



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

**Report of the
Comptroller and Auditor General of India
on Goods and Services Tax for the year
ended 31 March 2023**



**Government of Madhya Pradesh
Report No. 8 of 2025
(Civil)**

**Report of the
Comptroller and Auditor General of India
on Goods and Services Tax for the year ended
31 March 2023**

**Government of Madhya Pradesh
Report No. 8 of 2025
(Civil)**

Table of Contents

Paragraph	Particulars	Page
	Preface	iii
	Executive Summary	v
CHAPTER I: GENERAL		
1.1	About this Report	1
1.2	Nature of Indirect Taxes in MP	1
1.3	Organisational Structure (Madhya Pradesh)	2
1.4	Trends of SGST Revenue	2
1.5	Arrears of revenue and arrears of assessment	2
1.6	Acknowledgement	3
CHAPTER II: PERFORMANCE AUDIT ON “E-WAY BILL SYSTEM UNDER GOODS AND SERVICES TAX”		
2.1	Introduction to E-Way Bills	5
2.2	Effectiveness of the EWB System in Protection of Revenue	9
2.3	Enforcement Functions of the Department	18
2.4	Conclusion and Recommendations	30
CHAPTER III: SUBJECT SPECIFIC COMPLIANCE AUDIT ON “DEPARTMENT’S OVERSIGHT ON GST PAYMENTS AND RETURN FILING” (PHASE - II)		
3.1	Introduction	34
3.2	Audit objectives	34
3.3	Audit methodology and scope	34
3.4	Audit sample	35
3.5	Audit Criteria	36
3.6	Broad Categories of Audit Findings	37
3.7	Conclusion	56
3.8	Summary of Recommendations	59
Appendices		61
Glossary of Abbreviations		163

Preface

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2023 has been prepared for submission to the Governor of Madhya Pradesh under Article 151 of the Constitution of India for being laid before the State Legislature.

The Report contains significant results of Performance Audit on “E-Way Bill System under Goods and Services Tax” and Subject Specific Compliance Audit on “Department’s Oversight on GST Payments and Return Filing” (Phase - II). Audit has been conducted under the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

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.

Executive Summary

Executive Summary

I General

This Report contains audit findings from the Performance Audit on “E-way Bill System under Goods and Services Tax” and Subject Specific Compliance Audit on “Department’s Oversight on GST Payments and Return Filing” (Phase - II), conducted under the CAG’s DPC Act, 1971.

(Paragraph 1.1)

SGST revenue rose from ₹ 18,508.49 crore in 2018-19 to ₹ 23,396.79 crore in 2022-23, showing a 15.6 *per cent* fall in 2020-21 due to COVID-19 and a sharp 27.6 *per cent* rebound in 2021-22.

(Paragraph 1.4)

As on 31 March 2023, arrears of revenue were ₹ 2,050.91 crore (₹ 4.77 crore over five years old) and 7,183 assessment cases were pending.

(Paragraph 1.5)

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

Audit reviewed the effectiveness of the EWB system and found generation of 179 EWBs (₹ 13.57 crore) by non-filers and 405 EWBs (₹ 3.48 crore) by NIL-filers involving tax of ₹ 0.94 crore, indicating absence of linkage between EWB and return filing systems.

(Paragraphs 2.2.2.1-2.2.2.2)

Three composition taxpayers generated six inter-State EWBs resulting in short levy of tax of ₹ 3.85 lakh, while one cancelled taxpayer generated 271 EWBs (₹ 0.76 crore) despite filing NIL returns, showing lack of validation checks.

(Paragraphs 2.2.2.3-2.2.2.4)

Seven taxpayers generated 77 EWBs on same/similar invoices, resulting in under-reporting of turnover of ₹ 3.68 crore and short payment of tax of ₹ 52.14 lakh.

(Paragraph 2.2.2.5)

Three taxpayers generated 12 EWBs (₹ 1.17 crore) not reported in GSTR-1/3B, resulting in short payment of tax of ₹ 20.62 lakh.

(Paragraph 2.2.2.6)

Nine EWBs were generated using two-wheelers, scrapped, stolen and passenger vehicles, indicating fictitious movement of goods. There was lack of coordination between field formations, Anti-Evasion Bureaus and Transport Department to verify vehicle details with VAHAN database.

(Paragraph 2.2.2.7)

EWBs were generated by unregistered suppliers above the threshold limit without obtaining registration, and abnormal high-value EWBs were not supported by corresponding tax payments.

(Paragraphs 2.2.2.8-2.2.2.9)

Some taxpayers generated EWBs without filing GST return, indicating deficient system validations.

(Paragraph 2.2.2.10)

Analysis revealed circular trading among a group of taxpayers involving turnover of ₹ 2.92 crore showing absence of risk flags in the system.

(Paragraph 2.2.2.11)

Interception data showed very low proportion of moving vehicles were checked despite availability of risk parameters.

(Paragraph 2.3.1.1)

Goods were transported without valid EWB or with lapsed validity showing weak enforcement at check points.

(Paragraph 2.3.1.2 and 2.3.1.4)

In 150 EWB-03 booked cases, DRC-07 was issued in only a few cases and recovery was poor, indicating weak follow-up.

(Paragraph 2.3.1.12)

System had no mechanism to block EWB generation by cancelled taxpayers or those filing NIL returns repeatedly. Audit recommended integration of EWB and GST return systems, auto-blocking for non-filers/cancelled taxpayers, linking with VAHAN database and strengthening preventive enforcement.

(Paragraph 2.4)

Recommendations

- The Department may take up the matter with NIC and consider incorporating validation control in the system to generate alert message to the taxpayer as well as tax officer to indicate generation of EWB in case of taxpayers filing Nil return.
- The Department may take up the matter with NIC for incorporating validation control in the system to prevent generation of EWBs by cancelled taxpayers.
- The Department may take up the matter with NIC to incorporate a validation control in the EWB system to prevent generation of multiple EWBs with same invoice.

- The Department may take up with NIC to consider incorporating a soft control in the system to alert the taxpayer and the departmental officer on EWBs with abnormally high value.
- The Department needs to issue instructions for use of analytical reports by the departmental officers and monitor the same through periodical reports.
- The Department may consider making suitable provisions in the Act/Rules and issue suitable instructions to prevent splitting of invoices to avoid generation of EWBs.
- The Department may take up the matter with GSTN for validation in the system to prevent creation of temporary registration against already registered taxpayers as also for creation of demand on their registered GSTINs in respect of registered taxpayers whose jurisdictional control vests with other states.
- The Department needs to issue instructions for inclusion of freight charges in the assessable value as per the provisions.
- The Department may consider issuing instructions to the proper officers to impose the correct tax and penalty as per provisions.

(Paragraph 2.4.2)

III Subject Specific Compliance Audit on “Department’s Oversight on GST Payments and Return Filing” (Phase - II)

Audit reviewed oversight functions of 10 Circles and found 7,942 non-filers; GSTR-3A issued in 9,076 cases but best judgement assessments done in only 410 cases (₹ 8.59 crore), indicating weak enforcement.

(Paragraph 3.6.1.1)

Eight out of 10 Circles did not conduct any scrutiny of returns from 2017-18 to 2020-21 and where done, only initial notices were issued.

(Paragraph 3.6.1.2)

No departmental audits were conducted even after six years of GST implementation; SOP for audit was issued only in February 2023.

(Paragraph 3.6.1.3)

Out of 40 DGARM cases, only 12 were verified, action was pending in 19 and recovery of ₹ 0.74 crore was made in two cases.

(Paragraph 3.6.1.4)

Out of 32,123 cancellation cases, 10,019 were pending; in one Circle none of 1,011 identified cases were processed.

(Paragraph 3.6.1.5)

Out of 14,105 cancelled taxpayers, only 1,009 filed GSTR-10; action was taken in just 1,878 and 11,137 (85 *per cent*) were left without follow-up. There was no mechanism to monitor return filing compliance after cancellation of registration.

(Paragraph 3.6.1.6)

Centralised audit flagged 652 high-risk deviations of ₹ 11,401.74 crore, out of which 394 ITC/tax liability mismatches (₹ 1,636.01 crore) and 36 turnover mismatches (₹ 6,382.04 crore) were confirmed. High incidence of ITC mismatch between GSTR-2A and 3B, unsettled liabilities, ITC passed without tax payment and suppression of turnover was noticed.

(Paragraph 3.6.2)

Detailed audit of 70 taxpayers showed non-production of records by five zones involving deviations of ₹ 4,899 crore. Audit noticed short payment of interest in 15 cases (₹ 0.50 crore), ITC mismatches in 323 cases (₹ 4,384.01 crore) and tax liability mismatches in 148 cases (₹ 514.99 crore). No time-bound mechanism existed to monitor compliance of scrutiny and audit findings. MIS reports and risk-based selection of taxpayers for scrutiny were not being used effectively.

(Paragraph 3.6.3)

Recommendations

The Department may:

- Ensure the scrutiny of returns in a time bound manner before the cases become time barred.
- Monitor the status of cancellation of registrations and action taken thereon in consonance with the provisions of the act to check undischarged tax liabilities.
- Initiate remedial action for all the compliance deviations brought out in this report before they get time barred.

(Paragraph 3.8)

CHAPTER I

GENERAL

CHAPTER I GENERAL

1.1 About this Report

This Report contains significant audit findings pointed out in the Performance Audit on the topic “E-way Bill System under Goods and Services Tax” and Subject Specific Compliance Audit on “Department’s Oversight on GST Payments and Return Filing” (Phase - II). Audit has been conducted under the Comptroller and Auditor General’s (Duties, Powers and Conditions of Service) Act, 1971.

The primary purpose of this Report is to bring significant audit observations to the notice of the State Legislature. The Audit observations are expected to enable the Executive to take corrective action, to frame appropriate policies as well as to issue directives that will lead to improved financial management of organisations and contribute to better governance.

The Audit observations in this Report are based on the results of test check of records made available to Audit by the Government Departments concerned.

1.2 Nature of Indirect Taxes in MP

This Audit Report primarily covers issues relating to levy and collection of Goods and Services Tax (GST) in Madhya Pradesh.

(a) Goods and Services Tax (GST)

- Introduced w.e.f. 01 July 2017.
- Subsumed most Indirect Taxes of the Union and States, including VAT, Entry Tax, Luxury Tax, Entertainment Tax, etc. in MP.
- Petroleum products (crude oil, natural gas, HSD, petrol, ATF) remain outside GST; tobacco attracts both GST and Central Excise.
- Consumption-based tax – revenue accrues to the State where goods/services are consumed.
- GST Compensation *Cess* is levied on specified goods (e.g., tobacco, coal, motor vehicles).

Three components relevant to MP:

- Central GST (CGST): goes to Central Govt.
- State GST (SGST): accrues to MP Govt. on intra-state supplies.
- Integrated GST (IGST): levied on inter-state supply/imports; apportioned between Centre and MP as per GST Council formula.

(b) Central Excise Duty (in MP context)

Continues only on five petroleum products and tobacco products.

Levied by the Union but forms part of overall indirect tax environment impacting MP.

(c) Service Tax (legacy)

Applicable on services provided in the taxable territory prior to July 2017.

Collections in MP are residual/legacy in nature, primarily involving recovery, adjudication and settlement of disputes.

1.3 Organisational Structure (Madhya Pradesh)

State Government (Commercial Tax Department, MP)

The Principal Secretary, Commercial Tax Department is the administrative head of the Department at the Government level. The Commissioner of Commercial Tax is the Head of the Department. The Commercial Tax Department functions under the overall control of the Commissioner of Commercial Tax, who is assisted by Additional Commissioners of Commercial Tax, Deputy Commissioners, Assistant Commissioners, Commercial Tax Officers, Assistant Commercial Tax Officers and Inspectors of Commercial Tax in the performance of such functions as may be assigned by him under the Act.

1.4 Trends of SGST Revenue

The State Goods and Services Tax (SGST) constitute the largest component of the State's own-tax revenue. Its growth trend is a primary indicator of the state's economic health. **Table 1.1** depicts the trend in SGST revenue from Financial Year (FY) 2018-19 to FY 2022-23.

Table 1.1: Growth of SGST Revenue in Madhya Pradesh

Financial Year	MP SGST Total Revenue	(₹ in crore)
		Growth (%)
2018-19	18,508.49	-
2019-20	20,447.78	(+) 10.5%
2020-21	17,257.50	(-) 15.6%
2021-22	22,028.52	(+) 27.6%
2022-23	23,396.79	(+) 6.2%

(Source: State Finance Accounts of respective years)

As evident from the table, after moderate growth of 10.5 *per cent* in FY 2019-20, SGST revenue suffered a significant slump of 15.6 *per cent* in FY 2020-21. This contraction was primarily due to the economic disruption caused by the COVID-19 pandemic and the associated lockdowns.

The subsequent year, FY 2021-22, witnessed a sharp, V-shaped recovery with revenue growing by 27.6 *per cent*. This high growth is attributable to both the low base of the preceding year and a strong revival in economic activity and consumption. The growth trend stabilized in FY 2022-23 with a healthy increase of 6.2 *per cent*, establishing a higher revenue base for the State.

1.5 Arrears of revenue and arrears of assessment

The arrears of revenue indicate delayed realisation of revenue due to the Government. Similarly, arrears of assessment indicate potential revenue which is blocked due to delayed assessment. Both deprive the State of potential revenue receipts and ultimately affect the revenue deficit.

Arrears of revenue

As on 31 March 2023, the arrears of revenue in respect of SGST were ₹ 2,050.91 crore, of which ₹ 4.77 crore were outstanding for more than five years (Source: State Finance Audit Report of the CAG of India for year ended 31 March 2023, Government of Madhya Pradesh (GOMP)).

Arrears of assessment

The information on number of cases pending at the beginning of the year, cases becoming due for assessment, cases disposed off during the year and the number of cases pending for finalization at the end of the year are depicted in **Table 1.2** below.

Table 1.2: Arrears in Assessment

Cases pending at the beginning of 2022-23	New cases due for assessment during 2022-23	Total cases due for assessment	Cases disposed off during 2022-23	Balance at the end of the year	Percentage of disposal
10,062	14,543	24,605	17,422	7,183	70.81

(Source: State Finance Audit Report of the CAG of India for year ended 31 March 2023 GOMP)

1.6 Acknowledgement

The Office of the Principal Accountant General (Audit-II), Madhya Pradesh wishes to acknowledge the co-operation and assistance rendered by the officials of the Commercial Tax Department of the State Government during audit of the Department.

CHAPTER II

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

CHAPTER II

PERFORMANCE AUDIT ON “E-WAY BILL SYSTEM UNDER GOODS AND SERVICES TAX”

2.1 Introduction to E-Way Bills

Goods and Services Tax (GST) has been introduced with effect from 01 July 2017 to ensure uniformity of tax structure throughout the country which facilitated hassle free movement of goods across the States. The E-Way Bill (EWB) is a document required for the movement of goods and is designed to capture details of goods before being moved. Automation and standardization of the entire process was intended to help check tax evasion and shore up GST collections. EWB is conceived as a shift from Government-monitored tax administration model to a self-reporting model by the taxpayer.

EWB was introduced with effect from 01 April 2018 for all inter-State movement of goods having value exceeding ₹ 50,000. EWB was made mandatory for intra state movement of notified goods with value exceeding ₹ 50,000 from 25 April 2018¹.

2.1.1 Information Systems used for EWBs.

The EWB Common portal is developed and managed by National Informatics Centre (NIC) based in Karnataka. The portal was developed for uploading information on movement of goods in relation to supply or for reasons other than supply or due to inward supply from an unregistered person.

The Proper Officer² can access the EWB Portal through two means:

- (i) Logging into EWB Common Portal through a web browser using the login credentials provided or
- (ii) Logging into the GST EWB System Mobile App. The functions performed by the Proper Officer are verification of EWBs, unblocking of EWBs, viewing, and accessing MIS reports, etc.

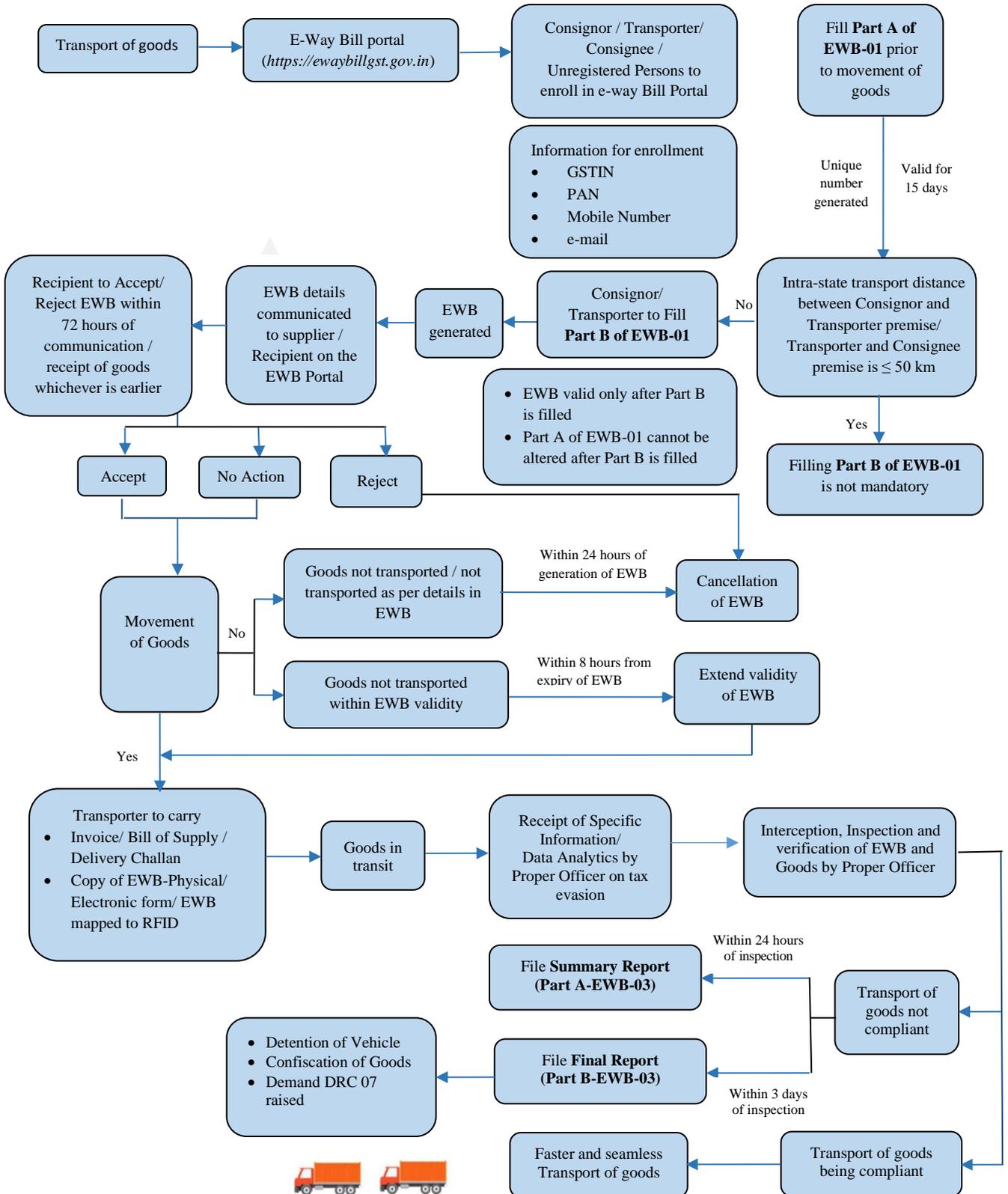
2.1.2 Processes involved in the EWB System

Rule 138 of the State Goods and Services Tax Rules (SGST Rules), 2017, (amended from time to time) provides for the EWB mechanism. The EWB system includes various processes such as the enrollment of the required persons in the portal, generation of EWB, extension, cancellation and rejection of the EWBs generated etc. The entire process flow of EWB system under GST is depicted in **Figure 2.1**.

¹ Notification No. FA3-08/2018/1/V/43 dated 24 April 2018.

² Proper Officer is an officer who is assigned any function to be performed under the SGST Act, 2017.

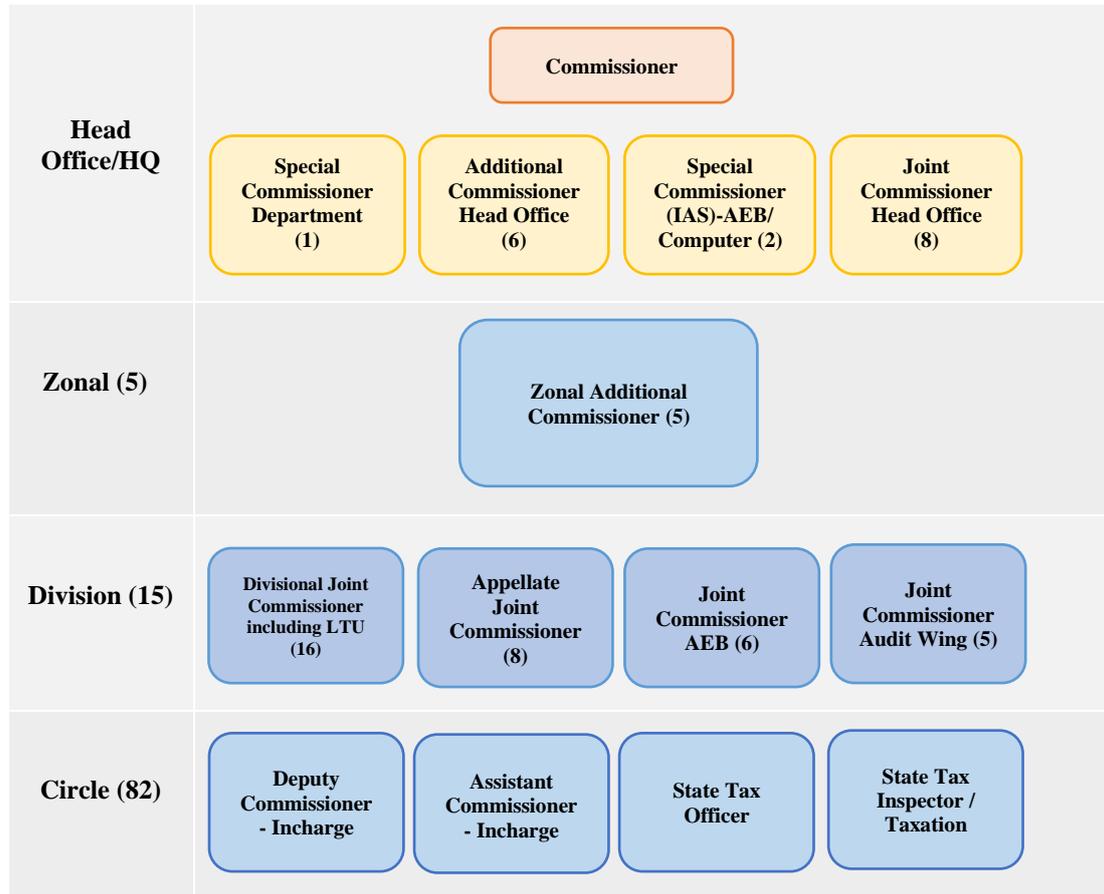
Figure 2.1: EWB Mechanism – Process Flow Chart



2.1.3 Organisational structure of the Department

The Commercial Tax Department, Government of Madhya Pradesh is administering GST in the State. The Commissioner, Commercial Tax is the head of the Department. The organisational structure of the Department in relation to Taxpayer Services functions and enforcement functions are as shown in **Figure 2.2**.

Figure 2.2: Organisational structure of the Department



(Source: Madhya Pradesh Commercial Tax Department website)

EWBs effected for supplies, are typically accounted under the Return GSTR-1³ and GSTR-4⁴/GST-CMP-08⁵ by the normal and composition taxpayers respectively and are required to be verified by the Circle Officers under each Circle at the time of scrutiny of returns. Within the Commissionerate, there are six dedicated Preventive formations/Enforcement formations known as Anti Evasion Bureau (AEB) which perform wider anti-evasion duties, including verification of EWBs.

2.1.4 Audit Objectives, Criteria, Scope and Sampling Methodology

2.1.4.1 Audit Objectives

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

³ Monthly return to be filed by the normal taxpayer.

⁴ Annual return to be filed by the Composition Levy Scheme (CLS) taxpayer.

⁵ Quarterly statement filed by the CLS taxpayer.

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

2.1.4.2 Audit Criteria

The criteria to assess the performance of EWB System were derived from

- The Madhya Pradesh Goods and Services Tax Act, 2017 (MPGST Act),
- The Madhya Pradesh Goods and Services Tax Rules, 2017 (MPGST Rules),
- Notifications/Circulars/Instructions authorised by GST Council and issued by Department of Commercial Tax, MP and
- Advisories/Standard Operating Procedures issued by NIC and Department of Commercial Tax, MP.

2.1.4.3 Audit Scope

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 audit. EWB data generated for the audit period has been extracted from Goods and Services Tax Network (GSTN) and analysed. Movement of conveyances by roadways alone have been considered for this audit. Railway/Airway/Seaway EWBs have been excluded from the scope of this audit.

The scope of audit also includes 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.

2.1.4.4 Audit Sampling and methodology

A problem-centric approach has been attempted for this PA as EWB generation under GST is a necessary condition to precede any movement of goods subject to the threshold limit. Samples for Audit Objective-1 were drawn based on the Key Problem Areas (KPAs)/Risk Dimensions identified. The KPAs that constrain revenue realisation for the Government are provided in **Appendix 2.1**. A total of 80 EWBs pertaining to 26 taxpayers in 16 Taxpayer Services Circles⁶ were taken as sample for Audit Objective-1. Wherever discrepancies were noticed within the selected sample of 26 taxpayers, all EWBs generated by these taxpayers were scrutinised to verify compliance.

Audit Objective-2 evaluated the problems associated with enforcement/preventive activities viz., Operational preparedness, effectiveness of Anti-Evasion measures and Intra-Department and Inter-Department coordination. For Audit Objective-2, out of the six offices of the Joint Commissioner (Anti Evasion Bureau) 50 *per cent* of the offices, i.e., three offices⁷ were taken

⁶ Circle-1,3,4,5,6 Bhopal, Morena, Pithampur and Circle-1,5,8,9,10,11,12,13,15 Indore.

⁷ Bhopal, Jabalpur, and Indore-B.

as sample using a stratified sampling method. From the three offices, 150 EWB-03-Part B⁸ booked cases were taken for detailed audit using stratified sampling method.

2.1.5 Acknowledgement

An Entry Conference was held with the Principal Secretary and the Commissioner, Commercial Tax on 05 June 2023 wherein the Audit objectives, criteria, methodology, and sampling were discussed. The audit was conducted between July 2023 to January 2024. The Exit Conference was held on 12 September 2024 in which the findings of the performance audit were discussed in detail with the Commissioner, Commercial Tax. The views/comments of the Department during the Exit Conference have been suitably incorporated in the relevant paragraphs wherever applicable.

Audit acknowledges the cooperation and assistance extended by the Chief Secretary, Commercial Tax, Commissioner, Commercial Tax, Joint Commissioners of selected Anti Evasion Bureaus, and other field-level functioning authorities during the course of the Performance Audit.

2.1.6 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.

2.2 Effectiveness of the EWB System in Protection of Revenue

2.2.1 Effectiveness of the 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. EWBs generated for outward supplies are supported by invoices and the invoice details are required to be reported in their GST returns.

2.2.2 Results of audit

Audit selected 80 EWBs pertaining to 26 taxpayers for conducting substantive audit⁹. **Table 2.1** below brings out the extent of deficiencies and consequent revenue impact noticed during the detailed scrutiny of sampled cases.

Table 2.1: Details of observations in sampled cases

Para No.	Nature of Observation	No. of observations	(₹ in crore) Tax involved
2.2.2.1	Generation of EWBs by non-filers	02	0.69
2.2.2.2	Generation of EWBs by Nil-filers	05	0.25
2.2.2.3	Generation of EWBs for inter-state supply by Composition levy scheme taxpayers	03	0.04
2.2.2.4	Generation of EWBs by cancelled taxpayers	01	0.09
2.2.2.5	Generation of multiple EWBs on the strength of same/similar invoices	07	0.52
2.2.2.6	Invoices in EWBs not reported in returns	03	0.20

⁸ Verification Report by the Enforcement Officers on interception of consignment.

⁹ Substantive audit are cases to be pursued in detail for cause analysis and to ascertain current developments.

Para No.	Nature of Observation	No. of observations	Tax involved
2.2.2.7	Generation of EWBs for the transactions effected through suspicious vehicles	09	--
2.2.2.8	EWBs generated by unregistered suppliers, having assessable value above the prescribed registration threshold	14	--
2.2.2.9	Abnormally high value EWBs generated by the taxpayer	01	--
2.2.2.11	Circular trading identified through EWBs by a group of taxpayers	01	2.90
Total		46	4.69

The observations are discussed in detail in the following paragraphs.

2.2.2.1 Generation of EWBs by non-filers of tax returns

According to Section 39 of the MPGST Act, 2017, every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of Section 10, Section 51 or Section 52 shall, for every calendar month furnish a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed, on or before the twentieth day of the month succeeding such calendar month or part thereof.

Rule 138 of SGST Rules, 2017 restricts the generation of EWB in respect of a registered person who has not filed relevant GST Returns for prescribed consecutive period. The auto-check functionality in this regard was enabled in EWB common portal with effect from December 2019.

During audit it was noticed that two taxpayers under two Circles¹⁰ generated 179 EWBs for outward supply of ₹ 13.57 crore during the period April 2018 to December 2021 but did not file returns for the period when EWBs were generated. This resulted in non-payment of tax amounting to ₹ 0.69 crore which was recoverable with applicable interest and penalty (**Appendix 2.2**).

On being pointed out (July 2023), the Department in one case replied (November 2024) that the taxpayer has been found bogus/non-existent in physical verification. Notice for recovery has been issued on 01 July 2024 for amount of ₹ 2.92 crore. The reply in the other case was awaited (June 2025).

One case is illustrated below:

Audit observed that a taxpayer (GSTIN: 23#####A1ZE), under Circle-1 Bhopal, was registered on 01 July 2017. The registration of the taxpayer was cancelled on 19 April 2018 w.e.f. 07 April 2018 by the Department for not filing the returns. The taxpayer generated eight EWBs during the month of April and May 2018, having assessable value ₹ 10.67 lakh and tax amounting to ₹ 1.65 lakh. Out of these eight EWBs, two EWBs were generated after date of cancellation. However, the taxpayer did not file returns for the months of April and May 2018. Though, he filed GSTR-1 returns for the month of June 2018 (taxable turnover ₹ 13.39 lakh) and September 2018 (taxable turnover ₹ 12.49 lakh). Thus, the system not only allowed generation of EWBs but also filing of returns after cancellation of registration.

¹⁰ Circle-1 and 12 Bhopal.

This resulted in non-payment of tax of ₹ 6.32 lakh apart from the applicable interest.

We pointed this out in May 2025. The reply was awaited (June 2025).

2.2.2.2 Generation of EWBs by NIL Return filers

As per Section 37 of the MPGST Act, 2017 read with Rule 59(1) of MPGST 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 returns in GSTR-3B declaring the details of inward and outward supplies of goods or services or both, input tax credit availed, tax payable and tax paid. Section 61 read with Section 63 of Act, *ibid*, mandates the Proper Officer to scrutinise the returns and assess the tax liability.

During Audit it was noticed that five taxpayers under five circles¹¹ generated 405 EWBs for outward supply of ₹ 348 lakh during the period April 2018 to January 2022 but filed nil returns for respective months. This resulted in non-payment of tax amounting to ₹ 24.51 lakh which was recoverable with applicable interest (**Appendix 2.3**).

Non-reporting of EWB transactions indicates that though the EWB portal has been integrated with GSTN portal with effect from December 2019, EWB transactions are not linked with the returns filed by the taxpayers.

We pointed this out in May 2025. Reply of the Department was awaited (June 2025).

One case is illustrated below:

Audit observed that a taxpayer (GSTIN: 23#####L1ZE) under Circle-1 Bhopal was registered on 15 January 2019. The taxpayer generated 25 EWBs during the period May 2021 to January 2022 having taxable value of ₹ 92 lakh and tax amounting to ₹ 4.60 lakh. The taxpayer filed NIL returns for respective months despite generating EWBs. This resulted in non-payment of tax of ₹ 4.60 lakh which was recoverable with applicable interest.

We pointed this out in May 2025. Reply of the Department was awaited (June 2025).

Recommendation 1: The Department may take up the matter with NIC and consider incorporating validation control in the system to generate alert message to the taxpayer as well as tax officer to indicate generation of EWB in case of taxpayers filing NIL return.

2.2.2.3 Generation of EWBs for inter-State supply by Composition levy scheme taxpayers

Section 10(1) of the SGST Act, 2017, provides that a registered person whose aggregate turnover in the preceding financial year did not exceed the threshold limit¹² may opt to pay tax under composition levy scheme. Section 10(2)(c) of the Act, *ibid*, provides that a registered person shall not be eligible to opt for composition levy scheme, if he is engaged in making any inter-State outward supplies of goods. As per Rule 6 of the SGST Rules, 2017, the taxpayer is liable to pay tax under Section 9(1) of Act, *ibid*, from the day he ceases to satisfy any of the condition mentioned in Section 10.

¹¹ Circle-13 and 15 Indore, Circle-1 Bhopal, Morena and Pithampur.

¹² Threshold turnover limit per year for availing composition levy scheme was ₹75 lakh and enhanced to ₹ one crore with effect from 13 October 2017 and ₹ 1.5 crore from 01 April 2019.

Audit observed that three composition taxpayers generated six EWBs for inter-state supply during November 2018 to November 2020, but these taxpayers continued to be under the composition levy scheme. Registrations of two taxpayers were cancelled while one taxpayer was changed to normal registration after 12 months. Two taxpayers filed NIL returns and did not pay tax while one taxpayer paid tax at concessional rate of one *per cent*. This resulted in non/short levy of ₹ 3.85 lakh (**Appendix 2.4**) which was recoverable with interest.

On being pointed out (July 2023), the Department stated (November 2024) that in all cases Show Cause Notice (SCN)/demand notices were issued.

One case is illustrated below:

Audit observed that a taxpayer (GSTIN: 23#####E1ZL) under Circle-3 Bhopal was registered on 01 July 2017 as composition taxpayer. The taxpayer generated two EWBs for inter-state supply on 19 October 2020. Hence, the taxpayer was liable to be registered as a normal taxpayer and pay the tax at normal rate for the supplies made from 19 October 2020. However, the taxpayer became a normal taxpayer from August 2021 and filed GSTR-3B returns as normal taxpayer. The taxpayer made supplies of ₹ 71.83 lakh as composition taxpayer and filed CMP-08 up to September 2021. Thus, the tax was paid at the rate of one *per cent* instead of five *per cent*. This resulted in short payment of tax of ₹ 2.87 lakh which was recoverable with applicable interest.

On being pointed out (July 2023), the Department stated (August 2024) that demand notice was issued to the taxpayer.

2.2.2.4 Generation of EWBs by cancelled taxpayers

As per Section 29 of the MPGST Act, the proper officer may, either on his own motion or on an application filed by the registered person cancel the registration from such date, including any retrospective date, as may deem fit, where the registered person has contravened provisions of the Act or has not filed returns for specified periods or the registration was obtained by means of fraud, willful misstatement or suppression of facts. The cancellation of registration under this section shall not affect the liability of the person to pay tax and other dues under this Act.

Audit observed that a taxpayer (GSTIN: 23#####M1Z0) under Circle-15 Indore who was a transporter requested for cancellation of registration on 11 April 2018. His registration was cancelled with effect from 31 March 2018. However, the taxpayer filed GSTR-1 and GSTR-3B returns up to September 2019. Thus, the system allowed filing of returns even after cancellation of registration. The taxpayer generated 271 EWBs during April 2018 to September 2018 with taxable value of ₹ 76.17 lakh and tax liability of ₹ 8.80 lakh. The taxpayer filed NIL returns during the period. This resulted in non-levy of tax of ₹ 8.80 lakh which was recoverable with applicable interest and penalty.

The system allowed not only generation of EWB but also filing of returns after cancellation of registration which indicated lack of validation control in the system.

On being pointed out (August 2023), the Department replied (November 2024) that the taxpayer was the transporter who downloaded EWBs for indicating himself as consignee for

tax free goods and there was no liability in these EWBs. The reply is not acceptable as some of the goods for which EWBs were generated, were not exempted as mentioned in the EWBs.

Recommendation 2: The Department may take up the matter with NIC for incorporating validation control in the system to prevent generation of EWBs by cancelled taxpayers.

2.2.2.5 Generation of multiple EWBs on the strength of same/similar invoices

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

As per Para 5.1 of the User Manual issued by the NIC, the taxpayer while generating the EWB is required to enter the Document Number relating to the consignment. The Document Number entered 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.

Audit observed that seven taxpayers falling under six Circles¹³ either used same invoice or similar invoices to generate multiple EWBs for movement of goods. A total of 77 EWBs were generated with same/similar invoices. The number of multiple EWBs ranged from two to five on a single invoice. Out of seven taxpayers, two taxpayers did not file the returns and the remaining five taxpayers, instead of disclosing all consignments, either reported a single consignment in GSTR-1 or did not report any consignment therein in respect of 58 EWBs. This resulted in non/under reporting of turnover of ₹ 3.67 crore in the returns and consequential short discharge of tax liability of ₹ 52.14 lakh, as detailed in **Appendix 2.5**.

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

We pointed these out in May 2025. Reply of the Department was awaited (June 2025).

One case is illustrated below:

One taxpayer (GSTIN: 23#####H1ZY) generated 48 EWBs on strength of same/similar invoices in the months April 2018, May 2018, June 2018, August 2018 and September 2018. Multiplicity of using same invoice was in the range of 2 to 5. Out of 48 EWBs generated, invoices pertaining to 30 EWBs having assessable value of ₹ 43.43 lakh and tax amounting to ₹ 4.63 lakh were not reported in returns. Thus, the taxpayer failed to discharge tax liability of ₹ 4.63 lakh along with applicable, interest and penalty.

Recommendation 3: The Department may take up the matter with NIC to incorporate a validation control in the EWB system to prevent generation of multiple EWBs with same invoice.

2.2.2.6 Non-reporting of invoices in returns for which EWBs were generated

As per Section 37 of the SGST Act, 2017 read with Rule 59(1) of SGST 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 returns in GSTR-3B declaring the details

¹³ Circle-1 Bhopal, Circle-1 Indore, Circle-9 Indore, Circle-10 Indore, Circle-13 Indore and Circle-15 Indore.

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 to the scrutiny of returns and assess the tax liability.

Audit observed that three taxpayers falling under three Circles¹⁴ generated 12 EWBs for outward supply during the period from July 2020 to March 2022. The taxpayers did not report these transactions in the returns. The assessable values of these transactions were ₹ 117.91 lakh. This resulted in non/under reporting of turnover of ₹ 117.91 lakh in the returns and consequential short discharge of tax liability of ₹ 20.62 lakh, as detailed in **Appendix 2.6**.

One case is illustrated below:

One taxpayer (GSTIN: 23#####41ZL) under Circle-3 Bhopal made inter-state supplies to unregistered taxpayers. During the months from July 2020 to January 2021, nine invoices pertaining to nine EWBs with assessable value of ₹ 6.62 lakh and tax amount of ₹ 1.19 lakh were not reported in GSTR-1. This resulted in short levy of tax of ₹ 1.19 lakh which was recoverable with applicable interest.

We pointed this out in May 2025. Reply of the Department was awaited (June 2025)

2.2.2.7 Generation of EWBs for the transactions effected through suspicious vehicles

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

Audit matched the vehicle details mentioned in part B of EWBs with VAHAN database of Ministry of Road Transport and Highways and observed that seven taxpayers used suspicious vehicles (such as two wheelers, stolen vehicles, surrendered vehicles etc.) to generate nine EWBs (**Appendix 2.7**). The transactions seemed doubtful in these cases as goods transported were beyond the vehicle capacity in many cases as detailed in **Table 2.2** below:

Table 2.2: Details of suspicious vehicle used for transportation of goods

Sl. No.	Circle Name	Type of suspicious vehicle	No. of EWBs	No. of TPs	Vehicle No	Details of goods transported
1	Indore-3	Two-wheeler vehicles	01	01	MH46BG6291 & MH46BG2879	7,556 Nos. of Bed Sheets were transported on motorcycle/scooter.
2	Pithampur		01	01	MH46BN3925	335 Kg of Chemical was transported on Honda Activa Scooter.

¹⁴ Circle-1 Bhopal, Circle-3 Bhopal and Circle-5 Bhopal.

Sl. No.	Circle Name	Type of suspicious vehicle	No. of EWBs	No. of TPs	Vehicle No	Details of goods transported
3	Bhopal-5	Stolen vehicle	01	01	RJ06GC5147	310 quintals soyabean meals
4	Indore-12	Scrapped vehicle	01	01	GJ11W2771	11,053 Kg. of groundnuts
5	Indore-12	Blacklisted Vehicle (fitness expired)	01	01	GJ03T2451	13,085 Kg. of cotton
6	Indore-5	Stolen vehicle	01	01	HR74A9267	600 boxes of ghee
	Indore-5	Fitness Expired	01	01	HR74A4446	-do-
7	Indore-12	Fitness expired	01	01	GJ03AX7987	The loading capacity was 1,200 Kg, but vehicle was used for transportation of 15,000 Kg.
8	Morena	Passenger three-wheeler	01	01	UP80BT8160	Passenger Auto rikshaw was used for 7,480 Kg. of <i>atta</i> .
9	Indore-13	Passenger Car	01	01	MP09H5012	Maruti 800 was used to transport 30 MT flours and meals of oil seeds.

On being pointed out (July 2023 to August 2023) the Department stated (November 2024) that only information of vehicle numbers was provided. Department is unable to identify GSTIN details because through vehicle number data of EWB can be extracted only for previous two months. Also, through fitness expired vehicles or blacklisted vehicles, Department cannot assume that taxpayer has done tax evasion under GST law.

Reply is not acceptable as Audit provided complete EWB details with GSTIN numbers of both supplier and recipient. Further nature of goods and capacity indicates these movements of goods as doubtful. Also, taxability of these transactions can be verified through checking GSTR-1 and GSTR-3B returns. Department needs to examine these cases and take action to protect revenue.

One case is illustrated below:

Audit observed that a taxpayer (GSTIN: 23#####M2Z1) under Circle-8 Indore generated EWB on 14 March 2019 for transportation of 30 metric ton of *atta* (flour) to Delhi with assessable value of ₹ 1.05 crore and tax amount of ₹ 12.60 lakh. The vehicle used was Maruti 800 (MP09H5012). The transaction appears fake as the quantity of goods is beyond the vehicle capacity. The taxpayer also did not file returns for the period.

We pointed this out in August 2023. Reply of the Department was awaited (June 2025)

2.2.2.8 EWBs generated by unregistered suppliers, having assessable value above the prescribed registration threshold

According to Section 22 of the MPGST Act, 2017 (Act of 2017), every supplier whose aggregate turnover in a financial year exceeds ₹ 20,00,000 (₹ 40,00,000 for the supplier of goods only with effect from 01 January 2020) shall be liable to be registered under this Act in the State from where he makes a taxable supply of goods or services or both.

In terms of Section 63 of the Act *ibid*, where a taxable person fails to obtain registration even though liable to do so, the proper officer may proceed to assess the tax liability of such taxable person to the best of his judgment for the relevant tax periods and issue an assessment order.

Audit observed that nine Unregistered persons (URP) generated 14 EWBs (**Appendix 2.8**) with invoice value of ₹ 81.20 crore during the period from July 2018 to December 2021. Value in each EWB was more than the threshold limit of registration under GST. Despite the large amount of taxable supply, these taxpayers remained outside GST. Department needs to examine the cases in detail and where applicable take action to get these taxpayers registered under GST and take action to recover the revenue.

