive Unit	No. of Booked cases	Amount involved (₹ in lakh)				
					Tax		Penalty		Total
					Tax	Cess	Tax	Cess	
1	Non-raising of DRC-07	06	DCST, Unit-B, Guwahati	37	13.86	2.53	35.98	2.53	54.90
			DCST, Unit-C, Guwahati	27	6.45	0	6.45	0	12.90
			DCST, Golaghat	37	14.60	3.11	14.84	3.74	36.29
			DCST, Dhubri	31	8.68	5.50	8.68	0.88	23.74
			ACST, Hailakandi	12	3.63	0.39	3.63	0.39	8.04
			ACST, Diphu	32	8.36	5.87	13.65	5.99	33.87
2	Tax and Penalty not debited (Set off) from Electronic Cash ledger after payment of Tax and Penalty by the taxpayers	09	DCST, Unit-B, Guwahati	37	13.86	2.53	35.98	2.53	54.90
			DCST, Unit-C, Guwahati	38	8.37	0	8.37	0	16.74
			DCST, Bongaigaon	10	2.92	0.18	3.56	0.18	6.84
			DCST, Dhubri	05	3.73	3.81	3.73	0	11.27
			DCST, Jorhat	07	0.84	0.28	0.84	0.28	2.24
			DCST, Golaghat	37	14.60	3.11	14.84	3.74	36.29
			ACST, Goalpara	10	2.11	0.65	2.11	0	4.87
			ACST, Hailakandi	12	3.63	0	3.63	0	7.26
			ACST, Diphu	18	3.85	4.85	4.03	4.85	17.58
3	Intercepted tax and penalty	06	DCST, Unit-B, Guwahati	24	9.49	1.17	4.13	1.17	15.96

Sl. No.	Nature of discrepancies noticed	No. of Preventive Unit	Name of Preventive Unit	No. of Booked cases	Amount involved (₹ in lakh)				
					Tax		Penalty		Total
					Tax	Cess	Tax	Cess	
	utilised by the taxpayers for other liabilities due to non-setting off of intercepted demand from the Electronic Cash Ledger by the department		DCST, Unit-C, Guwahati	03	0.64	0	0	0	0.64
			DCST, Jorhat	02	0.14	0	0.11	0	0.25
			DCST, Golaghat	06	2.28	0.16	0.83	0	3.27
			ACST, Hailakandi	06	2.11	0	2.04	0	4.15
			ACST, Diphu	05	0.70	0	0.31	0	1.01
4	Non levy of Penalty on Cess	01	DCST, Dhubri	11	2.48	4.77	2.48	0	9.73
5	Vehicles released before collection of tax and penalty imposed	07	DCST, Unit-B, Guwahati	11	1.91	0	1.91	0	3.82
			DCST, Unit-C, Guwahati	11	2.53	0	2.53	0	5.06
			DCST, Bongaigaon	18	2.13	0.09	3.22	0.88	6.32
			DCST, Dhubri	08	0.56	0.48	0.56	0.39	1.99
			ACST, Goalpara	04	0.81	0	0.81	0	1.62
			ACST, Hailakandi	10	2.70	0.55	2.70	0.55	6.50
			ACST, North Lakhimpur	17	3.85	0	3.91	0	7.76

During Exit conference (February 2024), the JCT stated the cases would be scrutinised and appropriate action would be taken to recover the amount along with applicable interest from the taxpayers.

Audit pointed out between July and November 2023; no reply of departmental units was received (April 2025).

2.4.6.2.4 Intra Departmental Co-ordination in monitoring EWB related transactions

EWB is directly linked with movement of goods and the Preventive Units were entrusted with the enforcement functions related to EWBs. NIC had generated various Analytical Reports and the Preventive Wing in each Commissionerate has the access to those reports through NIC Portal. As tax liability on the EWB transactions will be discharged by the taxpayers through periodical returns and the jurisdictional authorities, *i.e.* Circle Officer is Proper Officer for scrutiny of returns and assessment.

Audit verified records to ascertain the effectiveness of the usage of Analytical Reports by the Preventive Units and to what extent Intra-Departmental co-ordination exists in the department. The findings are enumerated in the following paragraphs.

2.4.6.2.4.1 Refund of Tax and penalty

During scrutiny of documents relating to booked cases pertaining to ACST, Diphu, it was revealed that a taxpayer on interception by the Preventive Unit had deposited tax and penalty of ₹ 0.42 lakh into the electronic cash ledger. The details are shown in **Appendix-XV**. However, Audit noticed that the Preventive Unit did not raise DRC-07

for adding the tax and penalty in the electronic liability register for crediting the amount into the Government Account. Taking advantage of the non-raising of demand by the Preventive Unit, the taxpayer had claimed refund of amount deposited into the electronic cash ledger of ₹ 0.42 lakh which was refunded by the Department (4 December 2021).

Audit also observed that the registration certificate of the stated taxpayer was cancelled (*suo moto*) in December 2022. Hence, due to lack of monitoring by the Department, the taxpayer took refund of ₹ 0.42 lakh against the intercepted tax and penalty, which was due to the Government Exchequer.

During Exit conference (February 2024), the JCT stated that the recovery process against such cases will be initiated and actual recovery will be intimated to Audit in due course.

Audit pointed it out in September 2023; no reply of departmental units was received (April 2025).

Recommendation No. 8

- *The Department may evolve some system through which concerned jurisdictions of the taxpayers relating to the intercepted cases may be intimated to follow up the matter further for their conclusive ends.*

2.4.6.2.4.2 Monitoring movement of goods by Unregistered Taxpayers

Thirty-five EWBs generated for movement of goods valued ₹ 40 lakh and above by the un-registered persons (URPs) were taken up with the Department to confirm and verify monitoring movement of goods in respect of unregistered suppliers by the Department and action initiated to get them registered.

As per Rule 138(1) of AGST Rules, every registered person who causes movement of goods of consignment value, exceeding the prescribed limit (₹ 50,000/-) shall, before commencement of such movement, furnish information relating to the said goods as specified in Part A of Form GST EWB-01 on the common portal and generate EWB. According to Section 22 of the AGST Act, every supplier whose aggregate turnover in a financial year exceeds forty lakh rupees for supply of goods with effect from 01 April 2019, shall be liable to be registered under this Act in the State or Union territory from where he makes a taxable supply of goods.

During the PA of EWBs under GST system, Audit observed through data analysis that 35 sample EWBs (involving 27 URP⁵⁰) were generated by or on behalf of the URPs for an assessable value of ₹ 39.81 crore during the period 2018-19 to 2021-22 for making outward supplies as mentioned in **Appendix-XVI**.

In reply to Audit query (June 2023), the PCST, Assam stated (June 2023) that out of 33 URPs, 16 were invalid, 13 were not under the jurisdiction of Assam SGST and only four (generated six EWBs) belonged to Assam State GST. Audit noticed that the

⁵⁰ Un-Registered Person.

department had not initiated any action against the four URPs to assess the tax liability as specified under section 63 of the AGST Act and thereby, failed to protect the revenue interest of the Government.

During Exit conference (February 2024), the JCT stated that the follow up action would be intimated to the Audit.

Audit pointed it out between June and November 2023; no reply of departmental units was received (April 2025).

Recommendation No. 9

- ***The Department may consider incorporating validation control in EWB system to check the turnover of the unregistered taxpayer generating EWBs and to bring them under the tax ambit by getting them registered.***

2.4.7 Conclusion

The PA on Electronic Way Bills (EWBs system) under GST was undertaken with an objective to verify effectiveness of EWB system in protecting interest of the Government revenue and efficiency of Preventive/Enforcement Formations in enforcing provisions made in respect of EWB system.

The existing departmental monitoring mechanism has substantial systemic risk exposures as taxpayers are being allowed to generate EWBs and continue with their respective businesses even though they are non-compliant with the provisions of GST in filing of returns, discharging their tax liability and generating multiple EWBs with the same invoice. In spite of technology and digitised data undergirding tax administration, the Department is not fully leveraging EWB data and is unable to detect taxpayers continuing with incorrect composite registrations or taxpayers generating EWBs using fake/invalid vehicles. Audit noticed cases of generation of inter-State outward EWBs by the Composite taxpayers, generation of EWBs by the Composite taxpayers who had crossed threshold limit under the composition scheme but not brought under the ambit of a regular taxpayer and generation of EWBs by cancelled taxpayers. The taxes due in respect of EWBs generated by cancelled taxpayers, composite taxpayers, *etc.*, were neither demanded by the Proper Officers nor deposited in Government exchequer by the taxpayers. The Proper Officers failed to detect taxpayers who had generated EWBs for supply of goods but not reported in their returns (GSTR-I/ GSTR-3B) which resulted in non realisation of tax, cess and interest of ₹ 79.81 lakh.

The provisions relating to preventive measures and enforcement such as inspection, search, seizure and arrest are provided to serve as a deterrent for tax evasion as also to safeguard the Government's legitimate dues. Audit also noticed, in every Preventive Unit, its organisational preparedness for preventive/enforcement activities was impaired by the absence of a dedicated set up for EWB related enforcement activities and lack of exclusive patrol vehicles. The Department was not adequately using the extensive analytical reports generated by NIC or other agencies for EWB related enforcement. Access to the NIC EWB portal was available only to Additional/Joint

Commissioners. The envisaged mechanism of installation of RFIDs to aid better enforcement has not yet been operationalised. Audit noticed lack of time bound action and non-realisation of tax and penalty in respect of the cases booked by preventive formations, which resulted in non-debit/set off of ₹ 1.58 crore from Electronic Cash Ledger of the taxpayers.

2.4.8 Recommendations

The Department may:

- *Consider to incorporate validation control in the EWB system to alert the Composite levy scheme taxpayer as well as the departmental officer on crossing the threshold limit and for generating EWB for inter-state supply.*
- *Consider to include suitable validation control in the EWB system to prevent use of same/similar invoice in generation of multiple EWBs.*
- *Prescribe guidelines for verification of EWBS and scrutiny of returns of taxpayers having multiple registrations with same PAN.*
- *Generate analytical reports by establishing co-ordination between GSTN and NIC and share the same with the Jurisdictional authorities for verification and initiation of action as per provision of the Act.*
- *Notify the class of transporters for obtaining RFID in the Assam to map to the EWB system covering the transaction of supply of goods.*
- *Setup a mechanism to monitor records relating to the intercepted cases are being maintained properly by the Preventive Units. The Department may also fix targets for carrying out checks by the Preventive Units and its achievement may be monitored at the Apex level.*
- *Setup a mechanism for planning the verifications of EWBs and sharing the information, if any, to the jurisdictional Circle for the purpose of scrutiny of returns.*
- *Evolve some system through which concerned jurisdictions of the taxpayers relating to the intercepted cases may be intimated to follow up the matter further for their conclusive ends.*
- *Consider incorporating validation control in EWB system to check the turnover of the unregistered taxpayer generating EWBs and to bring them under the tax ambit by getting them registered.*

The matters were referred to the Government in December 2023; no replies were received (April 2025).

2.5 Subject Specific Compliance Audit on ‘Department’s Oversight on GST Payments and Returns Filing, Phase-II’

2.5.1 Introduction

Introduction of Goods and Services Tax (GST) has replaced multiple taxes levied and collected by the Centre and States. GST, which came into effect from 01 July 2017, is a destination-based consumption tax on the supply of goods or services or both levied

on every value addition. The Centre and States simultaneously levy GST on a common tax base. Central GST (CGST) and State GST (SGST) - Union Territory GST (UTGST) are levied on intra state supplies, and Integrated GST (IGST) is levied on inter-state supplies.

Section 59 of the Assam Goods and Services Tax (AGST) Act, 2017 stipulates GST as a self-assessment-based tax, whereby the responsibility for calculating tax liability, discharging the computed tax liability and filing returns is vested on the taxpayer. The GST returns must be filed online regularly on the common GST portal, failing which penalties will be payable. Even if the business has had no tax liability during a particular tax period, it must file a 'nil' return mandatorily. Further, Section 61 of the Act read with Rule 99 of AGST Rules, 2017 stipulate that the Proper Officer may scrutinise the return and related particulars furnished by taxpayers, communicate discrepancies to the taxpayers and seek an explanation.

This Subject Specific Compliance Audit (SSCA) was taken up as a continuation of the SSCA featured in CAG's Audit Report (Revenue Sector) for the year ended 31 March 2022 covering returns for the period 2017-18 (Phase-I), considering the significance of the control mechanism envisaged for tax compliance and the oversight mechanism of the State Taxes Department, Assam, Guwahati in this new tax regime.

2.5.2 Audit objectives

This audit was oriented towards providing assurance on the adequacy and effectiveness of systems and procedures adopted by the Department with respect to tax compliance under GST regime. The SSCA was taken up with the following audit objectives to seek an assurance on:

- i. Whether the rules and procedures were designed to secure an effective check on tax compliance and were being duly observed by taxpayers; and
- ii. Whether the scrutiny procedures, internal audit and other compliance functions of the Circles were adequate and effective.

2.5.3 Audit methodology and scope

This SSCA was predominantly conducted based on data analysis, which highlighted risk areas and red flags pertaining to the period April 2018 to March 2021. Through data analysis a set of 17 deviations were identified across the domains of Input Tax Credit, discharge of tax liability, registration, return filing and short levy of interest, *etc.* Such deviations were followed up through a centralised audit⁵¹, whereby these deviations were communicated to the Circles and action taken by the circles on the identified deviations was ascertained without involving field visits. The **centralised audit** was supplemented by a **detailed audit** involving field visits for verification of records available with the jurisdictional field formations. Returns and related attachments and information were accessed through the back-end system of the

⁵¹ Centralised Audit did not involve seeking taxpayer's granular records such as financial statements related ledger accounts, invoices, agreements, *etc.*

Department/State taxes department application as much as feasible to examine data-documents relating to taxpayers (*viz.* registration, tax payment, returns and other departmental functions). The detailed audit also involved accessing relevant granular records from the taxpayers such as invoices through the respective field formations. This apart, compliance functions of the departmental formation such as scrutiny of returns, action on late filers-non-filers, conduct of internal audit, *etc.*, were also reviewed in selected Circles.

The review of the scrutiny of returns by the Department and verification of taxpayer's records covered the period from April 2018 to March 2021, while the audit of the functions of selected Circles covered the period of 2020-21. The SSCA covered only State administered taxpayers and the field audit was conducted from July 2023 to October 2023.

Entry conference was held on 16 June 2023 with the Principal Commissioner of State Tax (PCST), Assam in which the audit objectives, sample selection, audit scope and methodology were discussed. Draft SSCA Report was issued to the Finance (Taxation) Department, GoA and PCST, Assam on 28 December 2023. The Exit Conference was held on 16 February 2024 with Joint Commissioner of State Taxes and other Officers of the Department in which the audit findings/recommendations were discussed. The views expressed by the State Government during the Exit Conference and the written replies to the draft report have been suitably incorporated in the relevant paragraphs.

2.5.4 Audit sample

A data-driven approach was adopted for planning, as also to determine the nature and extent of substantive audit. The sample for this SSCA comprised a set of deviations identified through data analysis for centralised audit that did not involve field visits; a sample of taxpayers for detailed audit that involved field visits and scrutiny of taxpayer's records at departmental premises; and a sample of Circles for evaluating the compliance functions of the circles.

There were three distinct parts of this SSCA as under:

2.5.4.1 Part I-Audit of Circles

Seven Circles⁵² (falling under five Unit offices⁵³) out of total 134 circles (falling under 34 Unit offices) with jurisdiction over more than one selected sample of cases for Detailed Audit were considered as the sample of Circles for evaluation of their oversight functions.

2.5.4.2 Part II –Centralised Audit

The sample for Centralised Audit was selected by identification of high-value or high-risk deviations from rules and inconsistencies between returns through data analysis for evaluation of the adequacy and effectiveness of the scrutiny procedure of the Department. Accordingly, sample of 279 taxpayers pertaining to 94 Circles under

⁵² Guwahati - A- 99, Guwahati – C- 7 and 8, Guwahati -D – 3, and 5, Naharkatia – 1, Dibrugarh – 1.

⁵³ Comprises of 2 to 10 circles.

28 Unit offices were selected for Centralised Audit under this SSCA. The list of selected sample taxpayers is given in **Appendix-XVII**.

2.5.4.3 Part III-Detailed audit

It was conducted by accessing taxpayers' records through Circles for evaluation of the extent of tax compliance by taxpayers. The sample of taxpayers for Detailed Audit was selected on the basis of risk parameters such as Excess Input Tax Credit (ITC), Tax Liability mismatch, Disproportionate exempted turnover to total turnover and Irregular ITC availment. The sample of 60 taxpayers (which are not included in Centralised audit) pertaining to 41 Circles under 16 Unit offices were selected for audit comprised of Large (L1⁵⁴ and L2⁵⁵), Medium⁵⁶ and Small⁵⁷ strata taxpayers as well as taxpayers selected randomly. The list of 60 sample taxpayers selected for Detailed audit is given in **Appendix-XVIII**.

2.5.5 Audit criteria

The source of audit criteria is derived from the provisions contained in the AGST Act, IGST Act, and Rules made thereunder. In addition, the notifications and circulars issued by State Taxation Department relating to filing of returns, notifying the effective dates of filing of various returns, extending due dates for filing returns, rates of tax on goods and services, payment of tax, availing and utilising ITC, scrutiny of returns and oversight of tax compliance and Standard Operating Procedure (SOP) containing instructions to departmental officers on various aspects related to filing returns, scrutiny of returns, cancellation of registrations *etc.*, also formed part of the audit criteria.

2.5.6 Oversight on return filing (Part-I)

Audit of seven Circles involving five unit offices under PCST, Assam was taken up as part of this SSCA. The role of Circles is to ensure compliance by taxpayers in respect of accuracy of the taxable value declared, calculation and payment of tax liabilities, filing of returns, *etc.* The Circles have broad set of functions to be exercised in this regard, which were evaluated as a part of this SSCA. The objective of this audit is to ensure that the oversight functions exercised by the Circles in relation to scrutiny, filing of returns by the taxpayers, cancellation and internal audit are in alignment with the provisions of the AGST Act and AGST Rules and as stipulated in the SOP devised thereunder. The observations are brought under four broad categories: Scrutiny of Returns, Non-filing of returns, Cancellation of registrations and Internal Audit.

2.5.6.1 Scrutiny of returns

Section 61 of the AGST Act, 2017 stipulates that the Proper Officer may scrutinise the return and related particulars furnished by the taxpayers to verify the correctness of the returns and information. Under Rule 99 of the AGST Rules, 2017 discrepancies noticed,

⁵⁴ Top 0.25 *per cent* of taxpayers based on turnover.

⁵⁵ Next 0.25 *per cent* of taxpayers based on turnover.

⁵⁶ Taxpayers with a minimum turnover of ₹ 10 crore.

⁵⁷ Remaining taxpayers with a minimum turnover of ₹ 5 crore.

if any, be communicated to the taxpayer for seeking their explanation by issuing notice in GST ASMT-10⁵⁸.

Examination of system generated scrutiny report (MIS-ASMT 3.1), revealed that during 2017-23 in Assam, a total of 17,299 numbers of cases were selected for scrutiny, of which, in 7,432 cases an amount of ₹ 42.19 crore was realised.

For the purpose of this SSCA, Audit sought information from the seven selected Circles on scrutiny of returns carried out during 2020-21. Out of seven Circles, three⁵⁹ Circles replied that a total of 149 cases were scrutinised during 2022-23, while remaining four Circles did not furnish information to Audit. However, the three Circles, though provided information on scrutiny, failed to produce detailed records scrutinised pertaining to 2020-21. In absence of detailed scrutinised records relating to 2020-21, Audit collected information from the system generated Report⁶⁰ of scrutinised cases during the period 2022-23. From the MIS report of 2022-23, it was noticed that seven selected Circles had scrutinised 380 numbers of returns of GST pertaining to 250 taxpayers and realised ₹ 80.05 lakh. Out of the records of 250 taxpayers whose returns were scrutinised, Audit randomly selected 82 taxpayers pertaining to returns for the period 2020-21 which are detailed in **Table 2.5.1**:

Table 2.5.1: Details of scrutiny cases selected by audit under the selected Circles

Name of the Unit/Circles	Number of Returns scrutinised by the respective Circles	Amount admitted and paid as per scrutinised report (₹ in lakh)	Number of Taxpayers whose Returns were Scrutinised	Number of GSTINs selected in Audit
Dibrugarh / 1	102	3.59	49	10
Guwahati-A / 99	42	2.91	15	10
Guwahati-C / 7	13	0.00	11	10
Guwahati-C / 8	11	0.53	8	8
Guwahati-D / 3	35	0.00	25	10
Guwahati-D / 5	76	44.26	44	15
Naharkatia / 1	101	28.76	98	19
Grand Total	380	80.05	250	82

Audit scrutiny of selected cases revealed various discrepancies as discussed in the succeeding paragraphs:

2.5.6.1.1 ITC availed on monthly returns filed after limitation period

As per Section 16 (4) of AGST Act, 2017, a registered person shall not be entitled to take Input Tax Credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing GSTR-3B for the month of September following the end of the financial year to which such ITC pertains or furnishing of relevant Annual Return, whichever is earlier. Accordingly, if any GSTR-3B is furnished after such time, ITC availed therein becomes inadmissible.

⁵⁸ Form GST ASMT-10 is the notice issued for intimating discrepancies in GST returns filed by the taxpayers and seeking explanation for same.

⁵⁹ Naharkatia Circle 1 (123 cases), Dibrugarh Circle 1 (8 cases) and Guwahati Unit A Circle 99 (18 cases).

⁶⁰ "MIS ASMT 3.1 Count of cases scrutinised and action taken thereon".

On test check of returns pertaining to selected taxpayers under jurisdiction of Guwahati Unit D (Circle 5) for the year 2020-21, it was observed that the two taxpayers⁶¹ filed GSTR-3B for the months from May 2020 to March 2021 after limitation period (*i.e.* October 2021) and availed ITC of ₹ 19.38 lakh. Thus, ITC availed by filing GSTR-3B after limitation period was inadmissible. The Department may initiate steps to recover ITC of ₹ 19.38 lakh from the taxpayers.

Audit pointed this out in September 2023, during exit conference the Joint Commissioner of Taxes (JCT), Assam stated (February 2024) that steps had been taken to scrutinise all cases pointed out by Audit.

2.5.6.1.2 Delay in filing of GSTR-3B

As per Section 50 of the AGST Act, 2017, if any taxpayer fails to pay tax to the government within the prescribed period, the taxpayers shall pay interest not exceeding eighteen *per cent* of the tax paid in cash.

Out of selected 82 registered taxpayers, 24 taxpayers had discharged monthly tax liabilities belatedly in cash through Electronic Cash Ledger during the period 2020-21. However, the Proper Officer failed to levy interest of ₹ 15.32 lakh under Section 50 of the AGST Act, 2017 for delayed payment of tax. Details are given in **Appendix-XIX**.

Audit pointed this out in September 2023; during exit conference the JCT, Assam stated (February 2024) that steps had been taken to scrutinise all cases pointed out by Audit.

2.5.6.1.3 Mismatch in availing of ITC

To analyse the veracity of ITC availed, data as per GSTR-9, GSTR-3B and GSTR-2A were compared. Out of selected 82 scrutinised cases, Audit noticed that in case of 41 taxpayers, there were mismatches in availment of ITC in GSTR-3B/9 and ITC admissible in GSTR-2A/9 to the extent of ₹ 3.63 crore during the financial year 2020-21 (detailed in **Appendix-XX**). The Department may take necessary steps to ascertain reasons for mismatch of ITC between GSTR-3B/9 and GSTR-2A/9.

Audit pointed this out in September 2023; during exit conference the JCT, Assam stated (February 2024) that steps had been taken to scrutinise all cases pointed out by Audit.

2.5.6.1.4 Mismatch of tax liability

To analyse the mismatch of tax liabilities by the taxpayers, relevant data of the selected 82 taxpayers pertaining to returns for 2020-21 were extracted. Audit compared tax liability of taxpayers as per GSTR-1 and GSTR-9 with the discharge of tax liability as per GSTR-9 or GSTR-3B.

Audit noticed that in case of nine taxpayers pertaining to five circles, there were mismatches between tax liabilities (GSTR-1/GSTR-9) and discharge of tax (GSTR-9/GSTR-3B) involving ₹ 1.51 crore as detailed in **Appendix-XXI**.

⁶¹ (i) 1xxxx3, (ii) 1xxxx0.

Audit pointed this out in September 2023; during exit conference the JCT, Assam stated (February 2024) that steps had been taken to scrutinise all cases pointed out by Audit.

2.5.6.2 Lack of action on late- filers and non-filers

Section 46 of the AGST Act, 2017 read with Rule 68 of the AGST Rules, 2017 provides issue of notice in Form GSTR-3A requiring filing of return within fifteen days, if the taxpayer had failed to file the return within the due date. In case the taxpayer fails to file the returns even after such notice, the Proper Officers may proceed to assess the tax liability of the said person to the best of their judgement under Section 62 of the AGST Act read with Rule 100 of AGST Rules and issue an assessment order in Form ASMT-13. The PCST, Assam in December 2019 had issued a detailed SOP⁶² to be followed in case of non-filing of returns by registered persons.

Audit noticed that in Assam, during 2020-21, a total of 81,560 taxpayers did not file their respective returns *i.e.* GSTR-3B. MIS report (MIS COMP 01 under report GSTR-3B non-filers) of 2020-21 showed that the respective Proper Officer of seven Circles had issued notices in form GSTR-3A to 725 taxpayers against 791 taxpayers who had not filed GSTR-3B. Thus, Jurisdictional Officers neither issued notices in form GSTR-3A against 66 taxpayers nor initiated action for assessment and cancellation of registration. Due process of issue of GSTR-3A followed by ASMT-13 was not initiated against 725 taxpayers who had not filed returns.

Audit pointed this out in September 2023, the reply of the Department was awaited (April 2025).

2.5.6.3 Cancellation of registrations

Section 29 of the AGST Act, 2017 stipulates that the proper officer may, either on his own motion or on an application filed by the registered person or by his legal heirs, in case of death of such person, cancel the registration, having regard to the circumstances like closure of business, turnover falling below threshold for registration, transfer of business/merger/amalgamation, change of PAN, non-commencement of business within the stipulated time period, non-furnishing of return and death of proprietor.

Audit noticed that in Assam, registrations (GSTIN) in respect of 24,590 taxpayers were cancelled during 2020-21, of which 16,136 registrations were cancelled '*suo-moto*' and 8,454 registrations were cancelled based on 'Application' from taxpayers.

To evaluate compliance of prescribed provisions under GST law against the cancelled taxpayers by the Proper Officer, Audit analysed 6,093 cancelled registration cases (*suo-moto*-3,734 and on own Application-2,359) in respect of seven Circles during 2017-21. Audit observed various deficiencies in follow-up action against cancelled taxpayers, which are brought out in the succeeding paragraphs:

⁶² Vide Circular No.82/2019-GST dated 26 December 2019.

2.5.6.3.1 Non-availability of issue of REG-17 in GST module

As per Section 29 (2) of the AGST Act, 2017 read with Rule 22 (1) of AGST Rules, 2017 registration cannot be cancelled without a Show Cause Notice (SCN) in form REG-17 or opportunity to the taxpayers to give justifications (if any) for non-compliance of provisions of GST law.

Audit could not verify this aspect as the GST registration module of the back-end system did not have facility to generate MIS reports regarding issue and disposal of REG-17.

Audit pointed this out in September 2023, the reply of the Department was awaited (April 2025).

2.5.6.3.2 Delays in cancellation

As per Rule 22 (3) of the AGST Rules, 2017 the cancellation order in REG-19 has to be issued within 30 days from the date of application (taxpayers request). Out of 2,359 cases of cancellation, Audit noticed that in 981 cases⁶³ falling under seven Circles, the cancellations were delayed beyond the stipulated period ranging from 1 to 1,043 days as detailed in **Appendix-XXII**.

Audit pointed this out in September 2023, the reply of the Department was awaited (April 2025).

2.5.6.3.3 Inadequate follow up on non-filing of GSTR-10

Section 45 of the AGST Act read with Rule 81 of the AGST Rules, requires every registered person whose registration has been cancelled, to file a final return in GSTR-10, within three months of the effective date of cancellation or the date of order of cancellation, whichever is later. The purpose of the final return is to ensure that the taxpayer discharges the outstanding liability.

As per Rule 68 of the AGST Rules 2017 read with GoI Circular⁶⁴ in December 2019, the Proper Officer required to issue notice in form GSTR-3A to the taxpayer, where GSTR-10 has not been filed. If the taxpayer still fails to file the GSTR-10 within 15 days of the receipt of notice, then an assessment order in Form ASMT-13 under Section 62 of the AGST Act read with Rule 100 of the AGST Rules shall have to be issued to determine the liability of the taxpayer under sub-section (5) of Section 29.

Audit observed that out of 6,093 taxpayers whose registration were cancelled during 2017-21, 2,952 cancelled taxpayers had not filed GSTR-10 till the date of Audit (September 2023). Audit further noticed that the Proper Officer did not issue notices in form GSTR-3A to 2678 cancelled taxpayers for furnishing GSTR-10. The circle-wise pendency of GSTR-10 and GSTR-3A are shown in **Appendix-XXIII**.

⁶³ In case of "On Application", the delay in cancellation was considered as the difference between the date of Effect of Cancellation and the date of Filing Application.

⁶⁴ No. 129/48/2019-GST dated 24 December 2019. Similar Circular vide No. 82/2019-GST dated 26 December 2019 issued by PCST, Assam.

Audit pointed this out in September 2023, during the exit conference the JCT, Assam stated (February 2024) that at the initial stage of implementation of GST, system accepted multiple registration against single taxpayers. Further, many small taxpayer/work contractors took registration under GST without proper knowledge of GST and subsequently did not file returns. However, at present department is allotting registration under GST after proper scrutiny of required documents.

Recommendation No. 1

- *The Department may strengthen the monitoring mechanism in the Circles to ensure due procedures for cancellation of registration, issue of Show Cause Notices and assessment of tax liabilities are adhered to.*

2.5.6.4 Internal Audit under GST

As per Section 65 of the AGST Act, 2017 the Commissioner or any officer authorised by him, by way of a general or a specific order, may undertake audit of any registered person for such period, at such frequency and in such manner as may be prescribed. Section 2 (13) of the AGST Act defines 'Audit' as the examination of records, returns and other documents maintained or furnished by the registered person under this Act or the rules made thereunder or under any other law for the time being in force to verify the correctness of turnover declared, taxes paid, refund claimed and input tax credit availed, and to assess his compliance with the provisions of this Act or the Rules made thereunder. In this regard, the PCST, Assam issued instruction⁶⁵ in March 2021 highlighting the parameter for selection of audit.

During Audit, information from the PCST, Assam was sought on coverage of audit during the period from 2017-18 to 2020-21. In reply, PCST stated that the data to be collected from preventive unit and detailed data will be made available on receipt of data from the preventive unit. In respect of seven selected circles, two⁶⁶ circles stated (September 2023) that internal audit in respect of accounts of 16 taxpayers pertaining to 2017-18 have been completed and an amount of ₹ 2.86 lakh was realised against demand of ₹ 5.59 lakh. Whereas DCT, Guwahati Unit-A (Circle-99) stated (August 2023) that no taxpayer was selected for internal audit. The remaining four Circles did not furnish information as sought for during Audit.

Thus, there was no notable progress regarding conduct of internal audit of taxpayers even after six years of roll out of GST Act.

Audit pointed this out in September 2023, the reply of the Department was awaited (April 2025).

Recommendation No. 2

- *The Department may ensure audits under section 65 of the Act, so that timely action could be initiated against the defaulters and recoveries could be*

⁶⁵ No.03/2021-GST dated 26 March 2021.

⁶⁶ Naharkatia (Circle-1) and Dibrugarh (Circle-1).

effected so as to plug the revenue leakage under self-assessed tax regime, for which audit is one of the main tools for ensuring compliance by taxpayers.

2.5.7 Centralised Audit - Inconsistencies in GST returns (Part-II)

Audit analysed GST returns data pertaining to 2018-19 to 2020-21 as made available by GSTN. Rule-based deviations and logical inconsistencies in different GST returns filed by taxpayers were identified, on a set of 17 parameters, which can be broadly categorised into five domains, viz., ITC, turnover and tax payments, registration, return filing and short payment of interest.

Out of the 13 prescribed GST returns⁶⁷, the following basic returns that apply to normal taxpayers were considered for the purpose of identifying deviations, inconsistencies and mismatches between GST returns-data:

GSTR-1: monthly return furnished by all normal and casual registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.

GSTR-3B: monthly summary return of outward supplies and ITC claimed, along with payment of tax by the taxpayer to be filed by all taxpayers except those specified under Section 39(1) of the Act. This is the return that populates the credits and debits in the Electronic Credit Ledger and debits in Electronic Cash Ledger.

GSTR-6: monthly return for Input Service Distributors (ISD) providing the details of their distributed input tax credit and inward supplies.

GSTR-8: monthly return to be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST, introduced in October 2018.

GSTR-9: annual return to be filed by all registered persons other than an ISD, Tax Deductor at Source/ Tax Collector at Source, Casual Taxable Person and Non-Resident taxpayer. This document contains the details of all supplies made and received under various tax heads (CGST, SGST and IGST) during the entire year along with turnover and audit details for the same.

GSTR-9C: annual audit form for all taxpayers having a turnover above ₹ five crore in a particular financial year. It is basically a reconciliation statement between the annual returns filed in GSTR-9 and the taxpayer's audited annual financial statements.

GSTR-2A: a system-generated statement of inward supplies for a recipient. It contains the details of all B2B transactions of suppliers declared in their Form GSTR-1/ GSTR-5, ISD details from GSTR-6, details from GSTR-7 and GSTR-8 respectively by

⁶⁷ GSTR-1, GSTR-3B, GSTR-4 (taxpayers under the Composition scheme), GSTR-5 (non-resident taxable person), GSTR-5A (Non-resident OIDAR service providers), GSTR-6 (Input service distributor), GSTR-7 (taxpayers deducting TDS), GSTR-8 (E-commerce operator), GSTR-9 (Annual Return), GSTR-10 (Final return), GSTR-11 (person having UIN and claiming a refund), CMP-08 (Statement of payment of self-assessed tax by Composite taxpayer) and ITC-04 (Statement to be filed by a principal/job-worker about details of goods sent to-received from a job-worker).

the counterparty and import of goods from overseas on bill of entry, as received from ICEGATE Portal of Indian Customs.

The pan State data analysis pertaining to State jurisdiction on the 17 identified parameters and extent of deviations/ inconsistencies observed for the period 2018-19 to 2020-21 are summarised in **Table 2.5.2:**

Table 2.5.2: Summary of sample data analysis (Centralised audit)

Sl. No.	Parameter	Algorithm used	Number of deviations	Amount (₹ in crore)
Domain: ITC				
D1	ITC mismatch (GSTR-3B and GSTR-2A)	ITC available as per GSTR-2A with all its amendments was compared with the ITC availed in GSTR-3B in Table 4A (5) (accrued on domestic supplies) considering table 4(D) blocked credits and ITC availed in the subsequent year from Table 8C of GSTR-9.	30	239.76
D2	ITC availed without supplier remitting tax	To identify cases where the ITC would have been passed on by the taxpayer without the actual remitting the tax, the relevant data from GSTR-9 particularly pertaining to Table 8A of GSTR-9 was compared with the ITC data reflected in GSTR-2As.	15	71.17
D3	Availing of ITC in GSTR-3B filed after the limitation period	ITC availed through Table 4 of GSTR-3Bs pertaining to 2018-19, 2019-20 and 2020-21 filed by the taxpayer beyond the due dates of September GSTR-3B return filing of the following year.	20	115.09
D4	Mismatch in availment of ISD credit	ISD transferred in GSTR-9 Table 6G or GSTR-3B Table 4(A) (4) was compared with the sum of Table 5A, Table 8A, and Table 9A of GSTR-6 against recipient GSTINs.	20	8.21
D5	Short payment of tax under RCM	In cases where GSTR-9 was filed, the RCM payments in Table 4G was compared with ITC availed in Table 6C, 6D and 6F. In cases where GSTR-9 was not available, RCM payments in GSTR-3B Table 3.1(d) was compared with GSTR-3B Table 4(A) (2) and 4 A (3).	20	22.31
D6	Unreconciled ITC w r t Financial Statements (Table 12F of GSTR-9C)	Positive figure in GSTR-9C Table 12F and examination of reasons provided in Table 13 for mismatch.	10	28.84
D7	Ineligible ITC (Table 14T of GSTR-9C)	Positive figure in GSTR-9C Table 14T and examination of reasons provided in Table 15 for mismatch.	10	15.01
Domain: Tax payments				
D8	Undischarged tax liability (R1 and R9)	The greater of tax liability between GSTR-1 and GSTR-9 was compared with tax paid details GSTR-9. In cases where GSTR-9 was not available, tax paid in GSTR-3B was compared with GSTR-1 liability. The amendments and advance adjustments declared in GSTR-1 and GSTR-9 were duly considered.	31	324.90
D9	Suppression of tax liability (E-way Bill)	The cases where tax payable in Table 3.1 (a) +(b) of GSTR-3B were less than the tax liability declared in the E-way bills were	25	298.66

Sl. No.	Parameter	Algorithm used	Number of deviations	Amount (₹ in crore)
		chosen to verify potential undischarged liability.		
D10	Short-payment of tax (Table 9R of GSTR-9C)	Negative figure in Table 9R of GSTR-9C and examination of reasons provided in Table 10 for mismatch	10	28.49
D11	Short-payment of tax (TDS-TCS)	The cases where the taxable value declared on account of outward taxable supplies (other than zero rated, nil rated and exempted) in GSTR-3B were less than the net amount liable for TCS and TDS credit as per Table 9 of GSTR-2A have been identified to ascertain short payment of taxes.	10	-- ⁶⁸
D12	Suppression of taxable value (Unbilled revenue)	Table 5B figures of GSTR-9C which captures the unbilled revenue at the beginning of the financial year was compared with Table 5H of the previous GSTR-9C returns which captures the unbilled revenue of the end of the year to review the extent of identified mismatch in turnover.	10	-- ⁶⁹
D13	Unreconciled taxable turnover (Table 7G of GSTR-9C)	Negative figure in GSTR-9C Table 7G and examination of reasons provided in Table 8 for mismatch.	10	-- ⁷⁰
Domain: Registration				
D14	Ineligible composition levy due to incorrect turnover	Composite taxpayers whose turnover on pan India basis (Central and State jurisdiction) under all GSTINs of the same PAN have crossed the turnover limit of 1 crore in 2018-19 and 1.5 crore in 2019-20, but still continue to avail the benefit of composition levy.	3	--
D15	E-commerce benefactors under composition levy	E-commerce GSTR 8 became effective from 1 October 2018 when TCS provisions became effective. GSTINs declared in GSTR-8 who are also filing GSTR-4/CMP-08 under composition scheme.	5	-- ⁷¹
Domain: Returns and short payment of interest				
D16	GSTR-3B not filed but GSTR-1/2A available	Taxpayers who have not filed GSTR-3B but have filed GSTR-1 or where GSTR-2A available, indicating taxpayers carrying on the business without discharging tax.	20	63.77
D17	Short payment of interest	Interest calculated at the rate of 18 per cent on cash portion of tax payment on delayed filing of GSTR-3B vis-à-vis interest declared in GSTR-3B.	30	24.80
Total			279	1241.01

⁶⁸ Deviation amount of ₹ 226.98 crore is mismatch of taxable outward supply declared in GSTR-3B and taxable value on which TCS and TDS deducted as per Table 9 of GSTR-2A.

⁶⁹ Deviation amount of ₹ 48.45 crore is mismatch of taxable turnover declared in Table 5 of GSTR-9C.

⁷⁰ Deviation amount of ₹ 9,166.75 crore is mismatch of taxable turnover declared in Table 7G of GSTR-9C.

⁷¹ Deviation amount of ₹ 1.97 crore is mismatch between turnover declared in GSTR-8 by E-commerce operator and Composition turnover declared by taxpayer.

Audit selected a sample of 279 cases from amongst the top deviations/ inconsistencies in each of the 17 parameters for the years 2018-19 to 2020-21. The audit queries were issued to the respective circles between June 2023 and July 2023 without further scrutiny of taxpayers' records. The audit check in these cases was limited to verifying the Department's action on the identified deviations/ mismatches.

In response to audit queries, Department provided responses in respect of 181 cases, whereas initial responses in respect of remaining 98 cases which involved deviations/ mismatches amount of ₹ 392.70 crore were not provided (till July 2024) as listed in **Appendix-XXIV**.

2.5.7.1 Summary of deficiencies noticed during Centralised Audit

Based on responses received from the Department to the Audit Queries, the extent to which the audit parameters translated into compliance deviations are summarised in **Table 2.5.3**:

Table 2.5.3: Summary of deficiencies (Centralised audit)

(₹ in crore)

Audit Dimension	Cases where reply received		Department reply accepted by Audit		Compliance deviations							
					Recovery made or SCN issued ⁷²		ASMT-10/ Notice/ DRC-01A issued		Department's reply not acceptable to Audit (Rebuttal)		Total	
	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
ITC (3B v/s 2A)	21	136.51	2	10.85	1	9.7	16	115.76	2	0.2	19	125.66
ITC Availed without supplier remitting tax	3	12.43	0	0	0	0	3	12.43	0	0	3	12.43
ITC availed after limitation period	13	81.36	2	7.57	4	20.7	7	53.09	0	0	11	73.79
ISD ITC mismatch	13	5.84	0	0	0	0	13	5.84	0	0	13	5.84
Short payment of tax under RCM	17	18.71	8	6.99	0	0	9	11.72	0	0	9	11.72
12F-Unreconciled ITC	5	15.96	3	15.01	0	0	1	0.95	1	0.002	2	0.952
14T-Ineligible ITC	8	12.07	3	4.34	0	0	4	7.53 ⁷³	1	0.2	5	7.73
Undischarged liability(R1vsR9)	19	126.17	10	70.57	1	0.009	6	51.1	2	4.49	9	55.599
R3B Vs E-way bill tax	18	273.06	6	62.97	1	105.96	11	104.13	0	0	12	210.09
Short-payment of tax (Table 9R)	7	22.29	2	2.8	0	0	5	19.49	0	0	5	19.49
Short-payment of tax (TDS/TCS)	3	₹ ⁷⁴	0	0	0	0	3	-	0	0	3	-
Unbilled revenue	7	₹ ⁷⁵	1	-	0	0	6	-	0	0	6	-

⁷² Recovery made of ₹ 56.13 lakh in two cases and SCN issued of ₹ 137.30 crore in eight cases.

⁷³ Compliance deviation of unreconciled ITC in Table 14T of GSTR- 9C ₹ 7.53 crore.

⁷⁴ Total mismatch of taxable value between GSTR-3B and value on which TDS-TCS deducted as per Table 9 of GSTR-2A is ₹ 329.37 crore, out of which in three cases involving mismatch amount of ₹ 169.94 crore where ASMT 10 had been issued by the Department and in remaining seven cases involving mismatch amount of ₹ 159.43 crore the Department is yet to examine the cases.

⁷⁵ Mismatch unbilled revenue of ₹ 39.72 crore, out of which ₹ 1.26 crore accepted by the department and in six cases department issued notice involving mismatch amount of ₹ 38.46 crore.

Audit Dimension	Cases where reply received		Department reply accepted by Audit		Compliance deviations							
					Recovery made or SCN issued ⁷²		ASMT-10/ Notice/ DRC-01A issued		Department's reply not acceptable to Audit (Rebuttal)		Total	
	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
Unreconciled Taxable turnover (7G)	4	₹ 76	1	₹ -	0	₹ 0	3	₹ -	0	₹ 0	3	₹ 0
Ineligible composition levy	2	₹ -	1	₹ -	0	₹ -	1	₹ -	0	₹ -	1	₹ 0
E-commerce benefactor under composition levy	5	0.446	1	0.41	1 ⁷⁷	0.002	3	0.03	1	0.004	5	0.036
No R3B but R1/R2A available	14	53.85	1	24.73	1	0.93	10	26.93	2	1.26	13	29.12
Interest short paid	22	18.83	1	0.62	1	0.56	20	17.65	0	0	21	18.21
Total	181	777.53	42	206.86	10	137.86	121	426.65	9	6.16	140	570.67

Audit noticed deviations from the provisions of the AGST Act in 140 cases involving short levy of tax of ₹ 570.67 crore, constituting 77.35 per cent of the 181 inconsistencies-mismatches in data, for which the Department provided responses. Relatively higher rates of deviations were noticed in such risk parameters as Excess ITC availed, short declaration of taxable value and short payment of interest, etc.

In 42 cases, constituting 23.20 per cent of the sample, where the Department's reply was acceptable to Audit, data entry errors by taxpayers comprised 11 cases and department had proactively taken action in six cases. The details are enclosed in **Appendix-XXV**.

In 98 cases, constituting 35.13 per cent (underlying deviations of ₹ 392.70 crore) of the sample, reply of the Department was awaited (April 2025).

During the exit conference the JCT, Assam stated (February 2024) that non-replied cases are being pursued with the field formation for providing reply. The JCT, Assam also assured to verify the discrepancies amounting to ₹ 570.67 crore pointed out by Audit.

2.5.7.1.1 A few high value illustrative cases from each dimension are given below:

(i) **ITC mismatch between GSTR-2A and GSTR-3B:** GSTR-2A is a purchase related dynamic tax return that is automatically generated for each business by the GST portal, whereas GSTR-3B is a monthly return in which summary of outward supplies along with ITC declared and payment of tax are self-declared by the taxpayer.

⁷⁶ Total unreconciled taxable turnover (TO) in Table 7G of GSTR-9C in the 10 cases is ₹ 9,166.75 crore, out of which mismatched TO of ₹ 6,284.22 crore in six cases is yet to be examined by Department, in one case involving mismatched TO of ₹ 263.23 crore where valid explanations were provided by the Department and deviations in the remaining three cases involving mismatched TO of ₹ 2,619.30 crore where ASMT-10 had been issued by Department.

⁷⁷ This case is taken both under recovery and rebuttal column.

To analyse the veracity of ITC utilisation, relevant data were extracted from GSTR-3B and GSTR-2A for the years 2018-19 to 2020-21, and the ITC paid as per suppliers' details was matched with the ITC credit availed by the taxpayer. The methodology adopted was to compare the ITC available as per GSTR-2A with all its amendments and the ITC availed in GSTR-3B in Table 4A (5)⁷⁸ considering Table 4(D)⁷⁹ blocked credits and ITC availed in the subsequent years from Table 8C of GSTR-9.

In case of one taxpayer (GSTIN 1xxxx6) under Naharkatia Unit (Circle-2) for the years 2018-19 to 2020-21, it was observed that the taxpayer had availed ITC of ₹ 204.53 crore as per Table 4A (5) of GSTR-3B (including ineligible ITC as per Table 4D (1) of GSTR-3B), whereas ITC amount available as per GSTR-2A was ₹ 172.41 crore. This resulted in mismatch of availment of ITC ₹ 32.12 crore.

On this being pointed out (June 2023) by Audit, the Department stated (September 2023) that notice was issued to the taxpayer.

(ii) ITC Availed without supplier remitting tax: In order to analyse the extent of compliance of ITC availment under Section 16(4) of the AGST Act, 2017 an attempt has been made to identify likely cases where the ITC would have been passed on by the taxpayer without the actual remitting the tax. For this purpose, the relevant data from GSTR-9 particularly pertaining to Table 8A of GSTR-9 was compared with the ITC data reflected in GSTR-2As.

In case of one taxpayer (GSTIN-1xxxxS) under Guwahati Unit-C (Circle-99) for the years 2018-19 to 2020-21, it was observed that the taxpayer had availed ITC of ₹ 7.59 crore, whereas supplier had not discharged tax liabilities through GSTR-3B.

On this being pointed out (June 2023) by Audit, the reply of the Department was awaited (April 2025).

(iii) ITC availed on GSTR-3B filed after limitation period: As per Section 16(4) of AGST Act, 2017 a registered person shall not be entitled to take ITC in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing GSTR-3B for the month of September following the end of the financial year to which such ITC pertains or furnishing of relevant Annual Return, whichever is earlier. Accordingly, if any GSTR-3B is furnished after such time, ITC availed therein becomes inadmissible. In order to review the extent of excess/ irregular ITC availed on this account, the ITC availed through Table 4 of GSTR-3Bs pertaining to 2018-19 to 2020-21 filed by the taxpayer beyond the due dates of September GSTR-3B return of the following year, were identified at data level.

In case of one taxpayer (GSTIN-1xxxxU) under Guwahati Unit-D (Circle-8) for the years 2018-19 to 2020-21, it was observed that the taxpayer had availed inadmissible ITC of ₹ 24.07 crore as he filed GSTR 3B after limitation period.

⁷⁸ All other eligible ITC.

⁷⁹ Ineligible ITC.

On this being pointed out (June 2023) by Audit, the Department stated (August 2023) that notice under Section 61 (in form ASMT-10) was issued to taxpayer to explain the reasons for discrepancies.

(iv) Mismatch in availing of ISD ITC: To analyse whether the ITC availed by the taxpayer is in excess of that transferred by the Input Service Distributor (ISD), ITC availed as declared in the returns of the taxpayer is compared with the ITC transferred by the ISD in their GSTR-6. The methodology adopted was to compare Table 6G⁸⁰ of GSTR-9 or Table 4(A)(4)⁸¹ of GSTR-3B of the recipient taxpayers under the jurisdiction of this State with the sum of Table 5A⁸², Table 8A⁸³, and Table 9A⁸⁴ of GSTR-6 of the respective ISD.

In case of one taxpayer (GSTIN- 1xxxxM) under Sivasagar Unit (Circle-2) for the year 2020-21, Audit noticed that taxpayer had availed ITC of ₹ 4.52 crore in Table 4(A)(4) of GSTR-3B and Table 6G of GSTR-9 against inward supplies received from ISD and ITC transferred by the ISD was ₹ 1.65 crore as per GSTR-6 of ISD. This resulted in mismatch of availment of ITC of ₹ 2.87 crore.

On this being pointed out (June 2023) by Audit, the Department stated (September 2023) that summon was issued to the taxpayer under Section 70 of AGST Act, 2017 for clarification.