On being pointed out (July 2023), the Department replied (November 2024) that verification of URPs was under progress. Further progress was awaited (June 2025).

2.2.2.9 Abnormally high value EWBs generated by the taxpayer

Section 37 of MPGST ACT 2017 stipulates that every registered person, shall furnish, electronically, the details of outward supplies (in GSTR-01) of goods or services or both effected during a tax period on or before the tenth day of the month succeeding the said tax period and such details shall be communicated to the recipient of the said supplies.

Through data analysis, Audit identified one EWB with an abnormally high value. The examination of the EWB revealed that a taxpayer (GSTIN: 23#####L7Z0) under Circle-9 Indore generated an EWB No. 631307204145, dated 29 June 2021 with value of goods as ₹ 30,656.08 crore. The EWB was generated for export of Protein concentrates (HSN-21061000). It was billed to a URP taxpayer and shipped to Maharashtra for export and the total value of outward supply in EWB was ₹ 30,656.08 crore.

On being pointed out (July 2023), the Department replied (November 2024) that this was due to technical error. The amount on invoice was correct in the EWB but the total was wrongly calculated by the system.

Recommendation 4: The Department may take up with NIC to consider incorporating a soft control in the system to alert the taxpayer and the departmental officer on EWBs with abnormally high value.

2.2.2.10 Discrepancies identified through analysis of data of EWBs

In addition to the issues discussed in previous paragraphs, the data extracted under the KPAs were forwarded to the Department 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 depicted in the following **Table 2.3:**

Table 2.3: Details of observation identified through data analysis

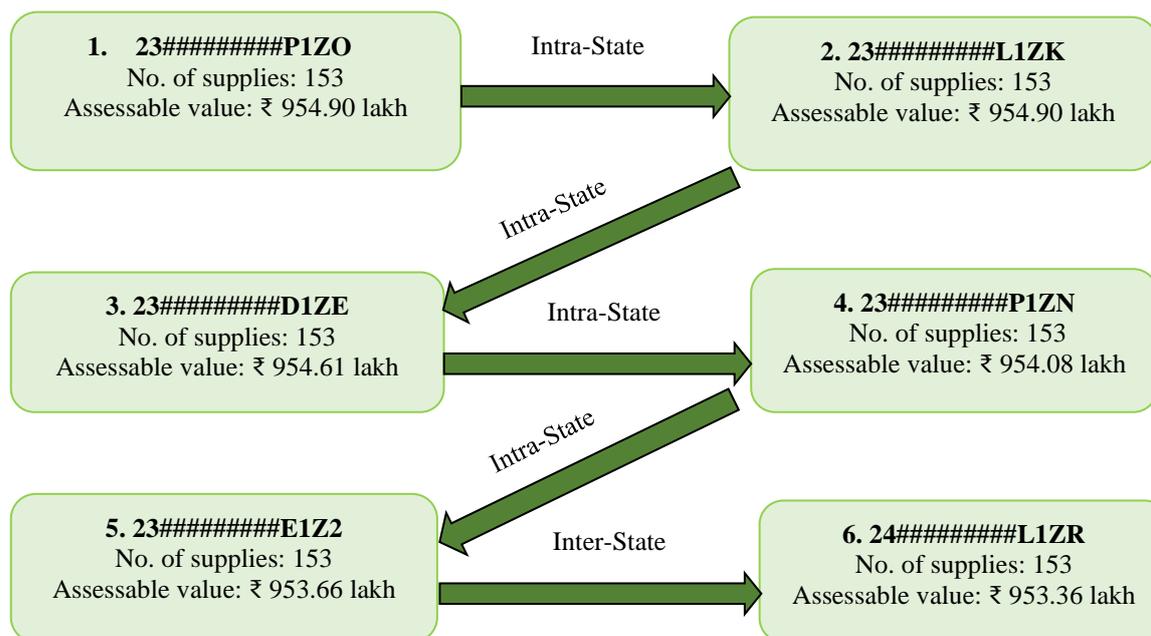
Sl. No.	Nature of observations	No. of taxpayers	No. of EWBs
1	Generation of Inter-State EWBs by Composition taxpayers	208	563
2	Generation of EWBs by Composition taxpayers crossing threshold limit	2	28
3	Generation of EWBs by Non-filers of GST Returns	687	6,013
4	Generation of EWBs by Cancelled taxpayers	313	9,821
5	Generation of multiple EWBs using the same Invoice	2,609	10,617

This was pointed out (July 2023 and August 2023) to the Department for verification and taking suitable actions on their end and giving a summary reply of the actions taken. The summary reply was awaited (October 2024). The Department may also take suitable action to address these issues at the system level wherever applicable.

2.2.2.11 Circular trading identified through EWBs by a group of taxpayers

Section 16(2) of MPGST Act stipulates that, no registered person shall be entitled to the credit of any input tax in respect of supply of goods or services or both to him unless, (a) he is in possession of tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed and (b) he has received the goods and services or both.

Audit observed that a taxpayer (GSTIN: 23#####E1Z2) was registered on 30 September 2021. He generated 153 EWBs with assessable value of ₹ 9.53 crore during the month of November 2021. He made 153 number of outward inter-state supplies amounting to ₹ 9.53 crore to a taxpayer in Gujarat state. The registration of the taxpayer was cancelled on 27 December 2021 with effect from date of registration (30 September 2021). On verification of GSTR- 2A of the taxpayer for the month of November 2021, it was observed that he received 153 number of supplies with same invoice numbers and assessable value of ₹ 9.53 crore. On further verification, it was observed that there was circular trading by five taxpayers, everyone making the same 153 number of transactions through same invoices with similar assessable value. As detailed below:



It was further observed that these taxpayers filed returns and paid entire tax through ITC, by availing the same amount of ITC during the month and using it for payment of tax.

This indicated circular trading and availing credit without making supply.

On being pointed out (July 2023), the Department replied (November 2024) that the taxpayer was found non-existent on verification, and his registration was cancelled from 30 September 2021. Notice for ₹ 2.92 crore was issued to the taxpayer (July 2024). It was further stated that other four taxpayers pertained to Central jurisdiction whose registrations had also been cancelled and further action was in progress.

2.3 Enforcement Functions of the Department

The check posts operated manually during the pre-GST regime were abolished on introduction of GST regime. EWB System was introduced with effect from 01 April 2018 to track both the interstate and intra state movement of goods having value above ₹ 50,000. The Department carried out preventive activities of interception and inspection of conveyances and verify EWBs and other documents for goods in transit through its Anti-Evasion Bureaus (preventive units).

2.3.1 Audit findings

In connection with the second objective, Audit examined EWB related functions of the preventive units of the departmental formations.

For this purpose, Audit selected three preventive units out of total six units as sample falling under the Commissioner, Commercial Tax, Madhya Pradesh. In each selected preventive unit, audit selected 50 booked cases. During verification, Audit noticed 158¹⁵ deficiencies and

¹⁵ Audit observed more than one deficiency in some sampled cases.

shortcomings in the activities undertaken by the preventive wings, which are detailed in the following paragraphs.

2.3.1.1 Use of analytical reports generated by NIC on EWB transactions

NIC is generating 97 analytical reports on EWB transactions, and it shares the same through the NIC-EWB Portal with the GST Departments under Centre and State formations for their use. The Manual on the comprehensive analytics on EWB issued by the NIC provides the nature of each report and its usage. These reports help the proper officers in identifying cases of fake invoices, tax evasion, recycling etc. by using the vehicle movement information.

Audit requested the information regarding use of analytical reports from the Department. The Department stated (February 2024) that MIS reports on EWB are being used for analysis of taxpayers. The reports are shared with AEBs and Divisions. User IDs for accessing the analytic reports have also been provided to the Departmental officers.

However, no records relating to use of the analytical reports were provided to Audit. Details of few reports are given in following paragraphs.

2.3.1.1.1 Analytical report on EWB generated by unregistered taxpayers

NIC is preparing an analytical report named “EWBs generated by Citizens” (H5 Report) which provides details of EWBs generated by the unregistered persons. Audit enquired whether these reports were used by the Enforcement units of the Department to widen the tax net.

On being questioned on usage of this report, the Commissioner, Commercial Tax Department replied (February 2024) that the report is providing data regarding movement of household goods, exempted goods and machinery for job work. The data extracted till now was not useful for registration.

The Government replied (November 2024) that the action is not possible due to unavailability of PAN and other information in respect of unregistered dealers. The work of integrating PAN/Address of unregistered person in GSTN report is under process.

Non-usage of the reports by the Department defeats the purpose of the report to that extent.

2.3.1.1.2 Report on multiple movements of vehicles

NIC is also generating two reports on multiple movements of vehicles (B4 Report on ‘Multiple movement of same vehicle’ and B5 Report on ‘Multiple movements in other vehicles’).

On being questioned, the Department replied (February 2024) that both the reports are GSTIN-wise, and they are used for particular suspicious taxpayers. However, the list of taxpayers was not being provided by these reports.

The Department should take up the matter with NIC for revision in the reports making them more user friendly, as required.

2.3.1.1.3 Report on use of analytic report by the departmental officers

There is a report “Usage of reports by officers” (J3 report). From the report for the Month of December 2023 and January 2024, Audit observed that few officers are using the reports

available on EWB Portal as only 15 officers were shown as viewing the reports out of 39 officers. 24 officers did not view any of the reports.

Recommendation 5: The Department needs to issue instructions for use of analytical reports by the departmental officers and monitor the same through periodical reports.

2.3.1.2 Short levy of tax and penalty on goods transported without EWB/with fake EWB

Section 129 of MPGST Act, 2017 read with Section 20 of IGST Act, 2017 stipulates that transportation of any goods or stores while they are in transit in contravention of the provisions of this Act or the rules made thereunder, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure, and after detention or seizure shall be released:

- a) on payment of penalty equal to 200 *per cent*¹⁶ of the tax payable on such goods, where the owner of the goods comes forward for payment of such penalty and
- b) on payment of the penalty¹⁷ equal to 50 *per cent* of the value of the goods or 200 *per cent* of the tax payable on such goods, whichever is higher, where the owner of the goods does not come forward.

Audit observed that in three cases pertaining to two AEBs (Indore-B and Bhopal), there was short levy of tax and penalty as detailed below (**Appendix 2.9**):

- (i) In one case, there were two invoices of which only one was supported with an EWB. The proper officer imposed tax and penalty on one invoice which was without EWB. The proper officer did not verify the EWB available which was found fake as details were not available on EWB portal. This resulted in non-levy of tax and penalty amounting to ₹ 6.71 lakh on the fake EWB.
- (ii) In one case, the proper officer imposed tax and penalty on goods found in excess of the quantity mentioned in the EWB. However, vehicle number mentioned in EWB was incorrect, therefore, tax and penalty should have been imposed on entire goods. This resulted in short levy of tax and penalty of ₹ 0.27 lakh.
- (iii) In one case, the proper officer determined the value of the goods as ₹ one lakh during interception. Tax and penalty imposed was ₹ 0.36 lakh. During scrutiny of records Audit noticed (October 2023) that the proper officer determined the taxable of goods as ₹ 1.60 lakh but, levied tax and penalty on only ₹ one lakh. This resulted in short levy of tax and penalty of ₹ 0.22 lakh.

On being pointed out between (October 2023 to January 2024), the Department stated (November 2024) that in two cases observations were accepted but further action taken was not intimated. In one case, it was stated that due to typing mistake the taxable value was written as ₹ 1.60 lakh in form 3-C. However, no documentary evidence for actual value of goods was provided.

¹⁶ W.e.f. 01 January 2022. Earlier it was tax and penalty equal to 100 *per cent* of the tax payable on such goods.

¹⁷ W.e.f. 01 January 2022. Earlier it was tax and penalty equal to 50 *per cent* of the value of goods reduced by the tax amount paid thereon.

One case is illustrated below:

A vehicle No. MH18####72 was transporting goods from Surat to Indore. It was intercepted by AEB, Indore-B on 09 March 2019. The proper officer detected that goods was more than the quantity mentioned in EWB. He determined the value of extra goods as ₹ 0.66 lakh and imposed the tax and penalty of ₹ 0.24 lakh. However, the proper officer did not verify the genuineness of EWB. Audit observed that the EWB was fake as the EWB having same number, available on EWB portal, contained different details. Thus, tax and penalty should have been levied on entire goods. This resulted in short levy of tax and penalty of ₹ 6.71 lakh.

On being pointed out (January 2024), the Department accepted the observation (November 2024). However, further action taken to recover the short tax and penalty was not intimated.

2.3.1.3 Non levy of tax and penalty on supply not supported by invoice

According to section 68 of the MPGST Act, along with rule 138, the person in charge of a conveyance carrying goods valued at more than ₹ 50,000 must carry specific documents. These documents include the invoice, bill of supply, delivery challan, bill of entry, and a valid e-way bill.

Audit observed that a vehicle No. MP04####43 was intercepted by AEB, Bhopal on 03 January 2019 as the driver of the conveyance did not produce documents relating to the goods. The vehicle driver produced one EWB with value of goods as ₹ two lakh which was not considered by the proper officer as same was generated after interception of vehicle. The proper officer imposed tax and penalty of ₹ 0.60 lakh.

Audit further observed that on the EWB portal, one more EWB was generated for the same vehicle with assessable value of goods as ₹ 4.30 lakh. However, no details of this EWB was available in the case file. This indicates that the same was not considered by the proper officer for levying tax and penalty. This resulted in short levy of tax and penalty of ₹ 1.31 lakh.

On being pointed out (January 2024), the Department replied (November 2024) that the goods mentioned in the audit objection was not in the vehicle at the time of interception. Hence no penalty was imposed. No revenue loss was there.

Reply is not acceptable, as the supplier generated two EWB for two different supplies for assessable value of ₹ two lakh and ₹ 4.30 lakh on same date and time mentioning same vehicle number. The proper officer should have verified both EWBs and taken action accordingly.

2.3.1.4 Non-levy of tax and penalty on consignments without EWB kept below threshold limit by split of invoices

As per Rule 138(1) of MPGST Rules, 2017, every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees, shall, before commencement of such movement, furnish information relating to the said goods as specified in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal.

The High Court of Kerala, in the case of Bon Cargos Pvt. Ltd. (WP(C) no. 1,918 of 2020), ruled (December 2020) that when goods of the same consignment covered by multiple invoices exceed the limit of ₹ 50,000, EWB should necessarily be generated.

Audit observed that in two cases, pertaining to AEB Jabalpur, the proper officers did not consider eight invoices of four consignors (two invoices each) where consignees were the same, and the aggregate value of two invoices was more than ₹ 50,000. The invoices were split to keep the value below ₹ 50,000 to avoid requirement of EWBs. This resulted in non-levy of tax and penalty of ₹ 0.28 lakh. The details are given in **Appendix 2.10**.

On being pointed out (November 2023 to December 2023), the Department stated that EWB is not required for consignment below ₹ 50,000.

The reply is not acceptable, as in these cases, the consignment value was more than the threshold limit, but the invoices were split to avoid generation of EWB.

One case is illustrated below:

Audit observed that a vehicle No. RJ06####87 was intercepted on 28 February 2021 by AEB, Jabalpur. The vehicle was loaded with goods related to 54 EWBs. The proper officer found that the validity of EWBs were expired so he detained the vehicle for further verification. After verification he imposed penalty on value of goods related to 13 EWBs as their validity had been cancelled.

Audit further observed that six more EWBs (Two EWBs each of same consignor) were also there with same consignor and consignee, the validities of which were also got expired on 26 and 27 February 2021. The amount shown in each EWBs was less than ₹ 50,000. The proper officer did not consider these EWBs for imposition of penalty, whereas he should have imposed penalty as the aggregate value of two bills was more than ₹ 50,000. This resulted in non-levy of tax and penalty of ₹ 0.21 lakh.

On being pointed out (November 2023), the Department stated (November 2024) that consignors were different, and the value of the invoices were below ₹ 50,000, hence, no penalty was imposed.

The reply is not acceptable as though consignors were different; there were two invoices from each consignor addressed to similar consignees with combined value more than the threshold limit for generating EWB. Hence the value of the invoices should have been clubbed, and tax and penalty should have been levied.

Recommendation 6: The Department may consider making suitable provisions in the Act/Rules and issue suitable instructions to prevent splitting of invoices to avoid generation of EWBs.

2.3.1.5 Non/delayed credit of tax and penalty to the Government account due to non/delayed adjustment of liability

Para 2(h) of the circular No. 52/2018/41-B/21 (EWB) dated 07 April 2018 stipulates that after the amount of tax and penalty has been paid in accordance with the provisions of the MPGST Act and the MPGST Rules, goods and conveyance shall be released by an order in FORM GST

MOV-05 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 debiting the Electronic Cash Ledger or the Electronic Credit Ledger of the concerned person in accordance with the provisions of Section 49 of the MPGST.

Audit observed that in two cases, pertaining to AEB Bhopal and Indore-B, vehicles were released on payment of tax and penalty amounting to ₹ 0.97 lakh vide challans and liability was also created vide DRC-07, however, the same was not adjusted by debiting the amount from Electronic cash ledger which resulted in non-payment of amount to the Government account. Also, in six cases pertaining to three AEBs i.e. Bhopal, Indore-B and Jabalpur, adjustment of liability of ₹ 3.50 lakh was done with delay ranging from 23 to 251 days. The details are given in **Appendix 2.11**.

On being pointed out (October 2023 to January 2024), the Department replied (November 2024) that in starting phase of GST setoff was delayed but there was no revenue loss. Further, AEB Bhopal stated that due to technical reason setoff could not be done on time. No specific reply has been provided by AEB, Jabalpur.

The reply is not tenable as in two cases pertaining to AEB, Bhopal and Indore-B, the setoff was done (23 January 2024 and 08 February 2024) after it was pointed out (03 January 2024 and 12 January 2024) by Audit. There is always a possibility that penalty amount deposited by the taxpayer may be used for setting off other liabilities. While in rest six cases, setoff was delayed.

One case is illustrated below:

A vehicle No. MP09####10 was intercepted on 12 July 2019. The proper officer imposed tax and penalty amounting to ₹ 0.63 lakh on the ground that extra goods, more than mentioned in the EWB were found in the vehicle. The demand was deposited by challan on 15 July 2019, and liability was created vide DRC 07 on 15 July 2019.

Audit observed that even though liability was created on 15 July 2019, the same was adjusted on 08 February 2024 which was four years and seven months later than the deposit of demand by taxpayer. This resulted in delayed credit of amount to the Government account.

On being pointed out (January 2024), the Department replied (November 2024) that, in adjustment of liability could not be done due to technical reasons. Liability was created on 15 July 2019 and the same was adjusted on 08 February 2024.

The reply is not tenable as prolonged delay cannot solely be attributed to technical reason and due to delayed adjustment of liability, amount was credited to Government account with delay of more than four years.

2.3.1.6 Non-creation of liability against consignor or liability created against consignee/transporter

As per point 2(u) of the Circular No. 52/2018 dated 07 April 2018, the demand of any tax, penalty, fine or other charges shall be added in the Electronic Liability Register of the person

concerned (consignor or consignee¹⁸). In case where no Electronic Liability Register is available in case of an unregistered person, a temporary ID shall be created by the proper officer on the common Portal, and the liability shall be created therein.

Audit observed that in three cases of inter-state supplies, pertaining to two AEBs (Bhopal and Jabalpur), liability of ₹ 2.02 lakh was not created or created against the incorrect persons (**Appendix 2.12**) as detailed below:

- (i) In one case both consignor and consignee were from other states but the proper officer created liability against the transporter registered under Madhya Pradesh.
- (ii) In one case of supply from other state to Madhya Pradesh, liability was created against the consignee, registered under Madhya Pradesh, in place of the consignor.
- (iii) In one case challan was submitted by the consignor taxpayer who was registered in other state. However, no evidence was available in the case file documents regarding creation of liability.

On being pointed out (October 2023 to January 2024), the Department stated (November 2024) that, as per direction dated 02 November 2018, issued by GSTN to nodal officer, Commercial Tax, for the cases where recipient and supplier are not registered in MP, while acting under Section 68, the amount had to be deposited by giving registration in MP state. So, place of supply has been entered as Madhya Pradesh in DRC 07, so that the amount could be deposited in Madhya Pradesh Treasury.

Reply is not acceptable as the procedure adopted is against the provisions of the Act. While the enforcement action is carried out in Madhya Pradesh, in respect of registered taxpayers, liability would have to be created against the concerned person (consignor or consignee as appropriate) and not against a person identified with registration in Madhya Pradesh.

One case is illustrated below:

A vehicle No. HR55###59 was intercepted on 27 January 2019 by AEB, Bhopal. The proper officer imposed penalty of ₹ 1.02 lakh on the ground that the vehicle number mentioned in EWB was different from vehicle intercepted. The proper officer instead of creating liability on the consignee (06#####R1ZH), created liability on the Transporter (23#####A1ZH). This resulted in creation of liability against wrong person.

On being pointed out (October 2023), the Department replied (November 2024) that, as per direction dated 02 November 2018, issued by GSTIN to nodal officer, Commercial Tax, the cases where recipient and supplier are not registered in MP, while acting under Section 68, the amount had to be deposited by giving registration in MP state. So, place of supply has been entered as Madhya Pradesh in DRC 07, so that the amount could be deposited in Madhya Pradesh treasury.

¹⁸ In case of supplier being unregistered person and consignee is a registered person, tax liability is on the consignee.

Reply is not acceptable as in the case, no temporary ID was generated to create liability, and the liability was created against the transporter. Further, despite repeated requests, Department did not provide the direction of GSTIN.

This indicates that there is no instruction in the circular for procedure of creating liability against the consignor of other State/other jurisdiction.

2.3.1.7 Generation of temporary registration for registered taxpayers

Section 2(94) (read with Section 22, 23 and 25) of the MPGST Act stipulates that "registered person" means a person who is registered under Section 25 but does not include a person having a Unique Identity Number.

Further, as per point 2(u) of the circular No. 52/2018 dated 07 April 2018, the demand of any tax, penalty, fine or other charges shall be added in the Electronic Liability Register of the person concerned. In case where no Electronic Liability Register is available in case of an unregistered person, a temporary ID shall be created by the proper officer on the common Portal and the liability shall be created therein.

Audit observed that in 27 cases pertaining to three AEBs, the proper officer levied tax and penalty of ₹ 34.58 lakh by generating temporary ID even though GSTIN numbers of the suppliers were available (**Appendix 2.13**), as detailed below:

- (i) Out of the 27 cases, 25 cases were of interstate supply, out of which in one case the supplier was of Madhya Pradesh while in 24 cases, suppliers were from other states.
- (ii) In two cases, supplies were inter-state and consignors were from Madhya Pradesh.

This resulted in non-creation of liability against the person concerned (consignor).

On being pointed out (October 2023 to January 2024), the Department replied (November 2024) that temporary registration is needed to bring the registered dealers of out of state, under the jurisdiction of officers of Madhya Pradesh and to receive the revenue in Madhya Pradesh. If the dealer of other state wants to file appeal against the order, he can appeal online through temporary registration and refund can be granted in case of acceptance of appeal. In this regard, GSTN was instructed via e-mail to issue temporary ID, hence, proper officers followed the directions in favour of revenue. For temporary registration, issuance of clear instruction through GST council would be appropriate for proper collection of revenue in future.

Reply is not acceptable as the circular clearly states that temporary ID should be created when Electronic Liability Register is not available in case of URP. In all these cases, GSTIN numbers of all consignors were available, hence temporary ID should not have been created. By creating temporary ID, the tax and penalty of other States was also collected in Madhya Pradesh which is against the spirit of GST being a destination based tax. The reply also indicates that there are no instructions regarding creating of liability against the taxpayers of other state/jurisdiction.

One case is illustrated below:

A vehicle No. MP04####59 was intercepted on 30 September 2021 by AEB Bhopal. As the driver did not carry EWB with him, the proper officer detained the vehicle and imposed tax,

penalty and cess amounting to ₹ 6.83 lakh. Invoice with consignor GSTIN was produced by the driver.

Audit observed that, the proper officer instead of creating liability against the consignor, created Temporary ID for payment of tax, penalty and cess. This was against the provision of guidelines issued for interception of vehicle.

On being pointed out (October 2023 to January 2024), the Department replied (November 2024) that temporary registration is needed to bring the registered dealers of other states, under the jurisdiction of officers of Madhya Pradesh and to receive the revenue in Madhya Pradesh. If the dealer of other state wants to file appeal against the order, he can appeal online through temporary registration and refund can be granted in case of acceptance of appeal.

Reply is not tenable as the circular envisages creating of temporary GSTIN only in case of unregistered person.

Recommendation 7: The Department may take up the matter with GSTN for validation in the system to prevent creation of temporary registration against already registered taxpayers as also for creation of demand on their registered GSTINs in respect of registered taxpayers whose jurisdictional control vests with other states.

2.3.1.8 Non-uniformity in inclusion of freight charges in value of supply by the proper officers while levying tax and penalty for EWB violation

Section 15 of the MPGST Act, 2017, stipulates that the value of supply of goods and services or both shall be the transaction value, which is the price actually paid or payable for the said supply of goods and services or both where the supplier and the recipient of the supply are not related and the price is the sole consideration of supply. It includes any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this act, if charged separately by the supplier and incidental expenses which includes commission and packing, charged by the supplier to the recipient of a supply, including any amount charged for anything done by the supplier in respect of the supply of goods or services or both at the time of, or before delivery of the goods or, as the case may be.

Audit observed that out of 150 interception cases examined by Audit, in 88 cases departmental officers included freight charges while determining value of supply and in 62 cases, departmental officers did not include freight charges in the assessable value, as detailed in **Table 2.4** below:

Table 2.4: Inclusion of freight charges in assessable value

AEB	Total sampled cases	Freight charges included	Freight charges not included
Bhopal	50	-	50
Indore-B	50	46	04
Jabalpur	50	42	08
Total	150	88	62

On being pointed out (October 2023 to January 2024), the Department replied (November 2024) that as per Section 15(2) of the Act, the freight charges are to be included in the value of supply if freight charges are charged separately in the invoice. Because the services related

to transportation are provided by the Goods Transporting Agency (GTA), on which liability of reverse charge comes under Section 9(3) on GTA. In this way, levy of tax two times on one service is not possible. So, the freight charges have not been taken while calculating tax and penalty.

The reply of the Department is not tenable as in 88 cases, proper officers determined value of supply by adding freight charges. In all these cases, freight charges were not shown separately in the invoices.

Thus, different action taken by the proper officers indicate the lack of instruction for inclusion of freight charges in assessable value.

Recommendation 8: The Department needs to issue instructions to proper officers for inclusion of freight charges in the assessable value, wherever applicable as per the provisions.

2.3.1.9 Misclassification of tax, cess and penalty

Section 9 of the MPGST Act, 2017 stipulates that there shall be levied a tax called CGST/SGST on all intra state supplies of goods. Section 5(1) of IGST Act also stipulates that there shall be levied a tax called the integrated goods and services tax on all inter-State supplies of goods or services or both. Further, Section 8 of Goods and Services Tax (Compensation to States) Act 2017 stipulates that *cess* shall be levied on certain goods, as recommended by GST council. Major heads for crediting the tax/*cess* are CGST (0005), SGST (0006), IGST (0008) and *cess* (0009).

Audit observed that in two cases of inter-state supply, pertaining to AEB, the proper officer levied tax and penalty under CGST and SGST instead of IGST. While in one case of inter-state supply, pertaining also to AEB, Bhopal, the proper officer levied IGST and *cess* in MOV-09¹⁹ but the consignor paid the total amount under IGST only. This resulted in misclassification of tax, penalty and *cess* (**Appendix 2.14**).

We pointed these out between October 2023 to January 2024. Reply of the Department on the issue was awaited (July 2025).

One case is illustrated below:

A vehicle No. NL01###90 was intercepted on 22 December 2020 by AEB, Bhopal. The proper officer imposed tax and penalty of ₹ one lakh for incorrect vehicle details on EWB. The proper officer imposed tax and penalty under CGST and SGST head instead of IGST. This resulted in misclassification of tax and penalty.

We pointed this out in October 2023. Reply of the Department on the issue was awaited (July 2025).

2.3.1.10 Excess levy of tax and penalty

As per Section 129 of MPGST Act, 2017, read with Section 20 of IGST Act, 2017, intercepted vehicle can be released on payment of penalty equal to 200 *per cent* of the tax payable on such

¹⁹ Order of demand of tax and penalty.

goods, where the owner of the goods come forward for payment of penalty or on payment of penalty equal to 50 *per cent* of the value of the goods or 200 *per cent* of the tax payable on such, whichever is higher, where the owner of the goods does not come forward for payment of penalty.

Section 15(1) of the MPGST Act, 2017, stipulates that the value of the supply of goods and services or both shall be the transaction value, which is the price actually paid or payable for the said supply of goods and services or both where the supplier and the recipient of the supply are not related, and the price is the sole consideration of supply. As per Section 15(2) of the MPGST Act, 2017, the value of supply shall include any taxes, duties, *cess*, fees and charges levied under any law for the time being in force other than this Act, the Central Goods and Services Tax Act, the Union Territory Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, if charged separately by the supplier.

Audit observed instances of excess levy of tax and penalty in seven cases by the proper officer, as detailed below:

2.3.1.10.1 Excess levy of tax and penalty due to inclusion of profit and tax for determination of value of supply

Section 15(1) of the MPGST Act, 2017, envisage about the value of taxable supply as “the value of a supply of goods or services or both shall be the transaction value, which is the price actually paid or payable for the said supply of goods or services or both where the supplier and the recipient of the supply are not related, and the price is the sole consideration for the supply.

Audit observed that in five cases pertaining to AEB Jabalpur, the proper officer while determining the value of supply, included notional profit in value of supply and then calculated tax and penalty on it. While in one case, profit and tax was included in the assessable value. This resulted in excess determination of value and consequent excess levy of tax and penalty of ₹ 0.34 lakh. Details are given in **Appendix 2.15**.

We pointed this out from October 2023 to January 2024. Reply of the Department was awaited (June 2025).

One case is illustrated below:

Audit observed that in one case pertaining to AEB Jabalpur the proper officer while determining the value of supply, included GST in value of supply and then calculated tax and penalty on it. This resulted in excess levy of tax and penalty.

A vehicle No. MH40####23 was intercepted by AEB Jabalpur on 15 April 2018. The driver of the vehicle did not produce the EWB so, the proper officer imposed penalty of ₹ 0.34 lakh. However, the proper officer also included freight and notional profit of ₹ 0.19 lakh and tax (CGST/SGST/IGST) of ₹ 0.14 lakh while determining the assessable value of ₹ 1.63 lakh. The tax and penalty leviable were ₹ 0.14 lakh on the assessable value. This resulted in excess levy of tax and penalty of ₹ 0.07 lakh.

We pointed this out (December 2023). The reply of the Department was awaited (June 2025).

2.3.1.10.2 Excess levy of tax and penalty due to application of incorrect provision of the act

Section 129 (1) (a) and (b) contains the provisions to levy tax and penalty in case of violation of EWB provisions. Section 129 (1) (b) is applicable when owner of the goods doesn't come forward to pay the penalty, which is more than the amount of penalty leviable when the owner comes forward.

Audit observed that in one case Section 129 (1) (b) was applied wrongly even though the details of owner of the goods were available and penalty was also imposed on the owner.

A vehicle No. MP09####58 was intercepted on 28 October 2021 by AEB, Bhopal. The proper officer noticed that the invoice produced by the driver did not have invoice number on it. The proper officer imposed penalty of ₹ 29,854²⁰ under Section 129 (1) (b) of the Act. However, the invoice produced by the driver had consignor's GSTN on it. After verification, DRC-07 was also issued in the name of owner and credit and debit entry of amount was also found in Taxpayers cash ledger hence, penalty was paid by the driver on behalf of owner. So, it cannot be said that owner did not come forward to pay the tax. Penalty should have been imposed as per Clause (1)(a) but it was imposed under Clause (1)(b). This resulted in excess penalty of ₹ 20,746.

On being pointed out (October 2023), the Department replied (November 2024) that SCN in MOV-07 was issued for imposition of penalty. In SCN penalty under both the Clause were mentioned because the proper officer does not know whether penalty would be paid by the owner or transporter. In compliance to SCN, the taxpayers had produced the challan of the tax and penalty without any question, before the release of objection order. It was necessary to release vehicle after payment of liabilities and DRC-07 was issued accordingly. There is no revenue loss in the case.

The reply is not tenable as the owner of goods, or his representative can deposit the tax and penalty as per order of the proper officer and it is the responsibility of the proper officer to mention the correct provisions in MOV-07. In the present case, the proper officer levied tax and penalty as per Section 129 (1)(b) and the taxpayer had no option but to pay the excess tax and penalty.

Recommendation 9: The Department may consider issuing instructions to the proper officers to impose the correct tax and penalty as per provisions.

2.3.1.11 Non-maintenance of proper documents in interception files

The Department vide circular²¹ dated 07 April 2018 issued guidelines on the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances.

Audit observed that in 31 case files, inspection reports (MOV-4) were not available, as detailed in **Table 2.5** below:

²⁰ CGST: Tax = ₹ 2,277, Penalty = ₹ 12,650 and SGST: Tax = ₹ 2,277, Penalty = ₹ 12,650.

²¹ No. 52/2018/41-B/21 (EWB).

Table 2.5: Cases where MOV-04 forms were not available

Details of deficiencies noticed	AEB	Total No. of cases	No. of cases verified	No. of cases in which deficiency noticed
Inspection Reports in GST-MOV-4 to be served to the person in charge of the conveyance were not available.	3	5,367	150	31 ²²

On being pointed out (June 2024), the Government replied (November 2024) that the direction has been issued to all the units for compliance of guidelines and circulars.

2.3.1.12 Non-recording of final report of inspection (EWB-03) on common portal

Rule 138 C provides that a summary report of every inspection of goods in transit shall be recorded online by the proper officer in part A of Form GST EWB-03 within twenty-four hours of inspection and the final report in Part B of Form GST EWB-03 shall be recorded with three days of such inspection.

Para 2 (f) of the Department circular 52/2018 dated 07 April 2018 also states that on completion of the physical verification/inspection of the conveyance and the goods in movement, the proper officer shall also record, on the common portal, the final report of the inspection in part B of FORM GST EWB-03 within three days of such physical verification/inspection.

Audit observed that in three sampled AEBs, in 73 cases, final report of inspection of vehicle in part A and B of Form GST EWB-03 were not recorded on common portal (**Appendix 2.16**), as given in **Table 2.6** below:

Table 2.6: Cases where final report of inspection not recorded on common portal

Name of AEB	No. of cases sampled by Audit	No. of cases where EWB-03 not generated on Portal	Shortfall in per cent
AEB, Bhopal	50	10	20
AEB, Indore-B	50	38	76
AEB, Jabalpur	50	25	50
Total	150	73	49

On being pointed out (December 2023 to January 2024), the Department replied (November 2024) that there is no revenue loss involved in the cases. Due to start of new online procedure and lack of procedural efficiency, GST EWB-03 could not be entered on the portal, but now in all cases EWB-03 are generated on time. To avoid lapse in future, staff have also been directed for compliance.

2.4 Conclusion and Recommendations

2.4.1 Conclusion

During the Performance Audit of EWB System under GST, Audit observed deficiencies in effectiveness of EWB system and noticed instances of taxpayers generating EWBs but not filing returns, generating EWBs but filing nil returns, composition taxpayers generating EWBs for inter-State supplies, generating EWBs crossing threshold limit of composition scheme, taxpayers generated EWB but invoice was not reported in returns, taxpayers generating EWB

²² Three cases of AEB Jabalpur, 20 cases of AEB Bhopal and eight cases of AEB Indore-B.

after the cancellation of registration, taxpayers using single invoice for generating multiple EWBs, generation of EWBs using suspicious vehicles, unregistered suppliers generating EWBs valuing more than the threshold turnover limit for registration and generation of abnormally high value EWBs. Instance of circular trading by a group of taxpayers without making supply was also observed. These issues involved 46 deviations involving tax of ₹ 4.69 crore.

In respect of preventive functions of the Department, Audit observed deficiencies in 158 cases such as insufficient use of analytical reports of NIC, deficiencies in interception of vehicles by the Department, involving short collection of tax and penalty and non/short creation of liability in the system. Cases of non-uniformity in inclusion of freight in determining value of supply, Misclassification of tax and supply, non/delayed setting of liability, split of invoices to avoid the generation of EWB, generation of Temporary ID for registered taxpayer, excess levy of tax and penalty and non-maintenance of documents were also observed.

2.4.2 Recommendations:

- The Department may take up the matter with NIC and consider incorporating validation control in the system to generate alert message to the taxpayer as well as tax officer to indicate generation of EWB in case of taxpayers filing Nil return.
- The Department may take up the matter with NIC for incorporating validation control in the system to prevent generation of EWBs by cancelled taxpayers.
- The Department may take up the matter with NIC to incorporate a validation control in the EWB system to prevent generation of multiple EWBs with same invoice.
- The Department may take up with NIC to consider incorporating a soft control in the system to alert the taxpayer and the departmental officer on EWBs with abnormally high value.
- The Department needs to issue instructions for use of analytical reports by the departmental officers and monitor the same through periodical reports.
- The Department may consider making suitable provisions in the Act/Rules and issue suitable instructions to prevent splitting of invoices to avoid generation of EWBs.
- The Department may take up the matter with GSTN for validation in the system to prevent creation of temporary registration against already registered taxpayers as also for creation of demand on their registered GSTINs in respect of registered taxpayers whose jurisdictional control vests with other states.
- The Department needs to issue instructions for inclusion of freight charges in the assessable value as per the provisions.
- The Department may consider issuing instructions to the proper officers to impose the correct tax and penalty as per provisions.

CHAPTER III

Subject Specific Compliance Audit on “Department’s Oversight on GST Payments and Return Filing” (Phase – II)

CHAPTER III

SUBJECT SPECIFIC COMPLIANCE AUDIT ON “DEPARTMENT’S OVERSIGHT ON GST PAYMENTS AND RETURN FILING” (PHASE - II)

Summary

Subject Specific Compliance Audit (SSCA) on Department’s Oversight on GST Payments and Return Filing (Phase - II): During the test-check of records of 10 Circles under **Circle Audit** pertaining to period 2017-18 to 2020-21, the following issues of non-compliance with the provisions of Act/Rules were noticed:

❖ **Oversight functions of Circles**

- *Lack of action on non-filers of returns,*
- *Slow pace/non-initiation of scrutiny of returns,*
- *Delay in Audit by tax authorities/internal audit not initiated,*
- *Lack of action on DGARM¹ reports,*
- *Non-adherence to prescribed procedure for suo-moto cancellation of registration,*
- *Inadequate follow up on non-filing of GSTR-10.*

During the test-check of returns, data for the period 2018-19 to 2020-21, 652 high risk deviations pertaining to 319 taxpayers were identified on a set of 17 parameters under **Centralised Audit**. The following issues of non-compliance with the provisions of Act/Rules in 612 deviations involving mismatch of Input Tax Credit (ITC)/tax liability/turnover of ₹ 11,401.74 crore were noticed:

- ❖ Out of 553 cases pertaining to mismatches of ITC/tax liability, 394 cases, amounting to ₹ 1,636.01 crore (71.25 per cent), turned out to be compliance deficiencies.
- ❖ Out of 59 cases of mismatch of turnover, 36 cases amounting to ₹ 6,382.04 crore (61.02 per cent) turned out to be compliance deficiencies.
- ❖ Relatively higher rates of deviations were noticed in risk parameters such as ‘ITC mismatch between GSTR 2A and 3B’, ‘unsettled liabilities’, ‘ITC passed on without supplier remitting tax’ and ‘suppression of tax liability based on EWB verification’

During the test-check of records of 70 taxpayers under **Detailed Audit** pertaining to period 2018-19 to 2020-21, the following issues of non-compliance with the provisions of Act/Rules were noticed:

❖ **Scope limitations**

Five jurisdictional zones of State Commercial Tax Department did not produce corresponding granular records of selected sample 70 taxpayers involving deviation/mismatches amounting to ₹ 4,899 crore.

❖ **Filing of Returns**

Short payment of Interest was noticed in 15 cases involving amount of ₹ 0.50 crore.

❖ **Mismatch relating to ITC**

Mismatches by the taxpayers involving mismatch in ITC availment in GSTR-9/3B in comparison to ITC availed in GSTR-2A, ITC availment under RCM, Mismatch between ITC in ECL and annual return, mismatch of ITC reversal in respect of common input for taxable and exempted supply etc. were noticed in 323 cases involving amount of ₹ 4,384.01 crore.

❖ **Mismatches relating to discharge of tax liability**

Mismatch in tax liability between GSTR-1 and GSTR-3B/9 returns, undischarged tax liability with reference to tax payments and unreconciled tax payments declared in GSTR-9C were noticed in 148 cases involving to ₹ 514.99 crore.

¹ Directorate General of Analytics and Risk Management

3.1 Introduction

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

Section 59 of the MPGST Act 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 the MPGST Rules 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 considering the significance of the control mechanism envisaged for tax compliance and the oversight mechanism of the Commercial Tax Department (Department), Madhya Pradesh in this new tax regime.

3.2 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. Audit of 'Department's oversight on GST Payments and Return filing' was taken up with the following audit objectives to seek an assurance on:

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

3.3 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 17² deviations were identified across the domains of Input Tax Credit, Discharge of tax liability, Registration and Return filing. Such deviations were followed up through a Centralised Audit³, whereby these deviations were communicated to the relevant State departmental field formations and action taken by the jurisdictional formations 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

² 17 parameters are indicated in Tables 3.2 (a) and 3.2 (b).

³ Centralised Audit also did not involve seeking taxpayer's granular records such as financial statements related ledger accounts, invoices, agreements etc.

information were accessed through the back-end system of the State tax 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, were also reviewed in selected Circles.

The review of the scrutiny of returns by the Department and verification of taxpayers’ records covered the period from April 2018 to March 2021, while the audit of the functions of selected Circles covered the period April 2017 to March 2021. The SSCA covered only the State administered taxpayers. The field audit was conducted from October 2023 to January 2024.

Entry conference of this SSCA was held on 05 June 2023 with Principal Secretary, Department of Commercial tax, Government of Madhya Pradesh, in which the audit objectives, sample selection, audit scope and methodology were discussed. The Exit Conference was held on 12 September 2024 with Commissioner of Commercial Tax in which the audit findings were discussed. The views expressed by the Commissioner of Commercial Tax during the Exit Conference and the written replies to the draft report have been suitably incorporated in the relevant paragraphs.

3.4 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:

Part I - Audit of Circles

Ten Circles 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.

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.

Audit analysed GST returns data pertaining to 2018-19 to 2020-21 at GSTN premises and identified a set of deviations and logical inconsistencies between GST returns filed by taxpayers. A set of 17⁴ parameters such as mismatch of ITC availed between Annual Returns and Books of accounts, short payment of interest, ITC mismatches etc. was identified.

⁴ 17 parameters are indicated in Tables 3.2 (a) and 3.2 (b).

Audit selected a sample of 652⁵ high-risk cases pertaining to 319 taxpayers for evaluation of the adequacy and effectiveness of the scrutiny procedure of the Department. The audit review was limited only to the queries issued to the respective assessment Circles during September 2023. There was no further scrutiny of taxpayer's records.

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 ITC, tax liability mismatch, disproportionate exempted turnover to total turnover and irregular ITC reversal.

The 70 taxpayers selected for Detailed Audit comprised of Large⁶, Medium⁷ and Small⁸ strata taxpayers as well as taxpayers selected randomly.

The details of sample for Centralised audit, Detailed audit and audit of Circles selected for this SSCA are brought out in **Appendix 3.1**.