(v) Mismatch in payment of tax under RCM: Short payment of tax under RCM was analysed by comparing the datasets pertaining to GSTR-3B and annual return GSTR-9 to check whether the tax has been discharged fully on the activities-transactions under RCM. RCM payments in Table 3.1(d) of GSTR-3B/ Table 4G of GSTR-9 was compared with ITC availed in Table no. 6C, 6D and 6F of GSTR-9.

In case of one taxpayer (GSTIN-1xxxx6) under Naharkatia Unit (Circle-2), Audit noticed that during 2019-20, as per Table 6 (C, D and F) of GSTR-9 the taxpayer had availed ITC under RCM of ₹ 3.75 crore. However, as per Table 3.1(d) of GSTR-3B the taxpayer had paid ₹ 25.10 lakh tax under RCM. Thus, there was mismatch of payment of tax and availment of ITC under RCM of ₹ 3.52 crore.

On this being pointed out (June 2023) by Audit, the Department stated (September 2023) that notice under Section 61 (in form ASMT-10) was issued to taxpayer to explain the reasons for discrepancies.

(vi) Unreconciled ITC in Table 12F of GSTR-9C: Table 12 of GSTR-9C reconciles ITC declared in Annual Return (GSTR-9) with ITC availed as per audited Annual Financial Statement or Books of Accounts. Table 12 (F) deals with unreconciled ITC.

⁸⁰ ITC received from ISD.

⁸¹ Inward supplies from ISD.

⁸² Distribution of the amounts of eligible ITC for the tax period.

⁸³ Distribution of input tax credit (Plus/Minus).

⁸⁴ Redistribution of ITC distributed to a wrong recipient.

The certified reconciliation statement submitted by the taxpayer as required under the Rule 80(3) of AGST Rules in form GSTR-9C for the years 2018-19 to 2020-21 were analysed at data level to review the extent of identified mismatch in ITC declared in the Annual Return with the Financial Statements.

In case of one taxpayer (GSTIN-1xxxxQ), under Tezpur Unit (Circle-5), Audit noticed that during 2018-19 and 2019- 20, the taxpayer had availed ITC of ₹ 35.57 crore as per Table 12 (E) of GSTR-9C whereas ITC available was ₹ 30.84 crore as per Table 12 (D) of GSTR-9C. As such, there was mismatch in availment of ITC amounting to ₹ 4.73 crore between Annual Return and Financial Statements (as mentioned in Table 12F⁸⁵ of form GSTR-9C).

On this being pointed out (June 2023) by Audit, the reply of the Department was awaited (April 2025).

(vii) Unreconciled ITC in Table 14T of GSTR-9C: Table 14 of GSTR-9C reconciles ITC declared in Annual Return (GSTR-9) with ITC availed on expenses as per audited Annual Financial Statement or Books of Accounts. Table 14T of GSTR-9C deals with unreconciled ITC.

The certified reconciliation statement submitted by the taxpayer as required under the Rule 80(3) of AGST Rules in form GSTR-9C for the years 2018-19 and 2020-21 was analysed at data level to review the extent of identified mismatch in ITC declared in the Annual Return with the expenses reported in the Financial Statements.

In case of one taxpayer (GSTIN-1xxxxD) under Tezpur (Circle-1), Audit observed that during the years 2018-19 and 2020-21, there was unreconciled ITC of ₹ 4.54 crore between the Annual Return and Books of Account as per certified reconciliation statement submitted by taxpayer in Table 14T⁸⁶ of form GSTR-9C.

On this being pointed out (June 2023) by Audit, the Department stated (October 2023) that notice under Section 61 (in form ASMT-10) was issued to taxpayer to explain the reasons for discrepancies.

(viii) Mismatch in tax liability: GSTR-1 depicts the monthly details of outward supplies of Goods or Services. Outward supply also assessed by the taxpayer and mentioned in Annual Return GSTR-9 in the relevant columns. Further, taxable value and tax paid thereof also shown in GSTR-3B.

To analyse the undischarged tax liability, relevant data were extracted from GSTR-1 and GSTR-9 for the years 2018-19 to 2020-21 and the tax payable in these returns was compared with the tax paid as declared in GSTR-9. Where GSTR-9 was not available, a comparison of tax payable between GSTR-1 and GSTR-3B attempted.

⁸⁵ Tax payer in table 12F of GSTR 9C for the year 2019-20 showed reason as follow:- The amount reflecting in table 12F is on account of input of FY 2019-20 reversed in FY 2020-21 and FY 2019-20 input availed in FY 2020-21.

⁸⁶ Reason for the year 2018-19: "The variance pertains to the ITC booked in earlier financial years, claimed in the current financial year" and for the year 2020-21:- Details in Serial No. 14 is optional vide notification no 30/2021.

For the purpose, Tables 4 to 11 of GSTR-1 and Tables 4G, 4N, 10 and 11 of GSTR-9 were considered. Greater tax liability between GSTR-1 and GSTR-9 was compared with the tax paid declared in Tables 9 and 14 of GSTR-9 to identify the short payment of tax. In the case of GSTR-3B, Tables 6.1 minus Table 3.1(d) were taken into account.

In case of one taxpayer (GSTIN- 1xxxxG) under Guwahati Unit-D (Circle-10) for the year 2020-21, Audit observed that liability as per GSTR-1 was ₹ 90.02 crore whereas payment as per GSTR-9 was ₹ 1.53 lakh, which resulted in mismatch of tax amounting to ₹ 90 crore.

On this being pointed out (June 2023) by Audit, the reply of the Department was awaited (April 2025).

(ix) Suppression of tax in comparison with E-Way bills: In order to analyse the extent of short-payment of tax, relevant data related to tax liability declared in GSTR-3B for the years 2018-19 to 2020-21 were compared with disclosures made in E-way bill. For the algorithm, the cases where GSTR-3B Table 3.1 (a) + (b) tax payable were less than the tax liability declared in the E-way bills were chosen.

In case of one taxpayer (GSTIN- 1xxxxQ) under Guwahati Unit-D (Circle-11) for the year 2019-20, Audit observed that tax liability as per disclosure made in E-way bill was ₹ 105.96 crore but no tax liability declared in GSTR-3B. This resulted in mismatch of tax of ₹ 105.96 crore.

On this being pointed out (June 2023) by Audit, the Department stated (August 2023) that SCN was issued (July 2023) in form DRC-01 and FIR has also been lodged (July 2023) against the taxpayer.

(x) Unreconciled tax liability in Table 9R of GSTR-9C: In order to review the extent of identified mismatch in tax paid reported in the Annual Return *vis-à-vis* the Financial Statements, the relevant data points pertaining to Table 9 of the GSTR-9C reconciliation statement submitted by the taxpayer as required under Rule 80(3) of CGST/ SGST Rules for the years 2018-19 to 2020-21 was analysed at data level.

Table 9 of form 9C attempts to reconcile the tax paid by segregating the turnover rate-wise and comparing it with the tax discharged as per Annual Return GSTR-9. The unreconciled amounts could potentially indicate tax levied at incorrect rates, incorrect depiction of taxable turnover as exempt or incorrect levy of CGST/SGST/IGST. There can also be situations, wherein supplies/tax declared are reduced through amendments (net of debit notes/credit notes) in respect of the transactions carried out in the subsequent year from April to September. In order to rule out the possibility of incorrect disclosure of the tax paid amount in GSTR-9C, the amount was also compared with actual tax payment details in GSTR-9.

Audit noticed that in respect of one taxpayer (GSTIN- 1xxxxY) under Guwahati Unit-A (Circle-5), as per Books of Accounts (Table 9P of GSTR-9C) the taxpayer was liable to pay ₹ 10.90 crore in the years 2018-19 and 2020-21. However, as per Annual Return

(Table 9Q of GSTR-9C) the taxpayer had paid ₹ 31.87 lakh in 2018-19 and 2020-21⁸⁷. As such, there was mismatch of payment of tax amounting to ₹ 10.58 crore.

On this being pointed out (June 2023) by Audit, the Department stated (August 2023) that notice under Section 61 (in form ASMT-10) was issued to taxpayer to explain the reasons for discrepancies.

(xi) Suppression of taxable value identified through TDS/TCS declaration: TDS and TCS details are declared in GSTR 7 and GSTR 8 respectively and communicated to the registered person in Table 9 of GSTR-2A. The cases where the taxable value declared on account of outward taxable supplies (other than zero rated, nil rated and exempted) in GSTR-3B were less than the net amount liable for TCS and TDS credit as per Table 9 of GSTR-2A have been identified. It may be noted that the deviation amount indicated may only be a fraction of non-disclosure, as exact comparison is not possible as the taxpayer may have other supplies which do not necessitate TDS recovery. Hence, Department is requested to examine all the transactions and not to limit checks to the deviation amount.

In case of one taxpayer (GSTIN- 1xxxxG) under Nagaon Unit (Circle-2) for the year 2019-20, Audit observed that the taxable value declared on account of outward taxable supply was ₹ 12.82 crore as per GSTR-3B of taxpayer but net amount liable for TCS and TDS credit as per Table 9 of GSTR-2A was ₹ 159.43 crore, which indicated mismatch in taxable value of ₹ 146.61 crore.

On this being pointed out (June 2023) by Audit, the Department stated (September 2023) that notice under Section 61 (in form ASMT-10) was issued to taxpayer to explain the reasons for discrepancies.

(xii) Suppression of taxable value identified through mismatch in unbilled revenue declared in Table 5 of GSTR-9C: In order to review the extent of identified mismatch in taxable turnover reported in the Annual Return *vis-à-vis* the Financial Statements, the relevant data points pertaining to Table 5 of the GSTR-9C reconciliation statement pertaining to disclosures of unbilled revenue submitted by the taxpayer as required under Rule 80(3) of AGST Rules, 2017 for the years 2018-19 to 2020-21 was analysed at data level.

Table 5B figures of GSTR-9C for the years 2018-19 to 2020-21 which captures the unbilled revenue at the beginning of the financial year was compared with Table 5H of the previous GSTR-9C returns which captures the unbilled revenue of the end of the year to review the extent of identified mismatch in turnover declared in the Annual Return with the Financial Statements.

In case of one taxpayer (GSTIN- 1xxxxP) under Sivasagar Unit (Circle-1) in the years 2018-19 and 2020-21, Audit observed that there was mismatch of ₹ 15.64 crore between

⁸⁷ Reason for the year 2018-19 :- “Balance input belong to other branch GST no 1xxxxW” and reason for the year 2020-21:- “Sale of WB branch GST 1xxxxW”

unbilled revenue at the beginning of the year in GSTR-9C Table 5B and unbilled revenue of the previous year in Table 5H of GSTR-9C in 2018-19 and 2020-21.

On this being pointed out (June 2023) by Audit, the Department stated (August 2023) that notice under Section 61 (in form ASMT-10) was issued to taxpayer to explain the reasons for discrepancies.

(xiii) Unreconciled taxable turnover in Table 7G of GSTR-9C: Table 7 of GSTR-9C is the reconciliation statement of taxable turnover. Table 7G of GSTR-9C captures the unreconciled taxable turnover between the Annual Return GSTR-9 and that declared in the Financial Statement for the years 2018-19 to 2020-21 after the requisite adjustment. The unreconciled amount in cases where the turnover in GSTR-9 is less than the Financial Statement indicates non-reporting, under-reporting, omission, error in reporting of taxable supplies. It could also be on account of non-reporting or under reporting of exempted supplies.

In case of one taxpayer (GSTIN- 1xxxxO), under Guwahati Unit-B (Circle-5), Audit observed that during 2019-20 taxable turnover as per Table 7 of GSTR-9C was ₹ 13.90 crore whereas taxable turnover after adjustment as per Financial Statement was ₹ 3,367.58 crore. Thus, unreconciled turnover as per Table 7G of GSTR-9C was ₹ 3,353.68 crore⁸⁸.

On this being pointed out (June 2023) by Audit, reply of the Department was awaited (April 2025).

(xiv) Availing Composition levy even after crossing the specified turnover: Attempt was made to identify composite taxpayers whose turnover on pan India basis (Central and State jurisdiction) under all GSTINs of the same PAN have crossed the turnover limit of ₹ 1 crore in 2018-19 and ₹ 1.5 crore in 2019-20, but still continue to avail the benefit of composition levy.

In case of one taxpayer (GSTIN- 1xxxxQ) under Guwahati Unit-D (Circle-5), Audit noticed that during 2020-21, the taxpayer's turnover had crossed the specified limit of ₹ 1.5 crore, but still continued to avail the benefit of composition levy.

On this being pointed out (June 2023) by Audit, the reply of the Department was awaited (April 2025).

(xv) E-commerce benefactors under composition levy: In order to identify those composite taxpayers who have availed the e-commerce facility for making their supplies, the datasets pertaining to GSTR-8 (filed by the e-commerce operators) and CMP-08 (filed by the composite taxpayers) were compared to check whether the supplier GSTIN mentioned in GSTR-8 have also filed CMP-08. Apart from irregularly availing the benefit of composition levy, it is also noticed that the turnover as declared by the e-Commerce provider in the GSTR-8 returns pertaining to most of these

⁸⁸ The reason for unreconciled turnover as per table 7G of GSTR-9C was turnover of other state same PAN GSTIN.

taxpayers is more than the turnover declared by the taxpayers in their CMP-08, for composition levy, hence there may be a likelihood of short payment of tax too.

In case of one taxpayer (GSTIN- 1xxxxY), under Guwahati Unit-B (Circle-10) for the year 2020-21, Audit observed that the taxpayer declared turnover as per CMP-08 was ₹ 20.28 lakh whereas turnover declared in GSTR-8 by e-Commerce operator was ₹ 51.67 lakh. This resulted in short levy of tax of ₹ 1.57 lakh⁸⁹. Also, taxpayer irregularly availed facility under composition levy scheme even after making transaction under e-commerce platform.

On this being pointed out (June 2023) by Audit, the Department stated (August 2023) that notice under Section 61 (in form ASMT-10) was issued to taxpayer to explain the reasons for discrepancies.

(xvi) No GSTR-3B but GSTR-1 available: As per Rule 61(2) of AGST Rules, 2017 every registered person required to furnish return shall subject to the provision of section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger and include the details in the return in Form GSTR-3B.

Effort was made through data analysis to identify those taxpayers who had not filed GSTR-3B but had filed GSTR-1 or whose GSTR-2A was available. The very availability of GSTR-1 and GSTR-2A and non-filing of GSTR-3B indicates that the taxpayers had undertaken/carried on the business during the period but have not discharged their tax liability. It may also include cases of irregular passing on of ITC.

In case of one taxpayer (GSTIN- 1xxxxJ) under Guwahati Unit-A (Circle-10) for the years 2018-19 and 2019-20, Audit noticed that there was tax liability of ₹ 15.44 crore as per GSTR-1 but GSTR-3B was not filed. Thus, there was short discharge of tax liability of ₹ 15.44 crore.

On this being pointed out (June 2023) by Audit, the Department stated (August 2023) that the taxpayer was assessed under Section 74 of AGST Act and DRC-07 was issued to the taxpayer. For 2019-20, the taxpayer was issued show cause notice in DRC-01 for payment of tax, interest and penalty.

(xvii) Short payment of interest: Section 50 of the AGST Act, 2017 stipulates that every person liable to pay tax in accordance with the provisions of this Act or the rules made there under 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 2018-19 to 2020-21 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.

⁸⁹ ₹ 31.39 lakh × 5% = ₹ 1.57 lakh.

In case of one taxpayer (GSTIN- 1xxxxJ), under Dhubri Unit (Circle-2) for the years 2018-19 to 2020-21, Audit observed that the taxpayer had discharged monthly tax liability belatedly. However, taxpayer did not pay interest of ₹ 1.60 crore on such delayed payment of tax.

On this being pointed out (June 2023) by Audit, the Department stated (November 2023) that notice under Section 61 (in form ASMT-10) was issued to taxpayer to explain the reasons for discrepancies.

2.5.7.2 Analysis of causative factors

Considering the Department's response to 181 cases, the factors that caused the data deviations/inconsistencies are as follows:

(a) Deviations from GST law and Rules – accepted or action initiated by Department

Out of the 279 deviations summarised in **Table No. 2.5.2 (paragraph 2.5.7)**, the Department accepted the audit observations or initiated action in **130 cases with tax effect of ₹ 564.52 crore**. Out of these cases, the Department has recovered ₹ 56.13 lakh in two cases, issued SCN in eight cases involving ₹ 137.30 crore, issued notice in Form ASMT-10 or made correspondence with the respective taxpayers conveying discrepancies in 121 cases for ₹ 426.65 crore. Details are given in **Appendix-XXVI**. The top five accepted cases are given in **Table 2.5.4** for illustration:

Table 2.5.4: Top five cases, accepted or action initiated by the Department

Sl. No.	GSTIN	Name of unit/ Circle	Dimension	Deviation Amount (₹ in crore)	Action taken
1	1xxxxQ	Guwahati – D/11	E-way bill	105.96	DRC-01 was issued
2	1xxxx6	Naharkatia/ 2	R3B Vs 2A	32.13	Notice in ASMT-10 issued.
3	1xxxx3	Guwahati – C/3	E-way bill	24.71	
4	1xxxxU	Guwahati-D / 8	3B filed after limitation period	24.07	
5	1xxxxZ	Guwahati-C/ 1	E-way bill	20.46	

Illustrative case

Suppression of tax in comparison with E-Way bills: In order to analyse the extent of short-payment of tax, relevant data related to tax liability declared in GSTR-3B for the years 2018-19 to 2020-21 were compared with disclosures made in E-way bill. For the algorithm, the cases where GSTR-3B Table 3.1 (a) +(b) tax payable were less than the tax liability declared in the e-way bills were chosen.

In case of one taxpayer (GSTIN- 1xxxx3) under Guwahati Unit-C (Circle-3) for the year 2018-19, Audit observed that tax liability as per disclosure made in E-way bill was ₹ 28.76 crore. However, taxpayer had declared tax liability of ₹ 4.04 crore in GSTR-3B resulting in mismatch of tax of ₹ 24.72 crore.

On this being pointed out (June 2023) by Audit, the Department stated (July 2023) that notice under Section 61 (in form ASMT-10) was issued to taxpayer to explain the reasons for discrepancies.

(b) Department response rebutted

Further, out of the 140 non-compliance cases, the Department has not accepted 9 cases involving ₹ 6.15 crore (detailed in **Appendix-XXVII**). **A few illustrative cases are given below:**

(i) Undischarged tax liability: GSTR-1 depicts the monthly details of outward supplies of Goods or Services. This details also assessed by the taxpayer and mentioned in annual return GSTR-9 in the relevant columns. Further, taxable value and tax paid thereof also shown in GSTR-3B.

To analyse the undischarged tax liability, relevant data were extracted from GSTR-1 and GSTR-9 for the years 2018-19 to 2020-21 and the tax payable in these returns was compared with the tax paid as declared in GSTR-9. Where GSTR-9 was not available, a comparison of tax payable between GSTR-1 and GSTR-3B was resorted to.

In case of one taxpayer (GSTIN- 1xxxxO) under Guwahati Unit-B (Circle-2) for the years 2019-20 and 2020-21, Audit observed that tax liability as per GSTR-1 was ₹ 68.53 crore whereas payment as per GSTR-9 was ₹ 65.29 crore, which resulted in short discharge of tax liability of ₹ 3.24 crore.

On this being pointed out (June 2023) by Audit, the Department stated (August 2023) that there was no anomaly of tax liability and tax payment.

The reply of the Department is not tenable as verification of GSTR-1 filed by the taxpayer and GSTN data confirms that GSTR-1 liability was more than the tax payment as per GSTR-3B. As such there was mismatch of tax liability and tax payment of ₹ 5.33 lakh and ₹ 3.18 crore in the years 2019-20 and 2020-21 respectively.

(ii) No GSTR-3B but GSTR-1 available: As per Rule 61(2) of AGST Rules, 2017 every registered person required to furnish return shall subject to the provision of section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger and include the details in the return in Form GSTR-3B.

Effort was made through data analysis to identify those taxpayers who had not filed GSTR-3B but filed GSTR-1 or whose GSTR-2A was available. The very availability of GSTR-1 and GSTR- 2A and non-filing of GSTR-3B indicate that the taxpayers had undertaken/carried on the business during the period but have not discharged their tax liability. It may also include cases of irregular passing on of ITC.

In case of one taxpayer (GSTIN- 1xxxxJ) under Bongaigaon (Circle-1) for the year 2020-21, Audit noticed that there was tax liability of ₹ 1.12 crore as per GSTR-1 but taxpayer did not file GSTR-3B. As such there was non-discharge of tax liability of ₹ 1.12 crore.

On this being pointed out (June 2023) by Audit, the Department stated (August 2023) that taxpayer had paid ₹ 62.98 lakh by using cash ledger and ₹ 45.82 lakh by utilising ITC.

Audit however, further observed that taxpayer had paid ₹ 62.98 lakh belatedly by using cash ledger and ₹ 45.82 lakh paid by the taxpayer by utilising ITC. ₹ 45.82 lakh payment by utilising ITC was not admissible as the taxpayer had filed GSTR-3B for the month of August 2020 and September 2020 in February 2023 *i.e.* beyond limitation period. The remaining tax of ₹ 2.78 lakh is yet to be paid by taxpayer. Thus, Department may initiate necessary steps to recover total tax and interest of ₹ 1.01 crore⁹⁰.

(c) Data entry errors by taxpayers

The data entry errors constituted 6.08 *per cent* (11 cases) of the total responses received. These data entry errors did not have any revenue implication. Most of the data entry errors related to RCM *etc.*, as detailed in **Appendix-XXVIII**. An illustrative case is brought out below:

ITC availed in case of one taxpayer (GSTIN- 1xxxx3) under Silchar Unit (Circle-4) for the year 2019-20, it was observed that the taxpayer had availed ITC of ₹ 2.01 crore as per Table 6 (C+D+F) of GSTR-9 whereas tax paid under RCM as per Table 3.1(d) of GSTR-3B was NIL which resulted in mismatch of availment of ITC of ₹ 2.01 crore under RCM.

On this being pointed out (June 2023) by Audit, the Department stated (October 2023) that the taxpayer had erroneously reported the figure in Table 6 (D) instead of Table 6 (B) of GSTR-9 which is an apparent error on the part of the taxpayer.

The system allowed for such data entry errors, which could be prevented with proper validation controls.

(d) Action taken before issue of Audit Queries

As summarised in **Table 2.5.2 above (paragraph 2.5.7)**, the Department had already taken action in six cases, constituting 3.35 *per cent* of the total responses received.

2.5.8 Detailed Audit (Part-III) -Scope limitation

“In a self-assessment regime, the onus of compliance with law is on the taxpayer. The role of the Department is to establish and maintain an efficient tax administration mechanism to provide oversight. With finite level of resources, for an effective tax administration, to ensure compliance with law and collection of revenue, an efficient governance mechanism is essential. An IT driven compliance model enables maintaining a nondiscretionary regime of governance on scale and facilitates a targeted approach to enforce compliance.

From an external audit perspective, Audit also focused on a data-driven risk-based approach. Thus, apart from identifying inconsistencies/deviations in GST returns through pan-State data analysis, a detailed audit of GST returns was also conducted as a part of this SSCA. A risk-based sample of 60 taxpayers was selected for this part of the SSCA. The methodology adopted was to initially conduct a desk review of GST returns and financial statements filed by the taxpayers as part of the GSTR-9C and other

⁹⁰ Interest of ₹ 52.03 lakh + inadmissible ITC of ₹ 45.82 lakh+ unpaid tax of ₹ 2.78 lakh = ₹ 100.63 lakh.

records available in the back-end system to identify potential risk areas, inconsistencies/deviations and red flags.

Accordingly, desk review was carried out in the Audit office. Based on desk review results, detailed audit was conducted at Circles by requisitioning detailed records of taxpayers such as financial ledgers, invoices, *etc.*, to identify causative factors of the identified risks and to evaluate compliance by taxpayer.

In reply to audit requisition relating to granular records for detailed audit, the Department furnished records only in four cases out of 60 selected cases.

Further, in 56 cases (93 *per cent* of the risk-based sample), records were partially produced as granular taxpayers' records such as invoices, Trial balance, ledger, *etc.*, were not provided. Consequently, in these partially produced cases, audit was restricted to the information available in the returns filed by the taxpayer. Thus, Audit could not evaluate eligibility of ITC claimed and extent of unsettled tax liability in these cases, which constituted a significant scope limitation. The jurisdiction-wise partial production of records are detailed in **Appendix-XXIX**. The top five cases of partial production in terms of mismatches in ITC and tax liability are given in **Appendix-XXX**.

During exit conference, the JCT, Assam stated (February 2024) that as per provision of the AGST Act 2017, the Department is allowed to call for granular records during assessment only. In absence of mandate in AGST Act, the Department could not produce all the granular records except the records available in the Back Office portal of the Department.

However, the audit points are made based on risks/ red flags identified during desk review of GST returns and other basic records available in the back office portal.

2.5.8.1 Detailed audit – Audit findings

As brought out in the previous paragraphs, detailed audit involved a desk review of GST returns and other basic records to identify risks and red flags, which were followed up by field audit to identify the extent of non-compliance by taxpayers and action taken by the State tax authorities. Non-compliance by taxpayers at various stages ultimately impacts the veracity of returns filed, utilisation of ITC and discharge of tax liabilities. The audit findings have been categorised in three parts such as (a) Returns (b) Utilisation of ITC and (c) Discharge of tax liability.

(a) Returns

The detailed audit of returns filed by a sample of 60 taxpayers disclosed several instances of interest payments not discharged by taxpayers and non/short levy of fees/penalty against late/non- filers of Annual Returns (GSTR-9), which are brought out below:

(i) Non-payment of interest by taxpayers

As per Section 50 of the AGST Act, 2017, every person who is 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, on his own, interest at such rate, not exceeding eighteen *per cent*, as may be notified by the Government on the recommendations of the Council.

On scrutiny of GSTR-3B for the years 2018-19 to 2020-21 in respect of selected 60 taxpayers, Audit noticed that 30 taxpayers pertaining to 25 Circles (of 14 Unit Offices) did not pay interest of ₹ 3.02 crore for delayed payment of tax. Details are given in **Appendix-XXXI**.

On this being pointed out (July-October 2023) by Audit, the Department stated (July-September 2023) that notices were issued to taxpayers in ten cases under Section 61 to explain the reasons for discrepancies. Out of this, in two cases, the Department recovered interest amount of ₹ 0.15 lakh from taxpayer at the instance of Audit, in one case SCN under Section 73 in form of DRC 01 issued and in twenty cases, reply of the Department was awaited (April 2025).

A few illustrative cases are given below:

- Scrutiny of monthly returns (GSTR-3B) of one taxpayer (GSTIN- 1xxxxQ) under Guwahati-A Unit (Circle-10) for the years 2018-19 to 2020-21 revealed that there was delay in filing of 22 months returns⁹¹ (GSTR-3B), delays ranging between 43 to 527 days. However, interest amounting to ₹ 61.02 lakh was not paid on delayed payment of due tax of ₹ 5.91 crore.

Audit pointed this out in September 2023; during exit conference, the JCT, Assam stated (February 2024) that the Proper Officer was instructed to scrutinise the case with priority and reply will be furnished shortly.

- In the monthly returns GSTR-3B of one taxpayer (GSTIN- 1xxxxN) under Guwahati-A Unit (Circle-7) for the years 2018-19 to 2020-21, there was delay in filing of 35 months⁹² returns in GSTR-3B ranging between 19 to 136 days. However, interest amounting to ₹ 45.68 lakh was not paid on delayed payment of tax of ₹ 13.20 crore.

Audit pointed this out in October 2023, during exit conference, the JCT, Assam stated (February 2024) that the Proper Officer was instructed to scrutinise the case with priority.

(ii) Interest payable on delayed payment of tax on prior period transaction

As per Rule 88B (1) of AGST Rules, 2017 interest to be calculated on the delayed payment of tax by debiting cash ledger for delayed filing of said return period and as

⁹¹ April, May, Jun, July August, November 2018, January, February, March, April, May, June, July, October, November 2019, March, May, July, November and December-2020; February and March 2021.

⁹² April 2018 to October 2019, December 2019 to March 2021.

per Rule 88B (2) in all other cases, interest shall be calculated at the rate of 18 *per cent* *per annum* on the amount of tax remains 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 noticed that out of selected 60 taxpayers, 30 taxpayers pertaining to 24 Circles had discharged their tax liability on prior period invoices (involving tax of ₹ 23.88 crore) through subsequent monthly returns without payment of interest for delayed payment of tax. This resulted in non-payment of interest of ₹ 1.77 crore. The details of the cases are shown in **Appendix-XXXII**.

On this being pointed out (July-October 2023) by Audit, the Department stated (August-November 2023) that notices were issued to taxpayers in seven cases under Section 61 to explain the reasons for discrepancies and SCN in form DRC 01 was issued to taxpayer in one case under section 73 of the AGST Act, 2017; and in remaining 22 cases, the reply of the Department was awaited (April 2025).

During exit conference, the JCT, Assam stated (February 2024) that steps would be taken to scrutinise all such cases pointed out by Audit.

The top five irregularities noticed in this category involved non-payment of interest of ₹ 1.27 crore and two cases are illustrated below:

A few illustrative cases are given below:

- The monthly returns (GSTR-1) of one taxpayer (GSTIN-1xxxxG), under Naharkatia (circle- 1) for the years 2018-19 to 2020-21, showed the taxpayer had discharged the tax liability against 54 invoices pertaining to earlier months through monthly returns of subsequent months. As such delayed payment of tax resulted in non-payment of interest of ₹ 41.83 lakh.
- In the monthly returns (GSTR-1) of one taxpayer (GSTIN-1xxxxQ), under Guwahati – B unit, (circle-10) for the years 2018-19 to 2020-21, taxpayer had discharged the tax liability against 219 invoices pertaining to earlier months through monthly returns of subsequent months. As such delayed payment of tax resulted in non-payment of interest of ₹ 26.09 lakh.

(iii) 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 during which such failure continues subject to a maximum amount of half *per cent*⁹³ of turnover in the State. In March 2023, GoI by notification⁹⁴ waived late fees in excess of ten thousand rupees in respect

⁹³ (0.25 *per cent* under the CGST Law + 0.25 *per cent* under the AGST Law).

⁹⁴ Notification No. 7/2023-Central Tax, dated 31 March 2023. Similar notification was not found to be issued by PCST, Assam.

of Annual Return filed between 1st April 2023 and 30th June 2023 which was further extended till 31st August 2023⁹⁵.

Audit noticed that out of selected 60 taxpayers, one taxpayer did not file GSTR-9 till completion of Audit (September 2023) and 11 taxpayers pertaining to 10 Circles filed GSTR-9 with delays ranging between three days and 821 days from the due date for the period 2018-19 to 2020-21. However, the Proper Officer did not levy late fee amounting to ₹ 4.64 lakh (in 12 cases). The details of the cases are shown in **Appendix-XXXIII**.

On this being pointed out (July-October 2023) by Audit, the Department stated (August-November 2023) that notices were issued to two taxpayers under Section 61 to explain the reasons for delay in filing GSTR-9 and in remaining 10 cases, the reply of the Department was awaited (April 2025).

During exit conference, the JCT, Assam stated (February 2024) that appropriate action will be taken against the defaulters to realise late fees for delayed submission of Annual Return and the status of realisation would be intimated shortly.

(iv) 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 return 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 a penalty which may extend to twenty-five thousand rupees. Similar provision for levy of penalty is also laid down under the CGST Act, 2017.

Audit noticed that out of selected 60 taxpayers, 23 taxpayers pertaining to 18 Circles either did not file GSTR-9C or filed GSTR-9C with delay from the due date for the period 2018-19 to 2020-21. However, the Proper Officers did not levy penalty amounting to ₹ 24.00 lakh for such delayed/non filling of GSTR-9C. The details of the cases are shown in **Appendix-XXXIV**.

On this being pointed out (July-September 2023) by Audit, the Department stated (August-October 2023) that notices were issued to four taxpayers under Section 61 to explain the reasons for delay in filing of returns, SCNs in form DRC-01 were issued to two taxpayers under section 73 of the AGST Act, 2017 and in one case department's

⁹⁵ Notification No. 25/2023-CT dated 17 July 2023. Similar notification was not found to be issued by PCST, Assam.

reply was rebutted. Further, in 16 cases, the reply of the Department was awaited (April 2025).

During exit conference, the JCT, Assam stated (February 2024) that appropriate action would be taken against the defaulters to realise penalty for delayed submission of GSTR-9C.

(b) Utilisation of ITC

(i) Availing of ineligible ITC

Section 16 of the AGST Act, 2017 allows availing of ITC on any supply of goods or services or both which are used or intended to be used in the course or furtherance of his business. Section 17(5) of the AGST Act provides a list of goods and supplies on which the ITC cannot be availed except when the outward taxable supply is of the same category of services.

Audit noticed that three out of 60 (including 56 cases where records were partially produced) selected taxpayers pertaining to three Circles, had availed ineligible ITC of ₹ 65.30 lakh on inadmissible items (*i.e.* supply is not on the same category of services) during the period of 2018-19 to 2020-21. Details are given in **Table 2.5.5**:

Table 2.5.5: Availing of ineligible ITC

(₹ in lakh)							
Sl. No.	GSTIN-Jurisdiction	Year	Blocked items	No. of Invoices	Credit as per GSTR-2A-Financial Accounts	ITC reversed in Table 7(E) in GSTR-9	ITC to be reversed
1	(1xxxxS) Guwahati-D-5	2018-19	Food items	2	0.13	0	0.13
2	(1xxxxV) Nagaon - 3	2018-19	Civil construction and	265	62.90	0	62.90
		2019-20	Electrical installation work	28	1.74	0	1.74
3	(1xxxxO) Bongaigaon -1	2018-19	Prefabricated Panel for Cold Room	1	0.53	0	0.53
Total Amount					65.30	0	65.30

Audit pointed this out in July-September 2023; during exit conference, the JCT, Assam stated (February 2024) that cases will be taken up for audit assessment under section 65 of the AGST Act 2017 and results thereof would be intimated to audit.

Illustrative case

- Scrutiny of records in case of one taxpayer (GSTIN- 1xxxxV), under Nagaon Unit (Circle-3) for the years 2018-19 and 2019-20, revealed that the taxpayer availed ITC of ₹ 62.90 lakh and ₹ 1.74 lakh respectively on capital expenditure incurred on work contract services through GSTR-3B, which was ineligible as per provisions of section 17(5) of AGST Act. This resulted in availment of ineligible ITC of ₹ 64.64 lakh.

Audit pointed this out in September 2023, the reply of the Department was awaited (April 2025).

(ii) Non -Short reversal of common ITC under Rule 42

As per sub-Section (2) of Section 17 of AGST Act read with Rule 42 of AGST Rules, 2017, where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero rated supplies under CGST or IGST Act 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 taxable supplies including zero-rated supplies. Manner⁹⁶ of determination of input tax credit in respect of inputs or input services and reversal thereof has been specified in Rule 42 *ibid*.

Audit noticed that out of 60 selected cases, 10 taxpayers pertaining to nine Circles (under six Unit Offices) declared exempted turnover as well as taxable turnover in GSTR-3B/GSTR-9 and availed the total ITC attributable to common supplies of goods or services. However, taxpayers did not reverse or short reversed ITC of ₹ 11.72 crore attributable to supply of exempt goods and services under Rule 42 for the period of 2018-19 to 2020-21. Details are given in **Appendix-XXXV**.

On this being pointed out (July-October 2023) by Audit, the Department stated (August-September 2023) that notices were issued to taxpayers in three cases under Section 61 to explain the reasons for discrepancies; and in seven cases, the reply of the Department was awaited (April 2025).

During exit conference, the JCT, Assam stated (February 2024) that cases would be taken up for audit assessment under section 65 of the AGST Act.

A few illustrative cases are given below:

- Verification of records in case of one taxpayer (GSTIN- 1xxxxX), under Kokrajhar Unit (Circle-1) for the year 2018-19 revealed that taxpayer declared exempted turnover of ₹ 1657.55 crore and total turnover including taxable turnover of ₹ 1,722.56 crore. However, the taxpayer had availed the common ITC of ₹ 8.54 crore on total supplies of goods or services made by him for which taxpayer required to reverse ITC ₹ 8.22 crore attributable to exempt supplies as per provision of Rule 42 of AGST Rule. But 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 ₹ 8.22 crore.

Audit pointed this out in October 2023, the reply of the Department was awaited (April 2025).

- Verification of records in case of one taxpayer (GSTIN- 1xxxxL), under Guwahati - A Unit (Circle-2) for the years 2018-19, 2019-20 and 2020-21 revealed that

⁹⁶ $D = (E/F) \times C$

Where 'D' denotes the amount of ITC attributable towards exempt supplies, 'C' denotes common credit, 'E' denotes aggregate value of exempt supplies and 'F' denotes the total turnover.

taxpayer declared exempted turnover of ₹ 396.60 crore and total turnover including taxable turnover of ₹ 2,594.63 crore. However, the taxpayer had availed the common ITC of ₹ 7.15 crore on total supplies of goods or services made by him for which taxpayer required to reverse ITC of ₹ 1.09 crore attributable to exempt supplies as per provision of Rule 42 of AGST Rule. But taxpayer reversed only ₹ 0.11 crore, which resulted in short reversal of ITC of ₹ 0.98 crore.

Audit pointed this out in September 2023, the reply of the Department was awaited (April 2025).

(iii) Short payment of tax under Reverse Charge Mechanism (RCM)

Section 9(4) of AGST Act, 2017 and Section 5(4) of IGST Act, 2017 provides that the tax in respect of the supply of taxable goods or services or both by a supplier, who is not registered, to a registered person shall be paid by such person on reverse charge basis as the recipient and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both. Accordingly, wherever a registered person procures supplies from an unregistered supplier, he needs to pay GST on reverse charge basis.

On verification of financial statement for the years 2018-19 to 2020-21, in case of two out of 60 (including 56 cases where records were partially produced) taxpayers, it was noticed that taxpayers booked expenditure of ₹ 22.41 lakh on account of License fees in P&L account on which tax of ₹ 4.04 lakh was leviable on RCM basis but not levied. Details are given in **Appendix-XXXVI**.

Audit pointed this out in September 2023, during exit conference, the JCT, Assam stated (February 2024) that in some cases, the department had already initiated action, while for the remaining cases, instructions have been issued to the respective Proper Officers to scrutinise all such cases under intimation to Audit.

(iv) Inadmissible ITC availed on GSTR-3B filed after limitation period

As per Section 16(4) of AGST Act, 2017 a registered person shall not be entitled to take ITC in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing GSTR-3B for the month of September following the end of the financial year to which such ITC pertains or furnishing of relevant Annual Return, whichever is earlier. Accordingly, if any GSTR-3B is furnished after such time, ITC availed therein becomes inadmissible.

Audit noticed that out of selected 60 taxpayers, four taxpayers pertaining to four Circles had availed inadmissible ITC of ₹ 6.37 crore including interest of ₹ 2.78 crore on GSTR-3B filed after limitation period. The details of the cases are shown in **Appendix-XXXVII**.

Audit pointed this out in July-October 2023, during exit conference, the JCT, Assam stated (February 2024) that the instructions have been issued to the respective Proper Officers to scrutinise all such cases under intimation to Audit.

A few illustrative cases are given below:

- Verification of records in case of one taxpayer (GSTIN- 1xxxxV), under Golaghat Unit (Circle-1) for the year 2018-19 revealed that taxpayer filed monthly return for the month of March 2019 after the limitation period (October 2019) and availed ITC of ₹ 1.96 crore, which was inadmissible. Thus, the taxpayer had availed inadmissible ITC of ₹ 1.96 crore, on which interest of ₹ 1.56 crore was also leviable.
- Verification of records in case of one taxpayer (GSTIN- 1xxxxO), under Bongaigaon Unit (Circle-1) for the years 2018-19 and 2019-20 revealed that taxpayer filed monthly returns for the month of March 2019 and March 2020 after the limitation period (October 2019 and October 2020 respectively) and availed ITC of ₹ 1.05 crore through those monthly returns which were not admissible. Thus, the taxpayer had availed inadmissible ITC of ₹ 1.05 crore, on which interest of ₹ 0.75 crore was also leviable.

Audit pointed this out in September 2023, the reply of the Department was awaited (April 2025).

(v) Mismatches related to ITC

As per Section 16 (2)(c) of AGST Act, 2017, no registered person shall be entitled to the credit of any input tax 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.

GoI has provided⁹⁷ procedure⁹⁸ for dealing with the difference in the ITC availed in GSTR-3B as compared to ITC available in GSTR-2A during 01 April 2018 to 08 October 2019. In July 2023, it was further clarified⁹⁹ that ITC in excess of applicable additional credit as per Rule 36(4)¹⁰⁰ of AGST Rules, 2017 shall not be admissible during the period specified even if requisite certificate provided by the taxpayer.

As per Section 17(4) of the AGST Act, 2017 a banking company or a financial institution including a non-banking financial company, engaged in supplying services by way of accepting deposits, extending loans or advances shall have the option to either

⁹⁷ Para 4.1.1 of Circular No. 183/15/2022-GST dated 27 December 2022. Similar Circular vide No. 131/2021-GST dated 11 January 2023 issued by the PCST, Assam.

⁹⁸ If difference of GSTR-3B and GSTR-2A exceeds ₹ 5 lakh, a certificate from CA or CMA from concerned supplier to be obtained by the recipient that tax on such supplies has been paid by the said supplier in his return in GSTR-3B. Similarly, for difference up to ₹ 5 lakh, the Proper Officer shall ask claimant to produce a certificate from concerned supplier about the payment of tax against supply.

⁹⁹ Circular No. 193/05/2023-GST dated 17 July 2023. Similar Circular vide No. 138/2023-GST dated 21 July 2023 issued by the PCST, Assam.

¹⁰⁰ Rule 36(4) of AGST Rules (effective from 9-10-2019) allowed additional credit to the tune of 20 per cent, 10 per cent and 5 per cent, as the case may be, during the period from 09 October 2019 to 31 December 2019, 1 January 2020 to 31 December 2020 and 01 January 2021 to 31 December 2021 respectively, in respect of invoices-supplies that were not reported by the concerned suppliers in the GSTR-1, leading to discrepancies between the amount of ITC availed by the registered persons in their returns in GSTR-3B and the amount as available in their GSTR-2A.

comply with the provisions of sub- section 17 (2)¹⁰¹ or avail of, every month, an amount equal to fifty *per cent* of the eligible input tax credit on inputs, capital goods and input services in that month and the rest shall lapse. However, full ITC will be eligible on inward transaction between same PAN.

On verification of records in respect of 60 selected taxpayers for the period 2018-21, Audit noticed various cases of mismatches related to ITC such as mismatch in availment of ITC between GSTR-3B and GSTR-2A, mismatch in ITC under Reverse Charge Mechanism (RCM), mismatch in availment of ISD credit *etc.* Details are given in **Table 2.5.6:**

Table 2.5.6: Mismatches related to ITC

Sl. No.	Dimension	Audit Methodology	No. of cases	Amount involved (₹ in crore)	Remarks/Replies
1.	Mismatch in availment of ITC in GSTR 3B and GSTR 2A.	ITC available as per GSTR-2A with all its amendments was compared with the ITC availed in GSTR-3B in Table 4A(5) (accrued on domestic supplies) including 4(D) blocked credits and ITC availed in the subsequent year from Table 8C of GSTR-9 and excluding ITC reversal as per table 4B(2).	44	185.63	Notices (August 2023 to February 2024) were issued to taxpayers in twelve cases under section 61 to explain the reasons for discrepancies. In two cases, the Department recovered amount of ₹ 1.21 lakh from taxpayer at the instance of Audit (August 2023 to September 2023). In one case, the Department issued SCN in form DRC-01 (November 2023) under section 73 of AGST Act. However, in 29 cases, reply of the Department was awaited (April 2025). Details are given in Appendix-XXXVIII.
2.	Mismatch in ITC under Reverse Charge Mechanism (RCM)	In cases where GSTR-9 was filed, the RCM payments in Table 4G was compared with ITC availed in Table 6C, 6D and 6F. In cases where GSTR-9 was not available, RCM payments in GSTR-3B Table 3.1(d) was compared with GSTR-3B Table 4(A) (2) and 4 A (3).	17	8.32	Notices (August 2023 to October 2023) were issued to taxpayers in five cases under Section 61 of the AGST Act, 2017 to explain the reasons for discrepancies. Against one case, the Department issued SCN in DRC-01 (November 2023). However, in eleven cases, reply of the Department was awaited (April 2025). Details are given in Appendix- XXXIX.
3.	Mismatch in availment of ISD credit	Difference between Table 6G of GSTR-9 or Table 4(A)(4) of GSTR-3B and the sum of ITC	13	90.79	Notices (September 2023 to February 2024) were issued to taxpayers in four cases under Section 61 of the AGST Act, 2017 to explain the reasons for

¹⁰¹ Section 17(2) of AGST Act: Where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero-rated supplies under this Act or under the Integrated Goods and Services Tax Act and partly for effecting exempt supplies under the said Acts, 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.

Sl. No.	Dimension	Audit Methodology	No. of cases	Amount involved (₹ in crore)	Remarks/Replies
		available under ISD in GSTR-2A.			discrepancies. The reply of the Department was awaited in nine cases (April 2025). Details are given in Appendix- XL .
4.	ITC allowed without discharge of tax liabilities by the Supplier	Against the invoices of those supplier reflected in GSTR 2A, where GSTR 3B filing status shown as “No”.	46	12.06	Notices (August 2023 to October 2023) were issued to taxpayers in 12 cases under Section 61 of the AGST Act, 2017 to explain the reasons for discrepancies and in one case Department issued SCN in form DRC-01 (November 2023). However, the reply of the Department was awaited in 33 cases (April 2025). Details are given in Appendix-XLI .
5.	Short reversal of Input Tax Credit under section 17(4)	ITC availed (Table 8B of GSTR-9) plus ITC of current FY availed during the next FY (Table 8C of GSTR-9) minus ITC reversed (Table 7I of GSTR-9) against admissible ITC (<i>i.e.</i> 50 per cent of ITC available in Table 8A of GSTR 9)	1	52.47	Audit pointed this out in August 2023, during exit conference the JCT, Assam stated (February 2024) that case would be taken up for audit assessment under Section 65 of the AGST Act 2017. The details are given Appendix-XLII .
Total Amount			121	349.27	

During exit conference, the JCT, Assam stated (February 2024) that in respect of mismatch cases, the instructions had been issued to the respective Proper Officers to scrutinise all such cases under intimation to Audit.

(vi) Other cases relating to utilisation of ITC

In addition, Audit observed five cases of irregular availment of ITC involving ₹ 21.95 lakh owing to (i) ITC availed on invoices raised after effective date of cancellation of registration of supplier (three cases), (ii) non-reversal of ITC due to non-payment of invoice value by the recipient within 180 days from the date of invoice (one Case) and (iii) unreconciled ITC between Annual Return and Financial Statements (one case) (detailed in **Appendix-XLIII**).

On this being pointed out (July-September 2023) by Audit, the Department stated (October 2023) that notice has been issued to a taxpayer in respect of category (i) above under Section 61 of the AGST Act, 2017 to explain the reasons for discrepancies and in one case under category (ii) above, the Department recovered ₹ 0.50 lakh at the instance of Audit. The reply of the Department was awaited in three cases (April 2025).

(c) Discharge of tax liability

(i) Tax liability on other income-observation thereof

As per Section 61 of the AGST Act, 2017 various returns filed by the taxpayers has 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.

Audit noticed that out of selected 60 taxpayers, five taxpayers pertaining to four Circles had not discharged tax liabilities in respect of turnover of rent income, business brokerage income, *etc.*, though disclosed in their financial accounts. This resulted in non-payment of tax of ₹ 1.73 crore¹⁰² during the period 2018-19 to 2020-21 (Details are given in **Appendix-XLIV**).

On this being pointed out (August-October 2023) by Audit, the Department stated (November 2023) that in three cases notices were issued to the taxpayers under Section 61 of the AGST Act, 2017 to explain the reasons for discrepancies. In remaining two cases, the reply of the Department was awaited (April 2025).

During exit conference, the JCT, Assam stated (February 2024) that the instructions have been issued to the respective Proper Officers to scrutinise all such cases under intimation to Audit.

An illustrative case is given below:

Verification of records in case of one taxpayer (GSTIN- 1xxxxU), under Dibrugarh Unit (Circle-1) for the years 2018-19 to 2020-21 revealed that the taxpayer in his financial statement disclosed income from rent as ₹ 1.28 crore. However, tax liability of ₹ 0.23 crore was not discharged on this rent. This resulted in non-discharge of tax of ₹ 0.23 crore during the period 2018-19 to 2020-21.

Audit pointed this out in September 2023, the reply of the Department was awaited (April 2025).

(ii) Unreconciled amount of tax between books of accounts and Annual Return (Table 9R of Form 9C)

As per Section 49 (8) every taxable person shall discharge his tax and other dues under this Act or the rules made thereunder on the basis of self-assessment and other dues related to returns.

Scrutiny of the certified reconciliation statement (GSTR-9C) submitted by the taxpayer as required under Rule 80(3) of SGST Rules for the 2018-19 to 2020-21, revealed that in two cases out of 60 selected taxpayers pertaining to two Circles under one Unit Office, there was unreconciled amount of tax under Table 9R of GSTR-9C (showing mismatch between tax payable as per books of accounts and tax paid as per annual return). Audit further noticed that in one case tax payable under Table 9R of GSTR-9C

¹⁰² In absence of state specific financial account, in one case (1xxxxX) involving tax of ₹ 1.39 crore out of ₹ 1.73 crore was calculated based on all India rent income disclosed in Financials for the years 2018-19 to 2020-21.

was discharged by the taxpayer belatedly. However, in the other case, unreconciled amount of tax was yet to be settled by the taxpayer. This resulted in short/non realisation of tax of ₹ 0.06 lakh and interest of ₹ 67.57 lakh on belated payment of tax. The details are given in **Table 2.5.7**:

Table 2.5.7: Unreconciled liabilities in Table 9R of GSTR-9C

(₹ in lakh)

Sl. No.	GSTIN Jurisdiction	Year	Additional Tax Amount to be paid	Additional Tax Amount paid	Short payment of tax	Interest @ 18% to be paid	Audit observation No. and Date
1	1xxxx3 Guwahati-B - 1	2018-19	15.04	15.04	0	4.86	OBS-1012369 Dt. 12-10-2023
		2019-20	176.292	176.29	0	31.73	
		2020-21	189.42	189.42	0	30.92	
2	1xxxxW Guwahati-B - 2	2018-19	0.06	0	0.06	0.06	OBS-972916 Dt. 15-09-2023
Total Amount			380.81	380.75	0.06	67.57	

On this being pointed out (September-October 2023) by Audit, the Department stated (November 2023) that action was initiated as per section 61 of AGST Act, 2017 against Assam Electricity Grid Corporation Limited; and in other case, the reply of the Department was awaited (April 2025).

During exit conference, the JCT, Assam stated (February 2024) that the instructions have been issued to the respective Proper Officers to scrutinise all such cases under intimation to Audit.

(iii) Mismatches related to tax payments

As per Section 9 of AGST Act, 2017, there shall be levied a tax called the AGST on all intra-State supplies of goods or services or both and collected in such manner as may be prescribed and shall be paid by the taxable person. Similar provision is also applicable in terms of CGST Acts for levying Central Goods and Services Tax (CGST) for such intra-State supplies.

As per Rule 88B (1) interest to be calculated on the delayed payment of tax by debiting cash ledger for delayed filing of said return period and as per Rule 88B (2) in all other cases, interest shall be calculated on the amount of tax remains unpaid, for the period starting from the date on which such was due to be paid till the date such tax is paid.

On verification of records in respect of 60 selected taxpayers for the period 2018-21, Audit noticed various cases of mismatches related to tax payment such as mismatch in tax liability in GSTR 1 and tax payment as per GSTR 9, Mismatch of tax liability between E-way bill and GSTR-3B, etc. Details are given in **Table 2.5.8**:

Table 2.5.8: Mismatches related to tax payments

Sl. No.	Dimension	Audit Methodology	No. of cases	Amount involved (₹ in crore)	Remarks/Replies
1	Mismatch in tax liability and tax payment	Mismatch in tax liability as per GSTR 1/9 and tax payment as per GSTR 9/3B	35	46.32	One taxpayer had deposited ₹ 0.14 lakh (August 2023), in four cases, notices were issued to taxpayers (September 2023 to October 2023) under Section 61 to explain the reasons for

Sl. No.	Dimension	Audit Methodology	No. of cases	Amount involved (₹ in crore)	Remarks/Replies
					discrepancies; and in one case SCN in DRC-01 was issued (November 2023) to taxpayer under section 73 of the AGST Act, 2017. Reply of the Department in other twenty-nine cases was awaited (April 2025). Details are given in Appendix-XLV .
2	Suppression of taxable value identified through mismatch in unbilled revenue declared in Table 5 of GSTR-9C	Audit compared Table 5H figure of the previous year's GSTR-9C returns with Table 5B figures of current year's GSTR-9C to review the extent of identified mismatch in unbilled revenue.	2	0.74	Action was initiated as per section 61 of AGST Act, 2017 against one case (September 2023) however, the reply of the Department was awaited in other case (April 2025). Details are given in Appendix-XLVI .
3.	Interest not paid against delayed payment of undischarged tax liability	Additional tax payment of previous year in the subsequent year	1	0.17	Reply of the Department was awaited (April 2025). Details are given in Appendix-XLVII .
4	Mismatch of tax liability between E-way bill and GSTR-3B	Difference between E-way bill tax liability and tax payable on Supplies as per GSTR-3B.	1	4.02	The matter was pursued with taxpayer by issuing ASMT-10 (September 2023). Details are given in Appendix-XLVIII .
5	Mismatch of turnover as per GSTR-9 and turnover declared in financial account	Difference between Commission & Brokerage + Misc. Income as per financial account and Taxable turnover as per GSTR9.	1	-- ¹⁰³	Reply of the department was awaited (April 2025). Details are given in Appendix-XLVIII .
6	Unreconciled taxable turnover in Table 7G of GSTR-9C	Difference between Taxable turnover as per Table 7 of GSTR-9C and Taxable turnover after adjustment as per financial statement.	1	-- ¹⁰⁴	The matter was pursued with taxpayer by issuing ASMT-10 (September 2023). Details are given in Appendix-XLVIII .
Total			41	51.25	

During exit conference, the JCT, Assam stated (February 2024) that in respect of mismatch cases, the instructions had been issued to the respective Proper Officers to scrutinise all such cases under intimation to Audit.

¹⁰³ ₹ 89.19 crore is turnover mismatch amount.

¹⁰⁴ ₹ 1.14 lakh is unreconciled taxable turnover amount.

Recommendation No. 3

- *The Department may initiate remedial action for all the compliance deviations brought out in this report before they are time barred.*

2.5.9 Conclusion

The Subject Specific Compliance Audit (SSCA) on 'Department's Oversight on GST Payments and Return Filing – Phase-II' was undertaken with an objective of assessing the adequacy of the system in monitoring return filing and tax payments, extent of compliance and other Departmental oversight functions.

This SSCA was predominantly based on data analysis, which highlighted risk areas, red flags and in some cases, rule-based deviations and logical inconsistencies in GST returns filed by the taxpayers for 2018-19 to 2020-21. The SSCA entailed assessing the oversight functions of State tax jurisdictional formations (Circles) at two levels – at the data level through global data queries and at the functional level, with a deeper detailed audit both of the Circles and of the GST returns, which involved accessing taxpayer records. The audit sample, therefore, comprised seven Circles, 279 high value inconsistencies across 17 parameters selected through global queries and 60 taxpayers selected on risk assessment for detailed audit of GST returns for the years 2018-19 to 2020-21.

A review of the **seven Circles** disclosed that documentation of essential oversight functions of Circles such as monitoring of return filing, scrutiny of selected returns, and internal audit of taxpayers, need to be strengthened.

As regards **Centralised Audit**, deviations were observed in 140 cases involving short levy of tax of ₹ 570.67 crore, constituting 77.35 *per cent* of the 181 inconsistencies/mismatches in data for which the Department provided response. The Department has accepted the audit observations or initiated action in 121 cases with tax effect of ₹ 426.65 crore. Relatively higher rates of deviations were noticed under risk parameters such as excess ITC availed, short declaration of taxable value and short payment of interest, *etc.* The Department had not responded to 98 cases of inconsistencies with identified risk exposure of ₹ 392.70 crore.

As regards **Detailed Audit**, in 56 out of 60 selected cases, the corresponding other records such as note/schedule of the financial statements, trial balance, *etc.*, from the taxpayers were not forthcoming, which constituted a significant scope limitation for detailed audit. Detailed audit of GST returns also pointed towards non-compliance such as non-payment of interest by taxpayers, non/short levy of late fee/penalty, *etc.*, of ₹ 25.75 crore, mismatches in availment of ITC and short discharge of tax liability of ₹ 400.52 crore.

2.5.10 Summary of recommendations

The Department may:

- *Strengthen the monitoring mechanism in the Circles to ensure due procedures for cancellation of registration, issue of Show Cause Notices and assessment of tax liabilities are adhered to.*
- *Ensure audits under section 65 of the Act, so that timely action could be initiated against the defaulters and recoveries could be effected, so as to plug the revenue leakage under self-assessed tax regime, for which audit is one of the main tools for ensuring compliance by taxpayers.*
- *Initiate remedial action for all the compliance deviations brought out in this report before they are time barred.*

Compliance Audit Paragraphs**2.6 Short/Non-levy of interest on delayed tax payment**

Two dealers paid tax with delay on which interest was leviable under the provision of Section 30 of the AVAT Act, 2003. Against the same, the Assessing Officers short-levied/ did not levy ₹ 1.05 crore.

Rule 17 of the AVAT Rules, 2005 provides that every registered dealer or any dealer liable to pay tax shall furnish to the prescribed authority, a tax return for each month in Form-13 within the next 21 days of the succeeding month. The tax return shall be accompanied by a receipt from the designated bank, a crossed cheque or a crossed demand draft for the full amount of tax payable on his taxable turnover during the month or the quarter to which the return relates to. If a dealer fails to pay tax in time, he is liable to pay simple interest at the rate of one and half *per cent* of tax per month till the date of payment of tax under Section 30 of the AVAT Act, 2003.

Further, under Section 33(1) of AVAT Act, 2003, return in relation to any period furnished by a registered dealer shall be subject to scrutiny by the prescribed authority to verify the correctness of full payment of tax and interest payable by the dealer during the period. Besides, under Section 36 of the Act, where the Prescribed Authority has a reason to believe that detailed scrutiny of the case is necessary, the Authority may select the case for Audit Assessment. Thus, the scrutiny by the prescribed authority and the audit assessment ensure accuracy in assessment and collection of full amounts due.

Test check of records of the Office of the Assistant Commissioners of Taxes (ACT), Guwahati Unit-C and Dibrugarh revealed non-scrutiny of returns and incorrect assessment of interest by different AOs as outlined below:

- (i) M/s. C G Foods Ltd. (manufacturing and sale of Noodles and Snacks), a registered dealer under the jurisdiction of ACT, Guwahati, Unit-C, was liable to pay tax of ₹ 6.16 crore as per annual return and audited accounts for the year 2014-15, against which the dealer had paid tax of ₹ 60.31 lakh within the due date of payment of tax. The balance tax of ₹ 5.56 crore was paid by the dealer with delay ranging from 211 days to 334 days without payment of applicable

interest for delayed payment of tax as required under Section 30 of AVAT Act, 2003.

Further, the dealer's returns for the period 2014-15 was neither scrutinised nor assessed by the AO under Section 33 and Section 36 of AVAT Act, 2003 respectively. Consequently, an interest of ₹ 79.05 lakh against the delayed payment of tax of ₹ 5.56 crore was leviable from the dealer by the AO (detailed in **Appendix-XLIX**).

On this being pointed out by Audit, the AO replied (January 2023) that scrutiny of returns of 2014-15 in respect of M/s. C.G. Foods Ltd. has been completed (January 2023) and a demand notice for interest of ₹ 79.87 lakh has been issued against delayed payment of tax of ₹ 5.56 crore. Further, the Department stated (August 2023) that the case has been forwarded to the Recovery Officer, Guwahati for realisation of the amount. Further, the Department has intimated (December 2023) that the dealer has filed an appeal petition against the order of scrutiny. The decision of the Appellate Authority is awaited (January 2024).

- (ii) M/s. Yamaha World (dealt in bikes, spare parts, *etc.*), a registered dealer under the jurisdiction of ACT, Dibrugarh, submitted their returns for the years 2016-17 and 2017-18 (up to June 2017¹⁰⁵) along with challans in support of payment of due tax. However, it was observed by AO during assessments (December 2021) that for 2016-17 and 2017-18 dealer paid tax with a delays ranging from six days to 403 days and interest of ₹ 0.81 lakh and ₹ 0.91 lakh (total ₹ 1.72 lakh) respectively was levied accordingly and against which interest of ₹ 1.12 lakh for both the years was paid by the dealer with short payment of ₹ 0.60 lakh.

Audit observed that the actual interest leviable against delayed payment of tax was ₹ 27.88 lakh for both the years as detailed in **Appendix-L** resulting in a short levy of interest to the extent of ₹ 26.16 lakh.

On this being pointed out by Audit, the Superintendent of Taxes (ST), Dibrugarh stated (October 2023) that a lot of challans for a particular year have been considered for another year, this led to involvement of high amount of interest.

The reply of the ST was not tenable as the reply was very general in nature without specifics; moreover, Audit calculated the interest due based on challans available in the case record.

Thus, there was a short/non levy of interest amounting to ₹ 1.05 crore¹⁰⁶ in respect of above mentioned two dealers.

¹⁰⁵ GST implemented from 01 July 2017.

¹⁰⁶ ₹ 79.05 lakh + ₹ 26.16 lakh

CHAPTER-III

TRANSPORT DEPARTMENT

CHAPTER-III

TRANSPORT DEPARTMENT

3.1 Administration

The Commissioner of Transport, Assam is the wing under Transport Department, entrusted with the responsibility of providing an efficient public transportation 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 which are 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

3.2 Results of Audit

During test check of records of 19 Offices (out of total 61 Offices) of the Transport Department in 2022-23, Audit observed non/short realisation of motor vehicles taxes/ fine as detailed in **Table 3.2.1:**

Table 3.2.1: Results of Audit

Sl. No.	Category	No. of observations issued	Amount (₹ in crore)
1	Road Tax and Fine not realised	16	35.01
2	Non-renewal of Fitness certificate	7	43.75
3	Plying of vehicles without valid permit	6	0.36
4	Non realisation of composite fee	1	0.22
5	Non realisation of agent license fee	1	0.06
6	Others	50	0.16
Total		81	79.56

During the year, Department accepted deficiencies pointed out in Audit in 16 cases involving ₹ 33.01 crore (including earlier years) and recovered the amount of ₹ 1.78 crore in respect of nine accepted cases.

Compliance Audit Paragraphs

3.3 Motor Vehicle tax not realised from Transport vehicles

Absence of a mechanism for periodic review of VAHAN database by the DTOs to detect Transport vehicles against which MV tax is due resulted in non-realisation of MV tax of ₹ 22.29 crore besides fine of ₹ 9.64 crore in nine District Transport Offices.

Sections 4 and 5 of the Assam Motor Vehicle Taxation (AMVT) Act, 1936 provide that MV tax is leviable on vehicle used for commercial purposes at rates specified¹⁰⁷ by GoA from time to time. The MV tax is payable in advance each year, however, the owner of a motor vehicle has the option to pay it quarterly or annually. The rate of MV tax payable by various categories of commercial vehicles were last revised in September 2015¹⁰⁸.

Further, as per Section 5A¹⁰⁹ of AMVT Act, 1936 every owner of a motor vehicle who fails to pay appropriate road tax in time shall be liable to pay a fine of ₹ five per day of such delayed payment.

Scrutiny of Tax Defaulter Report of transport vehicles generated from ‘VAHAN’ database in respect of nine DTOs¹¹⁰ (out of 34 DTOs in Assam) revealed that, the owners of 32,920 vehicles (*i.e.*, 9.36 per cent of 3,51,673 registered transport vehicles) did not pay MV tax of ₹ 22.29 crore pertaining to the period between April 2018 and March 2022 (Details in **Appendix-LI**). However, the DTO concerned did not take action against the defaulters from the report of ‘VAHAN’ database to realise the outstanding MV tax despite the fact that information of non-payment of tax, address and phone numbers of defaulters were available in database. This had resulted in non-

¹⁰⁷ Schedule-II of the Assam Motor Vehicles Taxation Act, 1936.

¹⁰⁸ Vide Notification No. LGL.3/2010/80 dated 30 September 2015.

¹⁰⁹ Inserted Section 5A in AMVT Act, 1936 vide GoA Notification No.LGL.42/99/51 dated 9 May 2002.

¹¹⁰ DTOs, Kamrup (Metro), Kamrup (Rural), Lakhimpur, Tinsukia, Dibrugarh, Dhemaji, Udalguri, Biswanath Chariali and Charaideo.

realisation of MV tax amounting to ₹ 31.93 crore (including fine of ₹ 9.64 crore) up to March 2022.

On this being pointed out (August 2023) to the Government, the Commissioner, Transport Department, Assam stated (October 2023) that the demand notices are being issued regularly to the registered vehicle owners to deposit the MV tax and fine. Door to door visit are also being undertaken by the concerned officials of Transport Department to inform the owners of the tax defaulting vehicles at regular interval. The concern authorities had collected MV tax and fine of ₹ 19.14 crore (60 per cent) from 13,836 (42 per cent) defaulting vehicles out of 32,920 vehicles pointed out by Audit.

The matter calls for proactive and sustained pursuance by the Department throughout the State through a suitable institutionalised mechanism to ensure timely collection of MV Tax.

3.4 Non-realisation of permit fee

Five District Transport Officers (DTOs) did not realise permit fees of ₹ 61.47 lakh from 2,803 transport vehicles plying on road without valid permits. In addition, compounding fees of ₹ 2.80 crore was also not levied.

Section 66 of the Motor Vehicle (MV) Act, 1988 read with Rule 45 (2) of the Assam Motor Vehicle (AMV) Rules, 2003 stipulates that the owner of a transport vehicle¹¹¹ can use his vehicle within a region only after grant or renewal of permit by the prescribed authority¹¹².

As per Rule 46 (C) of the AMV Rules, 2003, vehicles carrying goods and passengers shall have either a periodic permit for a duration of minimum one year and up to a maximum period of five years, or a temporary permit for a duration of four months, which can be renewed up to a maximum of three times. Rule 46 (B) of the AMV Rules, 2003 prescribes the fees¹¹³ for grant/ renewal of periodic permit for different categories of vehicles as shown in **Table 3.4.1**:

Table 3.4.1: Rate of Periodic Permit Fee effective from 30 July 2015

Category of vehicle	Periodic permit fee up to three years (in ₹)	Periodic permit fee for more than three years up to five years (in ₹)
Three wheelers (Passenger)	300	600
Three wheelers (Goods)	500	700
Local taxi	1,000	1,000
All Assam Taxi	1,500	1,500
Others vehicles	2,000	3,000

Further, Section 192A of MV Act, 1988 provides for compounding of vehicles plying in contravention to the provisions of Section 66 of the Act. The rate of compounding fee fixed by GoA¹¹⁴ is ₹ 10,000 for both first and subsequent offences.

¹¹¹ Including local and all Assam Taxi

¹¹² State Transport Authority (STA)/Regional Transport Authority (RTA)

¹¹³ Amended vide Govt. Notification No. TMV.193/2015/47 dated 30 July 2015

¹¹⁴ No.TMV.250/2019/67 dated 23 September 2019

Analysis of 'VAHAN' database of five DTOs¹¹⁵ (March 2022 to August 2022) in Audit revealed that the validity of periodic permit of 2,803 transport vehicles¹¹⁶ (out of 2,99,614 registered commercial vehicles) had expired between February 2016 and March 2022 (less than 15 years old from the date of registration). On cross-checking of the status of payment of MV tax by 2,803 vehicle owners¹¹⁷, it was noticed that 1,574 vehicle owners¹¹⁸ (56 per cent) paid MV tax after expiry of permit validity indicating that these vehicles were plying on road without valid permits. However, the DTOs/RTAs did not take any action with the Enforcement Branch against vehicles plying on road without valid permits. Moreover, 'VAHAN' did not have a facility to provide information on validity of permit, fitness, etc., for effective enforcement. Thus, lack of action on the part of DTOs/RTAs resulted in periodic permit fee of ₹ 61.47 lakh against 2,803 vehicles not being realised as of March 2022 as shown in **Appendix-LII**. In addition, compounding fee of ₹ 2.80 crore¹¹⁹ was also realisable from those vehicle owners in case they were plying their vehicle without permit.

On the cases being pointed out (August 2023) to the Government, the Commissioner, Transport (CT) Department, Assam while accepting the Audit observation stated (October 2023) that the DTO's of the above five districts had realised permit fee of ₹ 17.74 lakh from 915 defaulting vehicles. Further, the CT stated that the imposition of compounding fine is subject to detection of the vehicle playing on road in contravention of Section 66 (1) of the MV Act, 1988. Accordingly, the competent authorities of the Transport Department, Assam had pursued the enforcement activities across the State of Assam for strict implementation of provisions of the MV Act and Rules. The enforcement wing has detected 22,915 vehicles for violation of permit conditions across the State of Assam during April 2021 to August 2023 and realised compounding fine of ₹ 12.87 crore. At present all the Districts are issuing Permits through the VAHAN portal in digitalised manner.

The matter calls for proactive and sustained pursuance by the Department throughout the State to ensure timely collection of Permit Fee. Further, enforcement activities also need to be strengthened to ensure that compounding fee is levied on vehicles plying without valid permit.

¹¹⁵ DTOs/SRTA, Kamrup (Metro), Lakhimpur, Dhemaji, Tinsukia and Dibrugarh.

¹¹⁶ Goods Carrier (1029), Dumper (474), Three Wheeler Passenger (566), Cab (451), Bus (160), Excavator (64), Vehicle fitted with Rigs (1), Construction Equipment Vehicle (3), Crane Mounted vehicle (3), Tractor (Commercial) (38), Articulated vehicle (3), Trailer (Agricultural/Commercial) (10) and Mobile Workshop (1).

¹¹⁷ DTOs, Kamrup (Metro) (1140), Lakhimpur (279), Dhemaji (198), Tinsukia (525) and Dibrugarh (661).

¹¹⁸ DTOs, Kamrup (Metro) (563), Lakhimpur (153), Dhemaji (143), Tinsukia (265) and Dibrugarh (450).

¹¹⁹ 2803 (no. of vehicles) x ₹ 10,000

3.5 Authorisation of tourist permit not renewed

Subsequent authorisation during currency of tourist permits of transport vehicles was not renewed which resulted in non-realisation of authorisation fee and composite fee amounting to ₹ 22.35 lakh from 231 Tourist Cabs.

Under Section 88 (9) of the Motor Vehicle (MV) Act, 1988 to promote tourism, State Transport Authority may grant permits in respect of tourist vehicles. These permits are valid either for the whole of India, or such contiguous States not being less than three in number including the State in which the permit is issued. Section 81 of the MV Act, 1988 provides that a permit other than a temporary permit shall be effective for a period of five years. However, as per Rule 82 of the Central Motor Vehicle (CMV) Rules, 1989, a tourist permit shall not be granted in respect of vehicle which completes nine years and eight years in case of motor cab¹²⁰ and motor vehicle respectively from the date of initial registration.

Further, as per Rule 83 of the CMV Rules, 1989, Transport Authority may grant authorisation (in Form 47) for a tourist permit on realisation of authorisation fee of ₹ 500 *per annum* along with composite fee fixed by the concerned State Government. The Transport Authority, while issuing authorisation of tourist permits, also indicates the amount of composite fee to be realised in respect of each State for which authorisation is granted. The period of validity of an authorisation shall not exceed one year at a time.

The rate of composite fee for plying tourist motor cab and maxi cab¹²¹ in Arunachal Pradesh, Meghalaya, Nagaland, Mizoram, Tripura and West Bengal State are shown in **Table 3.5.1:**

Table 3.5.1: Annual rate of Composite fees fixed by the States

Name of the State	Composite fee in respect of (per annum)	
	Motor Cab	Maxi Cab
Arunachal Pradesh ¹²²	1,500	4,000
Meghalaya ¹²³	1,200	12,000
Nagaland ¹²⁴	1,200	12,000
Mizoram ¹²⁵	1,200	12,000
Tripura ¹²⁶	1,200	12,000
West Bengal ¹²⁷	1,200	12,000

Test check (May 2022) of Tourist Permit Register and the information provided by the Commissioner of Transport (CT) relating to expiry of validity of authorisation of tourist permits revealed that 231 vehicles did not obtain authorisation of tourist permits on annual basis during currency of permits. These vehicles were granted tourist permits

¹²⁰ Seating capacity not more than six.

¹²¹ Seating capacity 7 to 13 persons.

¹²² Notification No. TPT/STA/4/79/VOL-II dated 13 July 2000.

¹²³ Notification No. STA.407/96/7 dated 6 May 1997.

¹²⁴ Notification No. TPT/MV/17/78 dated 24 Sept 1993.

¹²⁵ Notification No. B.11013/38/80-TRP dated 21 March 1995.

¹²⁶ Notification No. F.B (T)/rahs/91 (P-I) dated 2 July 2001.

¹²⁷ Vide Rule 128 (5) (a) of West Bengal Motor Vehicles Rules, 1989.

between January 2019 and March 2021 and the validity of the permits expired between December 2023 and March 2026. There was no record to show that these vehicles were off-road or the permits had been surrendered by vehicle owners. Further, the *VAHAN* system did not have the provision to capture details of tourist permits granted to generate the list of permit holders whose authorisation had expired or not been renewed. Thus, in the absence of any mechanism to monitor the renewal of authorisation of tourist permits, the Department was not aware of the defaulting tourist permit holders and the applicable composite fees to be realised. Thus, authorisation fee as well as composite fee of ₹ 22.35 lakh¹²⁸ was not realised from the 231 defaulting permit holders as of March 2022.

On this being pointed out (August 2023) to the Government, the CT, Assam stated (October 2023) that due to imposition of complete lock down and restriction on movement of vehicles during Covid-19 pandemic related lock down, the owners of vehicles were compelled to keep their vehicles off-road throughout the lock down period. Further, the Department would take up the matter with the NIC to make provision to capture the list of defaulting tourist permit holders whose authorisation had expired or not renewed from *VAHAN* database.

The reply of the CT, Assam is not acceptable as the covid restriction period was over in October 2021 and audit noticed non-authorisation of tourist permits by the tourist vehicle owners as of May 2022.

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Name of the State	Type of fee	Category of Vehicles	Rate of fee per annum (in ₹)	Number of vehicles	Amount (in ₹)
Assam	Authorisation fee	Up to 6 seater	500	168	1,01,500
		7-13 seater	500	63	45,000
Arunachal Pradesh	Composite fee	Up to 6 seater	1500	161	2,94,000
		7-13 seater	4000	61	3,52,000
Meghalaya	Composite fee	Up to 6 seater	1200	168	2,43,600
		7-13 seater	12000	63	10,80,000
Nagaland	Composite fee	7-13 Seater	12000	3	60,000
Mizoram	Composite fee	Up to 6 seater	1200	1	1,200
		7-13 seater	12000	2	24,000
Tripura	Composite fee	Up to 6 seater	1200	3	3,600
		7-13 seater	12000	2	24,000
West Bengal	Composite fee	Up to 6 seater	1200	4	6,000
Grand Total					22,34,900

CHAPTER-IV
ENVIRONMENT AND FORESTS
DEPARTMENT

CHAPTER-IV

ENVIRONMENT AND FORESTS DEPARTMENT

4.1 Administration

The State of Assam comprising 31 districts¹²⁹ 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. km¹³⁰. 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, 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 the Department. 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.

4.2 Results of Audit

During test check of records of 27 Offices (out 110 Offices) in 2022-23 relating to the Environment and Forests Department, Audit issued 148 observations involving ₹ 8.25 crore relating to non-realisation/short-realisation of revenue and other irregularities which are categories in **Table 4.2.1**:

Table 4.2.1: Results of Audit

Sl. No.	Category	No. of observations issued	Amount (₹ in crore)
1	Non/short realisation of Royalty	3	0.50
2	Non/short realisation of MMDR&R Fund and DMFT fund	3	0.48
3	Non/short realisation of kist money, license renewal fee, welfare cess, <i>etc.</i>	7	0.65
4	Loss of Revenue due to non-settlement of MCA, short determination of reserve price, <i>etc.</i>	4	1.09
5	Other irregularities	131	5.53
Total		148	8.25

¹²⁹ As of March 2023; since then, total number of districts has increased to 35.

¹³⁰ 2,797 sq. km is very dense forest, 10,192 sq. km is moderately dense forest and 15,116 sq. km is open forest.

During the year, Department accepted deficiencies pointed out in Audit in respect of 16 observations involving ₹ 0.71 crore (including earlier years); recovery of amount is, however, awaited (December 2023).

Compliance Audit Paragraphs

4.3 Non-realisation of contribution towards District Mineral Foundation Trust

DFO, Kamrup East Division, Guwahati failed to collect the contribution towards DMFT fund of ₹ 42.14 lakh from the permit holder/contractor of the Mineral Concession Area (minor minerals) in spite of formation of District Mineral Foundation Trust (DMFT) in all districts of Assam and fixation of rate of contribution to fund.

As per sub-section (1) of Section 9B of the Mines and Minerals (Development and Regulation) (MMDR) Act, 1957 (as amended¹³¹), 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. Further, Section 15 A of the Act *ibid* provides that the State Government may prescribe the payment by all holders of concessions related to minor minerals of amounts to the DMF of the district in which the mining operations are carried on.

Government of Assam has constituted (December 2017¹³²) District Mineral Foundation Trust (DMFT) in all the districts of Assam and prescribed the same rate¹³³ of contribution to the DMFT by the holder of concessions related to minor mineral as applicable in the major minerals. As per notification (17 September 2015¹³⁴) of Ministry of Mines, GoI, every holder of a mining concession shall, in addition to royalty, pay 10 *per cent* of the said royalty amount in terms of mining contract.

On scrutiny of records of Divisional Forest Officer (DFO), Kamrup East Division, Guwahati, Audit observed that the DFO did not collect contribution to the extent of ₹ 42.14 lakh towards DMFT fund from seven mining Permit/ Contract holders, for whom records were provided for scrutiny, though required under the Rules. The details as given in the **Table 4.3.1**:

¹³¹ Vide Gazette of India dated 27 March 2015

¹³² Vide Notification No. PEM.40/2015/100 dated 26 August 2016

¹³³ Vide Notification No. PEM.40/2015/Pt./8 dated 05 December 2017

¹³⁴ G.S.R. 715 (E) dated 17 September 2015

Table 4.3.1: Details of collection of royalty and the contributions realisable towards DMFT

(Amount in ₹)							
Sl. No.	Name of the MCA	Period of permit/ Contract	Name of the Mining Permit holder	Quarterly instalment (Kist money) of Royalty payable	No. of instalment paid	Total amount of royalty paid	Amount of contribution realisable @ 10 per cent towards DMFT fund
1	Jaikoikona Sand Mohal	10 October 2018 to 9 October 2020	Shri Rantu Das	5,23,500	06	31,41,000	3,14,100
2	Digar Sand Mahal No.1	10 October 2018 to 9 October 2020	Shri Bukul Mushahary	8,42,316	08	67,38,528	6,73,853
3	Digar Sand Mahal No.2	10 October 2018 to 9 October 2020	Shri Dhaneswar Rabha	7,81,363	08	62,50,904	6,25,090
4	Digar Sand Mahal No.3	10 October 2018 to 9 October 2020	Shri Dhaneswar Rabha	12,09,001	08	96,72,008	9,67,201
5	Digar Sand Mahal No.4	10 October 2018 to 9 October 2020	Shri Sankar Jyoti Talukdar	6,43,875	08	51,51,000	5,15,100
6	Chandrapur Stone Mahal No. 3	2 May 2018 to 1 May 2025	Shri Rantu Das	11,31,250	06	67,87,500	6,78,750
7	Kurkuria Sand Mahal at Digar River	10 October 2018 to 9 October 2020	Shri Gambaru Muchahary	11,00,000	04	44,00,000	4,40,000
Total						4,21,40,940	42,14,094

Thus, DFO failed to realise contribution towards DMFT fund of ₹ 42.14 lakh from the permit/ contract holders of the MCA. There are possibilities of such non-collection of DMFT contributions from other MCA holders under the DFO as well as MCA holders in other DFOs. Thus, the Department should examine the status of realisation of DMFT fund by all DFOs in the State where permits were granted after fixation of rate of contribution towards DMFT fund.

In reply (November 2023), the DFO, Kamrup East Division, Guwahati stated that only MMDRR fund was realised from the above MCA holders and no DMFT fund has been realised.

The case was reported to the Government/Department in August 2023: their reply has not been received (April 2025).

CHAPTER-V

REVENUE & DISASTER

MANAGEMENT DEPARTMENT

CHAPTER-V

REVENUE & DISASTER MANAGEMENT DEPARTMENT

5.1 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, Deputy Sub Registrar and Sub Registrar.

5.2 Results of Audit

During test check of records of 22 Offices (out of 79 Offices) relating to Senior Sub Registrar, Deputy Sub Registrar and Sub-Registrar in the State during 2022-23, Audit issued 70 observations involving ₹ 4.24 crore relating to short levy of Stamp Duty and Registration fee and other deficiencies which are categories in **Table 5.2.1**:

Table 5.2.1: Results of Audit

Sl. No.	Category	No. of observations issued	Amount (₹ in crore)
1	Short realisation of Registration fee and Stamp Duty on sale deeds due to under valuation of land, Building, etc.	9	2.93
2	Short levy of Registration fee and Stamp Duty on lease deeds.	8	0.11
3	Other irregularities	53	1.20
Total		70	4.24

During the year, Department accepted deficiencies pointed out in Audit in 4 cases including earlier years and recovered ₹ 0.24 lakh in two cases.

Compliance Audit Paragraphs

5.3 Under valuation of land during registration of sale deeds

Sub-Registrars in three districts did not consider zonal value of land (value of land fixed by the Government) during registration of fifty-two deeds of sale, which resulted in short realisation of Stamp Duty and Registration Fee of ₹ 1.56 crore. Additionally, Municipal Surcharge of ₹ 29.94 lakh was also not levied.

As per Serial number 23 of Schedule-1 of Indian Stamp (Assam amendment) Act, 2013, applicable in Assam (revised¹³⁵ with the publication of Indian Stamp (Assam amendment) Act, 2021) and the Registration (Assam Amendment) Act, 2013 (Revised¹³⁶ w.e.f 22 September 2022), the Stamp Duty and Registration Fee is leviable at the rates shown in **Table 5.3.1**:

Table 5.3.1: 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

‘No Objection Certificate’ for sale/ transfer of immovable property issued by the Deputy Commissioners of Tinsukia, Margherita and Biswanath Chariali contained a condition that 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 land in the concerned villages, whichever is higher. 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 municipal area¹³⁷ shall also be leviable.

A test check of 474 out of 13,340 registered deeds¹³⁸ in respect of three Sr. Sub-Registrar (SSR)/Sub-Registrar (SR) Offices *viz.*, Tinsukia, Margherita and Biswanath Chariali revealed that while registering sale deeds, the SSR/SRs in 52 deeds¹³⁹ (covering land of 117 Bigha, three Katha and two Lessa)¹⁴⁰ had considered actual consideration agreed between the seller and buyer. However, the approved Zonal

¹³⁵ Vide Notification No. LGL.2/2008/52 dated 16 September 2021.

¹³⁶ Vide Notification No. REGN.77/2017/152 dated 3 September 2022.

¹³⁷ Provision of Section 3A (4) of The Indian Stamp Act (as amended and applicable in Assam)

¹³⁸ Sale deeds registered during audit period.

¹³⁹ Sr. Sub-Registrar offices of Tinsukia (32 out of 11637 deeds registered between April 2018 to March 2022), Sub-Registrar offices of Margherita (14 out of 4195 deeds registered between April 2014 to March 2022) and Sub-Registrar Biswanath Chariali (six out of 20936 deeds registered between April 2019 to March 2022).

¹⁴⁰ 20 Lessa= 1 Katha (or 2880 Sq. Ft.) and 5 Katha=1 Bigha

value applicable to the land fixed by the concerned DCs during the period August 2018 and June 2019 was higher than the value of land actually considered. This resulted in under valuation of land value leading to short levy of Stamp duty and Registration Fee to the extent of ₹ 1.56 crore (Registration Fee of ₹ 63.59 lakh and Stamp Duty of ₹ 92.53 lakh) as detailed in **Appendix-LIII**. Besides this, there was also short levy of municipal Surcharge at the rate of one *per cent* of consideration value of land amounting to ₹ 29.94 lakh.

Reasons for non-consideration of Zonal value of land by the SSR/SRs during registration of sale deeds were not found on record.

The matter was reported to Government/ Department in August 2023; their reply is awaited (April 2025).

5.4 Short realisation of Registration fee and Stamp duty

Senior Sub-Registrar, Kamrup (Metro) failed to levy Registration fee, Stamp Duty and Guwahati Municipal Corporation (GMC) Surcharge correctly during registration of 40 gift deeds in 2021-22, which resulted in short levy of Stamp Duty (including GMC surcharge) and Registration fee amounting to ₹ 52.49 lakh.

Stamp duty chargeable on an instrument depends on the nature of the instrument at a rate as prescribed under Schedule-I of the Assam Stamp (Amendment) Act, 1950.

As per Serial number 33 of Schedule-I of the Indian Stamp (Assam Amendment) Act, 2004 read with Indian Stamp (Assam Amendment) Act, 2013¹⁴¹ and Indian Stamp (Assam Amendment) Act, 2021¹⁴², the Stamp duty applicable on instrument of Gift is as shown in **Table 5.4.1**:

Table 5.4.1: Applicable stamp duty on gift deed

Sl. No.	Registration in favour of	Applicable Stamp Duty	
		Effective from 13 May 2013 to 15 September 2021	Effective from 16 September 2021
1.	Women solely	Two <i>per cent</i> of the market value of the property	One <i>per cent</i> value set in the document
2.	Jointly with women	Two <i>per cent</i> of the market value of the property	Two <i>per cent</i> value set in the document
3.	Male or other judicial person	Three <i>per cent</i> of the market value of the property	Three <i>per cent</i> value set in the document
4.	Nearest blood-related person	-	Half <i>per cent</i> value set in the document

In addition to Stamp Duty, there shall be levy of surcharge under the provisions of Section 89 of the Assam Municipal Act, 1956 and Section 178 of the Guwahati Municipal Act, 1971 at the rate of one *per cent* and two *per cent* within the Municipal

¹⁴¹ LGL.2/2008/30 dated 13 May 2013

¹⁴² LGL.2/2008/52 dated 16 September 2021

area and Guwahati Municipal Corporation (GMC) respectively. In Assam, Stamp duty is levied together with the surcharge leviable under Municipal area and GMC.

As per notification¹⁴³ issued (December 1989) by the Government of Assam under Section 78 of Indian Registration Act, 1908 (Act XVI of 1908) (revised¹⁴⁴ w.e.f 03 September 2022), the Registration fee on Gift deeds, where value of gift exceeds rupees five lakh, is chargeable at the rate of ₹ 85 per thousand.

A test check of 167 out of 238 Gift deeds registered during 2021-22 in SSR Kamrup (Metro) revealed that:

- in four cases there was short levy of Registration fee amounting to ₹ 22.70 lakh,
- in 30 cases there was short levy of Stamp duty (including GMC surcharge) amounting to ₹ 19.64 lakh,
- in six cases there was short levy of both Stamp duty and Registration fee amounting to ₹ 10.15 lakh.

Thus, due to various deficiencies such as misclassification of categories, short levy due to incorrect determination of rate, non-levy of surcharges as applicable, *etc.*, there was short realisation of Stamp duty and Registration fee to the extent of ₹ 52.49 lakh. Details of cases are shown in **Appendix-LIV**.

Further, Audit noticed that in absence of proper definition of nearest blood relation, in four cases (serial No. 37 to 40 of **Appendix- LIV**) benefits of lower rate of Stamp Duty (*i.e.* at the rate of 0.5 *per cent*) was allowed even though donor and donee cannot be termed as nearest blood related going by the relation declared in the Deeds.

The matter was reported to Government/ Department in August 2023 and their reply has not been received (April 2025).

Recommendation: *The State Government needs to clearly define who all can be termed as 'nearest blood relative' for the purpose of this Act to remove the ambiguity and application of correct rate of Stamp Duty.*

¹⁴³ REGN.43/86/68 dated 7 December 1989

¹⁴⁴ Notification No.REGN.77/2017/152 dated 3 September 2022.

CHAPTER-VI
MINES AND MINERALS
DEPARTMENT

CHAPTER-VI

MINES AND MINERALS DEPARTMENT

6.1 Administration

The Mines and Minerals Department is the investigative, administrative, advisory and promotional arm of Government of Assam in mineral development. It is a geo-scientific Department, and the prime responsibilities of the Department are the systematic geo-scientific investigation, exploration and survey of mineral and groundwater resources as well as administration of the minerals, mineral oil and natural gas produced in the State. The Secretary to the Government of Assam, Mines and Minerals Department is the Head at the Government level and the Director of Geology and Mining, Assam is the Head of the Directorate assisted by Joint Director to Ministerial staff which is under the administrative control of the Mines and Minerals Department, Government of Assam.

Coal, crude oil and natural gas are the major minerals and limestone, boulder, stone and sand are the minor minerals in the State of Assam. The Mines and Minerals Department of the Government of Assam realises revenue from major minerals and from limestone (minor mineral), which comprises application fees for mining lease/ prospecting licence, royalty, dead rent, surface rent, fines/penalties and interest on belated payment of dues. Levy and collection of royalty from other minor minerals are entrusted to the Environment Forest Department.

For conservation, systemic development and regulation of mining activities in India, the Government of India enacted the Mines and Minerals Development and Regulation Act (MMDR Act), 1957; the Minerals Concession Rules, 1960; the Minerals Conservation and Development Rules, 1988; the Granite Conservation and development Rules, 1999 and Colliery Control Rules, 2004. The mining activities in Assam are governed under the above Acts and Assam Minor Minerals Rules, 1994 framed by the Government of Assam in exercise of the powers conferred under the MMDR Act. The levy and collection of royalty, dead rent and surface rent on minerals are regulated under above cited Acts/Rules. The conservation, development and extraction of oil and natural gas are regulated under the Oilfield Regulation and Development Act, 1948 and the Petroleum and Natural Gas (PNG) Rules, 1959.

6.2 Results of Audit

During test check of records of a Unit Office (out of two Unit Offices) relating to the Mines and Minerals Department during 2022-23, Audit noticed deficiencies as shown in **Table 6.2.1**:

Table 6.2.1: Results of Audit

Sl. No.	Category	Number of observations issued	Amount (₹ in crore)
1	Non- realisation of surface rent	1	39.42
2	Penal interest for delay in payment of royalty	1	0.15
3	Short levy of royalty	1	6.51
4	Unrealised/short levy of stamp duty	1	6.68
5	Non-payment of dead rent	2	3.61
6	Non-payment of interest for delayed payment of dead rent	3	1.04
7	Other irregularities	1	0.59
Total		10	58.00

During the year, Department accepted deficiencies pointed out in Audit in 54 cases involving ₹ 151.45 crore (including earlier years), however, recovery of amount is awaited (December 2023).

Compliance Audit Paragraphs

6.3 Non-realisation of Dead Rent

Due to lack of monitoring of non-compliance by the leaseholders to the provision of the Petroleum and Natural Gas (PNG) Rules, 1959, Dead Rent of ₹ 24.07 lakh remained unrealised as of October 2023. Besides, penal interest of ₹ 1.91 crore was yet to be imposed by the Director of Geology and Mining (DGM), Assam.

Under Rule 13 (2) (a) of PNG Rules, 1959, the holder of a mining lease shall pay for every year, fixed yearly dead rent at the prescribed rates, provided that lessee shall be liable to pay only the dead rent or the royalty, whichever is higher in amount but not both. Further, as per the Rule¹⁴⁵, the lessee shall pay dead rent within thirty days of the

¹⁴⁵ Rule 13 (2) (a) of PNG Rules, as amended vide notification No. G.S.R. (E) 899 (E) dated 25-11-2009.

grant of Petroleum Mining Lease (PML) and yearly in advance for every subsequent year. Under the Rule 23 of PNG Rules, 1959¹⁴⁶, in case of failure to pay all dues within the time specified for such payment, a penal rate of 200 (two hundred) basis points over the prime lending rate of State Bank of India may be levied for the delayed period. Dead rent is payable at the rate¹⁴⁷ of ₹ 100 per hectare or part thereof for the first 100 sq. kms. and ₹ 200 per hectare or part thereof for area exceeding the first 100 sq. kms. by the holder of a mining lease.

A test check (December 2022) of records in Director, Geology and Mining (DGM), Assam pertaining to Oil and Natural Gas Corporation (ONGC) Limited, Oil India Limited (OIL) and Leaseholders of Discovery Small Fields (DSF) revealed that in respect of nine PMLs¹⁴⁸ under ONGC, three PMLs¹⁴⁹ under OIL and five DSFs¹⁵⁰ covering an area of 1819.42 sq. kms. there were cases of non-payment/short payment of dead rent amounting to ₹ 24.07 lakh between June 2017 and December 2022. Apart from dead rent, the defaulters are also liable to pay penal interest amounting to ₹ 1.91 crore (calculated up to October 2023 or date of payment of dead rent) on delayed payment of dead rent as per provisions of Rule 23 of PNG Rules, 2003 which was yet to be imposed by DGM on 17 defaulting leaseholders as of October 2023 as per details given in **Appendix-LV**.

Audit also observed that the DGM was not aware of non-payment/short payment of dead rent due and non-payment of penal interest on the delayed payment of dead rent by the defaulting leaseholders.

Thus, due to lack of monitoring of non-compliance to the provision of the Petroleum and Natural Gas (PNG) Rules, 1959 by the leaseholders, dead rent of ₹ 24.07 lakh remained unrealised as of October 2023. Besides, penal interest of ₹ 1.91 crore was yet to be imposed by the Director of Geology and Mining (DGM), Assam upon the leaseholders.

¹⁴⁶ Petroleum and Natural Gas (Amendment) Rules, 2003.

¹⁴⁷ Amendments to PNG Rules, 1959 vide Notification dated 25 November 2009.

¹⁴⁸ Covering 1507.21 sq. kms. Area.

¹⁴⁹ Covering 207.997 sq. kms. Area.

¹⁵⁰ Covering 104.21 sq. kms. Area.

On this being pointed out by Audit, the DGM, Assam stated (November 2023) that dead rent could not be claimed at the beginning of a year, because of there might be a possibility of production and payment of royalty thereof.

The DGM reply for non-claiming of dead rent at the beginning of a year is not tenable as Rule 13 (2) (a) of PNG Rules specified payment of dead rent in advance.

The matter was reported to Government in October 2023; their reply had not been received (April 2025).

6.4 Non-realisation of penal interest on delayed payment of royalty

DGM, Assam did not levy penal interest on delayed payment of royalty on crude oil extracted by ONGCL as per provisions of the PNG Rules, 1959, which resulted in non-realisation of penal interest amounting to ₹ 15.47 lakh for delay in payment of royalty.

Under Rule 14 of PNG Rules, 1959, a lessee shall pay to the Government a royalty in respect of any mineral oils¹⁵¹ mined quarried, excavated or collected by him from the leased area at the rate specified in schedule of Oilfield (Regulation and Development) Act, 1948 from time to time. The royalty shall be payable on monthly basis and shall be paid by the last day of the month succeeding the period in respect of which it is payable. As per Rule 23 of the Rules *ibid*, if royalty not paid by a lessee to the Central Government or the State Government as the case may be, within the time specified for such payment, be increased by a penal rate of 200 (two hundred) basis points over the prime lending rate of State Bank of India for the delayed period.

Test check (December 2022) of records of the DGM, Assam revealed that the Oil and Natural Gas Corporation Limited (ONGCL) deposited royalty on crude oil production amounting to ₹ 14.78 crore for the period of April 2020 on 27 June 2020 with delay of 27 days from the due date of 31 May 2020. Further, scrutiny of records revealed that the DGM had issued demand notices for penal interest of ₹ 15.47 lakh on delayed payment of royalty. However, the amount was not realised even after lapse of three years. Thus, there was non-realisation of penal interest amounting to ₹ 15.47 lakh for delay in payment of royalty.

¹⁵¹ Includes natural gas and petroleum.

On this being pointed out by Audit, the DGM, Assam stated (November 2023) that the interest on delayed payment of royalty amounting to ₹ 15.47 lakh was claimed and realisation is still awaited.

The matter was reported to Government in October 2023; their reply had not been received (April 2025).



(KUMAR ABHAY)

Accountant General (Audit), Assam

Guwahati

Dated : 08 August 2025

Countersigned



(K. SANJAY MURTHY)

Comptroller and Auditor General of India

New Delhi

Dated : 13 August 2025

APPENDICES

Appendix-I

(Reference Paragraph No. 1.7.3)

Statement showing recommendations suggested by Audit through the Compliance Audit of “Forest Department covering Afforestation, Social forestry, Wildlife and Biodiversity” 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	Forest Department covering Afforestation, Social forestry, Wildlife and Biodiversity.	5.3.3.4	<ul style="list-style-type: none"> The Department may ensure timely preparation of working plans following the existing guidelines/norms and get them approved for effective implementation. The Department may take immediate measures to demarcate forest land in consultation with the Revenue Department to prevent encroachment and make forest land free from encroachers. The Department may assess the actual requirement of seedlings including demand of seedlings, fix the viability period of seedlings for planting, <i>etc.</i> and ensure intra-departmental coordination for utilisation of saplings/seedlings produced in State owned nurseries. The Department may ensure long-term planning in terms of creation and maintenance of nurseries and to coordinate the release of fund towards plantations with the calendar of 	Action taken report is not available in the office of the PCCF & HoFF, Assam.

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
				<p>plantation activities and the actual requirement of native seedlings before production of the same.</p> <ul style="list-style-type: none"> The Department may fix the responsibility against the non-adherence of comments/recommendations of concerned authorities. 	
			5.3.4.4	<ul style="list-style-type: none"> The Department may ensure timely approval of Tiger Conservation Plan and Management Plan for each of Protected Area Network of Assam and preparations of APOs in synergy with the items of works envisaged in the plan. The Government may consider timely allocation of funds to wildlife Divisions in consonance with consolidated APOs for smooth management of wildlife activities. The Government may consider immediate implementation of long-term measure as per NGT's instruction considering the animals' safety while crossing National Highway. 	Compliance of the recommendation is under process.

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
			5.3.5.3	<ul style="list-style-type: none"> The Department may ensure the completion of People's Bio-diversity Register (PBR) and bio-diversity database within a specific time period for smooth exploration of bio resources of Assam. The Department may immediately investigate the overlapping of plantations and take appropriate action on the matter. 	<p>Assam State Biodiversity Board have completed preparation of 2549 people's Biodiversity Register (PBR) at all the local bodies of Assam including the three Autonomous Councils by 31 March 2020, for compliance of Hon'ble NGT order dated 9 August 2019, as follows:</p> <ul style="list-style-type: none"> i. Zila Parishad: 26 ii. Anchalik Panchayat: 185 iii. Gaon Panchayat: 2197 iv. Autonomous Council: 40 v. Municipal Board: 100 vi. Municipal Corporation: 1

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 2022-23	Units planned for audit during 2022-23	Units actually audited during 2022-23
1	Finance (Taxation)	Sales Tax	75	75	20	19
		Agriculture Income Tax				
2	Excise		56	56	22	0
3	Transport		61	61	24	19
4	Environment and Forests		110	110	28	27
5	Mines and Minerals		2	2	1	1
6	Stamp Duty and Registration		79	79	22	22
Total			383	383	117	88

Appendix-III
(Reference: Paragraph No. 2.4.5)
Key Problem Area

- Composite taxpayers generating EWBs for inter-State supplies.
- Composite taxpayers generating EWBs for outward supplies exceeding threshold limit
- Taxpayers with only outward supplies supported by EWBs in any given year.
- Taxpayers who effect disproportionate outward supplies compared to inward supply (EWBs supported) in any given year.
- Taxpayers who had generated EWBs using duplicate invoices.
- Generation of EWBs by Nil Filers of Return.
- Generation of EWBs by Returns Defaulters (Non-Filers).
- Taxpayers who have generated EWBs after effective date of cancellation.
- Taxpayers who have generated EWB whose registration was subsequently cancelled.
- Taxpayers who had generated EWBs and had cancelled subsequently.
- Taxpayers who had generated EWBs and were subsequently rejected by the recipients.
- Taxpayers who had generated disproportionate supplies supported by EWBs on the inward side compared to outward side in any given year.
- Extension of EWBs by taxpayers.
- EWBs generated using risky vehicles *i.e.*, Two wheelers.
- EWBs generated using theft vehicles.
- High value of EWBs in first six months of registration.
- EWBs using invalid Pin codes.
- EWBs generated using suspended, scrapped, surrendered, and cancelled vehicles.
- E-Way Bills generated by defaulter list of MCA.
- EWBs generated by income tax defaulters.
- EWBs generated by DGARM-identified/Other agencies-identified taxpayers.
- EWBs generated by DGFT-blacklisted exporters.