3.5 Audit Criteria

The source of audit criteria comprised the provisions contained in the MPGST Act, IGST Act and Rules made thereunder. The significant provisions are given in **Table 3.1** below:

Table 3.1: Source of criteria

Sl. No.	Subject	Act and Rules
1	Levy and collection	Section 9 under Chapter III of the MPGST Act.
2	Reverse Charge Mechanism	Section 9(3) under Chapter III of the MPGST Act and Section 5(3) under Chapter III of IGST Act.
3	Availing and utilizing ITC	Sections 16 to 21 under Chapter V of the MPGST Act; Rules 36 to 45 under Chapter V of the MPGST Rules.
4	Registrations	Section 22 to 25 under Chapter VI of the MPGST Act; Rules 8 to 26 under Chapter III of the MPGST Rules
5	Supplies	Section 7 and 8 under Chapter III and Schedule I, II and III of the MPGST Act.
6	Place of supply	Section 10 to 13 under Chapter V of IGST Act
7	Time of Supply	Section 12 to 14 under Chapter IV of the MPGST Act
8	Valuation of supplies	Section 15 under Chapter IV of the MPGST Act; Rules 27-34

⁵ 652 tax deviations pertained to 319 taxpayers as multiple deviations were noticed for a few taxpayers.

⁶ First and second category strata comprising large taxpayers – top 0.50 *per cent* of taxpayers based on turnover.

⁷ Third category strata comprising medium taxpayers – remaining taxpayers with a minimum turnover of ₹ 20 crore/₹ 10 crore/₹ 7.50 crore (minimum thresholds are defined to cater to varying levels of activity in state jurisdictions).

⁸ Fourth category strata comprising the bottom most layer – remaining taxpayers with a minimum turnover of ₹ five crore/₹ 2.50 crore (minimum thresholds are defined to cater to varying levels of activity in state jurisdictions).

Sl. No.	Subject	Act and Rules
		under chapter IV of the MPGST Rules.
9	Payment of Tax	Sections 49 to 53 under Chapter X of the MPGST Act; Rules 85 to 88 under Chapter IX of the MPGST Rules.
10	Filing of GST Returns	Sections 37 to 47 under Chapter IX of the MPGST Act; Rules 59 to 68 and 80 to 81 under Chapter VIII of the MPGST Rules. Part B of the MPGST Rules prescribes format of returns.
11	Zero-rated supplies	Section 16 under Chapter VII of IGST Act.
12	Assessment and Audit functions	Sections 61, 62, 65 and 66 under Chapter XII & XIII of the MPGST Act; Rules 99 to 102 under Chapter XI of the MPGST Rules.

In addition, the notifications and circulars issued by the CBIC/State Tax Department relating to filing of returns, notifying the effective dates of filing of various returns, extending due dates for filing returns, rates of tax on goods and services, payment of tax, availing and utilising ITC, scrutiny of returns and oversight of tax compliance and Standard Operating Procedures (SOP) containing instructions to departmental officers on various aspects related to filing returns, scrutiny of returns, cancellation of registrations and verification of DGARM reports etc. also formed part of the audit criteria.

Audit Findings

3.6 Broad Categories of Audit Findings

The audit findings are categorised into the following three categories:

- **Oversight functions of Circles**
- **Centralised Audit**
- **Detailed Audit**

3.6.1 Oversight functions of Circles

3.6.1.1 Lack of action on non-filers of returns

Section 46 of the MPGST Act, 2017, read with Rule 68 of the MPGST Rules, 2017, stipulates the issue of a notice in Form GSTR-3A requiring the filing of return within fifteen days, if the taxpayer had failed to file the return within the due date. Section 62 of the MPGST Act, 2017 read with Rule 100 of the MPGST Rules, 2017 stipulates that 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 judgment, taking into account all the relevant material which is available or gathered and issue an assessment order in Form ASMT-13.

Out of 10 Circles, only one Circle, Jabalpur-1 identified cases for three years (2018-19 to 2020-21) and two Circles, Gwalior-1 and Chhindwara-2 identified cases for two years

(2019-20 to 2020-21). Five Circles⁹ identified cases only in the year 2020-21 and two Circles¹⁰ did not identify cases in all four years.

There were 7,942 non-filers identified. GSTR-3A was issued in 9,076 cases. Out of these 9,076 cases, only 2,731 taxpayers (30.09 *per cent*) filed returns. Out of the remaining 6,345 non-filers, the Department initiated best judgement assessment in 410 (6.46 *per cent*) cases, assessing the amount of ₹ 8.59 crore and was able to recover ₹ 6.27 crore. Out of this, the major recovery of ₹ 6.13 crore (97.80 *per cent*) was in Circle Waidhan. The Circles did not take any action in 5,935 cases. The details are given in **Appendix 3.2**.

On being pointed out (October 2023 to January 2024) the Government replied (November 2024) that number of non-filers of return given in audit observation are related to the year 2017-18 to 2020-21 and during that time ASMT-13 and GSTR-3A were being issued manually. From November 2021 the department started issuing ASMT-13 and GSTR-3A online. The Commissioner directed all the Circle incharges to do assessment of 20 *per cent* of defaulters per month and non-filers taxpayers are being monitored. However, action had been taken on the non-filers by the 10 Circles manually.

The Government needs to ensure that action is taken in all pending cases of non-filers.

3.6.1.2 Non-initiation/non-completion of scrutiny of returns

As per Section 61 of the MPGST Act, 2017 various returns filed by taxpayers have to be scrutinised by the Proper Officer¹¹ to verify the correctness of the returns, and suitable action has to be taken on any discrepancies or inconsistencies reflected in the returns. Further, Rule 99 of the MPGST Rules, 2017 mandates that the discrepancies, if any noticed, shall be communicated to the taxpayer to seek his explanation.

Audit observed from the information provided by the 10 Circles for the years 2017-18 to 2020-21, that only Gwalior-1 Circle, scrutinised returns during four years (2017-18 to 2020-21) and Chiindwara-2 Circle scrutinised returns only in two years (2019-20 and 2020-21). While remaining eight Circles did not conduct any scrutiny. Further, Gwalior-1 Circle issued only ASMT-10 (notice for intimating discrepancies in the returns) and no further action was taken. The details are given in **Appendix 3.3**.

The Government replied that earlier, list of red flagged GSTNs was provided by the Commissioner State Tax (CST), MP to Circles, on which action was taken by the Circles from December 2021, and in this regards SOP has also been issued to the officers. From 2021-22 to 2024-25, 19 phases of scrutiny have been done. Wherein 10,683 returns were allotted, out of which 6,080 returns were scrutinised and the amount of ₹ 1,047 crore was deposited. However, all cases of 2017-18 to 2020-21 in selected 10 Circles were scrutinized but initiated in 2021-22.

Recommendation 1: The Department may ensure the scrutiny of returns in a time bound manner before the cases become time barred.

⁹ Dhar, Indore-1, Indore-10, Indore-13 and Waidhan.

¹⁰ Indore-14 and Narmadapuram (Hoshangabad).

¹¹ "Proper Officer" in relation to any function to be performed under this Act, means the Commissioner or officer of the State tax who is assigned that function by the Commissioner.

3.6.1.3 Non-initiation/delay in Audit by tax authorities

As per Section 65 of the MPGST 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 MPGST Act, 2017, 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 there under.

Audit observed that audit of taxpayers has not been conducted even after six years of implementation of GST. SOP for audit has been issued on 24 February 2023. Though, Commissioner intimated that audit has been started in November 2021, on the basis of circular issued by the CBIC. However, no evidence of conducting any audit was provided.

Audit is an important mechanism for compliance by the taxpayers. Therefore, the Government has to ensure that audit is conducted as per the guidelines and properly monitored.

3.6.1.4 Lack of action on DGARM Reports

The CBIC (Board) formed Directorate General of Analytics and Risk Management (DGARM) vide OM F.No. A-11013/19/2017-Ad. IV dated 11 July 2017 with the aim of studying, interpreting and analysing the GST data and sharing the results with various stakeholders under the Board and also the concerned Tax Departments of the states. DGARM started functioning from June 2018 by generating reports on taxpayers on various risk parameters. As per SOP for risky taxpayers and others issued vide F.No. DGARM/Tech./SOP/20/2019, dated 30 April 2019, with respect to the taxpayers under the jurisdiction of state, Chief Commissioners are advised to use existing institutional mechanism to share list of risky taxpayers with the state. The Department sends the reports received from DGARM for verification and necessary action to the Circles.

Audit requested information from 10 selected Circles regarding cases sent by DGARM. Out of the 10 selected Circles, five¹² Circles informed that no report received for the period 2017-18 to 2020-21. Remaining five¹³ Circles informed that for the period 2017-18 to 2020-21, 40 cases were received. Out of which verification was completed in 12 cases and recovery of ₹ 73.50 lakh has been made in two Circles¹⁴, in nine cases of two Circles no action was required, in 12 cases action was not initiated and in remaining seven cases, action was initiated but not completed. Audit requested information of action taken in these cases for examination, however, no information was provided. The details of such cases are brought out in **Appendix 3.4**.

Due to non-production of records, Audit could not derive assurance on the quality and extent of verification undertaken by the Circles on the DGARM reports.

¹² Indore-13, Indore-14, Jabalpur-1, Narmadapuram (Hoshangabad) and Waidhan.

¹³ Chhindwara-2, Dhar, Gwalior-1, Indore-1 and Indore-10.

¹⁴ Dhar and Indore-10.

The Government stated (November 2024) that in future, the SOP will be issued for all officers to take action on the report of DGARM.

The Government may also issue instruction for proper maintenance of records in respect of DGARM reports.

3.6.1.5 Non-adherence to prescribed procedure for cancellation of registration

Section 29(1) of the MPGST Act, 2017 stipulates that the proper officer may, either on his own motion, or on application filed by registered person or his legal heir cancel the registration having regards to circumstances where the business has been discontinued, change in constitution of business or the taxable person is no longer liable to be registered.

Section 29(2) of the MPGST Act, 2017 allows for *suo moto* cancellation of the registration of taxpayer by tax officer on the grounds of contravention of the Acts or Rules by the taxpayer, composition taxpayers not filing return for three consecutive tax periods, normal taxpayers not filing return for continuous period of six months, registered persons not commencing business within six months from date of registration and registration obtained by means of fraud, willful misstatement or suppression of facts.

Rule 22(1) of the MPGST Rules, 2017 prescribes that where proper officer has reasons to believe that registration of a person is liable to be cancelled under Section 29, he shall issue a notice to such person in form GST REG-17, requiring him to show cause, within a period of seven working days, from the date of serving of such notice, as to why his registration should not be cancelled.

As per the data provided by the 10 selected Circles, Audit observed that there were 32,123 cases for cancellation (10,718 taxpayers applied for cancellation and 21,405 cancellation cases initiated on own motion by the Circles during 2018-19 to 2020-21). Out of 32,123 cases Circles cancelled 18,510 cases and in 3,594 cases cancellation proceeding was dropped. Thus, 10,019 cases were pending for cancellation. The details of such cases are brought out in **Appendix 3.5**. Further, in one Circle¹⁵, there were 1,011 cases for cancellation (393 taxpayers applied for cancellation and 618 cancellation cases initiated on own motion by the Circles (during 2018-19 to 2020-21), but, none of the registrations were cancelled. Audit requested information of action taken by the Department, however, no information was provided.

The Government stated (November 2024) that it is not mandatory to keep physical record in the offices. The information is available in the MIS reports of the portal.

Reply of the Government is not acceptable as MIS reports contain only statistics of the cases. To verify the effectiveness of action taken, details of action taken were required which were not provided to Audit. Data also indicated that procedure is not being followed properly to protect the revenue. The department may take suitable measures to ensure compliance.

¹⁵ Indore-10.

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

Section 45 of the MPGST Act, 2017 read with Rule 81 of the MPGST Rules, 2017 stipulates that any person whose registration was cancelled should file final return in form GSTR-10 within three months of effective date of cancellation or the date of order of cancellation, whichever is later.

Section 46 of the MPGST Act read with rule 68 of the MPGST Rules, 2017 requires issuance of a notice in FORM GSTR-3A to a registered person who fails to furnish return under Section 39 or Section 44 or Section 45. If the taxpayer still fails to file the final return within 15 days of the receipt of notice, then an assessment order in form ASMT-13 under Section 62 of the MPGST Act read with Rule 100 of the MPGST Rules shall have to be issued to determine the liability of the taxpayer.

Audit observed that in 10 selected Circles, REG-19 (order of cancellation) were issued in 18,510 cases. Out of which 4,405 cases (23.80 *per cent*) were revoked by the Department and in out of 14,105 cases, only 1,009 taxpayers (7.15 *per cent*) have filed GSTR-10. Further, in respect of remaining 13,096 cases only in 1,878 cases (14.34 *per cent*), action for non-filing of GSTR-10 was initiated by the Assessment Authority and best judgement assessment was completed in 81 cases. However, in 11,137 cases (85.04 *per cent*) no action was taken by the Circles (**Appendix 3.6**). This indicates that adequate follow-up action has not been taken by the Department to protect revenue.

The Government stated (September 2024) that in case of cancellation of registration on requisition of taxpayer, cancellation order is issued after assessing tax liability and hence filling of GSTR-10 is not warranted. GSTR-10 is filed in case of suo-moto cancellation and same is being taken by circle offices. Tax officers have been directed to take action for filling of GSTR-10 vigilantly.

The reply is not acceptable as GSTR-10 is to be filed by all taxpayers, whose registration is cancelled to intimate the details of ITC involved in input held in stock or semi-finished/finished goods.

Recommendation 2: The Department may monitor the status of cancellation of registrations and action taken thereon in consonance with the provisions of the act to check undischarged tax liabilities.

3.6.2 Centralised Audit (Part II)

Audit analysed GST returns data pertaining to 2018-19 to 2020-21 as made available by GSTN. Rule-based deviation and logical inconsistencies between GST returns filed by taxpayers were identified on a set of 17 parameters, which can be broadly categorised into two domains-ITC and Tax payments.

Out of the 15 prescribed GST returns¹⁶ 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 credit and debits in the Electronic Credit Ledger and debits in Electronic Cash Ledger.
- GSTR-6: monthly return for ISDs providing the details of their distributed ITC and inward supplies.
- GSTR-8: monthly return to be filed by the e-commerce operators who are required to deduct TCS under GST, introduced in October 2018.
- GSTR-9: annual return to be filed by all registered persons other than an ISD, TDS/TCS deductors, Casual Taxable Person and Non-Resident taxpayer (NRTP). 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 business to business (B2B) transactions of suppliers declared in their Form GSTR-1/5, ISD details from GSTR-6, details from GSTR-7 and GSTR-8 respectively by the counterparty and import of goods from overseas on bill of entry, as received from Indian Customs Electronic Gateway (ICEGATE) Portal of Indian Customs.
- GSTR-2B: It is a month-wise auto-drafted statement for regular taxpayers (whether or not opted into the quarterly return and monthly payment (QRMP) scheme) introduced on the GST portal providing eligible and ineligible ITC for each month, similar to GSTR-2A but remains constant or unchanged for a period. The statement was launched from the August 2020 tax period onwards.

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

The data analysis undertaken on the 17 identified parameters and impact thereon is given in **Table No. 3.2 (a) and 3.2 (b)**.

Table 3.2 (a): Data analysis summary of sampled cases of Madhya Pradesh State

Sl. No.	Algorithm used	Impact
Mismatch in availing of ITC/Tax payment		
1	ITC available as per GSTR-2A with all its amendments was compared with the ITC availed in GSTR-3B in Table 4A(5) (accrued on domestic supplies) excluding the reversals in Table 4B(2) but including the ITC availed in the subsequent year from Table 8C of GSTR-9 and blocked credits.	ITC mismatch between GSTR-2A and GSTR-3B
2	ITC available from GSTR-2A was compared with Table 8A of GSTR-9 which captures ITC available from GSTR-2A (as an auto-populated non-editable field) but excludes those entries in GSTR-2A where the supplier has not filed GSTR-1 by due date of its filing and also excludes the ITC for the period during which the recipient taxpayer was under composition scheme.	ITC passed on without supplier remitting tax
3	ITC availed through Table 4 of GSTR-3Bs pertaining to period 2018-19 to 2020-21 filed after October of the following year.	ITC availed on GSTR 3B filed after cut-off period
4	RCM ¹⁷ payments in GSTR-9 Table 4G (tax payable) were compared with ITC availed in GSTR-9 Table 6C, 6D and 6F (ITC availed). In cases where GSTR-9 was not available, RCM payment in GSTR-3B Table 3.1(d) was compared with GSTR-3B 4(A)(2) and 4A(3). Greater of difference between GSTR-9 and GSTR-3B considered where both were available.	Short payment of tax under RCM versus ITC availed in GSTR-3B/ GSTR-9
5	Negative figure in GSTR-9C Table 9R and examination of reasons provided in Table 10 for mismatch	Mismatch in tax paid between books of accounts and returns
6	Positive figure in GSTR-9C Table 12F and examination of reasons provided in Table 13 for mismatch.	Mismatch of ITC availed between Annual returns and Books of accounts
7	Positive figure in GSTR-9C Table 14T and examination of reasons provided in Table 15 for mismatch.	Reconciliation between ITC availed in Annual returns with expenses in financial statements
8	Taxpayers who have not filed GSTR-3B but have filed GSTR-1 or where GSTR-2A available, indicating taxpayers carrying on the business without discharging tax.	GSTR-3B was not filed but GSTR-1 is available
9	The greater of tax liability between GSTR-1 (Tables 4 to 11), considering advances and amendments, and GSTR-9 (Tables 4N, 10 and 11) was compared with tax paid details in GSTR-3B Tables 3.1(a) and 3.1(b). In cases where GSTR-9 was not available, GSTR-3B tax	Unsettled liabilities

¹⁷ In Reverse Charge Mechanism the liability to pay tax is fixed on the recipient of supply of goods or services or both instead of the supplier or provider for certain notified categories of goods or services or both.

Sl. No.	Algorithm used	Impact
	paid was compared with GSTR-1 liability.	
10	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.	Non/short payment of interest
11	GSTR-3B Table 3.1(a)+(b) was compared with tax liability declared in the e-way bills and cases where GSTR-3B are less than e-way bills are identified.	Suppression of tax liability based on E-way bill verification
12	E-commerce GSTR-8 became effective from 01 October 2018 when TCS provisions became effective. GSTINs declared in GSTR-8 who are also filing GSTR-4/CMP-08 under composition scheme.	Composition taxpayers also availing e-commerce facility
13	The composition taxpayers whose turnover on all India basis (Central and State jurisdiction) under all GSTINs of the same PAN have crossed the turnover limit of ₹ one crore in 2018-19 and ₹ 1.5 crore in 2019-20 were identified.	Ineligible composition levy
14	ISD ITC availed in GSTR-9 Table 6G or GSTR-3B Table 4(A)(4) of recipient was compared with the sum of Table 5A, Table 8A, and Table 9A of GSTR-6 of distributor GSTINs.	Incorrect availing of ISD credit

Table 3.2 (b): Data analysis summary of sampled cases of Madhya Pradesh State (Turnover mismatch)

Sl. No.	Algorithm used	Impact
Turnover mismatch in Annual Return and Financial Statements		
1	Negative figure in GSTR-9C Table 7G and examination of reasons provided in Table 8 for mismatch.	Mismatch in taxable turnover declared in GSTR-9C Table 7G
2	Table 3.1(a) of GSTR-3B was compared with Column 6 of Table 9 of GSTR-2A. Cases where GSTR-3B values are less than that of GSTR-2A are identified.	Under-declaration of taxable supplies by comparing TDS returns
3	Unbilled revenue at the beginning of the year in GSTR-9C Table 5B should tally with the unbilled revenue of the previous GSTR-9C shown in Table 5H. Any mismatch indicates suppression of taxable turnover.	Suppression of taxable value based on unbilled revenue declared in GSTR-9C.

The Pan-state data analysis depicted large number of deviations with high money values which point out lack of basic validation control that should have been built into the application software. For example, in sample of parameter ‘suppression of tax liability based on E-way bill’, the number of deviations were 75 with money value of ₹ 2,231.66 crore and ‘Mismatch in taxable turnover declared in GSTR-9C Table 7G’ the number of deviations were 16 with money value of ₹ 7,207.88 crore. These abnormal/unrealistic money value figures indicated that controls to input and validate data in GST system and EWB system are either not working properly or are entirely absent.

3.6.2.1 Results of Centralised audit

Audit selected a sample of 652 cases from amongst the top deviations/inconsistencies in each of the 17 parameters for the period 2018-19 to 2020-21 (**Appendix 3.7**). The audit queries were issued to the respective Circle offices during September 2023 without further scrutiny of taxpayer’s records. The audit check in these cases was limited to verifying the Department’s action on the identified deviations/mismatches.

The Department provided responses in 612 cases and in 40 cases amounting to ₹ 549.29 crore, responses of the Department were awaited (September 2024).

Based on responses received (612 cases) from the Department to the Audit Queries, the extent to which these parameters translated into compliance deviations is summarised in **Appendix 3.8 (a) and 3.8 (b)**.

Summary of Centralised Audit

Audit noticed deviations from the provisions of the Act/Rule in 394 cases (Col. No. 6, 8, 10 and 12 of **Appendix 3.8 (a)**) involving mismatch in ITC/Tax liability of ₹ 1,636.01 crore (Col. No. 7, 9, 11 and 13) constituting 71.25 *per cent* of the 553 inconsistencies/mismatches (**Appendix 3.7(a)**) in data for which the Department provided responses, wherein, the Department issued notices/demand orders or recovered the amount or was under correspondence with taxpayer. Relatively higher rates of deviations were noticed in risk parameters such as ‘ITC mismatch between GSTR 2A and 3B’, ‘unsettled liabilities’, ‘ITC passed on without supplier remitting tax’ and ‘suppression of tax liability based on EWB verification’.

In 15 cases (Col. No. 16, 18 and 20) constituting 2.71 *per cent*, where the replies were acceptable to Audit; data entry errors by the taxpayers comprised three cases (Col. No. 16), the Department had proactively taken action in 10 cases (Col. No. 18) and two cases (Col. No. 20) had other valid explanations.

In one case (Col. No. 22) constituting 0.18 *per cent* the Department’s reply is not acceptable to the Audit and rebutted accordingly. In 85 cases (Col. No. 24) constituting 15.37 *per cent*, though the Department did not accept the deviations pointed out by Audit, their contention was not borne out by evidence and was thus not amenable to verification by Audit. In the remaining 58 cases (Col. No. 26) audit observation was under examination by the Department.

Audit also noticed turnover related mismatches (**Appendix 3.8 (b)**), in 59 cases (Col. No. 4). Of these, in three cases (Col. No. 10), constituting 5.08 *per cent* the Department had initiated/taken action on the audit observations. In 16 cases (Col. No. 24), constituting 27.12 *per cent* the Department had not provided relevant documents in support of their contention; hence reply could not be verified. In the remaining seven cases (Col. No. 26) audit observation was under examination by the Department.

A few illustrative cases 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.

To analyse the veracity of ITC utilisation, relevant data were extracted from GSTR 3B and GSTR 2A for the year 2018-19 to 2020-21, and the ITC paid as per suppliers' details were 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)¹⁸ including 4(D) blocked credits and the ITC availed in the subsequent year 2019-20 to 2021-22 from Table 8C of GSTR 9.

Audit observed that in case of a taxpayer having GSTIN 23#####1ZK, under Circle-4, Bhopal for the year 2020-21, ITC available as per GSTR 2A was ₹ 445.40 crore and ITC availed as per GSTR 3B and ITC availed in subsequent year was ₹ 493.89 crore. This resulted in mismatch of ₹ 48.49 crore.

On this being pointed out (September 2023), the Government stated (September 2024) that ASMT-10 was issued to the taxpayer.

(ii) ITC passed on without supplier remitting tax

To analyse the extent of compliance in respect of availing of ITC, where the ITC would have been passed on by the taxpayer without remitting the tax, ITC as per table 8A of GSTR 9 was compared with the ITC reflected in GSTR 2As. While GSTR 2A is generated based on the disclosures made by the suppliers in their GSTR 1, Table 8A of the GSTR 9 is auto populated (non-editable) from Tables 3, 4, 5 and 6 of the GSTR 2A (Tables 3 and 5 of the old GSTR 2A format) and considers GSTR 2A as available on 31 October of the following financial year.

Audit observed that in case of a taxpayer having GSTIN 23#####1ZO, under Circle-4, Bhopal, the ITC available in table 8A of GSTR 9 for the year 2019-20 was ₹ 211.63 crore and the ITC available in GSTR 2A was ₹ 251.90 crore. This resulted in mismatch of ITC of ₹ 40.27 crore.

On this being pointed out (September 2023), the Government stated (September 2024) that ASMT-10 was issued to the taxpayer.

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

As per Section 16(4) of the MPGST Act, 2017, a taxable person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods after the due date of furnishing of the return under Section 39 for the month of September or filing of the relevant annual return, whichever is earlier. Accordingly, if any GSTR 3B is furnished after such time, ITC availed therein becomes inadmissible.

To analyse this, the ITC availed through Table 4 of GSTR 3B pertaining to 2018-19, 2019-20 and 2020-21 filed by the taxpayer beyond the due dates of September GSTR 3B return of the following year were identified.

Audit observed that in case of a taxpayer having GSTIN 23#####1ZV, under Circle-5, Bhopal, the taxpayer filed GSTR-3B for the month of January and February 2020 after limitation period, i.e., October 2020. Thus, ITC of ₹ 33.58 crore was inadmissible.

¹⁸ All other eligible ITC.

On this being pointed out (September 2023), the Government stated (September 2024) that DRC-01 was issued to the taxpayer.

(iv) Short payment of tax under RCM versus ITC availed in GSTR-3B/GSTR-9

In Reverse Charge Mechanism (RCM), the liability to pay tax is fixed on the recipient of supply of goods or services instead of the supplier or provider in respect of certain categories of goods or services or both under Section 9(3) or Section 9(4) of the MPGST Act, 2017, and under sub-section (3) or sub-section (4) of Section 5 of the IGST Act, 2017.

To check the correctness of ITC availed on tax paid under RCM, the datasets pertaining to GSTR 3B and annual return GSTR 9 were compared to check whether the ITC availed on RCM was restricted to the extent of tax paid. The methodology adopted was to compare the RCM payments in GSTR 9 Table 4(G)¹⁹ with ITC availed in GSTR 9 Table 6C²⁰, 6D²¹ and 6F²². In cases where GSTR 9 was not available, the check was restricted within GSTR 3B where the tax discharged part in GSTR 3B Table 3.1(d) was compared with the ITC availing part of GSTR 3B 4A (2)²³ and 4A (3)²⁴.

Audit observed that in case of a taxpayer having GSTIN 23#####1ZE, under Circle-Pithampur, during 2018-19, the ITC available under RCM in Table 4G of GSTR 9 was ₹ 0.30 crore and the ITC availed under RCM in Table 6C, 6D and 6F of GSTR 9 was ₹ 15.10 crore, resulting in mismatch of ITC availed under RCM amounting to ₹ 14.79 crore.

On this being pointed out (September 2023), the Government stated (September 2024) that the taxpayer wrongly showed ITC of IGST in import of service in place of import of goods which was wrongly reversed in January 2019 in Table 4B(2) (temporary reversal) instead of Table 4B(1) (permanent reversal) of GSTR 3B. The taxpayer corrected the same by reclaiming the credit and then reversing the same in Table 4B(1) of 3B in November 2023.

The above action was taken after the issue being brought to the notice of department by Audit.

(v) Mismatch in tax paid between books of accounts and returns

Table 9 of the GSTR 9C attempts to reconcile the tax paid by segregating the turnover rate-wise as per Audited Annual Financial Statement and comparing it with the tax discharged as per annual return GSTR 9. The unreconciled amounts could potentially indicate tax paid at incorrect rates, incorrect depiction of taxable turnover as exempt or vice versa 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.

¹⁹ Inward supplies (liable to reverse charge).

²⁰ Inward supplies receive from unregistered persons liable to reverse charge.

²¹ Inward supplies received from registered persons liable to reverse charge.

²² Import of services.

²³ Import of services.

²⁴ Inward supplies (liable to reverse charge).

Audit observed that in case of a taxpayer having GSTIN 23#####1Z3, under Circle-1, Gwalior, there was unreconciled payment of amount of ₹ 2.72 crore and ₹ 0.58 lakh in Table 9R of GSTR 9C for the period 2018-19 and 2019-20.

On this being pointed out (September 2023), the Government stated (September 2024) that the notice was issued to the taxpayer.

(vi) Mismatch of ITC availed between Annual returns and Books of accounts

Table 12 of GSTR 9C reconciles ITC declared in annual return (GSTR9) with ITC availed as per audited annual financial statement or books of accounts. Column 12F of this table deals with unreconciled ITC. The GSTR 9C was analysed at data level to review the extent of identified mismatch in ITC declared in the Annual Return with the Financial Statements.

Audit observed that in case of a taxpayer having GSTIN 23#####1ZZ, under Circle - Mandideep, there was unreconciled ITC of ₹ 0.92 lakh, ₹ 17.56 crore and ₹ 21.43 crore for the years 2018-19 to 2020-21 respectively, declared in Table 12F of GSTR 9C. The difference indicates ITC availed in GST returns in excess of eligible ITC based on Audited Annual Financial Statement.

On this being pointed out (September 2023), the Government stated (September 2024) that DRC-01 was issued to the taxpayer.

(vii) Reconciliation between ITC availed in Annual returns with expenses in financial statements

Table 14 of GSTR 9C reconciles ITC declared in annual return (GSTR 9) with ITC availed on expenses as per audited annual financial statements or books of accounts. Column 14T of this table deals with unreconciled ITC. The GSTR 9C 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.

Audit observed that in case of a taxpayer having GSTIN 23#####1Z1 under Circle-1 Bhopal, there was unreconciled ITC of ₹ 17.75 crore and ₹ 3.58 crore for the year 2018-19 and 2019-20 respectively, declared in Table 14T of GSTR 9C. The difference indicates ITC being availed in GST returns in excess of eligible ITC based on expenses reported in financial statements.

On this being pointed out (September 2023), the Government stated (September 2024) that notice was issued to the taxpayer.

(viii) GSTR-3B was not filed but GSTR-1 is available

GSTR 3B return is the return through which the tax liability can be offset, and ITC is availed. The very availability of GSTR 1 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.

Audit observed that a taxpayer having GSTIN 23#####1ZL, under Circle - Chhatarpur had filed GSTR 1 for the months of August 2019 to December 2019, with tax liability of ₹ 3.02 crore but did not file GSTR 3B. This resulting in non-payment of tax of ₹ 3.02 crore.

On this being pointed out (September 2023), the Government stated (September 2024) that DRC-07 was issued to the taxpayer.

(ix) Unsettled liabilities

To analyse the undischarged tax liability, relevant data was extracted from GSTR 1, and GSTR 9, and the higher of the tax payable in these returns was compared with the tax paid declared in GSTR 9. Wherever GSTR 9 was not available, a comparison of tax payable between GSTR 1 and GSTR 3B was resorted to. The amendments and advance adjustments declared in GSTR 1 and 9 were also considered for this purpose. For the algorithm, Tables 4 to 11 of GSTR 1 and Tables 4N, 10, and 11 of GSTR 9 were considered. The greater of 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.

Audit observed that in case of a taxpayer having GSTIN 23#####1ZG₁, under Circle - Bhind, there was mismatch between greater of the tax liability of GSTR-1 and GSTR-9 and tax payment, as per GSTR-9 of ₹ 1.62 crore and ₹ 124.15 crore during the years 2018-19 and 2020-21 respectively. This resulted in mismatch of tax liability amounting to ₹ 125.77 crore.

On this being pointed out (September 2023), the Government stated (September 2024) that ASMT-10 was issued to the taxpayer.

(x) Non-payment of interest

Section 50 of the MPGST 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.

Audit observed that a taxpayer having GSTIN 23#####3ZH₁, under Circle-Rewa, filed GSTR-3B for the years 2018-19 to 2020-21 with delay ranging 63 to 162 days. However, interest of ₹ 24.05 crore was not paid.

On this being pointed out (September 2023), the Government stated (September 2024) that DRC-07 was issued to the taxpayer.

(xi) Suppression of tax liability based on E-Way bill verification

As per Section 138 of the MPGST Act, 2017, read with Rule 68 of the MPGST Rules, every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees, shall, before commencement of such movement, furnish information relating to the said goods in Part A of GST EWB-01. In order to analyse the mismatch in tax liability, 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 bills.

Audit observed that a taxpayer having GSTIN 23#####1Z5, under Circle-1 Indore, generated E-way bills with tax liability of ₹ 137.17 crore during the years 2018-19 to 2020-21. But the tax paid as per GSTR-3B during three years was ₹ 0.15 crore only. This resulted in short payment of tax of ₹ 137.02 crore.

On this being pointed out (September 2023), the Government stated (September 2024) that for the years 2018-19 and 2019-20, ASMT-10 was issued to the taxpayer and reply of taxpayer was under examination. For the year 2020-21, notice was issued.

(xii) Incorrect availing of ISD credit

To analyse whether the ITC availed by the taxpayer was in excess of that transferred by the Input Service Distributor (ISD), ITC availed as declared in the returns of the taxpayer was compared with the ITC transferred by the ISD in their GSTR 6. To ascertain the excess availment Table 6G²⁵ of GSTR-9 or Table 4(A)(4)²⁶ of GSTR-3B of the recipient taxpayers was compared with the sum of Table 5A²⁷, Table 8A²⁸, and Table 9A²⁹ of GSTR 6 of the respective ISD.

Audit observed that in case of a taxpayer having GSTIN 23#####1Z7, under Circle-3 Indore, the ITC transferred by ISD in table (5A+8A+9A) of GSTR- 6 during the year 2020-21 was ₹ 0.17 crore and the ITC availed by the taxpayer in Table 4(A)(4) of GSTR 3B was ₹ 4.32 crore. This resulted in mismatch of ITC of ₹ 4.15 crore.

On this being pointed out (September 2023), the Government stated (September 2024) that ASMT-10 was issued to the taxpayer.

(xiii) Mismatch in taxable turnover declared in GSTR-9C Table 7G

Table 7 of GSTR 9C is the reconciliation of taxable turnover. Column 7G of this table captures the unreconciled taxable turnover between the annual return GSTR 9 and that declared in the financial statement for the year after the requisite adjustments.

Audit observed that in case of a taxpayer having GSTIN 23#####1ZS under Circle-4 Bhopal, there was unreconciled turnover between Audited Annual Financial Statement and GSTR-9 of ₹ 2,166.46 crore, during the year 2020-21.

On this being pointed out (September 2023), the Government stated (September 2024) that DRC-01 was issued.

(xiv) Under-declaration of taxable supplies by comparing TDS returns

As per Section 51 of MPGST Act, 2017, a Department of Central Government or State Government or Local authority or governmental agency or category of person notified by the Government, deducts TDS (SGST) at the rate of one *per cent*³⁰ from the payment made to the supplier.

²⁵ ITC received from ISD.

²⁶ Inward supplies from ISD.

²⁷ Distribution of the amounts of eligible ITC for the tax period.

²⁸ Mismatch of ITC reclaimed and distributed.

²⁹ Redistribution of ITC distributed to a wrong recipient.

³⁰ Total two *per cent* TDS is deducted @ one *per cent* for SGST and CGST both.

TDS details declared in GSTR 7 are reflected in Table 9 of GSTR-2A of the registered taxpayer. The cases where the taxable value declared on account of outward taxable supplies (other than zero rated, nil rated and exempted) in GSTR 3B of the registered person were less than the net amount liable for TDS credit as per Table 9 of GSTR-2A have been identified.

Audit observed that in case of a taxpayer having GSTIN 23#####1Z9 under Circle Pithampur, Tax deducted as per Table 9 of GSTR 2A was ₹ 2.53 crore and the taxable value of ₹ 126.65 crore. While taxable value declared in GSTR-9 and GSTR-3B was ₹ 31.23 crore, this resulted in suppression of taxable value of ₹ 95.42 crore.

On this being pointed out (September 2023), the Government stated (September 2024) that the notice was issued to the taxpayer.

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

Unbilled revenue refers to that part of transactions that are recorded in the books of accounts on an accrual basis, against which no invoices have been issued till the close of the financial year. The unbilled revenue at the beginning of the current year in Table 5B of GSTR 9C should tally with the unbilled revenue at the end of the previous year shown in Table 5H of GSTR 9C.

Audit observed that a taxpayer having GSTIN 23#####1Z6 under Circle-6 Bhopal, declared unbilled revenue at the end of 2018-19 as ₹ 26.45 crore in Table 5H of GSTR 9C for the year 2018-19 and unbilled revenue at the beginning of the year 2019-20 as ₹ 3.47 crore in Table 5B of GSTR 9C for the year 2019-20. This resulting in mismatch of unbilled revenue of ₹ 22.98 crore.

On this being pointed out (September 2023), the Government stated (September 2024) that the notice was issued to the taxpayer.

(xvi) *Ineligible composition levy*

As per Section 10(1) of MPGST Act, 2017, a taxpayer whose aggregate turnover in the preceding financial year did not exceed turnover limit of ₹ one crore (₹ 1.5 crore from year 2019-20), may opt to pay tax at such rate as may be prescribed under composition levy scheme. Further as per Section 10(3) of the Act, the option of availing composition scheme shall lapse with effect from the day on which his aggregate turnover during a financial year exceeds the limit.

At the data level, Audit attempted to identify composition taxpayers whose turnover on Pan India basis (Central and State jurisdiction) under all GSTINs of the same PAN had crossed the turnover limit of ₹ one crore in 2018-19 and ₹ 1.50 crore in 2019-20 but they continued to avail the benefit of composition levy.

Audit observed that a composition taxpayer having GSTIN 23#####1ZA under Circle-Seoni, declared turnover as ₹ 8.94 crore and ₹ 5.22 crore in the years 2018-19 and 2019-20 respectively. The taxpayer had crossed the prescribed turnover limit, in both the years but continued to avail the benefit of composition levy scheme.

On this being pointed out (September 2023), the Government replied (September 2024) that ASMT-10 had been issued to the taxpayer.

(xvii) Composition taxpayers also availing e-commerce facility

As per Section 10(2)(d) of MPGST Act, 2017, a taxpayer shall not be eligible for composition levy scheme if he engages in making any supply of goods through electronic commerce operator.

The datasets pertaining to GSTR 8, filed by the e-commerce operators and CMP-08, filed by the composition taxpayers, were compared to check whether the recipient GSTINs mentioned in GSTR 8 have also filed CMP-08. Apart from irregularly availing the benefit of composition levy, it was also checked whether the turnover declared by the E-Commerce service provider in the GSTR 8 returns pertaining to most of these taxpayers was more than the turnover declared by the taxpayers in their CMP-08, indicating a likelihood of short payment of tax too.

Audit observed that a composition taxpayer having GSTIN 23#####1ZA under Circle-3 Bhopal, made supplies through e-commerce operator, during the year 2018-19. Hence, he was not eligible for composition scheme. Further, the turnover declared by the e-commerce operator in the GSTR-8 for the taxpayer was ₹ 2.26 crore, while the turnover declared by the taxpayer in his CMP-08 was ₹ 1.19 crore. Thus, the taxpayer also suppressed the turnover value in his CMP-08.

On this being pointed out (September 2023), the Government replied (September 2024) that DRC-01 had been issued to the taxpayer.

3.6.3 Detailed audit of GST returns

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

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 field formations. Non-compliance by taxpayers at various stages ultimately impacts the veracity of returns filed, utilisation of ITC and discharge of tax payments. The audit findings are therefore categorised under (a) Returns (b) Utilisation of ITC and (c) Discharge of tax liability.

3.6.3.1 Scope limitation (non-production of records)

The Department provided access through the GST portal application-the back-end system of the State Tax Department (BOWEB) to Audit in its premises.

Audit teams downloaded various returns of selected samples of taxpayers for verification of returns. However, no granular records relating to the taxpayers were provided by the Department to verify the correctness of the information provided in returns.

The details of non-production of records are summarised in the following paragraphs:

Non-production: During the desk review of taxpayers’ records available in the back-end system, Audit identified the risks related to excess ITC and tax liability mismatches for detailed examination for the years 2018-19 to 2020-21. On the ITC dimension, the mismatches were identified by comparing GSTR-3B with GSTR-2A and GSTR-9, and the declarations made in Table 12 and 14 of GSTR-9C. On the tax liability dimension, the mismatches were identified by comparing GSTR-3B with GSTR-1 and GSTR-9 and the declarations in Table 5, Table 7 and Table 9 of GSTR-9C. However, in 70 sampled cases, the Department did not produce the corresponding granular records such as the supplementary financial ledgers, invoices, agreement copies etc. required for examining the causative factors for mismatches of ITC and tax liability. Audit requisitioned these granular records of the taxpayers through the respective Circles. The jurisdiction-wise non- production of records is summarised in **Table 3.3**. The case-wise listing of non-production is given in **Appendix 3.9**.

Table 3.3: Non-production of records

Jurisdictional zone of State Commercial Tax Department	Sample	Records were not provided
	Number of taxpayers	Number of taxpayers
Bhopal	24	24
Indore-1	28	28
Indore-2	05	05
Gwalior	04	04
Jabalpur	09	09
Total	70	70

On this being pointed out (October 2023 to December 2023), The Commissioner stated (September 2024) that in the GST regime all actions are taken online and documents are available on portal, which are provided to the Audit. Further, as per the Commissioner letter³¹, the documents not available on portal shall not be demanded from the taxpayers, hence, the records could not be provided to Audit.

The reply of the Commissioner is not tenable as without supporting granular records information provided in the returns and mismatch/deviation cannot be verified. As cases identified by Audit had mismatch/deviations, Department needed to have provided supporting documents to verify the same.

Thus, due to non-production of records, audit was constrained in the conduct of the detailed audit of deviations relating to discharge of tax liability and availment of ITC. These deviations, noticed from the returns filed by the taxpayers are reported as 'Deviation/Mismatch' in paragraphs 3.6.3.3 and 3.6.3.4.

3.6.3.2 Filing of Returns

Short payment of Interest

Section 50 of the MPGST Act, 2017, provides that every person who is liable to pay tax in accordance with the provisions of act or rules made there under but fails to pay the tax or any part to the government within period prescribed³², shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding 18 per cent, as may be notified by the Government on the recommendations of the Council.

The extent of non/short payment of interest on account of delayed remittance of tax during 2018-19 to 2020-21 was identified using the tax paid details and the date of filing of the GSTR-3B. Only the net tax liability (cash component) was considered to work out the interest payable.

Audit observed that in 15 cases of nine Circles³³ offices, constituting 21.43 per cent of the 70 selected cases, taxpayers had filed their GSTR-3B returns for the period 2018-19 to 2020-21 with delay ranging from 01 day to 176 days. However, the interest liability of ₹ 0.50 crore for delayed filing of returns was not discharged/short-discharged as detailed in **Appendix 3.10**.

On this being pointed out (October 2023 to December 2023), the Government replied (September 2024) that in eight cases, notices had been issued and action was under process. In seven cases ASMT 10 was issued.

One case is illustrated below:

A taxpayer having GSTIN 23#####1ZR under Circle Indore-12, filed his GSTR-3B returns for the months March 2020 and July 2020 to March 2021 with delay ranging 27 to 176 days. However, the interest amounting to ₹ 10.40 lakh was not paid.

³¹ Number 245 dated 15 December 2022.

³² 20th day of succeeding month.

³³ Bhopal-1, Bhopal-5, Bhopal-6, Chhindwara-2, Dewas, Gwalior-1 Indore-12, Khargone and Waidhan.

On this being pointed out (November 2023) the Government replied (September 2024) that the notices had been issued and action was under process.