Appendix-IV

(Reference: Paragraph No. 2.4.6.1.2.1)

Statement showing composite GSTIN who generated outward EWB for inter State supply

(Amount in ₹)

Sl. No.	Name of the Circle and Unit	GSTIN	EWB No. and generated date	Goods movement From	Goods movement To	Quantity	HSN Code	Assessable value	Tax	Cess	Interest leviable	Remarks
1	ACST, Goalpara-1	1xxxxI	821043151634 14.03.2019	Dhupdhara Part III Dhupdhara Goalpara Assam- 783123	Dewas Naka Indore, MP- 452007	300 BDL	9603	5,00,000	25,000	0	19,125	Show Cause Notice u/s 61(1) not issued.
			861042403161 09.03.2019	Dhupdhara Part III Dhupdhara Goalpara Assam- 783123	Dewas Naka Indore, MP- 452007	180 BDL	9603	1,57,500	7,875	0	6,024	
			881042217120 08.03.2019	Dhupdhara Part III Dhupdhara Goalpara Assam- 783123	Kamatghar, Bhiwandi, Maharastra- 421302	360 BDL	9603	5,40,000	27,000	0	20,655	
2	DCST, Unit-D-5, Guwahati	1xxxxX	841074497631 24.10.2019	Dr. R P Road, Geneshguri, Guwahati Assam-781006	Arunachal Pradesh- 791110	0	6210	3,400	170	0	107	Show Cause Notice u/s 61 (1) not issued
Total									60,045	0	45,911	

Appendix-V

(Reference: Paragraph No. 2.4.6.1.2.3)

Statement showing outward supplies not reported in GSTR-1 and tax not discharge in GSRT-3B

(Amount in ₹)

Sl. No.	Name of the Circle & Units	GSTIN	EWB No. and generated date	EWB not reported in GSTR-1 return	Tax liability not discharged in GSTR-3B	Vehicle No.	Assessable Value	CGST	SGST	IGST	Cess	Interest	Total	Remarks
1.	DCST, Unit B-2, Guwahati	1xxxxI	811074819696 26.10.2019	Not filed	Not filed	AS25DC3582	1,66,790	0	0	0	0	0	0	Tax and Interest calculate in Appendix- VII
2.		1xxxxI	821079276659 27.11.2019	Not filed	Not filed	AS01LC8297	1,72,585	0	0	0	0	0	0	
3.	DCST, Unit B-9, Guwahati	1xxxxJ	861060810158 17.07.2019	Nil filed	Nil filed	AS01LC2455	6,94,400	0	0	34,720	0	23,957	58,677	
4.		1xxxxJ	861061334235 20.07.2019	Nil filed	Nil filed	AS01LC2455	6,94,400	0	0	34,720	0	23,957	58,677	
5.	DCST, Unit B-7, Guwahati	1xxxxX	891003807778 23.04.2018	Not reported	Nil filed	MP02HB2633	33,91,500	0	0	1,69,575	0	1,55,161	3,24,736	
6.		1xxxxB	871004905608 15.05.2018	Not filed	Not discharged	MH04HS2236	1,28,730	0	0	6,436	0	5,792	12,228	
7.		1xxxxB	821005691222 28.05.2018	Not filed		BR01GF8524	1,75,520	0	0	8,776	0	7,898	16,674	
8.		1xxxxB	861005843289 30.05.2018	Not filed		OR01N0392	1,61,280	0	0	8,064	0	7,258	15,322	
9.		1xxxxB	891007205684 11.06.2018	Not filed	Not discharged	UP21BN1471	1,62,600	0	0	8,130	0	7,195	15,325	
10.		1xxxxB	861007829344 15.06.2018	Not filed		HR55N3614	1,65,600	0	0	8,280	0	7,328	15,608	
11.	DCST, Unit C-2, Guwahati	1xxxxT	801067495749 03.09.2019	Not filed	Not filed	WB23C3434	4,68,930	0	0	0	0	0	0	Tax and Interest calculate in Appendix-VII.
12.		1xxxxT	831068089511 07.09.2019	Not filed	Not filed	NL01AC4855	4,66,200	0	0	0	0	0	0	
13.		1xxxxT	841068089303 07.09.2019	Not filed	Not filed	NL01K7367	4,66,200	0	0	0	0	0	0	
14.	DCST, Unit C-7, Guwahati	1xxxxH	871016786877 28.08.2018	Not filed	Nil filed	AS01JC1392	1,48,10,500	13,32,945	13,32,945	0	0	22,79,336	49,45,226	
15.	DCST, Unit C-1, Guwahati	1xxxxC	891110701462 13.08.2020	Not filed	Filed	AS01KC0193	10,449	0	0	2,049	0	1,137	3,186	
16.	DCST, Unit C-6, Guwahati	1xxxxY	821003942908 25.04.2018	Nil filed	Nil filed	WB23C1425	7,55,001	0	0	1,35,900	0	1,24,348	2,60,248	
17.		1xxxxY	831003944259 25.04.2018	Nil filed	Nil filed	WB23C1425	1,86,000	0	0	33,480	0	30,634	64,114	
18.		1xxxxY	851003941892 25.04.2018	Nil filed	Nil filed	WB23C1425	6,40,000	0	0	1,15,200	0	1,05,408	2,20,608	
19.	DCST, Unit C-6, Guwahati	1xxxxY	851007711514 14.06.2018	Not filed	Not filed	WB11B6495	7,60,001	0	0	0	0	0	0	Tax and Interest calculate in Appendix- VI
20.	DCST, Unit D-8, Guwahati	1xxxx6	891067961908 07.09.2019	Not filed	Not filed	BR06GB0450	2,01,360	5,034	5,034	0	13,424	6,645	30,137	Tax and Interest calculate in Appendix- VII
21.		1xxxxR	811051871888 14.05.2019	Not filed	Not filed	BR09GA7521	2,46,000	0	0	0	0	0	0	
22.		1xxxxR	811051473626 11.05.2019	Not filed	Not filed	RJ02GB9786	2,57,940	0	0	0	0	0	0	
23.		1xxxxR	821051582277 13.05.2019	Not filed	Not filed	PB05AJ9928	2,57,340	0	0	0	0	0	0	
24.		1xxxxR	821051564923 12.05.2019	Not filed	Not filed	WB23BC9411	2,53,650	0	0	0	0	0	0	
25.		1xxxxR	891051582687 13.05.2019	Not filed	Not filed	PB05AK5758	2,56,380	0	0	0	0	0	0	
26.		1xxxxR	891048665243 22.04.2019	Not filed	Not filed	WB59B4786	13,32,540	0	0	0	0	0	0	

Audit Report on State Revenues for the period ended March 2023

Sl. No.	Name of the Circle & Units	GSTIN	EWB No. and generated date	EWB not reported in GSTR-1 return	Tax liability not discharged in GSTR-3B	Vehicle No.	Assessable Value	CGST	SGST	IGST	Cess	Interest	Total	Remarks
27.	DCST, Unit D-5, Guwahati	1xxxxU	811073532244 18.10.2019	Not filed	Not filed	RJ52GA4467	1,97,940	0	0	0	0	0	0	Tax and Interest calculate in Appendix- VI
28.		1xxxxU	831073532592 18.10.2019	Not filed	Not filed	UP23T6161	1,85,040	0	0	0	0	0	0	
29.		1xxxxU	861073533437 18.10.2019	Not filed	Not filed	UP23T1881	1,82,580	0	0	0	0	0	0	
30.		1xxxxU	891073531766 18.10.2019	Not filed	Not filed	RJ29GA2829	2,08,740	0	0	0	0	0	0	
31.		1xxxxU	891073533056 18.10.2019	Not filed	Not filed	NL01AB0542	1,85,460	0	0	0	0	0	0	
32.	DCST, Unit D-4, Guwahati	1xxxxI	631056659063 27.11.2018	Not reported	Nil filed	MP09GF8244	2,92,111	0	0	14,605	0	11,830	26,435	
33.		1xxxxI	651056658912 27.11.2018		Nil filed	MP09GF8244	2,92,111	0	0	14,605	0	11,830	26,435	
34.	DCST, Unit D-7, Guwahati	1xxxxN	831180249824 23.09.2021	Nil Filed	Nil filed	AS01AT3268	1,00,678	0	0	0	0	0	0	Tax and Interest calculate in Appendix- XI
35.	DCST, Bongaigaon-4	1xxxx0	811143664956 25.02.2021	Nil Filed	Nil Filed	RJ02GB8170	48,00,000	0	0	2,40,000	0	1,00,800	3,40,800	
36.		1xxxx0	801144141075 27.02.2021	Nil Filed	Nil Filed	NL01AD6230	48,00,000	0	0	2,40,000	0	1,00,800	3,40,800	
37.		1xxxx0	881144143752 27.02.2021	Nil Filed	Nil Filed	WB39B8227	48,00,000	0	0	2,40,000	0	1,00,800	3,40,800	
38.		1xxxx0	891145376293 05.03.2021	Not Filed	Nil Filed	WB455962	49,12,000	0	0	2,45,600	0	99,468	3,45,068	
39.		1xxxxY	801003755735 21.04.2018		Not filed	WB59B5428	1,30,500	0	0	6,525	0	6,068	12,593	
40.	DCST, Bongaigaon-1	1xxxxO	871061091065 19.07.2019	Nil Filed	Nil Filed	WB23B7507	1,67,500	15,075	15,075	0	0	21,256	51,406	
41.	DCST, Bongaigaon-4	1xxxxJ	821140962546 11.02.2021	Not Filed	Not Filed	PB05AB9825	2,55,120	0	0	12,756	0	5,357	18,113	
42.		1xxxxJ	841141093292 12.02.2021		Not Filed	PB04AA8388	2,54,280	0	0	12,714	0	5,340	18,054	
43.		1xxxxJ	841141465321 14.02.2021	Not Filed	Not Filed	RJ23GB6298	2,54,520	0	0	12,726	0	5,345	18,071	
44.		1xxxxJ	871142957011 22.02.2021		Not Filed	RJ02GB5178	2,54,340	0	0	12,717	0	5,341	18,058	
45.		1xxxxJ	811142245538 18.02.2021		Not Filed	JH11AE8215	2,58,120	0	0	12,906	0	5,420	18,326	
46.	ACST, Goalpara-2	1xxxxV	801023642459 21.10.2018	Nil Filed	Filed	UP32T7449	1,60,000	0	0	8,000	0	6,840	14,840	
47.	ACST, Goalpara-1	1xxxxV	861003339652 11.04.2018	Not Filed	Nil Filed	WB59B3985	1,78,670	0	0	8,933	8,408	8,307	25,648	
48.	ACST, Goalpara-1	1xxxxV	801027791591 22.11.2018		Not Filed	AS01KC4912	94,367	0	0	0	0	0	0	Tax and Interest calculate in Appendix- VI
49.	ACST, Goalpara-1	1xxxxV	871027791901 22.11.2018		Not Filed	AS01KC4911	95,953	0	0	0	0	0	0	
50.	DCST, Unit B-7, Guwahati	1xxxxX	871003806162 23.04.2018	Filed	Nil Filed	MP02HB2633	33,91,500	0	0	1,69,575	0	1,55,161	3,24,736	
51.	DCST, Unit C-1, Guwahati	1xxxxB	821070057008 22.09.2019	Filed	Nil Filed	UP21CM2811	21,42,000	0	0	0	0	0	0	Tax and Interest calculate in Appendix- IX
Total							5,58,75,426	13,53,054	13,53,054	18,16,992	21,832	34,36,017	79,80,949	

Appendix-VI

(Reference: Paragraph No. 2.4.6.1.2.4)

Statement showing EWBs generated after cancellation of registration of the GSTIN

(Amount in ₹)

Sl. No.	Circle & Unit	GSTIN	Date of Registration	Date of cancellation of Registration	No. of EWB	EWB No.	Date of generation	Assessable value	Tax (ITC passed)	Interest leviable	Assessment u/s 63 status
1.	DCST Unit- C-6, Guwahati	1xxxxY	26.09.2017	30.04.2018 (On application)	01	851007711514	14.06.2018	7,60,001	1,36,800	1,21,068	No
2.	DCST Unit- D-5, Guwahati	1xxxxU	01.05.2019	17.10.2019 (Suo moto)	05	811073532244	18.10.2019	1,97,940	9,897	6,384	No
						831073532592	18.10.2019	1,85,040	9,252	5,967	
						861073533437	18.10.2019	1,82,580	9,129	5,888	
						891073531766	18.10.2019	2,08,740	10,437	6,732	
						891073533056	18.10.2019	1,85,460	9,273	5,981	
3.	ACST, Goalpara-1	1xxxxV	26.10.2017	23.07.2018 (On application)	02	801027791591	22.11.2018	94,367	4,718	3,963	No
						871027791901	22.11.2018	95,953	4,798	4,030	
Total		03 Taxpayers			08			19,10,081	1,94,304	1,60,013	

Appendix-VII

(Reference: Paragraph No. 2.4.6.1.2.5)

Statement showing generation of EWBs by Non-Filers of GST Returns

(Amount in ₹)

Sl. No.	Name of Circle & Unit	GSTIN	No. of EWB	EWB No.	Date of EWB generation	Month/Year/Period of Nil file return	Date of Registration	Date of cancellation	Assessable Value	Tax effect	Cess	Interest	Scrutiny/ Assessment status/ Remarks
1.	DCST Unit-B-2, Guwahati	1xxxxI	02	811074819696	26.10.2019	2019-20 (GSTR-1, GSTR-3B & GSTR-9)	01.07.2017	05.12.2019 (Suo moto)	1,66,790	30,022	0	19,364	No
				821079276659	27.11.2019				1,72,585	30,909	0	50,382	
2.	DCST Unit-C-2, Guwahati	1xxxxT	03	801067495749	03.09.2019	2019-20 (GSTR-1, GSTR-3B & GSTR-9)	14.02.2019	01.11.2019 (Suo moto)	4,68,930	84,406	0	55,708	No
				831068089511	07.09.2019				4,66,200	83,916	0	55,384	
				841068089303	07.09.2019				4,66,200	83,916	0	55,384	
3.	DCST Unit-D-8, Guwahati	1xxxxR	06	811051473626	11.05.2019	2019-20 (GSTR-1, GSTR-3B & GSTR-9)	01.04.2019	04.11.2019 (Suo moto)	2,57,940	12,897	0	9,286	u/s 61 initiated
				811051871888	14.05.2019				2,46,000	12,300	0	8,856	
				821051564923	12.05.2019				2,53,650	12,682	0	9,131	
				821051582277	13.05.2019				2,57,340	12,867	0	9,264	
				891048665243	22.04.2019				13,32,540	66,627	0	48,971	
				891051582687	13.05.2019				2,56,380	12,819	0	9,230	
4.	DCST Unit-D-11, Guwahati	1xxxx4	01	811153571464	17.04.2021	2021-22 (GSTR-3B & GSTR-9)	01.07.2017	07.09.2021 (Suspended)	2,31,280	11,564	11,564	5,203	No
5.	DCST Unit-D-5, Guwahati	1xxxxU	05	811073532244	18.10.2019	2019-20 (GSTR-1, GSTR-3B & GSTR-9)	01.05.2019	17.10.2019 (Suo moto)	1,97,940	0	0	0	No Tax and Interest calculate in Appendix- VI
				831073532592	18.10.2019				1,85,040	0	0	0	
				861073533437	18.10.2019				1,82,580	0	0	0	
				891073531766	18.10.2019				2,08,740	0	0	0	
				891073533056	18.10.2019				1,85,460	0	0	0	
6.	DCST Unit-D-8, Guwahati	1xxxx6	01	891067961908	07.09.2019	2019-20 (GSTR-1, GSTR-3B & GSTR-9)	04.05.2019	28.02.2020 (Suo moto)	2,01,360	0	0	0	u/s 61 initiated Tax and Interest calculate in Appendix- V
7.	ACST, Goalpara-1	1xxxxI	03	821043151634	14.03.2019	2018-19 (GSTR-4/GST CAMP-08)	22.02.2019	17.11.2019 (Suo moto)	5,00,000	0	0	0	No Tax and Interest calculate in Appendix- IV
				861042403161	09.03.2019				1,57,500	0	0	0	
				881042217120	08.03.2019				5,40,000	0	0	0	
8.	DCST, Bongaigaon-4	1xxxxJ	05	811142245538	18.02.2021	2020-21 (GSTR-1, GSTR-2B, GSTR-3B, & GSTR-9)	03.02.2021	06.01.2023 (Suo moto)	2,58,120	0	0	0	Demand issued u/s 63 on 08.06.22 of ₹ 593.40 lakh
				821140962546	11.02.2021				2,55,120	0	0	0	
				841141093292	12.02.2021				2,54,280	0	0	0	
				841141465321	14.02.2021				2,54,520	0	0	0	

Sl. No.	Name of Circle & Unit	GSTIN	No. of EWB	EWB No.	Date of EWB generation	Month/Year/Period of Nil file return	Date of Registration	Date of cancellation	Assessable Value	Tax effect	Cess	Interest	Scrutiny/ Assessment status/ Remarks
				871142957011	22.02.2021				2,54,340	0	0	0	Tax and Interest calculate in Appendix- V Against the audit observation the auditee entity had furnished copy of FIR dated against the taxpayer
9.	DCST, Bongaigaon-4	1xxxxY	01	801003755735	21.04.2018	2018-19 (GSTR-1, GSTR-2B &GSTR-3B, GSTR-9)	01.07.2017	03.07.2021 (Suspended)	1,30,500	0	0	0	Scrutinised u/s 61 on 13. 07. 23 Tax and Interest calculate in Appendix- V
Total	07 Circles, 05 units	09 taxpayers	27						83,41,335	4,54,925	11,564	3,36,163	

Appendix-VIII

(Reference: Paragraph No. 2.4.6.1.2.5)

Statement showing GSTIN did not filed return resulted non-discharge of tax liability

(Amount in ₹)

Sl. No.	Name of the Circle and Unit	GSTIN	Sample EWB No and date of generation	Sample EWB related to FY	Outward EWB compared with GSTR-1						GSTR-3B	Non discharge of tax	Interest
					Total no. of Outward EWB generated	Assessable value	Tax value	As per GSTR-1 outward assessable value	Tax value as per GSTR-1	Cess			
1	DCST, Unit-D-8, Guwahati	1xxxxS	861051505768 11.05.2019	2019-20	1223	18,20,80,378	1,29,46,046	Not filed	Nil	0	Not filed	1,29,46,046	79,61,818
2	DCST, Unit-D-2, Guwahati	1xxxxY	831003308781 11.04.2018	2018-19	3	10,06,546	1,71,363	Not filed	Nil	0	Not filed	1,71,363	1,36,234
3	ACST, Goalpara-1, Goalpara	1xxxxQ	861202835555 21.01.2022	2021-22	1474	25,60,86,100	2,80,56,399	Not filed	Nil	0	Not filed	2,80,56,399	63,12,690
Total						43,91,73,024	4,11,73,808					4,11,73,808	1,44,10,742

Audit Observation: - DCST unit D, Guwahati, 14 (OBS-1005985). ACST, Goalpara, 10 (OBS-835554)

Appendix-IX

(Reference: Paragraph No. 2.4.6.1.2.6)

Statement showing generation of EWBs by Nil-Filers of GST Returns

Sl. No.	Name of the Circle & Unit	GSTIN	No. of EWB	EWB No. and date of generation	Month/Year/Period of Nil file return	Date of registration	Date of cancellation/suspended	Assessable Value (In ₹)	Tax effect (In ₹)	Cess (In ₹)	Interest (In ₹)	Remarks
1.	DCST Unit- B-7, Guwahati	1xxxxB	02	871066038492 25.08.2019	GSTR-1: July, October, November, December 2019, February and March 2020 GSTR-3B: July to August 2019, October 19 to January 2020 and GSTR 9: 2019-20	17.06.2019	09.11.2022 (suspended)	29,82,000	1,49,100	0	1,00,642	
				891066034214 25.08.2019				29,40,000	1,47,000	0	99,225	
2.	DCST Unit- B-7, Guwahati	1xxxxB	05	821005691222 28.05.2018	GSTR 2A not available for 2018-19 GSTR 3B: July to December 2018	22.12.2017	01.11.2018 (On application)	1,75,520	0	0	0	Tax and Interest calculate in Appendix-V
				861005843289 30.05.2018				1,61,280	0	0	0	
				861007829344 15.06.2018				1,65,600	0	0	0	
				871004905608 15.05.2018				1,28,730	0	0	0	
				891007205684 11.06.2018				1,62,600	0	0	0	
3.	DCST Unit- B-9, Guwahati	1xxxxJ	02	861060810158 17.07.2019	GSTR 1 & GSTR 3B: April 19 to October 19, GSTR2A not available: May 19 to June 19, September 19 to October 19 & January 20 to March 20, GSTR-9: 2019-20	16.11.2018	28.11.2019 (Suo moto)	6,94,400	0	0	0	Tax and Interest calculate in Appendix-V Against the audit observation the auditee
				861061334235 20.07.2019				6,94,400	0	0	0	

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Sl. No.	Name of the Circle & Unit	GSTIN	No. of EWB	EWB No. and date of generation	Month/Year/Period of Nil file return	Date of registration	Date of cancellation/suspended	Assessable Value (In ₹)	Tax effect (In ₹)	Cess (In ₹)	Interest (In ₹)	Remarks
												entity has intimated lodging of FIR vide no. 216 dated 28.06.2023
4.	DCST Unit- B-7, Guwahati	1xxxxX	02	871003806162 23.04.2018	GSTR-1: May, July, September, December 18, GSTR-3B: April to October 18 and December 18	01.07.2017	16.11.2019 (Suo moto)	33,91,500	0	0	0	Tax and Interest calculate in Appendix-V
				891003807778 23.04.2018				33,91,500	0	0	0	
5.	DCST Unit- C-1, Guwahati	1xxxxB	01	821070057008 22.09.2019	GSTR-1: April 19 to August 19, GSTR-3B: July 19 to October 19	01.07.2017	14.09.2021 (Suo moto)	21,42,000	1,07,100	0	70,686	
6.	DCST Unit- C-6, Guwahati	1xxxxY	03	821003942908 25.04.2018	GSTR-1: & GSTR-3B April 2018, GSTR-2A not available: April 18 July 18 and March 19, GSTR-9:2018-19	26.09.2017	30.04.2018 (On application)	7,55,001	0	0	0	Tax and Interest calculate in Appendix- V
				831003944259 25.04.2018				1,86,000	0	0	0	
				851003941892 25.04.2018				6,40,000	0	0	0	
7.	DCST Unit- C-1, Guwahati	1xxxxW	01	821006261334 04.06.2018	GSTR-3B: April-18 to June 2018 & November 18, GSTR-2A not available: April 18 to May 18, August 18 to November-18, January 19 & February 19	01.07.2017	Active	1,91,945	9,597	0	8,493	

Sl. No.	Name of the Circle & Unit	GSTIN	No. of EWB	EWB No. and date of generation	Month/Year/Period of Nil file return	Date of registration	Date of cancellation/suspended	Assessable Value (In ₹)	Tax effect (In ₹)	Cess (In ₹)	Interest (In ₹)	Remarks
8.	DCST Unit- C-7, Guwahati	1xxxxH	01	871016786877 28.08.2018	GSTR-1: June 18, September 18 and March 19, GSTR-3B: April 18 to November 18 & January 19 GSTR-2A not available: April 18 to August 18, October 18, November 18, January 19, and February 19.	01.07.2017	Active	1,48,10,500	0	0	0	Tax and Interest calculate in Appendix- V
9.	DCST Unit D-7, Guwahati	1xxxxN	01	831180249824 23.09.2021	GSTR-1 & GSTR 3B: June 21 to January 22	01.07.2017	Active	1,00,678	0	0	0	Tax and Interest calculate in Appendix- XI
10.	DCST Unit D-4, Guwahati	1xxxxI	02	631056659063 27.11.2018 651056658912 27.11.2018	GSTR-3B: April 2018 to January 2019	28.09.2017	16.01.2019 (On application)	2,92,111 2,92,111	0 0	0 0	0 0	Tax and Interest calculate in Appendix- V
11.	DCST, Bongaigaon-4	1xxxx0	04	801144141075 27.02.2021 811143664956 25.02.2021 881144143752 27.02.2021 891145376293 05.03.2021	GSTR -1, GSTR-3B and GSTR 2A not available: January 21 to March 21	04.01.2021	11.10.2022 (On application)	48,00,000 48,00,000 48,00,000 49,12,000	0 0 0 0	0 0 0 0	0 0 0 0	Tax and Interest calculate in Appendix- V
12.	DCST, Bongaigaon-1	1xxxxO	01	871061091065 19.07.2019	GSTR-1 & GSTR 3B: April 19 to August 19	01.07.2017	Active	1,67,500	0	0	0	Tax and Interest calculate in Appendix- V

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Sl. No.	Name of the Circle & Unit	GSTIN	No. of EWB	EWB No. and date of generation	Month/Year/Period of Nil file return	Date of registration	Date of cancellation/suspended	Assessable Value (In ₹)	Tax effect (In ₹)	Cess (In ₹)	Interest (In ₹)	Remarks
13.	ACST, Goalpara-2	1xxxxV	01	801023642459 21.10.2018	GSTR-1 & GSTR 2A (not available): April 18 to March 19	01.07.2017	Active	1,60,000	0	0	0	Tax and Interest calculate in Appendix- V
14.	ACST, Goalpara-1	1xxxxV	01	861003339652 11.04.2018	GSTR-1: June 18, September 18, December 18, GSTR 3B: April 18 to October 18. GSTR 2A not available: April 18 to March 19.	26.10.2017	23.07.2018 (On application)	1,78,670	0	0	0	Tax and Interest calculate in Appendix- V
Total	11 Circle, 5 units	14 taxpayers	27					5,41,16,046	4,12,797	0	2,79,046	

Appendix-X

(Reference: Paragraph No. 2.4.6.1.2.6)

Statement showing non-discharge of tax liability in respect of a taxpayer

Month	As per Comprehensive Analytics EWB portal (No. of Outward EWBs)			
	No. of EWBs	Taxable Value (₹)	Tax Value (₹)	Interest leviable up to 10/2023 (₹)
Apr-18	26	2,56,48,426	44,78,547	44,33,761
May-18	8	48,89,248	8,40,009	8,19,009
Jun-18	0	0	0	0
Jul-18	0	0	0	0
Aug-18	0	0	0	0
Sep-18	12	80,87,787	10,68,518	9,77,694
Oct-18	7	64,47,662	11,60,579	10,44,521
Nov-18	0	0	0	0
Dec-18	0	0	0	0
Jan-19	0	0	0	0
Feb-19	0	0	0	0
Mar-19	0	0	0	0
Total	53	4,50,73,123	75,47,653	72,74,985

Appendix-XI

(Reference: Paragraph No. 2.4.6.1.2.7)

Statement showing EWB used through risky/invalid vehicle by GSTIN

Sl. No.	Name of the Circle and Unit	GSTIN	Nature of risky vehicle	Vehicle No.	EWB No.	Goods movement From	Goods movement To	Quantity	HSN Code	Assessable value (In ₹)	Tax liability (In ₹)	Cess (In ₹)	Interest leviable (In ₹)	Nature of observation.0n
1.	DCST, Unit-C-1, Guwahati	1xxxxB ¹⁵²	Two wheeler	UP21CM2811	821070057008	Kampur (M)	Meerut City, UP	18000 kgs	40012100	21,42,000	0	0	0	EWB assessable value reported in GSTR-1, but 3B not filed. Hence, taxpayer has not discharged tax liability. Tax and Interest calculate in Appendix- IX .
2.	DCST, Unit-B-2, Guwahati	1xxxxO	Two wheeler	AS01DG5587	821087232883	5D, Prithivi Centre, G.S Road, Guwahati-781007	Barooah Market, M.G Road, Fancy Bazar, Guwahati-781001	9330 OTH	15079010	1,15,18,125	5,75,906	0	3,80,098	GSTR-1 filed with consolidated records/invoice value available. This transaction could not ascertain. Since two wheeler vehicle is used for outward supply, it is not possible to this quantity of goods carried by two wheeler vehicle. Hence, taxpayer liable to pay tax.
3.	DCST, Unit-D-1, Guwahati	1xxxxC ¹⁵³	Stolen vehicle	AS01KC0193	821110576872	Chatribari, Guwahati-781008	Churches Colony, Nagaland-797112	561 Nos	3819	23,041	0	0	0	GSTR-1 & 3B filed tax discharged.
4.	DCST, Unit-C-1, Guwahati	1xxxxC	Stolen vehicle	AS01KC0193	891110701462	A.T Road, Near Rly Gate No.4, Guwahati-781001	Golaghat Road, Dimapur, Nagaland-797112	176 PCS	8708	10,449	0	0	0	GSTR-1 not filed. Tax and Interest calculate in Appendix-V
5.	DCST, Unit-B-2, Guwahati	1xxxxC	Scrapped vehicle	WB73A2995	881087451741	NR Parijat Academy, Pamohi, Assam-781035	Kokrajhar, Assam-783370	0	7308, 7306, 7307, 8481	5,28,750	95,175	0	45,684	Scrapped vehicle is used for outward supply of goods.

¹⁵² GSTIN has also been shown against GSTR-1 non reported case.

¹⁵³ GSTIN has also been shown against GSTR-1 non reported case.

Sl. No.	Name of the Circle and Unit	GSTIN	Nature of risky vehicle	Vehicle No.	EWB No.	Goods movement From	Goods movement To	Quantity	HSN Code	Assessable value (In ₹)	Tax liability (In ₹)	Cess (In ₹)	Interest leviable (In ₹)	Nature of observation.0n
6.	DCST, Unit-D-11, Guwahati	1xxxx4 ¹⁵⁴	Surrender vehicle	UP58T1482	811153571464	H.O-N.H-37, Beltola, Guwahati-781028	N.H-37, Beltola, Guwahati-781029	Not mentioned	-	2,31,280	0	0	0	GSTR-1 filed with consolidated record/invoices available. This transaction could not ascertain & also 3B not filed. Hence, taxpayer liable to pay tax. Tax and Interest calculate in Appendix-VII .
7.	DCST, Unit D-8, Guwahati	1xxxx4	Cancelled vehicle	UP21N5199	871072746675	Krishna Bansal, kali Mandir, path, Bhetapara, kamrup metro Assam-781028	B-IX-1486 mandi Bute-Shah Ludhiana, Punjab-141008	0	14049090	1,85,220	0	0	0	Cancelled three wheeler passenger vehicle used for carrying vegetable material for manufacture of Jhadoo.
8.	DCST, Unit D-7, Guwahati	1xxxxN ¹⁵⁵	Cancelled vehicle	AS01AT3268	831180249824	Pltan bazar Guwahati, Assam 781008	Barapani Bazar, Naharlagum, Arunachal Pradesh-791110	1 PCS	8517	1,00,678	18,122	0	5,437	GSTR-1 and 3B nil filed. Cancelled vehicle used for carrying goods.
9.	ACST, Goalpara-2,	1xxxxV ¹⁵⁶	Surrender vehicle	UP32T7449	801023642459	Dhupdhara, Dhupdhara, Assam-783123	O-45, Main Road Brahampuri, Delhi-110053	20000 kgs	9603	1,60,000	0	0	0	GSTR-1 filed EWB transaction not reported in GSTR-1. Tax not discharged in GSTR-3B. Tax and Interest calculate in Appendix-V .
Total										1,48,99,543	6,89,203	0	4,31,219	

¹⁵⁴ GSTIN has also been shown against non filer of return.

¹⁵⁵ GSTIN has also been shown against GSTR-1 non reported case.

¹⁵⁶ GSTIN has also been shown against GSTR-1 non reported case.

Appendix-XII

(Reference: Paragraph No. 2.4.6.1.2.9)

Statement showing invalid PIN code mentioned in EWB in respect of places of delivery of goods

Jurisdiction	GSTIN	EWB No.	Assessable Value (₹ in lakh)	Delivery address
DCST Unit-B (Circle-7)	1xxxxB	891066034214	29.40	House No. 161, Gali No-3, Rameshwar Nagar, Delhi-110033
		871066038492	29.82	House No. 649, Alipur Garhi, Near post Office Delhi-110036

Appendix-XIII

[Reference: Paragraph No. 2.4.6.1.2.10 (a)]

Statement showing mismatch of ITC between available in GSTR-2A and availed in ECL

(Amount in ₹)

Sl. No.	Name of the Circle and Unit	GSTIN	Sample EWB No.	FY	ITC value as per GSTR-2A				ITC credited in the ECL	Mismatch of input tax credit availed
					IGST	CGST	SGST	Total		
1	DCST, Unit-C-1, Guwahati	1xxxxC	891110701462	2020-21	15,88,432	2,21,521	2,21,521	20,31,474	20,82,084	50,610
2	DCST, Bongaigaon-1	1xxxxO	871061091065	2019-20	90,64,912	51,278	51,278	91,67,468	98,61,185	6,93,717
Total					1,06,53,344	2,72,799	2,72,799	1,11,98,942	1,19,43,269	7,44,327

Appendix-XIV

(Reference: Paragraph No. 2.4.6.2.1)

Statement showing number of booked cases, sample selected, actual number of cases produced for Audit and verified

Sl. No.	Name of Preventive Unit	Total No. of Booked cases	No. of Booked cases selected as sample	No. of Booked cases actual available with the Preventive Unit	No. of Booked cases verified	Remarks if any
1	DCST, Unit-B, Guwahati	279	40	297	40	Nil
2	DCST, Unit-C, Guwahati	71	40	60	40	Nil
3	DCST, Bongaigaon	152	40	79	40	Nil
4	DCST, Dhubri	7	7	38	38	Produced 31 more booked cases than the sample size
5	DCST, Jorhat	98	40	11	11	Produced 29 less booked cases than the sample size
6	DCST, Golaghat	138	40	134	40	Nil
7	ACST, Goalpara	64	40	21	21	Produced 19 less booked cases than the sample size
8	ACST, Hailakandi	25	25	14	14	Produced 11 less booked cases than the sample size
9	ACST, North Lakhimpur	37	37	37	37	Nil
10	ACST, Diphu	32	32	39	39	Produced seven more booked cases than the sample size
Total		903	341	730	320	

Appendix-XV

(Reference: Paragraph No. 2.4.6.2.4.1)

Statement showing tax and penalty deposited by GSTIN on intercepted

(Amount in ₹)

GSTIN	Vehicle No.	Date MOV- 1 issued	Tax		Penalty		Total
			CGST	SGST	CGST	SGST	
1xxxx4	AS02CC1227	15.09.2021	10,386	10,386	10,386	10,386	41,544

Appendix-XVI

(Reference: Paragraph No. 2.4.6.2.4.2)

EWBs generated by unregistered suppliers, having assessable value above the prescribed registration threshold

(₹ in lakh)

Sl. No.	EWB No.	EWB Generated on	From GSTIN	From	Generated by GSTIN	To GSTIN	To	Assessable amount	CGST	SGST	IGST	Cess	FY of EWB
1	811004980339	17.05.2018	URP	Aawara Road	1xxxxZ	2xxxxH	Washington	900.00	0	0	162.00	0.90	2018-19
2	861091798146	20.02.2020	URP	Hunmm	1xxxxZ	2xxxx8	Kulur, Mangalore,	720.00	0	0	86.40	0	2019-20
3	871160350122	02.06.2021	URP	Guwahati	1xxxx2	URP	Hooghly	235.96	0	0	0	0	2021-22
4	471078702901	08.05.2019	URP	Chabua	0xxxxN	0xxxxN	Ghaziabad	130.00	0	0	0	0	2019-20
5	821091799907	20.02.2020	URP	90	1xxxxZ	2xxxxQ	Kharadi	120.00	0	0	14.40	0	2019-20
6	241370185580	11.12.2021	URP		2xxxx3	2xxxx3	Nagpur	104.77	0	0	5.24	0	2021-22
7	241095804874	06.04.2019	URP	Guwahati	2xxxxZ	2xxxxZ	Bhiwandi	100.82	0	0	17.92	0	2019-20
8	271100840593	24.04.2019	URP	Hojai	2xxxx0	2xxxx0	Mumbai Suburban	100.00	0	0	12.00	0	2019-20
9	811197142268	23.12.2021	URP	Bowarghat	1xxxxK	1xxxxK	Kamrup Metropolitan	78.75	0	0	0	0	2021-22
10	821200516353	10.01.2022	URP	Lalabazar	1xxxxK	1xxxxK	Howly	75.60	0	0	0	0	2021-22
11	891197011892	23.12.2021	URP	Bowarghat	1xxxxK	1xxxxK	Kamrup Metropolitan	70.00	0	0	0	0	2021-22
12	191062487039	28.08.2018	URP	Guwahati	2xxxxR	2xxxxR	Mysuru (Mysore)	69.93	0	0	3.50	0.07	2018-19
13	801163200542	21.06.2021	URP	Kk Handique Path	1xxxxZ	URP	Bangalore	67.00	0	0	0	0	2021-22
14	811043387380	17.03.2019	URP	Guwahati	1xxxxX	1xxxxX	Howrah	63.17	0	0	7.58	0	2018-19
15	801094266796	05.03.2020	URP	Borholla	1xxxxZ	URP	Nagaon	60.00	0	0	0	0	2019-20
16	861177668734	08.09.2021	URP	Silchar	1xxxxN	0xxxxF	Tamenglong	58.42	0	0	10.51	0	2021-22
17	861177671589	08.09.2021	URP	Silchar	1xxxxN	0xxxxF	Tamenglong	58.42	0	0	10.51	0	2021-22
18	141036311631	05.05.2018	URP		2xxxxO	2xxxxO	Sridharnagara Sagara	57.64	0	0	2.88	0	2018-19
19	821155220228	27.04.2021	URP	Main Road	1xxxxZ	URP	Dumka	57.00	0	0	0	0	2021-22
20	171067191593	17.09.2018	URP	Guwahati	2xxxxR	2xxxxR	Mysuru (Mysore)	56.03	0	0	2.80	0	2018-19
21	881131167202	19.12.2020	URP		1xxxx2	1xxxx2	Cachar	56.00	0	0	0	0	2020-21
22	801212968591	10.03.2022	URP	Lanka	1xxxxZ	URP	Kaimur, Bhabhua	56.00	0	0	0	0	2021-22
23	871181588351	30.09.2021	URP	Guwahati	1xxxxZ	URP	Shallang Meghalaya	55.04	0	0	0	0	2021-22
24	461232772862	22.02.2022	URP	Mouza	0xxxxT	0xxxx8	Roorkee	54.50	0	0	0	0	2021-22
25	841190600056	19.11.2021	URP	Pub Silputa Chauhan Basti	1xxxxZ	0xxxxM	Suwana	54.00	0	0	0.14	0	2021-22

Sl. No.	EWB No.	EWB Generated on	From GSTIN	From	Generated by GSTIN	To GSTIN	To	Assessable amount	CGST	SGST	IGST	Cess	FY of EWB
26	861118899843	06.10.2020	URP	Bantow	1xxxxZ	0xxxxA	Maharajganj	54.00	0	0	0	0	2020-21
27	831080826798	07.12.2019	URP	Nil	1xxxxZ	URP	Assam	53.00	0	0	0	0	2019-20
28	811118843928	06.10.2020	URP	Bantow	1xxxxZ	0xxxxA	Maharajganj	53.00	0	0	0	0	2020-21
29	831151721731	07.04.2021	URP	Barpeta	1xxxx8	URP	Longleng Kcplksheeraabd Construction Pvt Ltd	53.00	0	0	0	0	2021-22
30	151089164225	14.12.2018	URP	Guwahati	2xxxxR	2xxxxR	Mysuru (Mysore)	52.81	0	0	2.64	0	2018-19
31	851159809639	29.05.2021	URP	Lakhimpur	1xxxxZ	URP	Mahoba	52.20	0	0	0	0	2021-22
32	851198787367	31.12.2021	URP	Sarbhog	1xxxx9	1xxxx9	Kamrup Metropolitan	51.61	4.64	4.64	0	0	2021-22
33	851102757765	15.06.2020	URP	Main Road	1xxxxZ	2xxxxT	Barhi	51.00	0	0	0	0	2020-21
34	881029007445	01.12.2018	URP	Jorhat	1xxxxZ	1xxxxZ	Ganesh Para Guwahati	50.58	0	0	0	0	2018-19
35	891140129043	07.02.2021	URP		1xxxx8	URP	Pangin	50.50	0	0	0	0	2020-21
Total								3980.75					

Appendix-XVII

(Reference: Paragraph No. 2.5.4.2)

Statement showing details of sample taxpayers under Centralised Audit

Sl. No.	D-01 (ITC Mismatch (R3B & R2A))	Jurisdiction
1.	1xxxxI	GOALPARA - 1
2.	1xxxx4	GUWAHATI-C - 7
3.	1xxxxV	GUWAHATI-D - 99
4.	1xxxxI	GUWAHATI-D - 8
5.	1xxxxP	NAHARKATIA - 2
6.	1xxxx5	GUWAHATI-D - 99
7.	1xxxx4	GUWAHATI-B - 9
8.	1xxxxF	GUWAHATI - A - 7
9.	1xxxxL	JORHAT - 3
10.	1xxxx6	NAHARKATIA - 2
11.	1xxxxQ	NAGAON - 2
12.	1xxxx6	GUWAHATI-D - 5
13.	1xxxxQ	DHUBRI - 1
14.	1xxxxC	GUWAHATI-C - 4
15.	1xxxxN	GUWAHATI-B - 10
16.	1xxxxQ	GUWAHATI-B - 2
17.	1xxxxV	GUWAHATI-C - 5
18.	1xxxxZ	GUWAHATI-C - 6
19.	1xxxxM	SIBSAGAR - 2
20.	1xxxxQ	TEZPUR - 5
21.	1xxxxP	TEZPUR - 5
22.	1xxxxA	GUWAHATI-D - 5
23.	1xxxxP	GUWAHATI-C - 8
24.	1xxxxF	SILCHAR - 1
25.	1xxxxF	GUWAHATI-D - 6
26.	1xxxxH	TINSUKIA - 2
27.	1xxxx8	BARPETA - 2
28.	1xxxxQ	GUWAHATI-D - 11
29.	1xxxxK	GUWAHATI-D - 7
30.	1xxxx6	DIPHU - 2
	D-02(ITC Availed without supplier remitting tax)	Jurisdiction
31.	1xxxxQ	GUWAHATI-D - 5
32.	1xxxxS	GUWAHATI-C - 99
33.	1xxxxY	GUWAHATI-C - 99
34.	1xxxx6	NAHARKATIA - 2
35.	1xxxxO	GUWAHATI-D - 5
36.	1xxxxT	GUWAHATI-B - 99
37.	1xxxxP	GUWAHATI-B - 3
38.	1xxxxY	GUWAHATI-C - 5
39.	1xxxxK	GUWAHATI - A - 99
40.	1xxxxU	GUWAHATI-C - 2
41.	1xxxxA	GUWAHATI-D - 5
42.	1xxxxS	GUWAHATI-D - 1
43.	1xxxxF	SILCHAR - 1
44.	1xxxxZ	TEZPUR - 5
45.	1xxxx0	BARPETA - 1
	D-03 (ITC availed after limitation period)	Jurisdiction
46.	1xxxx4	GUWAHATI-B - 2
47.	1xxxxU	GUWAHATI-D - 8
48.	1xxxxU	GUWAHATI-C - 5
49.	1xxxxS	GUWAHATI-B - 99
50.	1xxxx8	GUWAHATI-B - 9
51.	1xxxxW	GUWAHATI-C - 8
52.	1xxxxS	GUWAHATI-D - 1

53.	1xxxxW	GUWAHATI-B - 9
54.	1xxxxS	BARPETA - 1
55.	1xxxx0	GUWAHATI-B - 8
56.	1xxxxU	DIBRUGARH - 4
57.	1xxxxC	GUWAHATI-B - 4
58.	1xxxxH	GUWAHATI-B - 4
59.	1xxxxR	GUWAHATI-C - 7
60.	1xxxxF	DOOMDOOMA - 1
61.	1xxxxI	NAGAON - 4
62.	1xxxxO	SILCHAR - 1
63.	1xxxxH	GOALPARA - 1
64.	1xxxxQ	DHEMAJI - 1
65.	1xxxxI	DHEMAJI - 1
	D-04 (ISD ITC mismatch)	Jurisdiction
66.	1xxxxJ	GUWAHATI-C - 99
67.	1xxxxF	GUWAHATI-B - 1
68.	1xxxxI	GUWAHATI - A - 9
69.	1xxxxM	JORHAT - 1
70.	1xxxxX	GUWAHATI-B - 10
71.	1xxxxY	GUWAHATI-B - 2
72.	1xxxxN	GUWAHATI-B - 2
73.	1xxxxY	GUWAHATI-D - 99
74.	1xxxx6	GUWAHATI-B - 2
75.	1xxxxT	GUWAHATI-B - 5
76.	1xxxx9	GUWAHATI-B - 7
77.	1xxxx4	GUWAHATI-B - 7
78.	1xxxxA	GUWAHATI-C - 4
79.	1xxxxF	GUWAHATI-D - 1
80.	1xxxxK	GUWAHATI-D - 99
81.	1xxxxF	GUWAHATI-B - 4
82.	1xxxxM	SIBSAGAR - 2
83.	1xxxxO	GUWAHATI-C - 7
84.	1xxxx0	GUWAHATI-C - 6
85.	1xxxxH	GUWAHATI-C - 5
	D-05(Short payment of tax under RCM)	Jurisdiction
86.	1xxxxV	GUWAHATI-C - 5
87.	1xxxxE	GUWAHATI - A - 4
88.	1xxxx6	NAHARKATIA - 2
89.	1xxxxU	JORHAT - 1
90.	1xxxxB	GUWAHATI-D - 99
91.	1xxxxC	GUWAHATI - A - 99
92.	1xxxx3	SILCHAR - 4
93.	1xxxxE	GUWAHATI - A - 4
94.	1xxxxU	GUWAHATI-C - 2
95.	1xxxxO	GUWAHATI-D - 99
96.	1xxxxI	HOJAI - 2
97.	1xxxxL	NORTH LAKHIMPUR - 1
98.	1xxxxI	SIBSAGAR - 2
99.	1xxxxX	HOJAI - 2
100.	1xxxxB	HOJAI - 1
101.	1xxxxE	HOJAI - 1
102.	1xxxx3	HOJAI - 1
103.	1xxxx5	HOJAI - 1
104.	1xxxxV	GUWAHATI-D - 5
105.	1xxxx6	HOJAI - 1

	D-06(12F-Unreconciled ITC)	Jurisdiction
106.	1xxxxJ	GUWAHATI-C - 99
107.	1xxxx5	GUWAHATI-D -99
108.	1xxxxL	GUWAHATI-C - 1
109.	1xxxxQ	TEZPUR - 5
110.	1xxxxF	DIBRUGARH - 1
111.	1xxxxZ	GUWAHATI-D - 2
112.	1xxxxI	BARPETA ROAD - 1
113.	1xxxxW	TINSUKIA - 6
114.	1xxxx7	GUWAHATI - A - 6
115.	1xxxxP	DIPHU - 1
	D-07(14T-Ineligible ITC)	Jurisdiction
116.	1xxxxS	DHEKIAJULI - 1
117.	1xxxxD	TEZPUR - 1
118.	1xxxxF	SILCHAR - 1
119.	1xxxxR	SIBSAGAR - 3
120.	1xxxx7	GUWAHATI-B - 2
121.	1xxxxL	GUWAHATI-C - 1
122.	1xxxxA	GUWAHATI-D - 4
123.	1xxxxF	DIBRUGARH - 1
124.	1xxxxI	BARPETA ROAD - 1
125.	1xxxx4	GUWAHATI - A - 99
	D-08 (Undischarged liability(R1vsR9))	Jurisdiction
126.	1xxxxO	GUWAHATI-B - 2
127.	1xxxxY	GUWAHATI-D - 5
128.	1xxxx5	GUWAHATI-B - 10
129.	1xxxx1	TINSUKIA - 2
130.	1xxxxW	HOJAI - 2
131.	1xxxx8	NAGAON - 2
132.	1xxxxW	GUWAHATI-C - 8
133.	1xxxxP	TEZPUR - 1
134.	1xxxxH	SILCHAR - 5
135.	1xxxx0	GUWAHATI-B - 9
136.	1xxxxB	GUWAHATI-B - 10
137.	1xxxxM	JORHAT - 1
138.	1xxxxK	TEZPUR - 5
139.	1xxxxR	NORTH LAKHIMPUR - 2
140.	1xxxx3	GUWAHATI-C - 1
141.	1xxxxJ	GUWAHATI-C - 8
142.	1xxxxU	DIBRUGARH - 4
143.	1xxxxA	GUWAHATI-D - 7
144.	1xxxxS	HOJAI - 1
145.	1xxxxN	GUWAHATI-C - 1
146.	1xxxxN	GUWAHATI-B - 2
147.	1xxxxC	GUWAHATI-C - 8
148.	1xxxxV	NORTH LAKHIMPUR - 1
149.	1xxxx2	DHEMAJI - 2
150.	1xxxxG	GUWAHATI-D - 10
151.	1xxxxY	DIBRUGARH - 1
152.	1xxxx9	GOLAGHAT - 2
153.	1xxxx4	GUWAHATI-B - 8
154.	1xxxxZ	GUWAHATI-C - 7
155.	1xxxxJ	GUWAHATI - A - 10
156.	1xxxxW	GUWAHATI-D - 8
	D-09(R3B Vs E-way bill tax)	Jurisdiction
157.	1xxxx0	GUWAHATI-B - 5
158.	1xxxxG	JORHAT - 4
159.	1xxxxM	GUWAHATI-B - 10
160.	1xxxxZ	GUWAHATI-C - 1

161.	1xxxxP	DIBRUGARH - 2
162.	1xxxxB	GUWAHATI-B - 10
163.	1xxxxZ	GUWAHATI-D - 1
164.	1xxxx7	GUWAHATI - A - 99
165.	1xxxxH	GUWAHATI - A - 1
166.	1xxxxI	GUWAHATI-C - 6
167.	1xxxx3	GUWAHATI-C - 3
168.	1xxxxW	GUWAHATI-B - 2
169.	1xxxxG	GUWAHATI - A - 2
170.	1xxxxY	GUWAHATI - A - 9
171.	1xxxxN	GOALPARA - 2
172.	1xxxxV	SIBSAGAR - 3
173.	1xxxxB	GUWAHATI-B - 2
174.	1xxxxH	GUWAHATI-D - 8
175.	1xxxxJ	GUWAHATI-B - 9
176.	1xxxxQ	GUWAHATI-D - 11
177.	1xxxx7	GUWAHATI-D - 2
178.	1xxxxW	GUWAHATI-D - 8
179.	1xxxxB	GUWAHATI-D - 11
180.	1xxxxY	DIBRUGARH - 1
181.	1xxxxY	GUWAHATI-B - 2
	D-10 (Short-payment of tax (Table 9R))	Jurisdiction
182.	1xxxxY	GUWAHATI - A - 5
183.	1xxxxU	GUWAHATI-D - 5
184.	1xxxx0	GUWAHATI-D - 1
185.	1xxxx2	GUWAHATI-B - 3
186.	1xxxx6	GUWAHATI-B - 2
187.	1xxxxA	NORTH LAKHIMPUR - 2
188.	1xxxxO	GUWAHATI-B - 7
189.	1xxxxH	JORHAT - 1
190.	1xxxxJ	DIBRUGARH - 1
191.	1xxxxW	BONGAIGAON - 1
	D-11 (Short-payment of tax (TDS/TCS))	Jurisdiction
192.	1xxxxZ	GUWAHATI-D - 1
193.	1xxxxL	GUWAHATI-B - 2
194.	1xxxxQ	NAGAON - 2
195.	1xxxxJ	GUWAHATI-C - 8
196.	1xxxxC	KARIMGANJ - 1
197.	1xxxxJ	GUWAHATI-D - 5
198.	1xxxxX	SILCHAR - 3
199.	1xxxxY	GUWAHATI-B - 8
200.	1xxxx3	GUWAHATI-C - 1
201.	1xxxxL	GUWAHATI-D - 4
	D-12 (Unbilled Revenue)	Jurisdiction
202.	1xxxxD	TEZPUR - 1
203.	1xxxxV	GUWAHATI-D - 99
204.	1xxxxP	SIBSAGAR - 1
205.	1xxxx6	GUWAHATI-D - 4
206.	1xxxxY	TINSUKIA - 7
207.	1xxxxW	NAGAON - 5
208.	1xxxxD	GUWAHATI-C - 7
209.	1xxxxR	GUWAHATI-C - 3
210.	1xxxxV	DHEMAJI - 1
211.	1xxxxG	GUWAHATI-B - 2
	D-13 (Unreconciled Taxable turnover 7G)	Jurisdiction
212.	1xxxxV	GUWAHATI-B - 10
213.	1xxxxV	GUWAHATI-D - 99
214.	1xxxxJ	GUWAHATI-C - 3
215.	1xxxxO	GUWAHATI-B - 5
216.	1xxxx9	DIBRUGARH - 4

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217.	1xxxx9	GUWAHATI-C - 7
218.	1xxxx9	GUWAHATI-C - 8
219.	1xxxxF	DHUBRI - 1
220.	1xxxxY	GUWAHATI-B - 4
221.	1xxxxI	NORTH LAKHIMPUR - 1
	D-14 (Ineligible composition levy)	Jurisdiction
222.	1xxxxP	KOKRAJHAR - 1
223.	1xxxxN	GOLAGHAT - 2
224.	1xxxxQ	GUWAHATI-D - 5
	D-15 (E-commerce benefactor under composition levy)	Jurisdiction
225.	1xxxxX	GUWAHATI-C - 5
226.	1xxxxZ	GUWAHATI-C - 1
227.	1xxxxY	GUWAHATI-B - 10
228.	1xxxxD	GUWAHATI - A - 3
229.	1xxxxL	DIBRUGARH - 1
	D-16 (No R3B but R1/R2A available)	Jurisdiction
230.	1xxxxC	GUWAHATI-D - 99
231.	1xxxxY	KARIMGANJ - 3
232.	1xxxxR	KOKRAJHAR - 2
233.	1xxxx9	GUWAHATI-D - 5
234.	1xxxxJ	GUWAHATI-C - 8
235.	1xxxx4	TEZPUR - 3
236.	1xxxx2	GUWAHATI-C - 7
237.	1xxxxB	GUWAHATI - A - 8
238.	1xxxxJ	BONGAIGAON - 1
239.	1xxxxC	BONGAIGAON - 1
240.	1xxxx7	DIBRUGARH - 1
241.	1xxxxR	GUWAHATI-C - 7
242.	1xxxx6	GUWAHATI-D - 10
243.	1xxxxU	TINSUKIA - 1
244.	1xxxx6	GUWAHATI-D - 7
245.	1xxxx0	JORHAT - 1

246.	1xxxxL	GUWAHATI-D - 4
247.	1xxxxS	GUWAHATI-D - 6
248.	1xxxxJ	GUWAHATI - A - 10
249.	1xxxxW	GUWAHATI-D - 8
	D-17 (Interest short paid)	Jurisdiction
250.	1xxxxH	GUWAHATI-D - 1
251.	1xxxxX	GUWAHATI-B - 2
252.	1xxxx0	HOJAI - 1
253.	1xxxx3	DIPHU - 2
254.	1xxxxM	GUWAHATI-B - 10
255.	1xxxxU	GUWAHATI-C - 2
256.	1xxxx2	SILCHAR - 1
257.	1xxxxU	GUWAHATI-D - 8
258.	1xxxx0	GUWAHATI-D - 1
259.	1xxxxP	DHUBRI - 1
260.	1xxxxO	GUWAHATI-B - 2
261.	1xxxx3	GUWAHATI-D - 8
262.	1xxxxJ	DHUBRI - 2
263.	1xxxx7	GUWAHATI-D - 10
264.	1xxxxW	GUWAHATI-B - 9
265.	1xxxxS	BARPETA - 1
266.	1xxxx1	GUWAHATI-D - 4
267.	1xxxxH	BARPETA ROAD - 2
268.	1xxxxJ	MANGALDOI - 2
269.	1xxxxJ	BONGAIGAON - 1
270.	1xxxxF	DIBRUGARH - 2
271.	1xxxxP	GUWAHATI-B - 2
272.	1xxxx8	NAHARKATIA - 1
273.	1xxxx5	NALBARI - 1
274.	1xxxxZ	GUWAHATI-B - 9
275.	1xxxxA	BONGAIGAON - 2
276.	1xxxxS	BONGAIGAON - 2
277.	1xxxxR	GUWAHATI-B - 10
278.	1xxxxY	KOKRAJHAR - 1
279.	1xxxxW	KOKRAJHAR - 1

Appendix-XVIII

(Reference: Paragraph No. 2.5.4.3)

Statement showing details of sample taxpayers under Detailed Audit

Sl. No.	GSTIN	Jurisdiction	Sl. No.	GSTIN	Jurisdiction
1	1xxxxO	GUWAHATI-D - 5	31	1xxxxT	GUWAHATI-D - 99
2	1xxxxL	GUWAHATI - A - 2	32	1xxxxJ	GUWAHATI-C - 2
3	1xxxxF	GOALPARA - 1	33	1xxxxW	GUWAHATI-B - 2
4	1xxxxM	GUWAHATI-C - 99	34	1xxxxI	GUWAHATI - A - 1
5	1xxxxQ	GUWAHATI-B - 10	35	1xxxxK	GUWAHATI-B - 99
6	1xxxxX	BONGAIGAON - 1	36	1xxxxY	DIBRUGARH - 1
7	1xxxxZJ	JORHAT - 6	37	1xxxxW	NAHARKATIA - 1
8	1xxxxQ	GUWAHATI - A - 5	38	1xxxxG	NAHARKATIA - 1
9	1xxxxO	BONGAIGAON - 1	39	1xxxxE	GUWAHATI-C - 99
10	1xxxxQ	GUWAHATI - A - 10	40	1xxxx3	GUWAHATI - A - 99
11	1xxxxH	GUWAHATI-C - 3	41	1xxxx6	GUWAHATI-C - 5
12	1xxxxH	DIGBOI - 2	42	1xxxxK	GUWAHATI-D - 3
13	1xxxxC	GUWAHATI-B - 7	43	1xxxxS	GUWAHATI-D - 3
14	1xxxxB	GUWAHATI-D - 8	44	1xxxxY	GUWAHATI-C - 8
15	1xxxxI	NORTH LAKHIMPUR-1	45	1xxxx0	GUWAHATI-D - 4
16	1xxxxQ	GUWAHATI-B - 10	46	1xxxxS	GUWAHATI - A - 4
17	1xxxx5	GUWAHATI - A - 8	47	1xxxxC	GUWAHATI-B - 2
18	1xxxxC	GUWAHATI-C - 3	48	1xxxx3	GUWAHATI-C - 7
19	1xxxx3	NAGAON - 1	49	1xxxxX	KOKRAJHAR - 1
20	1xxxxW	GUWAHATI-B - 2	50	1xxxx3	GUWAHATI-B - 1
21	1xxxxO	GUWAHATI-C - 7	51	1xxxxX	GUWAHATI-C - 8
22	1xxxx9	GUWAHATI-C - 99	52	1xxxxV	NAGAON - 3
23	1xxxxO	GUWAHATI - A - 99	53	1xxxxQ	NORTH LAKHIMPUR-1
24	1xxxxV	GOLAGHAT - 1	54	1xxxxK	GUWAHATI-C - 4
25	1xxxxB	GUWAHATI-B - 10	55	1xxxxS	GUWAHATI-D - 5
26	1xxxxW	DIBRUGARH - 2	56	1xxxxU	DIBRUGARH - 1
27	1xxxxY	NAHARKATIA - 1	57	1xxxxP	TINSUKIA - 1
28	1xxxxN	GUWAHATI - A - 7	58	1xxxx3	GUWAHATI-D - 8
29	1xxxxO	SIBSAGAR - 1	59	1xxxxE	GUWAHATI - A - 99
30	1xxxxB	SIBSAGAR - 4	60	1xxxxI	GUWAHATI-B - 5

Appendix-XIX

(Reference: Paragraph No. 2.5.6.1.2)

Statement showing short payment of interest due to delay in filing of GSTR 3B by the selected GST Taxpayers during the Financial Year 2020-21

Circles	Sl. No.	Legal Name	Months for the year 2020-21 for delayed submission	Interest not levied (₹ in lakh)
Guwahati A99	1	Taxpayer 1	June, September	0.41
	3	Taxpayer 2	May, August	0.06
	4	Taxpayer 3	April, May, June, September, November	0.07
	5	Taxpayer 4	October, November, February, March	0.03
Guwahati C7	1	Taxpayer 5	September, December, January, February, March	0.16
	2	Taxpayer 6	June, October, November, March	0.63
	3	Taxpayer 7	July, August, March	0.19
Guwahati C8	1	Taxpayer 8	August, September, December, March	0.65
	2	Taxpayer 9	June, July, August, October, December, January	0.51
Guwahati D3	1	Taxpayer 10	June	0.03
	2	Taxpayer 11	April, May, June, July, August, September, October, November	0.04
	3	Taxpayer 12	May, June, July, August, September, January, March	0.51
	4	Taxpayer 13	May, June, July, August, September, October, November, December	0.05
	5	Taxpayer 14	May, June, July, August, September, October, November, December, January, February	0.02
Guwahati D5	1	Taxpayer 15	February, March	0.04
	2	Taxpayer 16	May	5.38
	3	Taxpayer 17	February, March	0.07
	4	Taxpayer 18	March	0.05
	5	Taxpayer 19	May, June, October, March	1.63
Dibrugarh Circle 1	1	Taxpayer 20	June, July, August, September, October, November, December, January, February, March	1.54
Naharkatia Circle 1	1	Taxpayer 21	October	0.17
	2	Taxpayer 22	April, May, June, July, August, September, October, November, December	2.56
	3	Taxpayer 23	May, June, September, December	0.30
	4	Taxpayer 24	April, March	0.22
Total				15.32

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(Reference: Paragraph No. 2.5.6.1.3)

Statement showing details of differences between ITC availed in GSTR 3B/9 and ITC available in GSTR 2A/9 during 2020-21

(₹ in lakh)					
Circles	Forms considered for analysis	Taxpayer	GSTR 3B/ GSTR 9	GSTR 2A/ GSTR 9	Difference
Guwahati Unit A Circle 99	Comparison summary of Tax liability and ITC summary	Taxpayer 1	728.12	721.12	7.00
		Taxpayer 2	148.47	94.56	53.91
	Table 8 of GSTR 9	Taxpayer 3	198.59	184.21	14.38
		Taxpayer 4	996.37	939.35	57.02
		Taxpayer 5	1,603.24	1,538.76	64.48
		Taxpayer 6	6.21	6.09	0.12
	Total				196.91
Guwahati Unit C Circle 7	Comparison summary of Tax liability and ITC summary	Taxpayer 7	0.70	-	0.70
		Taxpayer 8	3.35	3.21	0.14
		Taxpayer 9	15.91	15.17	0.74
	Total				1.58
Guwahati Unit C Circle 8	Comparison summary of Tax liability and ITC summary	Taxpayer 10	517.61	501.24	16.37
		Taxpayer 11	1.91	1.89	0.02
		Taxpayer 12	9.14	8.32	0.82
	Table 8 of GSTR 9	Taxpayer 13	82.32	66.02	16.30
		Taxpayer 14	240.08	236.62	3.46
	Total				36.97
Guwahati Unit D Circle 3	Comparison summary of Tax liability and ITC summary	Taxpayer 15	128.90	122.62	6.28
		Taxpayer 16	2.12	1.39	0.73
		Taxpayer 17	54.34	51.36	2.98
		Taxpayer 18	48.42	46.08	2.34
		Taxpayer 19	54.87	53.66	1.21
		Taxpayer 20	124.18	115.29	8.89
		Taxpayer 21	23.55	22.03	1.52
	Total				23.95
Guwahati Unit D Circle 5	Comparison summary of Tax liability and ITC summary	Taxpayer 22	4.12	1.20	2.92
		Taxpayer 23	12.50	7.32	5.18
		Taxpayer 24	44.46	39.32	5.14
		Taxpayer 25	7.24	0.97	6.27

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Circles	Forms considered for analysis	Taxpayer	GSTR 3B/ GSTR 9	GSTR 2A/ GSTR 9	Difference
	Table 8 of GSTR 9	Taxpayer 26	21.21	18.67	2.54
		Taxpayer 27	368.04	347.19	20.85
		Taxpayer 29	29.55	28.43	1.12
		Taxpayer 30	14.52	9.84	4.68
		Taxpayer 31	33.93	32.73	1.20
		Taxpayer 32	60.36	60.35	0.01
		Taxpayer 33	12.13	7.65	4.48
		Taxpayer 34	100.06	96.85	3.21
	Total				57.60
Naharkatia Circle 1	Comparison summary of Tax liability and ITC summary	Taxpayer 35	68.15	43.86	24.29
		Taxpayer 36	0.32	0.31	0.01
		Taxpayer 37	9.29	0.80	8.49
	Table 8 of GSTR 9	Taxpayer 38	2.79	2.76	0.03
		Taxpayer 39	9.81	5.89	3.92
	Total				36.74
Dibrugarh Circle 1	Comparison summary of Tax liability and ITC summary	Taxpayer 40	41.48	36.09	5.39
		Taxpayer 41	6.47	5.37	1.10
		Taxpayer 42	12.15	9.83	2.32
	Total				8.81
Grand Total					362.56

Appendix-XXI

(Reference: Paragraph No. 2.5.6.1.4)

Statement showing details of differences between Tax Payable and Tax actually paid during 2020-21 under seven selected circles

(₹ in lakh)

Sl. No.	Legal Name	Tax Payable as per GSTR-1/ GSTR-9	Tax actually paid as per GSTR-3B/ GSTR-9	Liability mismatch
As per Table 9 of GSTR 9				
Unit Guwahati A- Circle- 99				
1	Taxpayer 1	2140.76	2140.33	0.43
2	Taxpayer 2	2249.75	2249.64	0.11
Unit Guwahati C -Circle -7				
1	Taxpayer 3	5.84	0	5.84
2	Taxpayer 4	122.66	122.61	0.05
Unit Guwahati C Circle - 8				
1	Taxpayer 5	1.76	1.39	0.37
Unit Guwahati D Circle – 3				
1	Taxpayer 6	307.21	307.19	0.02
Unit - Naharkatia Circle -1				
1	Taxpayer 7	3.67	0.60	3.07
Comparisons between GSTR 3B and GSTR 1				
1	Taxpayer 8	307.02	196.77	110.25
2	Taxpayer 9	61.64	30.57	31.07
Grand Total				151.21

Appendix-XXII

(Reference: Paragraph No. 2.5.6.3.2)

Delay in cancellation order under selected circle

Circle	Count of GSTIN/UIN	Delay (in Days)	
		Minimum	Maximum
Dibrugarh - 1	331	1	833
Guwahati - A - 99	9	1	484
Guwahati-C - 7	154	1	1043
Guwahati-C - 8	55	3	913
Guwahati-D - 3	26	6	704
Guwahati-D - 5	189	1	834
Naharkatia - 1	217	1	817
Grand Total	981		

Appendix-XXIII

(Reference: Paragraph No. 2.5.6.3.3)

Cancelled GSTINs not filed GSTR-10 under selected circle

Circles	Cancelled GSTIN not filed GSTR 10		Cases where notice in form GSTR 3A were not issued against GSTR 10 defaulter	
	On Application	Suo Moto	On Application	Suo Moto
Dibrugarh - 1	328	463	259	438
Guwahati - A - 99	14	9	14	9
Guwahati-C - 7	199	408	172	386
Guwahati-C - 8	80	123	76	112
Guwahati-D - 3	52	40	48	37
Guwahati-D - 5	227	476	218	408
Naharkatia - 1	250	283	236	265
Grand Total	1,150	1,802	1,023	1,655

Appendix -XXIV
(Reference: Paragraph No. 2.5.7)
Cases where initial replies were not received

(₹ in lakh)

Sl. No.	GSTIN	Jurisdiction	Dimension name	Year	Deviation Amount
1	1xxxxV	Guwahati-D - 99	ITC Mismatch (3B v/s 2A)	2018-19	692.47
				2020-21	4.31
2	1xxxx5	Guwahati-D - 99	ITC Mismatch (3B v/s 2A)	2018-19	673.65
3	1xxxx6	Guwahati-D - 5	ITC Mismatch (3B v/s 2A)	2019-20	674.26
4	1xxxxA	Guwahati-D - 5	ITC Mismatch (3B v/s 2A)	2018-19	2357.35
5	1xxxxQ	Tezpur - 5	ITC Mismatch (3B v/s 2A)	2018-19	493.91
6	1xxxxP	Tezpur - 5	ITC Mismatch (3B v/s 2A)	2018-19	1755.99
7	1xxxxF	Silchar - 1	ITC Mismatch (3B v/s 2A)	2020-21	574.45
8	1xxxx8	Barpeta - 2	ITC Mismatch (3B v/s 2A)	2019-20	1429.10
9	1xxxxP	Guwahati-C - 8	ITC Mismatch (3B v/s 2A)	2020-21	739.96
10	1xxxxS	Guwahati-C - 99	ITC availed without supplier remitted tax	2018-19	583.44
				2019-20	107.31
				2020-21	68.65
11	1xxxxY	Guwahati-C - 99	ITC availed without supplier remitted tax	2018-19	661.62
				2020-21	32.62
12	1xxxxP	Guwahati-B - 3	ITC availed without supplier remitted tax	2018-19	1.35
				2020-21	378.29
13	1xxxxY	Guwahati-C - 5	ITC availed without supplier remitted tax	2018-19	350.44
				2020-21	24.08
14	1xxxxU	Guwahati-C - 2	ITC availed without supplier remitted tax	2018-19	418.80
				2019-20	70.23
15	1xxxxQ	Guwahati-D - 5	ITC availed without supplier remitted tax	2018-19	121.40
				2019-20	273.53
16	1xxxxS	Guwahati-D - 1	ITC availed without supplier remitted tax	2018-19	255.16
				2019-20	276.34
17	1xxxxO	Guwahati-D - 5	ITC availed without supplier remitted tax	2018-19	193.71
				2019-20	173.74
				2020-21	32.15
18	1xxxxA	Guwahati-D - 5	ITC availed without supplier remitted tax	2019-20	4.84
				2020-21	394.87
19	1xxxxF	Silchar - 1	ITC availed without supplier remitted tax	2018-19	276.08
				2020-21	257.33
20	1xxxxZ	Tezpur - 5	ITC availed without supplier remitted tax	2018-19	202.70
				2019-20	119.58
				2020-21	61.99
21	1xxxx0	Barpeta - 1	ITC availed without supplier remitted tax	2018-19	420.06
				2019-20	113.44
22	1xxxxS	Guwahati-D - 1	ITC availed after the limitation period	2019-20	479.54
23	1xxxxS	Barpeta - 1		2018-19	570.30
24	1xxxxF	Doomdoo - 1	ITC availed after the limitation period	2018-19	143.74
				2019-20	143.45
				2020-21	108.97
25	1xxxxO	Silchar - 1	ITC availed after the limitation period	2018-19	251.34
				2019-20	126.40
26	1xxxxU	Guwahati-C - 5	ITC availed after the limitation period	2018-19	531.14
27	1xxxxW	Guwahati-C - 8		2018-19	614.65
28	1xxxx0	Guwahati-B - 8		2018-19	385.32
29	1xxxxF	Guwahati-D - 1	Excess ITC availed under ISD mechanism	2018-19	17.69
30	1xxxxY	Guwahati-D - 99		2018-19	9.19
31	1xxxxK	Guwahati-D - 99	Excess ITC availed under ISD mechanism	2018-19	47.00
32	1xxxxJ	Guwahati-C - 99		2019-20	30.02
33	1xxxxT	Guwahati-B - 5	Excess ITC availed under ISD mechanism	2018-19	11.74
34	1xxxxF	Guwahati-B - 4		2018-19	32.70
				2019-20	58.06
35	1xxxxO	Guwahati-C - 7		2020-21	30.38
36	1xxxxV	Guwahati-D - 5	Short payment of tax on RCM	2020-21	138.72
37	1xxxxO	Guwahati-D - 99	Short payment of tax on RCM	2020-21	82.36

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Sl. No.	GSTIN	Jurisdiction	Dimension name	Year	Deviation Amount
38	1xxxxB	Guwahati-D – 99	Short payment of tax on RCM	2018-19	138.66
				2019-20	0.30
39	1xxxxQ	Tezpur – 5	12F-Excess ITC	2018-19	458.87
				2019-20	14.70
40	1xxxxI	Barpeta Road – 1	12F-Excess ITC	2020-21	176.16
41	1xxxxJ	Guwahati-C – 99	12F-Excess ITC	2018-19	389.26
42	1xxxxZ	Guwahati-D – 2	12F-Excess ITC	2020-21	80.51
43	1xxxx5	Guwahati-D – 99	12F-Excess ITC	2018-19	0.29
				2019-20	18.01
				2020-21	67.48
44	1xxxxA	Guwahati-D – 4	14T-Ineligible ITC	2018-19	69.04
45	1xxxxI	Barpeta Road – 1	14T-Ineligible ITC	2020-21	176.16
46	1xxxxG	Guwahati-D – 10	Undischarged tax liability	2020-21	8999.97
47	1xxxxY	Guwahati-D – 05	Undischarged tax liability	2019-20	10.49
48	1xxxxP	Tezpur – 1	Undischarged tax liability	2019-20	415.17
49	1xxxxH	Silchar – 5	Undischarged tax liability	2019-20	196.93
				2020-21	177.90
50	1xxxxK	Tezpur – 5	Undischarged tax liability	2018-19	0.005
				2019-20	0.17
				2020-21	509.98
51	1xxxxW	Guwahati-C – 8	Undischarged tax liability	2018-19	285.43
				2019-20	89.30
				2020-21	37.34
52	1xxxxR	North Lakhimpur – 2	Undischarged tax liability	2019-20	0.55
53	1xxxxJ	Guwahati-C – 8	Undischarged tax liability	2019-20	430.52
54	1xxxxC	Guwahati-C – 8	Undischarged tax liability	2018-19	380.31
				2019-20	145.80
55	1xxxxV	North Lakhimpur – 1	Undischarged tax liability	2020-21	1.84
56	1xxxx4	Guwahati-B – 8	Undischarged tax liability	2020-21	936.82
57	1xxxxZ	Guwahati-C – 7	Undischarged tax liability	2019-20	194.31
				2020-21	317.15
58	1xxxxB	Guwahati-D – 11	E-way bill	2019-20	262.03
59	1xxxxH	Guwahati-D – 8	E-way bill	2019-20	242.66
60	1xxxx0	Guwahati-B – 5	E-way bill	2020-21	910.85
61	1xxxxZ	Guwahati-D -1	E-way bill	2019-20	325.24
62	1xxxxW	Guwahati-B – 02	E-way bill	2018-19	126.98
				2019-20	285.22
				2020-21	427.68
63	1xxxxB	Guwahati-B – 02	E-way bill	2018-19	38.00
				2019-20	112.39
				2020-21	454.71
64	1xxxxY	Guwahati-B – 02	E-way bill	2020-21	233.28
65	1xxxxU	Guwahati-D – 5	Short-payment of tax (Table 9R)	2018-19	136.12
66	1xxxx0	Guwahati-D -1		2018-19	219.33
67	1xxxx2	Guwahati-B – 3		2018-19	265.02
68	1xxxxJ	Guwahati-D -5	Short-payment of tax (TDS/TCS)	2018-19	6733.68
69	1xxxxL	Guwahati-D -4		2019-20	1594.83
70	1xxxxZ	Guwahati-D -1	Short-payment of tax (TDS/TCS)	2019-20	2898.33
71	1xxxxJ	Guwahati-C – 8		2019-20	1417.08
72	1xxxxY	Guwahati-B – 8	Short-payment of tax (TDS/TCS)	2018-19	313.64
				2019-20	449.64
				2019-20	863.42
73	1xxxxC	Karimganj – 1		2020-21	872.08
74	1xxxxX	Silchar – 3	Short-payment of tax (TDS/TCS)	2019-20	235.34
				2020-21	565.35
75	1xxxxV	Guwahati-D – 99	Unbilled revenue	2019-20	395.12
76	1xxxx6	Guwahati-D – 04	Unbilled revenue	2018-19	156.87
77	1xxxxD	Guwahati-C – 7	Unbilled revenue	2019-20	281.77
				2020-21	38.79
78	1xxxxV	Guwahati-D – 99	7G Taxable turnover	2018-19	10139.80
				2019-20	8.75

Sl. No.	GSTIN	Jurisdiction	Dimension name	Year	Deviation Amount
79	1xxxxJ	Guwahati-C – 3	7G Taxable turnover	2019-20	0.11
				2020-21	216646.85
80	1xxxxO	Guwahati-B – 5	7G Taxable turnover	2019-20	335367.61
81	1xxxx9	Guwahati-C – 7	7G Taxable turnover	2018-19	14938.14
				2019-20	17467.82
82	1xxxx9	Guwahati-C – 8	7G Taxable turnover	2018-19	3639.11
				2019-20	2892.35
				2020-21	2811.03
83	1xxxxI	North Lakhimpur – 1	7G Taxable turnover	2019-20	12570.91
				2020-21	11939.08
84	1xxxxQ	Guwahati-D – 5	Ineligible composition levy	2020-21	941.24
85	1xxxxC	Guwahati-D – 99	No 3B but R1 available	2018-19	82.38
86	1xxxx9	Guwahati-D – 05	No 3B but R1 available	2018-19	173.24
				2019-20	31.49
87	1xxxxL	Guwahati-D – 4	No 3B but R1 available	2018-19	29.07
				2019-20	37.34
88	1xxxxY	Karimganj – 3	No 3B but R1 available	2018-19	69.85
				2019-20	0.002
89	1xxxxJ	Guwahati-C – 8	No 3B but R1 available	2019-20	430.52
90	1xxxx2	Guwahati-C – 7	No 3B but R1 available	2018-19	59.35
				2019-20	33.26
91	1xxxx1	Guwahati-D -4	Interest short paid	2018-19	17.61
				2019-20	37.77
				2020-21	4.34
92	1xxxxH	Guwahati-D -1	Interest short paid	2018-19	0.76
				2019-20	40.44
93	1xxxx0	Guwahati-D – 1	Interest short paid	2018-19	5.03
				2019-20	65.54
				2020-21	0.016
94	1xxxxS	Barpeta – 1	Interest short paid	2018-19	86.27
				2019-20	19.59
				2020-21	4.94
95	1xxxxH	Barpeta Road – 2	Interest short paid	2018-19	31.23
				2019-20	14.43
				2020-21	0.84
96	1xxxxJ	Mangaldoi – 2	Interest short paid	2018-19	41.15
				2019-20	18.77
				2020-21	7.23
97	1xxxxJ	Bongaigaon – 1	Interest short paid	2018-19	28.22
				2019-20	19.98
98	1xxxx2	Silchar – 1	Interest short paid	2019-20	27.37
				2020-21	10.42
Total Amount					685448.1 ¹⁵⁷
Total mismatch of tax amount after deduction of Taxable value					392.70 crore

¹⁵⁷ Out of the ₹ 6,854.48 crore, ₹ 8.73 crore involving turnover under Unbilled revenue, ₹ 6284.21 crore involving turnover mismatch under dimension “7G of GSTR 9C”, ₹ 9.41 crore is under dimension “Ineligible composition levy” and ₹ 159.43 crore is under dimension “Short-payment of tax (TDS/TCS)”

Appendix-XXV
(Reference: Paragraph No. 2.5.7.1)
Summary of deficiencies (Centralised audit)

(₹ in crore)

Audit Dimension	Dimension wise total No. of cases		Cases yet to be examined by Department		Department reply accepted by Audit						Compliance deviations							
					Data entry errors		Action taken before query		Other valid explanations		Recovery made or SCN issued ¹⁵⁸		ASMT-10/Notice/DRC-01A issued		Department's reply not acceptable to Audit (Rebuttal)		Total	
	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
ITC (3B v/s 2A)	30	239.76	9	93.95	1	4.58	0	0	1	6.28	1	9.70	16	115.76	2	0.20	19	125.66
ITC Availed without supplier remitting tax	15	71.17	12	58.74	0	0	0	0	0	0	0	0	3	12.43	0	0	3	12.43
ITC availed after limitation period	20	115.09	7	33.55	0	0	2	7.57	0	0	4	20.70	7	53.09	0	0	11	73.79
ISD ITC mismatch	20	8.21	7	2.37	0	0	0	0	0	0	0	0	13	5.84	0	0	13	5.84
Short payment of tax under RCM	20	22.31	3	3.60	8	6.99	0	0	0	0	0	0	9	11.72	0	0	9	11.72
12F Unreconciled ITC	10	28.84	5	12.06	1	12.76	0	0	2	2.25	0	0	1	0.95	1	0.002	2	0.952
14T-Ineligible ITC	10	15.01	2	2.45	0	0	0	0	3	4.34	0	0	4	7.53 ¹⁵⁹	1	0.20	5	7.73
Undischarged liability(R1vsR9)	31	324.90	12	131.30	0	0	1	24.73	9	45.84	1	0.009	6	51.10	2	4.49	9	55.599
R3B Vs E-way bill tax	25	298.66	7	34.19	0	0	0	0	6	62.97	1	105.96	11	104.13	0	0	12	210.09
Short-payment of tax (Table 9R)	10	28.49	3	6.20	1	1.02	0	0	1	1.78	0	0	5	19.49	0	0	5	19.49

¹⁵⁸ Recovery made of ₹ 56.13 lakh in two cases and SCN issued of ₹ 137.30 crore in eight cases.

¹⁵⁹ Compliance deviation of unreconciled ITC in table 14T of GSTR- 9C of ₹ 7.53 crore.

Audit Dimension	Dimension wise total No. of cases		Cases yet to be examined by Department		Department reply accepted by Audit						Compliance deviations							
					Data entry errors		Action taken before query		Other valid explanations		Recovery made or SCN issued ¹⁵⁸		ASMT-10/Notice/DRC-01A issued		Department's reply not acceptable to Audit (Rebuttal)		Total	
	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
Short-payment of tax (TDS/TCS)	10	_160	7	-	0	0	0	0	0	0	0	0	3	-	0	0	3	-
Unbilled revenue	10	_161	3	-	0	0	0	0	1	-	0	0	6	-	0	0	6	-
Unreconciled Taxable turnover (7G)	10	---162	6	-	0	0	0	0	1	-	0	0	3	-	0	0	3	0
Ineligible composition levy	3	-	1	-	0	-	0	-	1	-	0	-	1	-	0	-	1	0
E-commerce benefactor under composition levy	5	0.446	0	0	0	0	1	0.41	0	0	1 ¹⁶³	0.002	3	0.03	1	0.004	5	0.036
No R3B but R1/R2A available	20	63.77	6	9.47	0	0	1	24.73	0	0	1	0.93	10	26.93	2	1.26	13	29.12
Interest short paid	30	24.80	8	4.82	0	0	1	0.62	0	0	1	0.56	20	17.65	0	0	21	18.21
Total:	279	1241.46	98	392.7	11	25.35	6	58.06	25	123.46	10	137.86	121	426.65	9	6.16	140	570.67

¹⁶⁰ Deviation amount of ₹ 226.98 crore is mismatch of taxable outward supply declared in GSTR-3B and taxable value on which TCS and TDS deducted as per Table 9 of GSTR-2A.

¹⁶¹ Mismatch unbilled revenue of ₹ 48.45 crore.

¹⁶² Total unreconciled taxable turnover (TO) in table 7G of GSTR-9C in the 10 cases is ₹ 9,166.75 crore, out of which mismatched TO of ₹ 6,284.22 crore in six cases is yet to be examined by Department, in one case involving mismatched TO of ₹ 263.23 crore where valid explanations were provided by the Department and deviations in the remaining three cases involving mismatched TO of ₹ 2,619.30 crore where ASMT-10 had been issued by Department.

¹⁶³ This case is taken both under recovery and rebuttal column.

Appendix-XXVI

**[Reference: Paragraph No. 2.5.7.2 (a)]
Cases where department accepted the discrepancies**

Sl. No.	Taxpayer /Circle number	Deviation name	Year	Deviation amount (in ₹)	Total amount ₹ in lakh (Taxpayer wise)	Department's reply	OBS No. & Date
1.	1xxxxF Guwahati-D-6	ITC Mismatch (R3B & R2A)	2018-19	97451611	974.52	Notice in ASMT-10 had been issued	OBS-995963, Dt.:02.10.2023
2.	1xxxxK Guwahati-D-7	ITC Mismatch (R3B & R2A)	2018-19	45521699	724.57	Notice in ASMT-10 had been issued	OBS-960312, Dt.:08.9.2023
			2019-20	26934946		Notice in ASMT-10 had been issued	
3.	1xxxxI Guwahati-D-8	ITC Mismatch (R3B & R2A)	2018-19	9623365	471.02	Notice in ASMT-10 had been issued	OBS-958899, Dt.:07.9.2023
			2019-20	15805643		Notice in ASMT-10 had been issued	
			2020-21	21672943		Notice in ASMT-10 had been issued	
4.	1xxxxN Guwahati-B-10	ITC Mismatch (R3B & R2A)	2019-20	45685381	456.85	Notice in ASMT-10 had been issued	OBS-972738, Dt.:15.09.2023
5.	1xxxxQ Nagaon-2	ITC Mismatch (R3B & R2A)	2018-19	14300818	442.48	Notice in ASMT-10 had been issued	OBS-985851, Dt.:25.09.2023
			2019-20	29947117		Notice in ASMT-10 had been issued	
6.	1xxxxI Goalpara-1	ITC Mismatch (R3B & R2A)	2018-19	29980822	488.86	Notice in ASMT-10 had been issued	OBS-899917, Dt.:17.08.2023
			2019-20	18904973		Notice in ASMT-10 had been issued	
7.	1xxxxF Guwahati-A-7	ITC Mismatch (R3B & R2A)	2018-19	33621545	336.21	Notice in ASMT-10 had been issued	OBS-876478, Dt.:10.08.2023
8.	1xxxx4 Guwahati-C-7	ITC Mismatch (R3B & R2A)	2018-19	31351162	428.18	Notice in ASMT-10 had been issued	OBS-917343, Dt.:21.08.2023
			2019-20	11467149		Notice in ASMT-10 had been issued	
9.	1xxxx4 Guwahati-B-9	ITC Mismatch (R3B & R2A)	2018-19	3887240	966.03	Notice in ASMT-10 had been issued	OBS-1040906, Dt.:26.10.2023
			2020-21	92715886		Notice in ASMT-10 had been issued	
10.	1xxxxC Guwahati-C-4	ITC Mismatch (R3B & R2A)	2018-19	55323521	553.23	Notice in ASMT-10 had been issued	OBS-930476, Dt.:22.08.2023
11.	1xxxxV Guwahati-C-5	ITC Mismatch (R3B & R2A)	2020-21	47857826	478.58	Notice in ASMT-10 had been issued	OBS-931649, Dt.:22.08.2023
12.	1xxxxZ Guwahati-C-6	ITC Mismatch (R3B & R2A)	2019-20	12256745	539.28	Notice in ASMT-10 had been issued	OBS-917361, Dt.:21.08.2023
			2020-21	41671249		Notice in ASMT-10 had been issued	
13.	1xxxxQ Guwahati-D-11	ITC Mismatch (R3B & R2A)	2018-19	96926228	969.26	DRC 01 was issued to the tax payer and First Information Report under section 154 of the CrP. code 1973 had been lodged against the taxpayer	OBS-998692, Dt.:04.10.2023

Sl. No.	Taxpayer /Circle number	Deviation name	Year	Deviation amount (in ₹)	Total amount ₹ in lakh (Taxpayer wise)	Department's reply	OBS No. & Date
14.	1xxxxP Naharkatia-2	ITC Mismatch (R3B & R2A)	2018-19	45791087	457.91	Notice was issued	OBS-1075604, Dt.:23.11.2023
15.	1xxxx6 Naharkatia-2	ITC Mismatch (R3B & R2A)	2018-19	28087399	3212.83	Notice was issued to the taxpayer reply of which is awaited.	OBS-995141, Dt.:30.09.2023
			2019-20	89022832			
			2020-21	204173187			
16.	1xxxxQ Dhubri-1	ITC Mismatch (R3B & R2A)	2018-19	16445997	502.56	Notice was issued to the taxpayer reply of which is awaited.	OBS-1039653, Dt.:25.10.2023
			2019-20	33809567			
17.	1xxxxM Sibsagar-2	ITC Mismatch (R3B & R2A)	2018-19	51445092	542.94	Notice was issued to the taxpayer reply of which is awaited.	OBS-969085, Dt.:14.09.2023
			2019-20	2849208			
18.	1xxxx6 Naharkatia-2	ITC availed without supplier remitting tax (R9 & R2A)	2019-20	40743597	415.56	Notice in ASMT-10 had been issued	OBS-995152, Dt.:30.09.2023
			2020-21	812329		Notice in ASMT-10 had been issued	
19.	1xxxxK Guwahati-A-99	ITC availed without supplier remitting tax (R9 & R2A)	2018-19	3848383	434.62	Notice in ASMT-10 had been issued	OBS-918379, Dt.:21.08.2023
			2020-21	39613752		Notice in ASMT-10 had been issued	
20.	1xxxxT Guwahati-B-99	ITC availed without supplier remitting tax (R9 & R2A)	2018-19	33456	392.94	Notice in ASMT-10 had been issued	OBS-1059705, Dt.:08.11.2023
			2019-20	92104		Notice in ASMT-10 had been issued	
			2020-21	39168193		Notice in ASMT-10 had been issued	
21.	1xxxxU Guwahati-D-8	3B filed after limitation period	2018-19	86695107	2407.15	Notice in ASMT-10 had been issued	OBS-958385, Dt.:07.09.2023
			2019-20	61565904		Notice in ASMT-10 had been issued	
			2020-21	92454076		Notice in ASMT-10 had been issued	
22.	1xxxxS Guwahati-B-99	3B filed after limitation period	2018-19	45583576	494.00	Notice in ASMT-10 had been issued	OBS-1004579, Dt.:07.10.2023
			2019-20	3816348		Notice in ASMT-10 had been issued	
23.	1xxxxW Guwahati-B-9	3B filed after limitation period	2018-19	40553762	405.54	Notice in ASMT-10 had been issued	OBS-1004587, Dt.:07.10.2023
24.	1xxxxR Guwahati-C-7	3B filed after limitation period	2018-19	34980970	349.81	Notice in ASMT-10 had been issued	OBS-943663, Dt.:28.08.2023
25.	1xxxxI Nagaon-4	3B filed after limitation period	2018-19	47589510	585.06	Notice in ASMT-10 had been issued	OBS-883187, Dt.:14.08.2023
			2019-20	10916484		Notice in ASMT-10 had been issued	
26.	1xxxxU Dibrugarh-4	3B filed after limitation period	2018-19	33638983	517.14	Notice in ASMT-10 had been issued	OBS-957990, Dt.:07.09.2023
			2019-20	18075223		Notice in ASMT-10 had been issued	
27.	1xxxxH Goalpara-1	3B filed after limitation period	2018-19	55111620	551.12	Notice in ASMT-10 had been issued	OBS-883667, Dt.:14.08.2023
28.	1xxxx4 Guwahati-B-2	3B filed after limitation period	2018-19	48531679	487.15	DRC 01 was issued	OBS-953293, Dt.:04.09.2023
			2019-20	183600		DRC 01 was issued	

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Sl. No.	Taxpayer /Circle number	Deviation name	Year	Deviation amount (in ₹)	Total amount ₹ in lakh (Taxpayer wise)	Department's reply	OBS No. & Date
29.	1xxxx8 Guwahati-B-9	3B filed after limitation period	2018-19	44118330	441.18	DRC 01 was issued	OBS-1004585, Dt.:07.10.2023
30.	1xxxxC Guwahati-B-4	3B filed after limitation period	2018-19	41094592	410.95	DRC 01 issued	OBS-913963, Dt.:19.08.2023
31.	1xxxxH Guwahati-B-4	3B filed after limitation period	2018-19	60427176	730.81	DRC 01 issued	OBS-913981, Dt.:19.08.2023
			2020-21	12653963		DRC 01 issued	
32.	1xxxxX Guwahati-B-10	ISD ITC mismatch	2018-19	8237952	82.38	Notice in ASMT-10 had been issued	OBS-972791, Dt.:15.09.2023
33.	1xxxxY Guwahati-B-02	ISD ITC mismatch	2018-19	4967977	49.68	Notice in ASMT-10 had been issued	OBS-955538, Dt.:05.09.2023
34.	1xxxxN Guwahati-B-02	ISD ITC mismatch	2018-19	1424628	14.25	Notice in ASMT-10 had been issued	OBS-955357, Dt.:05.09.2023
35.	1xxxx6 Guwahati-B-02	ISD ITC mismatch	2018-19	948195	11.84	Notice in ASMT-10 had been issued	OBS-955438, Dt.:05.09.2023
			2020-21	236121		Notice in ASMT-10 had been issued	
36.	1xxxx1 Guwahati-A-9	ISD ITC mismatch	2019-20	1521437	25.80	Notice in ASMT-10 had been issued	OBS-881676, Dt.:12.08.2023
			2020-21	1058219		Notice in ASMT-10 had been issued	
37.	1xxxxM Jorhat-1	ISD ITC mismatch	2018-19	570448	8.49	Notice in ASMT-10 had been issued	OBS-963033, Dt.:11.09.2023
			2020-21	278671		Notice in ASMT-10 had been issued	
38.	1xxxxF Guwahati-B-1	ISD ITC mismatch	2018-19	893957	9.97	Notice in ASMT-10 had been issued	OBS-913816, Dt.:18.08.2023
			2019-20	103128		Notice in ASMT-10 had been issued	
39.	1xxxx9 Guwahati-B-7	ISD ITC mismatch	2020-21	980036	9.80	Notice in ASMT-10 had been issued	OBS-883491, Dt.:14.08.2023
40.	1xxxx4 Guwahati-B-7	ISD ITC mismatch	2018-19	780129	18.16	Notice in ASMT-10 had been issued	OBS-883537, Dt.:14.08.2023
			2019-20	1036026		Notice in ASMT-10 had been issued	
41.	1xxxxA Guwahati-C-4	ISD ITC mismatch	2018-19	1277723	13.13	Notice in ASMT-10 had been issued	OBS-882862, Dt.:14.08.2023
			2019-20	20364		Notice in ASMT-10 had been issued	
			2020-21	15035		Notice in ASMT-10 had been issued	
42.	1xxxx0 Guwahati-C-6	ISD ITC mismatch	2019-20	506326	13.44	Notice in ASMT-10 had been issued	OBS-884692, Dt.:16.08.2023
			2020-21	837639			
43.	1xxxxH Guwahati-C-5	ISD ITC mismatch	2019-20	1003736	40.28	Notice in ASMT-10 had been issued	OBS-918430, Dt.:21.08.2023
			2020-21	3024674		Notice in ASMT-10 had been issued	
44.	1xxxxM Sibsagar-2	ISD ITC mismatch	2020-21	28705288	287.05	Summon was issued to the taxpayer under Section 70 of AGST Act 2017 for clarification.	OBS-973347, Dt.:16.09.2023

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45.	1xxxxE Guwahati-A-4	Short payment of tax on RCM	2018-19	1610768	208.92	Notice in ASMT-10 had been issued	OBS-872922, Dt.:08.08.2023
			2019-20	13188728		Notice in ASMT-10 had been issued	
			2020-21	6092663		Notice in ASMT-10 had been issued	
46.	1xxxx6 Naharkatia-2	Short payment of tax on RCM	2019-20	35165648	351.66	Notice in ASMT-10 had been issued	OBS-995144, Dt.:30.09.2023
47.	1xxxxU Jorhat-1	Short payment of tax on RCM	2019-20	18935740	189.36	Notice in ASMT-10 had been issued	OBS-959472, Dt.:08.09.2023
48.	1xxxxC Guwahati-A-99	Short payment of tax on RCM	2018-19	8379429	83.79	Notice in ASMT-10 had been issued	OBS-884064, Dt.:15.08.2023
49.	1xxxxE Guwahati-A-4	Short payment of tax on RCM	2018-19	480342	49.32	Notice in ASMT-10 had been issued	OBS-873230, Dt.:08.08.2023
			2019-20	3654224		Notice in ASMT-10 had been issued	
			2020-21	797854		Notice in ASMT-10 had been issued	
50.	1xxxx1 Sibsagar-2	Short payment of tax on RCM	2019-20	5183077	95.67	Notice in ASMT-10 had been issued	OBS-973354, Dt.:16.09.2023
			2020-21	4384215		Notice in ASMT-10 had been issued	
51.	1xxxxV Guwahati-C-5	Short payment of tax on RCM	2019-20	4209820	72.52	Notice in ASMT-10 had been issued	OBS-918453, Dt.:21.08.2023
			2020-21	3042695		Notice in ASMT-10 had been issued	
52.	1xxxxU Guwahati-C-2	Short payment of tax on RCM	2019-20	2030712	69.15	Notice in ASMT-10 had been issued	OBS-885468, Dt.:16.08.2023
			2020-21	4884716		Notice in ASMT-10 had been issued	
53.	1xxxxL North Lakhimpur-1	Short payment of tax on RCM	2018-19	5145020	51.45	Notice in ASMT-10 had been issued	OBS-980082, Dt.:21.09.2023
54.	1xxxxL Guwahati-C-1	Unreconciled ITC wrt Financial Statements (Table 12F)	2018-19	8642749	94.66	Notice in ASMT-10 had been issued	OBS-1065387, Dt.:14.11.2023
			2019-20	821855.5		Notice in ASMT-10 had been issued	
			2020-21	1448.15		Notice in ASMT-10 had been issued	
55.	1xxxx7 Guwahati-B-2	14T- Ineligible ITC	2018-19	1665636	112.29	Notice in ASMT-10 had been issued	OBS-953407, Dt.:05.09.2023
			2019-20	4718135		Notice in ASMT-10 had been issued	
			2020-21	4845160		Notice in ASMT-10 had been issued	
56.	1xxxxR Sibsagar-3	14T- Ineligible ITC	2018-19	11004644	110.05	Notice in ASMT-10 had been issued	OBS-973363, Dt.:16.09.2023
57.	1xxxx4 Guwahati-A-99	14T- Ineligible ITC	2018-19	7684982	76.85	Notice in ASMT-10 had been issued	OBS-884090, Dt.:15.08.2023
58.	1xxxxD Tezpur-1	14T- Ineligible ITC	2018-19	21249374	454.30	Notice in ASMT-10 had been issued	OBS-971646, Dt.:15.09.2023
			2020-21	24180242		Notice in ASMT-10 had been issued	
59.	1xxxxN Guwahati-B-02	Undischarged tax liability (R1 & R9)	2018-19	3474619	301.09	Notice in ASMT-10 had been issued	OBS-986376, Dt.:25.09.2023
			2019-20	26634352		Notice in ASMT-10 had been issued	
60.	1xxxx5		2019-20	132315816	1559.47	Notice in ASMT-10 had been issued	