Further progress was awaited in audit.

3.6.3.3 Mismatch relating to Input Tax Credit

Input Tax Credit means the Goods and Services Tax paid by a taxable person on purchase of goods and/or services that are used in the course or furtherance of business. To avoid cascading effect of taxes, credit of taxes paid on input supplies can be used to set-off for payment of taxes on outward supplies.

Section 16 and 17 of the MPGST Act, 2017 prescribes the eligibility and conditions to avail ITC. Credit of CGST cannot be used for payment of SGST/UTGST and credit of SGST/UTGST cannot be utilised for payment of CGST. Rule 36 to 45 of the MPGST Rules, 2017 prescribes the procedures for availing and reversal of ITC.

Audit analysed the dataset of GSTR-2A in respect of selected taxpayers along with datasets of GSTR-3B, GSTR-9 and GSTR-9C filed by the taxpayers and noticed mismatches of input tax credit among returns. However, Audit could not examine mismatches in detail since relevant granular records like purchase invoices, purchase register and suppliers’ ledger, ISD invoices, bills of entries, etc. were not produced by the Department. The details of mismatches of ITC noticed in returns are enumerated in **Table 3.4**.

Table 3.4: Mismatch in input tax credit claimed by the taxpayers

(₹ in crore)					
Sl. No.	Parameter	No. of cases	No. of Circles	Amount of mismatch	Remarks
1	Mismatch between ITC availed in GSTR-3B/GSTR-9 and ITC availed in 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) ³⁴ considering ineligible ITC in Table 4D and including the ITC availed in the subsequent year as per Table -8C of GSTR-9. (Appendix 3.11)	92	26	1,935.20	The Government replied (September 2024) that in 38 cases notices were issued and action was under process and in 54 cases ASMT 10 were issued. Further progress was awaited.
2	Mismatch in ITC availed in respect of ISD: ITC availed in respect of Input Service Distributor in Table-6G of GSTR-9 was compared with the ITC available on account of ISD in GSTR-2A. (Appendix 3.12)	39	11	456.52	The Government replied (September 2024) that in all cases, ASMT 10 were issued. Further progress was awaited.
3	Mismatch in ITC availed on RCM: (i) ITC availed under RCM as per Table 6C+6D+6F of GSTR-9 was compared with the tax paid under	12	8	3.83	The Government replied (September 2024) that in all cases, ASMT 10 were

³⁴ All other ITC

Sl. No.	Parameter	No. of cases	No. of Circles	Amount of mismatch	Remarks
	RCM as per Table-6.1B of GSTR-3B. (Appendix 3.13 (i))				issued. Further progress was awaited.
	(ii) Where GSTR-9 was not filed, ITC availed under RCM as per Table-4(A)(2)+4A(3) of GSTR-3B was compared with the tax paid under RCM as per Table-6.1B of GSTR-3B. (Appendix 3.13 (ii))				The Government replied (September 2024) that in all cases, notices were issued and action was under process. Further progress was awaited.
		7	5	1.90	
4	Mismatch in ITC available and ITC availed as per Table 8D of GSTR-9: Table-8D of GSTR-9 captures the difference between ITC available as per GSTR-2A and that of availed as per GSTR-3B with subsequent period's adjustments. The negative figure in Table-8D of GSTR-9 indicates that ITC is availed in excess over eligible. (Appendix 3.14)	102	28	847.72	The Government replied (September 2024) that in 42 cases notices were issued and in 60 cases ASMT 10 were issued. Further progress was awaited.
5	Mismatch of ITC in annual return: Figures in Table-6J of GSTR-9 captures the difference of ITC availed through 3Bs, and ITC entered in Table 6B to 6H. A negative figure in 6J is indicative of excess availment of ITC. (Appendix 3.15)	62	19	1,124.32	The Government replied (September 2024) that in 32 cases notices were issued and action was under process and in 30 cases ASMT 10 were issued. Further progress was awaited.
6	Mismatch in ITC availed between annual return and audited financial statements: Figures in Table-12F of GSTR-9C captures mismatch of ITC availed in annual return (GSTR-9) and audited financial statements (GSTR-9C). (Appendix 3.16)	9	5	14.52	The Government replied (September 2024) that in one case notice was issued and action was under process. In eight cases ASMT 10 were issued. Further progress was awaited.
	Total	323	102	4,384.01	

3.6.3.4 Mismatches relating to discharge of tax liability

The taxable event in the case of GST is the supply of goods and/or services. Section 9 of the MPGST Act, 2017 and CGST Act 2017 are the charging sections authorising levy and collection of tax called State Goods and Services Tax on all intra-state supplies of goods or services or both, except on supply of alcoholic liquor for human consumption, on value determined under Section 15 of the Act *ibid* and at such rates not exceeding 20 *per cent* under

each Act, i.e., CGST Act and the MPGST Act. Section 5 of the IGST vests levy and collection of integrated GST on interstate supply of goods and services with the Central Government with the maximum rate of 40 per cent.

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

Audit scrutinised GSTR-1, GSTR-3B and GSTR-9 returns filed by the taxpayers for the period of 2018-19 to 2020-21 and noticed mismatch in discharge of tax liability by comparing the tax liability furnished in the returns. Audit could not examine these mismatches in detail since relevant granular records were not produced by the Department. The details of mismatches are given in **Table 3.5**.

Table 3.5: Mismatch related to discharge of tax liability

(₹ in crore)

Sl. No.	Parameter	No. of cases	No. of Circles	Amount of mismatch	Remarks
1	Unreconciled Tax payment declared in GSTR-9C: Negative figure in Table-9R of GSTR-9C captures unreconciled non-payment or short payment of tax. (Appendix 3.17)	1	1	0.01	The Government replied (September 2024) that ASMT 10 was issued. Further progress was awaited.
2	Mismatch of tax payable between GSTR-1 and GSTR-3B or GSTR-9: Tax liability of GSTR-1 was more than the tax liability declared in GSTR-3B or GSTR-9. (Appendix 3.18)	69	23	63.06	The Government replied (September 2024) that in 68 cases notices were issued and in one case there is no tax liability. Reply is not tenable as no record produced in support of no tax liability. Further progress was awaited.
3	Un-discharged tax liability on comparing greater of the tax liability of GSTR-1, GSTR-9 with reference to Tax payment in GSTR-9: 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 and declared in GSTR-9. (Appendix 3.19)	78	27	451.92	The Government replied (September 2024) that in 75 cases notices were issued and in three cases it was stated that reason will be initiated after examination. Further progress was awaited.
Total		148	51	514.99	

Recommendation 3: The Department may initiate remedial action for all the compliance deviations brought out in this report before they get time barred.

3.7 Conclusion

The SSCA on Department Oversight on GST Payments and Return Filing was undertaken in the context of trends of return filing and continued data inconsistencies 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 for the years 2018-19 to 2020-21. The SSCA entailed assessing the oversight functions of State jurisdictional formation at two levels at the data level through global data queries and at the functional level with a deeper detailed audit of both Circles and of the GST returns, which involved accessing taxpayer records.

A review of the functions of 10 Circles disclosed that there were deficiencies in oversight functions of Circles such as monitoring of return filing, non-initiation/compliance of scrutiny, non-initiation/delay in Audit by tax authorities, lack of action of DGARM report, non-adherence to prescribed procedure for cancellation of registration.

Further, out of the 652 high value data inconsistencies identified by Audit, the Department responded to 612 cases. Of these, 553 cases pertained to mismatches of ITC/tax liability, of which 394 cases, amounting to ₹ 1,636.02 crore (71.25 per cent), turned out to be compliance deficiencies. Out of 59 cases of mismatch of turnover, 36 cases amounting to ₹ 6,382.04 crore (61.02 per cent) turned out to be compliance deficiencies. Relatively higher rates of deviations were noticed in risk parameters such as 'ITC mismatch between GSTR 2A and 3B', 'unsettled liabilities', 'ITC passed on without supplier remitting tax' and 'suppression of tax liability based on EWB verification'

Detailed audit of GST returns also suggested significant non-compliance. Essential records such as financial statements, and granular records such as supplementary financial ledgers, invoices, agreement copies, etc. were not produced, which constituted a significant scope limitation. These cases represent potential risk exposure towards identified mismatches in ITC availment and tax payments. Out of the 70 taxpayers whose returns were examined, Audit observed 486 compliance deficiencies/mismatches of ₹ 4,899.50 crore.

From a systemic perspective, the Department needs to strengthen the institutional mechanism in the Circles to establish and maintain effective oversight on return filing, taxpayer compliance, tax payments, cancellation of registrations and recovery of dues from defaulters.

3.8 Summary of Recommendations

The Department may:

- Ensure the scrutiny of returns in a time bound manner before the cases become time barred.
- Monitor the status of cancellation of registrations and action taken thereon in consonance with the provisions of the act to check undischarged tax liabilities.
- Initiate remedial action for all the compliance deviations brought out in this report before they get time barred.

Bhopal
The 14 January 2026



(RAM HIT)
Principal Accountant General (Audit II)
Madhya Pradesh

Countersigned



New Delhi
The 15 January 2026

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

APPENDICES

Appendix 2.1
(Referred to in paragraph 2.1.5.4)
Key Problem Areas (KPAs) for risk analysis

Sl. No.	Key Problem Areas
1	Taxpayers with only outward supply EWBs
2	EWBs generated by Nil filers
3	EWBs generated by return defaulters (non-filers)
4	EWBs generated after cancellation of registration of the taxpayer
5	High value EWBs generated within six months of GST registration
6	EWBs of taxpayers whose registration was subsequently cancelled
7	Composition Taxpayers generating EWBs for inter State supply
8	Composition Taxpayers who exceeded threshold limit
9	Generation of multiple EWBs with single Invoice
10	EWBs of Directorate General of Foreign Trade (DGFT) blacklisted entities.
11	EWBs of taxpayers having disproportionate inward-outward supply ratio.
12	EWBs with high distance from PIN to PIN
13	EWBs subsequently rejected by the recipient
14	EWBs with dis-proportionate outward Supply ratio
15	EWBs using Invalid Pin codes
16	EWBs extended beyond eight hours
17	EWB generated with Registration Numbers of Vehicles whose registration had been cancelled
18	EWB generated using Numbers of two-wheeler vehicles
19	EWB generated with Registration Numbers of Surrendered vehicles
20	EWB generated and later on cancelled
21	EWBs generated with Registration Numbers of Scrapped vehicles
22	Registration Numbers of Stolen vehicles used in generation of EWBs
23	EWB generated with Registration Numbers of Suspended vehicles
24	EWB generated by Income Tax defaulters

Appendix 2.2
(Referred to in paragraph 2.2.2.1)
Generation of EWBs by Non-Filers of Tax Returns

Sl. No.	GSTIN	Circle	Date of EWB Generation (month)	No. of EWBs	Assessable Amount	Tax not paid			Reply of the Department
						IGST	CGST	SGST	
1	23##### ###A1ZE	Circle-1, Bhopal	Apr-18	7	9,61,713	1,46,702	0	0	The reply is still awaited (June 2025).
			May-18	1	1,05,450	18,981	0	0	
2	23##### ###E1Z2	Circle-12, Indore	Dec-21	171	13,46,80,484	67,34,025	0	0	The taxpayer has been found bogus/non-existent on physical verification. Notice for recovery has been issued on 1 July 2024 for amount of ₹ 2.92 crore.
Total				179	13,57,47,647	68,99,708	0	0	

Appendix 2.3
(Referred to in paragraph 2.2.2.2)
Generation of EWBs by NIL Return Filers

Sl. No.	GSTIN	Circle	Month	No. of EWB	Amount	Tax			Reply of the Department
						IGST	CGST	SGST	
1	23##### ##G1ZE	Circle-13, Indore	November 2020	1	2,34,000	11,700	0	0	Reply of the department was awaited (June 2025)
2	23##### ##L1ZE	Circle-1, Bhopal	May 2021	3	8,91,350	44,567	0	0	
			June 2021	1	4,00,400	20,020	0	0	
			July 2021	4	14,66,100	73,305	0	0	
			September 2021	3	8,41,500	42,075	0	0	
			October 2021	5	13,16,743	65,537	0	0	
			December 2021	6	25,78,880	1,28,944	0	0	
			January 2022	3	17,05,280	85,264	0	0	
3	23##### ##M1Z0	Circle-15, Indore	April 2018	72	88,79,850	5,89,972	0	0	
			May 2018	150	55,57,986	3,40,315	0	0	
			June 2018	121	66,04,226	3,94,766	0	0	
			July 2018	21	7,33,012	38,952	0	0	
			August 2018	7	2,78,014	37,238	0	0	
			September 2018	1	18,615	930	0	0	
4	23##### ##G1Z1	Morena	March 2021	1	1,64,900	8,245	0	0	
5	23##### ##C2ZG	Pithampur	February 2020	1	6,55,927	1,18,067	0	0	
			May 2020	1	3,64,350	65,583	0	0	
			June 2021	4	21,44,450	3,86,001	0	0	
Total				405	3,48,35,583	24,51,481	0	0	

Appendix 2.4

(Referred to in paragraph 2.2.2.3)

Generation of EWBs for inter-state supply by Composition Levy Scheme Taxpayers

Sl. No.	Circle	GSTIN	Date of first Interstate supply	No. of EWB generated for interstate supply	Type of Taxpayer at present	Taxable amount as per return after making interstate supply	Total taxable turnover after inter-state supply	Tax payable @ 5 per cent (IGST)	Tax not paid/Tax paid @ 1 per cent	(Amount in ₹)			Reply of the Department
										Non/Short payment of tax			
										IGST	CGST	SGST	
1	Circle-5, Bhopal	23#####L1Z5	04-11-2018	3	Composition	0	17,28,000	86,400	0	86,400	0	0	Show Cause Notice was issued on 23 August 2024 for amount ₹ 0.58 lakh.
2	Circle-13, Indore	23#####G1ZE	05-11-2020	1	Composition	0	2,34,000	11,700	0	11,700	0	0	Show Cause Notice was issued for amount of ₹ 0.31 lakh
3	Circle-3, Bhopal	23#####E1ZL	19-10-2020	2	Normal	71,83,450	71,83,450	3,59,173	71,832	2,87,341	0	0	Demand notice was issued on 12 August 2024 for amount ₹ 0.15 lakh, recovery is in progress.
Total						71,83,450	91,45,450	4,57,273	71,832	3,85,441	0	0	

Appendix 2.5
(Referred to in paragraph 2.2.2.5)
Generation of multiple EWBs on the strength of same/similar invoices

Sl. No.	Circle	GSTIN	No. of EWB with same invoice identified	Range of Multiple EWBs generated on same invoice	No. of EWBs which were not reflected in GSTR-1	Return Status	Assessable value	Tax short levied			Total Tax Value	Period	Reply of the Department
								IGST	CGST	SGST			
1	Circle-1, Indore	23#####G1ZG	2	2	2	Not Filed	18,49,550	0	1,66,460	1,66,460	3,32,920	2018-19	Reply was awaited (June 2025)
2	Circle-1, Bhopal	23#####A1ZE	5	2 to 3	5	Not Filed	6,63,055	1,01,143	0	0	1,01,143	2018-19	
3	Circle-10, Indore	23#####H1ZY	48	2 to 5	30	Filed	43,43,289	4,62,632	0	0	4,62,632	2018-19	
4	Circle-9, Indore	23#####D1ZY	2	2	2	Filed	1,94,51,404	35,01,253	0	0	35,01,253	2018-19	
5	Circle-15, Indore	23#####M1Z0	8	2	8	Filed	2,98,320	24,459	0	0	24,459	2018-19	
6	Circle-13, Indore	23#####K1Z6	8	2	8	Filed	79,01,414	3,95,071	0	0	3,95,071	2018-19	
7	Circle-1, Bhopal	23#####A1ZV	4	2	3	Filed	21,54,753	3,96,876	0	0	3,96,876	2018-19	
Total			77		58		3,66,61,785	48,81,434	1,66,460	1,66,460	52,14,354		

Appendix 2.6
(Referred to in paragraph 2.2.2.6)
Non-reporting of invoices in returns for which EWBs were generated

(Amount in ₹)

Sl. No.	GSTIN	Circle	Month	No. of EWBs	Assessable value	Tax	Reply of the Department
1	23#####K1ZL	Circle-3, Bhopal	Jul-20	1	1,33,470	24,025	Reply is still awaited (June 2025)
			Aug-20	4	2,91,898	52,542	
			Sep-20	2	1,06,439	19,159	
			Jan-21	2	1,30,322	23,458	
2	23#####A1ZV	Circle-1, Bhopal	Sep-21	1	95,94,670	17,27,041	
3	23#####J1ZW	Circle-5, Bhopal	Oct-20	1	10,04,557	1,20,547	
			Mar-22	1	5,29,824	95,368	
Total				12	1,17,91,180	20,62,139	

Appendix 2.7
(Referred to in paragraph 2.2.2.7)
Generation of EWBs for the transactions effected through suspicious vehicles

									(Amount in ₹)
Sl. No.	GSTIN	Circle	EWB No	Date of EWB	Vehicle No.	Type of Vehicle	Detail of good	Assessable value	Reply of the Department
1	23#####C1Z1	Circle-11, Indore	631308053322	02-07-2021	MH46####91 & MH46####79	Two-Wheeler	7,556 Nos. of Bed Sheets were transported on two motorcycle/scooter	80,94,748	The Department stated that from the given data only information of vehicle number was provided. Department is unable to identify GSTN detail because through vehicle number, data of E-way bill can be extracted only for previous two months. Also, through fitness expired vehicle or blacklisted vehicle department cannot assume that taxpayer has done tax evasion under GST law.
2	23#####C2ZG	Pithampur	691213980915	28-08-2020	MH46####25	Two-Wheeler	335 Kg of Chemical was transported on Honda Activa Scooter	66,99,040	
3	23#####H1ZU	Circle-5, Bhopal	641356346404	24-11-2021	RJ06####47	Stolen vehicle	310 Quintal of soyabean meals	29,63,745	
4	23#####E1Z2	Circle-12, Indore	601361013968	08-12-2021	GJ11####71	Scrapped Vehicle	11,053 Kg of groundnuts	6,18,968	
			621363072525	14-12-2021	GJ03####51	Blacklisted Vehicle/Fitness expired	13,085 Kg of cotton	11,02,411	
			631362503339	13-12-2021	GJ03####87	Fitness expired	The loading capacity was 1,200 Kg but used for transportation 15,000 Kgs.	13,12,500	
5	23#####P1ZR	Circle-5, Indore	611249585355	23-12-2020	HR74####67	Stolen Vehicle	600 boxes of Ghee	34,55,357	
			611249585355	23-12-2020	HR74####46	Fitness expired	same as above	0	
6	23#####D2ZH	Morena	681170129249	17-01-2020	UP80####60	Passenger Three-wheeler	Passenger Auto rikshaw was used for 7,480 Kg of aata	1,80,528	
7	23#####M2Z1	Circle-12, Indore	641086529263	14-03-2019	MP09####12	Passenger Car	Maruti 800 was used to transport 30 MTS flours and meals of oil seeds	1,05,00,000	

Appendix 2.8

(Referred to in paragraph 2.2.2.8)

EWBs generated by unregistered suppliers, having assessable value above the prescribed registration threshold

(Amount in ₹)

Sl. No.	E-Way Bill No.	URP Name	Date	Dealer	E-Way Bill No.	Invoice value	Reply of the Department
1	681102453231	***** Trading Company	05-08-2019	URP	681102453231	35,24,04,640	The Department replied (November 2024) that verification of URPs was under progress.
2	661104580078		16-05-2019	URP	661104580078	35,24,04,640	
3	661028355507	*** Mining Infra Pvt. Ltd.	28-07-2018	URP	661028355507	1,53,43,729	
4	661028362932		28-07-2018	URP	661028362932	1,53,43,729	
5	671029480447		02-08-2018	URP	671029480447	1,53,43,729	
8	601061218681		14-12-2018	URP	601061218681	88,50,000	
6	621135960614	*****	17-09-2019	URP	621135960614	90,00,000	
7	691216933750	*****	09-09-2020	URP	691216933750	84,00,000	
10	651216605208		09-08-2020	URP	651216605208	60,00,000	
9	221006444027	***** Care Liver	11-04-2018	URP	221006444027	62,17,041	
11	631364154982	***** ** *	17-12-2021	URP	631364154982	65,00,000	
12	641274546342	*****	04-03-2021	URP	641274546342	54,50,000	
13	691233925884	**** ***** Enterprises	01-11-2020	URP	691233925884	54,00,000	
14	621050811426	***** *****	29-10-2018	URP	621050811426	53,00,000	
Total						81,19,57,508	

* Names have been masked

Appendix 2.9

(Referred to in paragraph 2.3.1.2)

Short levy of tax and penalty on goods transported without EWB/with fake EWB

(Amount in ₹)

Sl. No.	AEB	Vehicle No.	Gist of the para	Value of goods recorded by officer	Rate of tax (in percent)	Tax Levied	Penalty levied	Actual Taxable Value	Rate of tax (in percent)	Tax Leviable	Penalty Leviable	Non/Short levy of tax	Non/Short levy of penalty	Reply of the Department
1	2	3	4	5	6	7	8	9	10	11	12	13 = (col. 11- col. 7)	14 = (col. 12 - col. 8)	15
1	Indore-B	MH18####72	Two invoices were present but officer-imposed penalty only on one invoice	66,000	18	11,880	11,880	6,35,485	18	1,14,387	5,81,365	1,02,507	5,69,485	The Department accepted the facts (November 2024).
		GJ01####71	The proper officer-imposed tax and penalty	61,000	18	10,980	10,980	1,34,832	18	24,270	24,270	13,290	13,290	
2	Bhopal	PB05####76	The proper officer calculated the value of goods as ₹ 1.60 lakh during interception of vehicle but while imposing tax and penalty took value of goods as ₹ one lakh	1,00,000	18	18,000	18,000	1,60,000	18	28,800	28,800	10,800	10,800	The Department stated (November 2024) that penalty was levied on the basis of statement of the driver and documents available in which value of goods was ₹ one lakh, but due to typing mistake the taxable value was written as ₹ 1.60 lakh. However, no documentary evidence for actual value of goods was provided.
Total								7,70,317		1,38,657	6,05,635	1,26,597	5,93,575	

Appendix 2.10

(Referred to in paragraph 2.3.1.4)

Non-levy of tax and penalty on consignments without EWB kept below threshold limit by split of invoices

(Amount in ₹)

Sl. No.	AEB	Vehicle No.	Consignors	Consignee	No. of Invoices	Total value of goods	Tax	Penalty	Total	Reply of the Department
1	Jabalpur	RJ06####87	08#####P1ZP	22#####91ZB	2	82,218	4,111	4,111	8,222	The Department stated that the consignors were different and the value of invoices were below ₹ 50,000 hence no tax and penalty was imposed.
				22#####A1ZL	2	84,000	4,200	4,200	8,400	
			08#####M1Z6	22#####M1ZZ	2	58,433	2,922	2,922	5,844	
2		MP09####09	24#####E1ZR	10#####M1ZF	2	55,506	2,775	2,775	5,550	The Department replied that since the value of these invoices was below ₹ 50,000 no penalty was imposed.
			Total			2,80,157	14,008	14,008	28,016	

Appendix 2.11

(Referred to in paragraph 2.3.1.5)

Non/delayed credit of tax and penalty to the Government account due to non/delayed adjustment of liability

(Amount in ₹)

Sl. No.	AEB Name	Vehicle No.	Date of interception	Amount of Tax + Penalty deposited	Date of Release	Demand deposit date	DRC-07 issued date	Date of setoff of liability	Delay in issuing DRC-07 in days	Setoff delay in days	Reply of the Department
1	2	3	4	5	6	7	8	9	10 (Delay between col. 8 and col. 7)	11 (Delay between col. 9 and col. 7)	12
1	AEB, Bhopal	MP48###12	20-07-2018	22,680	20-07-2018	20-07-2018	26-12-2018	26-12-2018	159	159	The Department stated (November 2024) that in respect of vehicle intercepted by AEB Indore-B, in starting phase of EWB, some action has been delayed, but there was no revenue loss. In respect of AEB, Bhopal it was stated that due to technical reasons set off of DRC 07 could not be done on time. Reply in respect of AEB, Jabalpur was awaited (July 2025).
2		MP09####10	12-07-2019	63,000	15-07-2019	15-07-2019	15-07-2019	08-02-2024	1,669	1,669	
3	AEB, Indore-B	MP13####59	17-07-2018	34,020	19-07-2018	19-07-2018	23-07-2018	23-01-2024	2,014	2,014	
4		HR55####69	29-05-2018	22,032	29-05-2018	29-05-2018	23-07-2018	28-01-2019	55	244	
				17,880	29-05-2018	29-05-2018	04-02-2019	04-02-2019	251	251	
5		MH15##52	18-12-2019	1,00,013	18-12-2019	18-12-2019	15-01-2020	15-01-2020	28	28	
6		MP09####94	10-12-2018	36,120	11-12-2018	11-12-2018	03-01-2019	03-01-2019	23	23	
7		MP07####12	09-05-2018	52,300	10-05-2018	10-05-2018	21-07-2018	14-11-2018	72	189	
8	AEB, Jabalpur	MP20####59	15-02-2019	99,688	15-02-2019	15-02-2019	14-03-2019	14-03-2019	27	27	
Total				4,47,733							

Appendix 2.12

(Referred to in paragraph 2.3.1.6)

Non-creation of liability against consignor or liability created against consignee/transporter

(Amount in ₹)

Sl. No.	AEB Name	Vehicle No.	Assessable Value	Tax + Penalty	From State	To State	Consignor GSTN	Consignee GSTN	Liability created against	Reply of the Department
1	Bhopal	HR55###59	2,84,116	1,02,282	Karnataka	Haryana	Y	Y	Transporter	The Department replied (November 2024) that as per direction dated 2 November 2018, issued by GSTN to nodal officer, Commercial Tax, the cases where recipient and supplier are not registered in MP, while acting under Section 68, amount had to be deposited by giving registration in MP state. So, place of supply has been entered as Madhya Pradesh in DRC 07, so that the amount could be deposited in Madhya Pradesh. Reply is not acceptable as the procedure adopted is against the provisions of the Act. Also, the circular does not have instruction for creation of liability in case consignor being registered in other state/jurisdiction. Further, despite repeated requests, Department did not provide the copy of the direction of GSTIN.
2	Jabalpur	UP70###86	7,27,750	77,400	Maharashtra	Madhya Pradesh	Y	Y	Consignee	
		AP16###00	2,24,400	22,440	Andhra Pradesh	New Delhi	Y	Y	Not created	
Total			10,11,866	2,02,122						

Appendix 2.13
(Referred to in paragraph 2.3.1.7)
Generation of temporary registration for registered taxpayers

Sl. No.	Vehicle No.	AEB	From State	To state	Tax + Penalty	Consignor GSTN available in case	Consignee GSTN in case	(Amount in ₹)
								Reply of the Department
1	NL01####90	AEB, Bhopal	Rajasthan	Andhra Pradesh	1,00,464	Y	Y	The Department stated (November 2024) that, temporary registration is needed to bring the registered dealers of out of state, under the jurisdiction of officers of Madhya Pradesh and to receive the revenue in Madhya Pradesh. If the dealer of other state wants to file appeal against the order, he can appeal online through temporary registration and refund can be granted in case of acceptance of appeal. Further, direction/suggestion in relation to temporary registration have been received through email of GSTN. Action have been taken by treating the email as advisory, which is in revenue interest.
2	RJ37####49		Telangana	Rajasthan	78,192	Y	Y	
3	MP13####08		Maharashtra	Tamil Nadu	3,00,770	Y	Y	
4	MP04####59		Madhya Pradesh	Madhya Pradesh	6,83,256	Y	N	
5	RJ01####61		Maharashtra	Rajasthan	1,26,000	Y	Y	
6	MH12####44		Maharashtra	Madhya Pradesh	51,640	Y	Y	
7	MP41####41		Maharashtra	Madhya Pradesh	54,998	Y	Y	
8	HR55####27	AEB, Indore-B	New Delhi	Tamil Nadu	77,904	Y	Y	
9	RJ14####95		New Delhi	Maharashtra	1,96,907	Y	Y	
10	TN28####91		Tamil Nadu	New Delhi	86,574	Y	Y	
11	RJ02####66		Rajasthan	Telangana	26,564	Y	Y	
12	MP13####22		Gujarat	Madhya Pradesh	5,10,652	Y	Y	
13	MP09####55		Madhya Pradesh	Gujarat	1,04,160	Y	Y	
14	MH04####95		Maharashtra	Madhya Pradesh	71,358	Y	Y	
15	KA25####07	Kolkata	Delhi	39,480	Y	Y		
16	MP28####85	Madhya Pradesh	Madhya Pradesh	21,396	Y	Y		
17	RJ14####40	Rajasthan	New Delhi	18,672	Y	Y		
18	GJ01####71	Maharashtra	Madhya Pradesh	21,960	Y	Y		
19	MP09####09	AEB, Jabalpur	Gujarat	Bihar	35,192	Y	Y	
20	TN84####86		Tamil Nadu	Uttar Pradesh	60,526	Y	Y	
21	MH04####33		Mumbai	Bihar	1,62,270	Y	Y	
22	MP20####70		Haryana	Madhya Pradesh	1,02,840	Y	Y	
23	TN28####60		Tamil Nadu	Delhi	74,500	Y	Y	
24	HR63####16		New Delhi	Chhattisgarh	47,200	Y	Y	
25	RJ06####87		Rajasthan	Chhattisgarh	1,04,368	Y	Y	
26	UP65####51		Kolkata	Maharashtra	2,94,000	Y	Y	
27	MH04####44		Maharashtra	Uttar Pradesh	5,810	Y	Y	
Total					34,57,653			

Appendix 2.14
(Referred to in paragraph 2.3.1.9)
Misclassification of tax, cess and penalty

S. N.	AEB Name	Vehicle No.	Assessable value	From State	To State	Tax and Penalty actually collected under the head				Tax and Penalty were to be collected under the head				(Amount in ₹) Reply of the Department
						SGST	CGST	IGST	CESS	SGST	CGST	IGST	CESS	
						(0006)	(0005)	(0008)	(0009)	(0006)	(0005)	(0008)	(0009)	
1	AEB, Bhopal	NL####090	4,18,600	Rajasthan	Andhra Pradesh	50,232	50,232	0	0	0	0	1,00,464	0	Reply of the Department on the issue was awaited (July 2025).
2		MP04####12	30,000	Delhi	Madhya Pradesh	15,750	15,750	0	0	0	0	31,500	0	
3		MH19####00	14,575	Maharashtra	Madhya Pradesh	0	0	28,858	0	0	0	4,081	10,348	
Total			4,63,175			65,982	65,982	28,858	0	0	0	1,36,045	10,348	

Appendix 2.15

(Referred to in paragraph 2.3.1.10.1)

Excess levy of tax and penalty due to inclusion of profit and tax for determination of value of supply

													(Amount in ₹)
Sl. No.	AEB Name	Vehicle No	Value of Goods	Tax	Profit	Freight	Total value of Supply as taken by proper officer	Value of goods as per audit	Rate of tax (%)	Tax + Penalty Levied	Tax + Penalty Leviable	Excess Tax and Penalty imposed	Reply of the Department
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = Col 5+6+7	(9) = Col. 4+7	910)	(11)	(12)	(13) = Col. 11-12	(14)
1	AEB,	MH10####95	2,19,785	0	25,478	35,000	2,80,263	2,54,785	18	1,00,894	91,723	9,171	Reply
2	Jabalpur	MP20####90	4,08,905	0	43,065	21,749	4,73,719	4,30,654	12	1,13,692	1,03,357	10,335	awaited
3		MP37####64	2,04,000	0	41,860	5,300	2,51,160	2,09,300	5	25,116	20,930	4,186	(June 2025)
4		AP16####00	1,12,000	0	37,400	75,000	2,24,400	1,87,000	5	22,440	18,700	3,740	
5		MP22####21	1,21,396	0	1,310	9,700	1,32,406	1,31,096	12	31,778	31,463	315	
6		MP40####23	1,62,626	13,748	18,634	0	1,95,008	1,62,626	5 and 18	34,184	27,452	6,732	
Total			12,28,712	13,748	1,67,747	1,46,749	15,56,956	13,75,461		3,28,104	2,93,625	34,479	

Appendix 2.16

(Referred to in paragraph 2.3.1.12)

Non-recording of final report of inspection (EWB-03) on common portal

Sl. No.	Date of interception	AEB name	Vehicle no.	Reply
1	17.07.2021	AEB Bhopal	MP09####22	On being pointed out, the Government replied (November 2024) that there is no revenue loss involved in the cases. Due to start of new online arrangements and lack of procedural efficiency, GST EWB-03 could not be entered on the portal, but now cent per cent EWB-03 are generated on time. Officers/staff have been directed to generate the EWB 03 on time.
2	16.09.2021		RJ17####48	
3	08.07.2018		GJ27####48	
4	23.11.2021		RJ01####61	
5	09.08.2018		MP41####21	
6	10.01.2019		MH12####44	
7	12.07.2019		MP09####10	
8	21.01.2022		MP04####82	
9	24.05.2019		MP04####12	
10	20.01.2022		MP04####92	
11	11.08.2018	AEB Indore.B	MP09####33	
12	01.03.2021		MP09####53	
13	18.12.2019		MH19##52	
14	28.01.2020		MH43####93	
15	24.01.2020		GJ10####19	
16	25.05.2019		TN28####91	
17	16.03.2020		MP13####60	
18	03.11.2020		MP09####43	
19	11.02.2019		RJ02####66	
20	03.08.2021		MP09####09	
21	10.11.2021		MP13####22	
22	09.03.2019		MH18####72	
23	05.09.2021		GJ19###23	
24	09.09.2019		HR46####74	
25	21.12.2018		MP09####55	
26	25.01.2020		MH04####95	
27	28.06.2018		MP09####43	
28	27.07.2019		KA25####07	
29	31.12.2021		HR39###19	
30	13.12.2019		MP09####14	
31	26.02.2020		MP09####67	
32	09.09.2019		MP09####61	
33	23.06.2019		MP09####09	
34	08.03.2022		UP78####55	
35	29.05.2018		HR55###69	
36	13.08.2020		MH04####29	
37	15.10.2019		MP09####77	
38	14.02.2019		MP07####90	
39	28.09.2018		MP09####18	
40	15.10.2019		MP28###85	
41	11.05.2019		MP09####81	
42	16.03.2020		RJ14####40	
43	04.12.2019		MP09####52	
44	08.03.2022		MP13####87	
45	09.05.2018		MP07####12	
46	21.10.2020		MP48###31	
47	16.06.2018		HR67###15	
48	14.11.2019		NEW VEHICLE	
49	29.05.2018	AEB Jabalpur	MH45####27	
			###	
50	01.08.2018		MH10####95	
51	21.01.2019		MP09####09	
52	23.11.2018		MH40####46	

Sl. No.	Date of interception	AEB name	Vehicle no.	Reply
53	08.10.2020		MP36####60	
54	19.06.2021		MP20####09	
55	13.11.2018		MP09####48	
56	27.12.2018		MH04####33	
57	29.08.2018		MP09####93	
58	19.02.2022		MP20####70	
59	17.10.2020		CG04####07	
60	05.07.2018		AP16####00	
61	26.03.2019		HR63####16	
62	05.10.2018		MP34####02	
63	08.03.2022		MP18####94	
64	21.10.2019		MP18####45	
65	26.02.2019		MH04####44	
66	07.02.2020		MP09####11	
67	16.02.2020		MP20####10	
68	11.12.2019		MP20####24	
70	21.07.2019		MP20####26	
71	01.06.2018		MP22####21	
72	28.02.2021		RJ06####87	
73	11.08.2020		MP09####66	

Appendix 3.1
(Referred to in paragraph 3.4)
Sample for Detailed Audit, Centralised Audit and Audit of Circles

Sl. No.	GSTIN	Name of the Circle
	Detailed Audit	
1	23#####G1ZW	Ashoknagar
2	23#####L2ZD	Bhopal -1
3	23#####C1ZR	Bhopal -1
4	23#####C1ZL	Bhopal -1
5	23#####G1ZX	Bhopal -1
6	23#####N1ZE	Bhopal -1
7	23#####A1Z1	Bhopal -1
8	23#####P1ZN	Bhopal -1
9	23#####F1ZS	Bhopal -1
10	23#####C1ZH	Bhopal -1
11	23#####B1ZC	Bhopal -4
12	23#####G1ZR	Bhopal -4
13	23#####L1ZI	Bhopal -5
14	23#####L1Z0	Bhopal -5
15	23#####D1ZK	Bhopal -5
16	23#####H1Z0	Bhopal -6
17	23#####G1Z8	Bhopal -6
18	23#####C1ZK	Bhopal -6
19	23#####B1ZS	Bhopal -6
20	23#####P6ZM	Bhopal -6
21	23#####H1ZQ	Chhindwara -2
22	23#####A2ZK	Chhindwara -2
23	23#####E1ZK	Dewas
24	23#####L1Z2	Dhar
25	23#####E1ZL	Dhar
26	23#####M1ZF	Gwalior -1
27	23#####Q1Z4	Gwalior -1
28	23#####C1ZD	Gwalior -2
29	23#####J3ZE	Hoshangabad
30	23#####K1ZS	Hoshangabad
31	23#####R2ZW	Indore - 1
32	23#####N1ZQ	Indore - 1
33	23#####G1ZR	Indore - 10
34	23#####L1Z8	Indore - 10
35	23#####R1ZF	Indore - 10
36	23#####A1ZG	Indore - 11
37	23#####L1ZU	Indore - 11
38	23#####D1ZU	Indore - 11
39	23#####K1ZZ	Indore - 11
40	23#####R1ZR	Indore - 12
41	23#####C1ZX	Indore - 12
42	23#####A1ZR	Indore - 12
43	23#####C1ZQ	Indore - 13
44	23#####J1Z4	Indore - 13
45	23#####K1ZL	Indore - 13
46	23#####B1ZW	Indore - 14
47	23#####K1ZX	Indore - 14
48	23#####N1ZP	Indore - 14
49	23#####N1ZU	Indore - 2
50	23#####E1Z7	Indore - 2
51	23#####J1ZA	Indore - 3
52	23#####Q1ZG	Indore - 3
53	23#####J1ZQ	Indore - 7

Sl. No.	GSTIN	Name of the Circle
54	23#####B1ZA	Indore - 7
55	23#####N1Z3	Indore - 8
56	23#####B1ZC	Indore - 9
57	23#####K1ZL	Indore -4
58	23#####A1ZZ	Jabalpur -1
59	23#####E2ZM	Jabalpur -1
60	23#####E1ZV	Katni-1
61	23#####B1Z9	Khargone
62	23#####B1ZE	Mandideep
63	23#####K1ZH	Mandideep
64	23#####K3ZL	Pithampur
65	23#####F1ZC	Sehore
66	23#####A1Z7	Shajapur
67	23#####A1ZR	Waidhan
68	23#####K1Z1	Waidhan
69	23#####M1ZB	Waidhan
70	23#####D1Z6	Waidhan
Centralised Audit		
1	23#####P1ZA	Anuppur
2	23#####E1ZF	Anuppur
3	23#####B1Z3	Anuppur
4	23#####F1ZE	Balaghat
5	23#####K1Z1	Balaghat
6	23#####R2ZE	Balaghat
7	23#####M1Z7	Balaghat
8	23#####B1ZE	Betul
9	23#####K1Z5	Betul
10	23#####L1ZK	Betul
11	23#####H1ZG	Bhind
12	23#####Q1ZE	Bhind
13	23#####H2ZT	Bhopal -1
14	23#####B2ZR	Bhopal -1
15	23#####H1ZK	Bhopal -1
16	23#####R1ZV	Bhopal -1
17	23#####H1ZJ	Bhopal -1
18	23#####K1Z1	Bhopal -1
19	23#####D1ZD	Bhopal -1
20	23#####F1Z3	Bhopal -1
21	23#####B1ZU	Bhopal -1
22	23#####D1ZB	Bhopal -1
23	23#####A1ZC	Bhopal -1
24	23#####D1ZW	Bhopal -1
25	23#####L2ZM	Bhopal -1
26	23#####P1ZI	Bhopal -1
27	23#####K1ZW	Bhopal -2
28	23#####E1ZU	Bhopal -3
29	23#####H1Z6	Bhopal -3
30	23#####A1ZJ	Bhopal -3
31	23#####H1ZD	Bhopal -3
32	23#####J1ZA	Bhopal -3
33	23#####H1ZO	Bhopal -4
34	23#####D1ZU	Bhopal -4
35	23#####F1ZS	Bhopal -4
36	23#####R1ZP	Bhopal -4
37	23#####R1ZA	Bhopal -4
38	23#####B1ZK	Bhopal -4
39	23#####B1Z6	Bhopal -4
40	23#####J2ZX	Bhopal -4

Sl. No.	GSTIN	Name of the Circle
41	23#####K2ZY	Bhopal -5
42	23#####F1ZD	Bhopal -5
43	23#####P1ZN	Bhopal -5
44	23#####C1ZV	Bhopal -5
45	23#####E1Z3	Bhopal -5
46	23#####D1ZY	Bhopal -5
47	23#####P1ZJ	Bhopal -5
48	23#####D1Z2	Bhopal -5
49	23#####C1ZV	Bhopal -5
50	23#####F1ZM	Bhopal -5
51	23#####K1ZX	Bhopal -5
52	23#####P1ZL	Bhopal -5
53	23#####K1ZT	Bhopal -5
54	23#####A1ZY	Bhopal -5
55	23#####D1ZR	Bhopal -5
56	23#####G1ZS	Bhopal -6
57	23#####B1Z8	Bhopal -6
58	23#####C1Z3	Bhopal -6
59	23#####J1ZU	Bhopal -6
60	23#####L1Z4	Bhopal -6
61	23#####J1ZU	Bhopal -6
62	23#####B1Z4	Bhopal -6
63	23#####B1Z6	Bhopal -6
64	23#####M1ZZ	Bhopal -6
65	23#####B1ZE	Bhopal -6
66	23#####M1ZH	Bhopal -6
67	23#####B1Z1	Bhopal -6
68	23#####C1ZK	Bhopal -6
69	23#####L1ZG	Bhopal -6
70	23#####N1Z4	Bhopal -6
71	23#####H1Z0	Bhopal -6
72	23#####K1ZY	Bhopal -6
73	23#####C1ZS	Bhopal -6
74	23#####C1Z5	Bhopal -6
75	23#####A1Z1	Bina
76	23#####K5Z5	Bina
77	23#####J1ZL	Chhatarpur
78	23#####C1Z3	Chhatarpur
79	23#####Q1ZA	Chhindwara -1
80	23#####Q1ZK	Chhindwara -1
81	23#####J1ZJ	Chhindwara -2
82	23#####G1ZE	Datia
83	23#####E1ZD	Datia
84	23#####B1Z4	Dewas
85	23#####Q1Z6	Dewas
86	23#####B1ZC	Dewas
87	23#####N2ZZ	Dewas
88	23#####E1ZG	Dewas
89	23#####M1ZC	Dhar
90	23#####B1Z4	Dhar
91	23#####A1Z3	Dhar
92	23#####J2ZJ	Dhar
93	23#####J1Z5	Dhar
94	23#####H1Z0	Guna
95	23#####G1ZA	Guna
96	23#####H2ZQ	Guna
97	23#####A1Z2	Guna
98	23#####J1Z4	Guna