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Sl. No.	Taxpayer /Circle number	Deviation name	Year	Deviation amount (in ₹)	Total amount ₹ in lakh (Taxpayer wise)	Department's reply	OBS No. & Date
	Guwahati-B-02	Undischarged tax liability (R1 & R9)	2020-21	23631344		Notice in ASMT-10 had been issued	OBS-973427, Dt.:16.09.2023
61.	1xxxxJ Guwahati-A-10	Undischarged tax liability (R1 & R9)	2018-19	18441187	1544.14	Notice in ASMT-10 had been issued	OBS-875412, Dt.:09.08.2023
			2019-20	135973152		Notice in ASMT-10 had been issued	
62.	1xxxx3 Guwahati-C-1	Undischarged tax liability (R1 & R9)	2018-19	95383719	955.86	Notice in ASMT-10 had been issued	OBS-884884, Dt.:16.08.2023
			2020-21	202064		Notice in ASMT-10 had been issued	
63.	1xxxxU Dibrugarh-4	Undischarged tax liability (R1 & R9)	2018-19	44564	131.10	Notice had been issued to the taxpayer	OBS-957995, Dt.:07.09.2023
			2019-20	11638464			
			2020-21	1426839			
64.	1xxxx2 Dhemaji-2	Undischarged tax liability (R1 & R9)	2019-20	18460872	618.50	The taxpayer expired during 2020. As such, the business no longer exists. The GSTIN was cancelled during 2020.	OBS-1005301, Dt.:09.10.2023
			2020-21	43388258			
65.	1xxxx8 Nagaon-2	Undischarged tax liability (R1 & R9)	2020-21	88876	0.89	SCN in form DRC-01 was issued	OBS-985990, Dt.:25.09.2023
66.	1xxxxH Guwahati-A-1	E-Way Bill	2018-19	21243616	462.78	Notice in ASMT-10 had been issued	OBS-913898, Dt.:19.08.2023
			2019-20	25034260		Notice in ASMT-10 had been issued	
67.	1xxxxG Guwahati-A-2	E-Way Bill	2018-19	24267296	679.37	Notice in ASMT-10 had been issued	OBS-882772, Dt.:14.08.2023
			2019-20	21182664		Notice in ASMT-10 had been issued	
			2020-21	22487568		Notice in ASMT-10 had been issued	
68.	1xxxxV Sibsagar-3	E-Way Bill	2019-20	7344424	831.85	Notice in ASMT-10 had been issued	OBS-973358, Dt.:16.09.2023
			2020-21	75840880		Notice in ASMT-10 had been issued	
69.	1xxxxZ Guwahati-C-1	E-Way Bill	2018-19	204589458	2045.90	Notice in ASMT-10 had been issued	OBS-885166, Dt.:16.08.2023
70.	1xxxxP Dibrugarh-2	E-Way Bill	2018-19	57715671	577.16	Notice in ASMT-10 had been issued	OBS-957999, Dt.:07.09.2023
71.	1xxxxI Guwahati-C-6	E-Way Bill	2019-20	27657548	369.08	Notice in ASMT-10 had been issued	OBS-885198, Dt.:16.08.2023
			2020-21	9250365		Notice in ASMT-10 had been issued	
72.	1xxxx3 Guwahati-C-3	E-Way Bill	2018-19	247115776	2471.16	Notice in ASMT-10 had been issued	OBS-1045072 Dt.:29.10.2023
73.	1xxxxQ Guwahati-D-11	E-Way Bill	2019-20	1059554548	10595.54	DRC 01 was issued to the tax payer and First Information Report under	OBS-999697, Dt.:04.10.2023

Sl. No.	Taxpayer /Circle number	Deviation name	Year	Deviation amount (in ₹)	Total amount ₹ in lakh (Taxpayer wise)	Department's reply	OBS No. & Date
						section 154 of the Cr.P. code 1973 had been lodged against the taxpayer.	
74.	1xxxxB Guwahati-B-10	E-Way Bill	2019-20	25259136	1078.05	Notice in ASMT-10 had been issued	OBS-973428, Dt:16.09.2023
		E-Way Bill	2020-21	82545920		Notice in ASMT-10 had been issued	
75.	1xxxxM Guwahati-B-10	E-Way Bill	2018-19	15054000	472.07	Notice in ASMT-10 had been issued	OBS-973429, Dt:16.09.2023
			2019-20	15726992		Notice in ASMT-10 had been issued	
			2020-21	16425936		Notice in ASMT-10 had been issued	
76.	1xxxxN Goalpara-2	E-Way Bill	2018-19	9896000	901.92	Notice in ASMT-10 had been issued	OBS-900993, Dt:17.08.2023
			2019-20	17313584		Notice in ASMT-10 had been issued	
			2020-21	62982480		Notice in ASMT-10 had been issued	
77.	1xxxxW Guwahati-D-8	E-Way Bill	2019-20	52404688	524.05	that the case is under examination.	OBS-1004658, Dt.:07.10.2023
78.	1xxxx6 Guwahati-B-2	9R tax Paid	2018-19	21938792	219.39	Notice in ASMT-10 had been issued	OBS-953603, Dt.:04.09.2023
79.	1xxxxW Bongaigaon-1	9R tax Paid	2020-21	19794368	197.94	Notice in ASMT-10 had been issued	OBS-994767, Dt.:29.09.2023
80.	1xxxxY Guwahati-A-5	9R tax Paid	2018-19	57557108	1071.15	Notice in ASMT-10 had been issued	OBS-876258, Dt.:10.08.2023
			2020-21	49557728		Notice in ASMT-10 had been issued	OBS-876258, Dt.:10.08.2023
81.	1xxxxH Jorhat-1	9R tax Paid	2018-19	9978906	99.79	Notice in ASMT-10 had been issued	OBS-963095, Dt.:11.09.2023
82.	1xxxxA North Lakhimpur-2	9R tax Paid	2020-21	36041992	360.42	Notice in ASMT-10 had been issued	OBS-1045143, Dt.:29.10.2023
83.	1xxxxL Guwahati-B-2	TDS/TCS	2019-20	163360442	1633.60	Notice in ASMT-10 had been issued	OBS-953623, Dt.:04.09.2023
84.	1xxxxQ Nagaon-2	TDS/TCS	2019-20	1466167804	14661.68	Notice in ASMT-10 had been issued	OBS-986114, Dt.:25.09.2023
85.	1xxxx3 Guwahati-C-1	TDS/TCS	2018-19	3459543	34.59	Notice in ASMT-10 had been issued	OBS-1045189, Dt.:29.10.2023
			2019-20	66439045	664.39	Notice in ASMT-10 had been issued	
86.	1xxxxG Guwahati-B-2	Unbilled revenue (Table 5 of Form 9C)	2020-21	54747323	547.47	Notice in ASMT-10 had been issued	OBS-953203, Dt.:04.09.2023
87.	1xxxxW Nagaon-5	Unbilled revenue (Table 5 of Form 9C)	2019-20	82820118	828.20	Notice in ASMT-10 had been issued	OBS-883217, Dt.:14.08.2023

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Sl. No.	Taxpayer /Circle number	Deviation name	Year	Deviation amount (in ₹)	Total amount ₹ in lakh (Taxpayer wise)	Department's reply	OBS No. & Date
88.	1xxxxD Tezpur-1	Unbilled revenue (Table 5 of Form 9C)	2018-19	9752178	97.52	Notice in ASMT-10 had been issued	OBS-1091356, Dt.:06.12.2023
89.	1xxxxP Sibsagar-1	Unbilled revenue (Table 5 of Form 9C)	2018-19	71726890	1563.80	Notice in ASMT-10 had been issued	OBS-966955, Dt.:13.09.2023
			2020-21	84652924		Notice in ASMT-10 had been issued	
90.	1xxxxY Tinsukia-7	Unbilled revenue (Table 5 of Form 9C)	2020-21	5063991	50.64	Notice in ASMT-10 had been issued	OBS-960160, Dt.:08.09.2023
91.	1xxxxR Guwahati-C-3	Unbilled revenue (Table 5 of Form 9C)	2019-20	75837856	758.38	Notice in ASMT-10 had been issued	OBS-1045193, Dt.:29.10.2023
92.	1xxxxV Guwahati-B-10	Unreconciled taxable turnover (Table 7G)	2018-19	5286862523	128028.58	Notice in ASMT-10 had been issued	OBS-973434, Dt.:05.10.2023
			2019-20	7515995700		Notice in ASMT-10 had been issued	
93.	1xxxxF Dhubri-1	Unreconciled taxable turnover (Table 7G)	2018-19	1859372180	54153.34	Notice in ASMT-10 had been issued	OBS-1039914, Dt.:25.10.2023
			2019-20	2024036101		Notice in ASMT-10 had been issued	
			2020-21	1531925689		Notice in ASMT-10 had been issued	
94.	1xxxxY Guwahati-B-4	Unreconciled taxable turnover (Table 7G)	2018-19	3971981505	79748.57	Notice in ASMT-10 had been issued	OBS-1045203, Dt.:30.10.2023
			2019-20	4002875213		Notice in ASMT-10 had been issued	
95.	1xxxxP Kokrajhar-1	Ineligible composition levy due to incorrect turnover	2019-20	48673884	486.74	The department stated that taxpayer couldn't be located at business place and the registration had been suspended	OBS-1065391, Dt.:14.11.2023
96.	1xxxxD Guwahati-A-3	E-commerce benefactors under composition levy	2020-21	83344	0.83	Notice in ASMT-10 had been issued	OBS-882794, Dt.:17.08.2023
97.	1xxxxX Guwahati-C-5	E-commerce benefactors under composition levy	2020-21	20193	0.20	Notice in ASMT-10 had been issued	OBS-1059497, Dt.:08.11.2023
98.	1xxxxY Guwahati-B-10	E-commerce benefactors under composition levy	2020-21	156916	1.57	Notice in ASMT-10 had been issued	OBS-1017955, Dt.:17.10.2023
99.	1xxxxS Guwahati-D-06	No 3B but GSTR 1 available	2018-19	17089584	186.90	Notice in ASMT-10 had been issued	OBS-885627, Dt.:16.08.2023
			2019-20	1599430		Notice in ASMT-10 had been issued	
100.	1xxxx6 Guwahati-D-10	No 3B but GSTR 1 available	2018-19	7726706	77.27	Notice in ASMT-10 had been issued	OBS-866352, Dt.:07.08.2023
101.	1xxxx0 Jorhat-1	No 3B but GSTR 1 available	2018-19	14042053	140.42	Notice in ASMT-10 had been issued	OBS-963122, Dt.:11.09.2023
102.	1xxxxC Bongaigaon-1	No 3B but GSTR 1 available	2018-19	2247763	150.15	Notice in ASMT-10 had been issued	OBS-994783, Dt.:29.09.2023
			2019-20	12767700		Notice in ASMT-10 had been issued	
103.	1xxxxB	No 3B but GSTR 1 available	2018-19	3801101	92.99	Notice in ASMT-10 had been issued	

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	Guwahati-A-8		2019-20	5134135		Notice in ASMT-10 had been issued	OBS-873352,
			2020-21	363436		Notice in ASMT-10 had been issued	Dt.:08.08.2023
104.	1xxxxJ Guwahati-A-10	No 3B but GSTR 1 available	2018-19	18441190	1544.14	Notice in ASMT-10 had been issued	OBS-875466,
			2019-20	135973150		Notice in ASMT-10 had been issued	Dt.:09.08.2023
105.	1xxxx7 Dibrugarh-1	No 3B but GSTR 1 available	2018-19	3043131	150.16	Notice in ASMT-10 had been issued	OBS-958003,
			2019-20	11973048		Notice in ASMT-10 had been issued	Dt.:07.09.2023
106.	1xxxxR Guwahati-C-7	No 3B but GSTR 1 available	2018-19	21030732	210.31	Notice in ASMT-10 had been issued	OBS-885531,
							Dt.:16.08.2023
107.	1xxxx4 Tezpur-3	No 3B but GSTR 1 available	2018-19	7251169	72.51	DRC-01A was issued to the taxpayer.	OBS-971785,
							Dt.:15.09.2023
108.	1xxxxU Tinsukia-1	No 3B but GSTR 1 available	2019-20	6503502	65.03	The case is under examination.	OBS-960183,
							Dt.:08.09.2023
109.	1xxxxR Kokrajhar-2	No 3B but GSTR 1 available	2018-19	9545158	96.38	The case is under examination and GSTN was suspended	OBS-988246,
			2019-20	92700			Dt.:26.09.2023
110.	1xxxxU Guwahati-C-2	Non-payment of interest	2018-19	6875599	114.16	Notice in ASMT-10 had been issued	OBS-917888,
			2019-20	3397114		Notice in ASMT-10 had been issued	Dt.:21.08.2023
			2020-21	1143155		Notice in ASMT-10 had been issued	
111.	1xxxxF Dibrugarh-2	Non-payment of interest	2018-19	2718068	58.43	Notice had been issued	OBS-1051775,
			2019-20	1914202		Notice had been issued	Dt.:02.11.2023
			2020-21	1210783		Notice had been issued	
112.	1xxxxY Kokrajhar-1	Non-payment of interest	2018-19	3247588	65.48	Notice in ASMT-10 had been issued	OBS-988278,
			2019-20	3300279		Notice in ASMT-10 had been issued	Dt.:26.09.2023
113.	1xxxxW Kokrajhar-1	Non-payment of interest	2018-19	5440985	86.78	Notice in ASMT-10 had been issued	OBS-988316,
			2019-20	1784519		Notice in ASMT-10 had been issued	Dt.:26.09.2023
			2020-21	1452244		Notice in ASMT-10 had been issued	
114.	1xxxx3 Guwahati-D-8	Non-payment of interest	2018-19	3148790	116.38	Notice in ASMT-10 had been issued	OBS-960761,
			2019-20	2074204		Notice in ASMT-10 had been issued	Dt.:08.09.2023
			2020-21	6415387		Notice in ASMT-10 had been issued	OBS-960761,
							Dt.:08.09.2023
115.	1xxxx7 Guwahati-D-10	Non-payment of interest	2018-19	4498260	123.71	Notice in ASMT-10 had been issued	OBS-873623,
			2019-20	4255471		Notice in ASMT-10 had been issued	Dt.:08.08.2023
			2020-21	3617703		Notice in ASMT-10 had been issued	

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Sl. No.	Taxpayer /Circle number	Deviation name	Year	Deviation amount (in ₹)	Total amount ₹ in lakh (Taxpayer wise)	Department's reply	OBS No. & Date
116.	1xxxxU Guwahati-D-8	Non-payment of interest	2018-19	7609338	148.64	Notice in ASMT-10 had been issued	OBS-960622, Dt.:08.09.2023
			2019-20	3535636		Notice in ASMT-10 had been issued	
			2020-21	3719477		Notice in ASMT-10 had been issued	
117.	1xxxxP Guwahati-B-2	Non-payment of interest	2018-19	2465056	56.94	Notice in ASMT-10 had been issued	OBS-954862, Dt.:05.09.2023
			2019-20	3050347		Notice in ASMT-10 had been issued	
			2020-21	178748		Notice in ASMT-10 had been issued	
118.	1xxxxX Guwahati-B-2	Non-payment of interest	2018-19	3576320	39.59	Notice in ASMT-10 had been issued	OBS-954726, Dt.:05.09.2023
			2019-20	123124		Notice in ASMT-10 had been issued	
			2020-21	259433		Notice in ASMT-10 had been issued	
119.	1xxxxR Guwahati-B-10	Non-payment of interest	2018-19	9125154	105.32	Notice in ASMT-10 had been issued	OBS-973436, Dt.:16.09.2023
			2019-20	379283		Notice in ASMT-10 had been issued	
			2020-21	1027576		Notice in ASMT-10 had been issued	
120.	1xxxxM Guwahati-B-10	Non-payment of interest	2018-19	8152492	117.38	Notice in ASMT-10 had been issued	OBS-973435, Dt.:16.09.2023
			2019-20	3540224		Notice in ASMT-10 had been issued	
			2020-21	45119		Notice in ASMT-10 had been issued	
121.	1xxxxO Guwahati-B-2	Non-payment of interest	2018-19	815156	150.29	Notice in ASMT-10 had been issued	OBS-954443, Dt.:05.09.2023
			2019-20	11870968		Notice in ASMT-10 had been issued	
			2020-21	2343027		Notice in ASMT-10 had been issued	
122.	1xxxx0 Hojai-1	Non-payment of interest	2018-19	3535814	40.17	Notice in ASMT-10 had been issued	OBS-963122, Dt.:11.09.2023
			2019-20	212762		Notice in ASMT-10 had been issued	
			2020-21	268823		Notice in ASMT-10 had been issued	
123.	1xxxxP Dhubri-1	Non-payment of interest	2018-19	87740	65.43	Notice was issued to the taxpayer.	OBS-1060821, Dt.:09.11.2023
			2019-20	4849599		Notice was issued to the taxpayer.	
			2020-21	1605245		Notice was issued to the taxpayer.	
124.	1xxxxJ Dhubri-2	Non-payment of interest	2018-19	7300318	159.95	Notice was issued to the taxpayer.	OBS-1061196, Dt.:09.11.2023
			2019-20	7005441		Notice was issued to the taxpayer.	
			2020-21	1689667		Notice was issued to the taxpayer.	
125.	1xxxx8 Naharkatia-1	Non-payment of interest	2018-19	472313	102.21	Notice was issued to the taxpayer.	OBS-979983, Dt.:21.09.2023
			2019-20	5845261		Notice was issued to the taxpayer.	
			2020-21	3903611		Notice was issued to the taxpayer.	
126.	1xxxx5 Nalbari-1	Non-payment of interest	2018-19	4660496	46.60	Notice in ASMT-10 had been issued	OBS-1013590, Dt.:13.10.2023

Sl. No.	Taxpayer /Circle number	Deviation name	Year	Deviation amount (in ₹)	Total amount ₹ in lakh (Taxpayer wise)	Department's reply	OBS No. & Date
127.	1xxxxA Bongaigaon-2	Non-payment of interest	2018-19	4972162	56.87	Notice in ASMT-10 had been issued	OBS-995079, Dt.:30.09.2023
			2019-20	529215		Notice in ASMT-10 had been issued	
			2020-21	185314		Notice in ASMT-10 had been issued	
128.	1xxxxW Guwahati-B-9	Non-payment of interest	2018-19	2332859	47.85	Notice in ASMT-10 had been issued	OBS-1051762, Dt.:02.11.2023
			2019-20	1612654			
			2020-21	839560			
129.	1xxxxS Bongaigaon-2	Non-payment of interest	2018-19	2561539	62.71	Notice in ASMT-10 had been issued	OBS-995107, Dt.:30.09.2023
			2019-20	1604616		Notice in ASMT-10 had been issued	
			2020-21	2104989		Notice in ASMT-10 had been issued	
130.	1xxxx3 Diphu-2	Non-payment of interest	2018-19	3754786	55.96	Department recovered the entire amount during January 2024 through DRC-03	OBS-846744, Dt.:01.08.2023
			2019-20	1841938			
Total					339708.52 ¹⁶⁴		

¹⁶⁴ This amount of ₹ 3397.09 crore is inclusive of Turnover mismatch amount of ₹ 169.94 crore under TDS/TCS against three cases, ₹ 38.46 crore under 'unbilled revenue' against six cases, ₹ 4.87 crore under 'ineligible composition levy' and ₹ 2619.30 crore under 'Unreconciled taxable turnover (Table 7G of GSTR-9C)'

Appendix-XXVII
[Reference: Paragraph No. 2.5.7.2 (b)]
Cases where Department's response was rebutted

Sl. No.	Taxpayer / Circle number	Year	Deviation name	Deviation amount (₹ in lakh)	Department's reply	Audit rebuttal
1	1xxxxC Guwahati-C-4	2018-19	Excess availing of ITC (R3B & R2A)	15.38	The taxpayer has filed GSTR 9 where in the taxpayer has reported the excess claim of ITC of ₹ 4,48,42,208 and accordingly reversed the excess claim of ITC through DRC-03.	The taxpayer reverses the excess ITC without remitting interest amounting ₹ 15,38,546.
2	1xxxxL Jorhat-3	2018-19	Excess availing of ITC (R3B & R2A)	3.63	As per Table 7 (J) of GSTR-9 ITC available is: ₹ 21,91,82,341 whereas as per GSTR-9C ITC as per Books of accounts is: ₹ 21,73,47,379. Hence, unreconciled amount is ₹ 18,34,962 payment of which was made through DRC-03 on 30.04.2020.	But during verification it was noticed that the taxpayer has paid the excess ITC by cash. Therefore, he is liable to pay interest for late payment amounting to ₹ 43,62,405 (2018-19: on ₹ 18,34,962 for 395 days = ₹ 3,62,405)
		2020-21		0.53	As per Table 7 (J) of GSTR-9 ITC available is: ₹ 5,44,57,793 whereas as per GSTR-9C ITC as per Books of accounts is: ₹ 5,41,38,758. Hence, unreconciled amount is ₹ 3,19,035 payment of which was made through DRC-03 on 26.02.2022.	But during verification it was noticed that the taxpayer has paid the excess ITC by cash. Therefore, he is liable to pay interest for late payment amounting to ₹ 52,800 (2020-21: on ₹ 3,19,035 for 331 days = ₹ 52,800).
3	1xxxxS Dhekiajuli-1	2018-19	14T-Ineligible ITC	19.72	The taxpayer already reversed the entire excess amount through DRC-03 during November 2020. Out of which ₹ 60,05,062 paid by cash and balance amount by utilising ITC.	But during scrutiny it revealed that ITC was availed beyond limitation period. So, interest is to be levied on cash as well as credit component paid by the taxpayer. So, the taxpayer is liable to pay interest of ₹ 19.72 lakh.
4	1xxxxN Guwahati-C-1	2018-19	Undischarged Tax Liability	79.36	Taxpayer has been selected for audit under section 65	Result of audit may be provided
		2019-20		45.77	The taxpayer had already paid ₹ 26,40,054 through DRC 03 dated 10-09-2021	Department was silent on payment of remaining tax or ₹ 39,17,838 and also the department had not realised interest of ₹ 6,58,783
5	1xxxxO Guwahati-B-02	2019-20	Undischarged Tax Liability	5.33	Department replied (Aug 2023) that during the 2019-20 GSTR1 ₹ 38,04,53,291 and	However, checking of GSTR1 filed by the taxpayer and GSTN data showed that GSTR1

Sl. No.	Taxpayer / Circle number	Year	Deviation name	Deviation amount (₹ in lakh)	Department's reply	Audit rebuttal
					payment as per GSTR3B but ₹ 38,04,53,291. Thus, there is no difference in tax liability.	liability was actually ₹ 38,09,85,824. As such short discharge of tax liability during the year 2019-20 was ₹ 5,32,544
		2020-21		318.43	Department replied that during the 2020-21 GSTR1 ₹ 27,58,41,246.18 and payment as per GSTR3B but ₹ 27,71,99,543.60 Thus there is no tax liability.	However, checking of GSTR1 filed by the taxpayer and GSTN data showed that GSTR1 liable was actually ₹ 30,43,03,104. As such short discharge of tax liability during the year 2020-21 was ₹ 3,18,42,880
6	1xxxx6 Guwahati-D-07	2018-19	Cases where GSTR 3B not filed but GSTR 1 available	24.05	It was replied (Aug 23) that taxpayer had filed GSTR 3B and discharged the tax liability. Out of Total R1 liability, taxpayer paid ₹ 24,05,384 by utilising ITC.	However, it was seen that above ITC availed after limitation period which was inadmissible. As such payment of tax by utilising inadmissible ITC resulted in short discharge of tax of ₹ 24,05,384 alongwith applicable interest
		2019-20		1.65	It was replied (Aug 23) that R1 liability of ₹ 25,04,496 for September 2019 was wrongly submitted and the same was amended in R1 Return for December 2019	However, it was seen that R1 liability of ₹ 1,64,676 was discharged utilising inadmissible ITC availed after limitation period. As such payment of tax by utilising inadmissible ITC resulted in short discharge of tax of ₹ 1,64,676 along with applicable interest
7	1xxxxJ Bongaigaon-1	2020-21	Cases where GSTR 3B not filed but GSTR 1 available	100.63	Department replied (Aug 2023) that taxpayer had paid above liability by filing GSTR 3B.	However, it was observed that out total tax liability, taxpayer had paid ₹ 62.98 lakh belatedly by using cash ledger and ₹ 45.82 lakh paid by the taxpayer by utilising ITC, was not admissible, as the taxpayer had filed GSTR-3B for the month of April 2020 to July 2020 in February 2023 i.e. beyond limitation period. Remaining tax of ₹ 2.78 lakh is yet to be paid by taxpayer Thus, Department may initiate necessary steps to recover total tax and interest of ₹ 1.01 crore including interest of ₹ 45.82 lakh from taxpayer.
8	1xxxxL Dibrugarh-1	2020-21	E-Commerce benefactors under	0.42	The department stated that the actual TCS amount for the month of November/2020 was ₹ 2,36,278 instead of ₹ 12,95,114 and	However, the department did not levy tax @ 5% which resulted in short levy of tax of ₹ 42,352.

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Sl. No.	Taxpayer / Circle number	Year	Deviation name	Deviation amount (₹ in lakh)	Department's reply	Audit rebuttal
			Composition Levy		tax of ₹ 10,590 (1% of ₹ 10,58,836) was recovered on differential amount of ₹ 10,58,836	
9	1xxxx7 GuwahatiA-6	2019-20	Mismatch between ITC availed between Annual Return & Financial Statement (Table 12F of 9C)	0.21	Taxpayer already made reversal of ₹ 82.03 lakh on 13.01.2021 through DRC-03	The taxpayer made payment of ₹ 11.05 lakh by cash on which interest is to be levied but ₹ 1.38 lakh was found to be paid as interest resulted in short payment of interest by ₹ 0.21 lakh.
Total				615.11		

Appendix-XXVIII

[Reference: Paragraph No. 2.5.7.2 (c)]

Statement showing details of cases in which Data Entry Error/ Clerical mistake were noticed

Sl. No.	Taxpayer	Year involved	Dimension Name	Reply of the department in brief	Deviation amount (₹ in lakh)
1	1xxxx3	2019-20	Short Payment of tax on Reverse Charge Mechanism (RCM)	The taxpayer has erroneously reported the figure in Table 6 (D) instead of Table 6 (B) of GSTR-9 which is an apparent error on the part of the taxpayer.	201.37
2	1xxxx1	2018-19	Short Payment of tax on Reverse Charge Mechanism (RCM)	The taxpayer has erroneously reported the figure in Table 6 (C) instead of Table 6 (B) of GSTR-9 which is an apparent error on the part of the taxpayer.	75.79
3	1xxxxX	2018-19	Short Payment of tax on Reverse Charge Mechanism (RCM)	The taxpayer has erroneously reported the figure in Table 6 (C) instead of Table 6 (B) of GSTR-9 which is an apparent error on the part of the taxpayer.	58.74
4	1xxxxB	2018-19	Short Payment of tax on Reverse Charge Mechanism (RCM)	The taxpayer has erroneously reported the figure in Table 6 (C) instead of Table 6 (B) of GSTR-9 which is an apparent error on the part of the taxpayer.	49.29
5	1xxxxE	2018-19	Short Payment of tax on Reverse Charge Mechanism (RCM)	The taxpayer has erroneously reported the figure in Table 6 (C) instead of Table 6 (B) of GSTR-9 which is an apparent error on the part of the taxpayer.	34.93
		2020-21			39.35
6	1xxxx3	2020-21	Short Payment of tax on Reverse Charge Mechanism (RCM)	The taxpayer has erroneously reported the figure in Table 6 (C) instead of Table 6 (B) of GSTR-9 which is an apparent error on the part of the taxpayer.	129.22
7	1xxxx5	2018-19	Short Payment of tax on Reverse Charge Mechanism (RCM)	The taxpayer has erroneously reported the figure in Table 6 (C) instead of Table 6 (B) of GSTR-9 which is an apparent error on the part of the taxpayer.	63.29
8	1xxxx6	2018-19	Short Payment of tax on Reverse Charge Mechanism (RCM)	The taxpayer has erroneously reported the figure in Table 6 (C) instead of Table 6 (B) of GSTR-9 which is an apparent error on the part of the taxpayer.	47.37
9	1xxxxJ	2019-20	Mismatch in tax paid between Books of accounts and Annual Return (Table 9R of 9C)	While declaring the tax component in GSTR 9, erroneously entered incorrect amount which was rectified in GSTR 9C and mentioned reasons.	102.00
10	1xxxxW	2018-19	Mismatch in ITC availed between Annual Return and Financial Statement (Table 12F of 9C)	The taxpayer entered the wrong data under SGST in GSTR 9 which was rectified in GSTR 9C and mentioned reasons.	1276.20
11.	1xxxx6	2018-19	Excess availing of ITC	The taxpayer wrongly entered excess ITC amount of ₹ 4,57,51,944 in Table 4 (A) 5 of R3B due to clerical mistake and the same was reversed.	457.52
Total					2535.07

Appendix-XXIX
(Reference: Paragraph No. 2.5.8)
Partial production of records

Sl. No.	Jurisdiction (Unit)	Sample	Mismatch of ITC/tax liability	
		Number of taxpayers	Number of taxpayers	Amount of deviation (₹ in lakh)
1	Bongaigaon	1	1	115.30
2	Dibrugarh	3	3	1,634.43
3	Digboi	1	1	75.01
4	Goalpara	1	1	321.90
5	Guwahati-A	10	10	4,277.09
6	Guwahati-B	10	7	1,070.99
7	Guwahati-C	12	10	9,806.91
8	Guwahati-D	7	7	4,131.32
9	Jorhat	1	1	573.23
10	Kokrajhar	1	1	0.18
11	Nagaon	1	1	43.80
12	Naharkatia	3	3	533.01
13	North Lakhimpur	2	2	94.97
14	Sibsagar	2	2	120.80
15	Tinsukia	1	1	4.67
Total		56	51	22803.61

Appendix-XXX
(Reference: Paragraph No. 2.5.8)
Top five cases of partial production of records

Sl. No.	Taxpayer	Name of Unit offices - Circle No.	List of records not produced	Mismatch Amount (ITC and Undischarged liability) (₹ in crore)
1	1xxxx9	Guwahati-C-99	<ol style="list-style-type: none"> 1. Inward invoices for the month of April 2020 and July 2020. 2. Outward Invoices-Exempted supply invoice for the month of March 2019 and January 2021. 3. Trail-balance of the State GSTIN for the year 2018-19 to 2020-21. 4. Account-statement of Outward-Inward supply and input tax credit, availed and utilised. 	55.02
2	1xxxxM	Guwahati-C-99	<ol style="list-style-type: none"> 1. Inward invoices for the month of September 2018 and December 2019. 2. Outward Invoices- Exempted supply invoice for the month of March 2019 and August 2019 3. Note and schedule related to financial statement for the year 2018-19 and 2019-20. 4. Trail-balance of the State GSTIN for the year 2018-19 to 2020-21. 5. Account- statement of Outward-Inward supply and input tax credit, availed and utilised. 	37.60
3	1xxxxT	Guwahati-D-99	<ol style="list-style-type: none"> 1. Inward invoices for the month of November 2020 and February 2021. 2. Outward Invoices for the month of December 2020 and February 2021. 3. Trail-balance of the State GSTIN for the year 2018-19 to 2020-21. 4. Account- statement of Outward-Inward supply and input tax credit, availed and utilised. 5. Note and schedule related to financial statement. 	33.88
4	1xxxxI	Guwahati - A -1	<ol style="list-style-type: none"> 1. Inward invoices for the month of March 2019 and March 2020. 2. Outward Invoices for the month of November 2018 and February 2020. 3. Account-statement of Outward-Inward supply and input tax credit, availed and utilised. 4. Trail-balance of the State GSTIN for the year 2018-19 to 2020-21. 5. Detail Financial Statement for the year 2018-19 to 2020-21. 	29.19
5	1xxxxY	Dibrugarh-1	<ol style="list-style-type: none"> 1. Inward invoices for the month of November 2018 and March 2021. 2. Outward Invoices-Exempted supply invoice for the month of July 2020 and September 2020. 3. Account-statement of Outward-Inward supply and input tax credit, availed and utilised. 	16.20

Appendix-XXXI

[Reference: Paragraph No. 2.5.8.1 (a)(i)]

Statement showing details of short-payment/ non-payment of interest on delayed discharge of tax liability in GSTR-3B

(₹ in lakh)

Sl. No.	Taxpayer	Jurisdiction	Year	Months of delayed filing of GSTR 3B	Short/ non-payment of interest	Audit Observation No. & Date	Department's reply/ Audit Rebuttal	Recovered Amount
1	1xxxx0	Guwahati-D-4	2019-20	Jun, Aug-19; Mar-20	0.06	OBS-961204 Dt:12-09-2023	The taxpayer had paid interest through DRC-03 at the instance of audit. (February 2024)	0.06
			2020-21	May, Jul, Aug, Sep, Oct, Nov-20; Jan, Feb, Mar-21,	0.03			0.03
2	1xxxxW	Guwahati-B-2	2020-21	Apr-20	0.12	OBS-1004506 Dt:07-10-2023	The reply was awaited (April 2025)	0
3	1xxxxW	Guwahati-B-2	2018-19	Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec-18; Jan, Feb, Mar-19	3.99	OBS-1004506 Dt:07-10-2023	The reply was awaited (April 2025)	0
			2019-20	Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec-19; Jan, Feb-20	2.24			0
			2020-21	Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec-20; Jan, Feb, Mar-21	4.66			0
4	1xxxx3	Guwahati-B-1	2018-19	Apr, Jun, Jul, Aug, Sep, Nov-18; Jan, Feb, Mar-19	1.61	OBS-1004506 Dt:07-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.	0
			2019-20	May, Jun, Jul, Aug, Sep, Oct, Nov-19	0.09			0
			2020-21	May, Jun, Jul, Aug, Sep, Oct-20; Mar-21	0.32			0
5	1xxxxC	Guwahati-B-2	2019-20	Nov-19	1.84	OBS-1004506 Dt:07-10-2023	The reply was awaited (April 2025)	0
			2020-21	Apr-20	0.05			0
6	1xxxxI	Guwahati-B-5	2020-21	Aug, Sep, Nov-20	0.10	OBS-1004506 Dt:07-10-2023	The reply was awaited (April 2025))	0
7	1xxxx3	Nagaon-1	2018-19	Dec-18	0.01	OBS-1018188 Dt:17-20-2023	The matter was pursued with taxpayer by issuing ASMT-10.	0
			2019-20	Jun, Aug, Sep-19	3.68			0
			2020-21	Sep, Oct-20	-- ¹⁶⁵			0
8	1xxxxO	Bongaigaon-1	2018-19	Mar-19	1.44	OBS-1017351 Dt:16-10-2023	The reply was awaited (April 2025))	0

¹⁶⁵ Amount is ₹ 170 only.

Sl. No.	Taxpayer	Jurisdiction	Year	Months of delayed filing of GSTR 3B	Short/ non-payment of interest	Audit Observation No. & Date	Department's reply/ Audit Rebuttal	Recovered Amount
9	1xxxxE	Guwahati-A-99	2018-19	Aug, Oct, Nov, Dec-18	0.01	OBS-974865 Dt-18-09-2023	Department issued notice and amount recovered	0.01
			2019-20	Apr, June, Aug, Sep, Dec-19; Jan-20	0.03			0.03
			2020-21	June, Aug, Oct, Dec-20; Jan, Feb-21	0.02			0.02
10	1xxxxQ	Guwahati-B-10	2018-19	Apr, May, June, July, Aug, Sep-18; Mar-19	24.50	OBS-975292 Dt-18-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.	0
			2019-20	Apr, June, Sep, Oct, Dec-19; Jan, Feb, Mar-20	9.43			0
			2020-21	July-20, Aug-20, Dec-20, Jan-21, Feb-21, Mar-21	4.92			0
11	1xxxxB	Guwahati-B-10	2019-20	Apr, June, July, Aug, Sep, Oct, Nov, Dec-19; Jan, Feb, Mar-20	1.37	OBS-975566 Dt-19-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.	0
			2020-21	Apr, May, June, July, Aug, Sep, Oct, Nov, Dec-20; Jan, Feb, Mar-21	8.87			0
12	1xxxxL	Guwahati-A-2	2019-20	May, Dec-19	1.35	OBS-1017845 Dt-17-10-2023	The reply was awaited (April 2025))	0
13	1xxxxQ	Guwahati-A-10	2018-19	Apr, May, June, July, Aug, Nov-18; Jan, Feb, Mar-19	38.51	OBS-1017845 Dt-17-10-2023	The reply was awaited (April 2025)	0
			2019-20	Apr, May, June, July, Oct, Nov-19; Mar-20	8.01			0
			2020-21	May, July, Nov, Dec-20; Feb, Mar-21	14.50			
14	1xxxxN	Guwahati-A-7	2018-19	Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec-18; Jan, Feb, Mar-19	22.39	OBS-1017845 Dt-17-10-2023	The reply was awaited (April 2025)	0
			2019-20	Apr, May, Jun, Jul, Aug, Sep, Oct, Dec-19; Jan, Feb, Mar-20	18.12			0
			2020-21	Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec-20; Jan, Feb, Mar-21	5.11			0
15	1xxxxV	Golaghat-1	2018-19	Nov-18; Feb-19	0.03	OBS-1018765 Dt-17-10-2023	The reply was awaited (April 2025)	0
			2019-20	Jan, Mar-20	0.34			0
			2020-21	May, Jun, Jul, Aug, Sep, Oct, Nov, Dec-20; Jan, Feb, Mar-21	8.82			0
16	1xxxxJ	Jorhat-6	2018-19	Apr, May, June, July, Sep, Oct, Nov, Dec-18; Jan, Feb, Mar-19	5.07	OBS-1019714 Dt-17-10-2023	The reply was awaited (April 2025)	0
			2019-20	July, Oct, Dec-19; Jan, Mar-20	0.12			0

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Sl. No.	Taxpayer	Jurisdiction	Year	Months of delayed filing of GSTR 3B	Short/ non-payment of interest	Audit Observation No. & Date	Department's reply/ Audit Rebuttal	Recovered Amount
17	1xxxxB	Sibsagar-4	2018-19	Apr, May, Jun, Aug, Oct, Nov, Dec-18; Jan, Feb, Mar-19	9.18	OBS-1020736 Dt-18-10-2023	The reply was awaited (April 2025)	0
			2019-20	Sep, Dec-19; Jan, Feb, Mar-20	3.91			0
			2020-21	Apr, Nov, Dec-20; Mar-21	0.82			0
18	1xxxxY	Naharkatia-1	2018-19	Oct-18	0.04	OBS-1022399 Dt-19-10-2023	The reply was awaited (April 2025)	0
			2019-20	Nov-19; Mar-20	0.43			0
			2020-21	Apr-20	0.15			0
19	1xxxxG	Naharkatia-1	2018-19	Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec-18; Jan, Feb, Mar-19	12.69	OBS-1022399 Dt-19-10-2023	The reply was awaited (April 2025)	0
			2019-20	Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec-19; Jan, Mar-20	21.24			0
			2020-21	Apr, May, Jun, Jul, Aug, Sep, Oct-20; Jan, Feb, Mar-21	11.20			0
20	1xxxxC	Guwahati-C-3	2018-19	Mar-19	0.10	OBS-993672 Dt:29-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.	0
			2019-20	October-19	₹ ¹⁶⁶			0
21	1xxxxE	Guwahati-C-99	2019-20	Sep, Oct, Nov-19; Jan-20	0.21	OBS-993672 Dt:29-09-2023	The reply was awaited (April 2025)	0
			2020-21	June, July, Aug, Nov, Dec-20; Mar-21	0.20			0
22	1xxxxJ	Guwahati-C-2	2018-19	Apr, July, Sep-18; Jan, Feb, Mar-19	0.10	OBS-993672 Dt:29-09-2023	The reply was awaited (April 2025)	0
			2019-20	June, July, Oct, Nov-19	0.40			0
23	1xxxxK	Guwahati-C-4	2020-21	May, June-20	0.37	OBS-993672 Dt:29-09-2023	The reply was awaited (April 2025)	0
24	1xxxx6	Guwahati-C-5	2018-19	Mar-19	₹ ¹⁶⁷	OBS-993672 Dt:29-09-2023	The reply was awaited (April 2025)	0
			2019-20	Aug, Nov, Dec-19; Feb, Mar-20	0.18			0
			2020-21	May, June, July, Aug, Oct, Nov, Dec-20	0.05			0
25	1xxxxO	Guwahati-C-7	2018-19	Sep, Oct, Nov, Dec-18; Jan, Mar-19	2.02	OBS-993672 Dt:29-09-2023	The reply was awaited (April 2025)	0
			2019-20	Apr, May, June, July, Aug-19; Jan-20	1.70			0
			2020-21	Oct, Dec-20; Jan, Feb, Mar-21	0.54			0

¹⁶⁶ Amount is ₹ 360 only.

¹⁶⁷ Amount is ₹ 129 only.

Sl. No.	Taxpayer	Jurisdiction	Year	Months of delayed filing of GSTR 3B	Short/ non-payment of interest	Audit Observation No. & Date	Department's reply/ Audit Rebuttal	Recovered Amount
26	1xxxxU	Dibrugarh-1	2018-19	Apr, June, July, Aug, Sep, Oct, Nov, Dec-18; Feb-19	0.18	OBS-998907 Dt:04-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.	0
			2019-20	Apr, May, June, July, Aug, Sep, Dec-19; Jan-20	0.08			0
			2020-21	Dec-20; Jan, Feb, Mar-21	0.49			0
27	1xxxxP	Tinsukia-1	2018-19	Apr, May, Sep, Oct-18; Mar-19	0.01	OBS-1001077 Dt:05-10-2023	The matter was pursued with taxpayer by issuing ADT-01. The matter was pursued with taxpayer by issuing ASMT-10.	0
			2019-20	Apr, June, July, Aug, Nov-19	0.07			0
28	1xxxxH	Digboi-2	2018-19	Apr, May, June, July, Aug, Sep, Oct, Dec-18; Jan, Feb, Mar-19	18.72	OBS-1004797 Dt:08-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.	0
			2019-20	Dec-19; Feb, Mar-20	1.28			0
			2020-21	Apr, May, June-20; Mar-21	0.02			0
29	1xxxxQ	North Lakhimpur-1	2018-19	May, June, Sep, Nov, Dec-18; Jan-19	2.20	OBS-1006780 Dt:09-10-2023	The reply was awaited (April 2025)	0
			2019-20	Apr, May, Sep, Oct-19; Jan, Mar-20	4.90			0
			2020-21	June, Dec-20; Jan-21	2.70			0
30	1xxxxI	North Lakhimpur-1	2018-19	June, Aug, Sep, Oct, Nov, Dec-18; Jan, Feb-19	4.31	OBS-1009181 Dt:11-10-2023	The reply was awaited. (April 2025)	0
			2019-20	Apr, May, June, July, Aug, Sep, Oct, Nov, Dec-19; Jan, Feb-20	7.94			0
			2020-21	Aug, Oct, Nov, Dec-20; Jan, Feb, Mar-21	1.66			0
Total					301.85			0.15

Appendix-XXXII

[Reference: Paragraph No. 2.5.8.1 (a)(ii)]

Statement showing details of the taxpayer, where interest to be paid on prior period invoices

(₹ in lakh)

Sl. No.	Taxpayer	Jurisdiction	Year	No. of invoices with delay	Tax Amount involving in Invoices	Interest payable	Audit observation No. & Date	Department's Reply/Audit Rebuttal
1	1xxxxQ	Guwahati – B-10	2018-19	106	126.71	14.78	OBS-975502 Dt. 19-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.
			2019-20	66	96.30	6.39		
			2020-21	47	49.42	4.92		
2	1xxxxB	Guwahati – B-10	2019-20	1	23.79	2.30	OBS-975576 Dt. 19-09-2023	
			2020-21	4	22.90	1.52		
3	1xxxx3	Guwahati – A-99	2018-19	42	0.53	0.10	OBS-1016926 Dt. 16-10-2023	The reply was awaited (April 2025)
			2019-20	24	1.74	0.13		
			2020-21	68	25.03	0.38		
4	1xxxxN	Guwahati – A-7	2018-19	56	30.10	4.07	OBS-1016926 Dt. 16-10-2023	The reply was awaited (April 2025)
			2019-20	148	47.48	4.52		
			2020-21	38	28.42	3.37		
5	1xxxx5	Guwahati – A-8	2018-19	12	3.64	0.56	OBS-1016926 Dt. 16-10-2023	The reply was awaited (April 2025)
			2019-20	8	4.72	0.73		
6	1xxxxQ	Guwahati – A-5	2018-19	5	0.05	0.01	OBS-1016926 Dt. 16-10-2023	The reply was awaited (April 2025)
			2019-20	8	0.32	0.05		
7	1xxxxV	Golaghat - 1	2019-20	1	138.50	8.74	OBS-1018466 Dt. 17-10-2023	The reply was awaited (April 2025)
			2020-21	3	134.69	6.15		
8	1xxxxJ	Jorhat - 6	2018-19	3	9.03	0.84	OBS-1019733 Dt. 17-10-2023	
9	1xxxxB	Sibsagar - 4	2018-19	16	45.10	7.35	OBS-1020159 Dt. 18-10-2023	The reply was awaited (April 2025)
			2019-20	111	75.42	10.60		
			2020-21	125	64.88	4.87		
10	1xxxxO	Sibsagar - 1	2019-20	1	1.86	0.23	OBS-1020159 Dt. 18-10-2023	The reply was awaited (April 2025)
11	1xxxxY	Naharkatia - 1	2018-19	1	0.26	-- ¹⁶⁸	OBS-1021710 Dt. 18-10-2023	
12	1xxxxG	Naharkatia - 1	2018-19	27	190.28	25.55	OBS-1021710 Dt. 18-10-2023	The reply was awaited (April 2025)
			2019-20	20	84.68	2.89		
			2020-21	7	215.14	13.39		

¹⁶⁸ Amount is ₹ 389 only.

Sl. No.	Taxpayer	Jurisdiction	Year	No. of invoices with delay	Tax Amount involving in Invoices	Interest payable	Audit observation No. & Date	Department's Reply/Audit Rebuttal
13	1xxxxW	Naharkatia - 1	2018-19	351	119.90	16.36	OBS-1021710 Dt. 18-10-2023	The reply was awaited (April 2025)
			2019-20	65	216.36	4.09		
			2020-21	22	9.28	0.52		
14	1xxxxS	Guwahati-D-3	2019-20	2	0.76	0.02	OBS-960838 Dt. 08-09-2023	The reply was awaited (April 2025)
			2020-21	1	-- ¹⁶⁹	-- ¹⁷⁰		
15	1xxxxK	Guwahati-D-3	2018-19	325	19.51	0.44	OBS-960838 Dt. 08-09-2023	The reply was awaited (April 2025)
			2019-20	332	9.78	0.20		
			2020-21	152	4.42	0.08		
16	1xxxx3	Guwahati-D-8	2018-19	20	2.36	0.18	OBS-960838 Dt. 08-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.
			2019-20	21	3.53	0.21		
			2020-21	31	2.34	0.21		
17	1xxxxO	Guwahati-D-5	2018-19	238	111.78	10.47	OBS-960838 Dt. 08-09-2023	The reply was awaited (April 2025)
18	1xxxxV	Nagaon -3	2020-21	27	44.00	0.59	OBS-1014582 Dt. 13-10-2023	
19	1xxxxF	Goalpara-1	2020-21	13	97.57	0.36	OBS-1041120 Dt. 26-10-2023	
20	1xxxxO	Guwahati-C-7	2018-19	38	4.60	0.19	OBS-996162 Dt. 02-10-2023	The reply was awaited (April 2025)
			2019-20	23	0.17	0.01		
			2020-21	17	1.80	1.17		
21	1xxxxK	Guwahati-C-4	2018-19	3	1.92	0.13	OBS-996162 Dt. 02-10-2023	The reply was awaited (April 2025)
			2019-20	1	0.03	-- ¹⁷¹		
22	1xxxxE	Guwahati-C-99	2018-19	3	9.70	1.32	OBS-996162 Dt. 02-10-2023	The reply was awaited (April 2025)
			2019-20	1	3.87	0.23		
23	1xxxxJ	Guwahati-C-2	2019-20	38	32.07	3.63	OBS-996162 Dt. 02-10-2023	The reply was awaited (April 2025)
			2020-21	45	28.41	3.68		
24	1xxxxC	Guwahati-C-3	2018-19	12	2.64	0.09	OBS-996162 Dt. 02-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.
			2020-21	1	2.63	0.04		
25	1xxxxY	Dibrugarh - 1	2020-21	36	7.72	0.13	OBS-999973 Dt. 05-10-2023	

¹⁶⁹ Amount is ₹ 406 only.

¹⁷⁰ Amount is ₹ 25 only.

¹⁷¹ Amount is ₹ 355 only.

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Sl. No.	Taxpayer	Jurisdiction	Year	No. of invoices with delay	Tax Amount involving in Invoices	Interest payable	Audit observation No. & Date	Department's Reply/Audit Rebuttal
26	1xxxxU	Dibrugarh - 1	2018-19	85	3.21	0.20	OBS-999973 Dt. 05-10-2023	
			2019-20	101	132.86	3.35		
			2020-21	78	3.45	0.22		
27	1xxxxP	Tinsukia – 1	2019-20	1	0.02	-- ¹⁷²	OBS-1002726 Dt. 06-10-2023	The matter was pursued with taxpayer by issuing DRC-01.
			2020-21	1	0.15	0.01		
28	1xxxxH	Digboi - 2	2019-20	4	4.98	0.45	OBS-1005803 Dt. 09-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.
29	1xxxxQ	N. Lakhimpur-1	2020-21	8	75.90	2.26	OBS-1008735 Dt. 10-10-2023	The reply was awaited (April 2025)
30	1xxxxI	N. Lakhimpur - 1	2018-19	3	0.31	0.03	OBS-1010565 Dt. 11-10-2023	
			2019-20	3	8.58	1.79		
Total Amount					2387.60	177.10		

¹⁷² Amount is ₹ 455 only.

Appendix-XXXIII

[Reference: Paragraph No. 2.5.8.1(a) (iii)]

Statement showing details of non-payment of late fees due to delay in filing/non-filing of Annual Return in form GSTR 9

Sl. No.	Taxpayer	Jurisdiction	Year	Due date of filing of GSTR 9	Actual date of filing	Delay (In days)	Late fees @ ₹100/Day (CGST)	Late fees @ ₹100/Day (SGST)	Total Late fees/limited to 20,000/- under amnesty (₹ in lakh)	Audit observation No. & Date	Department's Reply/Audit Rebuttal
1	1xxxxQ	Guwahati-B-10	2020-21	28-02-2022	06-03-2022	6	600	600	0.01	OBS-975280 Dt. 18-09-2023	The matter is pursued with taxpayer by issuing ASMT-10.
2	1xxxxN	Guwahati-A-7	2018-19	31-12-2020	02-04-2021	92	9200	9200	0.18	OBS-1013743 Dt. 13-10-2023	The reply was awaited (April 2025)
			2019-20	31-03-2021	14-03-2022	348	34800	34800	0.20		
			2020-21	28-02-2022	14-03-2022	14	1400	1400	0.03		
3	1xxxxE	Guwahati-A-99	2018-19	31-12-2020	Not filed yet	973	97300	97300	1.95	OBS-1013842 Dt. 13-10-2023	
4	1xxxxY	Naharkatia-1	2018-19	31-12-2020	09-01-2021	9	900	900	0.02	OBS-1021945 Dt. 19-10-2023	The reply was awaited (April 2025)
			2019-20	31-03-2021	23-11-2021	237	23700	23700	0.20		
			2020-21	28-02-2022	30-06-2023	487	48700	48700	0.20		
5	1xxxxG	Naharkatia-1	2019-20	31-03-2021	19-04-2021	19	1900	1900	0.04	OBS-1021945 Dt. 19-10-2023	
			2020-21	28-02-2022	23-08-2022	176	17600	17600	0.20		
6	1xxxxS	Guwahati-D-3	2019-20	31-03-2021	30-06-2023	821	10000	10000	0.20	OBS-961208 Dt. 12-09-2023	The reply was awaited (April 2025)
			2020-21	28-02-2022	31-08-2023	549	54900	54900	0.20		
7	1xxxxW	Guwahati-B-2	2018-19	31-12-2020	27-02-2021	58	5800	5800	0.12	OBS-1004057 Dt. 06-10-2023	
			2019-20	31-03-2021	25-06-2021	86	8600	8600	0.17		
8	1xxxxW	Guwahati-B-2	2019-20	31-03-2021	29-04-2021	29	2900	2900	0.06	OBS-1004057 Dt. 06-10-2023	The reply was awaited (April 2025)
			2020-21	28-02-2022	23-04-2022	54	5400	5400	0.11		
9	1xxxxO	Bongaigaon-1	2018-19	31-12-2020	17-03-2021	76	7600	7600	0.15	OBS-1017382 Dt. 16-10-2023	
10	1xxxxK	Guwahati-C-4	2018-19	31-12-2020	16-01-2021	16	1600	1600	0.03	OBS-993398 Dt. 29-09-2023	The reply was awaited (April 2025)
			2020- 21	28-02-2022	17-06-2022	109	10900	10900	0.20		

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Sl. No.	Taxpayer	Jurisdiction	Year	Due date of filing of GSTR 9	Actual date of filing	Delay (In days)	Late fees @ ₹100/Day (CGST)	Late fees @ ₹100/Day (SGST)	Total Late fees/limited to 20,000/- under amnesty (₹ in lakh)	Audit observation No. & Date	Department's Reply/Audit Rebuttal
11	1xxxxU	Dibrugarh-1	2019-20	31-03-2021	27-07-2021	118	11800	11800	0.20	OBS-999292 Dt. 04-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.
			2020-21	28-02-2022	03-03-2022	3	300	300	0.01		
12	1xxxxQ	North Lakhimpur-1	2019-20	31-03-2021	18-06-2021	79	7900	7900	0.16	OBS-1006801 Dt. 09-10-2023	The reply was awaited (April 2025)
Total							363800	363800	4.64		

Appendix-XXXIV

[Reference: Paragraph No. 2.5.8.1(a) (iv)]

Statement showing non- levy of penalty due to delay in filing/non filing of GSTR 9C

Sl. No.	Taxpayer	Jurisdiction	Year	Due date of filing of GSTR 9C	Actual date of filing of GSTR-9C	Penalty for non-submission of GSTR 9C (₹ in lakh)	Audit observation No. & Date	Department's Reply/Audit Rebuttal
1	1xxxxE	Guwahati-A-99	2018-19	31-12-2020	Not yet filed	0.50	OBS-974802	Department issued notice
			2020-21	28-02-2020	13-12-2022	0.50	Date-18-09-2023	
2	1xxxxQ	Guwahati-B -10	2020-21	28-02-2022	12-04-2022	0.50	OBS-975285 Date-18-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.
3	1xxxxB	Guwahati-B-10	2018-19	31-12-2020	Not yet filed	0.50	OBS-975544	
			2020-21	28-02-2022	30-06-2023	0.50	Date-19-09-2023	
4	1xxxxXI	Guwahati-A-1	2018-19	31-12-2020	Not yet filed	0.50	OBS-978832 Date-20-09-2023	The reply was awaited (April 2025)
			2019-20	31-03-2021	Not yet filed	0.50		
			2020-21	28-02-2022	Not yet filed	0.50		
5	1xxxxN	Guwahati-A-7	2018-19	31-12-2020	09-06-2021	0.50	OBS-1013771 Date-13-10-2023	The reply was awaited (April 2025)
			2019-20	31-03-2021	Not yet filed	0.50		
			2020-21	28-02-2022	Not yet filed	0.50		
6	1xxxxJ	Jorhat-6	2020-21	28-02-2022	22-03-2022	0.50	OBS-1019630 Date-17-10-2023	The reply was awaited (April 2025)
7	1xxxxY	Naharkatia-1	2018-19	31-12-2020	26-01-2021	0.50	OBS-1022319 Date-19-10-2023	The reply was awaited (April 2025)
			2019-20	31-03-2021	26-11-2021	0.50		
			2020-21	28-02-2022	Not yet filed	0.50		
8	1xxxxG	Naharkatia-1	2018-19	31-12-2020	Not yet filed	0.50	OBS-1022319 Date-19-10-2023	The reply was awaited (April 2025)
			2019-20	31-03-2021	04-09-2021	0.50		
			2020-21	28-02-2022	28-06-2023	0.50		
9	1xxxxS	Guwahati-D-3	2019-20	31-03-2021	Not yet filed	0.50	OBS-961212 Date-09-09-2023	The reply was awaited (April 2025)
			2020-21	28-02-2022	Not yet filed	0.50		
10	1xxxx0	Guwahati-D-4	2018-19	31-12-2020	01-03-2021	0.50	OBS-961212 Date-09-09-2023	Department stated that the taxpayer r paid late fees for delay filing of GSTR-9 and not required to pay penalty for late filing of GSTR-9C. But reply of the department was not tenable as the taxpayer failed to file GSTR-9C within the stipulated date, penalty is leviable for such delayed filing.
			2020-21	28-02-2022	28-03-2022	0.50		

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Sl. No.	Taxpayer	Jurisdiction	Year	Due date of filing of GSTR 9C	Actual date of filing of GSTR-9C	Penalty for non-submission of GSTR 9C (₹ in lakh)	Audit observation No. & Date	Department's Reply/Audit Rebuttal
11	1xxxxW	Guwahati-B-2	2018-19	31-12-2020	30-11-2021	0.50	OBS-1004472 Date-07-10-2023	The reply was awaited (April 2025)
			2019-20	31-03-2021	03-06-2022	0.50		
			2020-21	28-02-2022	07-11-2022	0.50		
12	1xxxxW	Guwahati-B-2	2019-20	31-03-2021	Not yet filed	0.50	OBS-1004472 Date-07-10-2023	The reply was awaited (April 2025)
			2020-21	28-02-2022	24-04-2022	0.50		
13	1xxxxO	Bongaigaon-1	2018-19	31-12-2020	17-03-2021	0.50	OBS-1017394 Date-16-10-2023	
14	1xxxx6	Guwahati-C-5	2020-21	28-02-2022	03-04-2022	0.50	OBS-993519 Date- 29-09-2023	
15	1xxxxO	Guwahati-C-7	2018-19	31-12-2020	05-03-2021	0.50		The reply was awaited (April 2025)
16	1xxxxK	Guwahati-C-4	2018-19	31-12-2020	Not yet filed	0.50		
			2019-20	31-03-2021	Not yet filed	0.50		
			2020-21	28-02-2022	Not yet filed	0.50		
17	1xxxxE	Guwahati-C-99	2018-19	31-12-2020	23-02-2021	0.50		The reply was awaited (April 2025)
			2019-20	31-03-2021	22-04-2021	0.50		
			2020-21	28-02-2022	23-03-2022	0.50		
18	1xxxxM	Guwahati-C-99	2018-19	31-12-2020	01-01-2021	0.50		
19	1xxxxU	Dibrugarh-1	2018-19	31-12-2020	30-06-2021	0.50	OBS-999359 Date- 04-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.
			2019-20	31-03-2021	27-07-2021	0.50		
			2020-21	28-02-2022	03-03-2022	0.50		
20	1xxxxP	Tinsukia–1	2020-21	28-02-2022	04-06-2022	0.50	OBS-1001092 Date- 05-10-2023	The matter was pursued with taxpayer by issuing DRC-01.
21	1xxxxH	Digboi-2	2018-19	31-12-2020	25-02-2021	0.50	OBS-1004811 Date- 08-10-2023	
22	1xxxxQ	North Lakhimpur-1	2018-19	31-12-2020	22-03-2021	0.50	OBS-1006808 Date-09-10-2023	The reply was awaited (April 2025)
			2019-20	31-03-2021	19-06-2021	0.50		
			2020-21	28-02-2022	22-06-2022	0.50		
23	1xxxxI	North Lakhimpur-1	2018-19	31-12-2020	14-03-2022	0.50	OBS-1009277 Date- 11-10-2023	The reply was awaited (April 2025)
			2019-20	31-03-2021	28-03-2022	0.50		
			2020-21	28-02-2022	04-06-2022	0.50		
Total Amount						24.00		

Appendix-XXXV

[Reference: Paragraph No. 2.5.8.1(b) (ii)]

Statement showing Non reversal/Short reversal of ITC as per Rule 42

(₹ in lakh)

Sl. No.	Taxpayer	Jurisdiction	Year	Exempted Turnover	Total Turnover	Common ITC as per GSTR 3B	ITC to be reversed as per Rule 42 (ExG/F)	ITC reversed as per GSTR 3B/GSTR 9	Non reversal/ Short reversal of ITC	Audit observation No. & Date	Department's Reply/Audit Rebuttal
1	lxxxxQ	Guwahati-B-10	2018-19	149.63	2000.63	70.26	5.26	0.00	5.26	OBS-975311 Dt. 27-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.
			2019-20	404.33	1953.53	101.66	21.04	0.00	21.04		
			2020-21	428.74	1314.28	48.33	15.77	0.00	15.77		
2	lxxxxB	Guwahati-B-10	2018-19	350.09	7130.64	952.58	46.77	0.00	46.77	OBS-975573 Dt. 27-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.
			2019-20	77.49	7375.50	545.66	5.73	0.00	5.73		
			2020-21	316.78	6379.66	560.40	27.83	0.00	27.83		
3	lxxxxL	Guwahati-A-2	2019-20	18495.63	118063.23	325.51	50.99	0.01	50.98	OBS-1013434 Dt. 13-10-2023	The reply was awaited (April 2025)
			2020-21	21163.95	141399.52	389.11	58.24	10.73	47.51		
4	lxxxxN	Guwahati-A-7	2018-19	49.10	3991.91	19.98	0.25	0.00	0.25	OBS-1013510 Dt. 13-10-2023	The reply was awaited (April 2025)
			2019-20	189.77	3336.42	41.23	2.35	0.00	2.35		
			2020-21	250.89	1348.23	36.74	6.84	0.00	6.84		
5	lxxxxV	Golaghat-1	2018-19	146.21	6710.53	819.32	17.85	0.00	17.85	OBS-1018321 Dt. 17-10-2023	The reply was awaited (April 2025)
			2019-20	125.37	8778.45	941.60	13.45	0.00	13.45		
			2020-21	111.61	11875.82	1115.74	10.49	0.00	10.49		
6	lxxxxW	Guwahati-B-2	2019-20	109.30	640.31	19.41	3.31	0.00	3.31	OBS-972939 Dt. 15-09-2023	The reply was awaited (April 2025)
			2020-21	74.88	701.30	19.45	2.08	0.00	2.08		
7	lxxxxI	Guwahati-B-5	2018-19	6.83	6.83	0.03	0.03	0.00	0.03	OBS-1013559 Dt. 13-10-2023	The reply was awaited (April 2025)
			2019-20	476.26	476.26	1.75	1.75	0.00	1.75		
			2020-21	3074.47	5501.58	123.51	69.02	0.00	69.02		
8	lxxxxY	Dibrugarh-1	2018-19	0.88	278035.41	23969.31	0.08	0.00	0.08	OBS-998240 Dt. 04-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.
			2019-20	1.56	226503.16	22562.83	0.16	0.00	0.16		
			2020-21	2.32	252642.97	19096.37	0.18	0.00	0.18		
9	lxxxxH	Digboi-2	2020-21	8.45	387.66	54.20	1.18	0.00	1.18	OBS-1004817 Dt. 08-10-2023	The reply was awaited (April 2025)
10	lxxxxX	Kokrajhar-1	2018-19	165755.21	172255.77	853.92	821.70	0.00	821.70	OBS-1011521 Dt. 12-10-2023	The reply was awaited (April 2025)
Total Amount									1171.61		

Appendix-XXXVI

[Reference: Paragraph No. 2.5.8.1(b) (iii)]

Statement showing Short payment of tax under Reverse Charge Mechanism (RCM)

(₹ in lakh)

Sl. No.	Taxpayer	Jurisdiction	Year	Expenditure	Short payment under RCM	OBS No. and Date
1	1xxxxV	Nagaon-Circle-3	2018-19	3.81	0.69	OBS-1014340 Dt. 13-10-2023
			2019-20	2.10	0.38	
			2020-21	14.20	2.56	
2	1xxxxO	Bongaigaon-1	2020-21	2.30	0.41	OBS-1017291 Dt. 16-10-2023
Total				22.41	4.04	

Appendix-XXXVII

[Reference: Paragraph No. 2.5.8.1(b) (iv)]

Statement showing details of the taxpayer, where GSTR-3B filed after limitation period

(₹ in lakh)

Sl. No.	Taxpayer	Jurisdiction	Year	Months where the GSTR 3B returns were belatedly filed	Limitation for availment of ITC date	Filing Date of R3B	ITC availed on GSTR 3B filed after Limitation Period	Inadmissible ITC	Audit observation No. & Date	Department's Reply/Audit Rebuttal		
1	1xxxxO	Bongaigaon -1	2018-19	Mar-19	20-10-2019	30-10-2019	45.79	45.79	OBS-1017176 Dt. 16-10-2023	The reply was awaited (April 2025)		
			Interest @ 1.5%/month (from April 2019 to September 2023) for 54 months							37.09		
			2019-20	Mar-20	24-10-2020	29-10-2020	59.38	59.38				
			Interest @ 1.5%/month (from April 2020 to September 2023) for 42 months							37.41		
2	1xxxxQ	Guwahati – A-10	2018-19	Mar-19	20-10-2019	21-03-2020	45.58	45.58	OBS-1013931 Dt. 13-10-2023	The reply was awaited (April 2025)		
			Interest @ 1.5%/month (from April 2019 to August 2023) for 53 months							36.23		
3	1xxxxV	Golaghat - 1	2018-19	Mar-19	20-10-2019	14-11-2019	195.72	195.72	OBS-1018792 Dt. 17-10-2023	The reply was awaited (April 2025)		
			Interest @ 1.5%/month (from April 2019 to August 2023) for 53 months							155.60		
4	1xxxxB	Sibsagar - 4	2018-19	Nov-18, Dec-18, Jan-19, Feb-19, Mar-19	20-10-2019	06-11-2019, 25-11-2019, 26-11-2019, 17-12-2019, 19-12-2019	13.68	13.68	OBS-1020538 Dt. 18-06-2023	The reply was awaited (April 2025)		
			Interest @ 1.5%/month (from April 2019 to August 2023) for 53 months							10.88		
Grand Total Amount								637.36				

Appendix-XXXVIII

[Reference: Paragraph No. 2.5.8.1(b) (v) Table-2.5.6 Sl. No.-1]

Statement showing details of the taxpayer, where Irregular availing of ITC noticed due to Mismatches in ITC availed in GSTR 3B and ITC available in GSTR 2A

(₹ in lakh)

Sl. No.	Taxpayer	Jurisdiction	Year	ITC availed as per GSTR-3B/9	ITC available in GSTR 2A	Mismatch amount	Audit observation No. & Date	Department's Reply/Audit Rebuttal	Recovered amount
1	1xxxxE	Guwahati-A-99	2019-20	144.30	136.87	7.43	OBS-974402 Dt- 18-09-2023	Department replied that scrutiny already completed and accordingly to demand payment of tax amount ₹ 75,339 has been made for the year 2019-20. But Mismatch between ITC availed in GSTR 3B and ITC available in GSTR 2A for FY 2019-20 is much more than the demand payment of ₹ 75,339. The reply for the year 2020-21 was awaited (July 2024) .	0.75
			2020-21	433.10	433.07	0.03		The reply was awaited (April 2025)	0
2	1xxxxQ	Guwahati-B-10	2018-19	70.26	43.12	27.14	OBS-975314 Dt- 18-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.	0
3	1xxxxB	Guwahati-B-10	2018-19	954.49	877.61	76.88	OBS-975529 Dt- 19-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.	0
			2019-20	546.38	497.89	48.49			0
			2020-21	577.28	552.16	25.12			0
4	1xxxxQ	Guwahati-B-10	2018-19	3205.38	2976.57	228.81	OBS-976197 Dt- 19-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.	0
			2020-21	2855.25	2743.26	111.99			0
5	1xxxxS	Guwahati-A-4	2019-20	233.19	171.51	61.68	OBS-978796 Dt- 20-09-2023	The reply was awaited (April 2025)	0
6	1xxxxQ	Guwahati-A-10	2018-19	187.00	176.22	10.78	OBS-1011754 Dt- 12-10-2023	The reply was awaited (April 2025)	0
7	1xxxxN	Guwahati-A-7	2019-20	51.64	30.88	20.76	OBS-1011848 Dt- 12-10-2023	The reply was awaited (April 2025)	0
			2020-21	36.76	24.53	12.23			0
8	1xxxxL	Guwahati-A-2	2018-19	580.29	520.16	60.13	OBS-1011943 Dt- 12-10-2023	The reply was awaited (April 2025)	0
			2019-20	888.59	483.89	404.70			0
			2020-21	868.16	518.33	349.83			0
9	1xxxxQ	Guwahati-A-5	2018-19	789.04	779.15	9.89	OBS-1012290		0

Sl. No.	Taxpayer	Jurisdiction	Year	ITC availed as per GSTR-3B/9	ITC available in GSTR 2A	Mismatch amount	Audit observation No. & Date	Department's Reply/Audit Rebuttal	Recovered amount
			2019-20	617.24	560.96	56.28	Dt- 12-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.	0
			2020-21	420.65	371.24	49.41			0
10	1xxxx5	Guwahati-A-8	2018-19	144.30	79.54	64.76	OBS-1012378 Dt- 12-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.	0
			2019-20	114.43	111.89	2.54			0
			2020-21	278.03	277.50	0.53			0
11	1xxxxV	Golaghat-1	2018-19	819.32	765.79	53.53	OBS-1018274 Dt- 17-10-2023	The reply was awaited (April 2025)	0
			2019-20	941.66	813.66	128.00			0
12	1xxxxJ	Jorhat-6	2018-19	598.10	157.31	440.79	OBS-1019319 Dt- 17-10-2023	The reply was awaited (April 2025)	0
			2019-20	170.93	56.34	114.59			0
			2020-21	169.98	152.13	17.85			0
13	1xxxxB	Sibsagar-4	2019-20	55.85	53.01	2.84	OBS-1020424 Dt- 18-10-2023	The reply was awaited (April 2025)	0
14	1xxxxO	Sibsagar-1	2018-19	225.52	179.48	46.04	OBS-1020495 Dt- 18-10-2023	The reply was awaited (April 2025)	0
			2019-20	152.18	133.68	18.50			0
			2020-21	107.84	89.57	18.27			0
15	1xxxxY	Naharkatia-1	2020-21	993.28	966.76	26.52	OBS-1021412 Dt- 18-10-2023	The reply was awaited (April 2025)	0
16	1xxxxG	Naharkatia-1	2019-20	1575.47	1512.90	62.57	OBS-1021438 Dt- 18-10-2023	The reply was awaited (April 2025)	0
17	1xxxx0	Guwahati-D-4	2019-20	134.86	134.63	0.23	OBS-960592 Dt- 08-09-2023	The department stated (February, 2024) that considering latest ITC available in GSTR-2A and ITC availed in GSTR-3B mismatch of ITC comes to ₹ 0.23 lakh which has been paid by the taxpayer alongwith interest of ₹ 0.23 lakh at the instance of audit.	0 0.46
18	1xxxxB	Guwahati-D-8	2018-19	106.31	76.83	29.48	OBS-960693 Dt- 08-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.	0
			2019-20	156.41	133.44	22.97			0
			2020-21	114.02	104.77	9.25			0
19	1xxxx3	Guwahati-D-8	2018-19	76.83	63.59	13.24	OBS-961195 Dt- 09-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.	0
			2019-20	78.16	74.07	4.09			0
20	1xxxxS	Guwahati-D-3	2019-20	2215.91	2062.98	152.93	OBS-968400 Dt- 14-09-2023	The reply was awaited (April 2025)	0
21	1xxxxK	Guwahati-D-3	2019-20	34.11	33.71	0.40	OBS-968917	The reply was awaited (April 2025)	0

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Sl. No.	Taxpayer	Jurisdiction	Year	ITC availed as per GSTR-3B/9	ITC available in GSTR 2A	Mismatch amount	Audit observation No. & Date	Department's Reply/Audit Rebuttal	Recovered amount
			2020-21	30.20	28.86	1.34	Dt- 14-09-2023		0
22	1xxxxT	Guwahati-D-99	2018-19	33074.08	31523.90	1550.18	OBS-970660 Dt- 14-09-2023	The reply was awaited (April 2025)	0
			2019-20	33917.20	32935.16	982.04			0
			2020-21	37829.67	36975.28	854.39			0
23	1xxxxW	Guwahati-B-2	2019-20	15139.35	14885.26	254.09	OBS-972469 Dt- 15-09-2023	The reply was awaited (April 2025)	0
24	1xxxxW	Guwahati-B-2	2020-21	19.45	19.21	0.24	OBS-972859 Dt- 15-09-2023	The reply was awaited (April 2025)	0
25	1xxxxC	Guwahati-B-2	2018-19	113.40	90.37	23.03	OBS-1012307 Dt- 12-10-2023	The reply was awaited (April 2025)	0
			2020-21	76.86	69.93	6.93			0
26	1xxxxC	Guwahati-B-2	2018-19	7136.09	7040.10	95.99	OBS-1012547 Dt- 12-10-2023	The reply was awaited (April 2025)	0
			2020-21	2942.49	2809.53	132.96			0
27	1xxxxV	Nagaon-3	2019-20	44.07	43.59	0.48	OBS-1014622 Dt- 13-10-2023	The reply was awaited (April 2025)	0
28	1xxxx3	Nagaon-1	2019-20	936.69	910.23	26.46	OBS-1018179 Dt- 17-10-2023	Notice under section 61 in form ASMT 10 has been issued	0
									0
29	1xxxxO	Bongaigaon-1	2018-19	306.76	236.89	69.87	OBS-1017343 Dt- 16-10-2023	The reply was awaited (April 2025)	0
30	1xxxxX	Bongaigaon-1	2019-20	1132.58	1086.81	45.77	OBS-1017480 Dt- 17-10-2023	The reply was awaited (April 2025)	0
			2020-21	397.84	328.31	69.53			0
31	1xxxxF	Goalpara-1	2018-19	1048.92	1007.30	41.62	OBS-1041135 Dt- 26-10-2023	The reply was awaited (April 2025)	0
			2019-20	1673.64	1646.87	26.77			0
			2020-21	2586.52	2335.54	250.98			0
32	1xxxxC	Guwahati-C-3	2018-19	293.78	226.54	67.24	OBS-976799 Dt- 19-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.	0
			2019-20	256.80	247.12	9.68			0
			2020-21	348.03	309.21	38.82			0
33	1xxxx6	Guwahati-C-5	2018-19	169.37	168.38	0.99	OBS-994897 Dt- 29-09-2023	The reply was awaited (April 2025)	0
34	1xxxxE	Guwahati-C-99	2018-19	2062.57	2036.01	26.56	OBS-994937 Dt- 29-09-2023	The reply was awaited (April 2025)	0
35	1xxxxH	Guwahati-C-3	2018-19	484.87	412.17	72.70	OBS-995618 Dt- 01-10-2023	The reply was awaited (April 2025)	0
			2019-20	736.35	670.17	66.18			0
			2020-21	906.90	687.25	219.65			0
36	1xxxxX	Guwahati-C-8	2019-20	417.94	402.94	15.00	OBS-995621	The reply was awaited (April 2025)	0

Sl. No.	Taxpayer	Jurisdiction	Year	ITC availed as per GSTR-3B/9	ITC available in GSTR 2A	Mismatch amount	Audit observation No. & Date	Department's Reply/Audit Rebuttal	Recovered amount
							Dt- 01-10-2023		
37	1xxxxM	Guwahati-C-99	2018-19	30295.42	29559.05	736.37	OBS-995702	The reply was awaited (April 2025)	0
			2020-21	26814.08	23793.64	3020.44	Dt- 01-10-2023		0
38	1xxxx9	Guwahati-C-99	2018-19	120291.26	119231.82	1059.44	OBS-995708 Dt- 01-10-2023	The reply was awaited (April 2025)	0
			2019-20	132003.88	130831.74	1172.14			0
			2020-21	119090.54	116056.12	3034.42			0
39	1xxxxY	Dibrugarh-1	2018-19	25304.54	24432.79	871.75	OBS-997816 Dt- 03-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.	0
			2019-20	22562.83	22141.80	421.03			0
			2020-21	19112.81	18785.49	327.32			0
40	1xxxxW	Dibrugarh-1	2019-20	224.85	219.22	5.63	OBS-1000010 Dt- 05-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.	0
			2020-21	145.29	136.91	8.38			0
41	1xxxxP	Tinsukia-1	2019-20	266.33	263.18	3.15	OBS-1001115 Dt- 05-10-2023	The matter was pursued with taxpayer by issuing DRC-01.	0
42	1xxxxH	Digboi-2	2018-19	405.49	367.47	38.02	OBS-1004815 Dt- 08-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.	0
			2019-20	212.69	181.85	30.84			0
			2020-21	54.20	48.93	5.27			0
43	1xxxxQ	North Lakhimpur-1	2019-20	317.85	312.94	4.91	OBS-1006811 Dt- 09-10-2023	The reply was awaited (April 2025)	0
			2020-21	630.33	605.21	25.12			0
44	1xxxxI	North Lakhimpur-1	2018-19	14.91	7.86	7.05	OBS-1009356 Dt- 11-10-2023	The reply was awaited (April 2025)	0
			2019-20	65.68	14.48	51.20			0
Total Amount						18563.57			1.21

Appendix-XXXIX

[Reference: Paragraph No. 2.5.8.1(b) (v) Table-2.5.6 Sl. No.-2]

Statement showing details of the taxpayer, where Excess availing of ITC under Reverse Charge Mechanism (RCM) noticed

(₹ in lakh)

Sl. No.	Taxpayer	Jurisdiction	Year	R3B/R9 RCM payment	R3B/R9 RCM ITC availed	Short payment of tax on RCM	Audit observation No. & Date	Department's Reply/Audit Rebuttal
1	1xxxxB	Guwahati-B-10	2018-19	15.84	16.69	0.85	OBS-975536 dt. 19-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.
2	1xxxxQ	Guwahati-B-10	2018-19	88.16	88.81	0.65	OBS-976036 dt. 19-09-2023	
3	1xxxxL	Guwahati-A-2	2020-21	10731.46	10743.19	11.73	OBS-1013388 dt. 13-10-2023	The reply was awaited (April 2025)
4	1xxxxJ	Jorhat-6	2019-20	4.28	4.42	0.14	OBS-1019623 dt. 17-10-2023	
5	1xxxxO	Sibsagar-1	2019-20	2.13	2.79	0.66	OBS-1020746 dt. 18-10-2023	The reply was awaited (April 2025)
6	1xxxxS	Guwahati-D-5	2018-19	54.80	66.83	12.03	OBS-961192 Dt. 09-09-2023	
7	1xxxxW	Guwahati-B-2	2019-20	1561.82	2300.65	738.83	OBS-992409 Dt. 15-09-2023	
8	1xxxxK	Guwahati-B-99	2019-20	63.77	70.58	6.81	OBS-1011723 Dt. 12-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.
9	1xxxx3	Guwahati-B-1	2020-21	2.80	6.58	3.78	OBS-1012456 Dt. 12-10-2023	
10	1xxxxI	Guwahati-B-5	2020-21	0.00	0.04	0.04	OBS-1013678 Dt. 13-10-2023	The reply was awaited (April 2025)
11	1xxxxV	Nagaon-3	2018-19	0.00	0.25	0.25	OBS-1014652 Dt. 13-10-2023	
			2019-20	0.00	0.12	0.12		
12	1xxxxX	Bongaigaon-1	2018-19	25.39	27.01	1.62	OBS-1017533 Dt. 17-10-2023	The reply was awaited (April 2025)
13	1xxxxF	Goalpara-1	2019-20	8.12	8.34	0.22	OBS-1041423 Dt. 26-10-2023	
			2020-21	3.16	4.41	1.25		
14	1xxxx9	Guwahati-C-99	2018-19	194.97	195.51	0.54	OBS-995708 Dt. 01-10-2023	
15	1xxxxP	Tinsukia-1	2018-19	0.47	2.86	2.39	OBS-1002685 Dt.06-10-2023	The matter was pursued with taxpayer by issuing ADT-01.
			2019-20	0.31	0.49	0.18		
			2020-21	0.79	0.82	0.03		
16	1xxxxH	Digboi-2	2020-21	0.31	0.49	0.18	OBS-1005760 Dt.09-10-2023	The reply was awaited (April 2025)
17	1xxxxQ	North Lakhimpur-1	2018-19	0.00	49.94	49.94	OBS-1008718 Dt.10-10-2023	
Total Amount						832.24		

Appendix-XL

[Reference: Paragraph No.2.5.8.1(b)(v) Table-2.5.6 Sl.No.-3]

Statement showing details of the taxpayer, where Mismatch noticed in availing of ISD ITC Credit

(₹ in lakh)

Sl. No.	Taxpayer	Jurisdiction	Year	ISD ITC availed by taxpayer in R3B/R9	ISD ITC reflected in GSTR 2A	Mismatch in availment of ISD credit	Audit observation No. & Date	Department's Reply/ Audit Rebuttal
1	1xxxxQ	Guwahati-B-10	2018-19	411.58	67.35	344.23	OBS-975955 Dt. 19-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.
			2019-20	279.18	0.00	279.18		
			2020-21	277.29	26.76	250.53		
2	1xxxxO	Guwahati-A-99	2018-19	1842.22	1144.35	697.87	OBS-976419 Dt. 19-09-2023	The reply was awaited (April 2025)
			2019-20	1938.16	304.02	1634.14		
			2020-21	1849.90	38.68	1811.22		
3	1xxxxL	Guwahati-A-2	2018-19	29.49	22.17	7.32	OBS-1013544 Dt. 13-10-2023	The reply was awaited (April 2025)
			2019-20	94.59	76.44	18.15		
			2020-21	197.47	104.70	92.77		
4	1xxxxB	Guwahati-D-8	2018-19	18.24	1.31	16.93	OBS-959021 Dt. 07-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.
			2019-20	31.92	0.00	31.92		
			2020-21	52.37	0.00	52.37		
5	1xxxxS	Guwahati-D-5	2019-20	16.62	0.00	16.62	OBS-960962 Dt. 09-09-2023	The reply was awaited (April 2025)
			2020-21	81.63	0.00	81.63		
6	1xxxxW	Guwahati-B-2	2018-19	149.70	17.94	131.76	OBS-972439 Dt. 15-09-2023	The reply was awaited (April 2025)
			2019-20	4.67	0.00	4.67		
7	1xxxxC	Guwahati-B-2	2018-19	17.81	8.42	9.39	OBS-1004495 Dt. 07-10-2023	The reply was awaited (April 2025)
			2019-20	21.41	1.08	20.33		
			2020-21	14.84	1.18	13.66		
8	1xxxxK	Guwahati-B-99	2018-19	994.56	988.97	5.59	OBS-1004510 Dt. 07-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.
			2019-20	1235.79	1235.68	0.11		
			2020-21	1305.22	301.42	1003.80		
9	1xxxxC	Guwahati-B-2	2018-19	1399.93	213.62	1186.31	OBS-1012498 Dt. 12-10-2023	The reply was awaited (April 2025)
			2019-20	1083.14	84.95	998.19		
			2020-21	316.20	25.17	291.03		

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Sl. No.	Taxpayer	Jurisdiction	Year	ISD ITC availed by taxpayer in R3B/R9	ISD ITC reflected in GSTR 2A	Mismatch in availment of ISD credit	Audit observation No. & Date	Department's Reply/ Audit Rebuttal
10	1xxxx3	Nagaon-1	2019-20	2.01	1.75	0.26	OBS-1018214 Dt. 17-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.
			2020-21	33.89	22.47	11.42		
11	1xxxxF	Goalpara-1	2019-20	14.00	0.00	14.00	OBS-1041345 Dt. 26-10-2023	The reply was awaited (April 2025)
			2020-21	10.26	1.52	8.74		
12	1xxxx3	Guwahati-C-99	2020-21	21.78	0.00	21.78	OBS-994927 Dt. 29-09-2023	
13	1xxxxM	Guwahati-C-99	2018-19	1329.02	1305.96	23.06	OBS-994927 Dt. 29-09-2023	
Total Amount						9078.98		

Appendix-XLI

[Reference: Paragraph No. 2.5.8.1(b) (v) Table-2.5.6 Sl. No.-4]

Statement showing details of the taxpayer, where ITC availed on invoices reflected in GSTR 2A on furnishing of GSTR-1 by the Supplier but GSTR 3B of corresponding month not yet filed

Sl. No.	Taxpayer	Jurisdiction	Year	Tax Amount involved in the objected invoice (₹ in lakh)	Audit observation No. & Date	Department's Reply/Audit Rebuttal
1	1xxxxE	Guwahati – A-99	2020-21	0.52	OBS-974925 Dt.18-09-2023	Department issued notice
2	1xxxxQ	Guwahati – B-10	2020-21	1.36	OBS-975291 Dt.18-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.
3	1xxxxB	Guwahati – B-10	2019-20	0.16	OBS-975548 Dt.19-09-2023	
			2020-21	1.74		
4	1xxxxQ	Guwahati – B-10	2019-20	0.15	OBS-976056 Dt.19-09-2023	
			2020-21	0.01		
5	1xxxxO	Guwahati – A-99	2018-19	61.82	OBS-976370 Dt.19-09-2023	The reply was awaited (April 2025)
			2019-20	34.47		
			2020-21	280.43		
6	1xxxxS	Guwahati – A-4	2018-19	0.93	OBS-978809 Dt.20-09-2023	The reply was awaited (April 2025)
7	1xxxxI	Guwahati – A-10	2018-19	25.10	OBS-978824 Dt.20-09-2023	The reply was awaited (April 2025)
			2019-20	6.33		
			2020-21	141.22		
8	1xxxxL	Guwahati - A -2	2018-19	3.81	OBS-1015822 Dt.16-10-2023	The reply was awaited (April 2025)
			2019-20	0.70		
			2020-21	11.43		
9	1xxxx3	Guwahati – A-99	2018-19	0.53	OBS-1015822 Dt.16-10-2023	The reply was awaited (April 2025)
			2019-20	3.23		
			2020-21	13.13		
10	1xxxxN	Guwahati – A-7	2020-21	0.05	OBS-1015822 Dt.16-10-2023	The reply was awaited (April 2025)
11	1xxxx5	Guwahati – A-8	2020-21	0.03	OBS-1015822 Dt.16-10-2023	The reply was awaited (April 2025)
12	1xxxxQ	Guwahati – A-10	2019-20	0.23	OBS-1015822 Dt.16-10-2023	The reply was awaited (April 2025)
			2020-21	19.78		
13	1xxxxV	Golaghat - 1	2019-20	0.41	OBS-1018512 Dt.17-10-2023	The reply was awaited (April 2025)
			2020-21	9.18		
14	1xxxxJ	Jorhat - 6	2019-20	3.49	OBS-1019735 Dt.17-10-2023	The reply was awaited (April 2025)

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Sl. No.	Taxpayer	Jurisdiction	Year	Tax Amount involved in the objected invoice (₹ in lakh)	Audit observation No. & Date	Department's Reply/Audit Rebuttal
			2020-21	6.83		
15	1xxxxO	Sibsagar - 1	2019-20	3.65	OBS-1020794 Dt.18-10-2023	The reply was awaited (April 2025)
			2020-21	1.03		
16	1xxxxY	Naharkatia - 1	2018-19	0.02	OBS-1022730 Dt.19-10-2023	The reply was awaited (April 2025)
			2019-20	-- ¹⁷³		
			2020-21	6.39		
17	1xxxxG	Naharkatia - 1	2018-19	0.08	OBS-1022730 Dt.19-10-2023	The reply was awaited (April 2025)
			2019-20	0.06		
			2020-21	30.88		
18	1xxxxS	Guwahati-D-3	2019-20	0.09	OBS-958917 Dt.07-09-2023	The reply was awaited (April 2025)
19	1xxxxK	Guwahati-D-3	2020-21	1.41	OBS-958917 Dt.07-09-2023	The reply was awaited (April 2025)
20	1xxxxB	Guwahati-D-8	2018-19	0.02	OBS-958917 Dt.07-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.
			2019-20	0.89		
			2020-21	0.47		
21	1xxxxT	Guwahati-D-99	2018-19	0.48	OBS-958917 Dt.07-09-2023	The reply was awaited (April 2025)
			2020-21	9.96		
22	1xxxxS	Guwahati-D-5	2020-21	3.23	OBS-958917 Dt.07-09-2023	The reply was awaited (April 2025)
23	1xxxx3	Guwahati-D-8	2020-21	0.19	OBS-958917 Dt.07-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.
24	1xxxxW	Guwahati-B -2	2018-19	2.76	OBS-1013884 Dt.13-10-2023	The reply was awaited (April 2025)
			2019-20	1.59		
			2020-21	17.53		
25	1xxxxK	Guwahati-B-99	2018-19	2.79	OBS-1013884 Dt.13-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.
			2020-21	6.25		
26	1xxxxC	Guwahati-B - 2	2020-21	2.80	OBS-1013884 Dt.13-10-2023	The reply was awaited (April 2025)
27	1xxxxC	Guwahati-B - 2	2018-19	0.03	OBS-1013884 Dt.13-10-2023	The reply was awaited (April 2025)
			2020-21	33.08		
28	1xxxxV	Nagaon -3	2020-21	0.38	OBS-1014503 Dt.13-10-2023	The reply was awaited (April 2025)
29	1xxxxX	Bongaigaon -1	2019-20	9.81	OBS-1017517 Dt.17-10-2023	The reply was awaited (April 2025)
			2020-21	6.48		

¹⁷³ Amount is ₹ 198 only.

Sl. No.	Taxpayer	Jurisdiction	Year	Tax Amount involved in the objected invoice (₹ in lakh)	Audit observation No. & Date	Department's Reply/Audit Rebuttal
30	1xxxxF	Goalpara-1	2018-19	7.21	OBS-1041085 Dt.26-10-2023	The reply was awaited (April 2025)
			2019-20	9.46		
			2020-21	10.71		
31	1xxxxO	Guwahati-C-7	2018-19	0.16	OBS-994445 Dt.29-09-2023	The reply was awaited (April 2025)
			2019-20	0.20		
			2020-21	0.09		
32	1xxxxK	Guwahati-C-4	2018-19	.. ¹⁷⁴	OBS-994445 Dt.29-09-2023	The reply was awaited (April 2025)
			2020-21	0.07		
33	1xxxxE	Guwahati-C-99	2019-20	0.26	OBS-994445 Dt.29-09-2023	The reply was awaited (April 2025)
			2020-21	0.15		
34	1xxxxJ	Guwahati-C-2	2018-19	12.77	OBS-994445 Dt.29-09-2023	The reply was awaited (July 2024)
			2019-20	70.60		
			2020-21	93.68		
35	1xxxxC	Guwahati-C-3	2018-19	0.01	OBS-994445 Dt.29-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.
			2020-21	3.24		
36	1xxxxH	Guwahati-C-3	2018-19	0.80	OBS-994445 Dt.29-09-2023	The reply was awaited (April 2025)
			2020-21	0.38		
37	1xxxxX	Guwahati-C-8	2018-19	0.22	OBS-994445 Dt.29-09-2023	The reply was awaited (April 2025)
			2020-21	0.06		
38	1xxxx9	Guwahati-C-99	2018-19	1.34	OBS-994445 Dt.29-09-2023	The reply was awaited (April 2025)
			2019-20	0.18		
			2020-21	23.07		
39	1xxxxM	Guwahati-C-99	2018-19	6.06	OBS-994445 Dt.29-09-2023	The reply was awaited (April 2025)
			2019-20	1.55		
			2020-21	35.33		
40	1xxxxY	Dibrugarh-1	2018-19	41.55	OBS-999915 Dt.29-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.
			2019-20	.. ¹⁷⁵		
			2020-21	30.56		
41	1xxxxW	Dibrugarh-1	2020-21	3.82	OBS-999915 Dt.29-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.
42	1xxxxU	Dibrugarh - 1	2020-21	14.59	OBS-999915 Dt.29-09-2023	

¹⁷⁴ Amount is ₹ 226 only.¹⁷⁵ Amount is ₹ 234 only.

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Sl. No.	Taxpayer	Jurisdiction	Year	Tax Amount involved in the objected invoice (₹ in lakh)	Audit observation No. & Date	Department's Reply/Audit Rebuttal
43	1xxxxP	Tinsukia – 1	2020-21	3.00	OBS-1002641 Dt.06-10-2023	The matter was pursued with taxpayer by issuing DRC-01.
44	1xxxxH	Digboi - 2	2018-19	20.47	OBS-1004822 Dt.08-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.
			2019-20	4.87		
			2020-21	0.02		
45	1xxxxQ	North Lakhimpur-1	2018-19	0.06	OBS-1006816 Dt.09-10-2023	The reply was awaited (April 2025)
			2020-21	1.78		
46	1xxxxX	Kokrajhar-1	2018-19	8.08	OBS-1011547 Dt.12-10-2023	The reply was awaited (April 2025)
			2019-20	1.65		
			2020-21	28.22		
Total Amount				1205.69		

Appendix-XLII

[Reference: Paragraph No. 2.5.8.1(b) (v) Table-2.5.6 Sl. No.-5]

Statement showing details of short reversal of Input Tax Credit u/s 17(4)

(₹ in lakh)

Taxpayer		Jurisdiction			
GSTIN-1xxxxO		Guwahati Unit-D- 5			
Description	CGST	SGST	IGST	Cess	Total
Year 2018-19					
ITC as per GSTR-2A (Table 8A of R9)	1343.24	1343.27	3376.63	2.14	6065.28
Full ITC available for same PAN transaction as per GSTR 2A	0	0	1468.66	0	1468.66
Total ITC to be availed as per Sec 17(4)	(6065.29-1468.66)×50%+1468.66				3766.97
ITC availed (Table 8B of R9)	947.60	947.60	2184.12	0	4079.32
ITC of FY availed during the next FY (8C of R9)	170.82	170.82	728.44	0	1070.087
Less: ITC reversed (Table 7I of R9)	7.01	7.01	10.38	0	24.40
ITC claimed/availed	(4079.32 + 1070.087 - 24.41)				5124.99
Short Reversal of ITC u/s 17(4)	(5124.99 - 3766.97)				1358.02
Year 2019-20					
ITC as per GSTR-2A (Table 8A of R9)	1509.14	1509.14	4014.67	0	7032.95
Full ITC available for same PAN transaction as per GSTR 2A	0	0	3015.08	0	3015.08
Total ITC to be availed as per Sec 17(4)	(7032.95-3015.08)×50%+3015.08				5024.02
ITC availed (Table 8B of R9)	844.56	844.56	3340.63	0	5029.75
ITC of FY availed during the next FY (8C of R9)	685.37	685.37	879.42	0	2250.16
Less: ITC reversed (Table 7I of R9)	136.17	136.17	199.47	0	471.81
ITC claimed/availed	(5029.75+2250.16- 471.81)				6808.10
Short Reversal of ITC u/s 17(4)	(6808.10 - 5024.02)				1784.08
Year 2020-21					
ITC as per GSTR-2A (Table 8A of R9)	1715.26	1715.26	4555.15	0	7985.67
Full ITC available for same PAN transaction as per GSTR 2A	0	0	2891.20	0	2891.20
Total ITC to be availed as per Sec 17(4)	(7985.67-2891.20) x 50%+2891.20				5438.43
ITC availed (Table 8B of R9)	1150.87	1150.87	4224.55	0	6526.29
ITC of FY availed during the next FY (8C of R9)	542.28	542.28	408.23	0	1492.79
Less: ITC reversed (Table 7I of R9)	153.75	153.75	168.58	0	476.08
ITC claimed/availed	(6526.29 +1492.79 – 476.08)				7543.00
Short Reversal of ITC u/s 17(4)	(7543.00 – 5438.43)				2104.57
Grand Total of ITC required to be reversed					5246.67

Appendix-XLIII

[Reference: Paragraph No. 2.5.8.1(b)(vi)]

Statement showing the details of other cases relating to utilisation of ITC

Sl. No.	Taxpayer	Jurisdiction	Year	Deviation Amount (₹ in lakh)	Category	Audit observation No. & Date	Department's reply
1	1xxxxK	Guwahati-D-3	2018-19	0.31	ITC availed on invoices raised after effective date of cancellation of registration of supplier	OBS-969971 Dt.14-09-2023	The reply was awaited (April 2025)
			2019-20	0.01			
			2020-21	0.04			
2	1xxxxK	Guwahati-B-99	2018-19	2.79		OBS-1011740 Dt.12-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.
3	1xxxxF	Goalpara-1	2020-21	2.47		OBS-1041214 Dt.26-10-2023	The reply was awaited (April 2025)
4	1xxxx0	Guwahati-D-4	2019-20	0.40	non-reversal of ITC due to non-payment of invoice value within 180 days from the date of Invoice	OBS-960655 Dt.08-09-2023	The department stated (February 2024) that the amount of ₹ 0.50 lakh recovered from the taxpayer at the instance of audit.
			2020-21	0.10			
5	1xxxxC	Guwahati-B-2	2018-19	0.81	unreconciled ITC between Annual Return and Financial Statements (12 F of GSTR 9C)	OBS-1013524 Dt.13-10-2023	The reply was awaited (April 2025))
			2019-20	0.91			
			2020-21	14.11			
Total Amount				21.95			

Appendix–XLIV

[Reference: Paragraph No. 2.5.8.1 (c) (i)]

Statement showing the details of Tax liability on other income

(₹ in lakh)

Sl. No.	Taxpayer	Jurisdiction	Nature of income	Year	Amount involved	Tax leviable @18%	Interest (as applicable)	Audit observation No. & Date	Department reply
1	1xxxxE	Guwahati-A-99	Rent Income	2018-19	6.00	1.08	-	OBS-974977 Dt. 27-09-2023	The reply was awaited (April 2025)
				2019-20	15.16	2.73	-		
2	1xxxxX ¹⁷⁶	Bongaigaon-1	Rent Income	2018-19	60.00	10.80	-	OBS-1017503 Dt.17-10-2023	The reply was awaited (April 2025)
				2019-20	180.00	32.40	-		
				2020-21	530.00	95.40	-		
3	1xxxxU	Dibrugarh-1	Rent Income	2018-19	35.58	6.40	-	OBS-1001091 Dt.05-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.
				2019-20	47.37	8.53	-		
				2020-21	45.37	8.17	-		
4	1xxxxY	Dibrugarh-1	Forfeited earnest money by the company	2018-19	15.20	2.74	0.86	OBS-1000070 Dt.05-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.
5	1xxxx3	Guwahati-D-8	Business brokerage received	2019-20	24.46	4.40	-	OBS-961201 Dt.09-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.
Total Amount					959.14	172.65			

¹⁷⁶ In absence of state specific financial account, in one case (1xxxxX) involving tax of ₹ 138.60 lakh out of ₹ 172.65 lakh was calculated based on all India rent income disclosed in Financials for the year 2018-19 to 2020-21.