Sl. No.	GSTIN	Name of the Circle
99	23#####J3Z2	Guna
100	23#####L1Z2	Gwalior -1
101	23#####G1Z3	Gwalior -1
102	23#####N1ZG	Gwalior -1
103	23#####C2ZW	Gwalior -1
104	23#####R1ZF	Gwalior -1
105	23#####A1ZD	Gwalior -1
106	23#####R1ZF	Gwalior -1
107	23#####C1ZW	Gwalior -1
108	23#####R1ZP	Gwalior -1
109	23#####R1ZV	Gwalior -2
110	23#####A1ZH	Gwalior -2
111	23#####K1ZV	Gwalior -2
112	23#####F4ZT	Gwalior -2
113	23#####C1ZV	Gwalior -2
114	23#####R1ZL	Gwalior -2
115	23#####M1Z5	Gwalior -2
116	23#####B1ZE	Gwalior -2
117	23#####J1ZQ	Gwalior -3
118	23#####K3ZV	Gwalior -3
119	23#####P1Z9	Gwalior -4
120	23#####M1Z8	Gwalior -4
121	23#####Q2ZY	Harda
122	23#####M1Z5	Indore - 1
123	23#####P1ZB	Indore - 1
124	23#####B1ZS	Indore - 1
125	23#####H1ZM	Indore - 1
126	23#####L1ZW	Indore - 1
127	23#####R1Z1	Indore - 10
128	23#####R1ZD	Indore - 10
129	23#####G1Z1	Indore - 10
130	23#####B2ZZ	Indore - 10
131	23#####H1ZQ	Indore - 10
132	23#####Q1ZU	Indore - 10
133	23#####F1Z2	Indore - 10
134	23#####P1ZB	Indore - 11
135	23#####J1ZD	Indore - 11
136	23#####E1Z4	Indore - 11
137	23#####L1ZC	Indore - 11
138	23#####P1ZH	Indore - 11
139	23#####A1Z1	Indore - 11
140	23#####P1Z7	Indore - 11
141	23#####C1ZV	Indore - 11
142	23#####P1ZP	Indore - 11
143	23#####C1Z5	Indore - 11
144	23#####Q1ZI	Indore - 11
145	23#####M1Z7	Indore - 11
146	23#####R1Z7	Indore - 11
147	23#####A1Z7	Indore - 11
148	23#####D1ZB	Indore - 11
149	23#####D1ZE	Indore - 11
150	23#####K1ZR	Indore - 12
151	23#####F1ZM	Indore - 12
152	23#####H1ZY	Indore - 12
153	23#####Q1Z3	Indore - 12
154	23#####J1ZT	Indore - 12
155	23#####J1ZD	Indore - 12
156	23#####E1ZP	Indore - 12

Sl. No.	GSTIN	Name of the Circle
157	23#####H1Z8	Indore - 12
158	23#####Q1ZC	Indore - 12
159	23#####L2Z0	Indore - 12
160	23#####A1ZJ	Indore - 12
161	23#####Q1ZU	Indore - 12
162	23#####J1ZV	Indore - 12
163	23#####Q1ZR	Indore - 12
164	23#####N1ZN	Indore - 12
165	23#####H1Z0	Indore - 12
166	23#####P2ZK	Indore - 13
167	23#####M2Z1	Indore - 13
168	23#####R1ZA	Indore - 13
169	23#####Q1ZC	Indore - 13
170	23#####D1Z8	Indore - 13
171	23#####E1ZE	Indore - 13
172	23#####P1Z1	Indore - 13
173	23#####N1ZZ	Indore - 13
174	23#####E1ZB	Indore - 14
175	23#####F1ZM	Indore - 14
176	23#####R1ZJ	Indore - 14
177	23#####K1ZH	Indore - 14
178	23#####D1Z2	Indore - 14
179	23#####E1ZZ	Indore - 15
180	23#####H1ZM	Indore - 2
181	23#####R1ZZ	Indore - 2
182	23#####E1Z7	Indore - 2
183	23#####D1ZF	Indore - 3
184	23#####B2ZD	Indore - 3
185	23#####K1ZW	Indore - 3
186	23#####N1ZG	Indore - 3
187	23#####Q1ZG	Indore - 3
188	23#####D1ZE	Indore - 3
189	23#####J1ZO	Indore - 3
190	23#####P1Z7	Indore - 3
191	23#####P1ZD	Indore - 3
192	23#####N1ZM	Indore - 3
193	23#####N1Z6	Indore - 3
194	23#####C1ZN	Indore - 3
195	23#####K1ZR	Indore - 3
196	23#####B1ZK	Indore - 4
197	23#####A1ZN	Indore - 5
198	23#####D1ZQ	Indore - 6
199	23#####F2Z2	Indore - 9
200	23#####N1ZO	Indore - 9
201	23#####A1Z0	Indore - 9
202	23#####L1Z1	Indore - 9
203	23#####R1ZF	Indore - 9
204	23#####Q1Z2	Indore - 9
205	23#####Q1Z4	Indore - 9
206	23#####D1ZQ	Indore - 9
207	23#####A2ZU	Jabalpur -1
208	23#####E1ZB	Jabalpur -1
209	23#####H1ZA	Jabalpur -1
210	23#####Q1ZQ	Jabalpur -1
211	23#####B1Z2	Jabalpur -1
212	23#####N1Z4	Jabalpur -2
213	23#####H1ZW	Jabalpur -2
214	23#####K1ZB	Jabalpur -2

Sl. No.	GSTIN	Name of the Circle
215	23#####B1Z2	Jabalpur -2
216	23#####B1ZD	Jabalpur -2
217	23#####L3Z6	Jabalpur -2
218	23#####P2ZE	Jabalpur -4
219	23#####P1Z3	Jabalpur -4
220	23#####D1ZM	Jhabua
221	23#####E1ZV	Jhabua
222	23#####P1ZG	Jhabua
223	23#####E1ZU	Katni-1
224	23#####B1ZT	Katni-1
225	23#####K1Z7	Katni-1
226	23#####R2ZE	Katni-2
227	23#####J1Z4	Khandwa
228	23#####R1ZA	Khandwa
229	23#####J1ZY	Khandwa
230	23#####Q1ZV	Khandwa
231	23#####R1ZD	Khandwa
232	23#####F1ZS	Khandwa
233	23#####H1ZS	Khandwa
234	23#####K1ZE	Khargone
235	23#####K1ZV	Khargone
236	23#####A1Z8	Khargone
237	23#####F1Z1	Khargone
238	23#####C1ZT	Khargone
239	23#####F2ZK	Khargone
240	23#####L1Z2	Mandideep
241	23#####C1ZZ	Mandideep
242	23#####Q1ZQ	Mandideep
243	23#####G1Z4	Mandideep
244	23#####F1Z0	Mandideep
245	23#####M1ZY	Morena
246	23#####B1Z1	Morena
247	23#####C1ZG	Narsinghpur Circle
248	23#####L1ZK	Narsinghpur Circle
249	23#####G1ZF	Narsinghpur Circle
250	23#####F1Z6	Neemuch
251	23#####N1ZQ	Neemuch
252	23#####D4ZL	Panna
253	23#####F2ZZ	Pithampur
254	23#####J1ZI	Pithampur
255	23#####A1ZL	Pithampur
256	23#####K1ZL	Pithampur
257	23#####L1ZM	Pithampur
258	23#####G1ZJ	Pithampur
259	23#####B2Z5	Pithampur
260	23#####K1Z1	Pithampur
261	23#####M1Z9	Pithampur
262	23#####L1ZE	Pithampur
263	23#####Q1ZW	Pithampur
264	23#####N1ZQ	Rewa
265	23#####A1ZJ	Rewa
266	23#####J1Z0	Rewa
267	23#####L1ZW	Rewa
268	23#####K1ZM	Rewa
269	23#####A3ZH	Rewa
270	23#####P2ZN	Rewa
271	23#####D1ZN	Rewa
272	23#####R1ZP	Rewa

Sl. No.	GSTIN	Name of the Circle
273	23#####E1Z9	Rewa
274	23#####D2ZT	Rewa
275	23#####N1ZI	Rewa
276	23#####J1ZX	Sagar
277	23#####G1ZH	Sagar
278	23#####A1Z5	Sagar
279	23#####E1ZN	Sagar
280	23#####M1ZT	Sagar
281	23#####B1ZK	Satna -1
282	23#####F1ZK	Satna -1
283	23#####K1ZR	Satna -1
284	23#####J1Z2	Satna -1
285	23#####Q1ZE	Satna -1
286	23#####J1Z3	Satna -1
287	23#####M1Z1	Satna -2
288	23#####N2ZP	Satna -2
289	23#####J1ZY	Sehore
290	23#####G1ZH	Sendhwa
291	23#####G1Z7	Seoni
292	23#####D1ZU	Seoni
293	23#####B1ZA	Seoni
294	23#####A1ZH	Shahdol
295	23#####A1Z3	Shahdol
296	23#####D2Z4	Shahdol
297	23#####J1ZF	Shajapur
298	23#####D1ZY	Shajapur
299	23#####J1Z7	Shivpuri
300	23#####D1Z6	Tikamgarh
301	23#####C1ZS	Tikamgarh
302	23#####K1ZT	Tikamgarh
303	23#####B2ZW	Ujjain -1
304	23#####A1Z9	Ujjain -2
305	23#####L1ZI	Ujjain -2
306	23#####Q1ZS	Vidisha
307	23#####N1ZA	Vidisha
308	23#####P1ZF	Waidhan
309	23#####P1ZJ	Waidhan
310	23#####E1ZB	Waidhan
311	23#####R1ZR	Waidhan
312	23#####E1ZS	Waidhan
313	23#####A1ZM	Waidhan
314	23#####E1ZX	Waidhan
315	23#####N1ZX	Waidhan
316	23#####A1Z1	Waidhan
317	23#####K4Z6	Waidhan
318	23#####Q1ZI	Waidhan
319	23#####R1ZR	Waidhan
Circle Audit		
1		Chhindwara -2
2		Dhar
3		Gwalior- 1
4		Hoshangabad
5		Indore- 1
6		Indore- 10
7		Indore- 13
8		Indore- 14
9		Jabalpur- 1
10		Waidhan

Appendix 3.2
(Referred to in paragraph 3.6.1.1)
Lack of action on non-filers of returns

Sl. No.	Name of the Circle	Year	Number of non-filers identified	Number of cases where GSTR 3A issued	Cases where returns filed in pursuance of GSTR 3A	Cases where best judgement assessment initiated (ASMT-13)			Number of Cases where ASMT-13 proceedings pending
						Number	Assessed Amount	Recovered amount	
1	Gwalior-1	2017-18	0	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0	0
		2019-20	337	705	678	0	0	0	0
		2020-21	656	2,329	149	0	0	0	0
		Sub Total	993	3,034	827	0	0	0	0
2	Indore-1	2017-18	0	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0	0
		2019-20	0	0	0	0	0	0	0
		2020-21	288	288	10	91	33.76	5.46	0
		Sub Total	288	288	10	91	34	5	0
3	Indore-10	2017-18	0	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0	0
		2019-20	0	0	0	0	0	0	0
		2020-21	337	337	287	0	0	0	50
		Sub Total	337	337	287	0	0	0	50
4	Indore-14	2017-18	0	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0	0
		2019-20	0	0	0	0	0	0	0
		2020-21	0	0	0	0	0	0	0
		Sub Total	0	0	0	0	0	0	0
5	Jabalpur-1	2017-18	0	0	0	0	-	-	0
		2018-19	565	125	62	30	11.98	-	19
		2019-20	583	356	94	46	12.60	-	28
		2020-21	652	412	355	5	0.16	-	0
		Sub Total	1,800	893	511	81	24.74	0	47
6	Waidhan	2017-18	0	0	0	0	-	-	0
		2018-19	0	0	0	0	-	-	0
		2019-20	0	0	0	0	-	-	0
		2020-21	840	840	804	36	619.62	613.23	0
		Sub Total	840	840	804	36	619.62	613.23	0

Sl. No.	Name of the Circle	Year	Number of non-filers identified	Number of cases where GSTR 3A issued	Cases where returns filed in pursuance of GSTR 3A	Cases where best judgement assessment initiated (ASMT-13)			Number of Cases where ASMT-13 proceedings pending
						Number	Assessed Amount	Recovered amount	
7	Hoshangabad	2017-18	0	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0	0
		2019-20	0	0	0	0	0	0	0
		2020-21	0	0	0	0	0	0	0
		Sub Total	0	0	0	0	0	0	0
8	Chhindwara-2	2017-18	0	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0	0
		2019-20	220	220	0	38	53.44	0	0
		2020-21	1,913	1,913	0	90	56.34	0	0
		Sub Total	2,133	2,133	0	128	109.78	0	0
9	Indore-13	2017-18	0	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0	0
		2019-20	0	0	0	0	0	0	0
		2020-21	1,256	1,256	71	0	0	0	0
		Sub Total	1,256	1,256	71	0	0	0	0
10	Dhar	2017-18	0	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0	0
		2019-20	0	0	0	0	0	0	0
		2020-21	295	295	221	74	71.022	8.22	0
		Sub Total	295	295	221	74	71.022	8.22	0
Total			7,942	9,076	2,731	410	859	627	97

Appendix 3.3
(Referred to in paragraph 3.6.1.2)
Non-initiation/non-completion of scrutiny of returns

(Amount in lakh)

Sl. No.	Name of the Circle	Year	Scrutiny of returns					Cases where SCNs issued			
			Number of taxpayers whose returns were scrutinised	Number of returns scrutinised	Number of cases where ASMT-10 were issued	Cases where discrepancy accepted by taxpayer		Number	Amount	Cases Completed	Amount
						Number	Amount recovered				
1	Waidhan	2017-18	0	0	0	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0	0	0	0
		2019-20	0	0	0	0	0	0	0	0	0
		2020-21	0	0	0	0	0	0	0	0	0
		Sub Total	0	0	0	0	0	0	0	0	0
2	Chhindwara -2	2017-18	0	0	0	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0	0	0	0
		2019-20	1	0	1	0	0	0	0	0	0
		2020-21	25	0	25	0	0	25	967.95	0	0
		Sub Total	26	0	26	0	0	25	967.95	0	0
3	Indore- 1	2017-18	0	0	0	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0	0	0	0
		2019-20	0	0	0	0	0	0	0	0	0
		2020-21	0	0	0	0	0	0	0	0	0
		Sub Total	0	0	0	0	0	0	0	0	0
4	Indore- 10	2017-18	0	0	0	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0	0	0	0
		2019-20	0	0	0	0	0	0	0	0	0
		2020-21	0	0	0	0	0	0	0	0	0
		Sub Total	0	0	0	0	0	0	0	0	0
5	Indore- 13	2017-18	0	0	0	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0	0	0	0
		2019-20	0	0	0	0	0	0	0	0	0
		2020-21	0	0	0	0	0	0	0	0	0
		Sub Total	0	0	0	0	0	0	0	0	0

Sl. No.	Name of the Circle	Year	Scrutiny of returns					Cases where SCNs issued			
			Number of taxpayers whose returns were scrutinised	Number of returns scrutinised	Number of cases where ASMT-10 were issued	Cases where discrepancy accepted by taxpayer		Number	Amount	Cases Completed	Amount
						Number	Amount recovered				
6	Indore -14	2017-18	0	0	0	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0	0	0	0
		2019-20	0	0	0	0	0	0	0	0	0
		2020-21	0	0	0	0	0	0	0	0	0
		Sub Total	0	0	0	0	0	0	0	0	0
7	Dhar	2017-18	0	0	0	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0	0	0	0
		2019-20	0	0	0	0	0	0	0	0	0
		2020-21	0	0	0	0	0	0	0	0	0
		Sub Total	0	0	0	0	0	0	0	0	0
8	Gwalior- 1	2017-18	11	99	11	0	0	0	0	0	0
		2018-19	20	240	20	0	0	0	0	0	0
		2019-20	55	660	55	0	0	0	0	0	0
		2020-21	69	828	69	0	0	0	0	0	0
		Sub Total	155	1,827	155	0	0	0	0	0	0
9	Hoshangabad	2017-18	0	0	0	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0	0	0	0
		2019-20	0	0	0	0	0	0	0	0	0
		2020-21	0	0	0	0	0	0	0	0	0
		Sub Total	0	0	0	0	0	0	0	0	0
10	Jabalpur- 1	2017-18	0	0	0	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0	0	0	0
		2019-20	0	0	0	0	0	0	0	0	0
		2020-21	0	0	0	0	0	0	0	0	0
		Sub Total	0	0	0	0	0	0	0	0	0
Grand Total		2017-18	11	99	11	0	0	0	0	0	0
		2018-19	20	240	20	0	0	0	0	0	0
		2019-20	56	660	56	0	0	0	0	0	0
		2020-21	94	828	94	0	0	25	967.95	0	0
		Total	181	1,827	181	0	0	25	967.95	0	0

Appendix 3.4
(Referred to in paragraph 3.6.1.4)
Lack of action on DGARM Reports

(Amount in lakh)

Sl. No.	Name of the Circle	Number of cases covered in DGARM reports for verification	Cases where "no action is required" proposed out of verified cases in the feedback forms	Cases where verification completed by the Circle		Cases where action initiated and pending verification (as on 31.03.2021)		Cases where action not initiated
				Number of cases	Amount recovered	Number of cases	Number of cases	
1	Gwalior-1	5	5	0	0	0	0	0
2	Indore-1	11	4	0	0	7	0	0
3	Indore-10	9	0	4	2.75	0	5	0
4	Indore-14	0	0	0	0	0	0	0
5	Jabalpur-1	0	0	0	0	0	0	0
6	Waidhan	0	0	0	0	0	0	0
7	Hoshangabad	0	0	0	0	0	0	0
8	Chhindwara-2	7	0	0	0	0	0	7
9	Indore-13	0	0	0	0	0	0	0
10	Dhar	8	0	8	70.75	0	0	0
	Total	40	9	12	73.50	7		12

Appendix 3.5

(Referred to in paragraph 3.6.1.5)

Non-adherence to prescribed procedure for cancellation of registration

(Amount in Lakh)

Sl. No.	Name of the Circle	Number of requisitions received for cancellation from taxpayer	Number of cancellations initiated on own motion of Circle officer	Number of cases where REG 17 SCN issued			Number of cases where order of cancellation issued in REG -19	Number of cases where REG-19 issued without issuing REG-17	Number of cases where REG-20 order passed (dropping the proceedings)	Cases where assessment done under Section 62 in case of suo-moto cancellation		
				On taxpayer application	On suo-moto action	Total				Number of assessments initiated	Amount recovered (initiated cases)	Amount recovered (completed cases)
1	Gwalior-1	1,454	2,169	42	7	49	1,993	2,051	107	1,706	0	0
2	Indore-1	0	2,813	425	2,913	3,338	2,913	0	218	91	5.46	0
3	Indore-10	393	618	0	0	0	0	0	0	0	0	0
4	Indore-14	563	346	563	346	909	346	0	0	0	0	0
5	Jabalpur-1	1,660	3,444	0	3,444	3,444	5,104	1,660	0	0	0	0
6	Waidhan	1,448	4,381	0	4,381	4,381	1,436	0	2,940	0	0	0
7	Hoshangabad	620	0	620	799	1,419	1,369	0	50	0	0	0
8	Chhindwara-2	0	1,319	8	303	311	1,300	989	0	0	0	0
9	Indore-13	3,134	3,845	1139	1,976	3,115	1,976	0	0	7	0	0
10	Dhar	1,446	2,470	1446	2,458	3,904	2,073	0	279	74	71	8.22
	Total	10,718	21,405	4243	16,627	20,870	18,510	4,700	3,594	1,878	76.46	8.22

Appendix 3.6
(Referred to in paragraph 3.6.1.6)
Inadequate follow up on non-filing of GSTR-10

(Amount in Lakh)

Sl. No.	Name of the Circle	Year	Number of cases where order of cancellation issued in REG - 19	Number of cases where cancelled registration has been revoked	No. of cases where registration canceled	Number of taxpayers who had filed GSTR 10	Cases where best judgment initiated/completed		
							No. of cases initiated	No of cases completed	Amount
1	Gwalior-1	2017-18	54	0	54	0	54	0	0
		2018-19	520	72	448	35	485	0	0
		2019-20	829	402	427	113	716	0	0
		2020-21	590	432	158	139	451	0	0
		Sub Total	1,993	906	1,087	287	1,706	0	0
2	Indore-1	2017-18	0	0	0	0	0	0	0
		2018-19	875	0	875	12	0	0	0
		2019-20	1,535	0	1,535	39	0	0	0
		2020-21	503	0	503	163	91	0	0
		Sub Total	2,913	0	2,913	214	91	0	0
3	Indore-10	2017-18	0	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0	0
		2019-20	0	0	0	0	0	0	0
		2020-21	0	0	0	0	0	0	0
		Sub Total	0	0	0	0	0	0	0
4	Indore-14	2017-18	0	0	0	0	0	0	0
		2018-19	112	0	112	0	0	0	0
		2019-20	165	0	165	0	0	0	0
		2020-21	69	0	69	0	0	0	0
		Sub Total	346	0	346	0	0	0	0
5	Jabalpur-1	2017-18	4	0	4	0	0	0	0
		2018-19	1,359	66	1,293	9	0	0	0
		2019-20	2,356	253	2,103	22	0	0	0
		2020-21	1,385	408	977	60	0	0	0
		Sub Total	5,104	727	4,377	91	0	0	0
6	Waidhan	2017-18	0	0	0	0	0	0	0
		2018-19	401	128	273	35	0	0	0

Sl. No.	Name of the Circle	Year	Number of cases where order of cancellation issued in REG - 19	Number of cases where cancelled registration has been revoked	No. of cases where registration canceled	Number of taxpayers who had filed GSTR 10	Cases where best judgment initiated/completed		
							No. of cases initiated	No of cases completed	Amount
		2019-20	580	478	102	100	0	0	0
		2020-21	455	455	0	160	0	0	0
		Sub Total	1,436	1,061	375	295	0	0	0
7	Hoshangabad	2017-18	16	0	16	0	0	0	0
		2018-19	420	13	407	0	0	0	0
		2019-20	566	124	442	0	0	0	0
		2020-21	367	174	193	15	0	0	0
		Sub Total	1,369	311	1,058	15	0	0	0
8	Chhindwara-2	2017-18	0	0	0	0	0	0	0
		2018-19	394	79	315	11	0	0	0
		2019-20	545	177	368	36	0	0	0
		2020-21	361	218	143	16	0	0	0
		Sub Total	1,300	474	826	63	0	0	0
9	Indore-13	2017-18	0	0	0	0	0	0	0
		2018-19	438	168	270	10	0	0	0
		2019-20	924	378	546	20	0	0	0
		2020-21	614	380	234	14	7	7	0
		Sub Total	1,976	926	1,050	44	7	7	0
10	Dhar	2017-18	2	0	2	0	0	0	0
		2018-19	1,024	0	1,024	0	0	0	0
		2019-20	560	0	560	0	0	0	0
		2020-21	487	0	487	0	74	74	79.22
		Sub Total	2,073	0	2,073	0	74	74	79.22
	Total		18,510	4,405	14,105	1,009	1878	81	79.22

Appendix 3.7
(Referred to in paragraph 3.6.2.1)
Results of Centralised Audit

(₹ in crore)

Sl. No.	Audit Dimension	Sample	
		Number	Amount of mismatch
1	GSTR 2A vs GSTR 3B	74	640.60
2	ITC passed on without supplier remitting tax	44	378
3	ITC availed on GSTR 3B filed after limitation period	50	93.10
4	ISD credit incorrectly availed by the recipients.	20	27.68
5	Under Reverse Charge Mechanism	38	90.68
6	Positive figure in GSTR-9C Table 12F	17	67.77
7	Positive figure in GSTR-9C Table 14T	14	54.50
8	Tax short paid.	74	670.03
9	Suppression of tax liability based on E-Way bill verification	75	2,231.66
10	Negative figure in GSTR-9C Table 9R	15	36.61
11	Under-declaration of taxable supplies as per GSTR 3B vis-à-vis net amount on which TDS/TCS is recovered	28	310.17
12	Mismatch in unbilled revenue in Table 5 of GSTR 9C	15	61.04
13	Negative figure in GSTR 9C Table 7G	16	7207.88
14	Under Composition levy even after crossing the specified turnover	2	0
15	E-commerce benefactors under composition levy	5	0
16	Tax not remitted due to GSTR 3B not filed	42	25.06
17	Short payment of interest on delayed payments	123	56.26
	Total	652	11,951.04

Appendix 3.8 (a)
(Referred to in paragraph 3.6.2.1)
Dimension wise Summary of deficiencies

Audit Dimension	Sample		Cases where reply received		Accepted by Department and status of the case										Department reply accepted by Audit					Department's reply not acceptable to Audit (Rebuttal)		Department's reply furnished without appropriate documentary evidence		(₹ in crore)		
					Recovered/ Demand Order issued		SCN issued DRC (01/01 A/Notice)		ASMT-10		Under correspondence with taxpayer		Total		Data entry errors		Action taken before query		Other valid explanations					Department stated that they are examining the AQ		
	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
ITC mismatch between GSTR-2A and GSTR-3B	74	640.60	70	615.75	13	65.54	28	241.65	16	209.91	1	11.72	58	528.82	1	5.22	1	6.75			1	0.04	7	57.49	2	17.44
ITC passed on without supplier remitting tax	44	378	44	378			15	115.18	11	75.32	1	0.27	27	190.77									7	110.47	10	76.76
ITC availed on GSTR 3B filed after cut-off period	50	93.10	49	91.43	8	12.45	23	60.98	7	6.35	2	1.02	40	80.8			3	3.03					1	0.83	5	6.78
Incorrect availing of ISD credit	20	27.68	20	27.7			6	6.49	3	5.71			9	12.2									6	12.54	5	2.94
Short payment of tax under RCM versus ITC availed in GSTR-3B/ GSTR-9	38	90.68	38	90.68	2	21.53	14	21.35	8	7.04	2	4.07	26	53.99									8	32.14	4	4.55
Mismatch in tax paid between books of accounts and Annual	15	36.61	14	29.35	2	2.41	2	2.73	3	4.68			7	9.82									5	13.33	2	6.20

Audit Dimension	Sample		Cases where reply received				Accepted by Department and status of the case						Department reply accepted by Audit						Department's reply not acceptable to Audit (Rebuttal)	Department's reply furnished without appropriate documentary evidence		Department stated that they are examining the AQ					
							Recovered/ Demand Order issued		SCN issued DRC (01/01 A/Notice)		ASMT-10		Under correspondence with taxpayer		Total		Data entry errors							Action taken before query		Other valid explanations	
	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	
Return (Table 9R of Form 9C)																											
Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of Form 9C)	17	67.77	15	64.05			5	52.03	1	2.81			6	54.84	1	1.86							7	4.65	1	2.69	
Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of Form 9C)	14	54.50	14	54.5	1	3.62	6	30.92	3	9.75	2	7.20	12	51.49									2	3.01			
Cases where GSTR 3B not filed but GSTR 1 is available	42	25.06	42	25.06	16	13.55	13	5.27	4	1.02			33	19.84			4	2.67	2	0.62			2	0.66	1	1.27	
Unsettled liabilities	74	670.03	67	545.66	4	40.73	35	260.40	5	146.84	3	13.28	47	461.25	1	11.25							13	53.45	6	19.72	
Non/short payment of interests	123	56.26	123	56.26	56	36.28	25	5.05	15	5.54	5	0.97	101	47.84									2	0.26	20	8.16	
Suppression of tax liability based on E-	75	2,231.66	50	1,844.24			13	89.29	10	29.39	3	5.67	26	124.35									22	1,652.46	2	67.42	

Audit Dimension	Sample		Cases where reply received		Accepted by Department and status of the case								Department reply accepted by Audit						Department's reply not acceptable to Audit (Rebuttal)		Department's reply furnished without appropriate documentary evidence		Department stated that they are examining the AQ				
	No.	Amt.	No.	Amt.	Recovered/ Demand Order issued		SCN issued DRC (01/01 A/Notice)		ASMT-10		Under correspondence with taxpayer		Total		Data entry errors		Action taken before query		Other valid explanations		No.	Amt.	No.	Amt.	No.	Amt.	
way bill verification																											
Composition taxpayers also availing e-commerce facility	5	0	5	0			1	0	1	0			2	0									3	0			
Ineligible composition levy	2	0	2	0									0	0			2	0									
Total	593	4,371.95	553	3,822.66	102	196.11	186	891.34	87	504.36	19	44.20	394	1,636.01	3	18.33	10	12.45	2	0.62	1	0.04	85	1,941.29	58	213.93	

Appendix 3.8 (b)
(Referred to in paragraph 3.6.2.1)
Summary of deficiencies (Turnover mismatch)

Dimension	Samples		Cases where reply received		Accepted by Department and status of the case								Department reply accepted by Audit				Department's reply not acceptable to Audit (Rebuttal)	Department's reply furnished without appropriate documentary evidence		Department stated that they are examining the AQ						
	No.	Amt.	No.	Amt.	Recovery made/ Demand Order issued	SCN issued DRC (01/01A/Notice)	ASMT-10		Under correspondence with taxpayer		Total	Data entry errors	Action taken before query	Other valid explanations	No.	Amt.		No.	Amt.							
	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
Mismatch in taxable turnover declared in GSTR-9C Table 7G	16	7,207.88	16	7,207.88	2	987.06	4	3,144.97	3	1,942.03	0	0	9	6,074.06									7	1,133.81		
Under-declaration of taxable supplies by comparing TDS returns	28	310.17	28	310.17			10	153.95			5	98.16	15	252.11									8	25.81	5	32.24
Suppression of taxable value based on unbilled revenue declared in GSTR-9C	15	61.04	15	61.04			12	55.87					12	55.87									1	1.57	2	3.59
Total	59	7,579.09	59	7,579.09	2	987.06	26	3,354.79	3	1,942.03	5	98.16	36	6,382.04	0	0	0	0	0	0	0	0	16	1,161.19	7	35.83

Appendix 3.9
(Referred to in paragraph 3.6.3.1)
Scope Limitation (Non-production of records)

Sl. No.	GSTN	Name of taxpayers	Zone	Division	Circle	List of records not produced pertaining to the period of 2018-2021
1	23#####M1ZF	Karan Development Services Private Limited	Gwalior Zone	Gwalior Division - 1	Gwalior -1	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Oct.-2019 & May-2020) (Purchase-April-2020 & Nov.-2020)
2	23#####Q1Z4	Pnc Infratech Limited	Gwalior Zone	Gwalior Division - 1	Gwalior -1	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-June-2018 & Oct.-2018) (Purchase-April-2019 & June-2019)
3	23#####C1ZD	Samarth Cars Private Limited	Gwalior Zone	Gwalior Division - 1	Gwalior -2	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-March-2019 & July-2019) (Purchase-May-2018 & April-2019)
4	23#####R2ZW	Simplex Infrastructures Limited	Indore Zone - 1	Indore Division - 1	Indore - 1	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-April-2019 & May-2020) (Purchase-Jan.-2019 & April-2019)
5	23#####N1ZQ	Apollo Hospitals Enterprise Ltd	Indore Zone - 1	Indore Division - 1	Indore - 1	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-April-2019 & April-2020) (Purchase-Feb.-2019 & March-2020)
6	23#####G1ZR	Hapag-Lloyd Aktiengesellschaft	Indore Zone - 1	Indore Division - 2	Indore - 10	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Feb.-2019 & Feb.-2020) (Purchase-June-2018 & Feb.-2021)
7	23#####L1Z8	Accounts Officer Municipal Corporation Indore	Indore Zone - 1	Indore Division - 2	Indore - 10	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the

Sl. No.	GSTN	Name of taxpayers	Zone	Division	Circle	List of records not produced pertaining to the period of 2018-2021
						selected months. (Sales-July-2019 & June-2020) (Purchase-March-2019 & Feb.-2020)
8	23#####R1ZF	Madhya Pradesh Cricket Association	Indore Zone - 1	Indore Division - 2	Indore - 10	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Nov.-2019 & June-2020) (Purchase-March-2019 & Feb.-2020)
9	23#####A1ZG	Shilpa Agencies	Indore Zone - 1	Indore Division - 2	Indore - 11	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Oct.-2018 & March-2021) (Purchase-Feb.-2020 & July-2020)
10	23#####D1ZU	Oravel Stays Private Limited	Indore Zone - 1	Indore Division - 2	Indore - 11	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Dec.-2018 & Oct.-2019) (Purchase-Aug.-2018 & Aug.-2020)
11	23#####K1ZZ	Ald Automotive Private Limited	Indore Zone - 1	Indore Division - 2	Indore - 11	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-March-2019 & June-2020) (Purchase-Jan.-2019 & Nov.-2020)
12	23#####L1ZU	Ashok Leyland Limited	Indore Zone - 1	Indore Division - 2	Indore - 11	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-June-2018 & Feb.-2020) (Purchase-May-2019 & July-2020)
13	23#####R1ZR	Century 21 Town Planners Private Limited	Indore Zone - 1	Indore Division - 3	Indore - 12	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Feb.-2020 & March-2020) (Purchase-March-2019 & March-2020)
14	23#####C1ZX	Tata Communications Limited	Indore Zone - 1	Indore Division - 3	Indore - 12	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-July-2018 & Dec.-2018) (Purchase-July-2019 & July-2020)

Sl. No.	GSTN	Name of taxpayers	Zone	Division	Circle	List of records not produced pertaining to the period of 2018-2021
15	23#####A1ZR	Zeal Tradelinks Private Limited	Indore Zone - 1	Indore Division - 3	Indore - 12	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-June-2018 & Jan-2020) (Purchase-Oct.-2019 & July-2020)
16	23#####N1Z3	Shreyans Gang	Indore Zone - 1	Indore Division - 3	Indore - 8	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-June-2019 & June-2020) (Purchase-June-2018 & Aug.-2020)
17	23#####B1ZC	Carrier Airconditioning & Refrigeration Limited	Indore Zone - 1	Indore Division - 3	Indore - 9	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Aug.-2019 & Aug-2020) (Purchase-Aug.-2018 & April-2019)
18	23#####E1ZK	Dodiya Automobile	Indore Zone - 2	Ujjain Division	Dewas	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Aug.-2018 & Dec.-2018) (Purchase-Aug.-2018 & July-2020)
19	23#####A1ZR	Minsol Limited	Jabalpur Zone	Satna Division	Waidhan	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Nov.-2018 & Feb.-2020) (Purchase-Aug.-2018 & Feb.-2021)
20	23#####K1Z1	Sidhi Singrauli Road Project Limited	Jabalpur Zone	Satna Division	Waidhan	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-April-2018 & Feb.-2021) (Purchase-Feb.-2019 & March-2019)
21	23#####M1ZB	Sasan Power Limited	Jabalpur Zone	Satna Division	Waidhan	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Jan.-2019 & March-2019) (Purchase-Sept.-2019 & Feb.-2020)
22	23#####D1Z6	Beml Limited	Jabalpur Zone	Satna Division	Waidhan	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase

Sl. No.	GSTN	Name of taxpayers	Zone	Division	Circle	List of records not produced pertaining to the period of 2018-2021
						Order related to outward supply/inward supply of the selected months. (Sales-Nov.-2018 & March-2021) (Purchase-Nov.-2018 & April-2019)
23	23#####L1ZI	I T C Limited	Bhopal Zone	Bhopal Division - 1	Bhopal -5	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-May-2019 & Sept.-2019) (Purchase-Sept.-2018 & Nov.-2018)
24	23#####L1Z0	Blue Dart Express Limited	Bhopal Zone	Bhopal Division - 1	Bhopal -5	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Oct.-2018 & March-2020) (Purchase-Nov.-2018 & Dec.-2019)
25	23#####D1ZK	Scm Agrotech Enterprises Private Limited	Bhopal Zone	Bhopal Division - 1	Bhopal -5	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Dec.-2018 & May-2019) (Purchase-July-2020 & Feb.-2021)
26	23#####N1ZU	Madhya Pradesh Paschim Kshetra Vidyut Vitran Company Limited	Indore Zone - 1	Indore Division - 1	Indore - 2	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Feb.-2019 & May-2019) (Purchase-April-2020 & May-2020)
27	23#####E1Z7	Mahindra And Mahindra Ltd	Indore Zone - 1	Indore Division - 1	Indore - 2	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-March-2019 & Aug.-2020) (Purchase-July-2018 & June-2020)
28	23#####B1ZW	Future Consumer Limited	Indore Zone - 1	Indore Division - 1	Indore - 14	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Nov.-2018 & March-2019) (Purchase-April-2019 & March-2020)
29	23#####K1ZX	State Bank of India	Indore Zone - 1	Indore Division - 1	Indore - 14	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the

Sl. No.	GSTN	Name of taxpayers	Zone	Division	Circle	List of records not produced pertaining to the period of 2018-2021
						selected months. (Sales-Sept.-2018 & April-2020) (Purchase-April-2020 & June-2020)
30	23#####N1ZP	B Roshanlal Chemicals	Indore Zone - 1	Indore Division - 1	Indore - 14	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Dec.-2019 & March-2021) (Purchase-March-2020 & March-2021)
31	23#####E1ZV	Patel Sew Joint Venture	Jabalpur Zone	Jabalpur Division - 2	Katni-1	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Feb.-2018 & Nov.-2018) (Purchase-Feb.-2020 & May-2020)
32	23#####K3ZL	Lupin Limited	Indore Zone - 1	Indore Division - 1	Pithampur	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-March-2019 & Nov.-2020) (Purchase-Nov.-2018 & Feb.-2020)
33	23#####J3ZE	Security Printing and Minting Corporation of India Limited	Bhopal Zone	Bhopal Division - 2	Hoshangabad	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Feb.-2019 & Nov.-2021) (Purchase-June-2019 & March-2021)
34	23#####K1ZS	Punyashila Automobiles	Bhopal Zone	Bhopal Division - 2	Hoshangabad	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Sept.-2018 & Oct.-2019) (Purchase-Sept.-2018 & March-2020)
35	23#####Q1ZG	Spoton Logistics Private Limited	Indore Zone - 1	Indore Division - 2	Indore - 3	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Nov.-2020 & March-2021) (Purchase-Sept.-2018 & Dec.-2020)
36	23#####J1ZA	Ramco Industries Limited	Indore Zone - 1	Indore Division - 2	Indore - 3	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-June-2019 & May-2020) (Purchase-May-2018 & March-2021)

Sl. No.	GSTN	Name of taxpayers	Zone	Division	Circle	List of records not produced pertaining to the period of 2018-2021
37	23#####B1ZC	Jio Digital Fibre Private Limited	Bhopal Zone	Bhopal Division - 1	Bhopal -4	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-March-2020 & May-2020) (Purchase-Aug.-2019 & Sept.-2020)
38	23#####G1ZR	Reliance Jio Infocomm Limited	Bhopal Zone	Bhopal Division - 1	Bhopal -4	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-March.-2019 & July-2019) (Purchase-March-2019 & Sept.-2020)
39	23#####A1ZZ	MP Power Generating Company Limited	Jabalpur Zone - 1	Jabalpur Division - 1	Jabalpur -1	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-June-2018 & July-2018) (Purchase-Sept.-2019 & Oct.-2019)
40	23#####E2ZM	MP Vidyut Vitaran Company Jabalpur	Jabalpur Zone - 1	Jabalpur Division - 1	Jabalpur -1	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Nov.-2019 & Aug-2020) (Purchase-April-2020 & July-2020)
41	23#####B1ZE	Max Infra (I) Limited	Bhopal Zone	Bhopal Division - 2	Mandideep	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-March-2020 & April-2020) (Purchase-Oct.-2019 & Aug.-2020)
42	23#####K1ZH	HEG Limited	Bhopal Zone	Bhopal Division - 2	Mandideep	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Aug.-2018 & Sept.-2018) (Purchase-Aug.-2018 & Sept.-2020)
43	23#####H1ZQ	Aroma Productions Private Limited	Jabalpur Zone	Chhindwara Division	Chhindwara -2	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Aug.-2018 & Oct.-2019) (Purchase-Dec.-2018 & May-2020)
44	23#####A2ZK	Raymond Limited	Jabalpur Zone	Chhindwara Division	Chhindwara -2	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase

Sl. No.	GSTN	Name of taxpayers	Zone	Division	Circle	List of records not produced pertaining to the period of 2018-2021
						Order related to outward supply/inward supply of the selected months. (Sales-Feb.-2019 & March-2019) (Purchase-Aug.-2019 & March-2020)
45	23#####C1ZQ	Pareek Pesticides	Indore Zone - 1	Indore Division - 3	Indore - 13	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Sept.-2018 & March-2019) (Purchase-Jan.-2021 & Sept.-2021)
46	23#####K1ZL	Sun Pharmaceutical Industries Limited	Indore Zone - 1	Indore Division - 3	Indore - 13	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-May-2018 & April-2020) (Purchase-July-2019 & Dec.-2019)
47	23#####J1Z4	Ratnarup Projects Private Limited	Indore Zone - 1	Indore Division - 3	Indore - 13	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Sept.-2020 & Dec.-2020) (Purchase-March-2020 & March-2021)
48	23#####G1Z8	Highway Engg. Consultant	Bhopal Zone	Bhopal Division - 1	Bhopal -6	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Oct.-2019 & Nov.-2019) (Purchase-April-2019 & March-2020)
49	23#####H1Z0	Bansal Construction Works Private Limited	Bhopal Zone	Bhopal Division - 1	Bhopal -6	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-June-2018 & March-2021) (Purchase-Aug.-2018 & March-2020)
50	23#####C1ZK	Aseem Jindal	Bhopal Zone	Bhopal Division - 1	Bhopal -6	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-June-2019 & Nov.-2019) (Purchase-June-2020 & July-2020)
51	23#####B1ZS	Us Technology International Private Limited	Bhopal Zone	Bhopal Division - 1	Bhopal -6	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the

Sl. No.	GSTN	Name of taxpayers	Zone	Division	Circle	List of records not produced pertaining to the period of 2018-2021
						selected months. (Sales-Sept.-2018 & May-2019) (Purchase-Aug.-2019 & March-2021)
52	23#####P6ZM	Larsen & Toubro Limited	Bhopal Zone	Bhopal Division - 1	Bhopal -6	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-May-2018 & March-2020) (Purchase-Aug.-2018 & July-2020)
53	23#####G1ZW	Vijay Swaroop Anand	Gwalior Zone	Gwalior Division - 2	Ashoknagar	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-July-2018 & July-2020) (Purchase-May-2018 & June-2020)
54	23#####L1Z2	Jsw Steel Coated Products Limited	Indore Zone - 2	Ratlam Division	Dhar	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Dec-2019 & March-2021) (Purchase-Feb.-2020 & Jan.-2021)
55	23#####L2ZD	Madhya Pradesh Urban Development Co. Limited	Bhopal Zone	Bhopal Division - 1	Bhopal -1	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Sep.-2018 & Oct.-2020) (Purchase-Jan.-2019 & Sep.-2020)
56	23#####C1ZR	United India Insurance Company Limited	Bhopal Zone	Bhopal Division - 1	Bhopal -1	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-March-2019 & Nov.-2019) (Purchase-July-2019 & Dec.-2020)
57	23#####C1ZL	Railtel Corporation of India Limited	Bhopal Zone	Bhopal Division - 1	Bhopal -1	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-March-2020 & March-2021) (Purchase-Nov.-2020 & Feb.-2021)
58	23#####G1ZX	Indian Oil Corporation Ltd.	Bhopal Zone	Bhopal Division - 1	Bhopal -1	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Oct.-2018 & March-2021) (Purchase-April-2018 & Jan.-2021)