Appendix-XLV

[Reference: Paragraph No. 2.5.8.1(c) (iii) Table-2.5.8 Sl. No.- 1]

Statement showing details of the taxpayer, short discharge of tax liability due to mismatch of GSTR-1/9 liability and GSTR-9/3B payment

(₹ in lakh)

Sl. No.	Taxpayer	Jurisdiction	Year	Short discharge of tax	Audit observation No. & Date	Department's Reply/Audit Rebuttal
1	1xxxxE	Guwahati-A-99	2018-19	0.04	OBS-974462 Dt.18-09-2023	The taxpayer paid the tax through DRC-03.
			2020-21	0.10		
2	1xxxxQ	Guwahati-B-10	2018-19	3.59	OBS-975256 Dt.18-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.
3	1xxxxB	Guwahati-B-10	2019-20	23.79	OBS-975532 Dt.19-09-2023	
4	1xxxxO	Guwahati-A-99	2018-19	3.77	OBS-976445 Dt.19-09-2023	The reply was awaited (April 2025)
			2019-20	36.81		
			2020-21	6.03		
5	1xxxxI	Guwahati-A-1	2018-19	47.78	OBS-978818 Dt.20-09-2023	The reply was awaited (April 2025)
			2019-20	917.17		
			2020-21	1953.57		
6	1xxxxL	Guwahati-A-2	2019-20	20.32	OBS-1014371 Dt.13-10-2023	The reply was awaited (April 2025)
			2020-21	90.33		
7	1xxxx3	Guwahati-A-99	2019-20	1.22	OBS-1014371 Dt.13-10-2023	The reply was awaited (April 2025)
8	1xxxxN	Guwahati-A-7	2019-20	44.67	OBS-1014371 Dt.13-10-2023	The reply was awaited (April 2025)
			2020-21	42.14		
9	1xxxx5	Guwahati-A-8	2018-19	0.30	OBS-1014371 Dt.13-10-2023	The reply was awaited (April 2025)
			2019-20	1.43		
10	1xxxxQ	Guwahati-A-5	2018-19	0.13	OBS-1014371 Dt.13-10-2023	The reply was awaited (April 2025)
			2019-20	0.30		
11	1xxxxV	Golaghat-1	2019-20	17.08	OBS-1018417 Dt.17-10-2023	The reply was awaited (April 2025)
			2020-21	137.87		
12	1xxxxB	Sibsagar-4	2018-19	4.60	OBS-1019835 Dt.18-10-2023	The reply was awaited (April 2025)
			2019-20	1.78		
13	1xxxxO	Sibsagar-1	2020-21	28.78	OBS-1019835 Dt.18-10-2023	The reply was awaited (April 2025)
14	1xxxxY	Naharkatia-1	2019-20	40.85	OBS-1021865 Dt.18-10-2023	The reply was awaited (April 2025)
			2020-21	36.02		
15	1xxxxG	Naharkatia-1	2018-19	3.93	OBS-1021865 Dt.18-10-2023	The reply was awaited (April 2025)
			2019-20	15.90		
			2020-21	24.80		

Sl. No.	Taxpayer	Jurisdiction	Year	Short discharge of tax	Audit observation No. & Date	Department's Reply/Audit Rebuttal
16	1xxxxW	Naharkatia-1	2019-20	322.41	OBS-1021865 Dt.18-10-2023	The reply was awaited (April 2025)
17	1xxxxS	Guwahati-D-5	2018-19	1.25	OBS-961194 Dt.09-09-2023	The reply was awaited (April 2025)
18	1xxxxS	Guwahati-D-3	2019-20	265.57	OBS-968473 Dt.14-09-2023	The reply was awaited (April 2025)
19	1xxxxO	Guwahati-D-5	2018-19	138.27	OBS-968516 Dt.14-09-2023	The reply was awaited (April 2025)
			2019-20	70.36		
			2020-21	36.28		
20	1xxxxT	Guwahati-D-99	2019-20	0.83	OBS-970789 Dt.14-09-2023	The reply was awaited (April 2025)
			2020-21	0.18		
21	1xxxxW	Guwahati-B-2	2018-19	2.88	OBS-972890 Dt.15-09-2023	The reply was awaited (April 2025)
			2019-20	3.86		
22	1xxxxC	Guwahati-B-2	2018-19	4.52	OBS-1004504 Dt.07-10-2023	The reply was awaited (April 2025)
			2020-21	0.69		
23	1xxxxF	Goalpara-1	2020-21	2.52	OBS-1041189 Dt.26-10-2023	The reply was awaited (April 2025)
24	1xxxxO	Guwahati-C-7	2019-20	0.99	OBS-994545 Dt.29-09-2023	The reply was awaited (April 2025)
25	1xxxxK	Guwahati-C-4	2018-19	0.05	OBS-994545 Dt.29-09-2023	The reply was awaited (April 2025)
26	1xxxxE	Guwahati-C-99	2018-19	10.26	OBS-994545 Dt.29-09-2023	The reply was awaited (April 2025)
			2019-20	4.05		
			2020-21	5.66		
27	1xxxxJ	Guwahati-C-2	2018-19	4.79	OBS-994545 Dt.29-09-2023	The reply was awaited (April 2025)
28	1xxxxX	Guwahati-C-8	2020-21	2.35	OBS-994545 Dt.29-09-2023	The reply was awaited (April 2025)
29	1xxxxM	Guwahati-C-99	2018-19	3.58	OBS-994545 Dt.29-09-2023	The reply was awaited (April 2025)
30	1xxxx9	Guwahati-C-99	2020-21	235.52	OBS-994545 Dt.29-09-2023	The reply was awaited (April 2025)
31	1xxxxU	Dibrugarh-1	2018-19	0.33	OBS-999809 Dt.05-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.
32	1xxxxP	Tinsukia-1	2018-19	0.18	OBS-1002703 Dt.06-10-2023	The matter was pursued with taxpayer by issuing ADT-01.
			2019-20	0.10		The matter was pursued with taxpayer by issuing DRC-01.
			2020-21	1.23		
33	1xxxxH	Digboi-2	2019-20	0.88	OBS-1005783 Dt.09-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.
34	1xxxxI	N Lakhimpur-1	2020-21	6.69	OBS-1010561 Dt.11-10-2023	The reply was awaited (April 2025)
35	1xxxxX	Kokrajhar-1	2020-21	0.18	OBS-1011179 Dt.12-10-2023	The reply was awaited (April 2025)
Total Amount				4631.56		

Appendix-XLVI

[Reference: Paragraph No. 2.5.8.1(c) (iii) Table-2.5.8 Sl. No. -2]

Statement showing details of the taxpayer, Suppression of taxable value identified through mismatch in unbilled revenue declared in Table 5 of GSTR-9C

(₹ in lakh)

Sl. No.	Taxpayer	Name of Unit offices/Circles number	Unbilled revenue at end of 2018-19	Unbilled Revenue at beginning of 2019-20	Short disclosure of turnover
1	(1xxxxQ)	Guwahati-B/10	65.28	0	65.28
2	(1xxxxB)	Sibsagar/4	8.85	0	8.85
Total Amount					74.13

Appendix-XLVII

[Reference: Paragraph No. 2.5.8.1 (c) (iii) Table-2.5.8 Sl. No.-3]

Statement showing details of the taxpayer, Interest not paid against delayed payment of undischarged tax liability

(₹ in lakh)

Taxpayer/Jurisdiction	Particulars	Total
1xxxxO Bongaigaon Unit (Circle-1)	Amount of tax for the years 2018-19 paid in 2019-20 (GSTR-3B of March 2020 on 29-10-2020)	59.17
	Interest leviable for belated payment of tax (01-04-2019 to 29-10-2020) 577 days @ 18 per cent per annum	16.84
Total Amount		76.01

Appendix-XLVIII

[Reference: Paragraph No. 2.5.8.1(c) (iii) Table - 2.5.8 Sl. No.- 4,5,6]

Details of other observation on mismatch of tax liability

Sl. No.	Taxpayer	Jurisdiction	Year	Deviation Amount (₹ in lakh)	Particulars	Category	Audit observation No. & Date	Department's Reply
1	1xxxxY	Dibrugarh-1	2018-19	401.63	E-way bill tax liability- ₹ 5,03,82,68,877, R3B tax payable on Other Supplies- ₹ 4,99,81,05,964	Mismatch of tax liability between E-way bill and GSTR 3B	OBS-998347 Dt: 04-10-2023	The matter was pursued with taxpayer by issuing ASMT-10.
2	1xxxxO	Guwahati-D-5	2018-19	2908.56	Commission & Brokerage + Misc. Income - ₹ 3,83,97,01,627, Taxable turnover as per GSTR9 - ₹ 3,54,88,45,712	Mismatch of turnover as per GSTR-9 and turnover declared in financial account	OBS-968531 Dt: 14-09-2023	Reply of the department awaited.
			2019-20	3306.29	Commission & Brokerage +Misc. Income - ₹ 4,01,00,23,526, Taxable turnover as per GSTR9 - ₹ 3,67,93,94,307			
			2020-21	2704.12	Commission & Brokerage +Misc. Income- ₹ 3,70,38,56,607, Taxable turnover as per GSTR9- ₹ 3,43,34,44,426			
3	1xxxxQ	Guwahati-B-10	2018-19	1.14	Taxable turnover T able 7 of GSTR-9C- ₹ 3,37,23,57,613, Taxable turnover after adjustment financial statement- ₹ 3,37,22,43,766	Unreconciled taxable turnover in Table 7G of GSTR-9C	OBS-976028 Dt: 19-09-2023	The matter was pursued with taxpayer by issuing ASMT-10.
Total Deviation Amount				9321.74				

Appendix-XLIX

[Reference: Paragraph No. 2.6(i)]

Statement showing details of tax paid belatedly without payment of interest by one taxpayer

(Amount in ₹)

Month	Tax liability	Tax amount paid within prescribed date	Tax short paid	Tax amount paid belatedly	Due date of tax	Date on which balance was paid	Default in days	Interest leviable
Apr-14	51,57,073	87,123	50,69,950	50,69,950	21-May-2014	20-Apr-2015	334	8,46,682
May-14	55,28,520	96,395	54,32,1250	49,30,050	21-Jun-2014	20-Apr-2015	303	7,46,903
				5,02,075	21-Jun-2014	20-May-2015	333	83,595
Jun-14	52,89,385	96,643	51,92,742	51,92,742	21-Jul-2014	20-May-2015	303	7,86,700
Jul-14	50,42,351	1,22,039	49,20,3120	43,05,183	21-Aug-2014	20-May-2015	272	5,85,505
				6,15,129	21-Aug-2014	20-Jun-2015	303	93,192
Aug-14	51,92,268	2,05,053	49,87,215	49,87,215	21-Sep-2014	20-Jun-2015	272	6,78,261
Sep-14	32,00,942	72,433	31,28,509	31,28,509	21-Oct-2014	20-Jun-2015	242	3,78,550
Oct-14	54,48,503	1,01,575	53,46,928	12,69,150	21-Nov-2014	20-Jun-2015	211	1,33,895
				40,77,778	21-Nov-2014	28-Oct-2015	341	6,95,261
Nov-14	56,47,231	2,37,983	54,09,248	54,09,248	21-Dec-2014	28-Oct-2015	311	8,41,138
Dec-14	58,22,442	2,06,776	56,15,666	35,93,351	21-Jan-2015	28-Oct-2015	280	5,03,069
				20,22,315	21-Jan-2015	30-Oct-2015	282	2,85,146
Jan-15	55,15,651	68,779	54,46,872	54,46,872	21-Feb-2015	30-Oct-2015	251	6,83,582
Feb-15	53,77,090	3,25,588	50,51,502	50,51,502	21-Mar-2015	30-Oct-2015	223	5,63,242
Mar-15	44,10,180	44,10,186					0	0
Total	6,16,31,637	60,30,573	5,56,01,070	5,56,01,069				79,04,722
Less: excess payment of tax								5,50,575
Net Total								73,54,147

Appendix-L

[Reference: Paragraph No. 2.6(ii)]

Statement showing details of short levy of interest in respect of M/s Yamaha World

(Amount in ₹)

Year-2016-17					
Month	Tax Paid	Date of payment	Due Date	No. of days delayed	Interest leviable
Apr-16	12,10,833	27-Jul-16	21-May-16	67	40,563
	3,49,823	30-May-16	21-May-16	9	1,574
	1,88,738	28-Jun-17	21-May-16	403	38,031
May-16	4,08,118	28-Jun-17	21-Jun-16	372	75,910
	13,20,264	27-Jul-16	21-Jun-16	36	23,765
Jun-16	7,88,205	28-Jun-17	21-Jul-16	342	1,34,783
	11,28,903	27-Jul-16	21-Jul-16	6	3,387
Jul-16	5,14,123	28-Jun-17	21-Aug-16	311	79,946
	13,62,750	18-Aug-16	21-Aug-16	0	0
Aug-16	727	26-Oct-17	21-Sep-16	400	145
	6,27,554	28-Jun-17	21-Sep-16	280	87,858
	1,80,914	28-Jun-17	21-Sep-16	280	25,328
	13,65,251	24-Oct-16	21-Sep-16	33	22,527
Sep-16	2	26-Oct-17	21-Oct-16	370	0
	15,79,110	28-Jun-17	21-Oct-16	250	1,97,389
	6,47,893	16-Feb-17	21-Oct-16	118	38,226
Oct-16	23,75,059	27-Oct-17	21-Nov-16	340	4,03,760
	8,52,107	16-Feb-17	21-Nov-16	87	37,067
Nov-16	5,47,823	20-Feb-17	21-Dec-16	61	16,709
	7,64,783	25-Oct-17	21-Dec-16	308	1,17,777
Dec-16	7,32,119	25-Oct-17	21-Jan-17	277	1,01,398
	6,52,177	20-Feb-17	21-Jan-17	30	9,783
Jan-17	5,15,525	11-Apr-17	21-Feb-17	49	12,630
	978	26-Oct-17	21-Feb-17	247	121
	13,95,701	28-Jun-17	21-Feb-17	127	88,627
Feb-17	613	26-Oct-17	21-Mar-17	219	67
	5,34,475	11-Apr-17	21-Mar-17	21	5,612
	13,54,825	28-Jun-17	21-Mar-17	99	67,064
Mar-17	14,91,843	26-Oct-17	21-Apr-17	188	1,40,233
	11,85,983	17-May-17	21-Apr-17	26	15,418
Interest leviable					17,85,698
Interest levied by AO during assessment					80,604
Short levy of interest					17,05,094
Year-2017-18					
Apr-17	24,62,117	23-Mar-18	21-May-17	303	3,73,011
May-17	22,08,784	23-Mar-18	21-Jun-17	272	3,00,395
Jun-17	27,08,000	23-Mar-18	21-Jul-17	243	3,29,022
Interest leviable					10,02,428
Interest levied by AO during assessment					91,210
Short levy of interest					9,11,218
Total short levy of interest					26,16,312

Appendix-LI

(Reference: Paragraph No. 3.3)

Statement showing non-realisation of MV Tax and Fine under nine DTOs

Name of the DTOs	Category of Vehicles	Period involved	No. of Vehicles	Tax Due (in ₹)	Fine Due (in ₹)	Total Tax & Fine due (in ₹)
Kamrup (Metro)	Goods Carrier, 3-Wheeler (Goods), Motor/Maxi Cab, 3-Wheeler (Passenger), Tractor (Com), Bus, Dumper, Excavator (Com), Trailer (Com), e-Rickshaw (P), <i>etc.</i>	Apr/2020 to Mar/2021	7,745	5,02,51,408	92,05,090	5,94,56,498
Kamrup (Rural)	Motor/Maxi Cab, 3-Wheeler (Passenger), Goods Carrier, Dumper, Bus, Excavator (Com)	Apr/2020 to Mar/2021	405	29,03,130	4,90,015	33,93,145
Lakhimpur	Tractor (Com/Agri), Goods Carrier, 3-Wheeler (Passenger), Motor/Maxi Cab, Trailer (Com/Agri), e-Rickshaw (P/G), 3-Wheeler (Goods), Dumper, Bus, Excavator (Com/NT), <i>etc.</i>	Apr/2018 to Mar/2022	8,721	5,38,73,441	3,31,37,870	8,70,11,311
Tinsukia	Goods Carrier, e-Rickshaw (P/G), 3-Wheeler (Passenger), Tractor (Com), Motor/Maxi Cab, Dumper, Trailer (Com/Agri), Excavator (Com/NT), Bus, 3-Wheeler (Goods), <i>etc.</i>	Apr/2018 to Mar/2022	6,224	5,45,40,760	2,22,25,565	7,67,66,325
Dibrugarh	Goods Carrier, Tractor (Com), Motor/ Maxi Cab, Trailer (Com), e-Rickshaw (P), 3-Wheeler (Passenger), Dumper, Excavator (Com/NT), Bus, 3-Wheeler (Goods), <i>etc.</i>	Apr/2019 to Mar/2022	3,780	2,88,83,910	1,18,37,280	4,07,21,190
Dhemaji	3-Wheeler (Passenger), Tractor (Com/Agri), Goods Carrier, e-Rickshaw (P), Motor/Maxi Cab, Trailer (Com), 3-Wheeler (Goods), Excavator (Com), Dumper, Bus, <i>etc.</i>	Apr/2018 to Mar/2022	3,515	2,19,74,498	1,34,96,065	3,54,70,563
Udalguri	Tractor (Com/Agri), e-Rickshaw (P/G), Goods Carrier, Trailer (Com), 3-Wheeler (Passenger), Motor/Maxi Cab, Dumper, Excavator (Com), 3-Wheeler (Goods), <i>etc.</i>	Apr/2019 to Mar/2022	2,048	91,48,210	53,54,310	1,45,02,520
Biswanath Chariali	e-Rickshaw (P), Tractor (Com), Goods Carrier, 3-Wheeler (Passenger), Trailer (Com), Motor/Maxi Cab, 3-Wheeler (Goods), Dumper, Excavator, <i>etc.</i>	Apr/2020 to Mar/2022	395	7,52,317	5,81,270	13,33,587
Charaideo	3-Wheeler (Passenger), Goods Carrier, Tractor (Com), Dumper, e-Rickshaw (P), Excavator (Com), Motor/Maxi Cab	Apr/2020 to Mar/2022	87	5,49,047	1,17,915	6,66,962
Total		April/2018 to March/2022	32,920	22,28,76,721	9,64,45,380	31,93,22,101

Appendix-LII

(Reference: Paragraph No. 3.4)

Statement showing non-realisation of periodic permit fees for Passengers/Goods carriage

Name of the Unit	Type of vehicles	Name of the Permit	Permits expired during	No. of vehicles	Permit Fee (in ₹)	Permit fees realisable (in ₹)
Kamrup (Metro)	Articulated vehicle, Bus, Const. Equip. Vehicle, Crane, Dumper, Excavator, Goods Carrier, Mobile Workshop, Trailer (Com) and Vehicle fitted with Rigs	Other vehicles	April 2020 to March 2021	1,023	3,000	30,69,000
	Motor Cab/ Maxi Cab, Trailer (Agricultural)	Local taxi, etc.	May 2020 to March 2021	18	1,000	18,000
	Three Wheelers Passenger	Three wheelers	April 2020 to March 2021	99	600	59,400
	Sub Total		April 2020 to March 2021	1,140	-	31,46,400
Lakhimpur	Bus, Dumper, Excavator, Goods Carrier	Other vehicles	July 2019 to March 2022	143	3,000	4,29,000
	Motor Cab/ Maxi Cab	Local taxi, etc.	February 2019 to March 2022	90	1,000	90,000
	Three Wheelers Passenger	Three wheelers	April 2019 to March 2022	46	600	27,600
	Sub Total		February 2019 to March 2022	279	-	5,46,600
Dhemaji	Bus, Dumper, Excavator, Goods Carrier, Tractor (Com)	Other vehicles	September 2019 to March 2022	116	3,000	3,48,000
	Motor Cab/ Maxi Cab	Local taxi, etc.	October 2018 to March 2022	31	1,000	31,000
	Three Wheelers Passenger	Three wheelers	March 2018 to March 2022	51	600	30,600
	Sub Total		March 2018 to March 2022	198	-	4,09,600
Tinsukia	Bus, Dumper, Excavator, Goods Carrier, Tractor/Trailer (Com), Crane, Articulated vehicle	Other vehicles	February 2016 to March 2022	251	3,000	7,53,000
	Motor Cab/ Maxi Cab	Local taxi, etc.	April 2016 to March 2022	98	1,000	98,000
	Three Wheelers Passenger	Three wheelers	May 2016 to March 2022	176	600	1,05,600
	Sub Total		February 2016 to March 2022	525	-	9,56,600
Dibrugarh	Bus, Dumper, Excavator, Goods Carrier	Other vehicles	June 2018 to March 2022	252	3,000	7,56,000
	Motor Cab/ Maxi Cab	Local taxi, etc.	July 2018 to March 2022	215	1,000	2,15,000
	Three Wheelers Passenger	Three wheelers	June 2018 to March 2022	194	600	1,16,400
	Sub Total		June 2018 to March 2022	661	-	10,87,400
Grand Total			February 2016 to March 2022	2,803	-	61,46,600

Appendix-LIII

(Reference: Paragraph No. 5.3)

Statement showing short levy of Stamp Duty, Registration Fee and Municipal Surcharge

(Amount in ₹)

Sl. No.	Deed No. & Date	Category of Buyer	Circle/ Mouza	Village/ Town sheet No.	Class of land	Zonal valuation of land per bigha { 20 Lessa= 1 Katha (or 2880 Sq. Ft.) and 5 Katha=1 Bigha}	Area of land considered during registration	Value of land as per Zonal rate	Value of land property considered during registration	Under valuation of land during registration	Short levy of Registrati on Fee	Short levy of Stamp Duty	Short levy of Surcharge	Total short levy of Registration Fee and Stamp Duty
Office of the Sr. Sub-Registrar, Tinsukia														
1	931/11 June 2019	Joint	Tinsukia	Tinsukia town 3 Khand/22	1st class Beparar Thai	12960000	15.06 Lessa	1951776	21018384	9979344	199587	199587	99793	498967
					1st class Beparar Thai	12960000	1 Bigha 1 Katha 18.26 Lessa	17918496						
					1st class Basti	8640000	1 Bigha 1 Katha 8.79 Lessa	11127456						
2	1185/17 Aug 2020	Male	Tinsukia	Tinsukia Town 4 Khand/26	2nd class Basti	12240000	2 Bigha 4 Katha 17.15 Lessa	36371160	21500000	14871160	297423	446135	148712	892270
3	149/12 Jan 2020	Other	Tinsukia	Tinsukia Town 4 Khand/27	1st class Beparar Thai	17280000	1 Bigha 1 Katha	20736000	15552000	5184000	103680	155520	51840	311040
4	2086/29 July 2021	Male	Tinsukia	TSK TA 4 RATH Khand/28	1st class Beparar Thai	13680000	1 Bigha 1 Katha 0.9 Lessa	16539120	14112000	6277680	125554	188330	62777	376661
					Bishesh Beparar thai	20160000	19.1 Lessa	3850560						
5	2334/07 Dec 2021	Joint	Tinsukia	1 M Khand 1,2,3,4/04	1st class Basti	13680000	2 Katha 8.3 Lessa	6607440	11100000	9989088	199782	199782	99891	499455
					1st class Basti		1 Bigha 5.86 Lessa	14481648						

Sl. No.	Deed No. & Date	Category of Buyer	Circle/ Mouza	Village/ Town sheet No.	Class of land	Zonal valuation of land per bigha { 20 Lessa= 1 Katha (or 2880 Sq. Ft.) and 5 Katha=1 Bigha}	Area of land considered during registration	Value of land as per Zonal rate	Value of land property considered during registration	Under valuation of land during registration	Short levy of Registrati on Fee	Short levy of Stamp Duty	Short levy of Surcharge	Total short levy of Registration Fee and Stamp Duty
6	3835/ 20 Dec 2021	Male	Tinsukia	TSA TA 4 Rath Khand Kh 28/28	3rd class beparar thai	10080000	1 Bigha 1 Katha 6.54 Lessa	12755232	7288900	5466332	109327	163990	54663	327980
7	1917/30 Sep 2019	Male	Tinsukia	Tinsukia Tah 1 M Khand/05	1st class Basti	13680000	1 Bigha 4 Katha 9.31 Lessa	25897608	6815160	19082448	381649	572473	190824	1144946
8	1291/28 Aug 2020	Male	Tinsukia	TSK 4 KH:K, 24,25,26,27, 29/ 27	2nd class Basti	10800000	1 Bigha 16.61 Lessa	12593880	5878000	6715880	134318	201476	67159	402953
9	3745/14 Dec 2021	Male	Tinsukia	TSK 4 KH:K, 24,25,26,27, 29/ 26	3rd class Basti	10800000	4 Bigha 1 Katha 12 Lessa	45372960	19000000	42500960	850019	1275028	425010	2550057
					2nd class beparar thai	14400000	2 Katha 4 Lessa	6336000						
					Bishesh Beparar thai	24480000	2 Katha	9792000						
10	1964/23 Nov 2020	Joint	Tinsukia	Tsk TA 4 Rath Khand KH 28/ 28	3rd class Basti	7920000	3 Katha 16.73 Lessa	6077016	11310264	12723768	254475	254475	127238	636188
							16.92 Lessa	1340064						
							3 Katha 13.78 Lessa	5843376						
							1 Katha 12.12 Lessa	2543904						
							1 Bigha 3.91 Lessa	8229672						
11	125/10 Jan 2020	Male	Tinsukia	1 M : KHAND, 1,2,3,4/ 04	1st class Basti	13680000	1 Katha 4.97 Lessa	3415896	1798000	1617896	32358	48537	16179	97074
12	181/20 Jan 2020	Female	Tinsukia	TSK 4 KH : K 24,25,26,27, 29/ 27	3rd class Basti	9360000	4 Katha 6 Lessa	8049600	4710000	15697608	156976	313952	156976	627904
							1 Bigha 1 Katha 12.03 Lessa	12358008						

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Sl. No.	Deed No. & Date	Category of Buyer	Circle/ Mouza	Village/ Town sheet No.	Class of land	Zonal valuation of land per bigha { 20 Lessa= 1 Katha (or 2880 Sq. Ft.) and 5 Katha=1 Bigha}	Area of land considered during registration	Value of land as per Zonal rate	Value of land property considered during registration	Under valuation of land during registration	Short levy of Registrati on Fee	Short levy of Stamp Duty	Short levy of Surcharge	Total short levy of Registration Fee and Stamp Duty
13	2348/21 Oct 2020	Male	Tinsukia	Tinsukia Town 3 Khand/ 22	1st class Bepar Thai	12960000	3 Katha 7.37 Lessa	8731152	6800000	1931152	38623	57935	19312	115870
14	3159/06 Nov 2020	Male	Tinsukia	TSK 4 KH : K 24,25,26,27, 29/ 27	1st class Basti	12240000	1 Bigha 1 Katha 0.87 Lessa	14794488	8702500	6091988	121840	182760	60920	365520
15	541/03 March 2020	Male	Tinsukia	Tinsukia Town/ 28	1st class Beparar Thai	13680000	1 Bigha 1 Katha 0.90 Lessa	16539120	14112000	6277680	125554	188330	62777	376661
					Bishesh Beparar Thai	20160000	19.10 Lessa	3850560						
16	977/29 June 2020	Male	Tinsukia	Tinsukia Town/ 28	1st class Beparar Thai	13680000	4 Katha 5 Lessa	11628000	11100000	3955200	79104	118656	39552	237312
					Bishesh Beparar	20160000	17 Lessa	3427200						
17	1412/27 Aug 2019	Other	Tinsukia	Tinsukia Town/ 27	3rd class Beparar Thai	12240000	2 Katha 3 Lessa	5263200	11952000	7761600	155232	232848	77616	465696
					1st class Basti		1 Katha 19 Lessa	4773600						
					Bishesh Bapar	23040000	2 Katha 2 Lessa	9676800						
18	1499/20 July 2019	Male	Tinsukia	Tinsukia Town/ 28	3rd class Basti	7920000	4 Katha 4.83 Lessa	6718536	1832301	4886235	97725	146587	48862	293174
19	96/10 Jan 2022	Joint	Tinsukia	Tinsukia Town/ 26	2nd class Basti	12240000	4 Katha 7.41 Lessa	10698984	5866100	4832884	96658	96658	48329	241645
20	555/04 March 2020	Joint	Tinsukia	Tinsukia Town/ 09	3rd class Basti	5760000	2 Bigha	11520000	4320000	7200000	144000	144000	72000	360000
21	2113/11 Nov 2019	Other	Tinsukia	Tinsukia Town/ 27	2nd class Beparar Thai	13680000	2 Katha 14.35 Lessa	7435080	5000000	3268624	65372	98059	32686	196117
					1st class Basti	12240000	6.81 Lessa	833544						
22	476/12 Feb 2022	Other	Tinsukia	Tinsukia Town/ 10	2nd class Beparar Thai	28800000	1 Katha 1.97 Lessa	6327360	3000000	3327360	66547	99821	33274	199642
23	1725/03 Oct 2019	Male	Tinsukia	Tinsukia Town/ 03	1st class Basti	12240000	2 Katha	4896000	2000000	2896000	57920	86880	28960	173760
24	1821/04 July 2021	Female	Tinsukia	Tinsukia Town/ 22	1st class Basti	8640000	2 Katha 11.94 Lessa	4487616	3000000	1487616	14876	29752	14876	59504
25	1742/03 Oct 2019	Joint	Tinsukia	Tinsukia Town/ 04	1st class Basti	13680000	1 Katha 2 Lessa	3009600	1850000	3751600	75032	75032	37516	187580
					2nd class Beparar Thai	14400000	18 Lessa	2592000						

Sl. No.	Deed No. & Date	Category of Buyer	Circle/ Mouza	Village/ Town sheet No.	Class of land	Zonal valuation of land per bigha { 20 Lessa= 1 Katha (or 2880 Sq. Ft.) and 5 Katha=1 Bigha}	Area of land considered during registration	Value of land as per Zonal rate	Value of land property considered during registration	Under valuation of land during registration	Short levy of Registrati on Fee	Short levy of Stamp Duty	Short levy of Surcharge	Total short levy of Registration Fee and Stamp Duty
26	440/16 Jan 2020	Female	Tinsukia	Tinsukia Town/ 17	2nd class Beparar Thai	21600000	1 Bigha 2 Katha 5.44 Lessa	31415040	8400000	23015040	230150	460301	230150	920601
27	1615/03 May 2021	Male	Tinsukia	Tinsukia Town/ 01	2nd class Basti	5760000	3 Katha 5 Lessa	3744000	2950000	794000	15880	23820	7940	47640
28	3686/ 06 Dec 2021	Joint	Tinsukia	Tinsukia Town/ 26	1st class Basti	12960000	1 Katha 7 Lessa	3499200	7200000	5234400	104688	104688	52344	261720
					2nd class Basti	12240000	3 Katha 13 Lessa	8935200						
29	3342/08 Nov 2021	Male	Tinsukia	Tinsukia Town/ 28	2nd class Basti	9360000	1 Bigha 1 Lessa	9453600	5090400	4363200	87264	130896	43632	261792
30	2405/17 Aug 2021	Female	Tinsukia	Tinsukia Town/ 03	1st class Basti/AM Basti	12240000	2 Katha 14.16 Lessa	6629184	3000000	3629184	36292	72584	36292	145168
31	2328/07 Dec 2019	Male	Tinsukia	Tinsukia Town/ 04	1st class Basti	13680000	2 Bigha 4 Katha 1 Lessa	38440800	20245000	18195800	363916	545874	181958	1091748
32	1951/29 Sept 2018	Other	Tinsukia	Tinsukia Town/ 14	1st class Basti/AM Basti	7200000	4 Bigha 4 Katha 11.04 Lessa	35354880	5000000	30354880	607098	910646	303549	1821293
Sub Total											5428919	7825412	2933607	16187938
Office of the Sub-Registrar, Margherita														
1	406/26 April 2021	Other	Margherita / Makum	Ledu Town	1st class Beparar Thai	2200000	11 Bigha 2 Katha 8 Lessa	25256000	22960183	8059817	161196	241795	0	402991
							2 Bigha 3 Katha 2 Lessa	5764000						
2	411/09 April 2021	Other	Margherita / Makum	Ledu Town	AM Basti / 1st class Basti	2000000	1 Bigha 3 Katha 16 Lessa	3520000	1759888	3080112	61602	92403	0	154005
					1st class Beparar Thai	2200000	3 Katha	1320000						
3	385/09 April 2021	Other	Margherita / Makum	Shamuk zan Gaon	Bari	920000	1 Bigha 4 Katha 11 Lessa	1757200	1719000	38200	764	1146	0	1910
4	608/31 July 2018	Male	Margherita / Makum	No. 1 Borbil	Shalitali	600000	1 Bigha 4 Katha 11 Lessa	1146000	891000	255000	5100	7650	0	12750
5	541/28 Aug 2018	Female	Margherita / Makum	No. 2 Borbil Gaon	Lahitali	1300000	3 Bigha	3900000	900000	3000000	30000	60000	0	90000

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Sl. No.	Deed No. & Date	Category of Buyer	Circle/ Mouza	Village/ Town sheet No.	Class of land	Zonal valuation of land per bigha { 20 Lessa= 1 Katha (or 2880 Sq. Ft.) and 5 Katha=1 Bigha}	Area of land considered during registration	Value of land as per Zonal rate	Value of land property considered during registration	Under valuation of land during registration	Short levy of Registrati on Fee	Short levy of Stamp Duty	Short levy of Surcharge	Total short levy of Registration Fee and Stamp Duty
6	96/14 Feb 2022	Male	Margherita / Makum	No. 1 Makum Pather Gaon	Bepar Thai	860000	3 Bigha 2 Katha 10 Lessa	3010000	2100000	910000	18200	27300	0	45500
7	150/22 July 2020	Male	Margherita / Makum	Agbandhaa bngali Gaon	Faring	1100000	2 Bigha	2200000	1600000	600000	12000	18000	0	30000
8	134/06 June 2019	Male	Margherita / Makum	No. 2 Borbil Gaon	Bari	1500000	2 Katha 15 Lessa	825000	350000	475000	9500	14250	0	23750
9	511/26 July 2021	Male	Margherita / Makum	Namdang Gaon	1st class Beparar Thai	2300000	1 Bigha 2 Katha 9 Lessa	3427000	2680384	746616	14932	22398	0	37330
10	388/09 April 2021	Other	Margherita / Makum	Ledu Town	1st class Beparar Thai	2200000	1 Bigha 3 Katha	3520000	2239948	1280052	25601	38402	0	64003
11	392/09 April 2021	Other	Margherita / Makum	Ledu Town	1st class Beparar Thai	2200000	4 Katha 8 Lessa	1936000	1231972	704028	14081	21121	0	35202
12	384/09 April 2021	Other	Margherita / Makum	Ledu Town	1st class Beparar Thai	2200000	2 Bigha 1 Katha 14 Lessa	5148000	2365945	2782055	55641	83462	0	139103
13	387/09 April 2021	Other	Margherita / Makum	Ledu Town	1st class Beparar Thai	2200000	2 Bigha 2 Katha 1 Lessa	5302000	3373923	1928077	38562	57842	0	96404
14	45/11 Jan 2021	Male	Margherita / Makum	Digboi town part I	Shali toli	3000000	4 Bigha 3 Katha 16 Lessa	14280000	2263744	12016256	240325	360488	0	600813
Sub Total											687504	1046257	0	1733761
Office of the Sub-Registrar, Biswanath Charali														
1	249/12 Mar 2020	Other	Biswanth	Chariali Nagar 5th Part	1M Shreni Beparar Thai	6000000	1 Bigha 3 Katha 8 Lessa	10080000	8400000	1680000	33600	50400	16800	100800
2	362/24 June 2020	Male	Biswanth	Lehugaon	Sali	1200000	9 Bigha 5.5 Lessa	10866000	4981000	5885000	117700	176550	0	294250
3	29/08 Jan 2020	Female	Biswanth	Gorehagi	Sah	1500000	5 bigha	7500000	5500500	1999500	19995	39990	0	59985
4	30/08 Jan 2020	Other	Biswanth	Balipukhuri	Udyog	3000000	2 Bigha 2 Katha	7200000	4800000	2400000	48000	72000	24000	14400
5	469/01 July 2019	Female	Biswanth	Lehugaon	Sali	900000	4 Bigha 2 Katha	3960000	2420000	1540000	15400	30800	15400	61600
6	250/13 Mar 2020	Male	Biswanth	Sariali Nagar 5th Part	1M Shreni Beparar Thai	6000000	2 Katha	2400000	2000000	400000	8000	12000	4000	24000
Sub Total											242695	381740	60200	555035
Total											6359118	9253409	2993807	18606334

Appendix-LIV
(Reference: Paragraph No. 5.4)
Details of short levy of Stamp duty and Registration fee

(Amount in ₹)

Sl. No.	Gift Deed No./Date of Registration	Nature of gift	Registrant of Gift deeds	Consideration value of the deed	Registration fee to be considered (@ ₹ 85 per 1000 for consideration value exceeding ₹ 5 lakh)	Stamp Duty (inclusive of surcharge applicable for GMC) to be considered	Registration fee considered	Stamp Duty (inclusive of surcharge applicable for GMC) considered	Short levy of Registration fee	Short levy of Stamp Duty
1	5944/08-03-2022	Land	Nearest Blood related (Son)	2500000	212500	62500	50000	12500	162500	50000
2	4055/19-02-2022	Land	Nearest Blood related (Daughter)	8585000	729725	214625	729725	42925	0	171700
3	1076/17-01-2022	Land	Nearest Blood related (Daughter)	2200000	187000	55000	187000	50000	0	5000
4	3208/11-02-2022	Land	Nearest blood relation (Grandson)	4800000	408000	120000	408000	24000	0	96000
5	3606/14-02-2022	Land	Nearest Blood related (Son)	6100000	518500	152500	518500	30500	0	122000
6	3610/14-02-2022	Land	Nearest Blood related (Son)	1300000	110500	32500	110500	6500	0	26000
7	6267/10-03-2022	Land	Women joint with Other	1375000	116875	55000	116875	34375	0	20625
8	6499/14-03-2022	Flat	Female (daughter-in-law)	3300000	280500	99000	280500	88100	0	10900
9	7212/17-03-2022	Land	Other (Brother-in-law and uncle)	5903715	501816	177111	501840	147600	0	29511
10	7763/24-03-2022	Flat	Male (Cousin brother)	2121000	180285	106050	180285	53050	0	53000
11	23096/20-11-2021	Land	Nearest Blood related (Grandson)	1440000	122400	36000	122400	7200	0	28800
12	20813/22-10-2021	Land	Women joint with Other	6255000	531675	250200	531675	125100	0	125100
13	23097/20-11-2021	Land	Nearest Blood related (Grandson)	1680000	142800	42000	142800	8400	0	33600
14	23638/26-11-2021	Flat	Female	4515751	383839	135473	383860	22600	0	112873
15	2889/08-02-2022	Land	Nearest Blood related (Daughter)	2750000	233750	68750	233750	13750	0	55000
16	2890/08-02-2022	Land	Nearest Blood related (Daughter)	2750000	233750	68750	233750	13750	0	55000
17	20253/08-10-2021	Land	Male	1500000	127500	75000	30000	45000	97500	30000
18	20265/08-10-2021	Land	Male	1500000	127500	75000	30000	45000	97500	30000
19	20269/08-10-2021	Land	Male	1500000	127500	75000	30000	45000	97500	30000
20	23541/24-11-2021	Land	Nearest Blood related (Granddaughter)	6500000	552500	162500	130000	162500	422500	0
21	25998/23-12-2021	Flat	Nearest Blood related (Daughter)	1825640	155179	45641	155210	9130	0	36511
22	2758/05-02-2022	Land	Female	2100000	178500	63000	178500	11000	0	52000
23	4222/16-02-2022	Flat	Nearest Blood related (Grandson)	2100000	178500	52500	42000	10000	136500	42500
24	7527/23-03-2022	Building	Male	3065438	260562	153272	260620	76710	0	76562
25	3580/14-02-2022	Building	Nearest Blood related (Son)	2300000	195500	57500	195500	11500	0	46000
26	6807/15-03-2022	Land	Nearest Blood related (Brother)	3000000	255000	75000	255000	15030	0	59970

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Sl. No.	Gift Deed No./Date of Registration	Nature of gift	Registrant of Gift deeds	Consideration value of the deed	Registration fee to be considered (@ ₹ 85 per 1000 for consideration value exceeding ₹ 5 lakh)	Stamp Duty (inclusive of surcharge applicable for GMC) to be considered	Registration fee considered	Stamp Duty (inclusive of surcharge applicable for GMC) considered	Short levy of Registration fee	Short levy of Stamp Duty
27	4959/27-02-2022	Land	Jointly with women	3013500	256148	120540	60280	75340	195868	45200
28	26449/08-10-2021	Land	Nearest Blood related (Daughter and son)	5875000	499375	146875	499375	29375	0	117500
29	4009/18-02-2022	Land	Jointly with women	4336600	368611	173464	368645	108500	0	64964
30	23098/20-11-2021	Land	Nearest Blood related (Grandson)	1080000	91800	27000	91800	5400	0	21600
31	6474/15-03-2022	Land	Nearest Blood related (Son)	1600000	136000	40000	136000	8150	0	31850
32	3285/11-02-2022	Flat	Nearest Blood related (Daughter)	2000000	170000	50000	170000	10000	0	40000
33	2098/31-01-2022	Land	Female (Wife)	2000000	170000	60000	170000	10000	0	50000
34	23716/12-08-2021	Land	Male	25612000	2177020	1280600	512240	1280600	1664780	0
35	6794/12-03-2022	Land	Nearest Blood related (Son)	1140000	96900	28500	22800	28500	74100	0
36	15312/12-08-2021	Land	Male	1667000	141695	83350	33340	83500	108355	0
37	4769/23-02-2022	Flat	Female (Niece)	2131536	181181	63946	181220	21320	0	42626
38	6187/11-03-2022	Land	Male (Nephew)	2010000	170850	100500	170850	50250	0	50250
39	22181/01-11-2021	Land	Male (nephew)	14500000	1232500	725000	1232500	435000	0	290000
40	4767/23-02-2022	Flat	Female (Niece)	1950152	165763	58505	165835	19510	0	38995
Total									3057103	2191637

Appendix-LV
(Reference: Paragraph No. 6.3)
Non-payment/ short payment of dead rent including penal interest

Sl. No.	Name of field	Area in Sq. Km.	Grant of lease w.e.f.	Lease up to	Period for payment of dead rent	Dead rent payable (in ₹)	Dead rent/royalty paid (in ₹)	Dead rent due (in ₹)	Due date	Date of payment	Delay ¹⁷⁷ (in days)	Benchmark Lending Rate (in %)	Penal interest rate (in %)	Interest amount (in ₹)
Oil and Natural Gas Corporation Limited														
1	Charaideo-Nahorhabi Extention	31.42	26-09-2011	25-09-2031	26-09-2019 to 25-09-2020	314200	314200	0	26-09-2019	26-11-2020	427	12.15	14.15	52011
					26-09-2020 to 25-09-2021	314200	314200	0	26-09-2020	22-10-2021	391	12.20	14.20	47795
					26-09-2021 to 25-09-2022	314200	314200		26-09-2021	10-01-2022	106	12.30	14.30	13048
2	South East Geleki Extn.	25.38	26-09-2011	25-09-2031	26-09-2019 to 25-09-2020	253800	253800	0	26-09-2019	26-11-2020	427	12.15	14.15	42013
					26-09-2020 to 25-09-2021	253800	253800	0	26-09-2020	22-10-2021	391	12.20	14.20	38607
					26-09-2021 to 25-09-2022	253800	253800		26-09-2021	10-01-2022	106	12.30	14.30	10540
3	Mekeypore-Santak-Nazira-Bihubar Extn	44.4	26-09-2011	25-09-2031	26-09-2019 to 25-09-2020	444000	444000	0	26-09-2019	26-11-2020	427	12.15	14.15	73498
					26-09-2020 to 25-09-2021	444000	444000	0	26-09-2020	22-10-2021	391	12.20	14.20	67539
					26-09-2021 to 25-09-2022	444000	444000		26-09-2021	10-01-2022	106	12.30	14.30	18439
4	Kalyanpur	40	13-04-2007	04-12-2027	13-04-2019 to 12-04-2020	400000	55731	344269	13-04-2019	Royalty paid 21-07-2023	1560	14.85	16.85	247930
5	Adamtila Extn.	148	03-03-2012	03-02-2032	03-03-2019 to 02-03-2020	1960000	1960000	0	03-03-2019	07-01-2020	310	13.20	15.20	253028
					03-03-2020 to 02-03-2021	1960000	1960000	0	03-03-2020	28-12-2020	300	12.05	14.05	226340
					03-03-2021 to 02-03-2022	1960000	1960000		03-03-2021	01-08-2023	881	14.85	16.85	797148
6	Badarpur	2.4	08-01-2019	31-07-2029	01-08-2019 to 31-07-2020	24000	0	24000	01-08-2019	31-10-2023	1552	14.85	16.85	17195
					01-08-2020 to 31-07-2021	24000	0	24000	01-08-2020	31-10-2023	1186	14.85	16.85	13140
					01-08-2021 to 31-07-2022	24000	0	24000	01-08-2021	31-10-2023	821	14.85	16.85	9096
7	Banaskandi	15	21-07-2017	20-07-2027	21-07-2019 to 20-07-2020	150000	18081	131919	21-07-2019	Royalty paid 30-11-2022	1228	13.45	15.45	68571
					21-07-2020 to 20-07-2021	150000	9939	140061	21-07-2020	Royalty paid 09-12-2022	862	13.45	15.45	51105
8	Cachar	703.61	01-04-2020	01-03-2027	04-01-2019 to 03-01-2020	13072200	13072200	0	04-01-2019	22-05-2019	138	13.80	15.80	780894
					04-01-2020 to 03-01-2021	13072200	13072200	0	04-01-2020	16-09-2020	256	12.15	14.15	1297335
					04-01-2021 to 03-01-2022	13072200	13072200		04-01-2021	01-08-2023	939	14.85	16.85	5666584
9	Sector VC	497	30-01-2014	29-01-2034	30-01-2019 to 29-01-2020	8940000	8940000	0	30-01-2019	29-11-2019	303	13.70	15.70	1165164
					30-01-2020 to 29-01-2021	8940000	8940000	0	30-01-2020	28-12-2020	333	12.05	14.05	1145949
					30-01-2021 to 29-01-2022	8940000	8940000		30-01-2021	01-08-2023	913	14.85	16.85	3768039
Oil India Limited														
1	Mechaki	195	15-06-2008	14-06-2028	19-07-2019 to 18-07-2020	2900000	2900000	0	19-07-2019	17-07-2020	364	12.15	14.15	409226
					19-07-2020 to 18-07-2021	2900000	2900000	0	19-07-2020	03-08-2021	380	12.25	14.25	430233
					19-07-2021 to 18-07-2022	2900000	2900000		19-07-2021	20-09-2022	428	13.45	15.45	525385

¹⁷⁷ Calculated up to the date of payment, where payment has been made or up to 31st October 2023 in case of non-payment.

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Sl. No.	Name of field	Area in Sq. Km.	Grant of lease w.e.f.	Lease up to	Period for payment of dead rent	Dead rent payable (in ₹)	Dead rent/royalty paid (in ₹)	Dead rent due (in ₹)	Due date	Date of payment	Delay ¹⁷⁷ (in days)	Benchmark Lending Rate (in %)	Penal interest rate (in %)	Interest amount (in ₹)
2	Dumduma Extension	4.55	22-11-2019	22-11-2029	22-11-2020 to 21-11-2021	45500	45500	0	22-11-2020	30-03-2022	493	12.30	14.30	8788
					22-11-2021 to 21-11-2022	45500	45500	0	22-11-2021	05-01-2023	409	14.15	16.15	8234
3	Hugrijan Extension	8.447	22-11-2019	22-11-2029	22-11-2020 to 21-11-2021	84470	84470	0	22-11-2020	30-03-2022	493	12.30	14.30	16315
					22-11-2021 to 21-11-2022	84470	84470	0	22-11-2021	05-01-2023	409	13.45	15.45	14624
Discovery of Small Field														
1	Barsila	6.22	22-06-2017	11-08-2027	22-06-2017 to 21-06-2018	62200	0	62200	22-06-2017	31-10-2023	2322	14.85	16.85	66674
					22-06-2018 to 21-06-2019	62200	0	62200	22-06-2018	31-10-2023	1957	14.85	16.85	56194
					22-06-2019 to 21-06-2020	62200	0	62200	22-06-2019	31-10-2023	1592	14.85	16.85	45713
					22-06-2020 to 21-06-2021	62200	0	62200	22-06-2020	31-10-2023	1226	14.85	16.85	35204
					22-06-2021 to 21-06-2022	62200	0	62200	22-06-2021	31-10-2023	861	14.85	16.85	24723
2	Dipling	28.15	22-06-2017	30-10-2026	22-06-2017 to 21-06-2018	281500	0	281500	22-06-2017	31-10-2023	2322	14.85	16.85	301750
					22-06-2018 to 21-06-2019	281500	0	281500	22-06-2018	31-10-2023	1957	14.85	16.85	254318
					22-06-2019 to 21-06-2020	281500	0	281500	22-06-2019	31-10-2023	1592	14.85	16.85	206885
					22-06-2020 to 21-06-2021	281500	0	281500	22-06-2020	31-10-2023	1226	14.85	16.85	159322
					22-06-2021 to 21-06-2022	281500	0	281500	22-06-2021	31-10-2023	861	14.85	16.85	111889
3	Duarmara	8.91	20-07-2017	25-11-2029	26-07-2017 to 25-07-2018	89100	89100	0	26-07-2017	18-12-2019	875	13.20	15.20	32467
					26-07-2018 to 25-07-2019	89100	89100	0	26-07-2018	18-12-2019	510	13.20	15.20	18923
					26-07-2019 to 25-01-2020	44550	44550	0	26-07-2019	18-12-2019	145	13.20	15.20	2690
					26-01-2020 to 25-01-2021	89100	89100	0	26-01-2020	17-08-2020	204	12.15	14.15	7046
					26-01-2021 to 25-07-2021	44550	44550	0	26-01-2021	01-02-2021	6	12.05	14.05	103
					26-07-2021 to 25-01-2022	44550	44550	0	26-07-2021	04-08-2021	9	12.25	14.25	157
					26-01-2022 to 26-07-2022	44550	44550	0	26-01-2022	02-02-2022	7	12.30	14.30	122
4	Laxmijan	8.9	21-04-2017	20-04-2037	21-04-2018 to 20-04-2019	89000	89000	0	21-04-2018	29-09-2023	1987	14.85	16.85	81638
					21-04-2019 to 20-04-2020	89000	89000	0	21-04-2019	30-09-2023	1623	14.85	16.85	66683
					21-04-2020 to 20-04-2021	89000	89000	0	21-04-2020	01-10-2023	1258	14.85	16.85	51687
					21-04-2021 to 20-04-2022	89000	89000	0	21-04-2021	02-10-2023	894	14.85	16.85	36731
5	Umatara	52.03	03-12-2019	02-12-2039	03-12-2019 to 02-12-2020	520300	520300	0	03-12-2019	30-03-2021	483	12.15	14.15	97424
					03-12-2020 to 02-12-2021	520300	520300	0	03-12-2020	29-032022	481	12.30	14.30	98049
					03-12-2021 to 02-12-2022	520300	520300	0	03-12-2021	31-01-2023	424	14.15	16.15	97611
Total								2406749						19137817

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