Sl. No.	GSTN	Name of taxpayers	Zone	Division	Circle	List of records not produced pertaining to the period of 2018-2021
59	23#####N1ZE	Bhopal Smart City Development Corporation Limited	Bhopal Zone	Bhopal Division - 1	Bhopal -1	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Dec.-2019 & Oct.-2020) (Purchase-Oct.-2018 & Jan.-2021)
60	23#####A1Z1	Tata Teleservices Limited	Bhopal Zone	Bhopal Division - 1	Bhopal -1	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Sep.-2018 & Oct.-2019) (Purchase-Nov.-2018 & April-2019)
61	23#####P1ZN	Bharat Heavy Electricals Ltd	Bhopal Zone	Bhopal Division - 1	Bhopal -1	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Dec.-2018 & Dec.-2019) (Purchase-March-2019 & Jan.-2021)
62	23#####F1ZS	Indian Railway Catering and Tourism Corporation Limited	Bhopal Zone	Bhopal Division - 1	Bhopal -1	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-May-2019 & Oct.-2019) (Purchase-June-2018 & Dec.-2019)
63	23#####C1ZH	M P Text Book Corporation	Bhopal Zone	Bhopal Division - 1	Bhopal -1	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-June-2018 & Dec.-2020) (Purchase-Oct.-2018 & Dec.-2019)
64	23#####J1ZQ	Amazon Seller Services Private Limited	Indore Zone - 1	Indore Division - 3	Indore - 7	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Oct.-2019 & Oct.-2020) (Purchase-March-2019 & July-2019)
65	23#####B1ZA	Interglobe Aviation Limited	Indore Zone - 1	Indore Division - 3	Indore - 7	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-March-2019 & Nov.-2019) (Purchase-Oct.-2019 & Dec.-2020)
66	23#####K1ZL	Shreejkrupa Project Limited	Indore Zone - 1	Indore Division - 2	Indore - 4	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase

Sl. No.	GSTN	Name of taxpayers	Zone	Division	Circle	List of records not produced pertaining to the period of 2018-2021
67	23#####B1Z9	Kesur Naranbhai Pithia	Indore Zone - 2	Khandwa Division	Khargone	Order related to outward supply/inward supply of the selected months. (Sales-June-2019 & June-2020) (Purchase-Sep.-2019 & Sep.-2020) Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Jan-2020 & Nov.-2020) (Purchase-Dec.-2019 & Jan.-2021)
68	23#####F1ZC	Vrumal Gulwani	Bhopal Zone	Bhopal Division - 2	Sehore	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Jan.-2020 & Nov.-2020) (Purchase-Dec.-2019 & June-2020)
69	23#####A1Z7	Prathmic Krishi Sakh Sanstha Maryadit Magrola	Indore Zone - 2	Ujjain Division	Shajapur	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales-Oct.-2019 & Dec.-2020) (Purchase-Dec.-2019 & Oct.-2020)
70	23#####E1ZL	Siemens Gamesa Renewable Energy Project Private limited	Indore Zone - 2	Ratlam Division	Dhar	Invoices/Bills of supplies/Debit Note/Credit Note/Receipt Vouchers/ Payment vouchers, Agreement and Purchase Order related to outward supply/inward supply of the selected months. (Sales- December-2019 & March-2021) (Purchase-February 2020 & January 2021)

Appendix 3.10
(Referred to in paragraph 3.6.3.2)
Short Payment of Interest

										(Amount in ₹)
Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	Delay (Range in days) in filling of GSTR 3B	Interest Payable	Interest Paid	Short Payment	Reply of the Government/Department	Audit Comments
1	DC, State Tax (GST), Circle-5, Bhopal	23#####D1ZK	SCM AGROTECH ENTERPRISES PRIVATE LIMITED	2020-21	3-13	5,198	0	5,198	Notice issued, action is under process.	Further progress was awaited.
2	DC, State Tax (GST), Circle-Waidhan	23#####M1ZB	M/S SASAN POWER LIMITED	2020-21	6-24	21,21,040	20,57,457	63,583	Notice issued, action is under process.	Further progress was awaited.
3	DC, State Tax (GST), Circle-Dewas	23#####E1ZK	Dodiya Automobiles	2020-21	52-75	28,616	0	28,616	Notice issued, action is under process.	Further progress was awaited.
4	DC, State Tax (GST), Circle-1, Gwalior	23#####M1ZF	Karan Development Services Pvt. Ltd.	2020-21	1-47	5,20,381	0	5,20,381	Notice issued, action is under process.	Further progress was awaited.
5	DC, State Tax (GST), Circle-12, Indore	23#####R1ZR	Century 21 Town Planners Pvt. Ltd.	2019-20	176	2,498	0	2,498	Notice issued, action is under process.	Further progress was awaited.
6	DC, State Tax (GST), Circle-12, Indore	23#####R1ZR	Century 21 Town Planners Pvt. Ltd.	2020-21	27-111	10,37,314	0	10,37,314	Notice issued, action is under process.	Further progress was awaited.
7	DC, State Tax (GST), Circle-6, Bhopal	23#####H1Z0	Bansal Construction Works Private Limited	2020-21	6-71	6,52,839	0	6,52,839	Notice issued, action is under process.	Further progress was awaited.
8	DC, State Tax (GST), Circle-6, Bhopal	23#####C1ZK	New Distinct Services	2020-21	9-40	1,01,184	0	1,01,184	Notice issued, action is under process.	Further progress was awaited.
9	DC, State Tax (GST), Circle-6, Bhopal	23#####G1Z8	Highway Engineering Consultant	2020-21	20-125	20,73,045	0	20,73,045	ASMT 10 issued	Further progress was awaited.
10	AC, State Tax (GST), Circle-2, Chhindwara	23#####H1ZQ	Aroma Productions Private Limited	2020-21	16-60	1,51,194	1,36,744	14,450	ASMT 10 issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	Delay (Range in days) in filling of GSTR 3B	Interest Payable	Interest Paid	Short Payment	Reply of the Government/Department	Audit Comments
11	AC, State Tax (GST), Khargone	23#####B1Z9	Kesur Naranbhai Pithia	2020-21	2-51	58,332	0	58,332	ASMT 10 issued	Further progress was awaited.
12	AC, State Tax (GST), Circle-1 Bhopal	23#####L2ZD	Madhya Pradesh Urban Development Co Limited	2020-21	1-7	2,016	0	2,016	ASMT 10 issued	Further progress was awaited.
13	AC, State Tax (GST), Circle-1 Bhopal	23#####F1ZS	Indian Railway Catering and Tourism Corporation Ltd	2018-19	1-49	4,07,344	0	4,07,344	ASMT 10 issued	Further progress was awaited.
14	AC, State Tax (GST), Circle-1 Bhopal	23#####F1ZS	Indian Railway Catering and Tourism Corporation Ltd	2019-20	1-45	7,868	0	7,868	ASMT 10 issued	Further progress was awaited.
15	AC, State Tax (GST), Circle-1 Bhopal	23#####F1ZS	Indian Railway Catering and Tourism Corporation Ltd	2020-21	1	1,599	0	1,599	ASMT 10 issued	Further progress was awaited.
Total						71,68,869	21,94,201	49,76,267		

Appendix 3.11
(Referred to in paragraph 3.6.3.3)
Mismatch between ITC availed in GSTR-3B/GSTR-9 and ITC availed in GSTR-2A

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	ITC availed of in GSTR 3B/9	ITC availed as per GSTR 2A	Mismatch in availing of ITC	Reply of the Government	Audit Comments
1	AC, State Tax (GST), Circle-1, Indore	23#####R2ZW	Simplex Infrastructures Limited	2019-20	9,21,15,258	6,53,44,128	2,67,71,130	ASMT 10 issued	Further progress was awaited.
2	AC, State Tax (GST), Circle-1, Indore	23#####R2ZW	Simplex Infrastructures Limited	2020-21	2,02,81,079	1,06,15,220	96,65,859	ASMT 10 issued	Further progress was awaited.
3	AC, State Tax (GST), Circle-1, Indore	23#####N1ZQ	Apollo Hospitals Enterprise Ltd	2020-21	1,53,92,334	1,52,82,396	1,09,938	ASMT 10 issued	Further progress was awaited.
4	AC, State Tax (GST), Circle-8, Indore	23#####N1Z3	Shreyans Gang	2018-19	1,00,77,417	9,84,539	90,92,878	ASMT 10 issued	Further progress was awaited.
5	AC, State Tax (GST), Circle-8, Indore	23#####N1Z3	Shreyans Gang	2019-20	1,05,28,404	11,23,476	94,04,928	ASMT 10 issued	Further progress was awaited.
6	DC, State Tax (GST), Circle-1, Gwalior	23#####M1ZF	Karan Development Services Private Limited	2020-21	38,77,57,246	36,12,21,504	2,65,35,742	ASMT 10 issued	Further progress was awaited.
7	DC, State Tax (GST), Circle-1, Gwalior	23#####Q1Z4	Pnc Infratech Limited	2019-20	56,48,60,956	46,74,23,680	9,74,37,276	ASMT 10 issued	Further progress was awaited.
8	DC, State Tax (GST), Circle-2, Gwalior	23#####C1ZD	Samarth Cars Private Limited	2018-19	99,44,00,028	19,02,58,624	80,41,41,404	ASMT 10 issued	Further progress was awaited.
9	DC, State Tax (GST), Circle-2, Gwalior	23#####C1ZD	Samarth Cars Private Limited	2019-20	17,94,12,515	16,21,34,896	1,72,77,619	Notice Issued, Action is under process	Further progress was awaited.
10	DC, State Tax (GST), Circle-9, Indore	23#####B1ZC	Carrier Airconditioning & Refrigeration Limited	2018-19	4,06,61,287	3,91,78,524	14,82,763	Notice Issued, Action is under process	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	ITC availed of in GSTR 3B/9	ITC availed as per GSTR 2A	Mismatch in availing of ITC	Reply of the Government	Audit Comments
11	DC, State Tax (GST), Circle-9, Indore	23#####B1ZC	Carrier Airconditioning & Refrigeration Limited	2019-20	5,15,68,232	3,94,68,324	1,20,99,908	Notice Issued, Action is under process	Further progress was awaited.
12	DC, State Tax (GST), Circle-9, Indore	23#####B1ZC	Carrier Airconditioning & Refrigeration Limited	2020-21	3,05,43,677	2,94,44,054	10,99,623	Notice Issued, Action is under process	Further progress was awaited.
13	DC, State Tax (GST), Circle-11, Indore	23#####A1ZG	Shilpa Agencies	2018-19	73,84,554	49,35,757	24,48,797	Notice Issued, Action is under process	Further progress was awaited.
14	DC, State Tax (GST), Circle-11, Indore	23#####A1ZG	Shilpa Agencies	2019-20	58,00,004	38,87,411	19,12,593	Notice Issued, Action is under process	Further progress was awaited.
15	DC, State Tax (GST), Circle-11, Indore	23#####A1ZG	Shilpa Agencies	2020-21	40,82,910	33,55,752	7,27,158	Notice Issued, Action is under process	Further progress was awaited.
16	DC, State Tax (GST), Circle-11, Indore	23#####D1ZU	Oravel Stays Private Limited	2020-21	65,51,771	29,12,673	36,39,098	Notice Issued, Action is under process	Further progress was awaited.
17	DC, State Tax (GST), Circle-11, Indore	23#####L1ZU	Ashok Leyland Limited	2018-19	31,35,56,335	30,22,92,608	11,26,3727	Notice Issued, Action is under process	Further progress was awaited.
18	DC, State Tax (GST), Circle-11, Indore	23#####L1ZU	Ashok Leyland Limited	2019-20	31,62,91,752	30,23,25,440	1,39,66,312	Notice Issued, Action is under process	Further progress was awaited.
19	DC, State Tax (GST), Circle-11, Indore	23#####L1ZU	Ashok Leyland Limited	2020-21	12,96,45,164	9,00,02,544	3,96,42,620	Notice Issued, Action is under process	Further progress was awaited.
20	DC, State Tax (GST), Circle-11, Indore	23#####K1ZZ	Ald Automotive Private Limited	2019-20	1,39,61,719	1,27,81,821	11,79,898	Notice Issued, Action is under process	Further progress was awaited.
21	DC, State Tax (GST), Circle-12, Indore	23#####C1ZX	Tata Communications Limited	2018-19	11,72,05,054	8,59,79,856	3,12,25,198	Notice Issued, Action is under process	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	ITC availed of in GSTR 3B/9	ITC availed as per GSTR 2A	Mismatch in availing of ITC	Reply of the Government	Audit Comments
22	DC, State Tax (GST), Circle-12, Indore	23#####A1ZR	Zeal Tradelinks Private Limited	2018-19	54,43,96,290	28,38,38,848	26,05,57,442	Notice Issued, Action is under process	Further progress was awaited.
23	DC, State Tax (GST), Circle-12, Indore	23#####A1ZR	Zeal Tradelinks Private Limited	2019-20	78,54,50,110	35,24,79,936	43,29,70,174	Notice Issued, Action is under process	Further progress was awaited.
24	DC, State Tax (GST), Circle-12, Indore	23#####A1ZR	Zeal Tradelinks Private Limited	2020-21	1,46,87,50,340	44,20,85,344	1,02,66,64,996	Notice Issued, Action is under process	Further progress was awaited.
25	DC, State Tax (GST), Circle-12, Indore	23#####R1ZR	Century 21 Town Planners Private Limited	2018-19	8,17,71,646	6,44,04,740	1,73,66,906	ASMT 10 issued	Further progress was awaited.
26	DC, State Tax (GST), Circle-12, Indore	23#####R1ZR	Century 21 Town Planners Private Limited	2019-20	4,73,62,012	3,90,24,924	83,37,088	ASMT 10 issued	Further progress was awaited.
27	DC, State Tax (GST), Circle-10, Indore	23#####G1ZR	Hapag-Lloyd Aktiengesellschaft	2018-19	26,69,008	24,91,251	1,77,757	ASMT 10 issued	Further progress was awaited.
28	DC, State Tax (GST), Circle-10, Indore	23#####G1ZR	Hapag-Lloyd Aktiengesellschaft	2019-20	22,64,461	21,76,826	87,635	ASMT 10 issued	Further progress was awaited.
29	DC, State Tax (GST), Circle-10, Indore	23#####R1ZF	Madhya Pradesh Cricket Association	2018-19	3,82,75,879	3,78,44,124	4,31,755	ASMT 10 issued	Further progress was awaited.
30	DC, State Tax (GST), Circle-5, Bhopal	23#####L1ZO	Blue Dart Express Limited	2018-19	3,51,18,297	3,43,06,452	8,11,845	ASMT 10 issued	Further progress was awaited.
31	DC, State Tax (GST), Circle-5, Bhopal	23#####L1ZO	Blue Dart Express Limited	2019-20	3,88,13,221	3,62,68,584	25,44,637	ASMT 10 issued	Further progress was awaited.
32	DC, State Tax (GST), Circle-5, Bhopal	23#####L1ZO	Blue Dart Express Limited	2020-21	3,68,50,057	3,60,86,268	7,63,789	ASMT 10 issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	ITC availed of in GSTR 3B/9	ITC availed as per GSTR 2A	Mismatch in availing of ITC	Reply of the Government	Audit Comments
33	DC, State Tax (GST), Circle-5, Bhopal	23#####D1ZK	Scm Agrotech Enterprises Private Limited	2018-19	99,99,408	90,33,304	9,66,104	ASMT 10 issued	Further progress was awaited.
34	DC, State Tax (GST), Circle-5, Bhopal	23#####D1ZK	Scm Agrotech Enterprises Private Limited	2019-20	1,41,86,290	1,36,95,869	4,90,421	ASMT 10 issued	Further progress was awaited.
35	DC, State Tax (GST), Circle-5, Bhopal	23#####D1ZK	Scm Agrotech Enterprises Private Limited	2020-21	3,90,05,288	3,57,80,876	32,24,412	ASMT 10 issued	Further progress was awaited.
36	DC, State Tax (GST), Circle-5, Bhopal	23#####L1ZI	I T C Limited	2020-21	4,35,64,93,107	4,35,15,13,100	49,80,007	ASMT 10 issued	Further progress was awaited.
37	AC, State Tax (GST), Circle-2, Indore	23#####E1Z7	Mahindra And Mahindra Ltd	2018-19	4,89,57,58,287	4,83,86,94,900	5,70,63,387	ASMT 10 issued	Further progress was awaited.
38	DC, State Tax (GST), Circle-14, Indore	23#####B1ZW	Future Consumer Limited	2019-20	6,46,02,719	6,22,10,380	23,92,339	ASMT 10 issued	Further progress was awaited.
39	DC, State Tax (GST), Circle-14, Indore	23#####B1ZW	Future Consumer Limited	2020-21	1,92,09,903	1,81,63,636	10,46,267	ASMT 10 issued	Further progress was awaited.
40	DC, State Tax (GST), Circle-14, Indore	23#####K1ZX	State Bank of India	2019-20	1,45,72,07,448	1,28,98,88,130	16,73,19,318	ASMT 10 issued	Further progress was awaited.
41	DC, State Tax (GST), Circle-14, Indore	23#####K1ZX	State Bank of India	2020-21	1,60,78,57,476	1,42,75,98,080	18,02,59,396	ASMT 10 issued	Further progress was awaited.
42	DC, State Tax (GST), Circle-14, Indore	23#####N1ZP	B Roshanlal Chemicals	2019-20	3,84,91,416	3,84,62,780	28,636	ASMT 10 issued	Further progress was awaited.
43	DC, State Tax (GST), Circle-14, Indore	23#####N1ZP	B Roshanlal Chemicals	2020-21	16,50,30,951	16,45,40,144	4,90,807	ASMT 10 issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	ITC availed of in GSTR 3B/9	ITC availed as per GSTR 2A	Mismatch in availing of ITC	Reply of the Government	Audit Comments
44	AC, State Tax (GST), Circle-1, Katni	23#####E1ZV	Patel Sew Jointventure	2019-20	54476782	47051072	7425710	ASMT 10 issued	Further progress was awaited.
45	DC, State Tax (GST), Circle-Waidhan	23#####A1ZR	Minsol Limited	2018-19	160996992	154539136	6457856	ASMT 10 issued	Further progress was awaited.
46	DC, State Tax (GST), Circle-Waidhan	23#####A1ZR	Minsol Limited	2019-20	87305558	82479592	4825966	ASMT 10 issued	Further progress was awaited.
47	DC, State Tax (GST), Circle-Waidhan	23#####A1ZR	Minsol Limited	2020-21	92143776	88290760	3853016	Notice Issued, Action is under process	Further progress was awaited.
48	DC, State Tax (GST), Circle-Waidhan	23#####K1Z1	Sidhi Singrauli Road Project Limited	2018-19	95940555	50259256	45681299	Notice Issued, Action is under process	Further progress was awaited.
49	DC, State Tax (GST), Circle-Waidhan	23#####K1Z1	Sidhi Singrauli Road Project Limited	2020-21	156586	3589	152997	Notice Issued, Action is under process	Further progress was awaited.
50	DC, State Tax (GST), Circle-Waidhan	23#####D1Z6	Beml Limited	2018-19	187022028	150491568	36530460	Notice Issued, Action is under process	Further progress was awaited.
51	DC, State Tax (GST), Circle-Waidhan	23#####D1Z6	Beml Limited	2019-20	134733586	116799400	17934186	Notice Issued, Action is under process	Further progress was awaited.
52	DC, State Tax (GST), Circle-Waidhan	23#####D1Z6	Beml Limited	2020-21	167685470	163478352	4207118	Notice Issued, Action is under process	Further progress was awaited.
53	DC, State Tax (GST), Circle-6, Bhopal	23#####H1Z0	Bansal Construction Works Private Limited	2018-19	533287438	524695360	8592078	Notice Issued, Action is under process	Further progress was awaited.
54	DC, State Tax (GST), Circle-6, Bhopal	23#####H1Z0	Bansal Construction Works Private Limited	2019-20	594444143	573807170	20636973	Notice Issued, Action is under process	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	ITC availed of in GSTR 3B/9	ITC availed as per GSTR 2A	Mismatch in availing of ITC	Reply of the Government	Audit Comments
55	DC, State Tax (GST), Circle-6, Bhopal	23#####C1ZK	Aseem Jindal	2020-21	15501690	8962666	6539024	Notice Issued, Action is under process	Further progress was awaited.
56	DC, State Tax (GST), Circle-6, Bhopal	23#####B1ZS	Us Technology International Private Limited	2018-19	68988583	56481648	12506935	Notice Issued, Action is under process	Further progress was awaited.
57	DC, State Tax (GST), Circle-6, Bhopal	23#####P6ZM	Larsen & Toubro Limited	2018-19	13603526390	9039179800	4564346590	Notice Issued, Action is under process	Further progress was awaited.
58	DC, State Tax (GST), Circle-6, Bhopal	23#####G1Z8	Highway Engg Consultant	2019-20	32947387	32640442	306945	Notice Issued, Action is under process	Further progress was awaited.
59	DC, State Tax (GST), Circle-13, Indore	23#####C1ZQ	Pareek Pesticides	2020-21	6534912	2767904	3767008	Notice Issued, Action is under process	Further progress was awaited.
60	DC, State Tax (GST), Circle-13, Indore	23#####J1Z4	Ratnarup Projects Private Limited	2020-21	23552296	22203650	1348646	Notice Issued, Action is under process	Further progress was awaited.
61	DC, State Tax (GST), Circle-13, Indore	23#####K1ZL	Sun Pharmaceutical Industries Limited	2019-20	1839115145	1587878910	251236235	Notice Issued, Action is under process	Further progress was awaited.
62	DC, State Tax (GST), Circle-13, Indore	23#####K1ZL	Sun Pharmaceutical Industries Limited	2020-21	1922183226	1792181760	130001466	ASMT 10 issued	Further progress was awaited.
63	DC, State Tax (GST), Circle-3, Indore	23#####Q1ZG	Spoton Logistics Private Limited	2018-19	3333444	2204968	1128476	ASMT 10 issued	Further progress was awaited.
64	DC, State Tax (GST), Circle-4, Bhopal	23#####G1ZR	Reliance Jio Infocomm Limited	2018-19	9774779013	7107595300	2667183713	ASMT 10 issued	Further progress was awaited.
65	DC, State Tax (GST), Circle-4, Bhopal	23#####G1ZR	Reliance Jio Infocomm Limited	2019-20	6861681222	5774119900	1087561322	ASMT 10 issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	ITC availed of in GSTR 3B/9	ITC availed as per GSTR 2A	Mismatch in availing of ITC	Reply of the Government	Audit Comments
66	DC, State Tax (GST), Circle-4, Bhopal	23#####G1ZR	Reliance Jio Infocomm Limited	2020-21	4304927114	3727379200	577547914	ASMT 10 issued	Further progress was awaited.
67	DC, State Tax (GST), Circle-4, Bhopal	23#####B1ZC	Jio Digital Fibre Private Limited	2020-21	3984320471	2420999940	1563320531	ASMT 10 issued	Further progress was awaited.
68	DC, State Tax (GST), Circle-Hoshangabad	23#####J3ZE	Security Printing and Minting Corporation of India Limited	2019-20	289043314	216495728	72547586	ASMT 10 issued	Further progress was awaited.
69	DC, State Tax (GST), Circle-Hoshangabad	23#####J3ZE	Security Printing and Minting Corporation of India Limited	2020-21	2514584750	245779632	2268805118	ASMT 10 issued	Further progress was awaited.
70	DC, State Tax (GST), Circle-Hoshangabad	23#####K1ZS	Punyashila Automobiles	2018-19	952842095	101382744	851459351	ASMT 10 issued	Further progress was awaited.
71	DC, State Tax (GST), Circle-Mandideep	23#####K1ZH	HEG Limited	2018-19	1851601365	1791711620	59889745	ASMT 10 issued	Further progress was awaited.
72	DC, State Tax (GST), Circle-Mandideep	23#####K1ZH	HEG Limited	2020-21	1076094005	943618750	132475255	ASMT 10 issued	Further progress was awaited.
73	DC, State Tax (GST), Circle-2, Chhindwara	23#####A2ZK	Raymond Limited	2019-20	675158457	604340800	70817657	ASMT 10 issued	Further progress was awaited.
74	DC, State Tax (GST), Circle-2, Chhindwara	23#####A2ZK	Raymond Limited	2020-21	450804966	294683648	156121318	ASMT 10 issued	Further progress was awaited.
75	DC, State Tax (GST), Circle-2, Chhindwara	23#####H1ZQ	Aroma Productions Private Limited	2018-19	10159521	889259	9270262	ASMT 10 issued	Further progress was awaited.
76	DC, State Tax (GST), Circle-2, Chhindwara	23#####H1ZQ	Aroma Productions Private Limited	2019-20	13488323	1020026	12468297	ASMT 10 issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	ITC availed of in GSTR 3B/9	ITC availed as per GSTR 2A	Mismatch in availing of ITC	Reply of the Government	Audit Comments
77	DC, State Tax (GST), Circle-2, Chhindwara	23#####H1ZQ	Aroma Productions Private Limited	2020-21	16177890	1585212	14592678	ASMT 10 issued	Further progress was awaited.
78	AC, State Tax (GST), Circle-1, Bhopal	23#####P1ZN	Bharat Heavy Electricals Ltd.	2018-19	4098316197	3558075650	540240547	ASMT 10 issued	Further progress was awaited.
79	AC, State Tax (GST), Circle-1, Bhopal	23#####P1ZN	Bharat Heavy Electricals Ltd.	2019-20	3577853196	3380814850	197038346	ASMT 10 issued	Further progress was awaited.
80	AC, State Tax (GST), Circle-1, Bhopal	23#####P1ZN	Bharat Heavy Electricals Ltd.	2020-21	3693235150	3137279740	555955410	ASMT 10 issued	Further progress was awaited.
81	AC, State Tax (GST), Circle-1, Bhopal	23#####C1ZL	Railtel Corporation of India Limited	2020-21	22686799	22105640	581159	ASMT 10 issued	Further progress was awaited.
82	AC, State Tax (GST), Circle-1, Bhopal	23#####A1Z1	Tata Teleservices Limited	2019-20	234028498	173624704	60403794	ASMT 10 issued	Further progress was awaited.
83	AC, State Tax (GST), Circle-1, Bhopal	23#####A1Z1	Tata Teleservices Limited	2020-21	108634161	95980640	12653521	ASMT 10 issued	Further progress was awaited.
84	AC, State Tax (GST), Circle -7, Indore	23#####J1ZQ	Amazon Seller Services Private Limited	2018-19	35033204	24214046	10819158	ASMT 10 issued	Further progress was awaited.
85	AC, State Tax (GST), Circle -7, Indore	23#####J1ZQ	Amazon Seller Services Private Limited	2019-20	27697234	19314468	8382766	ASMT 10 issued	Further progress was awaited.
86	AC, State Tax (GST), Circle-4, Indore	23#####K1ZL	Shreejikrupa Project Limited	2018-19	38833393	36003812	2829581	Notice Issued, Action is under process	Further progress was awaited.
87	AC, State Tax (GST), Circle-4, Indore	23#####K1ZL	Shreejikrupa Project Limited	2019-20	78659994	78545800	114194	Notice Issued, Action is under process	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	ITC availed of in GSTR 3B/9	ITC availed as per GSTR 2A	Mismatch in availing of ITC	Reply of the Government	Audit Comments
88	AC, State Tax (GST), Circle-Khargoan	23#####B1Z9	Kesur Naranbhai Pithia	2018-19	1396735	1349607	47128	Notice Issued, Action is under process	Further progress was awaited.
89	AC, State Tax (GST), Circle-Khargoan	23#####B1Z9	Kesur Naranbhai Pithia	2019-20	13759946	12500670	1259276	Notice Issued, Action is under process	Further progress was awaited.
90	AC, State Tax (GST), Circle-Sehore	23#####F1ZC	Vrumal Gulwani	2018-19	3523456	3510645	12811	Notice Issued, Action is under process	Further progress was awaited.
91	AC, State Tax (GST), Circle-Sehore	23#####F1ZC	Vrumal Gulwani	2020-21	6258672	6252235	6437	Notice Issued, Action is under process	Further progress was awaited.
92	AC, State Tax (GST), Circle-Dhar	23#####E1ZL	Siemens Gamesa Renewable Energy Projects Private Limited	2020-21	42585001	42497328	87673	Notice Issued, Action is under process	Further progress was awaited.
Total					83443681439	64091610320	19352071119		

Appendix 3.12
(Referred to in paragraph 3.6.3.3)
Mismatch in ITC availed in respect of ISD

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	ISD Credit Table 6G of R9	ISD Reversal	Net ISD Credit (6-7)	ISD Credit as per GSTR-2A	Mismatch of ISD Credit	(Amount in ₹)	
										Reply of the Government	Audit Comments
1	AC, State Tax (GST), Circle-1, Indore	23#####R2ZW	Simplex Infrastructures Ltd.	2020-21	14,15,758	6,22,089	7,93,669	0	7,93,669	ASMT 10 Issued	Further progress was awaited.
2	DC, State Tax (GST), Circle-11, Indore	23#####D1ZU	Oravel Stays Pvt. Ltd.	2018-19	1,06,94,686	0	1,06,94,686	0	1,06,94,686	ASMT 10 Issued	Further progress was awaited.
3	DC, State Tax (GST), Circle-11, Indore	23#####D1ZU	Oravel Stays Pvt. Ltd.	2019-20	1,54,27,448	6,67,271	1,47,60,177	0	1,47,60,177	ASMT 10 Issued	Further progress was awaited.
4	DC, State Tax (GST), Circle-11, Indore	23#####D1ZU	Oravel Stays Pvt. Ltd.	2020-21	16,02,374	7,06,490	8,95,884	0	8,95,884	ASMT 10 Issued	Further progress was awaited.
5	DC, State Tax (GST), Circle-11, Indore	23#####L1ZU	Ashok Leyland Limited	2018-19	28,00,761	0	28,00,761	0	28,00,761	ASMT 10 Issued	Further progress was awaited.
6	DC, State Tax (GST), Circle-11, Indore	23#####L1ZU	Ashok Leyland Limited	2019-20	36,77,075	15,12,939	21,64,136	0	21,64,136	ASMT 10 Issued	Further progress was awaited.
7	DC, State Tax (GST), Circle-10, Indore	23#####G1ZR	Hapag-Lloyd Aktiengesellschaft	2018-19	24,79,461	3,881	24,75,580	0	24,75,580	ASMT 10 Issued	Further progress was awaited.
8	DC, State Tax (GST), Circle-10, Indore	23#####G1ZR	Hapag-Lloyd Aktiengesellschaft	2019-20	42,87,460	20,281	42,67,179	0	42,67,179	ASMT 10 Issued	Further progress was awaited.
9	DC, State Tax (GST), Circle-10, Indore	23#####G1ZR	Hapag-Lloyd Aktiengesellschaft	2020-21	71,63,386	0	71,63,386	0	71,63,386	ASMT 10 Issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	ISD Credit Table 6G of R9	ISD Reversal	Net ISD Credit (6-7)	ISD Credit as per GSTR-2A	Mismatch of ISD Credit	Reply of the Government	Audit Comments
10	DC, State Tax (GST), Circle-5, Bhopal	23#####L1Z0	Blue Dart Express Limited	2018-19	1,25,35,467	6,93,588	1,18,41,879	0	1,18,41,879	ASMT 10 Issued	Further progress was awaited.
11	DC, State Tax (GST), Circle-5, Bhopal	23#####L1Z0	Blue Dart Express Limited	2019-20	1,36,66,713	23,49,505	1,13,17,208	0	1,13,17,208	ASMT 10 Issued	Further progress was awaited.
12	DC, State Tax (GST), Circle-5, Bhopal	23#####L1Z0	Blue Dart Express Limited	2020-21	1,19,76,311	8,90,620	1,10,85,691	0	1,10,85,691	ASMT 10 Issued	Further progress was awaited.
13	DC, State Tax (GST), Circle-Pithampur	23#####K3ZL	Lupin Limited	2018-19	10,60,81,384	77,28,586	9,83,52,798	0	9,83,52,798	ASMT 10 Issued	Further progress was awaited.
14	DC, State Tax (GST), Circle-Pithampur	23#####K3ZL	Lupin Limited	2019-20	9,16,53,112	2,34,25,202	6,82,27,910	0	6,82,27,910	ASMT 10 Issued	Further progress was awaited.
15	DC, State Tax (GST), Circle-Pithampur	23#####K3ZL	Lupin Limited	2020-21	15,06,31,152	6,50,205	14,99,80,947	0	14,99,80,947	ASMT 10 Issued	Further progress was awaited.
16	DC, State Tax (GST), Circle-13, Indore	23#####K1ZL	Sun Pharmaceutical Industries Ltd.	2018-19	20,30,64,858	2,45,75,827	17,84,89,031	0	17,84,89,031	ASMT 10 Issued	Further progress was awaited.
17	DC, State Tax (GST), Circle-13, Indore	23#####K1ZL	Sun Pharmaceutical Industries Ltd.	2019-20	33,18,63,858	1,44,37,901	31,74,25,957	0	31,74,25,957	ASMT 10 Issued	Further progress was awaited.
18	DC, State Tax (GST), Circle-13, Indore	23#####K1ZL	Sun Pharmaceutical Industries Ltd.	2020-21	21,22,13,830	4,51,21,444	16,70,92,386	0	16,70,92,386	ASMT 10 Issued	Further progress was awaited.
19	DC, State Tax (GST), Circle-3, Indore	23#####J1ZA	Ramco Industries Limited	2018-19	17,68,435	78,131	16,90,304	0	16,90,304	ASMT 10 Issued	Further progress was awaited.
20	DC, State Tax (GST), Circle-3, Indore	23#####J1ZA	Ramco Industries Limited	2019-20	13,92,447	3,86,204	10,06,243	0	10,06,243	ASMT 10 Issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	ISD Credit Table 6G of R9	ISD Reversal	Net ISD Credit (6-7)	ISD Credit as per GSTR-2A	Mismatch of ISD Credit	Reply of the Government	Audit Comments
21	DC, State Tax (GST), Circle-3, Indore	23#####J1ZA	Ramco Industries Limited	2020-21	5,61,274	11,088	5,50,186	0	5,50,186	ASMT 10 Issued	Further progress was awaited.
22	DC, State Tax (GST), Circle-3, Indore	23#####Q1ZG	Spoton Logistics Private Limited	2018-19	62,31,821	0	62,31,821	0	62,31,821	ASMT 10 Issued	Further progress was awaited.
23	DC, State Tax (GST), Circle-3, Indore	23#####Q1ZG	Spoton Logistics Private Limited	2019-20	67,15,319	0	67,15,319	0	67,15,319	ASMT 10 Issued	Further progress was awaited.
24	DC, State Tax (GST), Circle-3, Indore	23#####Q1ZG	Spoton Logistics Private Limited	2020-21	83,58,987	4,077	83,54,910	0	83,54,910	ASMT 10 Issued	Further progress was awaited.
25	DC, State Tax (GST), Circle-4, Bhopal	23#####G1ZR	Reliance Jio Infocomm Ltd.	2019-20	1,82,41,22,966	89,30,47,132	93,10,75,834	0	93,10,75,834	ASMT 10 Issued	Further progress was awaited.
26	DC, State Tax (GST), Circle-4, Bhopal	23#####G1ZR	Reliance Jio Infocomm Ltd.	2020-21	2,02,37,94,095	27,12,32,767	1,75,25,61,328	0	1,75,25,61,328	ASMT 10 Issued	Further progress was awaited.
27	DC, State Tax (GST), Circle-4, Bhopal	23#####B1ZC	Jio Digital Fibre Private Limited	2020-21	93,08,581	6,49,404	86,59,177	0	86,59,177	ASMT 10 Issued	Further progress was awaited.
28	DC, State Tax (GST), Circle-Hoshangabad	23#####J3ZE	Security Printing and Minting Corporation of India Ltd.	2018-19	38,61,547	0	38,61,547	0	38,61,547	ASMT 10 Issued	Further progress was awaited.
29	DC, State Tax (GST), Circle-Hoshangabad	23#####J3ZE	Security Printing and Minting Corporation of India Ltd.	2020-21	85,00,185	52,50,487	32,49,698	0	32,49,698	ASMT 10 Issued	Further progress was awaited.
30	AC, State Tax (GST), Circle 7 Indore	23#####J1ZQ	Amazon Seller Services Private Limited	2018-19	77,78,844	7,46,360	70,32,484	0	70,32,484	ASMT 10 Issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	ISD Credit Table 6G of R9	ISD Reversal	Net ISD Credit (6-7)	ISD Credit as per GSTR-2A	Mismatch of ISD Credit	Reply of the Government	Audit Comments
31	AC, State Tax (GST), Circle 7 Indore	23#####J1ZQ	Amazon Seller Services Private Limited	2020-21	2,11,81,036	1,07,406	2,10,73,630	0	2,10,73,630	ASMT 10 Issued	Further progress was awaited.
32	AC, State Tax (GST), Circle 7 Indore	23#####B1ZA	Interglobe Aviation Limited	2018-19	8,16,10,222	0	8,16,10,222	0	8,16,10,222	ASMT 10 Issued	Further progress was awaited.
33	AC, State Tax (GST), Circle 7 Indore	23#####B1ZA	Interglobe Aviation Limited	2019-20	13,31,11,797	0	13,31,11,797	0	13,31,11,797	ASMT 10 Issued	Further progress was awaited.
34	AC, State Tax (GST), Circle 7 Indore	23#####B1ZA	Interglobe Aviation Limited	2020-21	14,31,08,749	14,23,991	14,16,84,758	0	14,16,84,758	ASMT 10 Issued	Further progress was awaited.
35	AC, State Tax (GST), Circle-1, Bhopal	23#####C1ZR	United India Insurance Company Limited	2018-19	10,43,88,088	38,67,757	10,05,20,331	0	10,05,20,331	ASMT 10 Issued	Further progress was awaited.
36	AC, State Tax (GST), Circle-1, Bhopal	23#####C1ZR	United India Insurance Company Limited	2019-20	8,15,56,234	27,86,862	7,87,69,372	0	7,87,69,372	ASMT 10 Issued	Further progress was awaited.
37	AC, State Tax (GST), Circle-1, Bhopal	23#####C1ZR	United India Insurance Company Limited	2020-21	12,21,79,242	5,32,022	12,16,47,220	0	12,16,47,220	ASMT 10 Issued	Further progress was awaited.
38	AC, State Tax (GST), Circle-1, Bhopal	23#####G1ZX	Indian Oil Corporation Ltd.	2020-21	3,16,49,994	0	3,16,49,994	0	3,16,49,994	ASMT 10 Issued	Further progress was awaited.
39	AC, State Tax (GST), Circle-1, Bhopal	23#####P1ZN	Bharat Heavy Electricals Ltd.	2018-19	6,42,95,659	0	6,42,95,659	0	6,42,95,659	ASMT 10 Issued	Further progress was awaited.
Total					5,86,87,10,616	1,30,35,29,517	4,56,51,81,099	0	4,56,51,81,099		

Appendix 3.13 (i)
(Referred to in paragraph 3.6.3.3)
Mismatch in ITC availed on RCM

(Amount in ₹)									
Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	ITC claimed under RCM [Table -6C+ 6D+6F of GSTR 9]	Tax paid under RCM [Table- 6.1b of GSTR-3B]	Mismatch in availing of ITC	Reply of the Government	Audit Comments
1	DC, State Tax (GST), Circle-11, Indore	23#####A1ZG	Shilpa Agencies	2019-20	26,21,240	18,41,064	7,80,176	ASMT 10 Issued	Further progress was awaited.
2	DC, State Tax (GST), Circle-12, Indore	23#####A1ZR	Zeal Tradelinks Private Limited	2018-19	84,263	60,560	23,703	ASMT 10 Issued	Further progress was awaited.
3	DC, State Tax (GST), Circle-12, Indore	23#####A1ZR	Zeal Tradelinks Private Limited	2019-20	1,29,947	1,21,219	8,728	ASMT 10 Issued	Further progress was awaited.
4	AC, State Tax (GST), Circle-2, Indore	23#####E1Z7	Mahindra And Mahindra Ltd	2018-19	88,01,458	73,59,233	14,42,225	ASMT 10 Issued	Further progress was awaited.
5	DC, State Tax (GST), Circle-14, Indore	23#####B1ZW	Future Consumer Limited	2018-19	17,64,008	16,40,170	1,23,838	ASMT 10 Issued	Further progress was awaited.
6	DC, State Tax (GST), Circle-14, Indore	23#####B1ZW	Future Consumer Limited	2019-20	26,95,127	26,94,761	366	ASMT 10 Issued	Further progress was awaited.
7	DC, State Tax (GST), Circle-14, Indore	23#####B1ZW	Future Consumer Limited	2020-21	7,08,462	6,87,876	20,586	ASMT 10 Issued	Further progress was awaited.
8	AC, State Tax (GST), Circle-1, Katni	23#####E1ZV	Patel Sew Joint venture	2019-20	15,61,298	10,92,712	4,68,586	ASMT 10 Issued	Further progress was awaited.
9	DC, State Tax (GST), Circle-Waidhan	23#####A1ZR	Minsol Limited	2019-20	7,47,508	6,27,608	1,19,900	ASMT 10 Issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	ITC claimed under RCM [Table -6C+ 6D+6F of GSTR 9]	Tax paid under RCM [Table- 6.1b of GSTR-3B]	Mismatch in availing of ITC	Reply of the Government	Audit Comments
10	DC, State Tax (GST), Circle-4, Bhopal	23#####G1ZR	Reliance Jio Infocomm Limited	2018-19	69,68,21,765	66,71,90,240	2,96,31,525	ASMT 10 Issued	Further progress was awaited.
11	DC, State Tax (GST), Circle-4, Bhopal	23#####B1ZC	Jio Digital Fibre Private Limited	2020-21	1,08,52,625	75,88,097	32,64,528	ASMT 10 Issued	Further progress was awaited.
12	DC, State Tax (GST), Circle-6, Bhopal	23#####H1Z0	Bansal Construction Works Private Limited	2020-21	60,49,804	36,57,720	23,92,084	ASMT 10 Issued	Further progress was awaited.
Total					73,28,37,505	69,45,61,260	3,82,76,245		

Appendix 3.13 (ii)
(Referred to in paragraph 3.6.3.3)
Mismatch in ITC availed on RCM (where GSTR-9 was not filed)

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	ITC availed under RCM [Table-4(A)(2)+(3) of GSTR 3B]	Tax paid under RCM [Table- 6.1b of GSTR- 3B]	Excess availing of ITC	Reply of the Government	(Amount in ₹)
									Audit Comments
1	AC, State Tax (GST), Circle-1, Bhopal	23#####C1ZR	United India Insurance Company Limited	2018-19	4,48,54,178	4,07,05,411	41,48,767	Notice Issued, Action is under process	Further progress was awaited.
2	AC, State Tax (GST), Circle-1, Bhopal	23#####C1ZR	United India Insurance Company Limited	2019-20	3,99,55,840	3,83,53,072	16,02,768	Notice Issued, Action is under process	Further progress was awaited.
3	AC, State Tax (GST), Circle-1, Bhopal	23#####P1ZN	Bharat Heavy Electricals Ltd	2020-21	10,51,95,099	9,79,05,881	72,89,218	Notice Issued, Action is under process	Further progress was awaited.
4	AC, State Tax (GST), Circle -7, Indore	23#####B1ZA	Interglobe Aviation Limited	2018-19	58,22,722	97,090	57,25,632	Notice Issued, Action is under process	Further progress was awaited.
5	AC, State Tax (GST), Circle-4, Indore	23#####K1ZL	Shreejikrupa Project Limited	2019-20	37,232	34,280	2,952	Notice Issued, Action is under process	Further progress was awaited.
6	AC, State Tax (GST), Circle-2, Chhindwara	23#####A2ZK	Raymond Limited	2019-20	71,53,912	69,96,628	1,57,284	Notice Issued, Action is under process	Further progress was awaited.
7	DC, State Tax (GST), Circle-13, Indore	23#####K1ZL	Sun Pharmaceutical Industries Limited	2020-21	8,99,05,454	8,98,51,528	53,926	Notice Issued, Action is under process	Further progress was awaited.
Total					29,29,24,437	27,39,43,890	1,89,80,547		

Appendix 3.14
(Referred to in paragraph 3.6.3.3)
Mismatch in ITC available and ITC availed as per Table 8D of GSTR-9

Sl. No.	Name of the Circle	GSTIN	Name of Taxpayer	Year	ITC availed as per GSTR 9 (Table 8B+8C)	ITC available as per GSTR 2A as mentioned in Table 8A of GSTR 9	Excess availing of ITC GSTR 9 (Table 8D)	Reply of the Government	(Amount in ₹)
									Audit comments
1	AC, State Tax (GST), Circle-1, Indore	23#####R2ZW	Simplex Infrastructures Ltd.	2020-21	96,22,161	91,65,591	4,56,570	ASMT 10 Issued	Further progress was awaited.
2	AC, State Tax (GST), Circle-8, Indore	23#####N1Z3	Shreyans Gang	2019-20	16,06,103	11,23,147	4,82,956	ASMT 10 Issued	Further progress was awaited.
3	DC, State Tax (GST), Circle-Dewas	23#####E1ZK	Dodiya Automobiles	2018-19	3,12,81,681	3,07,45,511	5,36,170	ASMT 10 Issued	Further progress was awaited.
4	DC, State Tax (GST), Circle-Dewas	23#####E1ZK	Dodiya Automobiles	2019-20	3,05,43,666	3,03,09,078	2,34,588	ASMT 10 Issued	Further progress was awaited.
5	DC, State Tax (GST), Circle-1, Gwalior	23#####M1ZF	Karan Development Services Pvt. Ltd.	2020-21	38,86,15,277	35,98,57,862	2,87,57,415	ASMT 10 Issued	Further progress was awaited.
6	DC, State Tax (GST), Circle-2, Gwalior	23#####C1ZD	Samarth Cars Pvt. Ltd.	2018-19	99,44,00,041	18,77,17,086	80,66,82,955	ASMT 10 Issued	Further progress was awaited.
7	DC, State Tax (GST), Circle-2, Gwalior	23#####C1ZD	Samarth Cars Pvt. Ltd.	2019-20	16,18,78,405	15,98,83,077	19,95,328	ASMT 10 Issued	Further progress was awaited.
8	DC, State Tax (GST), Circle-9, Indore	23#####B1ZC	Carrier Airconditioning & Refrigeration Limited.	2018-19	4,12,51,440	3,83,99,923	28,51,517	ASMT 10 Issued	Further progress was awaited.
9	DC, State Tax (GST), Circle-9, Indore	23#####B1ZC	Carrier Airconditioning & Refrigeration Limited.	2019-20	5,15,68,230	3,94,53,417	1,21,14,813	ASMT 10 Issued	Further progress was awaited.

Sl. No.	Name of the Circle	GSTIN	Name of Taxpayer	Year	ITC availed as per GSTR 9 (Table 8B+8C)	ITC available as per GSTR 2A as mentioned in Table 8A of GSTR 9	Excess availing of ITC GSTR 9 (Table 8D)	Reply of the Government	Audit comments
10	DC, State Tax (GST), Circle-9, Indore	23#####B1ZC	Carrier Airconditioning & Refrigeration Limited.	2020-21	3,05,43,674	2,94,34,634	11,09,040	ASMT 10 Issued	Further progress was awaited.
11	DC, State Tax (GST), Circle-11, Indore	23#####A1ZG	Shilpa Agencies	2018-19	73,84,554	42,84,945	30,99,609	ASMT 10 Issued	Further progress was awaited.
12	DC, State Tax (GST), Circle-11, Indore	23#####A1ZG	Shilpa Agencies	2019-20	57,30,103	40,77,690	16,52,413	ASMT 10 Issued	Further progress was awaited.
13	DC, State Tax (GST), Circle-11, Indore	23#####A1ZG	Shilpa Agencies	2020-21	33,04,645	31,58,189	1,46,456	ASMT 10 Issued	Further progress was awaited.
14	DC, State Tax (GST), Circle-11, Indore	23#####D1ZU	Oravel Stays Pvt. Ltd	2019-20	4,62,56,882	4,62,26,066	30,816	ASMT 10 Issued	Further progress was awaited.
15	DC, State Tax (GST), Circle-11, Indore	23#####D1ZU	Oravel Stays Pvt. Ltd	2020-21	66,65,888	45,384	66,20,504	ASMT 10 Issued	Further progress was awaited.
16	DC, State Tax (GST), Circle-11, Indore	23#####L1ZU	Ashok Leyland Ltd	2018-19	30,66,99,925	29,84,55,737	82,44,188	ASMT 10 Issued	Further progress was awaited.
17	DC, State Tax (GST), Circle-11, Indore	23#####L1ZU	Ashok Leyland Ltd	2019-20	31,47,46,469	29,78,62,054	1,68,84,415	ASMT 10 Issued	Further progress was awaited.
18	DC, State Tax (GST), Circle-11, Indore	23#####L1ZU	Ashok Leyland Ltd	2020-21	11,26,36,023	9,02,90,082	2,23,45,941	ASMT 10 Issued	Further progress was awaited.
19	DC, State Tax (GST), Circle-11, Indore	23#####K1ZZ	Ald Automotive Pvt. Ltd	2018-19	1,85,71,199	1,67,25,948	18,45,251	ASMT 10 Issued	Further progress was awaited.

Sl. No.	Name of the Circle	GSTIN	Name of Taxpayer	Year	ITC availed as per GSTR 9 (Table 8B+8C)	ITC available as per GSTR 2A as mentioned in Table 8A of GSTR 9	Excess availing of ITC GSTR 9 (Table 8D)	Reply of the Government	Audit comments
20	DC, State Tax (GST), Circle-11, Indore	23#####K1ZZ	Ald Automotive Pvt. Ltd.	2019-20	1,36,39,556	1,31,78,469	4,61,087	ASMT 10 Issued	Further progress was awaited.
21	DC, State Tax (GST), Circle-11, Indore	23#####K1ZZ	Ald Automotive Pvt. Ltd.	2020-21	1,28,72,478	1,23,18,879	5,53,599	ASMT 10 Issued	Further progress was awaited.
22	DC, State Tax (GST), Circle-12, Indore	23#####C1ZX	Tata Communications Ltd.	2018-19	11,72,04,776	8,49,80,136	3,22,24,640	ASMT 10 Issued	Further progress was awaited.
23	DC, State Tax (GST), Circle-12, Indore	23#####A1ZR	Zeal Tradelinks Pvt. Ltd.	2020-21	48,09,07,704	44,20,65,838	3,88,41,866	ASMT 10 Issued	Further progress was awaited.
24	DC, State Tax (GST), Circle-12, Indore	23#####R1ZR	Century 21 Town Planners Pvt. Ltd.	2018-19	8,17,34,423	6,29,09,789	1,88,24,634	ASMT 10 Issued	Further progress was awaited.
25	DC, State Tax (GST), Circle-12, Indore	23#####R1ZR	Century 21 Town Planners Pvt. Ltd.	2019-20	4,73,62,012	3,67,06,112	1,06,55,900	ASMT 10 Issued	Further progress was awaited.
26	DC, State Tax (GST), Circle-10, Indore	23#####G1ZR	Hapag Lloyd Aktiengesellschaft	2018-19	26,69,008	24,67,330	2,01,678	ASMT 10 Issued	Further progress was awaited.
27	DC, State Tax (GST), Circle-10, Indore	23#####G1ZR	Hapag Lloyd Aktiengesellschaft	2019-20	22,64,463	21,71,067	93,396	ASMT 10 Issued	Further progress was awaited.
28	DC, State Tax (GST), Circle-10, Indore	23#####G1ZR	Hapag Lloyd Aktiengesellschaft	2020-21	21,33,069	20,71,336	61,733	ASMT 10 Issued	Further progress was awaited.
29	DC, State Tax (GST), Circle-10, Indore	23#####R1ZF	Madhya Pradesh Cricket Association	2020-21	1,82,40,221	1,78,72,085	3,68,136	ASMT 10 Issued	Further progress was awaited.

Sl. No.	Name of the Circle	GSTIN	Name of Taxpayer	Year	ITC availed as per GSTR 9 (Table 8B+8C)	ITC available as per GSTR 2A as mentioned in Table 8A of GSTR 9	Excess availing of ITC GSTR 9 (Table 8D)	Reply of the Government	Audit comments
30	DC, State Tax (GST), Circle-5, Bhopal	23#####L1Z0	Blue Dart Express Limited	2018-19	3,41,87,504	3,23,46,476	18,41,027	ASMT 10 Issued	Further progress was awaited.
31	DC, State Tax (GST), Circle-5, Bhopal	23#####L1Z0	Blue Dart Express Limited	2019-20	3,60,02,210	3,48,34,292	11,67,918	ASMT 10 Issued	Further progress was awaited.
32	DC, State Tax (GST), Circle-5, Bhopal	23#####D1ZK	Scm Agrotech Enterprises Private Limited	2018-19	94,45,752	89,21,448	5,24,304	ASMT 10 Issued	Further progress was awaited.
33	DC, State Tax (GST), Circle-5, Bhopal	23#####D1ZK	Scm Agrotech Enterprises Private Limited	2019-20	1,54,62,473	1,36,59,492	18,02,981	ASMT 10 Issued	Further progress was awaited.
34	DC, State Tax (GST), Circle-5, Bhopal	23#####D1ZK	Scm Agrotech Enterprises Private Limited	2020-21	3,90,05,295	3,53,36,267	36,69,028	ASMT 10 Issued	Further progress was awaited.
35	DC, State Tax (GST), Circle-5, Bhopal	23#####L1ZI	Itc Limited	2020-21	4,35,19,04,271	4,34,42,72,576	76,31,695	ASMT 10 Issued	Further progress was awaited.
36	DC, State Tax (GST), Circle-Pithampur	23#####K3ZL	Lupin Limited Sez Unit	2020-21	4,10,840	-8,93,19,790	8,97,30,630	ASMT 10 Issued	Further progress was awaited.
37	AC, State Tax (GST), Circle-2, Indore	23#####E1Z7	Mahindra And Mahindra Limited	2018-19	4,88,10,62,583	4,77,46,32,714	10,64,29,869	ASMT 10 Issued	Further progress was awaited.
38	AC, State Tax (GST), Circle-2, Indore	23#####E1Z7	Mahindra And Mahindra Limited	2019-20	4,59,30,35,897	4,58,33,40,949	96,94,948	ASMT 10 Issued	Further progress was awaited.
39	DC, State Tax (GST), Circle-14, Indore	23#####B1ZW	Future Consumer Limited	2018-19	5,12,79,401	5,12,33,845	45,556	ASMT 10 Issued	Further progress was awaited.

Sl. No.	Name of the Circle	GSTIN	Name of Taxpayer	Year	ITC availed as per GSTR 9 (Table 8B+8C)	ITC available as per GSTR 2A as mentioned in Table 8A of GSTR 9	Excess availing of ITC GSTR 9 (Table 8D)	Reply of the Government	Audit comments
40	DC, State Tax (GST), Circle-14, Indore	23#####B1ZW	Future Consumer Limited	2019-20	6,44,47,463	6,20,49,708	23,97,755	ASMT 10 Issued	Further progress was awaited.
41	DC, State Tax (GST), Circle-14, Indore	23#####B1ZW	Future Consumer Limited	2020-21	1,76,71,817	1,76,23,209	48,608	ASMT 10 Issued	Further progress was awaited.
42	DC, State Tax (GST), Circle-14, Indore	23#####K1ZX	State Bank of India	2019-20	1,45,72,07,379	1,27,28,30,876	18,43,76,504	ASMT 10 Issued	Further progress was awaited.
43	DC, State Tax (GST), Circle-14, Indore	23#####K1ZX	State Bank of India	2020-21	1,57,36,22,831	1,41,54,06,668	15,82,16,163	ASMT 10 Issued	Further progress was awaited.
44	DC, State Tax (GST), Circle-14, Indore	23#####N1ZP	B Roshanlal Chemicals	2019-20	3,84,96,031	3,84,11,709	84,322	ASMT 10 Issued	Further progress was awaited.
45	AC, State Tax (GST), Circle-1, Katni	23#####E1ZV	Patel Sew Joint Venture	2018-19	9,42,85,416	8,57,12,691	85,72,724	ASMT 10 Issued	Further progress was awaited.
46	AC, State Tax (GST), Circle-1, Katni	23#####E1ZV	Patel Sew Joint Venture	2019-20	5,44,76,889	4,67,27,226	77,49,663	ASMT 10 Issued	Further progress was awaited.
47	DC, State Tax (GST), Circle-Waidhan	23#####A1ZR	Minsol Limited	2019-20	8,47,68,967	8,18,65,518	29,03,449	ASMT 10 Issued	Further progress was awaited.
48	DC, State Tax (GST), Circle-Waidhan	23#####A1ZR	Minsol Limited	2020-21	9,21,43,775	8,63,73,750	57,70,025	ASMT 10 Issued	Further progress was awaited.
49	DC, State Tax (GST), Circle-Waidhan	23#####K1Z1	Sidhi Singrauli Road Project Limited	2018-19	5,02,19,236	4,98,35,780	3,83,456	ASMT 10 Issued	Further progress was awaited.

Sl. No.	Name of the Circle	GSTIN	Name of Taxpayer	Year	ITC availed as per GSTR 9 (Table 8B+8C)	ITC available as per GSTR 2A as mentioned in Table 8A of GSTR 9	Excess availing of ITC GSTR 9 (Table 8D)	Reply of the Government	Audit comments
50	DC, State Tax (GST), Circle-Waidhan	23#####K1Z1	Sidhi Singrauli Road Project Limited	2019-20	3,55,202	2,89,980	65,222	ASMT 10 Issued	Further progress was awaited.
51	DC, State Tax (GST), Circle-Waidhan	23#####K1Z1	Sidhi Singrauli Road Project Limited	2020-21	1,14,660	3,113	1,11,547	ASMT 10 Issued	Further progress was awaited.
52	DC, State Tax (GST), Circle-Waidhan	23#####D1Z6	Beml Limited	2019-20	13,47,33,584	11,55,84,842	1,91,48,742	ASMT 10 Issued	Further progress was awaited.
53	DC, State Tax (GST), Circle-6, Bhopal	23#####H1Z0	Bansal Construction Works Private Limited	2019-20	59,08,81,567	57,82,91,361	1,25,90,206	ASMT 10 Issued	Further progress was awaited.
54	DC, State Tax (GST), Circle-6, Bhopal	23#####C1ZK	Aseem Jindal	2019-20	1,72,25,899	1,51,28,596	20,97,303	ASMT 10 Issued	Further progress was awaited.
55	DC, State Tax (GST), Circle-6, Bhopal	23#####C1ZK	Aseem Jindal	2020-21	1,55,01,690	57,27,234	97,74,456	ASMT 10 Issued	Further progress was awaited.
56	DC, State Tax (GST), Circle-6, Bhopal	23#####B1ZS	Us Technology International Private Limited	2018-19	6,89,88,583	5,37,06,410	1,52,82,173	ASMT 10 Issued	Further progress was awaited.
57	DC, State Tax (GST), Circle-6, Bhopal	23#####B1ZS	Us Technology International Private Limited	2019-20	1,73,14,041	1,21,07,154	52,06,887	ASMT 10 Issued	Further progress was awaited.
58	DC, State Tax (GST), Circle-6, Bhopal	23#####B1ZS	Us Technology International Private Limited	2020-21	1,47,30,072	92,33,947	54,96,125	ASMT 10 Issued	Further progress was awaited.
59	DC, State Tax (GST), Circle-6, Bhopal	23#####P6ZM	Larsen & Toubro Limited	2018-19	10,96,02,86,676	8,78,09,24,392	2,17,93,62,284	ASMT 10 Issued	Further progress was awaited.

Sl. No.	Name of the Circle	GSTIN	Name of Taxpayer	Year	ITC availed as per GSTR 9 (Table 8B+8C)	ITC available as per GSTR 2A as mentioned in Table 8A of GSTR 9	Excess availing of ITC GSTR 9 (Table 8D)	Reply of the Government	Audit comments
60	DC, State Tax (GST), Circle-6, Bhopal	23#####P6ZM	Larsen & Toubro Limited	2020-21	7,70,93,14,406	5,04,88,99,726	2,66,04,14,680	ASMT 10 Issued	Further progress was awaited.
61	DC, State Tax (GST), Circle-6, Bhopal	23#####G1Z8	Highway Engineering Consultant	2018-19	3,23,91,898	3,21,35,087	2,56,811	Notice issued	Further progress was awaited.
62	DC, State Tax (GST), Circle-6, Bhopal	23#####G1Z8	Highway Engineering Consultant	2019-20	3,10,92,888	2,49,91,946	61,00,942	Notice issued	Further progress was awaited.
63	DC, State Tax (GST), Circle-6, Bhopal	23#####G1Z8	Highway Engineering Consultant	2020-21	3,16,12,359	3,15,93,442	18,917	Notice issued	Further progress was awaited.
64	DC, State Tax (GST), Circle-13, Indore	23#####C1ZQ	Pareek Pesticides	2018-19	2,83,49,750	2,82,89,918	59,832	Notice issued	Further progress was awaited.
65	DC, State Tax (GST), Circle-13, Indore	23#####C1ZQ	Pareek Pesticides	2020-21	65,34,909	27,42,200	37,92,709	Notice issued	Further progress was awaited.
66	DC, State Tax (GST), Circle-13, Indore	23#####J1Z4	Ratnarup Projects Private Limited	2019-20	1,89,70,709	1,82,37,294	7,33,415	Notice issued	Further progress was awaited.
67	DC, State Tax (GST), Circle-13, Indore	23#####J1Z4	Ratnarup Projects Private Limited	2020-21	2,17,26,127	2,16,56,182	69,945	Notice issued	Further progress was awaited.
68	DC, State Tax (GST), Circle-13, Indore	23#####K1ZL	Sun Pharmaceutical Industries Ltd	2018-19	1,86,24,24,309	1,70,12,83,682	16,11,40,627	Notice issued	Further progress was awaited.
69	DC, State Tax (GST), Circle-13, Indore	23#####K1ZL	Sun Pharmaceutical Industries Ltd	2019-20	1,83,91,15,145	1,58,72,77,901	25,18,37,244	Notice issued	Further progress was awaited.

Sl. No.	Name of the Circle	GSTIN	Name of Taxpayer	Year	ITC availed as per GSTR 9 (Table 8B+8C)	ITC available as per GSTR 2A as mentioned in Table 8A of GSTR 9	Excess availing of ITC GSTR 9 (Table 8D)	Reply of the Government	Audit comments
70	DC, State Tax (GST), Circle-13, Indore	23#####K1ZL	Sun Pharmaceutical Industries Ltd	2020-21	1,92,10,40,027	1,78,95,46,782	13,14,93,245	Notice issued	Further progress was awaited.
71	DC, State Tax (GST), Circle-3, Indore	23#####J1ZA	Ramco Industries Limited	2018-19	3,62,52,546	3,61,44,185	1,08,361	Notice issued	Further progress was awaited.
72	DC, State Tax (GST), Circle-3, Indore	23#####J1ZA	Ramco Industries Limited	2020-21	3,29,14,060	3,28,34,112	79,948	Notice issued	Further progress was awaited.
73	DC, State Tax (GST), Circle-3, Indore	23#####Q1ZG	Spoton Logistics Private Limited	2018-19	21,62,691	19,38,022	2,24,669	Notice issued	Further progress was awaited.
74	DC, State Tax (GST), Circle-4, Bhopal	23#####G1ZR	Reliance Jio Infocomm Ltd	2018-19	7,15,81,55,656	7,14,96,56,740	84,98,916	Notice issued	Further progress was awaited.
75	DC, State Tax (GST), Circle-4, Bhopal	23#####B1ZC	M/s Jio Digital Fibre Private Limited	2019-20	2,40,14,03,656	2,40,11,80,050	2,23,606	Notice issued	Further progress was awaited.
76	DC, State Tax (GST), Circle-Hoshangabad	23#####J3ZE	Security Printing and Minting Corporation of India Ltd.	2020-21	24,36,27,660	24,28,55,243	7,72,418	Notice issued	Further progress was awaited.
77	DC, State Tax (GST), Circle-Mandideep	23#####B1ZE	Max Infra(I) Pvt.Ltd	2020-21	7,91,14,296	4,07,05,212	3,84,09,084	Notice issued	Further progress was awaited.
78	DC, State Tax (GST), Circle-Mandideep	23#####K1ZH	HEG Limited	2018-19	1,85,06,63,383	1,69,86,08,058	15,20,55,325	Notice issued	Further progress was awaited.
79	DC, State Tax (GST), Circle-Mandideep	23#####K1ZH	HEG Limited	2020-21	1,07,60,94,005	94,17,82,652	13,43,11,353	Notice issued	Further progress was awaited.

Sl. No.	Name of the Circle	GSTIN	Name of Taxpayer	Year	ITC availed as per GSTR 9 (Table 8B+8C)	ITC available as per GSTR 2A as mentioned in Table 8A of GSTR 9	Excess availing of ITC GSTR 9 (Table 8D)	Reply of the Government	Audit comments
80	DC, State Tax (GST), Circle-2, Chhindwara	23#####A2ZK	Raymond Limited	2019-20	67,54,71,164	60,17,24,967	7,37,46,197	Notice issued	Further progress was awaited.
81	DC, State Tax (GST), Circle-2, Chhindwara	23#####A2ZK	Raymond Limited	2020-21	43,25,90,112	29,29,86,785	13,96,03,327	Notice issued	Further progress was awaited.
82	AC, State Tax (GST), Circle-Sehore	23#####F1ZC	Vrumal Gulwani	2018-19	35,23,456	35,10,645	12,811	Notice issued	Further progress was awaited.
83	AC, State Tax (GST), Circle-Khargoan	23#####B1Z9	Kesur Naranbhai Pithia	2018-19	13,96,735	13,34,067	62,668	Notice issued	Further progress was awaited.
84	AC, State Tax (GST), Circle-Khargoan	23#####B1Z9	Kesur Naranbhai Pithia	2019-20	1,37,59,946	1,27,72,275	9,87,671	Notice issued	Further progress was awaited.
85	AC, State Tax (GST), Circle-Khargoan	23#####B1Z9	Kesur Naranbhai Pithia	2020-21	1,82,76,482	1,80,35,042	2,41,440	Notice issued	Further progress was awaited.
86	AC, State Tax (GST), Circle-Dhar	23#####E1ZL	Siemens Gamesa Renewable Energy Projects Private Limited	2020-21	4,25,84,999	4,02,47,123	23,37,876	Notice issued	Further progress was awaited.
87	AC, State Tax (GST), Circle-Dhar	23#####L1Z2	Jsw Steel Coated Products Limited	2019-20	1,09,90,03,998	1,09,81,01,072	9,02,925	Notice issued	Further progress was awaited.
88	AC, State Tax (GST), Circle-Dhar	23#####L1Z2	Jsw Steel Coated Products Limited	2020-21	2,48,73,50,962	2,45,45,54,267	3,27,96,694	Notice issued	Further progress was awaited.
89	AC, State Tax (GST), Circle - 7, Indore	23#####J1ZQ	Amazon Seller Services Private Limited	2018-19	2,72,54,359	2,22,00,895	50,53,464	Notice issued	Further progress was awaited.

Sl. No.	Name of the Circle	GSTIN	Name of Taxpayer	Year	ITC availed as per GSTR 9 (Table 8B+8C)	ITC available as per GSTR 2A as mentioned in Table 8A of GSTR 9	Excess availing of ITC GSTR 9 (Table 8D)	Reply of the Government	Audit comments
90	AC, State Tax (GST), Circle - 7, Indore	23#####J1ZQ	Amazon Seller Services Private Limited	2019-20	2,76,61,664	1,92,40,249	84,21,415	Notice issued	Further progress was awaited.
91	AC, State Tax (GST), Circle - 7, Indore	23#####J1ZQ	Amazon Seller Services Private Limited	2020-21	2,28,82,478	2,22,48,776	6,33,702	Notice issued	Further progress was awaited.
92	AC, State Tax (GST), Circle-4, Indore	23#####K1ZL	Shreejikrupa Project Limited	2018-19	3,88,33,394	3,49,28,909	39,04,485	Notice issued	Further progress was awaited.
93	AC, State Tax (GST), Circle-4, Indore	23#####K1ZL	Shreejikrupa Project Limited	2019-20	7,86,59,996	7,82,02,514	4,57,483	Notice issued	Further progress was awaited.
94	AC, State Tax (GST), Circle-1, Bhopal	23#####C1ZL	Rail Tel Corporation of India Limited	2018-19	1,76,76,887	1,73,51,402	3,25,485	Notice issued	Further progress was awaited.
95	AC, State Tax (GST), Circle-1, Bhopal	23#####C1ZL	Rail Tel Corporation of India Limited	2019-20	2,03,05,686	1,90,29,484	12,76,202	Notice issued	Further progress was awaited.
96	AC, State Tax (GST), Circle-1, Bhopal	23#####C1ZL	Rail Tel Corporation of India Limited	2020-21	2,17,63,331	2,15,96,294	1,67,038	Notice issued	Further progress was awaited.
97	AC, State Tax (GST), Circle-1, Bhopal	23#####N1ZE	Bhopal Smart City Development Corporation Limited	2018-19	38,14,55,375	32,10,80,246	6,03,75,129	Notice issued	Further progress was awaited.
98	AC, State Tax (GST), Circle-1, Bhopal	23#####A1Z1	Tata Tele Service Limited	2018-19	71,87,93,079	66,30,08,699	5,57,84,380	Notice issued	Further progress was awaited.
99	AC, State Tax (GST), Circle-1, Bhopal	23#####A1Z1	Tata Tele Service Limited	2019-20	23,40,28,506	17,85,08,130	5,55,20,376	Notice issued	Further progress was awaited.

Sl. No.	Name of the Circle	GSTIN	Name of Taxpayer	Year	ITC availed as per GSTR 9 (Table 8B+8C)	ITC available as per GSTR 2A as mentioned in Table 8A of GSTR 9	Excess availing of ITC GSTR 9 (Table 8D)	Reply of the Government	Audit comments
100	AC, State Tax (GST), Circle-1, Bhopal	23#####A1Z1	Tata Tele Service Limited	2020-21	10,86,34,162	9,60,43,363	1,25,90,799	Notice issued	Further progress was awaited.
101	AC, State Tax (GST), Circle-1, Bhopal	23#####P1ZN	Bharat Heavy Electrical Limited	2018-19	4,09,62,82,447	3,48,59,31,760	61,03,50,687	Notice issued	Further progress was awaited.
102	AC, State Tax (GST), Circle-1, Bhopal	23#####F1ZS	Indian Railway Catering and Tourism Corporation Limited	2019-20	3,08,01,950	3,03,23,463	4,78,487	Notice issued	Further progress was awaited.
Total					69,68,35,53,727	61,20,63,67,756	8,47,71,85,971		

Appendix 3.15
(Referred to in paragraph 3.6.3.3)
Mismatch of ITC in annual return

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	ITC claimed in GSTR-3B as per table 6A of GSTR-9	ITC bifurcation declared as per table 6B to 6H of GSTR-9	Mismatch in availing of ITC as per table 6J of GSTR 9	Reply of the Government	Audit Comments
1	AC, State Tax (GST), Circle-1, Indore	23#####N1ZQ	Apollo Hospitals Enterprise Ltd	2018-19	94,31,602	93,23,887	1,07,715	Notice Issued, action is under process	Further progress was awaited.
2	AC, State Tax (GST), Circle-1, Indore	23#####N1ZQ	Apollo Hospitals Enterprise Ltd	2019-20	1,09,99,305	1,08,62,568	1,36,737	Notice Issued, action is under process	Further progress was awaited.
3	AC, State Tax (GST), Circle-1, Indore	23#####N1ZQ	Apollo Hospitals Enterprise Ltd	2020-21	1,45,64,145	1,43,92,817	1,71,328	Notice Issued, action is under process	Further progress was awaited.
4	AC, State Tax (GST), Circle-1, Indore	23#####R2ZW	Simplex Infrastructures Ltd.	2018-19	19,12,62,668	17,53,20,236	1,59,42,432	Notice Issued, action is under process	Further progress was awaited.
5	AC, State Tax (GST), Circle-1, Indore	23#####R2ZW	Simplex Infrastructures Ltd.	2019-20	9,79,76,734	6,46,55,578	3,33,21,156	Notice Issued, action is under process	Further progress was awaited.
6	AC, State Tax (GST), Circle-1, Indore	23#####R2ZW	Simplex Infrastructures Ltd.	2020-21	1,58,02,770	51,44,510	1,06,58,260	Notice Issued, action is under process	Further progress was awaited.
7	AC, State Tax (GST), Circle-8, Indore	23#####N1Z3	Shreyans Gang	2018-19	96,17,675	92,46,497	3,71,178	Notice Issued, action is under process	Further progress was awaited.
8	AC, State Tax (GST), Circle-8, Indore	23#####N1Z3	Shreyans Gang	2019-20	2,42,19,450	1,52,24,146	89,95,304	Notice Issued, action is under process	Further progress was awaited.
9	AC, State Tax (GST), Circle-8, Indore	23#####N1Z3	Shreyans Gang	2020-21	2,10,82,886	2,09,06,728	1,76,158	Notice Issued, action is under process	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	ITC claimed in GSTR-3B as per table 6A of GSTR-9	ITC bifurcation declared as per table 6B to 6H of GSTR-9	Mismatch in availing of ITC as per table 6J of GSTR 9	Reply of the Government	Audit Comments
10	DC, State Tax (GST), Circle-1, Gwalior	23#####M1ZF	Karan Development Services Pvt. Ltd.	2020-221	38,59,48,466	38,59,27,503	20,963	Notice Issued, action is under process	Further progress was awaited.
11	DC, State Tax (GST), Circle-2, Gwalior	23#####C1ZD	Samarth Cars Pvt. Ltd.	2019-20	17,73,50,814	15,98,16,708	1,75,34,106	Notice Issued, action is under process	Further progress was awaited.
12	DC, State Tax (GST), Circle-2, Gwalior	23#####C1ZD	Samarth Cars Pvt. Ltd.	2020-21	25,43,83,833	25,20,71,215	23,12,618	Notice Issued, action is under process	Further progress was awaited.
13	DC, State Tax (GST), Circle-11, Indore	23#####A1ZG	Shilpa Agencies	2019-20	76,36,493	75,77,786	58,707	Notice Issued, action is under process	Further progress was awaited.
14	DC, State Tax (GST), Circle-11, Indore	23#####A1ZG	Shilpa Agencies	2020-21	44,60,037	36,86,481	7,73,556	Notice Issued, action is under process	Further progress was awaited.
15	DC, State Tax (GST), Circle-11, Indore	23#####D1ZU	Oravel Stays Pvt. Ltd.	2018-19	4,14,42,619	4,13,70,500	72,119	Notice Issued, action is under process	Further progress was awaited.
16	DC, State Tax (GST), Circle-11, Indore	23#####D1ZU	Oravel Stays Pvt. Ltd.	2019-20	5,55,45,166	5,55,23,157	22,009	Notice Issued, action is under process	Further progress was awaited.
17	DC, State Tax (GST), Circle-11, Indore	23#####L1ZU	Ashok Leyland Ltd.	2018-19	30,93,05,718	30,53,34,376	39,71,342	Notice Issued, action is under process	Further progress was awaited.
18	DC, State Tax (GST), Circle-11, Indore	23#####L1ZU	Ashok Leyland Ltd.	2019-20	29,80,64,164	29,65,51,225	15,12,939	Notice Issued, action is under process	Further progress was awaited.
19	DC, State Tax (GST), Circle-11, Indore	23#####L1ZU	Ashok Leyland Ltd.	2020-21	8,39,18,019	6,69,08,877	1,70,09,142	Notice Issued, action is under process	Further progress was awaited.
20	DC, State Tax (GST), Circle-11, Indore	23#####K1ZZ	Ald Automotive Pvt. Ltd.	2019-20	1,31,27,525	1,28,05,362	3,22,163	ASMT 10 Issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	ITC claimed in GSTR-3B as per table 6A of GSTR-9	ITC bifurcation declared as per table 6B to 6H of GSTR-9	Mismatch in availing of ITC as per table 6J of GSTR 9	Reply of the Government	Audit Comments
21	DC, State Tax (GST), Circle-11, Indore	23#####K1ZZ	Ald Automotive Pvt. Ltd.	2020-21	1,14,74,172	1,06,39,978	8,34,194	ASMT 10 Issued	Further progress was awaited.
22	DC, State Tax (GST), Circle-12, Indore	23#####A1ZR	Zeal Tradelinks Pvt. Ltd.	2018-19	54,44,56,845	26,59,32,862	27,85,23,983	ASMT 10 Issued	Further progress was awaited.
23	DC, State Tax (GST), Circle-12, Indore	23#####A1ZR	Zeal Tradelinks Pvt. Ltd.	2019-20	78,55,71,306	29,62,40,459	48,93,30,847	ASMT 10 Issued	Further progress was awaited.
24	DC, State Tax (GST), Circle-12, Indore	23#####A1ZR	Zeal Tradelinks Pvt. Ltd.	2020-21	1,46,90,51,830	48,12,09,098	98,78,42,732	ASMT 10 Issued	Further progress was awaited.
25	DC, State Tax (GST), Circle-10, Indore	23#####R1ZF	Madhya Pradesh Cricket Association	2018-19	2,63,98,156	2,63,42,218	55,938	ASMT 10 Issued	Further progress was awaited.
26	DC, State Tax (GST), Circle-10, Indore	23#####R1ZF	Madhya Pradesh Cricket Association	2019-20	2,96,96,416	2,96,17,440	78,976	ASMT 10 Issued	Further progress was awaited.
27	DC, State Tax (GST), Circle-10, Indore	23#####R1ZF	Madhya Pradesh Cricket Association	2020-21	1,24,54,118	1,20,72,978	3,81,140	ASMT 10 Issued	Further progress was awaited.
28	DC, State Tax (GST), Circle-5, Bhopal	23#####L1ZO	Blue Dart Express Limited	2020-21	4,63,98,946	4,48,56,875	15,42,071	ASMT 10 Issued	Further progress was awaited.
29	DC, State Tax (GST), Circle-5, Bhopal	23#####D1ZK	Scm Agrotech Enterprises Private Limited	2018-19	99,12,813	93,59,157	5,53,656	ASMT 10 Issued	Further progress was awaited.
30	DC, State Tax (GST), Circle-5, Bhopal	23#####L1ZI	Itc Limited	2018-19	3,90,07,51,771	3,88,87,51,739	1,20,00,032	ASMT 10 Issued	Further progress was awaited.
31	DC, State Tax (GST), Circle-14, Indore	23#####K1ZX	State Bank of India	2020-21	1,33,89,59,390	1,33,19,21,799	70,37,591	ASMT 10 Issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	ITC claimed in GSTR-3B as per table 6A of GSTR-9	ITC bifurcation declared as per table 6B to 6H of GSTR-9	Mismatch in availing of ITC as per table 6J of GSTR 9	Reply of the Government	Audit Comments
32	DC, State Tax (GST), Circle-Waidhan	23#####A1ZR	Minsol Limited	2018-19	16,52,65,037	15,93,95,149	58,69,888	ASMT 10 Issued	Further progress was awaited.
33	DC, State Tax (GST), Circle-Waidhan	23#####K1Z1	Sidhi Singrauli Road Project Limited	2018-19	9,59,40,384	5,02,19,236	4,57,21,148	ASMT 10 Issued	Further progress was awaited.
34	DC, State Tax (GST), Circle-Waidhan	23#####K1Z1	Sidhi Singrauli Road Project Limited	2020-21	1,61,986	1,20,060	41,926	ASMT 10 Issued	Further progress was awaited.
35	DC, State Tax (GST), Circle-Waidhan	23#####D1Z6	Beml Limited	2018-19	16,77,83,230	13,07,19,491	3,70,63,739	ASMT 10 Issued	Further progress was awaited.
36	DC, State Tax (GST), Circle-Waidhan	23#####D1Z6	Beml Limited	2020-21	16,79,92,413	0	16,79,92,413	ASMT 10 Issued	Further progress was awaited.
37	AC, State Tax (GST), Circle-1, Jabalpur	23#####A1ZZ	Madhya Pradesh Power Generating Company Limited	2019-20	33,30,14,550	26,49,67,919	6,80,46,631	ASMT 10 Issued	Further progress was awaited.
38	AC, State Tax (GST), Circle-1, Jabalpur	23#####A1ZZ	Madhya Pradesh Power Generating Company Limited	2020-21	11,21,973	4,07,582	7,14,391	ASMT 10 Issued	Further progress was awaited.
39	DC, State Tax (GST), Circle-6, Bhopal	23#####P6ZM	Larsen & Toubro Limited	2018-19	9,52,32,37,401	8,70,99,82,747	81,32,54,654	ASMT 10 Issued	Further progress was awaited.
40	DC, State Tax (GST), Circle-6, Bhopal	23#####G1Z8	Highway Engineering Consultant	2019-20	3,29,47,387	3,10,92,888	18,54,499	ASMT 10 Issued	Further progress was awaited.
41	DC, State Tax (GST), Circle-13, Indore	23#####C1ZQ	Pareek Pesticides	2018-19	4,36,04,623	2,83,50,112	1,52,54,511	ASMT 10 Issued	Further progress was awaited.
42	DC, State Tax (GST), Circle-13, Indore	23#####C1ZQ	Pareek Pesticides	2019-20	1,78,11,356	1,69,64,415	8,46,941	ASMT 10 Issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	ITC claimed in GSTR-3B as per table 6A of GSTR-9	ITC bifurcation declared as per table 6B to 6H of GSTR-9	Mismatch in availing of ITC as per table 6J of GSTR 9	Reply of the Government	Audit Comments
43	DC, State Tax (GST), Circle-13, Indore	23#####J1Z4	Ratnarup Projects Private Limited	2020-21	2,25,48,773	2,07,22,604	18,26,169	ASMT 10 Issued	Further progress was awaited.
44	DC, State Tax (GST), Circle-3, Indore	23#####Q1ZG	Spoton Logistics Private Limited	2018-19	95,46,285	84,15,250	11,31,035	ASMT 10 Issued	Further progress was awaited.
45	DC, State Tax (GST), Circle-4, Bhopal	23#####G1ZR	Reliance Jio Infocomm Ltd	2018-19	11,20,02,25,577	8,58,36,02,220	2,61,66,23,357	ASMT 10 Issued	Further progress was awaited.
46	DC, State Tax (GST), Circle-4, Bhopal	23#####G1ZR	Reliance Jio Infocomm Ltd	2019-20	8,31,69,93,973	7,08,48,06,278	1,23,21,87,695	ASMT 10 Issued	Further progress was awaited.
47	DC, State Tax (GST), Circle-4, Bhopal	23#####G1ZR	Reliance Jio Infocomm Ltd	2020-21	7,60,58,36,755	7,02,47,04,351	58,11,32,404	ASMT 10 Issued	Further progress was awaited.
48	DC, State Tax (GST), Circle-4, Bhopal	23#####B1ZC	Jio Digital Fibre Private Limited	2020-21	2,98,45,10,901	1,41,87,33,484	1,56,57,77,417	ASMT 10 Issued	Further progress was awaited.
49	DC, State Tax (GST), Circle-Hoshangabad	23#####J3ZE	Security Printing and Minting Corporation of India Ltd.	2018-19	38,50,33,217	34,28,36,609	4,21,96,608	ASMT 10 Issued	Further progress was awaited.
50	DC, State Tax (GST), Circle-Hoshangabad	23#####J3ZE	Security Printing and Minting Corporation of India Ltd.	2019-20	70,75,49,057	62,85,56,012	7,89,93,045	Notice Issued	Further progress was awaited.
51	DC, State Tax (GST), Circle-Hoshangabad	23#####J3ZE	Security Printing and Minting Corporation of India Ltd.	2020-21	36,62,64,040	35,15,33,105	1,47,30,935	Notice Issued	Further progress was awaited.
52	DC, State Tax (GST), Circle-Hoshangabad	23#####K1ZS	Punyashila Automobiles	2018-19	95,28,42,095	10,03,99,702	85,24,42,393	Notice Issued	Further progress was awaited.
53	AC, State Tax (GST), Circle-7, Indore	23#####B1ZA	Interglobe Aviation Limited	2020-21	18,96,05,160	18,65,49,405	30,55,755	Notice Issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	ITC claimed in GSTR-3B as per table 6A of GSTR-9	ITC bifurcation declared as per table 6B to 6H of GSTR-9	Mismatch in availing of ITC as per table 6J of GSTR 9	Reply of the Government	Audit Comments
54	AC, State Tax (GST), Circle-Sehore	23#####F1ZC	Vrumal Gulwani	2019-20	46,47,982	45,80,184	67,798	Notice Issued	Further progress was awaited.
55	AC, State Tax (GST), Circle-Sehore	23#####F1ZC	Vrumal Gulwani	2020-21	62,67,352	62,53,300	14,052	Notice Issued	Further progress was awaited.
56	AC, State Tax (GST), Circle-1, Bhopal	23#####C1ZR	United India Insurance Company Limited	2019-20	19,27,15,941	18,81,26,443	45,89,498	Notice Issued	Further progress was awaited.
57	AC, State Tax (GST), Circle-1, Bhopal	23#####C1ZR	United India Insurance Company Limited	2020-21	23,64,66,559	22,07,73,038	1,56,93,521	Notice Issued	Further progress was awaited.
58	AC, State Tax (GST), Circle-1, Bhopal	23#####C1ZL	Rail Tel Corporation of India Limited	2020-21	2,79,63,505	2,24,12,925	55,50,581	Notice Issued	Further progress was awaited.
59	AC, State Tax (GST), Circle-1, Bhopal	23#####P1ZN	Bharat Heavy Electrical Limited	2019-20	3,24,83,48,240	2,90,96,35,961	33,87,12,279	Notice Issued	Further progress was awaited.
60	AC, State Tax (GST), Circle-1, Bhopal	23#####P1ZN	Bharat Heavy Electrical Limited	2020-21	3,27,48,76,948	2,57,52,55,001	69,96,21,947	Notice Issued	Further progress was awaited.
61	AC, State Tax (GST), Circle-1, Bhopal	23#####F1ZS	Indian Railway Catering and Tourism Corporation Limited	2018-19	4,18,17,555	4,01,74,137	16,43,418	Notice Issued	Further progress was awaited.
62	AC, State Tax (GST), Circle-1, Bhopal	23#####C1ZH	M P State Text Book Corporation	2020-21	13,88,59,190	0	13,88,59,190	Notice Issued	Further progress was awaited.
Total					60,66,30,65,298	49,41,98,84,367	11,24,31,80,930		

Appendix 3.16
(Referred to in paragraph 3.6.3.3)
Mismatch in ITC availed between annual return and audited financial statements

									(Amount in ₹)
Sl. No.	Name of Unit	GSTIN	Name of Taxpayer	Year	Total amount of eligible ITC availed as per 12D of GSTR9C	ITC claimed as per 12E of GSTR9C	Unreconciled net ITC in 12F of 9C	Reply of the Government	Audit comments
1	AC, State Tax (GST), Circle-2, Indore	23#####E1Z7	Mahindra And Mahindra Limited	2019-20	4,65,38,97,667	4,65,44,83,201	5,85,534	Notice Issued, Action is under process	Further progress was awaited.
2	DC, State Tax (GST), Circle, Hoshangabad	23#####J3ZE	Security Printing and Minting Corporation of India Ltd.	2018-19	38,39,38,150	38,43,04,296	3,66,146	ASMT 10 Issued	Further progress was awaited.
3	DC, State Tax (GST), Circle, Hoshangabad	23#####J3ZE	Security Printing and Minting Corporation of India Ltd.	2019-20	63,21,99,822	70,39,82,345	7,17,82,523	ASMT 10 Issued	Further progress was awaited.
4	DC, State Tax (GST), Circle, Hoshangabad	23#####J3ZE	Security Printing and Minting Corporation of India Ltd.	2020-21	29,94,79,930	35,01,38,250	5,06,58,319	ASMT 10 Issued	Further progress was awaited.
5	DC, State Tax (GST), Circle, Hoshangabad	23#####K1ZS	Punyashila Automobiles	2019-20	8,56,56,353	8,57,56,109	99,756	ASMT 10 Issued	Further progress was awaited.
6	DC, State Tax (GST), Circle- Mandideep	23#####K1ZH	HEG Limited	2020-21	1,05,52,54,070	1,05,93,06,240	40,52,176	ASMT 10 Issued	Further progress was awaited.
7	AC, State Tax (GST), Circle -7, Indore	23#####J1ZQ	Amazon Seller Services Private Limited	2018-19	2,56,63,788	3,48,69,346	92,05,557	ASMT 10 Issued	Further progress was awaited.
8	AC, State Tax (GST), Circle -7, Indore	23#####J1ZQ	Amazon Seller Services Private Limited	2019-20	1,34,77,772	1,99,78,163	65,00,390	ASMT 10 Issued	Further progress was awaited.
9	AC, State Tax (GST), Circle-4, Indore	23#####K1ZL	Shreejkrupa Project Limited	2018-19	3,59,58,643	3,79,30,940	19,72,297	ASMT 10 Issued	Further progress was awaited.
Total					7,18,55,26,195	7,33,07,48,890	14,52,22,698		

Appendix 3.17
(Referred to in paragraph 3.6.3.4)
Unreconciled Tax payment declared in GSTR-9C

									(Amount in ₹)
Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	Tax paid in R9 as declared in table 9Q of GSTR-9C	Tax paid as per R9	Short payment of tax	Reply of the Government	Audit comments
1	DC, State Tax (GST), Circle-Dewas	23#####E1ZK	Dodiya Automobiles	2019-20	3,49,59,681	3,49,42,583	17,098	ASMT 10 Issued	Further progress was awaited.
Total					3,49,59,681	3,49,42,583	17,098		

Appendix 3.18
(Referred to in paragraph 3.5.6.3.4)
Mismatch of tax payable between GSTR-1 and GSTR-3B or GSTR-9

(Amount in ₹)												
Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	GSTR 1 tax liability	GSTR 9 tax liability	Difference in tax liability between GSTR 1 and GSTR 9	GSTR 1 tax liability	GSTR 3B tax liability	Difference in tax liability between GSTR 1 and GSTR 3B	Reply of the Government	Audit Comments
1	AC, State Tax (GST), Circle-1, Indore	23#####N1ZQ	Apollo Hospitals Enterprise Ltd	2018-19	1,29,94,733	1,29,91,657	3,076				Notice Issued	Further progress was awaited.
2	AC, State Tax (GST), Circle-1, Indore	23#####N1ZQ	Apollo Hospitals Enterprise Ltd	2019-20	0	0	0	1,46,61,174	1,46,59,439	1,735	Notice Issued	Further progress was awaited.
3	AC, State Tax (GST), Circle-1, Indore	23#####N1ZQ	Apollo Hospitals Enterprise Ltd	2020-21	0	0	0	1,94,74,244	1,94,72,994	1,250	Notice Issued	Further progress was awaited.
4	DC, State Tax (GST), Circle-Dewas	23#####E1ZK	Dodiya Automobiles	2019-20	3,49,55,112	3,49,42,570	12,542				Notice Issued	Further progress was awaited.
5	DC, State Tax (GST), Circle-1, Gwalior	23#####M1ZF	Karan Development Services Pvt. Ltd.	2019-20	19,55,97,984	19,46,17,568	9,80,416				Notice Issued	Further progress was awaited.
6	DC, State Tax (GST), Circle-1, Gwalior	23#####M1ZF	Karan Development Services Pvt. Ltd.	2020-21	33,53,84,160	33,41,91,294	11,92,866				Notice Issued	Further progress was awaited.
7	DC, State Tax (GST), Circle-1, Gwalior	23#####Q1Z4	Pnc Infratech Ltd.	2018-19	64,75,45,860	64,75,40,534	5,326				Notice Issued	Further progress was awaited.
8	DC, State Tax (GST), Circle-1, Gwalior	23#####Q1Z4	Pnc Infratech Ltd.	2019-20	54,43,53,470	54,43,22,414	31,056				Notice Issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	GSTR 1 tax liability	GSTR 9 tax liability	Difference in tax liability between GSTR 1 and GSTR 9	GSTR 1 tax liability	GSTR 3B tax liability	Difference in tax liability between GSTR 1 and GSTR 3B	Reply of the Government	Audit Comments
9	DC, State Tax (GST), Circle-1, Gwalior	23#####Q1Z4	Pnc Infratech Ltd.	2020-21	48,87,49,728	48,87,49,315	413				Notice Issued	Further progress was awaited.
10	DC, State Tax (GST), Circle-11, Indore	23#####A1ZG	Shilpa Agencies	2018-19	2,32,92,544	2,19,85,731	13,06,813				Notice Issued	Further progress was awaited.
11	DC, State Tax (GST), Circle-11, Indore	23#####A1ZG	Shilpa Agencies	2019-20	1,98,16,880	1,88,71,952	9,44,928				Notice Issued	Further progress was awaited.
12	DC, State Tax (GST), Circle-11, Indore	23#####A1ZG	Shilpa Agencies	2020-21	91,47,798	86,54,774	4,93,024				Notice Issued	Further progress was awaited.
13	DC, State Tax (GST), Circle-11, Indore	23#####K1ZZ	Ald Automotive Pvt. Ltd	2020-21	0	0	0	1,64,19,436	1,55,42,376	8,77,060	Notice Issued	Further progress was awaited.
14	DC, State Tax (GST), Circle-12, Indore	23#####C1ZX	Tata Communications Ltd.	2019-20	4,63,88,748	4,63,80,736	8,012				Notice Issued	Further progress was awaited.
15	DC, State Tax (GST), Circle-12, Indore	23#####A1ZR	Zeal Tradelinks Pvt. Ltd.	2018-19	34,82,99,296	29,45,56,968	5,37,42,328				Notice Issued	Further progress was awaited.
16	DC, State Tax (GST), Circle-12, Indore	23#####R1ZR	Century 21 Town Planners Pvt. Ltd	2018-19	5,32,06,044	5,30,70,492	1,35,552				Notice Issued	Further progress was awaited.
17	DC, State Tax (GST), Circle-10, Indore	23#####L1Z8	Indore Municipal Corporation	2018-19	1,06,44,446	1,02,14,471	4,29,975				Notice Issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	GSTR 1 tax liability	GSTR 9 tax liability	Difference in tax liability between GSTR 1 and GSTR 9	GSTR 1 tax liability	GSTR 3B tax liability	Difference in tax liability between GSTR 1 and GSTR 3B	Reply of the Government	Audit Comments
18	DC, State Tax (GST), Circle-5, Bhopal	23#####L1Z0	Blue Dart Express Limited	2018-19	5,55,18,024	5,55,16,956	1,068				Notice Issued	Further progress was awaited.
19	DC, State Tax (GST), Circle-5, Bhopal	23#####L1Z0	Blue Dart Express Limited	2019-20	5,15,03,192	5,14,98,600	4,592				Notice Issued	Further progress was awaited.
20	DC, State Tax (GST), Circle-5, Bhopal	23#####L1Z0	Blue Dart Express Limited	2020-21	4,81,70,720	4,81,27,821	42,899				Notice Issued	Further progress was awaited.
21	DC, State Tax (GST), Circle-5, Bhopal	23#####L1ZI	ITC Limited	2019-20	12,03,37,12,100	12,03,32,46,213	4,65,887				Notice Issued	Further progress was awaited.
22	DC, State Tax (GST), Circle-Pithampur	23#####K3ZL	Lupin Limited Sez Unit	2019-20	32,31,823	31,97,245	34,578				Notice Issued	Further progress was awaited.
23	AC, State Tax (GST), Circle-2, Indore	23#####N1ZU	Madhya Pradesh Paschim Kshetra Vidyut Vitran Company Limited	2018-19	18,97,31,776	18,92,70,549	4,61,227				Notice Issued	Further progress was awaited.
24	AC, State Tax (GST), Circle-2, Indore	23#####N1ZU	Madhya Pradesh Paschim Kshetra Vidyut Vitran Company Limited	2019-20	15,20,15,088	15,20,09,026	6,062				Notice Issued	Further progress was awaited.
25	DC, State Tax (GST), Circle-14, Indore	23#####B1ZW	Future Consumer Limited	2018-19	6,22,94,404	6,22,23,609	70,795				Notice Issued	Further progress was awaited.
26	DC, State Tax (GST), Circle-14, Indore	23#####B1ZW	Future Consumer Limited	2019-20	5,93,14,204	5,92,87,442	26,762				Notice Issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	GSTR 1 tax liability	GSTR 9 tax liability	Difference in tax liability between GSTR 1 and GSTR 9	GSTR 1 tax liability	GSTR 3B tax liability	Difference in tax liability between GSTR 1 and GSTR 3B	Reply of the Government	Audit Comments
27	DC, State Tax (GST), Circle-14, Indore	23#####B1ZW	Future Consumer Limited	2020-21	1,80,69,438	1,80,62,148	7,290				Notice Issued	Further progress was awaited.
28	DC, State Tax (GST), Circle-14, Indore	23#####K1ZX	M/s State Bank of India (Commercial Branch)	2018-19	1,42,40,21,760	1,41,19,08,827	1,21,12,933				Notice Issued	Further progress was awaited.
29	DC, State Tax (GST), Circle-14, Indore	23#####K1ZX	M/s State Bank of India (Commercial Branch)	2019-20	1,53,27,62,620	1,51,45,25,031	1,82,37,589				Notice Issued	Further progress was awaited.
30	DC, State Tax (GST), Circle-14, Indore	23#####K1ZX	M/s State Bank of India (Commercial Branch)	2020-21	1,42,91,89,120	1,42,22,74,899	69,14,221				Notice Issued	Further progress was awaited.
31	DC, State Tax (GST), Circle-14, Indore	23#####N1ZP	B Roshanlal Chemicals	2019-20	4,58,68,680	4,58,20,903	47,777				Notice Issued	Further progress was awaited.
32	AC, State Tax (GST), Circle-1, Jabalpur	23#####A1ZZ	Madhya Pradesh Power Generating Company Limited	2019-20	47,44,56,064	47,26,74,410	17,81,654				Notice Issued	Further progress was awaited.
33	AC, State Tax (GST), Circle-1, Jabalpur	23#####E2ZM	Madhya Pradesh Poorv Kshetra Vidyut Vitaran Company Ltd	2019-20	25,23,60,160	24,93,94,775	29,65,385				Notice Issued	Further progress was awaited.
34	DC, State Tax (GST), Circle-Waidhan	23#####D1Z6	BEML Limited	2020-21	33,22,08,256	32,51,13,928	70,94,328				Notice Issued	Further progress was awaited.
35	DC, State Tax (GST), Circle-6, Bhopal	23#####H1Z0	Bansal Construction Works Private Limited	2018-19	65,97,00,670	64,70,74,681	1,26,25,989				Notice Issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	GSTR 1 tax liability	GSTR 9 tax liability	Difference in tax liability between GSTR 1 and GSTR 9	GSTR 1 tax liability	GSTR 3B tax liability	Difference in tax liability between GSTR 1 and GSTR 3B	Reply of the Government	Audit Comments
36	DC, State Tax (GST), Circle-6, Bhopal	23#####H1Z0	Bansal Construction Works Private Limited	2020-21	65,78,61,950	65,17,14,614	61,47,336				Notice Issued	Further progress was awaited.
37	DC, State Tax (GST), Circle-6, Bhopal	23#####C1ZK	Aseem Jindal	2018-19	0	0	0	8,48,55,072	7,70,67,566	77,87,506	Notice Issued	Further progress was awaited.
38	DC, State Tax (GST), Circle-6, Bhopal	23#####C1ZK	Aseem Jindal	2020-21	2,03,09,140	1,91,05,778	12,03,362				Notice Issued	Further progress was awaited.
39	DC, State Tax (GST), Circle-6, Bhopal	23#####G1Z8	Highway Engineering Consultant	2019-20	11,49,09,472	11,46,01,265	3,08,207				Notice Issued	Further progress was awaited.
40	DC, State Tax (GST), Circle-13, Indore	23#####K1ZL	Sun Pharmaceutical Industries Ltd.	2018-19	2,54,24,26,110	2,45,36,82,895	8,87,43,215				Notice Issued	Further progress was awaited.
41	DC, State Tax (GST), Circle-13, Indore	23#####K1ZL	Sun Pharmaceutical Industries Ltd.	2019-20	2,90,12,12,670	2,84,80,68,122	5,31,44,548				Notice Issued	Further progress was awaited.
42	DC, State Tax (GST), Circle-13, Indore	23#####K1ZL	Sun Pharmaceutical Industries Ltd.	2020-21	2,58,48,13,060	2,57,85,76,759	62,36,301				Notice Issued	Further progress was awaited.
43	DC, State Tax (GST), Circle-13, Indore	23#####C1ZQ	Pareek Pesticides	2018-19	3,02,46,292	3,01,56,637	89,655				Notice Issued	Further progress was awaited.
44	DC, State Tax (GST), Circle-13, Indore	23#####C1ZQ	Pareek Pesticides	2019-20	1,16,33,893	1,15,77,014	56,879				Notice Issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	GSTR 1 tax liability	GSTR 9 tax liability	Difference in tax liability between GSTR 1 and GSTR 9	GSTR 1 tax liability	GSTR 3B tax liability	Difference in tax liability between GSTR 1 and GSTR 3B	Reply of the Government	Audit Comments
45	DC, State Tax (GST), Circle-4, Bhopal	23#####G1ZR	Reliance Jio Infocomm Ltd.	2018-19	2,29,07,43,550	2,29,05,79,231	1,64,319				Notice Issued	Further progress was awaited.
46	DC, State Tax (GST), Circle-4, Bhopal	23#####G1ZR	Reliance Jio Infocomm Ltd.	2019-20	6,16,78,68,400	5,85,71,40,840	31,07,27,560				Notice Issued	Further progress was awaited.
47	DC, State Tax (GST), Circle-4, Bhopal	23#####G1ZR	Reliance Jio Infocomm Ltd.	2020-21	7,66,69,23,500	7,66,69,09,055	14,445				Notice Issued	Further progress was awaited.
48	DC, State Tax (GST), Circle-Hoshangabad	23#####J3ZE	Security Printing and Minting Corporation of India Ltd.	2019-20	81,89,89,060	81,89,52,899	36,161				Notice Issued	Further progress was awaited.
49	DC, State Tax (GST), Circle-Hoshangabad	23#####K1ZS	M/S Punyashila Automobiles	2018-19	0	0	0	10,20,89,640	10,19,12,062	1,77,578	Notice Issued	Further progress was awaited.
50	DC, State Tax (GST), Circle-Mandideep	23#####K1ZH	HEG Limited	2018-19	3,35,92,79,870	3,35,45,99,952	46,79,918				Notice Issued	Further progress was awaited.
51	DC, State Tax (GST), Circle-2, Chhindwara	23#####A2ZK	Raymond Limited	2020-21	28,77,02,016	28,72,01,991	5,00,025				Notice Issued	Further progress was awaited.
52	AC, State Tax (GST), Circle -7, Indore	23#####B1ZA	Interglobe Aviation Limited	2018-19	21,96,08,288	21,96,00,885	7,403				Notice Issued	Further progress was awaited.
53	AC, State Tax (GST), Circle -7, Indore	23#####B1ZA	Interglobe Aviation Limited	2019-20	29,87,23,488	29,84,34,023	2,89,465				Notice Issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	GSTR 1 tax liability	GSTR 9 tax liability	Difference in tax liability between GSTR 1 and GSTR 9	GSTR 1 tax liability	GSTR 3B tax liability	Difference in tax liability between GSTR 1 and GSTR 3B	Reply of the Government	Audit Comments
54	AC, State Tax (GST), Circle-Sehore	23#####F1ZC	Vrumal Gulwani	2020-21	62,32,708	62,20,384	12,324				Notice Issued	Further progress was awaited.
55	AC, State Tax (GST), Circle-Ashoknagar	23#####G1ZW	Vijay Swaroop Anand	2020-21	97,50,100	96,55,546	94,554				There is no tax liability	Supporting documents not provided
56	AC, State Tax (GST), Circle-Dhar	23#####L1Z2	Jsw Steel Coated Products Limited	2018-19	25,66,85,728	25,63,85,508	3,00,220				Notice Issued	Further progress was awaited.
57	AC, State Tax (GST), Circle-Dhar	23#####L1Z2	Jsw Steel Coated Products Limited	2019-20	98,56,13,760	98,56,07,621	6,139				Notice Issued	Further progress was awaited.
58	AC, State Tax (GST), Circle-1, Bhopal	23#####L2ZD	Madhya Pradesh Urban Development Co. Limited	2018-19	13,93,170	11,21,542	2,71,628				Notice Issued	Further progress was awaited.
59	AC, State Tax (GST), Circle-1, Bhopal	23#####L2ZD	Madhya Pradesh Urban Development Co. Limited	2019-20	3,95,587	3,94,367	1,220				Notice Issued	Further progress was awaited.
60	AC, State Tax (GST), Circle-1, Bhopal	23#####L2ZD	Madhya Pradesh Urban Development Co. Limited	2020-21	8,98,065	2,41,088	6,56,977				Notice Issued	Further progress was awaited.
61	AC, State Tax (GST), Circle-1, Bhopal	23#####C1ZR	United India Insurance Company Limited	2018-19	56,23,55,970	56,23,28,400	27,570				Notice Issued	Further progress was awaited.
62	AC, State Tax (GST), Circle-1, Bhopal	23#####N1ZE	Bhopal Smart City Development Corporation Limited	2018-19	8,26,056	8,24,910	1,146				Notice Issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	GSTR 1 tax liability	GSTR 9 tax liability	Difference in tax liability between GSTR 1 and GSTR 9	GSTR 1 tax liability	GSTR 3B tax liability	Difference in tax liability between GSTR 1 and GSTR 3B	Reply of the Government	Audit Comments
63	AC, State Tax (GST), Circle-1, Bhopal	23#####N1ZE	Bhopal Smart City Development Corporation Limited	2020-21	72,79,567	71,36,740	1,42,827				Notice Issued	Further progress was awaited.
64	AC, State Tax (GST), Circle-1, Bhopal	23#####A1Z1	Tata Tele Service Limited	2018-19	19,18,91,856	18,95,98,530	22,93,326				Notice Issued	Further progress was awaited.
65	AC, State Tax (GST), Circle-1, Bhopal	23#####A1Z1	Tata Tele Service Limited	2020-21	4,78,78,944	4,75,06,077	3,72,867				Notice Issued	Further progress was awaited.
66	AC, State Tax (GST), Circle-1, Bhopal	23#####P1ZN	Bharat Heavy Electrical Limited	2018-19	5,80,95,42,700	5,80,59,03,950	36,38,750				Notice Issued	Further progress was awaited.
67	AC, State Tax (GST), Circle-1, Bhopal	23#####P1ZN	Bharat Heavy Electrical Limited	2020-21	3,34,81,34,140	3,33,08,88,260	1,72,45,880				Notice Issued	Further progress was awaited.
68	AC, State Tax (GST), Circle-1, Bhopal	23#####F1ZS	Indian Railway Catering and Tourism Corporation Limited	2019-20	6,17,91,416	6,06,63,776	11,27,640				Notice Issued	Further progress was awaited.
69	AC, State Tax (GST), Circle-1, Bhopal	23#####C1ZH	M P State Text Book Corporation	2018-19	15,38,588	5,28,130	10,10,458				Notice Issued	Further progress was awaited.
Total					62,85,99,64,016	62,23,82,24,328	62,17,39,688	23,74,99,566	22,86,54,437	88,45,129		

Appendix 3.19

(Referred to in paragraph 3.6.3.4)

Un-discharged tax liability on comparing greater of the tax liability of GSTR-1, GSTR-9 with reference to Tax payment in GSTR-9

(Amount in ₹)											
Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	GSTR-9 Tax liability	GSTR-1 Tax liability	Greater Tax liability between GSTR-1 and GSTR-9	Tax payment GSTR-9	Short payment of Tax	Reply of the Government	Audit Comments
1	AC, State Tax (GST), Circle-1, Indore	23#####R2Z W	Simplex Infrastructures Ltd.	2018-19	19,15,45,933	19,13,81,792	19,15,45,933	19,13,81,792	1,64,141	Notice Issued	Further progress was awaited.
2	AC, State Tax (GST), Circle-1, Indore	23#####N1ZQ	Apollo Hospitals Enterprise Ltd	2019-20	1,46,61,173	1,46,61,174	1,46,61,174	1,46,59,439	1,735	Notice Issued	Further progress was awaited.
3	AC, State Tax (GST), Circle-1, Indore	23#####N1ZQ	Apollo Hospitals Enterprise Ltd	2020-21	1,94,74,242	1,94,74,244	1,94,74,244	1,94,72,777	1,467	Notice Issued	Further progress was awaited.
4	AC, State Tax (GST), Circle-8, Indore	23#####N1Z3	Shreyans Gang	2018-19	99,00,456	98,99,861	99,00,456	98,98,881	1,575	Notice Issued	Further progress was awaited.
5	AC, State Tax (GST), Circle-8, Indore	23#####N1Z3	Shreyans Gang	2020-21	2,09,14,168	2,09,03,386	2,09,14,168	2,09,03,387	10,781	Notice Issued	Further progress was awaited.
6	DC, State Tax (GST), Circle-Dewas	23#####E1ZK	Dodiya Automobiles	2019-20	3,49,42,570	3,49,55,112	3,49,55,112	3,48,71,882	83,230	Notice Issued	Further progress was awaited.
7	DC, State Tax (GST), Circle-1, Gwalior	23#####M1ZF	Karan Development Services Pvt. Ltd.	2018-19	10,55,82,928	8,30,74,200	10,55,82,928	8,30,74,200	2,25,08,728	Notice Issued	Further progress was awaited.
8	DC, State Tax (GST), Circle-1, Gwalior	23#####M1ZF	Karan Development Services Pvt. Ltd.	2019-20	19,46,17,568	19,55,97,984	19,55,97,984	19,46,17,576	9,80,408	Notice Issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	GSTR-9 Tax liability	GSTR-1 Tax liability	Greater Tax liability between GSTR-1 and GSTR-9	Tax payment GSTR-9	Short payment of Tax	Reply of the Government	Audit Comments
9	DC, State Tax (GST), Circle-1, Gwalior	23#####M1ZF	Karan Development Services Pvt. Ltd.	2020-21	33,41,91,277	33,53,84,160	33,53,84,160	33,41,91,281	11,92,879	Notice Issued	Further progress was awaited.
10	DC, State Tax (GST), Circle-1, Gwalior	23#####Q1Z4	Pnc Infratech Ltd.	2019-20	54,43,22,414	54,43,53,470	54,43,53,470	54,31,37,701	12,15,769	Notice Issued	Further progress was awaited.
11	DC, State Tax (GST), Circle-2, Gwalior	23#####C1ZD	Samarth Cars Pvt. Ltd.	2019-20	19,85,83,788	18,14,38,400	19,85,83,788	18,54,76,087	1,31,07,701	Notice Issued	Further progress was awaited.
12	DC, State Tax (GST), Circle-2, Gwalior	23#####C1ZD	Samarth Cars Pvt. Ltd.	2020-21	30,74,54,001	26,64,86,848	30,74,54,001	26,06,29,369	4,68,24,632	Notice Issued	Further progress was awaited.
13	DC, State Tax (GST), Circle-9, Indore	23#####B1ZC	Carrier Airconditioning & Refrigeration Limited.	2020-21	3,44,98,039	3,44,95,676	3,44,98,039	3,44,95,672	2,367	Notice Issued	Further progress was awaited.
14	DC, State Tax (GST), Circle-11, Indore	23#####A1ZG	Shilpa Agencies	2018-19	2,19,85,731	2,32,92,544	2,32,92,544	2,22,26,005	10,66,539	Notice Issued	Further progress was awaited.
15	DC, State Tax (GST), Circle-11, Indore	23#####A1ZG	Shilpa Agencies	2019-20	1,88,71,952	1,98,16,880	1,98,16,880	1,86,46,211	11,70,669	Notice Issued	Further progress was awaited.
16	DC, State Tax (GST), Circle-11, Indore	23#####A1ZG	Shilpa Agencies	2020-21	86,54,774	91,47,798	91,47,798	89,80,433	1,67,365	Notice Issued	Further progress was awaited.
17	DC, State Tax (GST), Circle-11, Indore	23#####K1ZZ	Ald Automotive Pvt. Ltd	2020-21	1,67,96,064	1,64,19,436	1,67,96,064	1,55,42,376	12,53,688	Notice Issued	Further progress was awaited.
18	DC, State Tax (GST) Circle-12, Indore	23#####C1ZX	Tata Communications Ltd.	2018-19	5,53,81,884	4,92,89,096	5,53,81,884	5,40,31,056	13,50,828	Notice Issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	GSTR-9 Tax liability	GSTR-1 Tax liability	Greater Tax liability between GSTR-1 and GSTR-9	Tax payment GSTR-9	Short payment of Tax	Reply of the Government	Audit Comments
19	DC, State Tax (GST) Circle-12, Indore	23#####C1ZX	Tata Communications Ltd.	2019-20	4,63,80,736	4,63,88,748	4,63,88,748	4,63,80,552	8,196	Notice Issued	Further progress was awaited.
20	DC, State Tax (GST), Circle-10, Indore	23#####L1Z8	Indore Municipal Corporation	2018-19	1,02,14,471	1,06,44,446	1,06,44,446	1,01,46,913	4,97,533	Notice Issued	Further progress was awaited.
21	DC, State Tax (GST), Circle-5, Bhopal	23#####L1Z0	Blue Dart Express Limited	2018-19	5,55,16,956	5,55,18,024	5,55,18,024	5,55,16,955	1,069	Notice Issued	Further progress was awaited.
22	DC, State Tax (GST), Circle-5, Bhopal	23#####L1Z0	Blue Dart Express Limited	2019-20	5,14,98,600	5,15,03,192	5,15,03,192	5,14,98,330	4,862	Notice Issued	Further progress was awaited.
23	DC, State Tax (GST), Circle-5, Bhopal	23#####L1ZI	Itc Limited	2018-19	10,55,94,30,175	10,55,92,20,700	10,55,94,30,175	10,55,74,28,366	20,01,809	Notice Issued	Further progress was awaited.
24	DC, State Tax (GST), Circle-5, Bhopal	23#####L1ZI	Itc Limited	2019-20	12,03,32,46,213	12,03,37,12,100	12,03,37,12,100	12,03,37,11,564	536	Notice Issued	Further progress was awaited.
25	DC, State Tax (GST), Circle-5, Bhopal	23#####L1ZI	Itc Limited	2020-21	14,76,11,21,901	14,76,06,11,800	14,76,11,21,901	14,76,06,11,292	5,10,609	Notice Issued	Further progress was awaited.
26	DC, State Tax (GST) Circle-Pithampur	23#####K3ZL	Lupin Limited Sez Unit	2020-21	1,15,62,349	16,37,373	1,15,62,349	19,49,508	96,12,841	Notice Issued	Further progress was awaited.
27	AC, State Tax (GST), Circle-2, Indore	23#####E1Z7	Mahindra And Mahindra Limited	2018-19	4,70,12,64,989	4,69,95,77,900	4,70,12,64,989	4,69,89,31,381	23,33,608	Notice Issued	Further progress was awaited.
28	AC, State Tax (GST), Circle-2, Indore	23#####E1Z7	Mahindra And Mahindra Limited	2019-20	4,78,34,41,753	4,78,28,82,800	4,78,34,41,753	4,78,31,82,592	2,59,161	Notice Issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	GSTR-9 Tax liability	GSTR-1 Tax liability	Greater Tax liability between GSTR-1 and GSTR-9	Tax payment GSTR-9	Short payment of Tax	Reply of the Government	Audit Comments
29	AC, State Tax (GST), Circle-2, Indore	23#####N1ZU	Madhya Pradesh Paschim Kshetra Vidyut Vitran Company Limited	2018-19	18,92,70,549	18,97,31,776	18,97,31,776	18,94,73,637	2,58,139	Notice Issued	Further progress was awaited.
30	DC, State Tax (GST), Circle-14, Indore	23#####B1ZW	Future Consumer Limited	2018-19	6,22,23,609	6,22,94,404	6,22,94,404	6,22,35,198	59,206	Notice Issued	Further progress was awaited.
31	DC, State Tax (GST), Circle-14, Indore	23#####B1ZW	Future Consumer Limited	2019-20	5,92,87,442	5,93,14,204	5,93,14,204	5,91,06,593	2,07,611	Notice Issued	Further progress was awaited.
32	DC, State Tax (GST), Circle-14, Indore	23#####K1ZX	M/s State Bank of India (Commercial Branch)	2018-19	1,41,19,08,827	1,42,40,21,760	1,42,40,21,760	1,39,68,11,699	2,72,10,061	Notice Issued	Further progress was awaited.
33	DC, State Tax (GST), Circle-14, Indore	23#####K1ZX	M/s State Bank of India (Commercial Branch)	2019-20	1,51,45,25,104	1,53,27,62,620	1,53,27,62,620	1,51,19,49,373	2,08,13,247	Notice Issued	Further progress was awaited.
34	DC, State Tax (GST), Circle-14, Indore	23#####K1ZX	M/s State Bank of India (Commercial Branch)	2020-21	1,42,22,74,826	1,42,91,89,120	1,42,91,89,120	1,42,14,62,366	77,26,754	Notice Issued	Further progress was awaited.
35	AC, State Tax (GST), Circle-1, Jabalpur	23#####A1ZZ	Madhya Pradesh Power Generating Company Limited	2020-21	39,38,51,410	35,86,16,000	39,38,51,410	36,64,64,321	2,73,87,089	Notice Issued	Further progress was awaited.
36	AC, State Tax (GST), Circle-1, Jabalpur	23#####E2ZM	Madhya Pradesh Poorv Kshetra Vidyut Vitaran Company Ltd	2018-19	20,40,76,043	20,34,88,288	20,40,76,043	20,11,36,638	29,39,405	Notice Issued	Further progress was awaited.
37	AC, State Tax (GST), Circle-1, Jabalpur	23#####E2ZM	Madhya Pradesh Poorv Kshetra Vidyut Vitaran Company Ltd	2019-20	24,93,94,775	25,23,60,160	25,23,60,160	25,17,27,663	6,32,497	Notice Issued	Further progress was awaited.
38	DC, State Tax (GST), Circle-Waidhan	23#####A1ZR	Minsol Limited	2018-19	13,62,58,806	12,83,01,032	13,62,58,806	13,21,28,654	41,30,152	Notice Issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	GSTR-9 Tax liability	GSTR-1 Tax liability	Greater Tax liability between GSTR-1 and GSTR-9	Tax payment GSTR-9	Short payment of Tax	Reply of the Government	Audit Comments
39	DC, State Tax (GST), Circle-Waidhan	23#####A1ZR	Minsol Limited	2020-21	17,31,76,482	17,31,76,496	17,31,76,496	14,59,27,918	2,72,48,578	Notice Issued	Further progress was awaited.
40	DC, State Tax (GST) Circle-6, Bhopal	23#####H1Z0	Bansal Construction Works Private Limited	2018-19	64,70,74,681	65,97,00,670	65,97,00,670	61,45,29,752	4,51,70,918	Notice Issued	Further progress was awaited.
41	DC, State Tax (GST) Circle-6, Bhopal	23#####C1ZK	Aseem Jindal	2018-19	8,54,03,617	8,48,55,072	8,54,03,617	7,70,67,566	83,36,051	Notice Issued	Further progress was awaited.
42	DC, State Tax (GST) Circle-6, Bhopal	23#####P6ZM	Larsen & Toubro Limited	2018-19	7,74,65,90,501	7,50,93,95,500	7,74,65,90,501	7,39,30,75,110	35,35,15,391	Notice Issued	Further progress was awaited.
43	DC, State Tax (GST) Circle-6, Bhopal	23#####P6ZM	Larsen & Toubro Limited	2020-21	5,91,83,96,555	5,91,78,14,300	5,91,83,96,555	5,91,75,21,531	8,75,024	Notice Issued	Further progress was awaited.
44	DC, State Tax (GST) Circle-6, Bhopal	23#####G1Z8	Highway Engineering Consultant	2018-19	12,22,89,957	11,09,71,104	12,22,89,957	10,42,51,415	1,80,38,542	Notice Issued	Further progress was awaited.
45	DC, State Tax (GST) Circle-6, Bhopal	23#####G1Z8	Highway Engineering Consultant	2019-20	11,46,01,265	11,49,09,472	11,49,09,472	10,67,59,605	81,49,867	Notice Issued	Further progress was awaited.
46	DC, State Tax (GST) Circle-6, Bhopal	23#####G1Z8	Highway Engineering Consultant	2020-21	10,31,53,800	7,78,50,384	10,31,53,800	9,10,14,820	1,21,38,980	Notice Issued	Further progress was awaited.
47	DC, State Tax (GST), Circle-13, Indore	23#####K1ZL	Sun Pharmaceutical Industries Ltd	2018-19	2,45,36,82,895	2,54,24,26,110	2,54,24,26,110	2,46,01,97,174	8,22,28,936	Notice Issued	Further progress was awaited.
48	DC, State Tax (GST), Circle-13, Indore	23#####K1ZL	Sun Pharmaceutical Industries Ltd	2019-20	2,84,80,68,122	2,90,12,12,670	2,90,12,12,670	21,10,49,291	2,69,01,63,379	Notice Issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	GSTR-9 Tax liability	GSTR-1 Tax liability	Greater Tax liability between GSTR-1 and GSTR-9	Tax payment GSTR-9	Short payment of Tax	Reply of the Government	Audit Comments
49	DC, State Tax (GST), Circle-3, Indore	23#####J1ZA	Ramco Industries Limited	2019-20	44,05,79,424	6,95,70,568	44,05,79,424	6,91,20,578	37,14,58,846	Notice Issued	Further progress was awaited.
50	DC, State Tax (GST), Circle-3, Indore	23#####Q1ZG	Spoton Logistics Private Limited	2018-19	1,81,72,273	1,81,64,876	1,81,72,273	1,81,65,079	7,194	Notice Issued	Further progress was awaited.
51	DC, State Tax (GST), Circle-4, Bhopal	23#####B1ZC	M/S Jio Digital Fibre Private Limited	2019-20	2,55,49,22,565	2,42,53,49,890	2,55,49,22,565	2,42,20,85,589	13,28,36,976	Notice Issued	Further progress was awaited.
52	DC, State Tax (GST), Circle-4, Bhopal	23#####G1ZR	Reliance Jio Infocomm Ltd	2019-20	5,85,71,40,840	6,16,78,68,400	6,16,78,68,400	5,84,63,37,275	32,15,31,125	Notice Issued	Further progress was awaited.
53	DC, State Tax (GST), Circle-4, Bhopal	23#####G1ZR	Reliance Jio Infocomm Ltd	2020-21	7,66,69,09,055	7,66,69,23,500	7,66,69,23,500	7,66,69,09,055	14,445	Notice Issued	Further progress was awaited.
54	DC, State Tax (GST), Circle-Hoshangabad	23#####J3ZE	Security Printing and Minting Corporation of India Ltd.	2019-20	81,89,52,899	81,89,89,060	81,89,89,060	78,95,35,416	2,94,53,644	Notice Issued	Further progress was awaited.
55	DC, State Tax (GST), Circle-Hoshangabad	23#####K1ZS	M/S Punyashila Automobiles	2018-19	10,24,34,712	10,20,89,640	10,24,34,712	10,19,12,059	5,22,653	Notice Issued	Further progress was awaited.
56	DC, State Tax (GST), Circle-Mandideep	23#####K1ZH	HEG Limited	2018-19	3,35,45,99,952	3,35,92,79,870	3,35,92,79,870	3,35,52,20,031	40,59,839	The raised Audit Enquiry is not sustainable unless the data provided through Audit Enquiry Note is verified for BOWEB Portal.	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	GSTR-9 Tax liability	GSTR-1 Tax liability	Greater Tax liability between GSTR-1 and GSTR-9	Tax payment GSTR-9	Short payment of Tax	Reply of the Government	Audit Comments
57	DC, State Tax (GST), Circle-Mandideep	23#####K1ZH	HEG Limited	2020-21	81,66,27,174	82,44,13,440	82,44,13,440	81,63,66,434	80,47,006	The raised Audit Enquiry is not sustainable unless the data provided through Audit Enquiry Note is verified for BOWEB Portal.	Further progress was awaited.
58	DC, State Tax (GST), Circle-2, Chhindwara	23#####A2ZK	Raymond Limited	2018-19	58,73,45,028	58,45,69,280	58,73,45,028	56,08,28,957	2,65,16,071	Notice Issued	Further progress was awaited.
59	DC, State Tax (GST), Circle-2, Chhindwara	23#####A2ZK	Raymond Limited	2019-20	61,63,98,924	61,60,37,950	61,63,98,924	61,15,95,599	48,03,325	Notice Issued	Further progress was awaited.
60	DC, State Tax (GST), Circle-2, Chhindwara	23#####A2ZK	Raymond Limited	2020-21	28,72,01,968	28,77,02,016	28,77,02,016	28,76,88,671	13,345	Notice Issued	Further progress was awaited.
61	AC, State Tax (GST) Circle-7, Indore	23#####J1ZQ	Amazon Seller Services Private Limited	2019-20	4,20,89,635	4,21,23,884	4,21,23,884	4,20,89,609	34,275	Notice Issued	Further progress was awaited.
62	AC, State Tax (GST) Circle-7, Indore	23#####J1ZQ	Amazon Seller Services Private Limited	2020-21	6,84,21,446	6,82,94,640	6,84,21,446	6,83,95,296	26,150	Notice Issued	Further progress was awaited.
63	AC, State Tax (GST) Circle-7, Indore	23#####B1ZA	Interglobe Aviation Limited	2019-20	29,84,34,023	29,87,23,488	29,87,23,488	29,84,19,817	3,03,671	Notice Issued	Further progress was awaited.
64	AC, State Tax (GST) Circle-Sehore	23#####F1ZC	Vrumal Gulwani	2018-19	14,62,30,400	36,16,853	14,62,30,400	36,16,396	14,26,14,004	Notice Issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	GSTR-9 Tax liability	GSTR-1 Tax liability	Greater Tax liability between GSTR-1 and GSTR-9	Tax payment GSTR-9	Short payment of Tax	Reply of the Government	Audit Comments
65	AC, State Tax (GST), Circle-Shajapur	23#####A1Z7	Prathmic Krishi Sakh Sanstha Maryadit Magrola	2019-20	2,38,013	2,27,840	2,38,013	2,36,620	1,393	Notice Issued	Further progress was awaited.
66	AC, State Tax (GST), Circle-Dhar	23#####L1Z2	Jsw Steel Coated Products Limited	2020-21	2,50,20,03,374	2,50,19,61,220	2,50,20,03,374	2,50,18,80,532	1,22,842	Notice Issued	Further progress was awaited.
67	AC, State Tax (GST), Circle-1, Bhopal	23#####L2ZD	Madhya Pradesh Urban Development Co. Limited	2020-21	2,41,088	8,98,065	8,98,065	-25,88,400	34,86,465	Notice Issued	Further progress was awaited.
68	AC, State Tax (GST), Circle-1, Bhopal	23#####C1ZR	United India Insurance Company Limited	2019-20	51,39,62,338	51,28,67,296	51,39,62,338	51,21,85,584	17,76,754	The reason will be informed accordingly	Further progress was awaited.
69	AC, State Tax (GST), Circle-1, Bhopal	23#####C1ZR	United India Insurance Company Limited	2020-21	44,36,90,168	44,30,06,144	44,36,90,168	44,36,87,912	2,256	Notice Issued	Further progress was awaited.
70	AC, State Tax (GST), Circle-1, Bhopal	23#####N1ZE	Bhopal Smart City Development Corporation Limited	2019-20	50,35,862	15,57,389	50,35,862	14,29,446	36,06,416	Notice Issued	Further progress was awaited.
71	AC, State Tax (GST), Circle-1, Bhopal	23#####N1ZE	Bhopal Smart City Development Corporation Limited	2020-21	71,36,740	72,79,567	72,79,567	68,03,205	4,76,362	Notice Issued	Further progress was awaited.
72	AC, State Tax (GST), Circle-1, Bhopal	23#####A1Z1	Tata Tele Service Limited	2018-19	18,95,98,530	19,18,91,856	19,18,91,856	19,03,67,552	15,24,304	Notice Issued	Further progress was awaited.
73	AC, State Tax (GST), Circle-1, Bhopal	23#####A1Z1	Tata Tele Service Limited	2020-21	4,75,06,077	4,78,78,944	4,78,78,944	4,75,06,087	3,72,857	Notice Issued	Further progress was awaited.

Sl. No.	Name of Circle	GSTIN	Name of Taxpayer	Year	GSTR-9 Tax liability	GSTR-1 Tax liability	Greater Tax liability between GSTR-1 and GSTR-9	Tax payment GSTR-9	Short payment of Tax	Reply of the Government	Audit Comments
74	AC, State Tax (GST), Circle-1, Bhopal	23#####P1ZN	Bharat Heavy Electrical Limited	2018-19	5,80,59,03,950	5,80,95,42,700	5,80,95,42,700	5,80,63,33,570	32,09,130	Notice Issued	Further progress was awaited.
75	AC, State Tax (GST), Circle-1, Bhopal	23#####P1ZN	Bharat Heavy Electrical Limited	2019-20	3,96,89,22,262	3,94,98,94,660	3,96,89,22,262	3,96,87,65,799	1,56,463	Notice Issued	Further progress was awaited.
76	AC, State Tax (GST), Circle-1, Bhopal	23#####P1ZN	Bharat Heavy Electrical Limited	2020-21	3,33,08,88,260	3,34,81,34,140	3,34,81,34,140	3,33,08,88,402	1,72,45,738	Notice Issued	Further progress was awaited.
77	AC, State Tax (GST), Circle-1, Bhopal	23#####F1ZS	Indian Railway Catering and Tourism Corporation Limited	2019-20	6,06,63,776	6,17,91,416	6,17,91,416	6,05,34,540	12,56,876	Notice Issued	Further progress was awaited.
78	AC, State Tax (GST), Circle-1, Bhopal	23#####C1ZH	M P State Text Book Corporation	2020-21	2,55,780	90,630	2,55,780	97,350	1,58,430	Notice Issued	Further progress was awaited.
Total					1,15,55,40,72,907	1,15,01,48,99,508	1,16,10,51,01,370	1,11,58,58,97,962	1,15,55,40,72,907		

GLOSSARY

Glossary of Abbreviations

AEB	Anti-Evasion Bureau
CBIC	Central Board of Indirect Taxes and Customs
CGST	Central GST
CLS	Composition Levy Scheme
CST	Commissioner State Tax
EWB	E-Way Bill
FY	Financial Year
GOMP	Government of Madhya Pradesh
GST	Goods and Services Tax
GSTN	Goods and Services Tax Network
GTA	Goods Transporting Agency
IGST	Integrated GST
ITC	Input Tax Credit
KPA	Key Problem Area
NIC	National Informatics Centre
PA	Performance Audit
SGST	State GST
SGST Rules	State Goods and Services Tax Rules
SOP	Standard Operating Procedures
SSCA	Subject Specific Compliance Audit
URP	Unregistered Persons

© COMPTROLLER AND
AUDITOR GENERAL OF INDIA
www.cag.gov.in

<https://cag.gov.in/ag2/madhya-pradesh/en/audit-report>

